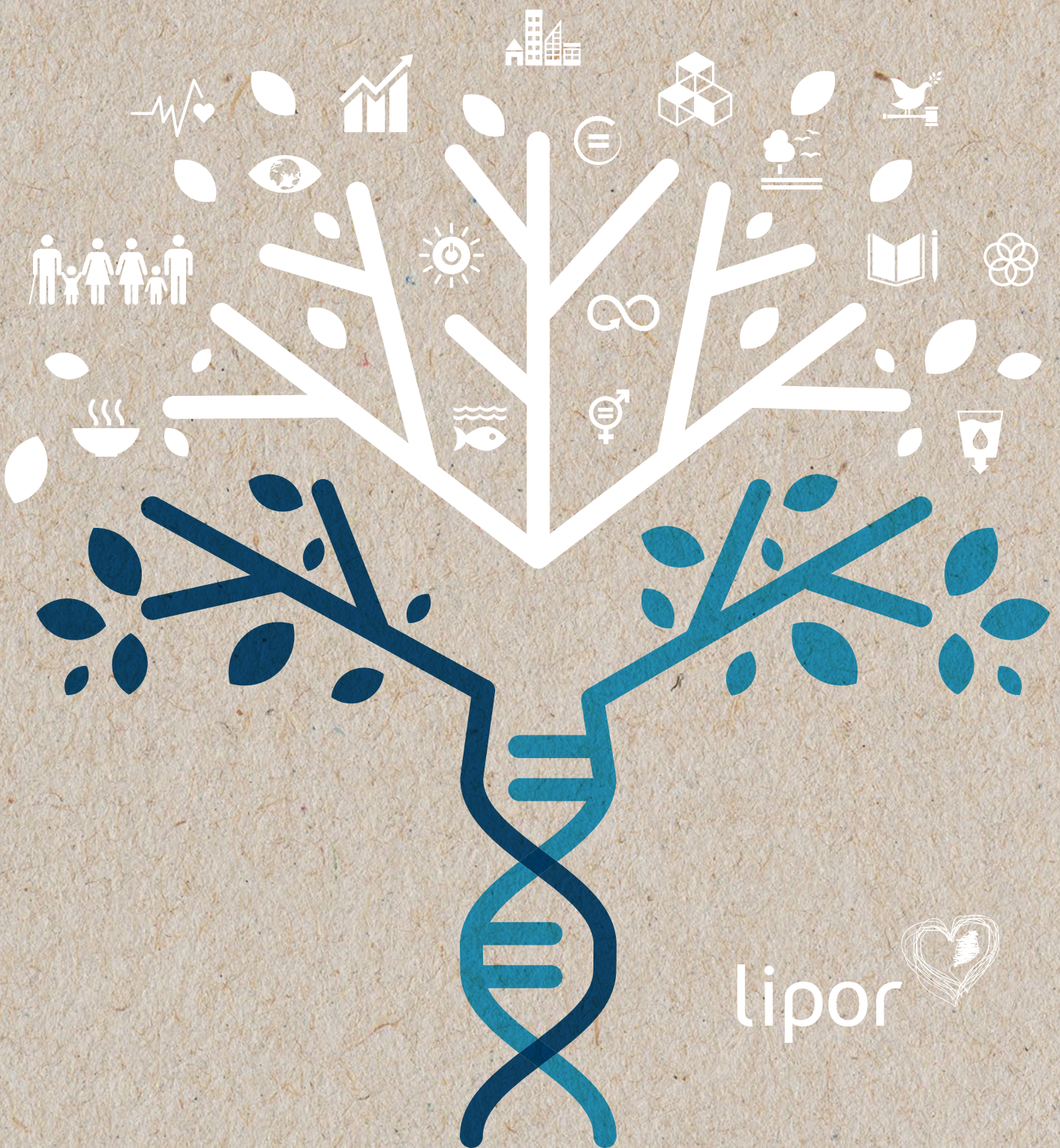


# RESPONSIBLE MANAGEMENT IS OUR IDENTITY





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# MESSAGE FROM THE BOARD OF DIRECTORS





# MESSAGE FROM THE BOARD OF DIRECTORS



The year 2017 was the last year of the mandate of the former Board of Directors, that left office at the time of the elections on 1st October of the same year.

We would like henceforth to acknowledge all members of the Board of Directors elected for the period of 2014 to 2017, as LIPOR's excellent performance, the consistency of the obtained results, the achievement and even surpassing of the targets imposed on us by PERSU 2020, the National Strategic Plan, are the distinctive feature of this mandate and a clear demonstration that the decisions made by the former Board of Directors were adequate and the sustained Strategies were assertive and consequent.

In overall terms, and starting by the areas associated with Production, it is important to highlight that LIPOR's Units achieved a great performance in 2017.

The Sorting Plant, the Energy Recovery Plant, as well as the Platforms registered a high availability operation, allowing for high production that has actually exceeded Budget estimates.

In the Commercial sector, in spite of some obstacles that emerged in relation with the Packaging Waste Management System due to the entry into force of new Licences, we were able to fulfil all proposed Objectives.

On the other hand, our follow-up of the activities performed by the associated Local Authorities plays an important role, as our performance as a Management System highly depends on the waste collection activities carried out by the Municipalities that are part of the System.

In partnership with the Municipalities, LIPOR has defined a Strategic Plan for Waste up to 2020, with the purpose of fulfilling the targets set in PERSU 2020 for the LIPOR System.

Bearing in mind the nature of the targets established, LIPOR's structure and circular waste management model, it is deemed crucial to promote selective collection in detriment of unsorted collection of municipal waste, in order to achieve the expected results.

Therefore, we intend to achieve the established objectives in 2020, assuming that the production will remain at the current values (about 490,000 tons) and that municipal waste will generally have the same composition and component breakdown. This simplified perspective of reality is possible if we are able to compensate to the same extent the growth in production (economic recovery, population growth) with the effects of waste prevention actions.

The aim is to achieve and even surpass the goal of 50 kg/inhab./year of recyclable waste in 2020, through the reinforcement of selective collection of the three material flows that constitute the so-called "Eco-containers" (paper and cardboard, glass and plastic/metal/Tetra Pack packages). In 2017, the LIPOR System achieved in this indicator a value of 44.20 kg/inhab./year, which reflects the relevant growth needed within the defined timeline.

We hope to fulfil the targets through the decisive implementation of Door-to-door Selective Collection Projects in larger geographical areas, which is the target for 2018 and the following years.



In financial terms, the year 2017 ended on a very positive note, having LIPOR once again exceeded the financial results of the previous years.

It should be stressed that our Turnover grew by almost 5%, reaching approximately 39 million euros, and our EBITDA amounted to €9,599,403, growing 2% in comparison with the previous year, with a Net Income of €4,600,000.

Nevertheless, a factor that should be noted and properly monitored in the future is the negative impact on Turnover amounting to €300,000 that resulted from the decrease in fees paid by the Managing Entities for recyclable packaging waste.

In other respects, we should highlight the relevant performances obtained in 2017, as in the previous years, regarding fundamental Strategies of our Project, namely the promotion of Biodiversity, the fight against Greenhouse Gas emissions, the promotion of Knowledge by LIPOR Academy, Environmental Awareness and Education, strategies for the Prevention of waste production, among others.

Finally, we honestly thank all our Stakeholders, be they Public or Private Authorities, Customers, Suppliers, Employees, Local Citizens, for the important role they play in the Sustainability of our Project.

We thank them all with the certainty that we can always count on their participation and cooperation for a successful future.

Baguim do Monte, 9<sup>th</sup> March 2018

## The Board of Directors



### The Board of Directors

*From left to right:* António Fernando Correia Pinto; Filipe Araújo; José Fernando Moreira; Lurdes Alves; Aires Pereira (PRESIDENT); Marta Peneda; José Manuel Ribeiro; Quirino de Jesus



II

# MAIN EVENTS



MAIN EVENTS

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# MAIN EVENTS

JANUARY

## OVER 1,800 COMPOSTERS DELIVERED WITHIN THE SCOPE OF THE “COMPOSTAGEM LÁ EM CASA” (COMPOSTING AT HOME) CAMPAIGN.

In January 2017, an overview of the “Composting at Home” Campaign revealed that, in 2016, 1,866 composters were delivered to Citizens of the eight Municipalities covered by LIPOR, with a reduction potential of 880 tons/year of organic and garden waste.

The “Terra à Terra” (Earth to Earth) Project aims to encourage Citizens that live in LIPOR’s area of intervention to recover their organic waste (food and garden waste) in their homes, thus reducing costs associated with its collection, transportation and treatment, as well as greenhouse gas emissions.

Furthermore, it promotes the use of organic compost as an alternative to synthetic chemicals. The compost acts as an organic soil improver, improves soil physical properties and provides nutrients that plants need to grow healthier, thus promoting the respect for Nature.

FEBRUARY

## LIPOR PLACES NUTRIMAIS ON THE SPANISH AGRICULTURAL MARKET.

In February 2017, LIPOR made its first delivery of NUTRIMAIS to Spain, thus beginning its exportation process.



MARCH

## 3M STRATEGY: LESS WASTE, LESS CARBON, MORE CLIMATE. GOAL FULFILLED.

Within the scope of the 3M Strategy, LIPOR has committed itself to reducing its greenhouse gas (GHG) emissions and it is successfully meeting the goals.

In 2017, there was an effective reduction of 17.7% in CO<sub>2</sub>e emissions, which corresponds to 71.1 thousand tons less than in 2006.

Until 2020, LIPOR will ensure even Less Waste, Less Carbon and More Climate.

APRIL

## LIPOR JOINS “PROGRAMA HECTARE” (HECTARE PROGRAMME) | SPONSORSHIP OF NATIVE URBAN FOREST AREAS.

The “Hectare Programme” was created in 2017, allowing the sponsorship of native forest areas within the Metropolitan Area of Porto. It implies an annual investment of 950 euros per hectare, and the native trees planted give back to the community 20 times as much per year.

Within the scope of this programme, LIPOR promotes investment in the rehabilitation of 20 hectares of public areas, spread across its 8 associated Municipalities, which will store over 100 hectares of carbon per year.

In April, technical maintenance procedures began in the Municipalities of Maia, Matosinhos and Valongo, followed by the remaining Municipalities: Vila do Conde, Espinho and Gondomar.



This investment is part of LIPOR's Biodiversity Strategy, which aims to assess the impact of its activities on biodiversity and to develop minimisation strategies and/or actions to compensate those impacts.

LIPOR's participation in the "Hectare Programme" will ensure the survival of over 8,500 native trees, which were recently planted in the area. Besides fostering biodiversity, these plants embellish the landscape and enrich the territory, regulate water in soils, retain air pollutants and store carbon.



### LIPOR SIGNS PORTUGUESE DIVERSITY CHARTER.

On 22<sup>nd</sup> May 2017, in the I National Forum for Diversity, the Portuguese Diversity Charter was signed (by all signatories that joined it after 31st March 2016, including LIPOR). As a Signatory Organisation, LIPOR has committed itself to the purpose of this Charter, which is to regard Diversity as a basic ethical and guiding principle for its internal and external actions, integrating it in its values and institutional identity.

The Diversity Charter, a European Union initiative, is one of the voluntary instruments created to encourage employers to implement and develop internal policies and practices to promote diversity.

This document sets concrete measures that can be taken to foster diversity and equal opportunity in labour, regardless of cultural, ethnic and social background, sexual orientation, gender, age, body characteristics, personal style and religion.

The aim is that the diversity policies developed within an Organisation acknowledge, understand and value what brings people together and what sets them apart as a potential source of innovation, of problem solving, Customer focus, creativity and Employee involvement. The Portuguese Diversity Charter is in line with the efforts made by the European Commission and the priorities set by the Europe 2020 Strategy.



### LIPOR'S SMALL-SCALE PHOTOVOLTAIC PLANT: 640 TONS OF CO<sub>2</sub>e AVOIDED IN 4 YEARS!

The Photovoltaic Mini-generation Plant, installed in LIPOR's Adventure Park, in Ermesinde, contributes to the targets set in the National Strategy for Energy 2020. It is estimated to avoid around 174 tons of CO<sub>2</sub>e per year.

Since it started operating in the beginning of June 2013, the Plant has produced, until June 2017, 1,361 MWh of electricity, which corresponds to about 640 tons of CO<sub>2</sub>e avoided (emissions estimated according to Order no. 17313/2008).

The Plant produces in average about 340 MWh per year, a value very close to the initially estimated value of 372 MWh.



### INNOVATIVE RESEARCH BY CATHOLIC UNIVERSITY OF PORTO AND LIPOR – STUDY CONFIRMS HEALTH BENEFITS OF URBAN KITCHEN GARDENS.

The Faculty of Biotechnology (ESB) of the Portuguese Catholic University (UCP) – Porto presented the results of a study conducted in partnership with LIPOR, regarding public, biological and urban kitchen gardens and the effect they have on health-related behaviours, the quality of life and environmental practices.

The ESB-UCP scientific research headed by the nutritionist Paulo Nova in a kitchen garden implemented in the Conde de Ferreira Hospital Centre, as part of LIPOR's "Horta à Porta" (Kitchen Garden at your Door) Project, assessed a sample of 115 people and concluded that horticulture may play an important role in the promotion of healthier behaviours and improve the physical and mental well-being of city residents.



This study, the first of its kind in Portugal, demonstrated that there was an obvious impact on the participants' physical and mental well-being, with improvements in terms of functional ability, physical limitation, pain, general health condition, vitality, social aspects, emotional limitations and mental health.



### OUTSOURCING OF LIPOR'S SORTING PLANT OPERATION.

In August 2017, the operation of LIPOR's Sorting Plant was effectively outsourced to Ferrovial, which was entrusted with the reception, quality assessment and sorting of plastic and metal packages.

LIPOR is still responsible for the relationship with Service Customers and for providing information regarding load quality, as well as for product dispatch. LIPOR chose to adopt for this Infrastructure a management approach similar to the one implemented in the Energy Recovery Plant, the Landfill of Maia and the Composting Plant.



### "EMBRULHA." (PACK IT.) - RELAUNCH OF PROJECT AGAINST FOOD WASTE.

In 2016, the "Pack it." Project, developed in partnership with the City Council of Porto, was introduced as a pilot project, in order to assess Citizens' behaviour when it comes to taking home their leftovers from restaurants. Fifteen restaurants in Porto participated in the initiative, over the course of one week, having distributed 102 "Pack it." packages. The purpose of "Pack it." is to revive the habit of taking home leftovers from meals at restaurants, in an easy and safe way, thus taking advantage of food that wasn't eaten. The project constitutes a solution for food waste reduction in restaurants.

As a consequence of the success obtained in 2016, in 2017, the City Council of Porto, LIPOR, HIDURBE and APHORT joined efforts to relaunch the "Pack it." Project in 32 restaurants of the Municipality of Porto, thus avoiding 3.24 tons of food waste in the 4<sup>th</sup> trimester.



### PARQUE AVENTURA (ADVENTURE PARK)... THE NUMBERS PROVIDE THE PROOF!

In October 2017, another opening period of LIPOR's Adventure Park ended. As in previous years, it opened from May to September 2017 on weekends, from 10:00 to 19:00, for free use by the population, and on Tuesdays and Thursdays for groups, subject to scheduling and availability.

Citizens once again showed high interest in this open-air space, which received 36,737 Visitors during this period.





### 35 YEARS WITH THE FUTURE IN ITS HANDS!

On 12<sup>th</sup> November 2017, LIPOR celebrated 35 years of existence.

It is a nationally and internationally recognised Organisation, in constant growth, full of projects and initiatives, with committed and competent Employees, with a clear vision, focused on results and the creation of value.

For the Celebration of its 35<sup>th</sup> anniversary, LIPOR selected art as an expression par excellence, and chose the English oak (*Quercus robur*), a large size endemic deciduous tree with broad treetop, as a symbol of greatness; *robur* is used to define firmness and sturdiness. The artistic work created by the visual artist Bordalo II, named "Oak", is a sculpture that uses waste as raw materials, based on the perspective of "waste as a resource".



### EUROPEAN WEEK FOR WASTE REDUCTION: 13,410 ACTIONS | 39 COUNTRIES

The 2017 edition of the European Week for Waste Reduction set records: 13,410 actions were registered in about 39 countries in Europe and beyond, for instance, in Brazil!

In mainland Portugal and the islands, over 270 actions were registered and promoted, 173 of which were held in LIPOR's region.

Prevention through Community awareness is one way of drawing attention to the waste production issue and reverse the growth trend of the current society.



# III

# ORGANISATIONAL STRATEGY AND CHALLENGES



- LIPOR IN THE WORLD
- INNOVATION AND SUSTAINABILITY



# ORGANISATIONAL STRATEGY AND CHALLENGES

Just as water retains no constant shape, so in warfare there are no constant conditions. He who can modify his tactics in relation to his opponent and thereby succeed in winning, may be called a heaven-born captain.

Sun Tzu in "The Art of War", book written in the 4<sup>th</sup> century BC

In an ever-changing economy with wide information availability, Organisations can't simply have a good performance, they must always perform better. In 2017, LIPOR widely developed the Strategic Guidelines defined by the Board of Directors in the end of 2016. The growth of Turnover and Profitability guided the planning and execution of the Organisational activity.

The challenges posed demonstrate the need to implement innovative Resource Management solutions. Thus, this year was marked by the strong implementation and development of LIPOR Strategic Plan 2020 and the PAPERSU (Action Plan of the Strategic Plan for Municipal Solid Waste) of the Associated Municipalities, always aiming to meet the targets defined in PERSU 2020 (Strategic Plan for Municipal Solid Waste 2020).

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**In 2017, LIPOR widely developed the Strategic Guidelines defined by the Board of Directors in the end of 2016.**

The efforts devoted to the differentiation of LIPOR's products and services, based on Quality, Brand and Innovation, have proved to be fundamental and the results obtained among Customers show that this is the right path.

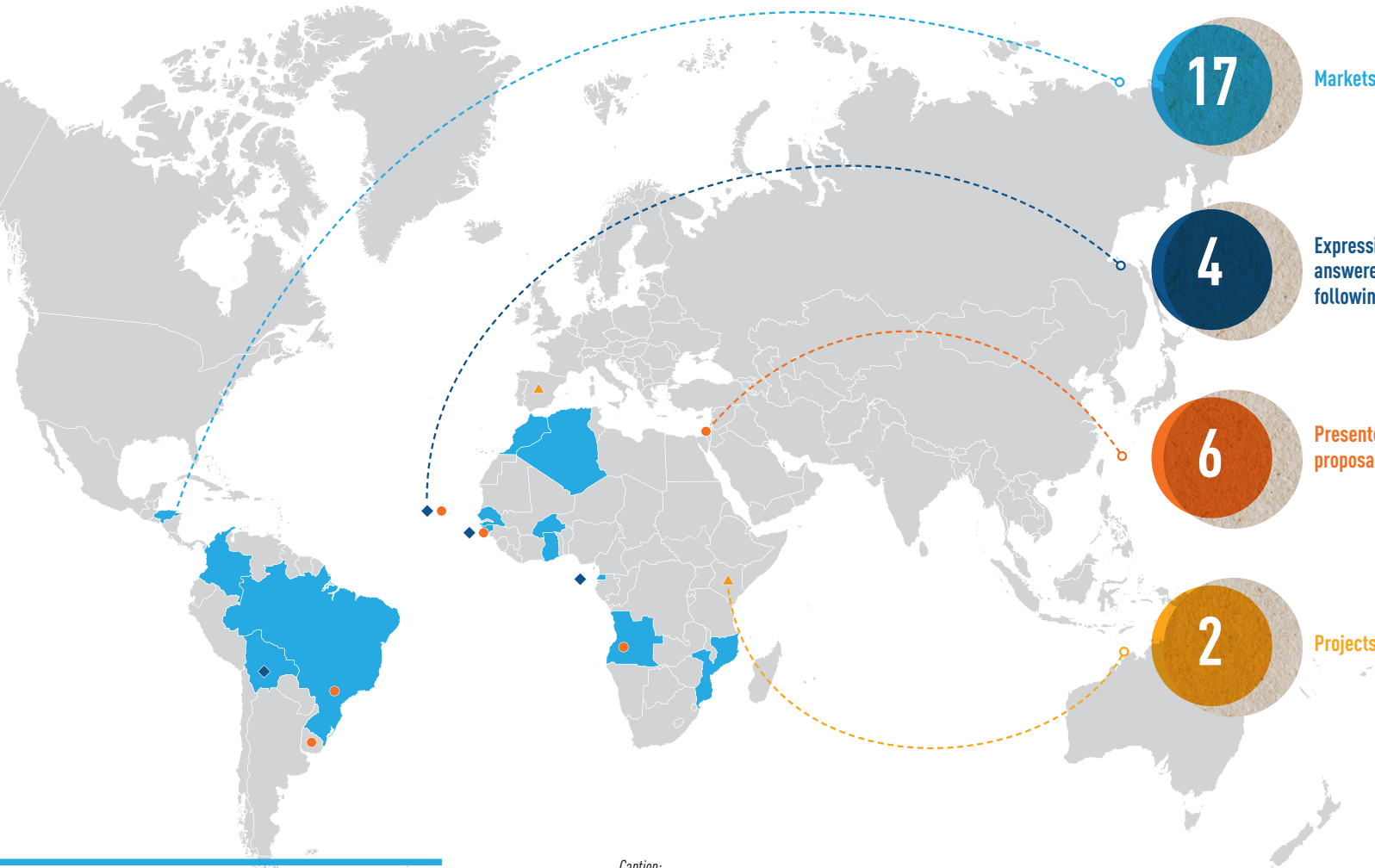
The promotion of an Innovation culture across all levels of the Organisation made it possible to identify market niches and develop differentiating products and services, that will allow for more profitability and also to keep Customers satisfied.

LIPOR's intervention has always been marked by Excellence. The awareness of its public model increases its responsibility towards Stakeholders and reinforces the importance of acting within the Community.

*The greater the difficulty, the greater the glory* – said Cicero. In times of adversity for Public Administration, Employee motivation and cooperation are essential, as well as a strong focus on the results to be achieved. It is only possible to manage and retain talent, in order to ensure the highest level of public service, if resource management is undertaken in a close, individualised manner.



# LIPOR IN THE WORLD



**22 Visits to LIPOR by International Delegations:**  
 1 Angola | 2 South Africa | 9 Brazil | 3 China | 1 Colombia | 1 Greece  
 1 Guinea-Bissau | 1 Lebanon | 1 Mozambique | 1 Taiwan | 1 Ukraine

*Caption:*  
 ■ 17 Priority Markets  
 ◆ Expressions of interest answered for the following Markets: Bolivia, Cape Verde, Guinea-Bissau and São Tomé and Príncipe.  
 ● Presented proposals: Angola, Brazil, Cape Verde, Guinea-Bissau, Lebanon and Uruguay.  
 ▲ Projects: Res2Valhum, [Spain]; EWIT, [Kenya].



# INNOVATION AND SUSTAINABILITY



LIPOR's mission is to implement innovative resource management solutions, promoting a circular approach and the creation of shared value.

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At LIPOR, innovation was incorporated by the Board as a strategic area for the pursuit of its vision.

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LIPOR naturally approaches Innovation in the long term, which allows for the consolidation of its relationship with Stakeholders and the achievement of more consistent results.

According to the Oslo Manual (OECD, 1997), innovation "is the implementation of a new or significantly improved product (good or service), or process, a new marketing method, or a new organisational method in business practices, workplace organisation or external relations". At LIPOR, innovation was incorporated by the Board as a strategic area for the pursuit of its vision.

After its certification in 2012 according to the NP 4457: 2007 Standard by APCER (Portuguese Association for Certification), regarding "Research, Development and Innovation of sustainable waste management solutions", LIPOR became the first entity within the Portuguese waste sector to obtain such certification.

Thus, due to the nature of LIPOR's activities, the concepts of social innovation and eco-innovation are evident in various Research, Development and Innovation projects. In this context, 2017 was a defining year, with the conception of the Innovation strategy, which ultimately aims to foster the creation of value within the Organisation.

In this sense, LIPOR stayed focused on its sustainable management strategy, where Sustainability is integrated in the Innovation agenda, resulting in the development of several projects within the environment, energy, social accountability, prevention, environmental education and awareness areas. The most relevant projects developed throughout the reporting year are described in chapter "LIPOR Project", in this Report. LIPOR naturally approaches Innovation in the long term, which allows for the consolidation of its relationship with Stakeholders and the achievement of more consistent results.







## NANOTHERM4EHARV

Within the scope of the **NanoTherm4EHarv – Nanothermoelectrics For Energy Harvesting** Project, the consortium formed by IFIMUP-IN (FCUP), CMEMS – U.MINHO, CeNTI and LIPOR is developing ambient energy capture systems, using thermoelectric elements that can transform energy lost as heat by machines, engines and in processes, such as industrial composting, into electrical energy that can be supplied to the electrical grid or used directly in processes, thus improving their efficiency.

This project will last three years (2016 to 2019), having produced the first results from real environment tests and research, that took place at LIPOR, in 2017.

Amongst the four participating Entities, the project contributed to one doctoral thesis and seven master theses, and three published scientific articles, among which an article that describes an experiment that took place in LIPOR's Composting Plant. In this test, pertaining to a prototype of a device that converts thermal energy from the composting process into electrical energy, thermoelectric nano-elements were used that allowed for greater efficiency when compared to thermoelectric elements available on the market. Tests were also performed in the Biogas Flare Unit of LIPOR's Landfill, where heat released from the exhaust pipeline for flare gases was recovered with impressive results, that contributed to the development of new thermoelectric elements.

### THE PROJECT WAS PRESENTED THROUGH SEVERAL COMMUNICATION ACTIONS THROUGHOUT 2017:

- **16** presentations in international conferences;
- **7** presentations in national conferences;
- **6** poster presentations in international conferences, including the poster presented by LIPOR in the ISWA World Congress in Baltimore, USA;
- **11** poster presentations in national conferences.

The project researchers also received two awards at the Young Scientist Awards – Symposium of inorganic thermoelectrics, Strasbourg, and the award for best oral presentation in the National Conference of Physics Students, in Braga.

During 2017, this work group organised two international conferences, namely the First Iberian Thermoelectric Workshop (ITW2017), held in LIPOR's facilities, in which over forty Portuguese and Spanish researchers participated. In this event, the progresses in physics achieved by Iberian Universities and Research Centres were presented, as well as their application within society and industries.



IV

# LIPOR IN NUMBERS



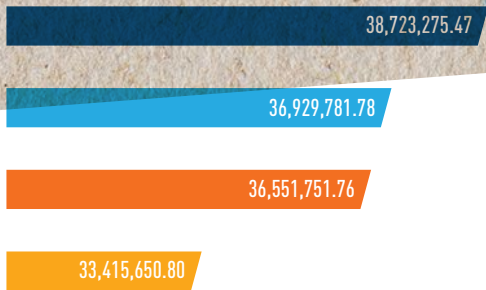
LIPOR IN NUMBERS

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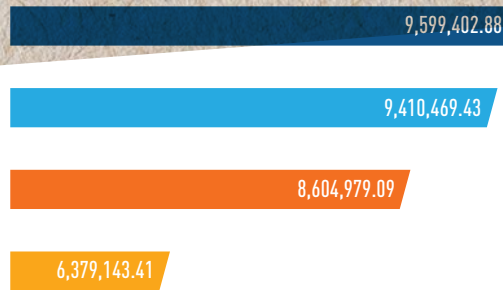
# LIPOR IN NUMBERS

## TURNOVER (€)



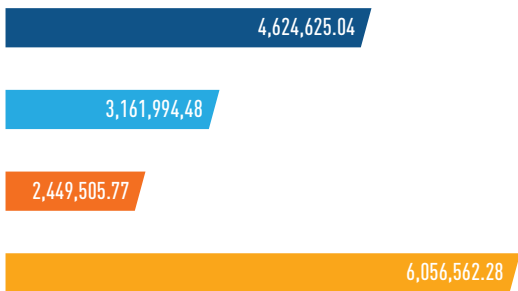
● 2014 ● 2015 ● 2016 ● 2017

## OPERATIONAL "CASH FLOW" (€)



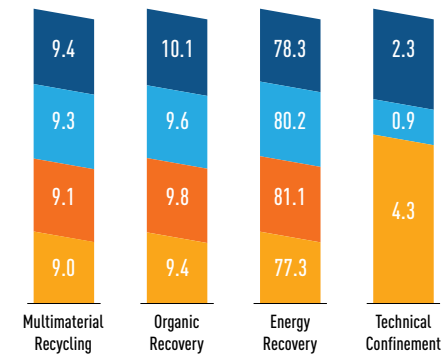
● 2014 ● 2015 ● 2016 ● 2017

## NET INCOME (€)



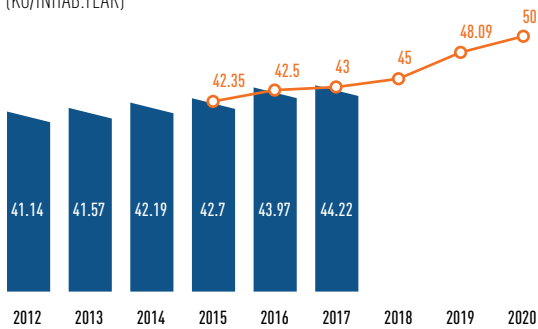
● 2014 ● 2015 ● 2016 ● 2017

## WASTE ROUTING BY FINAL DESTINATION (%)



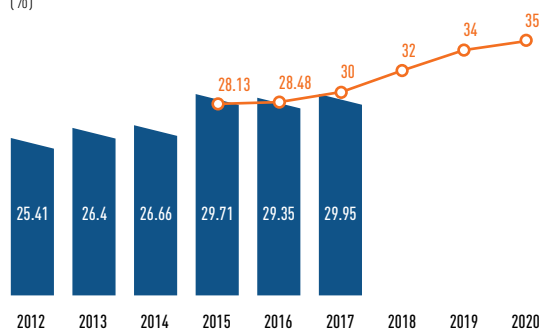
● 2014 ● 2015 ● 2016 ● 2017

## RECYCLABLE FROM SELECTIVE COLLECTION (KG/INHAB.YEAR)



● Real ● Goal

## PREPARING FOR REUSE AND RECYCLING (%)



● Real ● Goal



V

# OUR PERFORMANCE



OUR PERFORMANCE

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- RECOGNITION
- OPERATIONAL ACTIVITIES
- ENVIRONMENTAL COMMUNICATION AND EDUCATION
- HUMAN RESOURCES



# OUR PERFORMANCE



LIPOR's main objective is Municipal Waste Management, as such, the protection and preservation of the environment and the improvement of Citizens' quality of life are inherent to its mission.

Being aware of the role it plays within the surrounding Community, LIPOR regards the annual elaboration of its Report and Accounts as a responsible performance management and communication tool. Therefore, in 2018, it publishes the results of its activities pertaining to 2017, thus presenting the motivations that guided the Organisation during the previous year.

Following the challenge launched by LIPOR's Board of Directors with the restructuring of its macrostructure by the end of 2016, the year 2017 was characterised by the systematisation of new internal practices, in order to globally meet the objectives and requirements set to the Organisation.





## RECOGNITION



The recognition of LIPOR as an Organisation of Excellence acknowledges the daily work of an entire team.

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**“LIPOR GENERATION+” is an Environmental Education and Intervention offer for diverse audiences, namely Schools Groups, Higher Education Institutions and Social and Educational Associations and Institutions.**

### **“GERAÇÃO+” (GENERATION+) PROJECT RECEIVED ENERGY GLOBE AWARD 2017**

On 14<sup>th</sup> September 2017, LIPOR was granted the ENERGY GLOBE 2017 Certificate, an award granted by ENERGY GLOBE in June, which acknowledged the “LIPOR GENERATION+” Project as a national reference regarding sustainability. “LIPOR GENERATION+” is an Environmental Education and Intervention offer for diverse audiences, namely Schools Groups, Higher Education Institutions and Social and Educational Associations and Institutions. It is part of LIPOR’s Strategy, as an intervention tool for two main areas, Prevention and Education for Sustainable Development.

### **HONOURABLE MENTION FOR “GERAÇÃO+” (GENERATION+) PROJECT IN THE GREEN PROJECT AWARDS 2017, IN THE MOBILISATION INITIATIVES CATEGORY**

In the Green Project Awards 2017 (GPA’17), the “GENERATION+” Project, promoted by LIPOR and its associated Municipalities, received an Honourable Mention in the Mobilisation Initiatives category. LIPOR regarded this acknowledgement as a challenge to continue promoting the protection of the environment and sustainable development amongst an ever-wider audience.

The Green Project Awards (GPA) constitute a national reference platform organised by the Portuguese Environment Agency (APA), GCI and Quercus ANCN, with the purpose of rewarding and acknowledging good practices and projects that promote sustainable development in Portugal.

### **1<sup>ST</sup> PLACE IN THE EXCELLENCE AT WORK INDEX, IN THE PUBLIC SECTOR MEDIUM BUSINESS CATEGORY**

In the 2<sup>nd</sup> edition of the Organisational Climate and Human Capital Development Study – Excellence Index, developed by Neves de Almeida|HR Consulting, in partnership with Human Resources Portugal, Executive Digest and INDEG-ISCTE, LIPOR was acknowledged in the Public Sector Medium Business category.

About 200 companies from different sectors, from Consulting, Technology and Health to the Public Sector, participated in this initiative, which aims to identify and award national organisations that greatly invest in and implement good Human Resource practices.



## OPERATIONAL ACTIVITIES



LIPOR's activity is focused on the management, treatment and recovery of municipal waste from the eight Municipalities that are part of it, investing in projects that express its commitment to a sustainable development.

Having clearly recognised that waste management must be approached in a resource perspective, LIPOR focuses all its efforts on proper waste recovery, based on the projection of a circular business model. LIPOR's action consolidates a stance based on the creation of value within the production cycle, by reintroducing waste as a resource in the value chain.

Covering an area of about 650 km<sup>2</sup> and serving the need for waste management of about one million inhabitants, in 2017, LIPOR maintained its integrated waste recovery, treatment and technical confinement strategy, based on three main components: Sorting and Multimaterial Recovery, Organic Recovery and Energy Recovery, complemented by a Landfill which receives waste that has no recovery potential. Therefore, the foundation of LIPOR's Management System is precisely the integration of these different structures, providing the best solution for each waste flow.

LIPOR continued to prioritise the fulfilment of its Strategic Plan 2015-2020 (PEL), especially focusing on the promotion of material recovery through selective collection, the reduction of the disposal of BMW (Biodegradable Municipal Waste) and the preparation of materials for reuse and recycling. In this way, LIPOR's circular management model, in association with the synergies established with other Systems, continues to contribute to the fulfilment of the targets established at national level.

Bearing in mind the defined targets, the results achieved regarding waste forwarding derive from the selective collection projects implemented in detriment of unsorted collection, organised and developed in close relationship with the Associated Municipalities.

### WASTE FORWARDING ACCORDING TO FINAL DESTINATION (tons)<sup>1</sup>

Final Destination	2014	2015	2016	2017	Δ% 17/16	% Weight
Multimaterial Recycling	44,754.16	45,295.85	46,790.57	47,303.90	1.10%	9.36%
Organic Recovery	47,168.80	48,649.48	47,943.61	50,910.67	6.19%	10.07%
Energy Recovery	385,971.98	402,786.38	402,058.32	395,642.88	-1.60%	78.27%
Technical Confinement	21,497.36	24.34	4,759.44	11,649.14	144.76%	2.30%
<b>TOTAL</b>	<b>499,392</b>	<b>496,756</b>	<b>501,552</b>	<b>505,507</b>	<b>0.79%</b>	<b>100.00%</b>

<sup>1</sup> These data refer to waste primarily received by the LIPOR System.





The global analysis of LIPOR's activity in terms of waste forwarding according to final destination (tons) reveals that the performance in 2017 met the expectations.

The global analysis of LIPOR's activity in terms of waste forwarding according to final destination (tons) reveals that the performance in 2017 met the expectations, with an increase in the amount of waste received for Multimaterial Recovery, through the promotion of Non-residential Door-to-door Selective Collection (+33.7%) and collection in Drop-off sites (+12.7%), and in waste received for Organic Recovery, fostered by the input of organic and green waste. The decrease in Energy Recovery and the increase of Technical Confinement disposal were due to the fact that unsorted municipal waste was disposed of in the Landfill of Maia during the two Plant shutdown periods for maintenance purposes.

**(CT) SORTING PLANT (MULTIMATERIAL RECYCLING) / SORTING PLATFORMS**

LIPOR has several infrastructures whose purpose is to receive waste from selective collection and sort it according to material type, so that it is duly forwarded to the recycling industry. The materials must meet the quality standards set by waste recovery Customers, so the process is monitored and validated in different key moments. In operational terms, in August 2017, the operation of one of the sorting and multimaterial recovery units, the Sorting Plant, was outsourced to Ferrovial, which became responsible for receiving, assessing the quality of plastic and metal packaging and sorting the waste here received. LIPOR remained responsible for the relationship with Service Customers and for providing information regarding load quality, as well as for product dispatch.

In fulfilment of LIPOR's Strategic Plan (PEL), namely its sections regarding the Increase of Preparation for Reuse and Recycling and of Recyclable Waste Quality and the Enhancement of the System's Effectiveness and Operational Capacity, LIPOR has been developing several initiatives with the purpose of maximising recovery from selective collection and preparation for reuse and recycling.

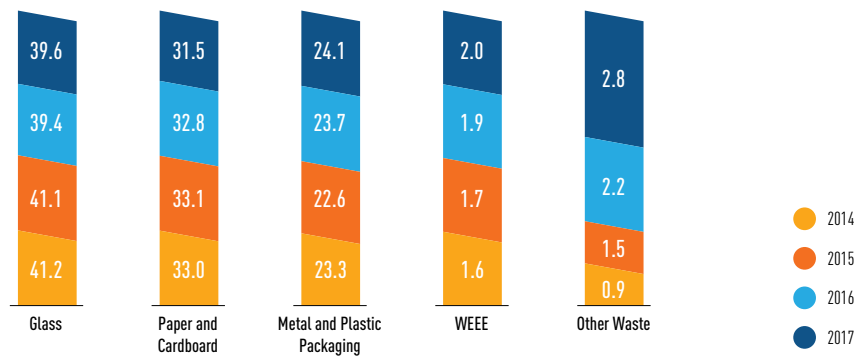


**The Sorting Plant and respective infrastructures received, in 2017, a total of 47,304 tons, 513 tons more than the amount received in 2016.**

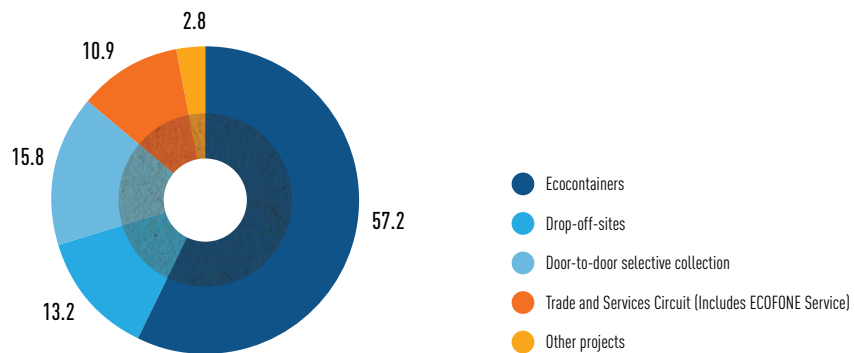
The developed projects have been fostering waste forwarding to LIPOR, wherefore in 2017 there was an increase in all types of incoming materials, except for Paper and Cardboard, with a slight decrease in collection through Eco-containers.

The Sorting Plant and respective infrastructures received, in 2017, a total of 47,304 tons, 513 tons more than the amount received in 2016. With regard to the goal set for 2017, LIPOR closed the year with a figure about 2.6% over the estimation.

**DETAILS OF INCOMING MATERIAL (%)**



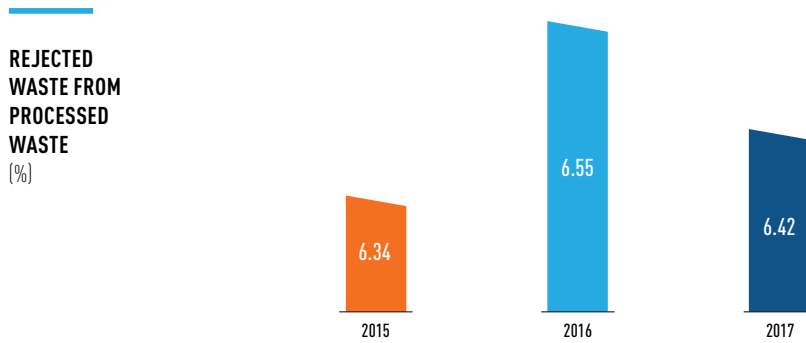
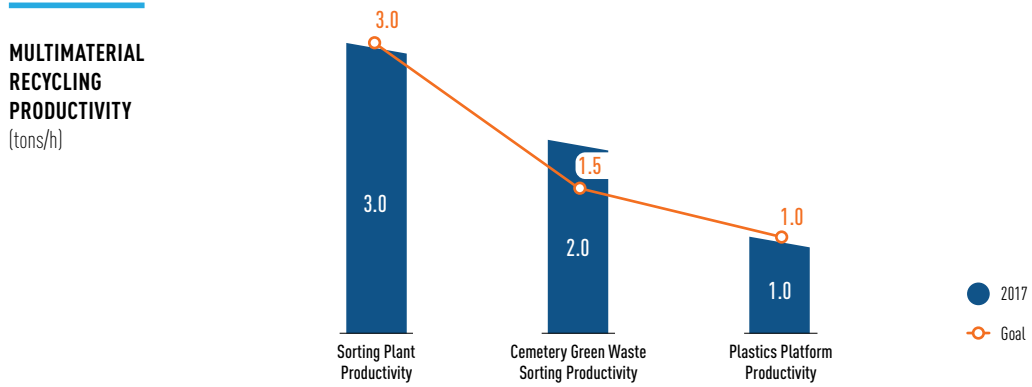
**INCOMING BY ORIGIN (%)**



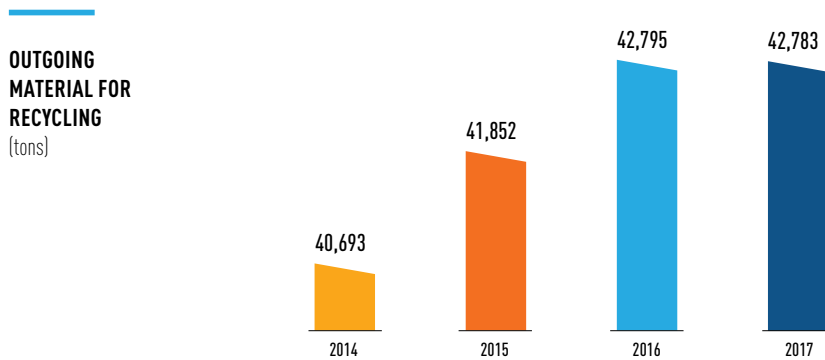
In order to cope with the materials received and reinforce the sorting and multimaterial recovery operation, LIPOR made some structural changes in the Multi-purpose Line in order to refine the sorting of rigid plastics. This project won the Kaizen Lean 2017 award, in the Excellence in Continuous Improvement System – SMB category, and fostered the creation of nine new subflows of commercially valuable materials.



In 2017, operational productivity remained within the estimates, meeting the goals defined for the reporting year, largely as a result of the stabilisation of the sorting team and consolidation of work methodologies. Similarly, rejected waste derived from the process settled at around 6.4%, slightly decreasing in comparison with 2016, due to the optimisation of the productive process.



As a result of the work done in the sorting and multimaterial recovery units, a total of 42,783 tons of products were forwarded for recycling. This slightly lower value than the one registered in 2016 was due to the decrease in Paper, Cardboard, Styrofoam and Bottle Caps received.







## SELECTIVE COLLECTION IN FESTIVITIES AND PILGRIMAGES

The “Recolha Seletiva em Festas e Romarias” (Selective Collection in Festivities and Pilgrimages) Project is integrated in the Selective Collection promotion strategy, and it is LIPOR’s and the Associated Municipalities’ response to the need to increase the amount of materials forwarded for recycling, thus promoting a sustainable management of waste produced in initiatives such as pilgrimages, thematic fairs and the like. A benefit is granted to Community Support and Social Causes in accordance with the amount of material collected in these events, thus substantiating the promotion of practices compliant with the principles of Circular Economy and Social Accountability.

The project includes the installation of equipment for selective waste disposal, on-site awareness and delivery of bags for waste sorting to traders at each festivity/pilgrimage, and also the presence of an operational team to foster attentive sorting and proper forwarding of recyclable materials that were improperly disposed of.

A communication campaign is also associated with this project, under the motto: “Os Seus Resíduos Podem Ser a Peça que Falta!” (Your Waste Can Be the Missing Piece!).

All paper/cardboard, plastic and metal packages and glass waste gathered are selectively collected and weighed at the end of each festivity or pilgrimage and subjected to qualitative analysis.

Following the pilot project implemented in 2016, in 2017, the project was extended to the eight Associated Municipalities.

In close cooperation with the Municipalities, in 2017, the project was implemented in 16 festivities,



pilgrimages and similar events, including on-site awareness raising among 371 sales points present at the several venues and the collection of over 31 tons of recyclable waste (Paper, Cardboard, Plastic and Metal Packages and Glass), resulting in benefits granted to 10 Entities selected by the Associated Municipalities.



## FESTIVITIES, PILGRIMAGES AND SIMILAR EVENTS, AND BENEFICIARY ENTITIES IN 2017:



### MUNICIPALITY



### FESTIVITIES AND PILGRIMAGES



### SOCIAL CAUSE

Municipality	Festivities and Pilgrimages	Social Cause
Espinho	S. Pedro N. Sr <sup>a</sup> D'Ajuda	Cerciespinho
Gondomar	S. Bento das Pêras e S. Cristóvão Festas do Concelho	Corporações de Bombeiros Voluntários de Gondomar
Maia	N. Sr <sup>a</sup> do Bom Despacho N. Sr <sup>a</sup> da Natividade	Socialis – Associação de Solidariedade Social
Matosinhos	Sr. <sup>a</sup> da Hora Senhor de Matosinhos	Associação "No Meio do Nada" - Kastelo
Porto	S. Bartolomeu RED BULL Air Race 2017	APPACDM - Associação Portuguesa de Pais e Amigos do Cidadão Deficiente Mental do Porto ACAPO - Associação de Cegos e Amblíopes de Portugal
Póvoa de Varzim	Rates Billing Dias no Parque	Bombeiros Voluntários da Póvoa de Varzim União Desportiva e Cultural de Navais
Valongo	Feira da Regueifa e do Biscoito EXPOVAL 2017	Corpos de Bombeiros de Valongo e de Ermesinde
Vila do Conde	S. João Senhor dos Navegantes	Bombeiros Voluntários de Vila do Conde

For more information:  
[www.lipor.pt/pt/servicos/recolhas/festas-e-romarias/](http://www.lipor.pt/pt/servicos/recolhas/festas-e-romarias/)



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In 2017, 11,134 tons of organic compost were produced, with a growth amounting to 4.5% in comparison with 2016, thus surpassing the annual objective by about 7.6%.

### (CVO) COMPOSTING PLANT / NUTRIMAIS

Always focusing on Excellence, LIPOR regards the quality of its products as an essential factor for their differentiation. In this sense, in close connection to the national strategy for the reduction of Biodegradable Municipal Waste (BMW) disposal in landfill, LIPOR continued to wager on the composting of the organic fraction of waste, as one of the most relevant recovery forms.

A controlled composting process, where all fundamental parameters are continuously monitored (humidity, oxygen, temperature), results in the production of NUTRIMAIS, a 100% natural product. NUTRIMAIS is an organic soil improver, supplied as powder and in granular form, that results from the composting of raw materials sorted at their source.

The quality of raw materials sorting also allows us to get a compost which is certified for use in Organic Farming by SATIVA.

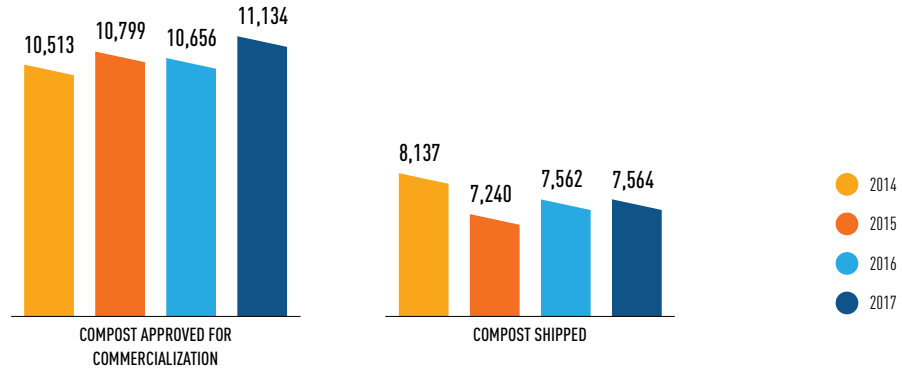
After ten years in the market, NUTRIMAIS bags received a new image, that allows a better and easier identification of the product and its characteristics. This change reinforced the maximum quality standard of LIPOR's organic soil improver, both at its source and its results.

In 2017, 11,134 tons of organic compost were produced, with a growth amounting to 4.5% in comparison with 2016, thus surpassing the annual objective by about 7.6%. The productivity rate (23.3%) was slightly above the goal defined for 2017 (23%), and the Composting Plant registered a capacity utilisation index of about 80%.





**NUTRIMAIS**  
(tons)

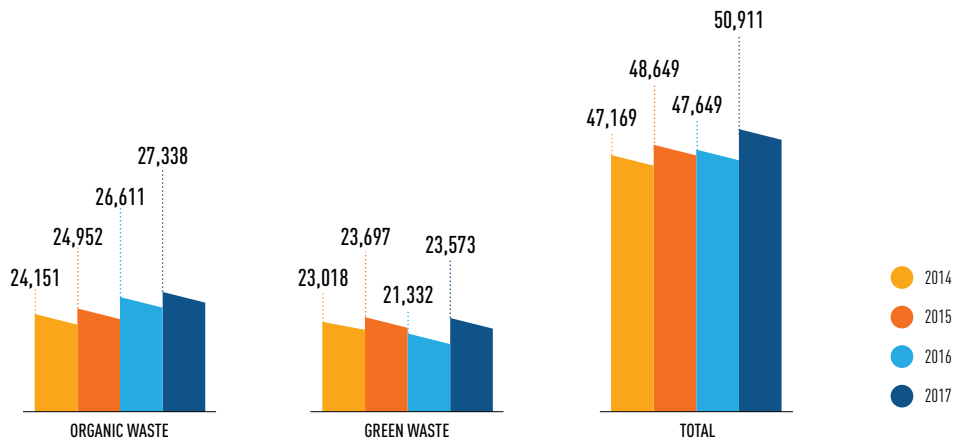


In overall terms, LIPOR has been implementing several projects in order to promote organic waste collection among large producers, namely restaurants, markets, supermarkets, agricultural cooperatives, food processing industrial units, etc.

In order to ensure a high quality organic compost, the material used in the process must come from specific collection circuits for biodegradable waste, namely organic (food) and green waste. In overall terms, LIPOR has been implementing several projects in order to promote organic waste collection among large producers, namely restaurants, markets, supermarkets, agricultural cooperatives, food processing industrial units, etc. As for green waste, it is forwarded to LIPOR through specific collection circuits, namely the cemetery green waste collection circuit (TCEM).

In 2017, a total of 50,911 tons of Biodegradable Municipal Waste were thereby received by LIPOR, reflecting a 6.2% growth in comparison with the previous year. This was, therefore, the best year ever in terms of reception of this type of waste. This good performance was essentially due to the positive contribution of green waste received (excluding cemetery green waste), with a 13% growth as compared to 2016.

**RECEPTION OF BIODEGRADABLE MUNICIPAL WASTE - RUB 'S**  
(tons)







## SELECTIVE COLLECTION MONITORING AND MANAGEMENT

LIPOR's Municipal Waste Selective Collection Monitoring and Management Platform derived from an Innovation project which aimed to optimise a selective collection monitoring model at intermunicipal level.

This platform resulted from the need to automatically monitor the selective collection projects for the multimaterial and organic fractions of waste, in order to optimise them.

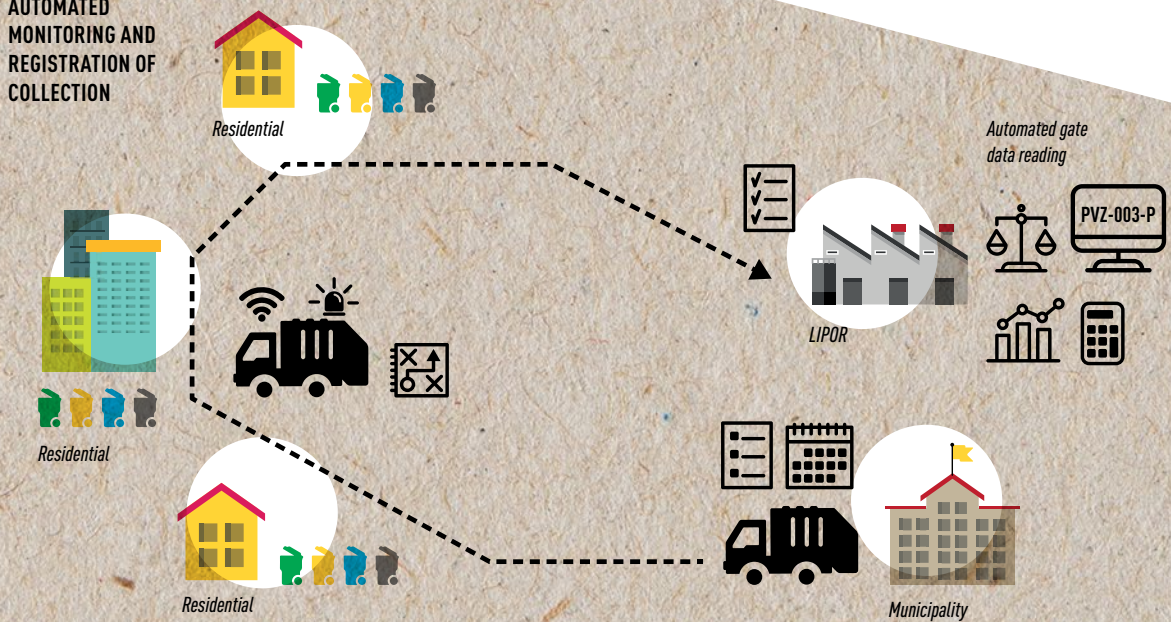
The operationalisation of the Municipal Waste Selective Collection Monitoring and Management Platform required the development of a new information model to support the System in a scalable and solid way, and gather the most relevant

data pertaining to waste collected. This was made possible by the instruments integrated into the collection equipment (containers, bags, vehicles) and through circuit identification, that provided the information needed to optimise the implemented collection projects, correct deviations and award good practices.

The Municipal Waste Selective Collection Monitoring and Management Platform is, hence, a valuable resource for collection operations monitoring and field support, providing detailed information regarding the collection process in real time and ensuring its traceability.

For LIPOR and its associated Municipalities, this Platform is an asset for operational management, and will therefore be assigned more functions in 2018.

### AUTOMATED MONITORING AND REGISTRATION OF COLLECTION





In 2017, 395,643 tons of Municipal Waste (MW) were received by the Plant, representing a decrease of about 2% in comparison with the previous year.

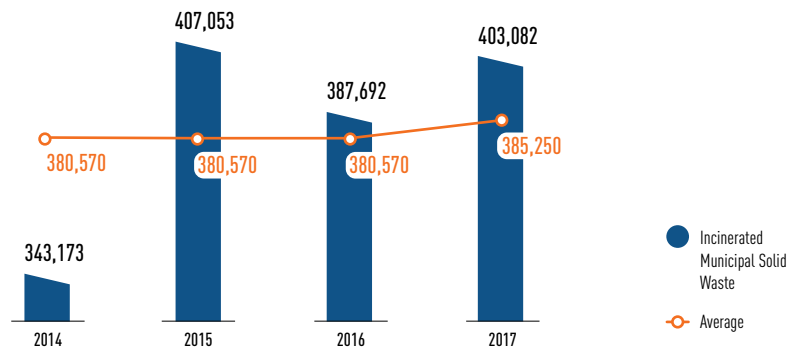
### (CVE) ENERGY RECOVERY PLANT. TECHNICAL CONFINEMENT / (AS) LANDFILL

With two treatment lines in continuous operation, the Energy Recovery Plant ensures, together with the Landfill of Maia, the end of the integrated waste management cycle. The Energy Recovery Plant receives every day the unsorted waste collected within LIPOR's eight associated Municipalities with the purpose of recovering the fraction that cannot be recycled or composted, transforming it into energy. The Landfill of Maia receives waste that cannot be recovered and the by-products that result from the incineration process.

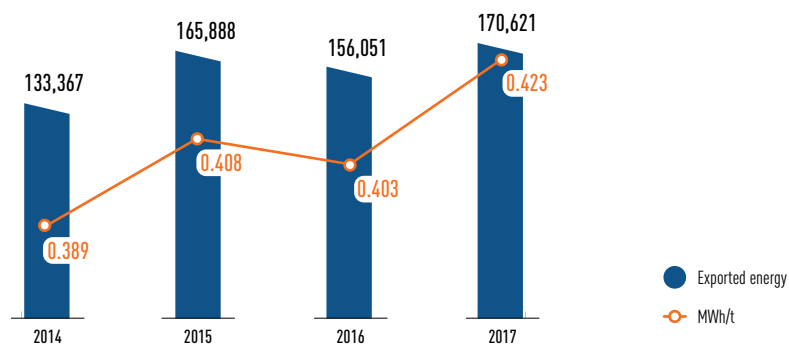
In 2017, 395,643 tons of Municipal Waste (MW) were received by the Plant, representing a decrease of about 2% in comparison with the previous year.

As a result of the energy recovery of 403,082 tons of MW, the Plant exported about 171,000 MWh of electrical energy in 2017.

#### INCINERATED MUNICIPAL SOLID WASTE (tons)



#### EXPORTED ENERGY (MWh)

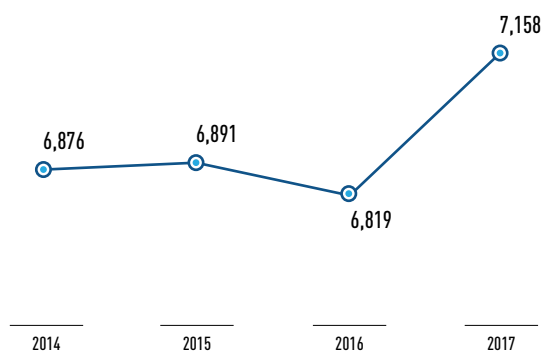


By the end of 2017, the NCV (index that reveals the calorific potential of annual average incinerated waste) was of 7,158 kJ/kg, a higher value than the one registered in the previous year (6,819 kJ/kg) and over the 7,000 kJ/kg set as the annual target. This was essentially due to the servicing executed during the shutdown in November and December



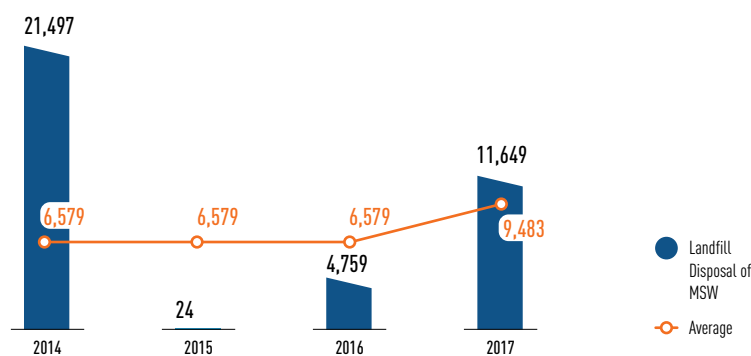
2016, having the boiler body been completely replaced, which allowed for higher efficiency of the serviced equipment and, subsequently, a higher output, and also to the good quality of waste received in 2017 (low water content).

**PCI**  
(Kj/kg)



Regarding Technical Confinement, only the waste that couldn't be recovered through multimaterial, organic or energy recovery is disposed of in Landfill. However, from June to November 2017, the Plant forwarded MW for disposal, in order to prepare the second maintenance shutdown, which is programmed annually. Therefore, the amount of waste sent to the landfill grew in comparison with 2016, with a total of 11,649 tons received.

**LANDFILL DISPOSAL OF MUNICIPAL SOLID WASTE (MSW)**  
(tons)



The exploitation of the closed landfills (Ermesinde and Matosinhos), namely the flaring of the biogas produced, allowed the export of 827 MWh of electrical energy.

#### EXPLOITATION OF BIOGAS PRODUCED IN THE CLOSED LANDFILLS (MWh)

Exported Energy	2014	2015	2016	2017	Δ% 17/16
Electricity – Biogas from Landfill of Ermesinde	1,329	1,099	959	738	-23.05%
Electricity – Biogas from Landfill of Matosinhos	256	210	191	89	-53.53%
<b>TOTAL</b>	<b>1,585</b>	<b>1,309</b>	<b>1,150</b>	<b>827</b>	<b>-28.11%</b>



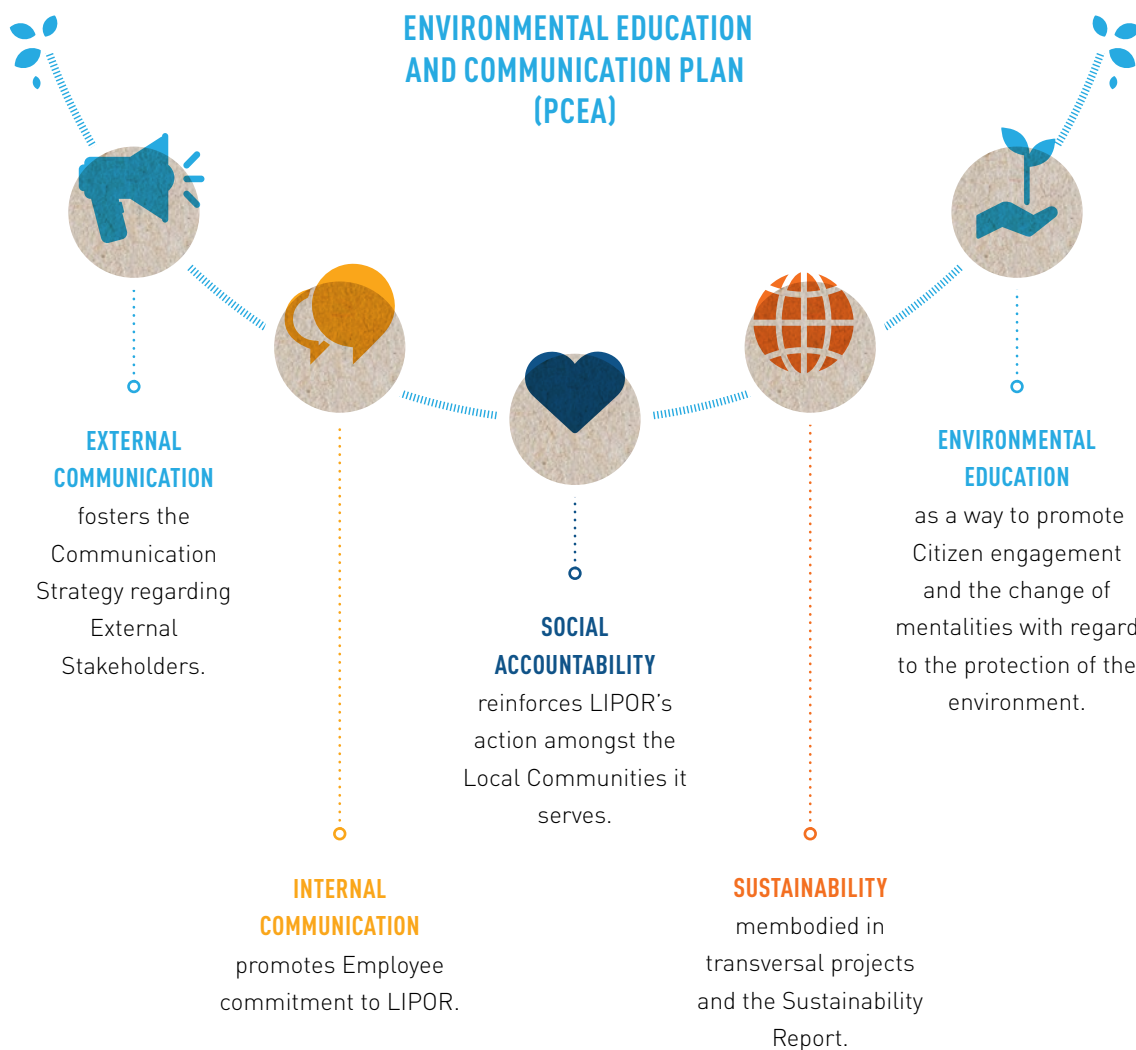
# ENVIRONMENTAL COMMUNICATION AND EDUCATION



Environmental Communication and Education is one of LIPOR's areas of intervention, which aims to promote Community engagement and the change of mentalities with regard to the preservation of the environment.

Following the functional restructuring implemented by LIPOR in the last trimester of 2016, it was necessary to adapt the Environmental Education and Communication Plan (PCEA) to the new organisational structure. PCEA 2017 was hence defined according to five areas of action: External Communication, Internal Communication, Social Accountability, Sustainability and Environmental Education.

In 2017, the Communication and Sustainability Strategy, which embodies the first four areas of intervention, registered a level of execution of 99.34%, with emphasis being placed on Social Accountability and Sustainability initiatives.





ENVIRONMENTAL  
EDUCATION AND  
TRAINING ACTIVITIES



LIPOR INTRANET  
ACCESSES/DAY



COMPOSTERS



LIPOR KITCHEN  
GARDENS

## SOME RESULTS OF ENVIRONMENTAL COMMUNICATION AND EDUCATION

- Publications in the different **External Communication Tools** reached 1,561,817 People, representing 4,279 People/day.
- The **Biodiversity Strategy** reached the General Public with 22 news and 3 TV participations.
- 2,904 **Environmental Education and Training** activities were developed. 11.6 activities/business day. These activities involved 90,951 participants. 31.3 people/activity.
- **LIPOR Intranet** registered 151 accesses/day.
- In 2017, the Media Value associated with **Social Accountability** amounted to €170,040.93.
- **Adventure Park** received, from May to October, 417 people/day.
- 1,940 **composters** were delivered.
- In its first three months, the **“Pack it.” Project** avoided the wastage of 3.24 tons of food.
- **LIPOR Academy** held 388 training hours.
- The **“GENERATION+” Project** involved 26,323 participants.
- The **55 LIPOR kitchen gardens** total an organic farming area of 118,074 m<sup>2</sup>.







## LIPOR'S ECOLOGICAL TRAIL

LIPOR's Ecological Trail was inaugurated on 16<sup>th</sup> September 2017, in Baguim do Monte, with a walk, in which about 650 people participated as walkers or runners.

This infrastructure, which is integrated in the Biodiversity Promotion Strategy, was developed by LIPOR and the Associated Municipalities with the purpose of bringing the Community closer to the Tinto River and restoring it to the population.

The inauguration of Adventure Park in 2009, its opening to the public in the Summer of 2010, the inauguration of the Walking Route that connects the Águas Santas/Palmilheira Halt to the Park, in 2015,

the construction of a Walkway alongside the Tinto River, in 2016 – year after year, several actions have been developed in order to foster knowledge and the preservation of biodiversity.

LIPOR's Ecological Trail aims to display biodiversity and the Tinto River in full and promote the contact between the population and the surrounding environment, thus helping to protect, disseminate, preserve and value environmental heritage.

About 38 tons of 100% recycled mixed plastics were used to build the Ecological Trail's pavements, pillars and street furniture.

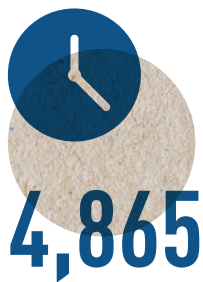


## HUMAN RESOURCES



LIPOR's main driving and change inspiring force is the people, the Employees, who are engaged and committed to their work every day.

In order to add value, LIPOR has been focusing on different strategic challenges regarding human resources, namely the development of new organisational competences, the need for interdepartmental mobility, knowledge management and talent recognition and management.



TRAINING  
HOURS

LIPOR's concern with its Employees is a basic premise of its daily activities, as human resources integrated in different areas work together to achieve differentiating results, thus showing that Human Resource Management has great impact on the Organisation's business.

In order to add value, LIPOR has been focusing on different strategic challenges regarding human resources, namely the development of new organisational competences, the need for interdepartmental mobility, knowledge management and talent recognition and management.

LIPOR's Human Resource Management Strategy is based on a competence development philosophy that comprises individual development programmes, such as the Talent Management Programme, in connection with the Competences Management System.

However, to keep Employees motivated and meet their expectations, it is essential to provide customised solutions, that make each person feel unique. In this context, in 2017, LIPOR started a Talent Management Programme. This programme aims to analyse and sort the existing talent, identify the strengths, the improvement areas, and assess career paths, interests and expectations, particularly regarding mobility. This implied the definition of a customised and individual-focused follow-up and personal development strategy, adjusted to the characteristics, needs and ambitions of each Employee, thus contributing to their growth. On the other hand, LIPOR has set the goal to increase its ability to retain high value staff.

The data collected over the course of the Talent Management Programme and the model developed by external consultants in the assessment process will allow the redefinition of the Competences Management System, in 2018, including the modification of the competences dictionary and the assessment of the impact of those changes in each functional group, naturally in association with the SIADAP Performance Evaluation System (Integrated Management and Performance Assessment System for Public Administration).

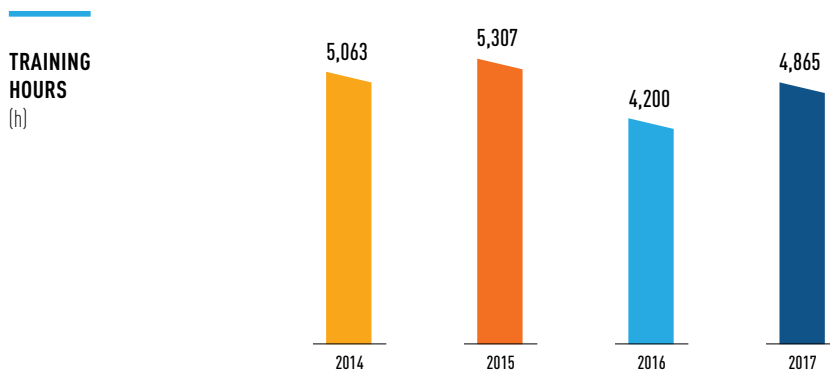
An effective leadership must constantly cope with the challenges of organisational flexibility and team diversity, and a true leader must develop and strengthen their team's and their own management competences, in order to fulfil their common goals and ensure the



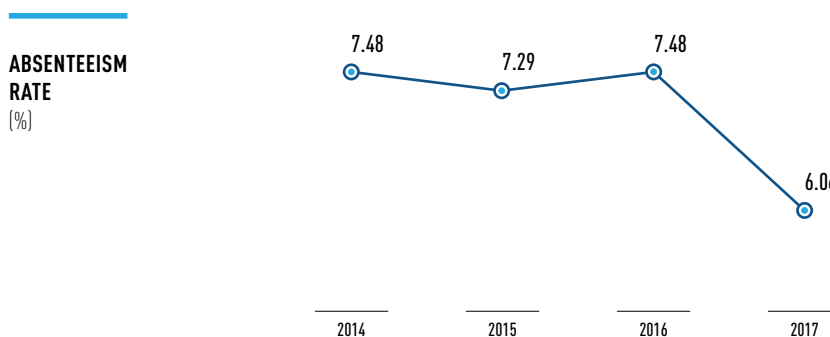
Organisation's success. In this context, a programme was elaborated for the Management Team, in order to develop their transversal leadership competences.

In order to get all 194 Employees engaged and foster their commitment and participation in its project, in 2017 and following the work performed in past years, LIPOR continued to promote the regular communication of its Strategy to all Employees, including visits to the gemba by the Management Team.

Furthermore, every year, LIPOR develops a broad and comprehensive training plan for the different organisational levels. During 2017, LIPOR's Employees attended a total of 4,865 training hours, an investment amounting to 0.20% of the Organisation's Turnover, once again showing the importance given to continuous training and the development of its Human Resources.



The training held comprises various themes, including sessions regarding Occupational Health and Safety which, despite representing a small part of total training hours, provide good results. Besides training, LIPOR also works incessantly to ensure the best working conditions to its Employees, taking the necessary measures and complying with the general principles of work-related disease and accident prevention. As a result of the work continuously developed regarding Occupational Health and Safety, the absenteeism rate indicator registered a decrease of 1.42% as compared to the previous year, being the lowest value in the past four years.



.....  
<sup>2</sup> Gemba: Place where value is added.



VI

# ECONOMIC AND FINANCIAL ANALYSIS





# ECONOMIC AND FINANCIAL ANALYSIS

2017 was another challenging year for LIPOR and all its Employees.

LIPOR managed to achieve consistent results, registering growth in the main items of the Profit and Loss Account by the end of 2017, in comparison with 2016, namely in Turnover, EBITDA and Net Income, of 5%, 2% and 46% respectively.

**In 2017, the Turnover amounted to 38.7 million euros, a value 5% higher than in the previous year. This great performance is evident both in Product Sales (6%) and in the Provision of Services (4%).**

## TURNOVER

In 2017, the Turnover amounted to 38.7 million euros, a value 5% higher than in the previous year. This great performance is evident both in Product Sales (6%) and in the Provision of Services (4%).

In a detailed analysis of Turnover, it transpires that the positive performance was due to the increase in sales of Mixed Plastics, associated with the increase in fees (VC) paid by the Managing Entities. This minimised the decrease in Turnover referring to recycling products, due to the decrease in VC applied to the most relevant materials, such as Glass and Cardboard.

Regarding Energy Recovery, there was an 11% increase in profits from energy sold, to which contributed the increase in Municipal Waste incineration of 4%, in comparison with 2016, as well as a higher NCV performance, associated with an increase of €1/MWh in the RRP.

Organic Recovery registered a 3% decrease in revenues from sales of NUTRIMAIS Compost, as compared to the previous year. This result derives entirely from the general decrease in the average RRP of NUTRIMAIS products, particularly of products in granular form.

## TURNOVER (€)

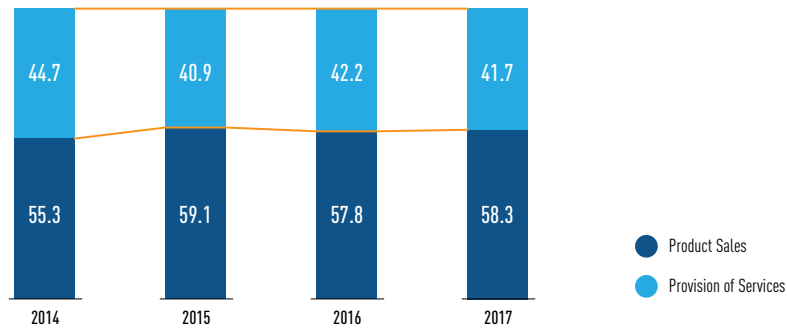
Items	2014	2015	2016	2017	Δ% 17/16
Energy	11,528,067.70	14,442,959.37	13,609,100.54	15,120,289.56	11.10%
Recyclable waste	5,934,816.46	6,211,485.92	6,776,150.23	6,464,692.54	-4.60%
Composts	669,412.71	559,437.42	635,603.38	615,138.11	-3.22%
Others	348,924.71	380,084.93	337,130.41	388,847.00	15.34%
<b>Product Sales</b>	<b>18,481,221.58</b>	<b>21,593,967.64</b>	<b>21,357,984.56</b>	<b>22,588,967.21</b>	<b>5.76%</b>
<b>Provision of Services</b>	<b>14,934,429.22</b>	<b>14,957,784.12</b>	<b>15,571,797.22</b>	<b>16,134,308.26</b>	<b>3.61%</b>
<b>TOTAL TURNOVER</b>	<b>33,415,650.80</b>	<b>36,551,751.76</b>	<b>36,929,781.78</b>	<b>38,723,275.47</b>	<b>4.9%</b>

The increasing relevance of sales in Turnover is one of the Organisation's strategic objectives.

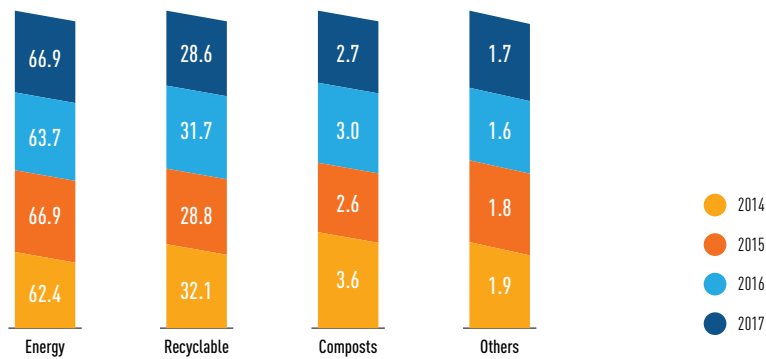
As for the Provision of Services, there was a 4% increase in revenues, in comparison with the previous year, due to the increase in waste received from the associated City Councils and private entities and forwarded to the Energy Recovery Plant and Technical Confinement.

The increasing relevance of sales in Turnover is one of the Organisation's strategic objectives. It is, therefore, important to highlight the relevance of Product Sales within LIPOR's Total Turnover, representing over 58%, with a 0.5% increase in comparison with 2016.

COMPOSITION OF TURNOVER (%)



COMPOSITION SALES (%)





## OPERATING COSTS

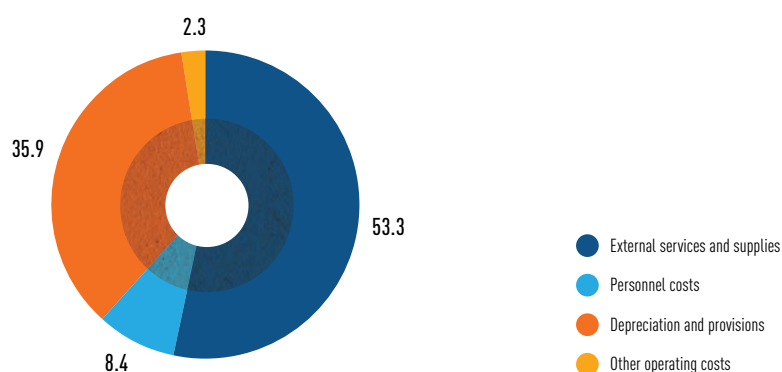
During the year under review, LIPOR's Operating Costs amounted to 47 million euros, which represents an improvement of 2% in comparison with the previous year.

### OPERATING COSTS (€)

Items	2014	2015	2016	2017	Δ%17/16
CMVMC (Cost of Goods Sold and Raw Materials Consumed)	61,240.60	69,768.05	19,783.62	37,780.56	91.0%
ESS	23,048,015.45	24,138,109.96	23,738,546.43	25,084,315.79	5.7%
Subcontracts	20,025,383.51	20,986,300.66	20,101,049.47	20,873,831.09	3.8%
Services and Supplies	3,022,631.94	3,151,809.30	3,637,496.96	4,210,484.70	15.8%
Granted transfers and subsidies and Social Benefits		20,032.37	30,353.83	9,967.70	-67.2%
Personnel costs	3,845,705.60	3,822,666.04	3,697,676.59	3,976,268.96	7.5%
Other Operating Costs	957,268.76	757,219.61	1,075,748.68	1,092,182.55	1.5%
Depreciation and Provisions	4,445,574.73	17,238,666.40	19,443,169.13	16,929,056.88	-12.9%
<b>TOTAL OPERATING COSTS</b>	<b>32,357,805.14</b>	<b>46,046,462.43</b>	<b>48,005,278.28</b>	<b>47,129,572.44</b>	<b>-1.8%</b>

In overall terms, the positive evolution of Operating Costs was solely due to the decrease in Depreciation and Provisions.

### EXPLORATION COSTS (%)

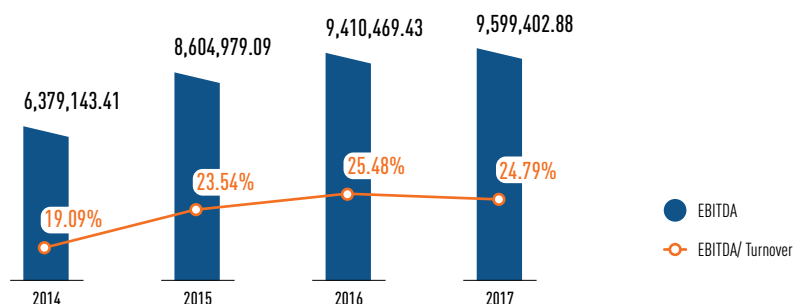


When analysing the composition of Operating Costs, two items stand out: External Services and Supplies (ESS) and Depreciation and Provisions, representing 53% and 36% respectively.

## OPERATING CASH FLOW

In line with the results of the past years, in 2017, LIPOR's EBITDA increased 2%, clearly reflecting the impact of Turnover performance, which offset the increase in Operating Costs. LIPOR's EBITDA margin settled at 24.79%, amounting to 9.6 million euros, in 2017.

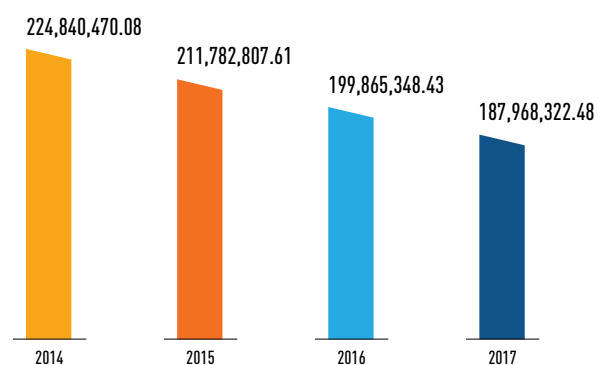
### EBITDA PERFORMANCE (€)



## BALANCE SHEET

By the end of 2017, LIPOR's balance sheet registered Total Net Assets amounting to 188 million euros, with a 6% decrease in comparison with the previous year. This performance was essentially due to the decrease in Fixed Assets, namely due to the scrappage of basic equipment.

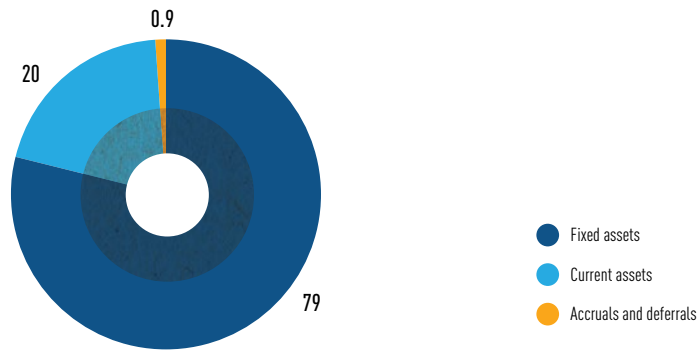
### TOTAL ASSETS (€)



Within the composition of Assets, the Fixed Assets stand out, representing 79%; hence, they are essential to maintaining the high productivity rates achieved by the Operational Units.

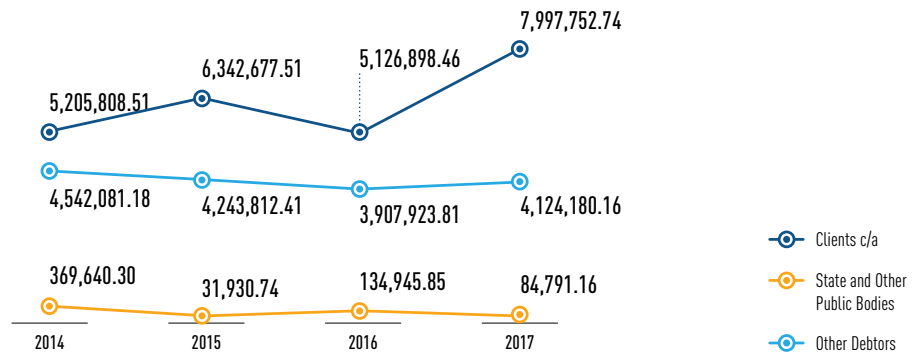


**ASSETS  
STRUCTURE**  
(%)



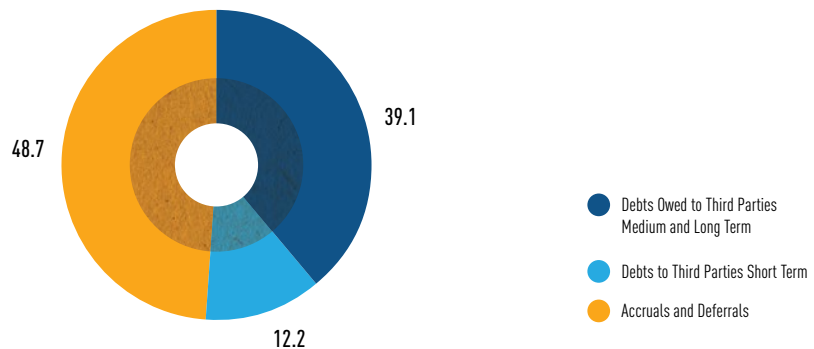
Regarding Total Debts from Third Parties, there was a 33% growth in comparison with 2016, with emphasis on Short-term Debts from Customers and Other Debtors. These items have a strong impact on Total Debts from Third Parties, which are essential to the fulfilment of LIPOR's obligations, especially towards the European Investment Bank (EIB).

**PERFORMANCE OF  
DEBTS AND FROM  
THIRD PARTIES**  
(€)

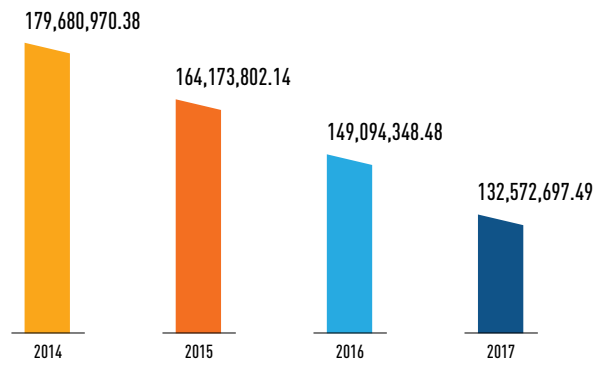


By the end of 2017, LIPOR registered Total Liabilities amounting to 133 million euros, a significant reduction of 11% as compared to the previous year. Having decreased in the past years, LIPOR's Liabilities in 2017 were broken down as follows:

**LIABILITIES  
STRUCTURE**  
(%)



**TOTAL  
LIABILITIES**  
(€)



**In 2017, fourteen out of sixty-four submitted applications to National and Community Funds were approved, corresponding to an approval rate of 22%. It should be mentioned that seventeen applications are still awaiting an approval decision.**

The positive development of LIPOR's debt derives from the reduction of the amount owed to Credit Institutions, as a consequence of the fulfilment of the amortisation plans for loans from the EIB. In this context, there was a decrease in Accruals and Deferrals, namely in Deferred Income, with 7 million euros less in Investment Subsidies (Cohesion Fund).

In order to boost its activities, LIPOR seeks to obtain national and community grants to finance its investments. With the purpose of maximising its funding possibilities, LIPOR participates in several Structural Programmes, under different forms, according to the available alternatives, for instance, as a Coordinator, a Partner in different ventures (Universities, SMBs, Agencies, Associations and Public Entities) and even as a subcontractor (Service Provider).

In 2017, fourteen out of sixty-four submitted applications to National and Community Funds were approved, corresponding to an approval rate of 22%. It should be mentioned that seventeen applications are still awaiting an approval decision.

At a national level, the POCI/COMPETE, NORTE 2020 and FUNDO AMBIENTAL programmes are worth highlighting, as well as the HORIZON 2020 and INTERREG programmes, at a community level.

Regarding the approved applications, the financing rate was of 83% for National Funds, totalling 3,900,225 euros, and of 81% for Community Funds, amounting to 828,674 euros. It is also worth highlighting the POSEUR programme, to which four applications were submitted, with an expected investment from LIPOR of about 5.5 million euros.



# VII

## PROPOSED APPLICATION OF RESULTS







## 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 4,624,625.04 euros be applied as follows:

- 1) Reinforcement of Legal Reserve amounting to 231,231.25 euros;
- 2) Reinforcement of Assets amounting to 4,393,393.79 euros.



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# PROFIT AND LOSS ACCOUNT

2017  
UNIT: EUROS

POC ACCOUNTS	FINANCIAL YEAR	
	2017	2016
<b>COSTS AND LOSSES</b>		
61	Cost of Consumable Supplies:	
	- Goods	
	- Material	
	37,780.56	19,783.62
62	External Services and Supplies	
	25,084,315.79	23,738,546.43
	Personnel Costs:	
641+642	- Remunerations	
	3,098,452.48	2,883,597.31
643 a 648	- Social Charges	
	877,816.48	814,079.28
	3,976,268.96	3,697,676.59
63	Transfers and current subsidies and social benefits	
	9,967.70	30,353.83
66	Depreciation and Amortization	
	16,223,596.77	16,941,197.31
67	Provisions of the year	
	705,460.11	2,501,971.82
65	Other operating costs	
	1,092,182.55	1,075,748.68
	(A)	
	47,129,572.44	48,005,278.28
68	Financial costs and losses	
	2,574,764.94	3,075,713.76
	(C)	
	49,704,337.38	51,080,992.04
69	Extraordinary costs and losses	
	57,372.26	190,285.95
	(E)	
	49,761,709.64	51,271,277.99
88	Net Income	
	4,624,625.04	3,161,994.48
<b>INCOME AND GAINS</b>		
	Sales and provision of services:	
7111	Sales of goods	
7112 a 7118	Sales of products	
	22,588,967.21	21,357,984.56
712	Provision of services	
	16,134,308.26	38,723,275.47
	15,571,797.22	36,929,781.78
72	Taxes and fees	
	854,573.43	789,413.64
(a)	Production variation	
	3,718.17	23,772.14
75	- Entidade In house works	
	0.00	0.00
73	- Supplementary income	
	218,351.37	229,611.02
74	- Transfers and subsidies obtained	
	6,599,533.32	6,375,503.56
76	Other operating income and gains	
	(B)	
	46,399,451.76	44,348,082.14
78	Financial income	
	47,724.36	82,545.13
	(D)	
	46,447,176.12	44,430,627.27
79	Extraordinary income and gains	
	7,939,158.56	10,002,645.20
	(F)	
	54,386,334.68	54,433,272.47

(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".

## RESUMO:

	2017	2016
Operating Results: (B) - (A)	-730,120.68	-3,657,196.14
Financial Results: (D) - (B) - (C - A)	-2,527,040.58	-2,993,168.63
Current Results: (D) - (C)	-3,257,161.26	-6,650,364.77
Net income: (F) - (E)	4,624,625.04	3,161,994.48



# BALANCE SHEET

2017  
UNIT: EUROS

ACCOUNT POCAL CODES	FINANCIAL YEAR			
	2017			2016
	AB	AP	AL	AL
<b>ASSETS</b>				
<b>FIXED ASSETS:</b>				
<i>Intangible fixed assets</i>				
431	7,881.56	7,881.56	0.00	0.00
433	15,002.47	14,522.92	479.55	1,596.03
434	319,115.82	319,115.82	0.00	0.00
435	9,344,070.98	8,945,682.09	398,388.89	374,503.77
436	4,353,687.94	4,343,083.30	10,604.64	11,634.60
437	1,555,278.65	1,435,798.55	119,480.10	55,429.87
443	0.00	0.00	0.00	0.00
	<b>15,595,037.42</b>	<b>15,066,084.24</b>	<b>528,953.18</b>	<b>443,164.27</b>
<i>Tangible fixed assets</i>				
421	24,121,873.02	0.00	24,121,873.02	23,817,704.03
422	63,360,079.97	24,791,541.58	38,568,538.39	41,362,518.82
423	173,973,984.31	89,727,702.16	84,246,282.15	96,602,703.85
424	1,440,884.98	1,270,912.70	169,972.28	184,057.73
425	197,956.72	172,630.55	25,326.17	13,258.24
426	3,719,560.07	3,293,588.90	425,971.17	332,053.13
427	0.00	0.00	0.00	0.00
428+429	1,729,879.49	1,340,778.04	389,101.45	378,347.17
442	56,587.13	0.00	56,587.13	23,800.43
	<b>268,600,805.69</b>	<b>120,597,153.93</b>	<b>148,003,651.76</b>	<b>162,714,443.40</b>
<i>Financial Investments</i>				
41	0.00	0.00	0.00	0.00
412	0.00	0.00	0.00	0.00
413	5,185,277.96	5,185,277.96	0.00	0.00
	<b>5,185,277.96</b>	<b>5,185,277.96</b>	<b>0.00</b>	<b>0.00</b>
<b>CURRENT ASSETS:</b>				
<i>Inventories</i>				
36				
33	64,215.16	0.00	64,215.16	60,496.99
32	727.20		727.20	16,260.00
37				
	<b>64,942.36</b>	<b>0.00</b>	<b>64,942.36</b>	<b>76,756.99</b>
<i>Debts and third parties - Medium/Long Term:</i>				
2687	0.00	0.00	0.00	0.00
<i>Debts owed by third parties - Short Term:</i>				
211	7,997,752.74		7,997,752.74	5,126,898.46
212				
213				
218	34,586.82	34,586.82	0.00	0.00
251				
2219				
2619				
24	84,791.16		84,791.16	134,945.85
264				
262+263+267+268	4,124,180.16		4,124,180.16	3,907,923.81
	<b>12,241,310.88</b>	<b>34,586.82</b>	<b>12,206,724.06</b>	<b>9,169,768.12</b>
<i>Deposits in financial institutions and cash</i>				
12 + 18	25,071,179.84		25,071,179.84	25,188,435.55
11	311,465.96		311,465.96	417,829.43
	<b>25,382,645.80</b>	<b>0.00</b>	<b>25,382,645.80</b>	<b>25,606,264.98</b>
<i>Accrued and deferrals</i>				
271	16,822.49		16,822.49	40,015.70
272	1,764,582.83		1,764,582.83	1,814,934.97
	<b>1,781,405.32</b>	<b>0.00</b>	<b>1,781,405.32</b>	<b>1,854,950.67</b>
<b>TOTAL DEPRECIATION AND AMORTIZATION</b>				
		<b>135,663,238.17</b>		
<b>TOTAL PROVISIONS</b>				
		<b>5,219,864.78</b>		
<b>TOTAL ASSETS</b>				
	<b>328,851,425.43</b>	<b>140,883,102.95</b>	<b>187,968,322.48</b>	<b>199,865,348.43</b>

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ACCOUNT POCAL CODES	EQUITY AND LIABILITIES	FINANCIAL YEAR	
		2017	2016
	<b>EQUITY:</b>		
51	Assets	39,131,438.67	36,127,543.91
55	Adjustments in equity investments in companies		
56	Revaluation reserves	2,344,133.47	2,344,133.47
	Reserves:		
571	• Legal reserves	935,072.15	776,972.43
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	0.00	0.00
88	Net income	4,624,625.04	3,161,994.48
	<b>TOTAL EQUITY</b>	<b>55,395,624.99</b>	<b>50,770,999.95</b>
	<b>LIABILITIES:</b>		
292	Provisions for risks and charges	7,903,961.14	7,208,660.15
	Debts to third parties medium and long term:		
2312	• Debts to credit institutions	43,902,689.60	53,102,689.60
2686	• Other Creditors Medium and Long Term		
		<b>51,806,650.74</b>	<b>60,311,349.75</b>
	<b>Debts to third parties - Short Term</b>		
2311	Short-term loans	9,200,000.00	10,250,000.00
269	Advances on account of sales	142,370.52	92,417.40
221	Suppliers, c/a	6,311,501.08	5,551,714.46
228	Suppliers - Invoices in progress and conference	0.00	0.00
252	Creditors for budget execution		
219	Advances from Customers, taxpayers and users		
217	Clients and users with surety	10,832.09	10,832.09
2611+2612	Suppliers of fixed assets, c/a	253,444.41	325,964.90
24	State and other public bodies	106,232.72	100,323.80
264	Local government		
262+263+267+268	Other creditors	133,842.40	149,636.62
		<b>16,158,223.22</b>	<b>16,480,889.27</b>
	<b>Accruals and deferrals</b>		
273	Accrued costs	4,336,755.61	4,313,255.21
274	Deferred income	60,271,067.92	67,988,854.25
		<b>64,607,823.53</b>	<b>72,302,109.46</b>
	<b>TOTAL LIABILITIES</b>	<b>132,572,697.49</b>	<b>149,094,348.48</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>187,968,322.48</b>	<b>199,865,348.43</b>





## SUMMARY OF CASH FLOWS

2017  
UNIT: EUROS

### CASH RECEIPTS

<b>Balance of previous financial year</b>		<b>25,606,264.98</b>
Budget Execution	25,444,320.96	
Treasury Operations	161,944.02	
<b>Budget Revenues</b>		<b>49,318,487.42</b>
Currents	42,044,623.85	
Capital	7,273,863.57	
<b>Treasury Operations</b>		<b>814,965.67</b>
<b>TOTAL</b>		<b>75,739,718.07</b>

### CASH PAYMENTS

<b>Budget Expenditure</b>		<b>49,563,721.24</b>
Currents	37,045,067.28	
Capital	12,518,653.96	
<b>Treasury Operations</b>		<b>793,351.03</b>
<b>Balance for the following financial year</b>		<b>25,382,645.80</b>
Budget Execution	25,199,087.14	
Treasury Operations	183,558.66	
<b>TOTAL</b>		<b>75,739,718.07</b>

## GUARANTEES, SURETIES AND RECEIPT ACCOUNTS

2017  
UNIT: EUROS

<b>Balance of previous financial year</b>		<b>10,162,628.96</b>
Provided guarantees and sureties	1,114,493.02	
Receipts for collection	9,048,135.94	
<b>Guarantees and sureties provided</b>		<b>5,554,256.30</b>
<b>Receipts settled</b>		<b>52,798,241.34</b>
<b>TOTAL</b>		<b>68,515,126.60</b>

<b>Operated guarantees and sureties</b>		<b>0.00</b>
<b>Returned guarantees and sureties</b>		<b>5,115,531.44</b>
<b>Receipts collected</b>		<b>48,647,222.22</b>
<b>Receipts annulled</b>		<b>1,092,977.63</b>
<b>Balance for next financial year</b>		<b>13,659,395.31</b>
Guarantees and sureties	1,553,217.88	
Receipts for collection	12,106,177.43	
<b>TOTAL</b>		<b>68,515,126.60</b>

## CASH FLOWS

2017  
UNIT: EUROS

### CASH RECEIPTS

<b>Balance of previous financial year</b>		<b>25,606,264.98</b>
<b>Budget Execution</b>		<b>25,444,320.96</b>
<b>Treasury operations</b>		<b>161,944.02</b>
<b>Budget Revenues</b>		<b>49,318,487.42</b>
<b>02</b>	<b>Indirect taxes</b>	<b>813,915.24</b>
0202	Other	813,915.24
020206	Specific indirect taxes - Local authorities	813,915.24
0202069999	Others	813,915.24
<b>05</b>	<b>Property incomes</b>	<b>76,917.57</b>
0502	Interest-Financial Corporations	76,917.57
050201	Banks and other Financial Institutions	76,917.57



## CASH RECEIPTS

07	Sale of current goods and services	40,762,335.39
0701	Sale of goods	25,715,233.95
070110	Waste, Residues and Rejects	437,471.08
07011001	Energy Recovery Plant	437,471.08
0701100101	Ferrous Scrap	437,471.08
070111	Finished Products and Intermediates	25,277,762.87
07011101	Energy Recovery Plant	17,694,229.84
0701110101	Energy	17,694,229.84
07011102	Multimaterial recycling	6,839,402.56
0701110201	Sorting Plant	5,831,193.27
070111020101	Paper/cardboard	1,428,777.42
070111020102	MIX Paper	736,611.63
070111020103	PEAD	436,165.95
070111020104	PET	744,853.83
070111020105	PVC	242.55
070111020106	T-PACK	391,859.36
070111020107	Aluminium	47,575.95
070111020108	Steel	264,392.96
070111020112	Plastic Film	588,540.71
070111020113	Mixed Plastics	1,138,881.39
070111020199	Other Sorting Plant	53,291.52
0701110202	Sorting Platform	869,774.31
070111020203	Plastic	5,402.91
070111020205	Light Scrap	94,633.76
070111020206	Glass	726,879.85
070111020208	Eps - Styrofoam	15,125.47
070111020299	Other Platform	27,732.32
0701110203	Weee Platform	138,434.98
070111020301	Cooling Equipment	34,610.45
070111020302	White Line	15,103.20
070111020303	Small Electrical Appliances And Computing	46,094.50
070111020304	Televisions And Monitors	40,196.63
070111020305	Fluorescent Lamps	2,430.20
07011103	Composting	633,850.65
0701110301	Organic Compost	633,850.65
07011104	Landfills	109,789.87
070111040101	Electricity - Ermesinde Biogas Landfill	94,268.08
070111040102	Electricity - Matosinhos Biogas Landfill	15,521.79
07011105	Products "Horta Formiga"	489.95
0701110501	Various Products	489.95
0702	Services	15,047,101.44
0702090201	Deposition In The Energy Recovery Plant	14,252,120.43
070209020101	From Municipalities	14,210,157.57
070209020102	From The Private Sector	41,962.86
0702090202	Sanitary Landfill	712,295.22
070209020201	From Municipalities	712,295.22

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## CASH RECEIPTS

0702090203	Composting Plant	79,680.39
070209020302	From The Private Sector	79,680.39
07020999	Other	3,005.40
0702099901	Courses "Horta Da Formiga"	1,435.40
0702099902	Holiday Camps	1,570.00
<b>08</b>	<b>Other Current Revenue</b>	<b>391,455.65</b>
0801	Other	391,455.65
080199	Other	391,455.65
08019999	Several	391,455.65
0801999901	Allowances Insurance	9,831.14
0801999902	Specifications/Tender Procedures	7,550.00
0801999999	Others	374,074.51
<b>09</b>	<b>Sale Of Capital Assets</b>	<b>300.00</b>
090406	Public Administration - Local Administration - Continent	300.00
09040601	Transportation Equipment	300.00
<b>10</b>	<b>Capital Transfers</b>	<b>7,270,602.91</b>
1003	Central Government	489,548.61
100307	State Community Co-Financed Projects	489,548.61
10030701	Cohesion Fund	489,548.61
1003070103	Poseur	482,711.11
1003070105	Other Community Funds	6,837.50
1005	Local Government	6,781,054.30
100501	Continent	6,781,054.30
10050101	Municipalities	6,781,054.30
<b>13</b>	<b>Other Capital Revenue</b>	<b>2,960.66</b>
1301	Others	2,960.66
130101	Compensation	2,960.66
<b>Total of Current Revenues</b>		<b>42,044,623.85</b>
<b>Total Capital Revenues</b>		<b>7,273,863.57</b>
<b>Treasury Operations</b>		<b>814,965.67</b>
<b>TOTAL</b>		<b>75,739,718.07</b>





## CASH PAYMENTS

<b>Budget Expenditure</b>		<b>49,563,721.24</b>
<b>01</b>	<b>Personnel Expenditure</b>	<b>3,838,894.17</b>
0101	Certain And Permanent Remunerations	2,986,002.49
010102	Corporate Bodies	44,808.72
010104	Personnel - Legal Framework For Individual Work Contract	1,990,813.22
01010401	Personnel Service	1,990,813.22
010107	Staff On A Task Or Flat-Rate Basis	71,972.60
010108	Personnel Waiting Retirement	1,686.29
010111	Representation	35,961.84
010112	Supplements And Awards	297,472.12
01011201	Unsanitary Allowance	297,472.12
010113	Meal Allowance	196,516.97
010114	Holiday And Christmas Allowance	346,770.73
01011401	Holiday Allowance	170,296.88
01011402	Christmas Allowance	176,473.85
0102	Occasional And Variables Allowances	46,441.14
010202	Overtime	9,377.37
010204	Daily Subsistence Allowance	21,841.03
010205	Allowance For Faults	2,070.96
010211	Shift Allowance	11,752.22
010214	Other Allowances In Cash Or Species	1,399.56
0103	Social Security	806,450.54
010301	Health Charges	61,364.10
010302	Other Health Charges	40,399.51
01030201	Contributions Of Adse	40,399.51
010303	Family Allowance For Children And Youth	14,716.92
010304	Other Family Benefits	56.88
010305	Contributions To Social Security	631,113.25
0103050201	General Pension Fund	340,965.80
0103050202	General Scheme	290,147.45
010306	Accidents And Occupational Diseases	86.05
010309	Insurance	58,713.83
01030901	Insurance For Working Accidents And Occupational Diseases	53,688.82
01030903	Life Insurance	5,025.01
<b>02</b>	<b>Purchase Of Current Goods And Services</b>	<b>29,068,284.63</b>
0201	Acquisition Of Goods	518,783.94
020101	Raw Materials And Subsidiaries	39,274.72
020102	Fuels And Lubricants	183,209.36
02010201	Gasoline	6,167.83
02010202	Diesel	161,203.83
02010299	Other	15,837.70
020104	Cleaning And Hygiene	14,709.58
020105	Meals-Food Catering	35,004.11
020107	Clothing And Personal Items	37,241.54

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## CASH PAYMENTS

020108	Office Equipment	46,496.27	
020114	Other Stuff - Parts	120,161.86	
020115	Awards Prizes And Gifts	11,905.60	
020117	Tools And Utensils	27,258.20	
020118	Books And Technical Documentation	3,522.70	
0202	Purchase Of Services	28,549,500.69	
020201	Costs Of Facilities	274,927.81	
02020101	Electricity	260,475.87	
02020102	Water	14,451.94	
020202	Cleaning And Hygiene	117,856.28	
020203	Conservation Of Goods	403,247.84	
020209	Communications	45,304.49	
020210	Transport	70,339.94	
020211	Representation Of Services	15,672.94	
020212	Insurance	63,646.74	
020213	Travel And Stays	95,368.38	
020214	Studies, Advice, Projects And Consultancy	978,225.39	
020215	Training	77,054.49	
020216	Seminars And Exhibitions And Similar	205,021.69	
020217	Advertising	103,320.51	
020218	Security And Surveillance	175,129.95	
020219	Technical Assistance	144,339.06	
020220	Other Specialized Labours	980,673.12	
020222	Health Services	9,544.26	
020225	Other Services	24,789,827.80	I
02022502	Exploration Of The Landfill Annex - To Energy Recovery Plant	554,514.23	
02022503	Exploration Of The Energy Recovery Plant	20,303,417.90	II
02022504	Exploration Of The Composting Plant	2,570,691.23	III
02022505	Exploration Biogas - Ermesinde Landfill	38,891.53	
02022508	Transport And Treatment Of Leachate	59,250.72	IV
02022509	External Social Responsibility	487,123.81	V
02022510	Internal Communication And Social Responsibility	61,291.42	
02022512	Operation Of The Sorting Plant	479,389.51	VI
02022599	Other	235,257.45	VII
<b>03</b>	<b>Interest And Other Charges</b>	<b>2,819,311.14</b>	<b>VIII</b>
0301	Interest On Public Debt	2,671,710.36	
030103	Financial Corporations	2,671,710.36	IX
03010302	Loans To Medium And Long Term	2,671,710.36	
0301030201	Eib - European Investment Bank	2,671,710.36	X
0305	Other Interest	2,206.70	
030501	Interest On Late Payments	2,206.70	
0306	Other Financial Charges	145,394.08	
030601	Other Financial Charges	145,394.08	
03060101	Bank Guarantees	144,070.46	
03060199	Other	1,323.62	
<b>04</b>	<b>Current Transfers</b>	<b>9,967.70</b>	
0408	Families	9,967.70	
040802	Other	9,967.70	

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## CASH PAYMENTS

<b>06</b>	<b>Other Current Expenditure</b>	<b>1,308,609.64</b>	
0602	Several	1,308,609.64	
060201	Taxes And Fees	194,055.49	
060203	Other	1,114,554.15	
06020305	Other	1,114,554.15	
0602030501	Rents And Rentals	246,050.18	
0602030599	Other	868,503.97	
<b>07</b>	<b>Purchasing Investments Products</b>	<b>1,806,080.69</b>	
0701	Investments	1,806,080.69	
070101	Land	270,516.68	
070104	Constructions	278,147.11	
07010401	Bridges, Streets And Complementary Works	112,662.04	
07010411	Infrastructure For Solid Waste Treatment	38,745.00	
07010413	Other	126,740.07	
070106	Transportation Equipment	62,846.85	
07010601	Waste Collection	62,846.85	
070107	Computer Equipment	212,964.83	
070108	Computer Software	120,944.86	
070109	Administrative Equipment	114,024.38	
070110	Basic Equipment	210,918.38	
07011001	Equipment Waste Collection	185,564.97	
07011002	Other	25,353.41	
0701100201	Waste Collection Equipment	6,233.64	
0701100299	Others	19,119.77	
070111	Tools And Equipment	21,975.46	
070113	Intangible Fixed Investment	948.58	
070115	Other Investments	512,793.56	
<b>10</b>	<b>Financial Liabilities</b>	<b>10,250,000.00</b>	
1006	Loans To Medium And Long Term	10,250,000.00	I
100603	Financial Corporations - Banks And Other Institutions	10,250,000.00	II
10060301	European Investment Bank - EIB	10,250,000.00	III
1006030102	Loan 20117	10,210,000.00	IV
100603010201	Amortization Of Capital	10,210,000.00	V
1006030103	Loan 21845	30,000.00	VI
100603010301	Amortization Of Capital	30,000.00	VII
1006030104	Loan 23440	10,000.00	VIII
100603010401	Amortization Of Capital	10,000.00	IX
<b>11</b>	<b>Other Capital Expenditure</b>	<b>462,573.27</b>	X
1102	Several	462,573.27	
110201	Refunds	462,573.27	
	<b>Total Current Expenditure</b>	<b>37,045,067.28</b>	
	<b>Total Capital Expenditure</b>	<b>12,518,653.96</b>	
	<b>Treasury operations</b>	<b>793,351.03</b>	
	<b>Balance for the following financial year</b>	<b>25,382,645.80</b>	
	<b>Budget Execution</b>	<b>25,199,087.14</b>	
	<b>Treasury Operations</b>	<b>183,558.66</b>	
	<b>TOTAL</b>	<b>75,739,718.07</b>	





# IX

## APPENDIX TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT





# APPENDIX TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT



## APPENDIX TO THE FINANCIAL STATEMENTS

### 8. CHARACTERIZATION OF ENTITY

#### 8.1. IDENTIFICATION:

##### 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 12<sup>th</sup>, 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 12<sup>th</sup>, 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 22<sup>nd</sup>).

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.

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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.

### 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 assigned 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.

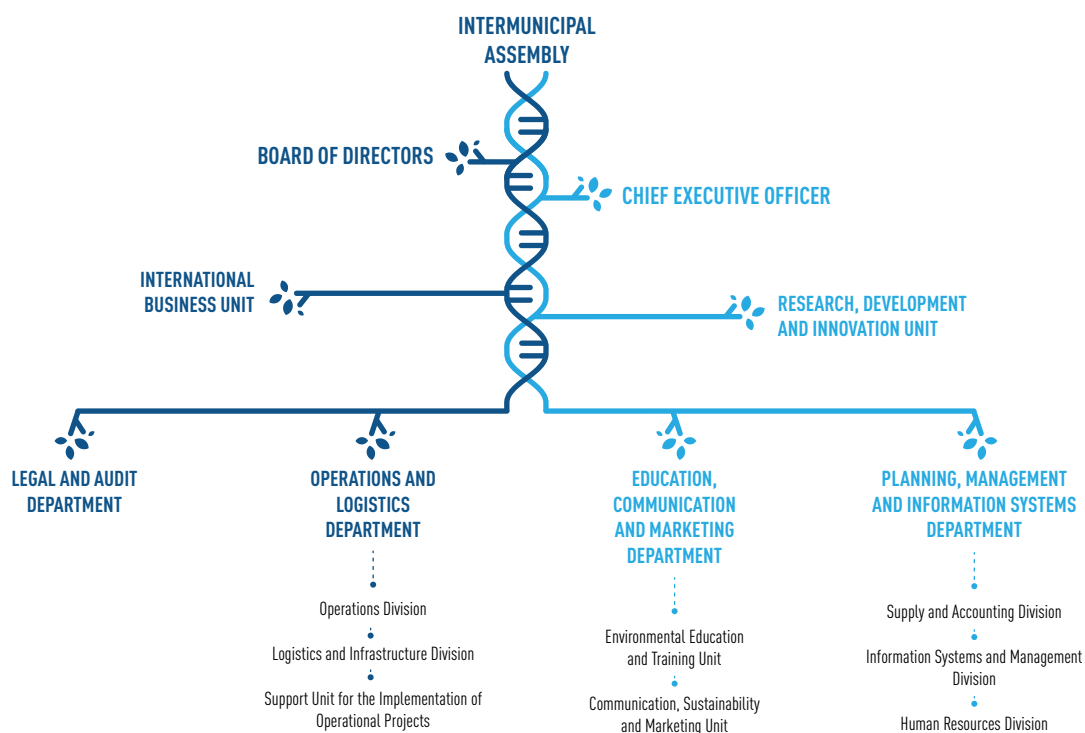
The Decree no. 18/2009, which entered into force on 1<sup>st</sup> of October, adapted the Integrated Management and Performance Assessment in Public Administration (SIADAP), approved by Law 66-B/2007, from 28<sup>th</sup> of December to the Local Government.

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 20<sup>th</sup>, 2010, the Rules of Procedure which embody a new macrostructure organization of the Association.

In September 2016, the Association's decision-making bodies approved a change to the organisational Macrostructure, which was embodied and materialised in a new Internal Regulation. This document was published in the "Diário da República" on 26<sup>th</sup> September 2016, having the macrostructural change entered into force on 1<sup>st</sup> October 2016.

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:





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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.

#### 8.1.4. 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)

**Effective members:**

- Quirino Manuel Mesquita de Jesus
- José Fernando da Silva Moreira
- Filipe Manuel Ventura Camões de Almeida Araújo
- Maria de Lurdes Castro Alves

**And as alternate members:**

- Marta Moreira de Sá Peneda
- António Fernando Gonçalves Correia Pinto
- José Manuel Pereira Ribeiro

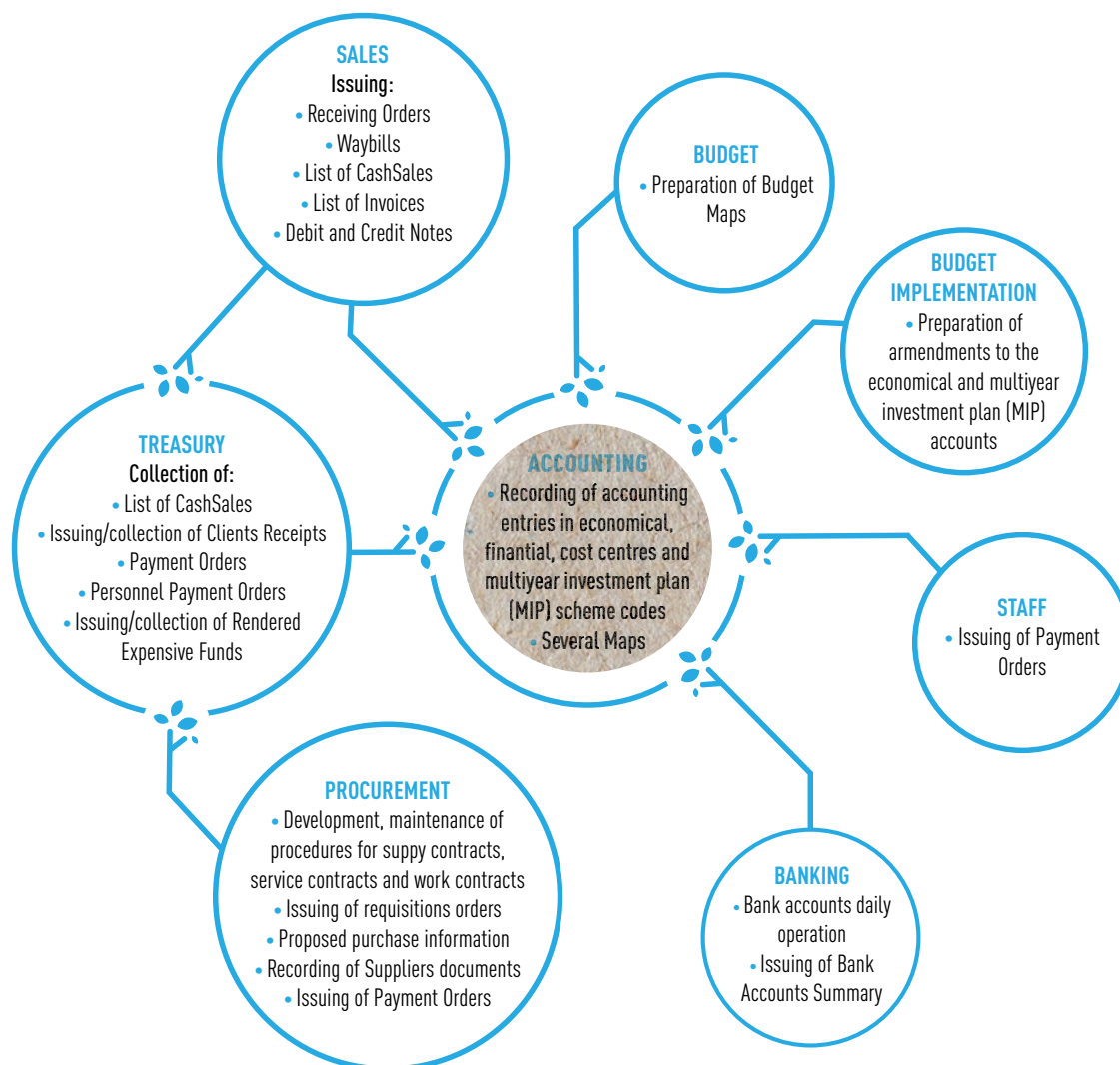
#### 8.1.6 Accounting Information Scheme

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 Corpóreas

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

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 31<sup>st</sup>, 1999 and Decree 671/2000 of 17<sup>th</sup> of April for assets acquired after that date according to the following ranges:

	Years
Buildings and other constructions	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:

FIXED ASSETS

2017 UNIT: EUROS

ITEMS	INITIAL BALANCE	REVALUATION / ADJUSTMENT	ADDITIONS	DISPOSALS	TRANSFERS AND DEDUCTIONS	FINAL BALANCE
<b>Public domain assets</b>						
<b>Intangible fixed assets</b>						
Set-up Expenses	8,014.62				-133.06	7,881.56
Patents, Royalties and Other Rights	14,000.49		1,426.31		-424.33	15,002.47
Inspections	319,115.82					319,115.82
Environmental awareness	9,125,922.77		335,471.23		-117,323.02	9,344,070.98
Additional studies	4,353,687.94					4,353,687.94
Software	1,438,484.45		138,764.20		-21,970.00	1,555,278.65
Fixed assets in progress	0.00					0.00
<b>Total of Intangible Fixed Assets</b>	<b>15,259,226.09</b>	<b>0.00</b>	<b>475,661.74</b>	<b>0.00</b>	<b>-139,850.41</b>	<b>15,595,037.42</b>
<b>Tangible Fixed Assets</b>						
Land and Other Resources	23,817,704.03		304,883.87		-714.88	24,121,873.02
Buildings and other construction	62,934,901.84		441,399.63		-16,221.50	63,360,079.97
Basic Equipment	178,425,996.99		342,045.47		-4,794,058.15	173,973,984.31
Transport Equipment	1,537,637.97		92,200.00		-188,952.99	1,440,884.98
Tools and equipment	179,167.22		20,671.09		-1,881.59	197,956.72
Office equipment	3,727,274.38		206,380.56		-214,094.87	3,719,560.07
Containers	0.00				0.00	0.00
Other tangible fixed assets	2,527,771.42		79,693.74		-877,585.67	1,729,879.49
Fixed assets in progress	23,800.43		371,215.31		-338,428.61	56,587.13
<b>Total of Tangible Fixed Assets</b>	<b>273,174,254.28</b>	<b>0.00</b>	<b>1,858,489.67</b>	<b>0.00</b>	<b>-6,431,938.26</b>	<b>268,600,805.69</b>
<b>Financial Investments</b>						
Bonds and equities	0.00					0.00
Other Financial Applications	5,185,277.96					5,185,277.96
<b>Total of Financial Investments</b>	<b>5,185,277.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,185,277.96</b>
<b>TOTAL ASSETS</b>	<b>293,618,758.33</b>	<b>0.00</b>	<b>2,334,151.41</b>	<b>0.00</b>	<b>-6,571,788.67</b>	<b>289,381,121.07</b>

Gross assets registered a net reduction of about 4.57 million euros, mainly due to the scrapping of completely obsolete basic equipment, namely the former waste treatment line, several containers, eco-containers and other waste collection equipment that was no longer operational. Regarding purchases, they were mainly related with replacement investments.

## DEPRECIATION OF FIXED ASSETS

2017 UNIT: EUROS

ITEMS	INITIAL BALANCE	REINFORCEMENT	REGULARIZATION	FINAL BALANCE
<b>Public domain assets</b>				
<b>Intangible fixed assets</b>				
Set-up Expenses	8,014.62		-133.06	7,881.56
Patents, Royalties and Other Rights	12,404.46	2,118.46		14,522.92
Inspections	319,115.82			319,115.82
Environmental awareness	8,751,419.00	194,777.12	-514.03	8,945,682.09
Additional studies	4,342,053.34	1,029.96		4,343,083.30
Software	1,383,054.58	53,035.63	-291.66	1,435,798.55
Fixed assets in progress	0.00			0.00
<b>TOTAL OF INTANGIBLE FIXED ASSETS</b>	<b>14,816,061.82</b>	<b>250,961.17</b>	<b>-938.75</b>	<b>15,066,084.24</b>
<b>Tangible fixed assets</b>				
Land and Other Resources				
Buildings and Other Construction	21,572,383.02	3,233,216.00	-14,057.44	24,791,541.58
Basic Equipment	81,823,293.14	12,585,992.10	-4,681,583.08	89,727,702.16
Transport Equipment	1,353,580.24	30,878.49	-113,546.03	1,270,912.70
Tools and Equipment	165,908.98	7,148.81	-427.24	172,630.55
Office Equipment	3,395,221.25	113,537.95	-215,170.30	3,293,588.90
Containers	0.00			0.00
Other Tangible fixed assets	2,149,424.25	59,915.64	-868,561.85	1,340,778.04
Fixed assets in progress				
<b>TOTAL OF TANGIBLE FIXED ASSETS</b>	<b>110,459,810.88</b>	<b>16,030,688.99</b>	<b>-5,893,345.94</b>	<b>120,597,153.93</b>
<b>Financial Investments</b>				
	<b>5,185,277.96</b>			<b>5,185,277.96</b>
<b>TOTAL OF AMORTIZATION</b>	<b>130,461,150.66</b>	<b>16,281,650.16</b>	<b>-5,894,284.69</b>	<b>140,848,516.13</b>

As for the accrued depreciations, adjustments amounting to 5.8 million are mainly justified by the scrapping of basic equipment, already considered in the reduction of gross assets.

### 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 €2,671,710.36 being €754,133.25 referring to the construction of the Energy Recovery Plant and €1,917,920.91 related the construction of the Composting Plant.



### 8.2.17 Other treasury applications

The balance sheet caption "Other treasury applications" includes an amount of €21,547,263.64 over time, according to the following table:

Type	Entity	Amount	Balance
Term Deposits	CGD	4	3,500,000.00
Term Deposits	BIC	4	2,250,000.00
Term Deposits	TOTTA	3	4,000,000.00
Term Deposits	GOLDEN ASSETS	1	47,263.64
Term Deposits	BPI	3	4,500,000.00
Term Deposits	MONTEPIO	2	1,000,000.00
Term Deposits	CCA	3	1,750,000.00
Term Deposits	MILLENIU BCP	3	4,500,000.00
<b>TOTAL</b>		<b>23</b>	<b>21,547,263.64</b>

### 8.2.22 Overall value of doubtful debts included in each of the items of receivables in the balance

On December 31<sup>st</sup>, 2017 there were debts classified as doubtful, in full respect to Clients in the amount of €34,586.82, 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
<b>Guarantees and Deposits</b>						
<b>From third-party</b>						
Suppliers	1,014,398.39		547,390.72	105,933.20	1,455,855.91	
Fixed assets Suppliers	75,094.63		5,006,865.58	4,984,598.24	97,361.97	
Credores diversos						
Clients	25,000.00					
<b>Total from third-party</b>	<b>1,114,493.02</b>		<b>5,554,256.30</b>	<b>5,115,531.44</b>	<b>1,553,217.88</b>	
<b>To third-party</b>						
Relating to land		1,311,526.88				1,311,526.88
Relating to EDP		10,200.00				10,200.00
VAT		1,288,257.82				1,288,257.82
Financial Institute for Regional Development IP		1,511,591.00				1,511,591.00
Directorate-General for Taxation		7,168,397.78				7,168,397.78
Relating to CCDRN		106,850.00				106,850.00
<b>Total to third-party</b>		<b>11,396,823.48</b>				<b>11,396,823.48</b>
<b>Receipts for collection</b>						
	<b>9,047,994.43</b>		<b>51,705,263.71</b>	<b>48,647,222.22</b>	<b>12,106,035.92</b>	
<b>TOTALS</b>	<b>10,162,487.45</b>	<b>11,396,823.48</b>	<b>57,259,520.01</b>	<b>53,762,753.66</b>	<b>13,659,253.80</b>	<b>11,396,823.48</b>

## 8.2.27 Detail of provisions at the end of the year

2017 UNIT: EUROS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	INITIAL BALANCE	INCREASE	DECREASE	FINAL BALANCE
19	Provisions for Cash Investments				
291	Provisions for doubtful Debts	46,317.88	10,159.12	21,890.18	34,586.82
292	Provisions for Risks/Charges	7,208,660.15	695,300.99		7,903,961.14
39	Provisions for Write-Down of Stocks				
49	Provisions for Financial investments	5,185,277.96			5,185,277.96

The increase in the provision for doubtful debts, in the amount of €10,159.12, stems from the existence of new Customers in arrears for over a year, on 31/12/2017.

On the other hand, the reduction of 21,890.18 euros corresponds to the cancellation of lapsed debts.

The provision regarding ongoing judicial proceedings against the Tax Authority, pertaining to LIPOR's liability to corporation tax (IRC), was also reinforced.

## 8.2.28 Movements occurred in the accounts of class 5 – Equity

The movements recorded in class 5 in fiscal year 2017 were as follows:

### MOVEMENTS OCCURRED IN THE ACCOUNTS OF CLASS 5 - EQUITY

2017 UNIT: EUROS

ITEMS	INITIAL BALANCE	INCREASE	DECREASE	FINAL BALANCE
Assets	36,127,543.91	3,003,894.76		39,131,438.67
Revaluation Reserves	2,344,133.47			2,344,133.47
Legal Reserves	776,972.43	158,099.72		935,072.15
Subsidies	6,785,352.40			6,785,352.40
Special Reserves	1,575,003.26			1,575,003.26
Retained Earnings	0.00	3,161,994.48	3,161,994.48	0.00
Net Income	3,161,994.48	4,624,625.04	3,161,994.48	4,624,625.04
<b>TOTALS</b>	<b>50,770,999.95</b>	<b>10,948,614.00</b>	<b>6,323,988.96</b>	<b>55,395,624.99</b>

The movement of 3,161,994.48 euros results from the proposed application of the results of 2016, with a reinforcement of assets of 3,003,894.76 euros and the constitution of legal reserves amounting to 158,099.72 euros, according to paragraph 2.7.3.3 of POCAL.



## 8.2.29 Statement of the cost of consumable supplies

2017 UNIT: EUROS

MOVEMENTS	GOODS	CONSUMABLE MATERIALS
Initial Inventories		0.00
Purchases		37,780.56
Stock Adjustments		0.00
Final Inventories	727.20	
<b>COSTS IN THE YEAR</b>		<b>37,053.36</b>

## 8.2.30 Statement of Variation in Production

2017 UNIT: EUROS

MOVEMENTS	FINISHED GOODS AND INTERMEDIATE	BY-PRODUCTS, WASTE AND SCRAP	WORK IN PROGRESS
Final Inventories	64,215.16		
Stock Adjustments			
Initial Inventories	60,496.99		
<b>INCREASE/DECREASE IN EXERCISE</b>	<b>3,718.17</b>		

## 8.2.31 Statement of Financial Results

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

2017 UNIT: EUROS

ACCOUNT NUMBER	COSTS AND LOSSES	FINANCIAL YEAR		ACCOUNT NUMBER	INCOME AND GAINS	FINANCIAL YEAR	
		2017	2016			2017	2016
681	Interest Payable	2,415,872.28	2,895,997.56	781	Interest received	47,724.36	82,544.09
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		2,690.83	784	Dividends		
685	Exchange Losses			785	Exchange Gains		
686	Cash Discounts	13,632.44	10,927.16	786	Cash Discounts		1.04
687	Loss from the Sale of Financial Investments			787	Gains from the sale of Financial		
688	Other Financial Cost	145,260.22	166,098.21	788	Other Financial Income		
	<b>FINANCIAL RESULTS</b>	<b>(2,527,040.58)</b>	<b>(2,993,168.63)</b>				
	<b>TOTALS</b>	<b>47,724.36</b>	<b>82,545.13</b>		<b>TOTALS</b>	<b>47,724.36</b>	<b>82,545.13</b>


Item "681 - Interest Payable" refers to interest paid on borrowings from the European Investment Bank.

The reduction of about 480,000 euros in the amount of interests paid, compared to the year 2016, relates to the reduction of outstanding capital of the loan granted by the European Investment Bank.

Item "688 - Other financial costs" essentially comprises the costs of bank guarantees and bank fees. On the other hand, item "781 - Interest received" includes interest earned on financial investments made by LIPOR.

## 8.2.32 Statement of Extraordinary Results

Clearance of the account "Extraordinary Results" from the following movements:

2017 UNIT: EUROS 

ACCOUNT NUMBER	COSTS AND LOSSES	FINANCIAL YEAR		ACCOUNT NUMBER	INCOME AND GAINS	FINANCIAL YEAR	
		2017	2016			2017	2016
691	Capital Transfers			791	Tax Refunds		
692	Doubtful debts	21.270,90		792	Recovery of Debts		
693	Losses in Inventories	1.009,09	2.511,91	793	Gains in Stock		
694	Losses in Fixed Assets	31.652,87	96.806,30	794	Gains in Fixed Assets	528,45	
695	Fines and Penalties	899,20	75,00	795	Profits from Contract Penalties	2.300,00	16.477,32
696	Depreciation Rates and Provisions			796	Reductions in Depreciation Rates and Provision		1.389.304,67
697	Prior Years Adjustments	714,88	90.729,19	797	Prior Years Adjustments	105.186,27	3.813,18
698	Other Extraordinary Costs and Losses	1.825,32	163,55	798	Other Incomes and Gains	7.831.143,84	8.593.050,03
799	Conversion PTE/EUR			799	Conversion PTE/EUR		
	<b>EXTRAORDINARY RESULTS</b>	<b>7.881.786,30</b>	<b>9.812.359,25</b>				
	<b>TOTALS</b>	<b>7.939.158,56</b>	<b>10.002.645,20</b>		<b>TOTALS</b>	<b>7.939.158,56</b>	<b>10.002.645,20</b>

In item "692 - Doubtful debts", the amount of 21,270.90 relates to lapsed debts from Customers.

Item "694 - Losses in fixed assets" pertains to the scrapping of obsolete basic equipment in 2017.

Item "698 - Other extraordinary costs and losses" mostly covers costs with non-compliant loads billed to Sociedade Ponto Verde.

Item "797 - Prior years adjustments" includes an adjustment regarding the Cohesion Fund, referring to prior years, as well as adjustments due to the purchase of land resulting from a fixed asset reconciliation




pertaining to 2017. This item also comprises the amount resulting from the cancellation of lapsed debts from Customers.

On the other hand, item "798 - Other Incomes and Gains" includes the recognition of the amortisation, attributable to the year 2017, 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 2017, 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:

2017 UNIT: EUROS 		
<b>TREATMENT OF MUNICIPAL SOLID WASTE</b>		
MUNICIPALITY	31/12/2017	31/12/2016
C.M. Porto	0.00	413,717.43
C.M. Maia	0.00	135,572.46
C.M. Vila do Conde	128,745.97	124,320.09
C.M. Gondomar	895,004.81	685,936.89
C.M. Valongo	0.00	0.00
C.M. Póvoa de Varzim	103,628.57	99,209.91
C.M. Espinho	53,509.69	52,612.39
C.M. Matosinhos	521,696.61	266,426.18
	<b>1,702,585.65</b>	<b>1,777,795.35</b>
<b>REIMBURSEMENT TO INVESTMENTS</b>		
MUNICIPALITY	31/12/2017	31/12/2016
C.M. Porto	170,009.94	163,882.31
C.M. Maia *	3,222,785.98	3,223,450.95
C.M. Vila do Conde	50,941.78	47,921.11
C.M. Gondomar	345,054.14	260,883.80
C.M. Valongo	0.00	0.00
C.M. Póvoa de Varzim	41,087.46	38,915.12
C.M. Espinho	40,976.15	20,455.87
C.M. Matosinhos	202,255.23	102,150.44
	<b>4,073,110.68</b>	<b>3,857,659.60</b>

 \* Valor em contencioso

### 8.2.33.2 - General Government and Other Public Entities

At the end of 2017, the balance of the account "State and other public bodies" were as follows:

	31/12/2017	31/12/2016
<b>Debit Balances</b>		
Value Added Tax	84,791.16	134,945.85
ADSE	0.00	0.00
	<b>84,791.16</b>	<b>134,945.85</b>
<b>Credit Balances</b>		
Income Taxes Withheld - individuals	32,409.89	28,899.86
Contributions to Social Security	36,074.94	32,175.80
Waste Disposal Tax	0.00	0.00
Other Taxation	37,747.89	39,248.14
	<b>106,232.72</b>	<b>100,323.80</b>

### 8.2.33.3 - Amounts Owed to Credit Institutions

On December 31<sup>st</sup>, 2017, the loans obtained were as follows:

	SHORT TERM	MEDIUM LONG TERM	TOTAL
Loan from EIB	9,200,000.00	43,902,689.60	53,102,689.60

This item reflects the loan granted by the European Investment Bank for the partial financing of the construction of the LIPOR II Incineration Plant, amounting to 85,294,440.41 euros.

The loan capital will be repaid in 10 consecutive increasing annual payments, having already been repaid a total of 79,790,057.40 euros.

In 2003, the European Investment Bank granted a new loan amounting to 53,000,000 euros, to finance the study, conception, execution, reception and operation of solid waste management facilities in the Metropolitan Area of Porto. This loan will be repaid in 11 consecutive increasing annual payments, having so far been repaid a total of 5,401,693.41 euros.



On December 31<sup>st</sup>, 2017, the summary of the repayment plan scheduled for the two funds mentioned above is as follows:

2017 UNIT: EUROS	
Year	Amount
2018	9,200,000.00
2019	9,250,000.00
2020	9,850,000.00
2021	8,300,000.60
2022 and following years	16,502,689.00
	<b>53,102,689.60</b>


#### 8.2.33.4 - Accruals and Deferrals

At the end of the fiscal year 2017 the balance of these items were as follows:

2017 UNIT: EUROS		
	31/12/2017	31/12/2016
<b>Accrued income:</b>		
Interest receivable	10,822.49	40,015.70
Other accrued income	6,000.00	0.00
<b>Deferred Costs:</b>		
Stocks	10,033.35	10,843.12
Diesel Stock	44,828.72	17,355.00
Pluriannual costs	44,300.70	80,137.78
Purchases	207,935.46	257,995.00
Other Deferred Costs	1,457,484.60	1,448,604.07
	<b>1,781,405.32</b>	<b>1,854,950.67</b>
<b>Accrued Costs:</b>		
Accrued remunerations	526,264.68	393,075.34
Interest Payable	1,342,531.77	1,610,660.11
Other accrued costs	2,467,959.16	2,309,519.76
<b>Deferred Income:</b>		
Account to be settled	0.00	0.00
Corporate Income Tax (IRC) to be settled	74,601.56	74,601.56
Nutrimais - Customer Consignment	727.20	16,260.00
Subsidies for Investments	60,110,798.60	67,897,992.69
Contributions	84,940.56	0.00
	<b>64,607,823.53</b>	<b>72,302,109.46</b>

### 8.2.33.5 - External Services and Supplies

On December 31<sup>st</sup> 2017, the balance of this item was as follows:

2017 UNIT: EUROS 			
	ITEMS	2017	2016
621	Subcontracts	20,873,831.09	20,101,049.47
62211	Electricity	191,880.12	217,645.74
62212	Fuel	117,888.01	110,893.22
62213	Water	13,579.81	10,575.66
62214	Other Fluids	13,648.78	13,507.81
62215	Tools	20,603.98	19,116.31
62216	Books and Technical Documentation	2,954.53	2,489.45
62217	Office Stationaries	33,563.81	29,377.77
62218	Samples	12,075.34	11,677.41
62219	Rents and Rentals	224,126.66	147,100.23
62221	Promotional Expenses	15,010.90	22,235.55
62222	Communications	35,572.29	37,698.63
62223	Insurance	68,772.76	62,640.39
62225	Transport of Goods	8,593.04	12,509.75
62226	Transport of Employees	2,142.70	4,811.80
62227	Business Trips	84,996.10	98,711.08
62229	Fees	65,280.00	47,566.00
62231	Legal Expenses	289.52	1,300.00
62232	Maintenance and Repairs	531,231.62	550,346.80
62233	Advertising and Promotion	92,046.44	71,502.44
62234	Cleaning, Hygiene and Confort	108,291.87	106,359.49
62235	Security	142,341.21	156,960.39
62236	Specialised Labour	1,529,135.24	1,427,306.02
62298/9	Other Supplies and Services	896,459.97	475,165.02
		<b>25,084,315.79</b>	<b>23,738,546.43</b>





## 8.3 NOTES ON THE BUDGET PROCESS AND ITS IMPLEMENTATION

### 8.3.1 Amendments to the Budget

#### AMENDMENTS TO THE BUDGET - REVENUE

2017 | N. MODIFICATION: 0 | N. OF REVISION: 1 | UNIT: EUROS



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)		
<b>Current Revenue</b>						
<b>02</b>	<b>Indirect Taxes</b>	<b>700,903.40</b>	<b>0.00</b>	<b>0.00</b>	<b>700,903.40</b>	
0202	Other	700,903.40	0.00	0.00	700,903.40	
020206	Specific Indirect Taxes Local Authorities	700,903.40	0.00	0.00	700,903.40	
0202069999	Other	700,903.40	0.00	0.00	700,903.40	
<b>04</b>	<b>Fees, fines and other penalties</b>	<b>2,313.09</b>	<b>0.00</b>	<b>0.00</b>	<b>2,313.09</b>	
0402	Fines and other penalties	2,313.09	0.00	0.00	2,313.09	
040201	Late payment interest	2,313.09	0.00	0.00	2,313.09	
<b>05</b>	<b>Property incomes</b>	<b>99,390.21</b>	<b>0.00</b>	<b>0.00</b>	<b>99,390.21</b>	
0502	Interest - Financial Corporations	99,390.21	0.00	0.00	99,390.21	
050201	Banks and Other Financial Institutions	99,390.21	0.00	0.00	99,390.21	
<b>07</b>	<b>Sale of current Goods and Services</b>	<b>41,279,977.75</b>	<b>0.00</b>	<b>0.00</b>	<b>41,279,977.75</b>	
0701	Sale of Goods	24,569,084.13	0.00	0.00	24,569,084.13	I
070110	Waste and Residues and Rejects	302,197.34	0.00	0.00	302,197.34	II
07011001	Energy Recovery Plant	302,197.34	0.00	0.00	302,197.34	III
0701100101	Ferrous scrap	302,197.34	0.00	0.00	302,197.34	IV
070111	Finished Products and Intermediates	24,266,886.79	0.00	0.00	24,266,886.79	V
07011101	Energy Recovery Plant	16,937,100.00	0.00	0.00	16,937,100.00	VI
0701110101	Energy	16,937,100.00	0.00	0.00	16,937,100.00	VII
07011102	Multimaterial Recycling	6,395,581.16	0.00	0.00	6,395,581.16	VIII
0701110201	Sorting Plant	5,332,713.67	0.00	0.00	5,332,713.67	IX
070111020101	Paper/Cardboard	1,432,782.47	0.00	0.00	1,432,782.47	X
070111020102	Mixed paper	712,510.86	0.00	0.00	712,510.86	
070111020103	PEAD	367,034.63	0.00	0.00	367,034.63	
070111020104	PET	550,551.95	0.00	0.00	550,551.95	
070111020106	T-PACK	290,201.97	0.00	0.00	290,201.97	
070111020107	Aluminium	38,545.98	0.00	0.00	38,545.98	
070111020108	Steel	337,277.28	0.00	0.00	337,277.28	
070111020112	Plastic Film	501,259.61	0.00	0.00	501,259.61	
070111020113	Mixed plastics	1,079,201.23	0.00	0.00	1,079,201.23	
070111020199	Others	23,347.69	0.00	0.00	23,347.69	
0701110202	Sorting Platform	945,475.49	0.00	0.00	945,475.49	
070111020203	Plastics	48,960.00	0.00	0.00	48,960.00	
070111020205	Light Scrap	63,544.50	0.00	0.00	63,544.50	
070111020206	Glass	809,654.08	0.00	0.00	809,654.08	
070111020207	Wood Packaging	1,189.24	0.00	0.00	1,189.24	

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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)		
070111020208	Eps - Styrofoam	13,391.29	0.00	0.00	13,391.29	
070111020299	Others	8,736.38	0.00	0.00	8,736.38	
0701110203	WEEE Platform	117,392.00	0.00	0.00	117,392.00	
070111020301	Cooling Equipment	28,072.00	0.00	0.00	28,072.00	
070111020302	White Line	14,036.00	0.00	0.00	14,036.00	
070111020303	Small Electrical Appliances and Computing	30,624.00	0.00	0.00	30,624.00	
070111020304	Televisions and Monitors	39,556.00	0.00	0.00	39,556.00	
070111020305	Fluorescent Lamps	5,104.00	0.00	0.00	5,104.00	
07011103	Composting	779,151.52	0.00	0.00	779,151.52	
0701110301	Organic Compost	779,151.52	0.00	0.00	779,151.52	
07011104	Landfills	154,562.11	0.00	0.00	154,562.11	
0701110401	Electricity - Biogas	154,562.11	0.00	0.00	154,562.11	
070111040101	Electricity - Ermesinde Biogas Landfill	128,325.90	0.00	0.00	128,325.90	
070111040102	Electricity - Matosinhos Biogas Landfill	26,236.21	0.00	0.00	26,236.21	
07011105	Products Horta "Formiga"	492.00	0.00	0.00	492.00	
0701110501	Various Products	492.00	0.00	0.00	492.00	
0702	Services	16,710,893.62	0.00	0.00	16,710,893.62	
070209	Specific Services of Local Authorities	16,710,893.62	0.00	0.00	16,710,893.62	
07020902	Solid Waste	16,699,208.62	0.00	0.00	16,699,208.62	
0702090201	Deposition in the Energy Recovery Plant	16,276,586.62	0.00	0.00	16,276,586.62	I
070209020101	From Municipalities	16,167,915.42	0.00	0.00	16,167,915.42	II
070209020102	From the Private Sector	108,671.20	0.00	0.00	108,671.20	III
0702090202	Sanitary Landfill	422,622.00	0.00	0.00	422,622.00	
070209020201	From Municipalities	422,622.00	0.00	0.00	422,622.00	IV
07020999	Others	11,685.00	0.00	0.00	11,685.00	V
0702099901	Courses "Horta da Formiga"	8,610.00	0.00	0.00	8,610.00	VI
0702099902	Holiday Camps	3,075.00	0.00	0.00	3,075.00	VI
<b>08</b>	<b>Other Current Revenue</b>	<b>1,916,089.09</b>	<b>0.00</b>	<b>0.00</b>	<b>1,916,089.09</b>	VII
0801	Others	1,916,089.09	0.00	0.00	1,916,089.09	VIII
080199	Others	1,916,089.09	0.00	0.00	1,916,089.09	VIII
08019903	VAT Refunds	1,263,665.15	0.00	0.00	1,263,665.15	IX
08019999	Several	652,423.94	0.00	0.00	652,423.94	X
0801999902	Specifications/tender procedures	3,075.00	0.00	0.00	3,075.00	
0801999999	Others	649,348.94	0.00	0.00	649,348.94	
	<b>TOTAL OF CURRENT REVENUES</b>	<b>43,998,673.54</b>	<b>0.00</b>	<b>0.00</b>	<b>43,998,673.54</b>	
	<b>Capital Revenues</b>					
<b>10</b>	<b>Capital transfers</b>	<b>10,208,704.96</b>	<b>0.00</b>	<b>0.00</b>	<b>10,208,704.96</b>	
1003	Central administration	3,239,707.10	0.00	0.00	3,239,707.10	
100307	State-Owned Community co-financed projects	3,239,707.10	0.00	0.00	3,239,707.10	

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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)		
10030701	Cohesion Fund	3,239,707.10	0.00	0.00	3,239,707.10	
1003070103	POSEUR	3,239,707.10	0.00	0.00	3,239,707.10	
1005	Local Government	6,968,997.86	0.00	0.00	6,968,997.86	
100501	Continent	6,968,997.86	0.00	0.00	6,968,997.86	
10050101	From Municipalities	6,968,997.86	0.00	0.00	6,968,997.86	
<b>16</b>	<b>Balance of previous financial year</b>	<b>0.00</b>	<b>13,341,967.17</b>	<b>0.00</b>	<b>13,341,967.17</b>	
1601	Budget Balance	0.00	13,341,967.17	0.00	13,341,967.17	
160101	In Possession of Service	0.00	13,341,967.17	0.00	13,341,967.17	
	<b>TOTAL CAPITAL REVENUES</b>		<b>13,341,967.17</b>	<b>0.00</b>	<b>23,550,672.13</b>	
	<b>TOTAL REVENUE</b>		<b>13,341,967.17</b>	<b>0.00</b>	<b>67,549,345.67</b>	

(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

ECONOMIC CLASSIFICATION		EXPENDITURE				
CODE (1)	DESCRIPTION (2)	INITIAL LOCATIONS (3)	BUDGET AMENDMENTS		RECTIFIED ALLOCATIONS (7)=[3]+(4)-(5)+(6)	OBS (8)
			REGISTRATION/ REINFORCEMENT (4)	REDUCTIONS/ CANCELLATIONS (5)		
<b>Current Expenditure</b>						
<b>01</b>	<b>Personnel Expenditure</b>	<b>4,206,502.03</b>	<b>287,100.00</b>	<b>202,065.43</b>	<b>4,291,536.60</b>	
0101	Certain and permanent remunerations	3,215,820.89	177,600.00	202,065.43	3,191,355.46	
010102	Corporate boards	44,808.72	0.00	0.00	44,808.72	
010104	Personnel legal framework for individual work contract	2,144,637.11	60,000.00	202,065.43	2,002,571.68	
01010401	Personal service	1,942,571.68	60,000.00	0.00	2,002,571.68	
01010404	Personnel recruitment for new working positions	202,065.43	0.00	202,065.43	0.00	
010107	Staff on a task or flat-rate basis	0.00	100,000.00	0.00	100,000.00	
010108	Waiting staff retirement	3,876.24	0.00	0.00	3,876.24	
010111	Representation	36,324.00	0.00	0.00	36,324.00	
010112	Supplements and awards	380,791.84	5,100.00	0.00	385,891.84	
01011201	Insanity allowance	380,791.84	5,100.00	0.00	385,891.84	
010113	Meal allowance	240,298.52	4,500.00	0.00	244,798.52	
010114	Holiday and christmas allowance	365,084.46	8,000.00	0.00	373,084.46	
01011401	Holiday allowance	182,630.56	2,500.00	0.00	185,130.56	
01011402	Christmas allowance	182,453.90	5,500.00	0.00	187,953.90	
0102	Occasional and variable allowances	57,627.43	5,000.00	0.00	62,627.43	
010202	Overtime	20,541.79	0.00	0.00	20,541.79	
010204	Daily subsistence allowance	23,650.00	0.00	0.00	23,650.00	

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ECONOMIC CLASSIFICATION		EXPENDITURE					OBS (8)
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS			REPLACEMENT REDUCE TO PAYMENTS (6)	RECTIFIED ALLOCATIONS (7)=(3)+(4)-(5)+(6)	
		INITIAL LOCATIONS (3)	REGISTRATION/ REINFORCEMENT (4)	REDUCTIONS/ CANCELLATIONS (5)			
010205	Allowance for faults	2,070.96	0.00	0.00		2,070.96	
010211	Shift allowance	9,965.12	5,000.00	0.00		14,965.12	
010214	Other allowances in cash or species	1,399.56	0.00	0.00		1,399.56	
0103	Social Security	933,053.71	104,500.00	0.00		1,037,553.71	
010301	Health charges	87,335.87	30,000.00	0.00		117,335.87	
010302	Other health charges	33,314.13	12,500.00	0.00		45,814.13	
01030201	Contributions of ADSE	33,314.13	12,500.00	0.00		45,814.13	
010303	Family allowance for children and youth	12,596.28	3,000.00	0.00		15,596.28	
010304	Other family benefits	2,168.25	0.00	0.00		2,168.25	
010305	Contributions to Social Security	723,946.05	51,000.00	0.00		774,946.05	
01030502	Social security - general scheme	723,946.05	51,000.00	0.00		774,946.05	
0103050201	General pension fund	373,927.72	41,000.00	0.00		414,927.72	
0103050202	General scheme	350,018.33	10,000.00	0.00		360,018.33	
010306	Accidents and occupational diseases	2,938.02	0.00	0.00		2,938.02	
010309	Insurance	70,755.11	8,000.00	0.00		78,755.11	
01030901	Insurance for Working Accidents and Occupational Diseases	64,207.20	3,000.00	0.00		67,207.20	
01030903	Life insurance	6,547.91	5,000.00	0.00		11,547.91	
<b>02</b>	<b>Purchase of current goods and services</b>	<b>27,957,868.61</b>	<b>9,000,000.00</b>	<b>622,034.57</b>		<b>36,335,834.04</b>	
0201	Acquisition of goods	1,026,257.76	7,000.00	0.00		1,033,257.76	
020101	Raw Materials and subsidiaries	96,388.29	0.00	0.00		96,388.29	I
020102	Fuels and lubricants	270,392.06	0.00	0.00		270,392.06	
02010201	Gasoline	11,642.00	0.00	0.00		11,642.00	II
02010202	Diesel	210,312.65	0.00	0.00		210,312.65	III
02010203	Biodiesel	14,240.65	0.00	0.00		14,240.65	
02010299	Other	34,196.76	0.00	0.00		34,196.76	IV
020104	Cleaning and hygiene	20,825.57	2,000.00	0.00		22,825.57	V
020105	Meals - food catering	52,616.26	0.00	0.00		52,616.26	VI
020107	Clothing and personal items	58,927.75	0.00	0.00		58,927.75	
020108	Office equipment	70,482.08	0.00	0.00		70,482.08	VII
020114	Other stuff - parts	376,282.95	0.00	0.00		376,282.95	VIII
020115	Award Prizes and gifts	17,934.65	5,000.00	0.00		22,934.65	
020117	Tools and utensils	55,774.45	0.00	0.00		55,774.45	IX
020118	Books and technical documentation	6,633.70	0.00	0.00		6,633.70	X
0202	Purchase of services	26,931,610.85	8,993,000.00	622,034.57		35,302,576.28	
020201	Costs of facilities	342,126.78	2,000.00	0.00		344,126.78	
02020101	Electricity	327,143.58	0.00	0.00		327,143.58	
02020102	Water	14,983.20	2,000.00	0.00		16,983.20	
020202	Cleaning and hygiene	120,327.91	41,000.00	0.00		161,327.91	
020203	Conservation of Goods	836,582.20	130,000.00	236,000.00		730,582.20	
020209	Communications	97,862.98	0.00	0.00		97,862.98	
020210	Transport	153,034.79	0.00	0.00		153,034.79	
020211	Representation of services	63,024.45	0.00	0.00		63,024.45	
020212	Insurance	66,526.24	20,000.00	0.00		86,526.24	
020213	Travel and stays	257,761.90	100,000.00	0.00		357,761.90	

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APPENDIX TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT





ECONOMIC CLASSIFICATION		EXPENDITURE					OBS (8)
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS			RECTIFIED ALLOCATIONS (7)=(3)+(4)-(5)+(-6)		
		INITIAL LOCATIONS (3)	REGISTRATION/ REINFORCEMENT (4)	REDUCTIONS/ CANCELLATIONS (5)		REPLACEMENT REDUCE TO PAYMENTS (6)	
020214	Studies, advice, projects consultancy	1,366,744.86	220,000.00	100,000.00		1,486,744.86	
020215	Training	188,189.01	0.00	0.00		188,189.01	
020216	Seminars, exhibitions and similar	300,476.95	0.00	0.00		300,476.95	
020217	Advertising	351,646.12	0.00	0.00		351,646.12	
020218	Security and surveillance	233,474.31	0.00	0.00		233,474.31	
020219	Technical assistance	222,027.73	0.00	0.00		222,027.73	
020220	Other specialized labours	736,741.52	450,000.00	0.00		1,186,741.52	
020222	Health services	51,300.00	0.00	0.00		51,300.00	
020225	Other services	21,543,763.10	8,030,000.00	286,034.57		29,287,728.53	
02022502	Exploration of the Landfill Annex to Energy Recovery Plant	912,810.11	120,000.00	0.00		1,032,810.11	
02022503	Exploration of the Energy Recovery Plant	16,417,693.26	7,000,000.00	286,034.57		23,131,658.69	
02022504	Exploration Compositing Plant	2,106,538.00	500,000.00	0.00		2,606,538.00	
02022505	Ermesinde Biogas Landfill Exploration	56,970.00	0.00	0.00		56,970.00	
02022506	Matosinhos Biogas Landfill Exploration	48,864.42	0.00	0.00		48,864.42	
02022508	Transport and treatment of leachate	101,426.00	0.00	0.00		101,426.00	
02022509	External social responsibility	238,238.95	280,000.00	0.00		518,238.95	
02022510	Internal communication and social responsibility	89,368.20	20,000.00	0.00		109,368.20	
02022511	Deposition Ashes	55,000.00	0.00	0.00		55,000.00	
02022512	Operation of the Sorting Plant	1,320,200.01	0.00	0.00		1,320,200.01	
02022599	Other	196,654.15	110,000.00	0.00		306,654.15	
<b>03</b>	<b>Interest and other charges</b>	<b>2,866,270.72</b>	<b>0.01</b>	<b>0.00</b>		<b>2,866,270.73</b>	I
0301	Interest on public debt	2,671,710.35	0.01	0.00		2,671,710.36	II
030103	Financial corporations	2,671,710.35	0.01	0.00		2,671,710.36	III
03010302	Loans to medium and long term	2,671,710.35	0.01	0.00		2,671,710.36	IV
0301030201	EIB - European Investment Bank	2,671,710.35	0.01	0.00		2,671,710.36	V
0305	Other interest	12,390.44	0.00	0.00		12,390.44	VI
030501	Interest on late payments	12,390.44	0.00	0.00		12,390.44	VII
0306	Other financial charges	182,169.93	0.00	0.00		182,169.93	VIII
030601	Other financial charges	182,169.93	0.00	0.00		182,169.93	IX
03060101	Bank guarantees	177,829.93	0.00	0.00		177,829.93	X
03060199	Other	4,340.00	0.00	0.00		4,340.00	
<b>04</b>	<b>Current Transfers</b>	<b>21,295.36</b>	<b>0.00</b>	<b>0.00</b>		<b>21,295.36</b>	
0408	Families	21,295.36	0.00	0.00		21,295.36	
040802	OTHER	21,295.36	0.00	0.00		21,295.36	
<b>06</b>	<b>Other current expenditure</b>	<b>1,517,975.09</b>	<b>290,000.00</b>	<b>215,000.01</b>		<b>1,592,975.08</b>	
0602	Several	1,517,975.09	290,000.00	215,000.01		1,592,975.08	
060201	Taxes and fees	82,603.29	230,000.00	0.00		312,603.29	
060203	Other	1,435,371.80	60,000.00	215,000.01		1,280,371.79	
06020305	Other	1,435,371.80	60,000.00	215,000.01		1,280,371.79	
0602030501	Rents and rentals	213,168.96	60,000.00	0.00		273,168.96	
0602030599	Other	1,222,202.84	0.00	215,000.01		1,007,202.83	
<b>TOTAL CURRENT EXPENDITURE</b>		<b>36,569,911.81</b>	<b>9,577,100.01</b>	<b>1,039,100.01</b>	<b>0.00</b>	<b>45,107,911.81</b>	

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ECONOMIC CLASSIFICATION		EXPENDITURE					OBS (8)
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS			REPLACEMENT REDUCE TO PAYMENTS (6)	RECTIFIED ALLOCATIONS (7)=(3)+(4)-(5)+(6)	
		INITIAL LOCATIONS (3)	REGISTRATION/ REINFORCEMENT (4)	REDUCTIONS/ CANCELLATIONS (5)			
<b>Capital expenditure</b>							
<b>07</b>	<b>Purchase of investment products</b>	<b>6,924,222.31</b>	<b>5,569,517.22</b>	<b>765,553.05</b>		<b>11,728,186.48</b>	
0701	Investments	6,924,222.31	5,569,517.22	765,553.05		11,728,186.48	
070101	Land	400,813.00	0.00	8,455.70		392,357.30	
070104	Constructions	370,806.30	2,161,679.75	0.00		2,532,486.05	
07010401	Bridges, streets and complementary works	13,300.00	150,000.00	0.00		163,300.00	
07010411	Infrastructure for solid waste treatment	301,277.16	1,662,179.75	0.00		1,963,456.91	
07010413	Other	56,229.14	349,500.00	0.00		405,729.14	
070106	Vehicles	1,919,806.05	255,500.00	0.00		2,175,306.05	
07010601	Waste collection	1,919,806.05	255,500.00	0.00		2,175,306.05	
070107	Computer equipment	149,875.50	150,000.00	0.00		299,875.50	
070108	Computer software	205,151.25	693,581.00	445,579.00		453,153.25	
070109	Administrative equipment	129,572.01	5,000.00	0.00		134,572.01	
070110	Basic equipment	1,536,039.94	1,953,873.30	214,618.35		3,275,294.89	
07011001	Waste collection equipment	1,474,566.29	1,900,000.00	214,618.35		3,159,947.94	
07011002	Other	61,473.65	53,873.30	0.00		115,346.95	
0701100201	Waste treatment equipment	55,350.00	40,873.30	0.00		96,223.30	
0701100299	Other	6,123.65	13,000.00	0.00		19,123.65	
070111	Tools and equipment	45,996.69	0.00	0.00		45,996.69	
070113	Intangible investments	1,449.16	0.00	0.00		1,449.16	
070115	Other investments	2,164,712.41	349,883.17	96,900.00		2,417,695.58	
<b>10</b>	<b>Financial liabilities</b>	<b>10,250,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>		<b>10,250,000.00</b>	
1006	Loans to medium and long term	10,250,000.00	10,000.00	10,000.00		10,250,000.00	
100603	Financial Corporations -Banks and other institutions	10,250,000.00	10,000.00	10,000.00		10,250,000.00	
10060301	European investment bank - EIB	10,250,000.00	10,000.00	10,000.00		10,250,000.00	
1006030102	20117 loan	10,220,000.00	0.00	10,000.00		10,210,000.00	
100603010201	Amortization of capital	10,220,000.00	0.00	10,000.00		10,210,000.00	
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	0.00	10,000.00	0.00		10,000.00	
100603010401	Amortization of capital	0.00	10,000.00	0.00		10,000.00	
<b>11</b>	<b>Other Capital Expenditures</b>	<b>462,573.27</b>	<b>0.00</b>	<b>0.00</b>		<b>462,573.27</b>	
1102	Various	462,573.27	0.00	0.00		462,573.27	
110201	Refunds	462,573.27	0.00	0.00		462,573.27	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>17,636,795.58</b>	<b>5,579,517.22</b>	<b>775,553.05</b>	<b>0.00</b>	<b>22,440,759.75</b>	
<b>TOTAL EXPENDITURE</b>		<b>54,206,707.39</b>	<b>15,156,617.23</b>	<b>1,814,653.06</b>	<b>0.00</b>	<b>67,548,671.56</b>	



(3) Initial allocations: amounts corresponding to the initial budget.

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





EXPENDITURE															
2017															
PURPOSE	ECONOMIC CLASSIFICATION CODE	NR. OF PROJECT/ACTION	RESP.	DATES		TOTAL		DEFINED FINANCING		FINANCING NOT SPECIFIED	NEXT YEARS				MODIFICATION (+/-) (F)=(D)-(C)
				BEG.	END	CURRENT ALLOCATION (A)=(C)+(E)	CORRECTED ALLOCATION (B)=(D)+(F)	CURRENT ALLOCATION (C)	CORRECTED ALLOCATION (D)	(E)	2018	2019	2020	OTHER	
Construction of the new Intermunicipal Landfill	07010411	008/00	Lipor	2000	2037	11,785,000.00	11,785,000.00	35,000.00	35,000.00	11,750,000.00	0.00	0.00	0.00	0.00	0
Acquisition of land for the Intermunicipal landfill and its access roads	070101	009/00	Lipor	2003	2020	400,813.00	392,357.30	392,357.30	392,357.30	0.00	0.00	0.00	0.00	0.00	- 8,455.70
Design/implementation of projects aimed at environmental education	070115	065/00	Lipor	2000	2020	521,582.93	446,582.93	446,582.93	446,582.93	0.00	615,000.00	0.00	0.00	0.00	- 75,000.00
Design of the node and the access road to the new Ermesinde Composting Plant	07010401	070/00	Lipor	2004	2020	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0
Several measures of environmental improvement, and asset valorization in the area surrounding of the Ermesinde landfill	070115	001/01	Lipor	2001	2020	93,447.22	194,547.22	194,547.22	194,547.22	0.00	0.00	0.00	0.00	0.00	101,100.00
Construction of 3 <sup>rd</sup> line LIPOR II	0701100201	030/01	Lipor	2003	2020	0.00	0.00	0.00	0.00	0.00	0.00	48,265,700.00	50,000,000.00	0.00	0
Energy use of Matosinhos landfill	07010411	032/01	Lipor	2006	2020	29,495.51	89,495.51	89,495.51	89,495.51	0.00	0.00	0.00	0.00	0.00	60,000.00
Several measures of environmental improvement, and asset valorization in the area surrounding of the Energy Recovery Plant	070115	033/01	Lipor	2004	2020	0.00	166,050.00	166,050.00	166,050.00	0.00	0.00	0.00	0.00	0.00	166,050.00
Design / execution of a transfer unit and compaction of UW in the PMA	07010411	034/01	Lipor	2017	2020	0.00	1,375,579.00	1,375,579.00	1,375,579.00	0.00	0.00	0.00	0.00	0.00	1,375,579.00
Acquisition of various equipment administrative	070109	038/01	Lipor	2001	2020	129,572.01	134,572.01	134,572.01	134,572.01	0.00	0.00	0.00	0.00	0.00	5,000.00
Design, implementation and monitoring of an integrated information system	070108	040/01	Lipor	2001	2020	203,921.25	451,923.25	451,923.25	451,923.25	0.00	0.00	0.00	0.00	0.00	248,002.00
Acquisition of several hardware	070107	007/03	Lipor	2003	2020	143,725.50	293,725.50	293,725.50	293,725.50	0.00	0.00	0.00	0.00	0.00	150,000.00
Several measures of environmental improvement, and asset valorization in the area surrounding the Sorting Plant	07010401 *	003/04	Lipor	2004	2020	199,433.00	349,433.00	151,833.00	151,833.00	197,600.00	0.00	0.00	0.00	0.00	150,000.00
Several measures of environmental improvement, and asset valorization in Vila do Conde Landfill surrounding area	07010401	004/04	Lipor	2004	2020	12,300.00	12,300.00	12,300.00	12,300.00	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	2020	12,300.00	12,300.00	12,300.00	12,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Several measures of supervision and monitoring of the Energy Recovery Plant	020214 *	008/04	Lipor	2004	2020	235,000.00	250,000.00	250,000.00	250,000.00	0.00	235,000.00	235,000.00	235,000.00	235,000.00	15,000.00
Operation Rental of equipment and vehicles	020210	009/04	Lipor	2013	2020	76,996.92	76,996.92	76,996.92	76,996.92	0.00	76,996.92	76,996.92	76,996.92	76,996.92	0.00



EXPENDITURE															
2017															
PURPOSE	ECONOMIC CLASSIFICATION CODE	NR. OF PROJECT/ACTION	RESP.	DATES		TOTAL		DEFINED FINANCING		FINANCING NOT SPECIFIED	NEXT YEARS				MODIFICATION (+/-) (F)=(D)-(C)
				BEG.	END	CURRENT ALLOCATION (A)=(C)+(E)	CORRECTED ALLOCATION (B)=(D)+(F)	CURRENT ALLOCATION (C)	CORRECTED ALLOCATION (D)	(E)	2018	2019	2020	OTHER	
Remodeling and Automation of the current Sorting Plant	07010411 *	003/06	Lipor	2006	2020	0.00	1,955.70	1,955.70	1,955.70	0.00	0.00	0.00	0.00	0.00	1,955.70
Provision of Security and Surveillance services of LIPOR I facilities	020218	007/06	Lipor	2006	2020	230,000.00	230,000.00	230,000.00	230,000.00	0.00	230,000.00	230,000.00	230,000.00	230,000.00	0.00
Landfill Annex to LIPOR II Exploration	02022502	008/06	Lipor	2006	2040	912,810.11	1,032,810.11	1,032,810.11	1,032,810.11	0.00	605,693.00	302,846.52	0.00	0.00	120,000.00
Several measures of supervision and monitoring of the Compositing Plant	020220	009/06	Lipor	2006	2020	50,000.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00
Energy Recovery Plant Exploration	02022503	010/06	Lipor	2006	2020	16,417,693.26	23,131,658.69	23,131,658.69	23,131,658.69	0.00	20,041,141.28	20,391,248.48	20,041,141.28	80,689,725.92	6,713,965.43
Compositing Plant Exploration	02022504	011/06	Lipor	2006	2025	2,106,538.00	2,606,538.00	2,606,538.00	2,606,538.00	0.00	2,666,011.30	2,735,499.60	2,805,438.40	24,595,622.59	500,000.00
Innovation Projects in the area of valuation of UW	070115 *	002/07	Lipor	2007	2020	62,730.00	62,730.00	62,730.00	62,730.00	0.00	0.00	0.00	0.00	0.00	0.00
Ermesinde Biogas Landfill Exploration	02022505	005/07	Lipor	2007	2020	56,970.00	56,970.00	56,970.00	56,970.00	0.00	60,000.00	0.00	0.00	0.00	0.00
Closing and sealing of the southern alveolar of Maia Landfill	07010411	003/08	Lipor	2008	2020	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	070113	004/08	Lipor	2008	2020	1,449.16	1,449.16	1,449.16	1,449.16	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	2020	297,129.14	646,629.14	405,729.14	405,729.14	240,900.00	0.00	0.00	0.00	0.00	349,500.00
Exploration of Matosinhos Biogas Landfill	02022506	009/08	Lipor	2008	2020	48,864.42	48,864.42	48,864.42	48,864.42	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and equipment energy efficiency	070115	016/08	Lipor	2008	2020	166,050.00	166,050.00	131,050.00	131,050.00	35,000.00	0.00	0.00	0.00	0.00	0.00
Rehabilitation and Maintenance of the drop of sites network	07011001	003/09	Lipor	2009	2020	341,930.76	461,930.76	461,930.76	461,930.76	0.00	350,000.00	0.00	0.00	0.00	120,000.00
GHG reduction program	07015	007/09	Lipor	2009	2020	0.00	0.00	0.00	0.00	0.00	1,512,500.00	0.00	0.00	0.00	0.00
Specific Flow Management	02022599	011/09	Lipor	2009	2020	1,500.00	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00
Conversion of LIPOR'S sorting Platform	07010411	001/11	Lipor	2011	2020	12,300.00	462,300.00	462,300.00	462,300.00	0.00	550,000.00	500,000.00	0.00	0.00	450,000.00
Several Transport Equipment Acquisition	07010601	001/12	Lipor	2012	2020	0.00	46,400.00	46,400.00	46,400.00	0.00	0.00	0.00	0.00	0.00	46,400.00
Tools Acquisition	070111	002/12	Lipor	2012	2020	45,381.69	45,381.69	45,381.69	45,381.69	0.00	0.00	0.00	0.00	0.00	0.00
Several Basic Equipment Acquisition	0701100201 *	003/12	Lipor	2012	2020	147,864.45	235,999.45	137,599.45	137,599.45	98,400.00	0.00	0.00	0.00	0.00	88,135.00
Loans to medium and long term EIB - European Investment Bank	100603010201 *	004/12	Lipor	1996	2024	10,250,000.00	10,250,000.00	10,250,000.00	10,250,000.00	0.00	9,200,000.00	9,250,000.00	9,850,000.00	24,802,689.62	0.00
Technical assistance	020219	005/12	Lipor	2012	2020	135,000.00	135,000.00	135,000.00	135,000.00	0.00	135,000.00	135,000.00	135,000.00	135,000.00	0.00



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				DATES		TOTAL		DEFINED FINANCING		FINANCING NOT SPECIFIED	NEXT YEARS					
				BEG.	END	CURRENT ALLOCATION (A)=(C)+(E)	CORRECTED ALLOCATION (B)=(D)+(F)	CURRENT ALLOCATION (C)	CORRECTED ALLOCATION (D)	(E)	2018	2019	2020	OTHER		
Financial Charges	0301030201	006/12	Lipor	2012	2020	2,671,710.35	2,671,710.36	2,671,710.36	2,671,710.36	0.00	2,180,074.35	1,754,108.33	1,348,960.13	1,871,802.05	0.01	
Providing for Additional Meal	020105	007/12	Lipor	2012	2020	7,336.31	10,336.31	10,336.31	10,336.31	0.00	7,336.31	7,336.31	7,336.31	7,336.31	3,000.00	
Electricity Supply	02020101 *	008/12	Lipor	2012	2020	325,500.00	325,500.00	325,500.00	325,500.00	0.00	325,500.00	325,500.00	325,500.00	325,500.00	0.00	
Provision of Training Services	020215	009/12	Lipor	2012	2020	30,000.00	30,000.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	
Providing Specialized Works	020220	011/12	Lipor	2012	2020	605,000.00	605,000.00	605,000.00	605,000.00	0.00	355,000.00	355,000.00	355,000.00	355,000.00	0.00	
Provision of Health Services	020222 *	012/12	Lipor	2012	2020	53,468.25	53,468.25	53,468.25	53,468.25	0.00	53,468.25	53,468.25	53,468.25	53,468.25	0.00	
Rents and rentals	0602030501 *	013/12	Lipor	2012	2020	218,168.96	218,168.96	218,168.96	218,168.96	0.00	218,168.96	218,168.96	218,168.96	218,168.96	0.00	
Studies, advice, projects consultancy	020214 *	015/12	Lipor	2012	2020	404,000.00	804,000.00	804,000.00	804,000.00	0.00	280,000.00	200,000.00	0.00	0.00	400,000.00	
Transport and treatment of leachate	02022508	016/12	Lipor	2012	2020	101,426.00	101,426.00	101,426.00	101,426.00	0.00	81,426.00	81,426.00	81,426.00	81,426.00	0.00	
External Social Responsibility	02022509 *	017/12	Lipor	2012	2020	25,000.00	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	
Provision of Cleaning and Hygiene Services	020202	018/12	Lipor	2012	2020	120,000.00	161,000.00	161,000.00	161,000.00	0.00	120,000.00	120,000.00	120,000.00	120,000.00	41,000.00	
Provision of Telecommunications Services	020209 *	019/12	Lipor	2012	2020	104,462.98	110,252.98	110,252.98	110,252.98	0.00	104,462.98	104,462.98	104,462.98	104,462.98	5,790.00	
Supply of Raw Materials and subsidiaries	020101	020/12	Lipor	2012	2020	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
Provision of Maintenance / Conservation Services	020203 *	021/12	Lipor	2012	2020	287,000.00	367,000.00	367,000.00	367,000.00	0.00	287,000.00	287,000.00	287,000.00	287,000.00	80,000.00	
Insurance	020212 *	022/12	Lipor	2012	2020	137,281.35	153,281.35	153,281.35	153,281.35	0.00	137,281.35	137,281.35	137,281.35	137,281.35	16,000.00	
Supply of fuel and other fluids	02010202 *	001/13	Lipor	2013	2020	150,000.00	160,000.00	160,000.00	160,000.00	0.00	150,000.00	150,000.00	150,000.00	150,000.00	10,000.00	
Deposition Ashes	02022511	001/15	Lipor	2015	2020	55,000.00	55,000.00	55,000.00	55,000.00	0.00	954,000.00	954,000.00	899,000.00	0.00	0.00	
Promotion of Home Composting in Housing and Communities	070115	001/16	Lipor	2016	2020	105,854.26	166,687.43	166,687.43	166,687.43	0.00	95,045.86	0.00	0.00	0.00	60,833.17	
Life cycle analysis study applied to internal processes	070115	006/16	Lipor	2016	2020	9,225.00	9,225.00	9,225.00	9,225.00	0.00	0.00	0.00	0.00	0.00	0.00	
Extension and Reinforcement of the Bank of Ecopoints	07011001	007/16	Lipor	2016	2020	280,789.26	280,789.26	280,789.26	280,789.26	0.00	0.00	0.00	0.00	0.00	0.00	
Implementation and expansion of selective collection projects PaP of the fraction Multimaterial (residential and non-residential producers)	07010601 *	008/16	Lipor	2016	2020	3,908,994.49	5,178,859.49	5,178,859.49	5,178,859.49	0.00	2,046,820.45	0.00	0.00	0.00	1,269,865.00	





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				BEG.	END	CURRENT ALLOCATION (A)=(C)+(E)	CORRECTED ALLOCATION (B)=(D)+(F)	CURRENT ALLOCATION (C)	CORRECTED ALLOCATION (D)	(E)	2018	2019	2020	OTHER		
"Implementation and expansion of selective collection projects PaP of the fraction Multimaterial (residential and non-residential producers) selective collection of RU in events	07011001 *	009/16	Lipor	2016	2020	16,924.80	16,924.80	16,924.80	16,924.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Slag Recovery Center	07010411	012/16	Lipor	2016	2020	3,250,000.00	3,250,000.00	0.00	0.00	3,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Development of a Project for the Valorization of Scanning Residues	0701100201	013/16	Lipor	2016	2020	18,450.00	450.00	450.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	- 18,000.00
Implementation of PAYT systems and calculation of PAYT tariff system	07011001 *	016/16	Lipor	2016	2020	62,115.00	312,115.00	250,615.00	250,615.00	61,500.00	0.00	0.00	0.00	0.00	0.00	250,000.00
Hygiene and Safety Equipment	0701100299	018/16	Lipor	2016	2020	6,123.65	19,123.65	19,123.65	19,123.65	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00
Exploration Sorting Plant	02022512	019/16	Lipor	2017	2021	1,320,200.01	1,320,200.01	1,320,200.01	1,320,200.01	0.00	2,263,200.00	2,263,200.00	2,263,200.00	2,263,200.00	0.00	0.00
Adaptation Strategy to Climate Change	070115	020/16	Lipor	2017	2020	291,720.23	291,720.23	291,720.23	291,720.23	0.00	184,500.00	0.00	0.00	0.00	0.00	0.00
Travel e Travel Services	020213	001/17	Lipor	2017	2020	0.00	160,000.00	160,000.00	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00
<b>TOTALS</b>						<b>59,744,549.23</b>	<b>72,613,268.84</b>	<b>56,979,868.84</b>	<b>56,979,868.84</b>	<b>15,633,400.00</b>	<b>47,227,127.01</b>	<b>89,239,743.70</b>	<b>89,830,880.58</b>	<b>136,846,180.95</b>	<b>12,868,719.61</b>	

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

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

ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
<b>ACORDO</b>																
José António dos Santos Vieira Cardoso	Contrato de arrendamento rural	26/06/17	10	Outras Despesas			07/07/17	3	0	0	3	3	0	0	3	
Ferrovial Serviços, SA	Acordo utilização de infraestruturas	24/07/17	8.120	Concurso Público com Publicidade Internacional			20/10/17	479	0	0	479	479	0	0	479	
<b>AQUISIÇÃO DE BENS</b>																
Fidelidade – Companhia de Seguros, SA	Aquisição de apólices de seguros	15/12/14	208	Concurso Público com Publicidade Internacional			10/03/15	0	0	0	0	197	0	0	197	
Sintimex Soc Internacional Importações e Exportações, Lda	Fornecimento de luvas de trabalho para o ano de 2016	02/02/16	31	Ajuste direto a mais de uma entidade			11/04/16	10	0	0	10	31	0	0	31	
<b>ARRENDAMENTO</b>																
Manuel Águeda – Sociedade Imobiliária, Lda	Contrato de arrendamento de duração limitada – Armazém para Nutrimais em Baguim do Monte	01/08/17	12	Ajuste Direto			01/08/17	10	0	0	10	10	0	0	10	
<b>CESSÃO DE POSIÇÃO CONTRATUAL</b>																
Bosque de Recados – Unipessoal, Lda	Prestação de serviços de manutenção de espaços florestais – projeto km² da LIPOR	17/01/17	18	Ajuste Direto Geral			17/04/17	22	0	0	22	22	0	0	22	
<b>COMPRA E VENDA</b>																
Autogirar – Sociedade Comercial de Automóveis, Lda	Contrato de aquisição de viatura ligeira de mercadorias 100% elétrica	08/08/17	23	Concurso Público			26/10/17	29	0	0	29	29	0	0	29	
Autogirar – Sociedade Comercial de Automóveis, Lda	Contrato de aquisição de viatura ligeira de passageiros 100% elétrica	21/11/17	23	Ajuste Direto			19/12/17	28	0	0	28	28	0	0	28	
<b>EMPREITADA DE OBRAS PÚBLICAS</b>																
P A Residel – Optimização Energética de Resíduos, SA	Conceção, construção, fornecimento, montagem e exploração do sistema de Valorização Energética do biogás do aterro de Ermesinde da LIPOR	20/08/07	5.526	Concurso Público com Publicidade Internacional	1108/07	12/11/07	18/02/08	39	0	0	39	2.760	0	0	2.760	
Rui Mota Oliveira Services Unipessoal, Lda	Empreitada de reparação do pavimento da plataforma exterior e arruamentos	24/11/16	57	Ajuste Direto Geral			16/05/17	57	0	0	57	57	0	0	57	

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Alexandre Barbosa Borges, SA	Contrato de empreitada de reparação dos acessos à LIPOR I	26/04/17	108	Concurso Público			18/08/17	107	0	0	107	107	0	0	107	
José Luis Teixeira Ribeiro – Const. Terraplanagem Unipessoal, Lda	Contrato de empreitada de construção do percurso ecológico do rio Tinto	18/09/17	83	Ajuste Direto Geral			13/11/17	62	0	0	62	62	0	0	62	
<b>FORNECIMENTOS</b>																
Sobeber Unipessoal, Lda	Fornecimento de garrações 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, eventualmente renovável por iguais períodos até ao limite de 2 anos (início a 01/08/2014)	22/07/14	24	Ajuste Direto Geral			25/09/14	5	0	0	5	26	0	0	26	
Galp Power, SA	Fornecimento de energia elétrica em regime de baixa tensão	05/11/14	8	Ajuste direto a mais de uma entidade			19/02/15	0	0	0	0	6	0	0	6	
Frederico e Amorim, Lda	Fornecimento de tintas e material diverso para equipamentos, máquinas, edifícios, infraestruturas, hortas biológicas e parques (antigos aterros) da LIPOR	10/12/15	10	Ajuste Direto Geral			26/02/16	2	0	0	2	7	0	0	7	
Rolamentos Ponte da Pedra, Lda	Fornecimento de ferramentas, equipamentos e material de manutenção (inclui mat para stock)	07/01/16	10	Ajuste Direto Geral			26/02/16	1	0	0	1	12	0	0	12	
Movicontrol Sistemas Accionamento e Automação, SA	Fornecimento de telas para os transportadores das linhas de triagem	04/01/16	10	Ajuste Direto Geral			19/12/16	6	0	0	6	9	0	0	9	I
Maria de Fátima Nunes Fonseca & Filhos, Lda	Fornecimento de material elétrico diverso para 2 anos (2016/2017)	05/01/16	20	Ajuste Direto Geral			21/03/16	7	0	0	7	24	0	0	24	II
Oliveira Monteiro e Soares, SA	Fornecimento de equipamentos e de material de construção diverso	14/12/15	16	Ajuste Direto Geral			04/03/16	5	0	0	5	6	0	0	6	III
Manitou Portugal, SA	Fornecimento de peças para máquinas móveis da LIPOR	07/01/16	30	Ajuste Direto Geral			04/03/16	19	0	0	19	36	0	0	36	IV
Staples Portugal – Equipamento de Escritório, SA	Fornecimento de material diverso de escritório	07/01/16	10	Ajuste Direto Geral			14/03/16	1	0	0	1	12	0	0	12	V
G Hofle, Lda	Fornecimento de peças para a prensa principal, prensa de ferrosos, abre-sacos, separador balístico e aspirador de filme por um período de 36 meses	10/03/16	10	Ajuste Direto Geral			01/06/16	2	0	0	2	12	0	0	12	VI
Carla Patrícia dos, Santos Pereira	Fornecimento de material diverso para equipamentos, máquinas e viaturas da LIPOR	15/03/16	8	Ajuste Direto Geral			23/05/16	0	0	0	0	6	0	0	6	VII
A Super 2000 Maquinas Automáticas de Bebidas, SA	Fornecimento de bebidas quentes e frias para a LIPOR	21/03/16	18	Ajuste Direto Geral			18/04/16	2	0	0	2	22	0	0	22	VIII
Repsol Portuguesa, SA	Fornecimento de combustíveis rodoviários a granel – gasóleo para abastecimento da frota LIPOR	01/04/16	123	AD a mais de uma entidade_Plataforma Eletrónica			17/06/16	75	0	0	75	131	0	0	131	IX



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Longa Vida Indústrias Lácteas, SA	Ajuste direto para o fornecimento de artigos alimentares no âmbito da responsabilidade social interna	24/05/16	9	Ajuste Direto Geral			28/07/16	2	0	0	2	6	0	0	6	
Galp Power, SA	Fornecimento de energia elétrica 100% renovável em média tensão tetra horária	27/05/16	164	AD a mais de uma entidade_Plataforma Eletrónica			15/07/16	93	0	0	93	170	0	0	170	
Sintimex Soc Internacional Importações e Exportações, Lda	Fornecimento, por lotes, de calçado de trabalho e equipamento de proteção individual	17/06/16	10	Ajuste direto a mais de uma entidade			28/07/16	3	0	0	3	10	0	0	10	
Definir Conceitos – Reparação e Comércio de Automóveis, Lda	Prestação de serviços manutenção, reparação e respetivas peças das viaturas ligeiras da frota da LIPOR	29/07/16	15	Ajuste Direto Geral			19/12/16	3	0	0	3	4	0	0	4	
Ovo Solutions – Soluções Ambientais, SA	Fornecimento de equipamentos para deposição e recolha seletiva de resíduos no âmbito dos PAPERSU municipais	07/11/16	48	Concurso Público			21/02/17	60	0	0	60	60	0	0	60	
Sistavac, SA	Fornecimento, montagem e interligação de novos contadores de água e gás ao atual sistema de gestão de energia da LIPOR e reposicionamento de contadores elétricos existentes	04/11/16	14	Ajuste Direto Geral			21/02/17	17	0	0	17	17	0	0	17	
Bi4All – Consultores de Gestão, Lda	Fornecimento de licenças da plataforma IBM Cognos	16/11/16	63	Ajuste Direto Geral			17/01/17	77	0	0	77	77	0	0	77	
Extinvale – Segurança Contra Incêndios, Lda	Fornecimento e montagem de sistema automático de deteção de incêndios na zona verde da LIPOR	28/11/16	13	Ajuste Direto Geral			17/01/17	16	0	0	16	16	0	0	16	
Ovo Solutions – Soluções Ambientais, SA	Concurso público para fornecimento de compostores no âmbito do projeto de compostagem caseira financiamento POSEUR	21/11/16	59	Concurso Público			17/04/17	58	0	0	58	58	0	0	58	
Galp Power, SA	Aquisição de eletricidade, 100% renovável para a LIPOR	12/10/16	59	AD a mais de uma entidade_Plataforma Eletrónica			18/01/17	62	0	0	62	62	0	0	62	
Mobilitec Comércio e Assistência de Material Ortopédico e Hospitalar, Lda	Fornecimento de material ortopédico e ajudas técnicas ao abrigo da 11ª fase da campanha "operação tampinhas"	06/12/16	27	Ajuste Direto Geral			20/03/17	29	0	0	29	29	0	0	29	
Staples Portugal – Equipamento de Escritório, SA	Fornecimento de material diverso de escritório	11/01/17	12	Ajuste Direto Geral			20/03/17	14	0	0	14	14	0	0	14	
Olimec Unipessoal, Lda	Ajuste direto para o fornecimento de peças, manutenção e sua respetiva reparação das viaturas pesadas da frota da LIPOR	01/01/17	15	Ajuste Direto Geral			20/03/17	10	0	0	10	10	0	0	10	
Staples Portugal – Equipamento de Escritório, SA	Fornecimento de material de escritório diverso	11/01/17	12	Ajuste Direto Geral			20/03/17	14	0	0	14	14	0	0	14	
Rotamentos Ponte da Pedra, Lda	Fornecimento de ferramentas, equipamentos e material de manutenção diverso	01/01/17	22	Ajuste Direto Geral			31/03/17	13	0	0	13	13	0	0	13	
A Super 2000 Máquinas Automáticas de Bebidas, SA	Contrato de fornecimento de bebidas quentes e frias para a LIPOR	31/01/17	20	Ajuste Direto Geral			20/03/17	23	0	0	23	23	0	0	23	



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		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Maria de Fátima Nunes Fonseca & Filhos, Lda	Contrato de fornecimento de material elétrico diverso	20/02/17	20	Ajuste Direto Geral			25/05/17	14	0	0	14	14	0	0	14	
Orbcom Equipamentos e Serviços de Informática, Lda	Contrato de fornecimento de sistemas de servidores de alta capacidade de processamento e de memória para suporte de alta capacidade de processamento e de memória para suporte ao sistema de virtualização da LIPOR	13/03/17	29	Ajuste Direto Geral			21/06/17	36	0	0	36	36	0	0	36	
Speedesign – Design e Publicidade, Lda	Contrato de fornecimento de contentores para a Recolha Seletiva de resíduos recicláveis em edifícios e infraestruturas públicas	17/04/17	12	Ajuste Direto Geral			06/07/17	15	0	0	15	15	0	0	15	
Ovo Solutions – Soluções Ambientais, S.A.	Contrato de fornecimento de contentores serigrafados com a logomarca eventos no âmbito do projeto Recolha Seletiva em Festas e Romarias	03/05/17	8	Ajuste Direto Geral			06/07/17	10	0	0	10	10	0	0	10	
Repsol Portuguesa, SA	Contrato de fornecimento de combustível rodoviário a granel gasóleo para abastecimento da frota da LIPOR	01/06/17	142	Concurso Público			13/11/17	29	0	0	29	29	0	0	29	
Superhigiene – Sociedade de Equipamento e Higiene Industrial, Lda	Contrato de fornecimento de sacos para a Recolha Seletiva de resíduos recicláveis	08/05/17	23	Ajuste Direto Geral			06/07/17	18	0	0	18	18	0	0	18	
Apontamentos d'Época – Construção e Afins Unipessoal, Lda	Contrato de fornecimento e cravação de marcos e delimitação de terrenos	14/06/17	22	Ajuste Direto Geral			21/11/17	11	0	0	11	11	0	0	11	
Solim – Equipamentos para Higiene e Limpeza, Lda	Contrato de fornecimento de instrumentação de viaturas e contentores para projeto piloto no âmbito dos PAPERSU municipais	04/07/17	40	Ajuste Direto Geral			19/12/17	49	0	0	49	49	0	0	49	
Galp Power, SA	Contrato de fornecimento de aquisição de eletricidade para toda a LIPOR	19/06/17	214	Ajuste Direto ao abrigo de Acordo Quadro			28/07/17	91	0	0	91	91	0	0	91	I
Ferrovial Serviços, SA	Contrato de comodato – viatura 74-30-HU	24/07/17	8.120	Concurso Público com Publicidade Internacional			20/10/17	479	0	0	479	479	0	0	479	II
Cachapuz – Equipamentos Para Pesagem, Lda	Contrato de fornecimento de instalação de quiosques de atendimento com componente de gestão de lógica operacional	03/08/17	46	Ajuste Direto Geral			13/11/17	19	0	0	19	19	0	0	19	III
Reabcare – Produtos de Apoio, Lda	Contrato de fornecimento de material ortopédico e ajudas técnicas ao abrigo da 12.ª fase da campanha "operações tampinhas"	20/07/17	33	Ajuste Direto Geral			13/11/17	31	0	0	31	31	0	0	31	IV
Bi4All Consultores de Gestão, Lda	Contrato de fornecimento de licenças da plataforma IBM Cognos	10/08/17	13	Ajuste Direto Geral			21/11/17	16	0	0	16	16	0	0	16	V
Cilnet – Comunicações e Projetos Especiais, SA	Contrato de fornecimento de equipamentos de rede MERAKI	08/08/17	48	Ajuste Direto Geral			21/11/17	59	0	0	59	59	0	0	59	VI
Extruplas – Reciclagem, Recuperação e F. de Produtos Plásticos, Lda	Contrato de fornecimento e montagem de mobiliário em plástico 100% reciclado	07/08/17	50	Ajuste Direto Geral			13/11/17	61	0	0	61	61	0	0	61	VII
Eden Springs Portugal, SA	Contrato de fornecimento de garrações de água e copos de plástico	25/07/17	19	Ajuste Direto Geral			20/10/17	2	0	0	2	2	0	0	2	VIII
Speedesign – Design e Publicidade, Lda	Contrato de fornecimento de EcoPontos para Recolha Seletiva de resíduos recicláveis em edifícios e infraestruturas públicas	05/09/17	15	Ajuste Direto Geral			20/10/17	19	0	0	19	19	0	0	19	IX



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		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Tisser Unipessoal, Lda	Contrato de fornecimento de 20.000 mini big bags para a Recolha Seletiva de resíduos verdes	07/09/17	28	Ajuste Direto Geral			19/12/17	34	0	0	34	34	0	0	34	
Orbcom Equipamentos e Serviços de Informática, Lda	Contrato de fornecimento de soluções de terminais VDI para sala de formação	12/09/17	13	Ajuste Direto Geral			19/12/17	16	0	0	16	16	0	0	16	
Gigatel – Serviços e Equipamentos, Lda	Contrato de fornecimento de equipamentos informáticos	14/09/17	47	Ajuste Direto Geral			19/12/17	58	0	0	58	58	0	0	58	
<b>PRESTAÇÃO DE SERVIÇOS</b>																
José Moreira	Renda de terreno LIPOR I	15/05/86	50	Ajuste Direto			31/01/05	4	0	0	4	48	0	0	48	
Espaço Municipal EM	Aluguer casa Câmara Municipal da Maia	01/02/00	10	Ajuste Direto			31/01/05	1	0	0	1	9	0	0	9	
Portgás – Soc. de Produção e Distribuição de Gás, SA	Contrato de fornecimento de gás natural	03/05/04	62	Ajuste Direto			23/08/05	5	0	0	5	66	0	0	66	
Pt Comunicações, SA	Anúncio nas páginas amarelas na internet	12/03/07	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	
PT Comunicações, SA	Contrato de instalação de linha telefónica do aterro de Laúndos	28/12/07	3	Ajuste Direto			24/01/08	0	0	0	0	3	0	0	3	
APPACDM de Matosinhos	Compensação pelo trabalho prestado na LIPOR por um dos utentes da APPACDM de Matosinhos – Marco Paulo Dias Pereira	11/09/07	11	Ajuste Direto			16/07/08	1	0	0	1	11	0	0	11	
PT Comunicações, SA	Anúncio páginas amarelas na internet	21/02/08	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	I
PT Comunicações, SA	Publicidade páginas amarelas	17/03/08	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	II
EDP Serviço Universal, SA	Contrato de fornecimento de energia elétrica para a central de biogás de Ermesinde	27/06/08	209	Ajuste Direto			19/09/08	9	0	0	9	218	0	0	218	III
PT Comunicações, SA	Anúncio páginas amarelas na internet	06/05/09	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	IV
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	15/09/09	433	Ajuste Direto			14/04/10	64	0	0	64	457	0	0	457	V
PT Comunicações, SA	Anúncio páginas amarelas na internet	02/03/10	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	VI
PT Comunicações, SA	Anúncio páginas amarelas na internet. (após renegociação) contrato apenas para 2 contactos. LIPOR ( geral) e para o Nutrimais	03/03/11	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	VII
PT Comunicações, SA	Contrato das páginas amarelas com início em agosto de 2012 até julho de 2013	05/04/12	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	VIII
PT Comunicações, SA	Contrato de páginas amarelas – New Media (recolha de resíduos e adubos/ fertilizantes) – páginas amarelas print (adubos/ fertilizantes) início em agosto de 2013 e término em julho de 2014	04/07/13	126	Ajuste Direto			31/01/05	0	0	0	0	151	0	0	151	IX
																X



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Hidurbe – Gestão de Resíduos, SA	Concurso limitado por prévia qualificação para a contratação dos serviços de exploração da Central de Valorização Orgânica da LIPOR	13/09/13	35.708	Concurso Limitado por Prévia Qualificação	Proc. 1404/2013	26/11/13	16/04/14	2.571	0	0	2.571	9.781	0	0	9.781	
Aper, Associação Portuguesa de Certificação	Prestação de serviços de auditoria às unidades certificadas da LIPOR	26/08/13	30	Ajuste Direto Geral			20/03/14	2	0	0	2	35	0	0	35	
Dalkia Internacional	Contrato de administração de concessão de uma central de valorização energética – LIPOR II	12/09/13	342.124	Concurso Público com Publicidade Internacional	Proc. 1481/2013	25/11/13	20/01/05	20.095	0	0	20.095	262.639	0	0	262.639	
Strong – Segurança, SA	Prestação de serviços de segurança e vigilância das instalações, pessoas e bens e execução do serviço de portaria da LIPOR	25/10/13	423	Concurso Público			16/04/14	28	0	0	28	520	0	0	520	
ICETA – Instituto de Ciências e Tecnologias Agrárias e Agro Alimentares	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	19/09/13	38	Ajuste Direto Geral			17/10/14	23	0	0	23	46	0	0	46	
Onitelem – Inforcomunicações, SA	Prestação de serviços de voz na LIPOR (Baguim do Monte) e respetivo equipamento de suporte	26/08/13	35	Ajuste Direto			10/04/14	2	0	0	2	30	0	0	30	
IDAD – Instituto do Ambiente e Desenvolvimento	Execução do programa de monitorização externa da central de valorização energética da lipor	02/03/14	260	Concurso Público			06/06/14	35	0	0	35	319	0	0	319	
Ar e Som Consultoria e Engenharia Ambiental, Lda	Prestação de serviços de manutenção da rede de monitorização da qualidade do ar ambiente	01/08/14	19	Ajuste Direto Geral			21/01/15	8	0	0	8	23	0	0	23	I
DOMP Desenvolvimento Organizacional Marketing e Publicidade, SA	Prestação de serviços de "estudo de satisfação de clientes LIPOR 2014-2016"	01/10/14	13	Ajuste Direto Geral			17/12/14	2	0	0	2	16	0	0	16	II
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Fiscalização da exploração da central de valorização energética da LIPOR	27/10/14	135	Concurso Público			21/04/15	21	0	0	21	166	0	0	166	III
Castilho & Associados Consultores, Lda	Prestação de serviços de auditoria interna aos sistemas de gestão da LIPOR 2014-2016	30/10/14	14	Ajuste direto a mais de uma entidade			21/01/15	5	0	0	5	18	0	0	18	IV
Gdf Suez Energia e Serviços Portugal, SA	Manutenção de equipamentos de AVAC e equipamentos de aquecimento de águas através de caldeiras e painéis solares térmicos	24/11/14	24	Ajuste direto a mais de uma entidade			04/02/15	1	0	0	1	29	0	0	29	V
Bi4All – Consultores de Gestão, Lda	Prestação de serviços de manutenção corretiva e evolutiva do sistema de gestão Cognos – 24 meses	17/12/14	24	Ajuste Direto Geral			23/03/15	1	0	0	1	27	0	0	27	VI
Cerqueira Araujo – Hortas e Jardins Unipessoal, Lda	Monitorização das Hortas Biológicas dos Municípios associados da LIPOR	21/01/15	28	Ajuste Direto Geral			25/02/15	1	0	0	1	34	0	0	34	VII
TBP – Consultoria e Gestão de Arquivo, Lda	Prestação de serviços de custódia e gestão de arquivo da LIPOR (2015-2017)	16/01/15	16	Ajuste Direto Geral			23/03/15	6	0	0	6	15	0	0	15	VIII



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Princesscloset – Unipessoal, Lda	Prestação de serviços de exploração da lavandaria da LIPOR (01-03-2015 a 28-02-2017)	27/02/15	53	Ajuste Direto Geral			23/03/15	5	0	0	5	66	0	0	66	
Consciência Alerta – Unipessoal, Lda	Prestação de serviços de consultoria de espaços de jogo e recreio	27/02/15	45	Ajuste Direto Geral			23/03/15	5	0	0	5	55	0	0	55	
Ginfolplan Sistemas e Tecnologias de Informatica Unipessoal, Lda	Prestação de serviços de técnico oficial de contas	27/02/15	23	Ajuste Direto Geral			20/04/15	7	0	0	7	26	0	0	26	
Iten Solutions – Sistemas de Informação, SA	Subscrição de licenciamento para ferramentas colaborativas, de produtividade e de infraestrutura e migração de caixas de email	04/05/15	114	Concurso Público			10/07/15	47	0	0	47	141	0	0	141	
Rui Jesus Vicente Ferreira	Prestação de serviços de ginástica laboral e preventiva	29/04/15	29	Ajuste Direto Geral			10/07/15	12	0	0	12	30	0	0	30	
Borrego Engenharia Unipessoal, Lda	Prestação de serviços de assessoria técnica às instalações elétricas da LIPOR	24/04/15	4	Ajuste Direto Geral			04/09/15	1	0	0	1	4	0	0	4	
Vortal – Comércio Electrónico Consultadoria e Multimedia, SA	Aluguer de plataforma eletrónica de contratação pública	15/05/15	24	Ajuste Direto Regime Geral - Plataforma Electrónica			29/07/15	6	0	0	6	23	0	0	23	
Atlanticare Serviços de, SAÚDE, SA	Prestação de serviços de medicina e enfermagem no trabalho e medicina curativa para o período de 3 anos (início a 01 agosto)	28/07/15	37	Ajuste Direto Geral			13/10/15	9	0	0	9	27	0	0	27	
Cannon Hygiene Portugal, Lda	Aluguer e manutenção de unidades sanitárias automáticas e recolha e tratamento de resíduos hospitalares (3 anos, com início a 01 de agosto)	24/07/15	7	Ajuste Direto Geral			13/10/15	2	0	0	2	6	0	0	6	I
CLECE, SA – Sucursal em Portugal	Prestação de serviços de higiene e limpeza nas instalações da LIPOR em Baguim do Monte, Ermesinde e Maia	14/09/15	210	Concurso Público			10/12/15	108	0	0	108	232	0	0	232	II
Correios de Portugal	Contrato de prestação de serviços postais a crédito	28/10/15	4	Ajuste Direto			16/03/16	1	0	0	1	3	0	0	3	III
Kaizen Institute Portugal – Consultoria de Management Unipessoal, Lda	Prestação de serviços de consultoria na área do suporte da implementação de melhoria contínua nas atividades da LIPOR	09/11/15	20	Ajuste Direto Geral			04/02/16	4	0	0	4	24	0	0	24	IV
Vodafone Portugal, Comunicações Pessoais, SA	Prestação de serviços de comunicação global de voz e transmissão de dados	06/11/15	85	Concurso Público			07/03/16	37	0	0	37	73	0	0	73	V
Luthisa Lusitana de Tratamentos de Higiene, Lda	Prestação de serviços de controlo e eliminação de pragas	26/11/15	23	Ajuste Direto Geral			16/02/16	9	0	0	9	18	0	0	18	VI
Município da Maia	Prestação de serviços de receção e tratamento de águas residuais em ETAR	02/12/15	15	Ajuste Direto Geral			10/05/16	3	0	0	3	9	0	0	9	VII
BioRumo – Consultoria em Ambiente e Sustentabilidade, Lda	Campanha de Comunicação e Sensibilização para a Separação Multimaterial e Biorresíduos no Sector Não Residencial no âmbito dos PAPERSU municipais	01/01/16	71	Concurso Público			01/04/16	4	0	0	4	71	0	0	71	VIII
																IX
																X



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		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Jorge Silva Ribeiro, Lda	Prestação de serviços de tornearia mecânica por um período de 24 meses (2016/2017)	05/01/16	14	Ajuste Direto Geral			21/03/16	8	0	0	8	14	0	0	14	
Cleanstation, SA	Prestação de serviços de manutenção dos equipamentos, reposição dos consumíveis e gestão de stock de produtos de higiene e conforto dos WC	05/01/16	25	Ajuste Direto Geral			21/03/16	9	0	0	9	18	0	0	18	
Additional Ability, Lda	Prestação de serviços de consultoria para a análise, desenvolvimento, acompanhamento e validação de ferramentas de gestão e procedimentos na área de Compras, Finanças e Controlo de Gestão	01/02/16	38	Ajuste Direto Geral			22/02/16	8	0	0	8	45	0	0	45	
Ilustrenufar – Consultoria Ambiental, Lda	Prestação de serviços de desenvolvimento de Pprojetos de Promoção da Prevenção de Resíduos Orgânicos	19/02/16	37	Ajuste Direto Geral			21/03/16	7	0	0	7	45	0	0	45	
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Fiscalização da exploração da Central de Valorização Orgânica da LIPOR	19/02/16	28	Ajuste Direto Geral			18/04/16	6	0	0	6	35	0	0	35	
Magellan – Associação para a Representação dos Interesses Portugueses No Exterior	Prestação de serviços de consultoria para a busca de oportunidades de financiamento da União Europeia no âmbito da Estratégia de Internacionalização da LIPOR	19/02/16	17	Ajuste Direto Geral			11/04/16	10	0	0	10	20	0	0	20	
Sectorverde – Manutenção de Espaços Verdes, Lda	Prestação de serviços de manutenção do parque aventura, manutenção do aterro de Laúndos – Póvoa de Varzim, manutenção do aterro de Vila do Conde e manutenção dos acessos à LIPOR II	29/02/16	67	Ajuste Direto Geral			13/05/16	22	0	0	22	83	0	0	83	
José Carlos Alves Padilha	Prestação de serviços de carpintaria nos edifícios, infraestruturas e Hortas Biológicas da LIPOR	08/03/16	41	Ajuste Direto Geral			04/10/16	4	0	0	4	16	0	0	16	I
Ginfoplan – Sistemas e Tecnologias de Informação, Lda	Prestação de serviços de consultoria informática na área das tecnologias da informação	01/03/16	28	Ajuste Direto Geral			18/04/16	6	0	0	6	35	0	0	35	II
Carla Patrícia dos Santos Pereira	Prestação de serviços de reparação de equipamentos, máquinas e viaturas da LIPOR	03/03/16	8	Ajuste Direto Geral			27/04/16	0	0	0	0	2	0	0	2	IV
Zacarias de Carvalho e Associados Sociedade de Advogados RI	Prestação de serviços de assistência jurídica	01/03/16	20	Ajuste Direto Geral			01/04/16	4	0	0	4	25	0	0	25	V
G Hofle, Lda	Prestação de serviços de manutenção preventiva e curativa da prensa principal, prensa de ferrosos, aspiração de filme, abre-sacos e separador balístico	07/03/16	33	Ajuste Direto Geral			01/06/16	12	0	0	12	24	0	0	24	VI
Conversas Simbióticas, Lda	Prestação de serviços de sensibilização, comunicação e formação no âmbito do Terra a Terra – Projeto de Compostagem Caseira	04/04/16	169	Concurso Público			20/04/16	69	0	0	69	121	0	0	121	VII
Arbustos Rosáceos – Consultoria Ambiental Unipessoal, Lda	Prestação de serviços de promoção da Agricultura Biológica nas hortas urbanas dos municípios associados da LIPOR	30/03/16	26	Ajuste Direto Geral			20/04/16	8	0	0	8	31	0	0	31	VIII
José Luis Teixeira Ribeiro – Const. Terraplanagem Unipessoal, Lda	Prestação de serviços de manutenção e reparação de edifícios e infraestruturas da LIPOR	18/03/16	30	Ajuste Direto Geral			13/05/16	6	0	0	6	30	0	0	30	IX





ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Associação Universidade Empresa para Desenvolvimento TECMINHO	Assessoria na conceção, planeamento e acompanhamento da implementação de um modelo para a Monitorização e Gestão da Recolha Seletiva de Resíduos Urbanos	15/03/16	56	Ajuste direto a mais de uma entidade			13/05/16	34	0	0	34	57	0	0	57	
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Consultoria no âmbito da contratação da operação e manutenção da central de triagem da LIPOR	06/04/16	33	Ajuste Direto Geral			28/06/16	8	0	0	8	40	0	0	40	
Grupnor – Elevadores de Portugal, Lda	Manutenção dos três sistemas de elevação da LIPOR	08/04/16	3	Ajuste Direto Geral			28/06/16	1	0	0	1	2	0	0	2	
Pricewaterhousecoopers & Assoc – Soc Rev Ofic Contas, Lda	Verificação do relatório de sustentabilidade da LIPOR 2015	08/04/16	14	Ajuste Direto Geral			17/06/16	1	0	0	1	17	0	0	17	
Regafflor – Paisagismo e Ambiente, Lda	Manutenção dos espaços verdes da LIPOR	01/04/16	17	Ajuste Direto Geral			19/07/16	3	0	0	3	15	0	0	15	
SUMA Matosinhos – Serviços Urbanos e Meio Ambiente, SA	Contrato de prestação de serviços de caracterização e análise de resíduos urbanos do sistema LIPOR	18/04/16	60	Concurso Público			17/06/16	37	0	0	37	49	0	0	49	
Guiatel, SA	Concurso público para a prestação de serviços de transporte de águas residuais do aterro sanitário de Ermesinde para tratamento em ETAR	01/06/16	87	Concurso Público			28/07/16	39	0	0	39	57	0	0	57	
Agência de Viagens El Corte Inglés – Porto	Ajuste direto para a prestação de serviços de viagens intercontinentais, estadias, transferes e seguros no âmbito do projeto LIPOR Internacional e visitas técnicas da LIPOR	27/05/16	52	Ajuste Direto Geral			28/07/16	2	0	0	2	52	0	0	52	
BioRumo – Consultoria em Ambiente e Sustentabilidade, Lda	Concurso público para a realização de uma Campanha de Comunicação e Sensibilização para o Terra à terra – Projeto de Compostagem Caseira da LIPOR	30/05/16	49	Concurso Público			23/11/16	45	0	0	45	55	0	0	55	
Patrícia Matos – Engenharia Unipessoal, Lda	Prestação de serviços de planeamento, coordenação e fiscalização de obras e outras intervenções de conservação e manutenção preventiva e curativa dos edifícios e infraestruturas da LIPOR	14/06/16	27	Ajuste Direto Geral			22/08/16	14	0	0	14	27	0	0	27	
CD Viagens Corporate Travel, Lda	Prestação de serviços de viagens internacionais (Europa comunitária e extra comunitária) estadia, transferes e seguros	30/05/16	30	Ajuste direto a mais de uma entidade			21/09/16	9	0	0	9	15	0	0	15	
Parteficaz – Manutenção de Equipamentos Unipessoal, Lda	Prestação de serviços para a recuperação de equipamentos elétricos e eletrónicos (REEE), serviços de manutenção elétrica e eletrónica, formação	01/07/16	14	Ajuste Direto Geral			22/08/16	7	0	0	7	14	0	0	14	
Solusel Soc. Lusitana Obras e Empreitadas, Lda	Prestação de serviços de transporte e deposição em aterro de escórias da Central de Valorização Energética da LIPOR	11/07/16	205	Concurso Público			02/09/16	79	0	0	79	217	0	0	217	
CITRUP – Centro de Resíduos, Lda	Exploração do aterro sanitário anexo à Central de Valorização Energética da LIPOR	25/07/16	1.714	Concurso Público com Publicidade Internacional	1717/2016	20/09/16	19/12/16	508	0	0	508	714	0	0	714	
Konica Minolta Business Solutions Portugal, Lda	Prestação de serviços de aluguer operacional de equipamento de cópia, impressão e digitalização	25/07/16	64	Concurso Público			17/01/17	35	0	0	35	35	0	0	35	

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ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Orbcom – Equipamentos e Serviços de Informática, Lda	Apoio técnico a infraestrutura de tecnologias de informação da LIPOR	06/07/16	19	Ajuste Direto Geral			21/09/16	15	0	0	15	23	0	0	23	
Kaizen Institute Portugal – Consultoria de Management Unipessoal, Lda	Prestação de serviços de auditoria KAIZEN às diversas áreas da LIPOR e no âmbito do modelo de melhoria contínua	30/05/16	6	Ajuste Direto Geral			14/10/16	5	0	0	5	7	0	0	7	
Sair Da Casca II – Consultoria e Comunicação Em Desenvolvimento Sustentável, S.A	Ajuste direto para a prestação de serviços de avaliação dos contributos associados à atividade da LIPOR para a sociedade	01/07/16	15	Ajuste Direto Geral			22/08/16	4	0	0	4	18	0	0	18	
Magnetic Interactive – Reparação de Veículos Automóveis, Lda	Prestação de serviços de mecânica de máquinas, viaturas e equipamentos da LIPOR	12/07/16	30	Ajuste Direto Geral			22/08/16	15	0	0	15	31	0	0	31	
Páginas Amarelas, SA	Contrato de publicidade das páginas amarelas internet – crossmedia listas adubos fertilizantes – Nutrimais recolha de resíduos – Formação Academia LIPOR	25/07/16	5	Ajuste Direto			27/10/16	5	0	0	5	6	0	0	6	
Silvapor – Agricultura e Silvicultura, Lda	Prestação de serviços de manutenção dos espaços florestais – projeto "km2" da LIPOR	27/07/16	18	Ajuste Direto Geral			17/04/17	22	0	0	22	22	0	0	22	
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Prestação de serviços de elaboração de estudos para a implementação da Recolha Seletiva porta-a-porta residencial na área da LIPOR (lote 1 a 4)	09/08/16	120	Concurso Público			14/10/16	89	0	0	89	148	0	0	148	
Lousateras – Movimentação de Terras, Lda	Prestação de serviços de remoção e transporte interno de resíduos no aterro sanitário anexo à Central de Valorização Energética da LIPOR	28/07/16	74	Ajuste Direto Geral			15/11/16	46	0	0	46	90	0	0	90	I
Carlos Pedro Fernandes – Consultoria em Administração Pública Unipessoal, Lda	Prestação de serviços de consultoria e apoio no âmbito das medidas de política de recrutamento e procedimentos concursais	03/08/16	36	Ajuste Direto Geral			04/11/16	15	0	0	15	18	0	0	18	II
Cision Portugal – Distribuição Informação Geral, SA	Prestação de serviços de clipping eletrónico	12/07/16	6	Ajuste direto a mais de uma entidade			14/10/16	5	0	0	5	7	0	0	7	III
SPI – Sociedade Portuguesa de Inovação	Prestação de serviços desenvolvimento da estratégia de interação com os bancos multilaterais de desenvolvimento	18/08/16	9	Ajuste Direto Geral			04/11/16	6	0	0	6	11	0	0	11	IV
Vieira de Almeida & Associados – Sociedade de Advogados, R.L.	Prestação de serviços de assessoria no âmbito da eventual alteração ao modelo jurídico da LIPOR	02/08/16	74	Ajuste Direto Geral			21/10/16	11	0	0	11	89	0	0	89	V
Olimec, Unipessoal, Lda	Prestação de serviços de manutenção, reparação e respetivas peças das viaturas pesadas da frota LIPOR	27/07/16	15	Ajuste Direto Geral			14/10/16	9	0	0	9	11	0	0	11	VI
Enviman – Manutenção de Sistemas Ambientais, Lda	Prestação de serviços de exploração da triagem de embalagens plásticas e metálicas de resíduos de Recolha Seletiva (5 meses)	31/08/16	165	Concurso Público			15/11/16	122	0	0	122	203	0	0	203	VII
João Lourenço Lopes Queirós	Prestação de serviços de tarefa para implementação de projetos internacionais em mercados emergentes em modelo de tarefa. Apoio para a área internacional (800 euros por mês, durante 1 ano)	01/10/16	10	Ajuste Direto Geral			15/11/16	8	0	0	8	10	0	0	10	VIII

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ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
AIG Europe Limited – Sucursal em Portugal	Contratação de uma apólice de seguro de responsabilidade ambiental por 3 anos	30/09/16	30	Ajuste Direto Geral			15/11/16	10	0	0	10	20	0	0	20	
PSG – Segurança Privada, SA	Prestação de serviços de segurança e vigilância das instalações, pessoas e bens e serviço de portaria da LIPOR	31/10/16	134	Concurso Público com Publicidade Internacional			28/04/17	146	0	0	146	146	0	0	146	
Tecreab – Tecnologias de Reabilitação de Edifícios e Estruturas, Lda	Empreitada de reparação da cobertura do edifício de visitantes	31/10/16	11	Ajuste Direto Geral			05/12/16	8	0	0	8	11	0	0	11	
António Costa Almeida, Lda	Empreitada de renovação da cobertura da plataforma interior	21/10/16	38	Ajuste Direto Geral			17/01/17	38	0	0	38	38	0	0	38	
Marta José Guedes dos Reis Machado Marinho	Ajuste direto para a prestação de serviços na modalidade de avença para a generalização da modalidade de formação e-learning no âmbito da academia LIPOR	25/11/16	14	Ajuste Direto Geral			09/11/16	7	0	0	7	10	0	0	10	
Gintegral – Gestão Ambiental, SA	Serviço de transporte e triagem de mistura de materiais	04/10/16	20	Ajuste Direto Geral			19/12/16	9	0	0	9	11	0	0	11	
José Luis Teixeira Ribeiro Construção e Terraplanagem Unipessoal, Lda	Empreitada de remodelação do balneário masculino do edifício social	09/11/16	18	Ajuste Direto Geral			20/03/17	16	0	0	16	16	0	0	16	
Sgald Automotivo – Sociedade Geral de Comercio de Aluguer de Bens, SA	Ajuste direto para o aluguer operacional de 6 (seis) viaturas de marca Peugeot – 5 viaturas comercial (4 lugares) e 1 viatura comercial (3 lugares).	10/10/16	56	Ajuste Direto Geral			07/11/16	37	0	0	37	42	0	0	42	
Bi4All – Consultores de Gestão, Lda	Prestação de serviços de manutenção corretiva e evolutiva do sistema de gestão Cognos	11/11/16	10	Ajuste Direto Geral			17/04/17	5	0	0	5	5	0	0	5	I
Extinvale – Segurança Contra Incêndios, Lda	Prestação de serviços de manutenção e reparação dos equipamentos de segurança contra incêndios	09/11/16	17	Ajuste Direto Geral			17/01/17	14	0	0	14	14	0	0	14	II
MT Cardoso & Cardoso, Lda	Ajuste direto para a prestação de serviços de Revisor Oficial de Contas por um período de 12 meses.	24/11/16	19	Ajuste Direto Geral			19/01/17	24	0	0	24	24	0	0	24	III
SUMA – Serviços Urbanos e Meio Ambiente, SA	Prestação de serviços de manutenção e conservação dos sistemas de drenagem de águas superficiais e lixivantes de aterros sanitários	18/11/16	55	Ajuste Direto Geral			17/01/17	68	0	0	68	68	0	0	68	IV
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Prestação de serviços de fiscalização da exploração da Central de Valorização Energética	28/11/16	135	Concurso Público			28/04/17	62	0	0	62	62	0	0	62	V
Fidelidade – Companhia de Seguros, SA	Concurso público para a aquisição de apólices de seguro	28/11/16	204	Concurso Público			17/01/17	102	0	0	102	102	0	0	102	VI
Solusel Soc. Lusitana Obras e Empreitadas, Lda	Transporte e deposição em aterro das escórias da CVE da LIPOR	27/12/16	400	Concurso Público	FP40/ 2017	16/02/17	16/05/17	130	0	0	130	130	0	0	130	VII
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Ajuste direto para a contratação de serviços de fiscalização da CVO pelo período de 12 meses (cpv 71356200-0) correspondente ao ano de 2017	23/12/16	30	Ajuste Direto Geral			20/03/17	31	0	0	31	31	0	0	31	VIII



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Cerqueira Araújo – Hortas e Jardins Unipessoal, Lda	Prestação de serviços de monitorização das hortas biológicas dos municípios associados da LIPOR	03/01/17	14	Ajuste Direto Geral			21/02/17	6	0	0	6	6	0	0	6	
Additional Ability, Lda	Prestação de serviços de consultoria para análise, desenvolvimento, acompanhamento e validação de ferramentas de gestão e procedimentos na área de compras, finanças e controlo de gestão	31/01/17	19	Ajuste Direto Geral			20/03/17	12	0	0	12	12	0	0	12	
Veolia Portugal, SA	Prestação de serviços de manutenção de equipamentos de AVAC e equipamentos de aquecimento de águas através de caldeiras e painéis solares térmicos, por um período de 3 anos	01/01/17	30	Ajuste direto a mais de uma entidade			17/04/17	9	0	0	9	9	0	0	9	
Informa D & B Serviços de Gestão de Empresas Sociedade Unipessoal, Lda	Prestação de serviços para o acesso à base de dados da Elnforma	17/01/17	0	Ajuste Direto			15/02/17	0	0	0	0	0	0	0	0	
Ilustrenufar – Consultoria Ambiental, Lda	Prestação de serviços de desenvolvimento de projetos de promoção da prevenção de resíduos orgânicos	20/01/17	18	Ajuste Direto Geral			20/03/17	11	0	0	11	11	0	0	11	
Enviman – Manutenção de Sistemas Ambientais, Lda	Prestação de serviços de exploração da triagem de embalagens plásticas e metálicas de resíduos de Recolha Seletiva	30/01/17	138	Concurso Público			28/04/17	170	0	0	170	170	0	0	170	
Zacarias de Carvalho e Associados Sociedade de Advogados RI	Contrato de prestação de serviços de assistência jurídica	17/01/17	20	Ajuste Direto Geral			20/03/17	21	0	0	21	21	0	0	21	
Ana Felícia Leão Machado	Apoio à implementação de projetos/iniciativas de envolvimento com a comunidade	30/01/17	14	Ajuste Direto Geral			20/03/17	6	0	0	6	6	0	0	6	I
Princesscloset – Unipessoal, Lda	Prestação de serviços de manutenção e gestão de armazém interno da LIPOR	01/02/17	10	Ajuste Direto Geral			21/02/17	10	0	0	10	10	0	0	10	II
APCER – Associação Portuguesa de Certificação	Prestação de serviços de auditoria externa aos sistemas de gestão da LIPOR	19/01/17	53	Ajuste Direto Geral			31/03/17	19	0	0	19	19	0	0	19	III
Definir Conceitos – Reparação e Comércio de Automóveis, Lda	Contrato de prestação de serviços de manutenção, reparação e respetivas peças das viaturas ligeiras da frota LIPOR	01/01/17	15	Ajuste Direto Geral			20/03/17	13	0	0	13	13	0	0	13	IV
Indra Sistemas Portugal, SA	Contrato de prestação de serviços de manutenção de software aplicacional licenciado e utilizadores para módulo GIAF (gestão de pessoal e vencimentos) e GIAF Oracle Discover (dicionário de dados GIAF)	20/01/17	8	Ajuste Direto Geral			28/04/17	10	0	0	10	10	0	0	10	V
Ferrovial Serviços, SA	Contrato de prestação de serviços de manutenção e conservação dos sistemas de drenagem de águas subterrâneas do aterro sanitário da Maia	20/02/17	74	Ajuste Direto Geral			16/05/17	91	0	0	91	91	0	0	91	VI
António Castilho & Associados Consultores, Lda	Contrato de prestação de serviços de auditoria interna aos sistemas de gestão da LIPOR 2017-2019	03/02/17	14	Ajuste Direto Geral			25/05/17	5	0	0	5	5	0	0	5	VII
Município da Maia	Contrato de prestação de serviços de receção e tratamento de águas residuais em ETAR	01/02/17	22	Ajuste Direto Geral			20/03/17	12	0	0	12	12	0	0	12	VIII

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Livetravel – Unipessoal, Lda	Contrato de prestação de serviços para viagens internacionais, estadia e transferes do projeto LIPOR internacional e visitas técnicas	23/02/17	49	Ajuste Direto Geral			21/06/17	35	0	0	35	35	0	0	35	
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Contrato de prestação de serviços de desenvolvimento do projeto de execução da reabilitação da plataforma interior da LIPOR	22/02/17	35	Ajuste Direto Geral			06/07/17	39	0	0	39	39	0	0	39	
Ferrovial Serviços, SA	Contrato de prestação de serviços de exploração do centro de triagem da LIPOR	13/03/17	8.120	Concurso Público com Publicidade Internacional	Visado	05/05/17	20/10/17	479	0	0	479	479	0	0	479	
Combinação Dos Sentidos, Unipessoal, Lda	Contrato de prestação de serviços de catering para os eventos da LIPOR	01/03/17	20	Ajuste Direto Geral			09/06/17	17	0	0	17	17	0	0	17	
Sectorverde – Manutenção de Espaços Verdes, Lda	Contrato de prestação de serviços de manutenção do caminho pedonal de acesso a Palmilheira e conservação das margens e leito do rio Tinto	08/03/17	13	Ajuste Direto Geral			25/05/17	10	0	0	10	10	0	0	10	
Apontamentos d'Época – Construção e Afins Unipessoal, Lda	Contrato de prestação de serviços de manutenção do Parque Aventura, manutenção do Aterro de Laúndos – Póvoa de Varzim, manutenção do Aterro de Vila do Conde e manutenção aos acessos à LIPOR II	09/03/17	67	Ajuste Direto Geral			25/05/17	54	0	0	54	54	0	0	54	
Consciência Alerta – Unipessoal, Lda	Contrato de prestação de serviços de consultoria de espaços de jogo e recreio	01/03/17	11	Ajuste Direto Geral			20/03/17	7	0	0	7	7	0	0	7	
ACEAAP – Agência de Competências e Estudos Avançados para a Administração Pública	Contrato de prestação de serviços de assessoria e monitorização da implementação do sistema de normalização contabilística na administração pública (SNC-AP) e assessoria em gestão financeira e orçamental	03/03/17	18	Ajuste Direto Geral			21/06/17	13	0	0	13	13	0	0	13	I
Ginfoplan – Sistemas e Tecnologias de Informação, Lda	Contrato de prestação de serviços de consultoria para o desenvolvimento e implementação, assistência técnica e manutenção na área das tecnologias de informação	07/03/17	14	Ajuste Direto Geral			20/03/17	17	0	0	17	17	0	0	17	II
PricewaterhouseCoopers & Assoc. – Soc. Rev. Ofic. Contas, Lda	Contrato de prestação de serviços para a verificação do Relatório de Sustentabilidade da LIPOR 2016	23/02/17	14	Ajuste Direto Geral			25/05/17	17	0	0	17	17	0	0	17	III
Princesscloset – Unipessoal, Lda	Contrato de prestação de serviços de exploração da lavandaria da LIPOR	10/03/17	60	Ajuste Direto Geral			20/03/17	31	0	0	31	31	0	0	31	IV
Bompiso – Comércio de Pneus, SA	Contrato de montagem e reparação de pneus de veículos e máquinas da frota da LIPOR	20/03/17	20	Ajuste Direto Geral			25/05/17	24	0	0	24	24	0	0	24	V
Augusto Mateus & Associados – Sociedade de Consultores, Lda	Contrato de prestação de serviços de consultoria para elaboração de estudos sobre o metabolismo industrial e de economia circular da área metropolitana do Porto	20/03/17	28	Ajuste Direto Geral			29/11/17	10	0	0	10	10	0	0	10	VI
Repsol Portuguesa, SA	Contrato de fornecimento de combustível rodoviário a granel - gasóleo para abastecimento da frota da LIPOR	24/03/17	47	Ajuste Direto Geral			21/06/17	57	0	0	57	57	0	0	57	VII
Nowa – No Waste Marketing, Lda	Contrato de prestação de serviços de consultoria para definição da arquitetura da LIPOR	14/03/17	8	Ajuste Direto Geral			21/06/17	9	0	0	9	9	0	0	9	VIII



ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Bertina Luzia Noro Martinho	Contrato de prestação de serviços de elaboração de estudo conceptual sobre a economia circular	18/04/17	9	Ajuste Direto Geral			20/04/17	9	0	0	9	9	0	0	9	
Arbustos Rosáceos – Consultoria Ambiental Unipessoal, Lda	Contrato de prestação de serviços de promoção da agricultura biológica e práticas sustentáveis nas hortas urbanas dos municípios associados da LIPOR	13/04/17	26	Ajuste Direto Geral			20/04/17	23	0	0	23	23	0	0	23	
SUMA – Serviços Urbanos e Meio Ambiente, SA	Contrato de prestação de serviços de transporte e deposição de cinzas inertizadas da Central de Valorização Energética da LIPOR, em aterro sanitário	21/04/17	70	Ajuste Direto Geral			06/07/17	69	0	0	69	69	0	0	69	
Vortal – Comércio Electrónico Consultadoria e Multimédia, SA	Contrato para serviços de disponibilização e aluguer de plataforma eletrónica de contratação pública	27/04/17	11	Ajuste Direto Geral			18/08/17	2	0	0	2	2	0	0	2	
Engenho e Rio Unipessoal, Lda	Contrato de prestação de serviços de elaboração de projeto dos percurso ecológico do rio Tinto	07/04/17	16	Ajuste Direto Geral			15/09/17	12	0	0	12	12	0	0	12	
Vitor Alexandre Nunes Pereira	Contrato de prestação de serviços de planeamento de projetos de Recolha Seletiva em Feiras e Eventos nos Municípios associados	04/05/17	15	Ajuste Direto Geral			01/06/17	14	0	0	14	14	0	0	14	
Joao Dias Prata da Silva	Contrato de prestação de serviços de planeamento de projetos de Recolha Seletiva porta a porta no Município de Matosinhos	04/05/17	15	Ajuste Direto Geral			01/06/17	14	0	0	14	14	0	0	14	
Ferrovial Serviços, SA	Contrato de prestação de serviços de triagem de plásticos na linha multiusos	26/04/17	46	Ajuste Direto Geral			06/07/17	56	0	0	56	56	0	0	56	I
SUMA Matosinhos – Serviços Urbanos e Meio Ambiente, SA	Contrato de prestação de serviços de caracterização complementar de resíduos urbanos do sistema LIPOR	31/05/17	8	Ajuste Direto Geral			18/08/17	9	0	0	9	9	0	0	9	II
High Play Consultores	Contrato de prestação de serviços de comunicação da Estratégia	21/03/17	16	Ajuste Direto Geral			06/07/17	20	0	0	20	20	0	0	20	III
Assoc. Universidade Empresa para Desenvolvimento TECMINHO	Contrato de prestação de serviços de análise de dados e desenvolvimento de ferramentas informáticas de apoio ao sistema de gestão de resíduos municipais	01/05/17	14	Ajuste Direto Geral			28/07/17	6	0	0	6	6	0	0	6	IV
BioRumo – Consultoria em Ambiente e Sustentabilidade, Lda	Contrato de prestação de serviços de desenvolvimento da estratégia de promoção do serviço LIPOR Eventos	30/05/17	15	Ajuste Direto Geral			28/07/17	15	0	0	15	15	0	0	15	V
BioRumo – Consultoria em Ambiente e Sustentabilidade, Lda	Contrato de prestação de serviços de conceção criativa e produção gráfica do Relatório & Contas e Relatório de Sustentabilidade	30/05/17	20	Ajuste Direto Geral			28/07/17	25	0	0	25	25	0	0	25	VI
José Luis Teixeira Ribeiro – Const. Terraplanagem Unipessoal, Lda	Contrato de prestação de serviços de manutenção e reparação de edifícios e infraestruturas da LIPOR	16/06/17	30	Ajuste Direto Geral			28/07/17	29	0	0	29	29	0	0	29	VII
José Luis Teixeira Ribeiro – Const. Terraplanagem Unipessoal, Lda	Contrato de prestação de serviços de construção de rede de abastecimento de água potável ao Parque de Merendas e Parque Aventura da LIPOR I	16/06/17	13	Ajuste Direto Geral			18/08/17	13	0	0	13	13	0	0	13	VIII
																IX
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ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Bi4All Consultores de Gestão, Lda	Contrato de prestação de serviços de elaboração de modelo económico LIPOR	16/06/17	58	Ajuste Direto Geral			10/07/17	72	0	0	72	72	0	0	72	
Mycotrend – Tecnologias Florestais, Lda	Contrato de prestação de serviços de desenvolvimento de produtos Nutrimais	02/06/17	10	Ajuste Direto Geral			29/09/17	6	0	0	6	6	0	0	6	
Páginas Amarelas, SA	Contrato publicitário	28/06/17	5	Ajuste Direto			13/10/17	2	0	0	2	2	0	0	2	
Enviman – Manutenção de Sistemas Ambientais, Lda	Contrato de prestação de serviços de exploração da triagem de embalagens plásticas e metálicas de resíduos de Recolha Seletiva	30/06/17	90	Concurso Público			12/10/17	48	0	0	48	48	0	0	48	
Agrogés – Sociedade de Estudos e Projectos, Lda	Contrato de prestação de serviços de promoção e potenciação da distribuição do produto Nutrimais na região Centro e Sul do país	27/06/17	20	Ajuste Direto Geral			14/09/17	12	0	0	12	12	0	0	12	
BioRumo – Consultoria em Ambiente e Sustentabilidade, Lda	Contrato de prestação de serviços de produção de estruturas e conceção criativa e produção gráfica para o Bioblitz 2017	05/06/17	16	Ajuste Direto Geral			28/07/17	20	0	0	20	20	0	0	20	
Cardial – Consultores, Lda	Contrato de prestação de serviços de consultoria para o desenvolvimento de estudo e modelos de viabilidade de posto de abastecimento de gás natural veicular (gnc e/ou gnl) e assessoria técnica à elaboração de cláusulas técnicas de concurso	06/06/17	15	Ajuste Direto Geral			14/09/17	18	0	0	18	18	0	0	18	
Sociedade Ponto Verde – Sociedade Gestora de Resíduos de Embalagens, SA	Contrato de adesão ao sistema integrado da SPV	03/07/17	6	Ajuste Direto			31/03/17	7	0	0	7	7	0	0	7	I
Sustentepopeia – Unipessoal, Lda	Contrato de prestação de serviços de assessoria na implementação técnica de projeto "Ecobulk"	04/07/17	20	Ajuste Direto Geral			14/09/17	2	0	0	2	2	0	0	2	II
Nuno Filipe Faria Costa	Contrato de prestação de serviços de composição instrumental de obra coral	20/07/17	15	Ajuste Direto Geral			28/07/17	10	0	0	10	10	0	0	10	III
Cevel – Carvalho e Vedor, Engenharia, Lda	Contrato de prestação de serviços de "fiscalização da empreitada de reformulação das áreas sociais do Centro de Triagem"	17/07/17	7	Ajuste Direto Geral			19/12/17	1	0	0	1	1	0	0	1	IV
Morais Leitão Galvão Teles Soares da Silva & Associados Soc. de Advogados RL	Contrato de prestação de serviços de natureza jurídica no âmbito da sujeição da LIPOR ao pagamento de IRC	21/07/17	20	Ajuste Direto Geral			20/10/17	25	0	0	25	25	0	0	25	V
Pricewaterhousecoopers & Assoc. – Soc. Rev. Ofic. Contas, Lda	Contrato de prestação de serviços de assessoria na estruturação de impactos de alterações no enquadramento regulatório da LIPOR	14/07/17	42	Ajuste Direto Geral			21/11/17	15	0	0	15	15	0	0	15	VII
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Contrato de prestação de serviços de assessoria para otimização da Recolha Seletiva de resíduos na área de intervenção da LIPOR	25/07/17	43	Ajuste Direto Geral			14/09/17	33	0	0	33	33	0	0	33	VIII
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	Contrato de prestação de serviços de desenvolvimento do projeto de execução da Estação de Transferência e Ecocentro da Póvoa de Varzim	25/07/17	53	Ajuste Direto Geral			14/09/17	65	0	0	65	65	0	0	65	IX
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ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
DOMP Desenvolvimento Organizacional Marketing e Publicidade, SA	Contrato de prestação de serviço – estudo de satisfação de Clientes LIPOR – 2017/2019	26/07/17	14	Ajuste Direto Geral			29/09/17	6	0	0	6	6	0	0	6	
3 Drivers – Engenharia Inovação e Ambiente, Lda	Contrato de prestação de serviços de consultoria e desenvolvimento de uma plataforma para a promoção de simbioses na área metropolitana do Porto no âmbito do projeto Urbinov	28/07/17	30	Ajuste Direto Geral			13/11/17	11	0	0	11	11	0	0	11	
Ernst & Young, SA	Contrato de prestação de serviços de elaboração de parecer e proposta de melhoria ao plano de ação para a economia circular em Portugal	27/07/17	10	Ajuste Direto Geral			20/10/17	12	0	0	12	12	0	0	12	
Neves de Almeida, Alves e Monteiro, Lda	Contrato de prestação de serviços de assessoria para recrutamento de pessoal	26/07/17	54	Ajuste Direto Geral			31/08/17	64	0	0	64	64	0	0	64	
Neves de Almeida, Alves e Monteiro, Lda	Contrato de prestação de serviços de desenvolvimento de um programa de gestão de talentos	26/07/17	30	Ajuste Direto Geral			31/08/17	36	0	0	36	36	0	0	36	
Praxair Portugal Gases, SA	Contrato de aluguer de 1 recipiente de gases da Estação de Medida da Qualidade do Ar (CCDRN)	07/08/17	1	Ajuste Direto Geral			29/09/17	0	0	0	0	0	0	0	0	
Coordinatevalue – Unipessoal, Lda	Prestação de serviços de formação em introdução ao THINK – programa de liderança criativa	01/08/17	15	Ajuste Direto Geral			31/08/17	18	0	0	18	18	0	0	18	
Maria Isabel Pereira Varanda	Contrato de prestação de serviços para a composição de texto original para obra coral	25/07/17	8	Ajuste Direto Geral			18/08/17	8	0	0	8	8	0	0	8	I
BCSD Portugal – Conselho Empresarial Desenvolvimento Sust.	Contrato de prestação de serviços de apoio especializado no acompanhamento do fórum da Comissão Europeia sobre Economia Regional Circular	12/07/17	19	Ajuste Direto Geral			14/09/17	23	0	0	23	23	0	0	23	II
Orbcom – Equipamentos e Serviços de Informática, Lda	Prestação de serviços de apoio técnico à infraestrutura de tecnologias de informação da LIPOR	27/07/17	20	Ajuste Direto Geral			29/09/17	8	0	0	8	8	0	0	8	III
Optimizer – Serviços e Consultadoria Informatica, Lda	Contrato de prestação de serviços de desenvolvimento de software	21/08/17	74	Ajuste Direto Geral			19/12/17	15	0	0	15	15	0	0	15	IV
Nadine Marisa Reis de Sousa	Contrato de prestação de serviços de investigação e desenvolvimento de novos produtos para aplicação agrícola com origem em resíduos sólidos urbanos multimateriais	18/08/17	26	Ajuste Direto Geral			28/09/17	7	0	0	7	7	0	0	7	V
Joao Alberto Zenhas Graça	Contrato de prestação de serviços de investigação e desenvolvimento de novos produtos para aplicação agrícola com origem em resíduos sólidos urbanos orgânicos	21/08/17	26	Ajuste Direto Geral			28/09/17	11	0	0	11	11	0	0	11	VI
Kaizen Institute Portugal – Consultoria de Management Unipessoal, Lda	Contrato de prestação de serviços de auditoria Kaizen às diversas áreas da LIPOR e no âmbito do modelo de melhoria contínua	27/07/17	10	Ajuste Direto Geral			13/11/17	8	0	0	8	8	0	0	8	VII
																VIII
																IX
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ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
Princesscloset – Unipessoal, Lda	Contrato de prestação de serviços de arranjos e de costura para a lavandaria da LIPOR	10/08/17	28	Ajuste Direto Geral			20/09/17	6	0	0	6	6	0	0	6	
Clece, SA	Contrato de prestação de serviços de higiene e limpeza nas instalações da LIPOR, em Baguim do Monte, Ermesinde e Maia	18/09/17	184	Concurso Público			19/12/17	9	0	0	9	9	0	0	9	
Vadeca – Facility Services, SA	Contrato de prestação de serviços de manutenção de espaços verdes	07/08/17	46	Concurso Público			21/11/17	3	0	0	3	3	0	0	3	
Troupi – Portal de Turismo, Lda	Contrato de prestação de serviços de viagens, transportes e alojamentos	15/09/17	113	Concurso Público			06/11/17	8	0	0	8	8	0	0	8	
Magellan – Associação para a Representação dos Interesses Portugueses no Exterior	Contrato de prestação de serviços de consultoria para busca de oportunidades de financiamento da União Europeia e da banca multilateral de desenvolvimento no âmbito da estratégia de internacionalização da LIPOR	30/08/17	45	Ajuste Direto Geral			20/10/17	9	0	0	9	9	0	0	9	
Ginfolplan – Sistemas e Tecnologias de Informação, Lda	Contrato de prestação de serviços de consultoria para o desenvolvimento e implementação, assistência técnica e manutenção da área das tecnologias de informação	02/10/17	2	Ajuste Direto			20/09/17	3	0	0	3	3	0	0	3	
IDAD – Instituto do Ambiente e Desenvolvimento	Contrato de prestação de serviços de execução de um Plano de Monitorização associado a Central de Valorização Energética da LIPOR	08/09/17	52	Ajuste Direto Geral			29/11/17	25	0	0	25	25	0	0	25	
Iten Solutions – Sistemas de Informação, SA	Contrato de prestação de serviços de consultoria sobre o regulamento geral de proteção de dados	18/09/17	40	Ajuste Direto Geral			13/11/17	15	0	0	15	15	0	0	15	
SGALD Automotive – Sociedade Geral de Comercio de Aluguer de Bens, SA	Contrato de prestação de serviços de aluguer operacional de 2 viaturas marca Opel	18/09/17	25	Ajuste Direto Geral			31/12/17	1	0	0	1	1	0	0	1	I
Ferrovial Serviços, SA	Contrato de prestação de serviços de triagem de resíduos verdes de cemitério	29/09/17	74	Ajuste Direto Geral			19/12/17	2	0	0	2	2	0	0	2	II
Opal Publicidade, SA	Contrato de prestação de serviços de iniciativas diversas a desenvolver para sensibilização de cidadãos no âmbito da comemoração dos 35 anos da LIPOR	06/11/17	15	Ajuste Direto Geral			15/11/17	18	0	0	18	18	0	0	18	IV
Caracol Acelera, Lda	Contrato de prestação de serviços de produção de filmes corporativos	03/11/17	19	Ajuste Direto Geral			15/11/17	24	0	0	24	24	0	0	24	V
Service – Audiovisuais e Informatica, Lda	Contrato de prestação de serviços de aluguer de audiovisuais para iniciativas diversas no âmbito da comemoração dos 35 anos da LIPOR e a sua projeção na comunidade envolvente	25/10/17	15	Ajuste Direto Geral			15/11/17	18	0	0	18	18	0	0	18	VI
Lugar do Desenho – Fundação Júlio Resende	Contrato de prestação de serviços de produção de peças no âmbito da comemoração dos 35 anos da LIPOR e a sua projeção na comunidade envolvente	30/10/17	24	Ajuste Direto Geral			13/11/17	30	0	0	30	30	0	0	30	VII
																VIII
																IX
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ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS. (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	REGIS- TRATION NUMBER (6)	DATE (3)	DATE 1 <sup>ST</sup> 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)	
<b>PROTOCOLO</b>																
O Município da Póvoa de Varzim	Protocolo do centro ambiental de Laúndos, Léguas da Póvoa – expropriação de terreno	13/07/11	771	Ajuste Direto			01/06/11	271	0	0	271	656	0	0	656	
APAEJIL Associação de Pais e Amigos das Escolas e Jardins de Infância de Laúndos	Colaboração entre a LIPOR e a APAEJIL no âmbito das atividades desenvolvidas por esta associação no apoio às crianças e jovens da freguesia de Laúndos	12/09/16	15	Ajuste Direto			14/10/16	8	0	0	8	15	0	0	15	
Fundação de Serralves	Protocolo de fundador	20/02/17	100	Ajuste Direto Geral			20/03/17	100	0	0	100	100	0	0	100	
Miguel Neiva e Associados – Design Gráfico, Lda	Protocolo de licenciamento do código Coloradd	20/03/17	3	Ajuste Direto			17/04/17	4	0	0	4	4	0	0	4	
Fábrica da Igreja Paroquial de Laúndos	Protocolo de cooperação entre a LIPOR e Fábrica da Igreja Paroquial de Laúndos	24/04/17	25	Ajuste Direto			21/06/17	25	0	0	25	25	0	0	25	
COTEC Inovação – Associação Empresarial para a Inovação	Protocolo de cooperação entre a LIPOR e COTEC – 14.º Encontro Nacional de Inovação (Responsabilidade Social Externa)	22/05/17	4	Outras Despesas			21/06/17	4	0	0	4	4	0	0	4	
APAEJIL Associação de Pais e Amigos das Escolas e Jardins de Infância de Laúndos	Protocolo de cooperação entre a LIPOR e APAEJIL – colaboração entre a LIPOR e a APAEJIL no âmbito das atividades desenvolvidas por esta associação no apoio às crianças e jovens da freguesia de Laúndos	24/07/17	15	Ajuste Direto			14/09/17	8	0	0	8	8	0	0	8	
Associação Smart Waste Portugal	Protocolo de cooperação entre a LIPOR e Associação Smart Waste Portugal – apoio na realização de estudo e demais atividades decorrente do projeto construção circular (PRCD – Prevenção dos Resíduos de Construção e Demolição)	15/12/17	5	Ajuste Direto			19/12/17	5	0	0	5	5	0	0	5	
<b>TAREFA</b>																
Elena Soraia de Almeida Barata Monteiro	Contrato de tarefa de implementação de projetos internacionais em mercados emergentes	01/09/17	13	Ajuste Direto Geral			03/10/17	6	0	0	6	6	0	0	6	
<b>TOTALS</b>			<b>422.097</b>					<b>30.456</b>	<b>0</b>	<b>0</b>	<b>30.456</b>	<b>288.687</b>	<b>0</b>	<b>0</b>	<b>288.687</b>	

## 8.3.4 Transfers and Subsidies

### 8.3.4.4 - Current Transfers

UNIT: EUROS

LEGAL PROVISIONS	DONOR	BUDGETED TRANSFERS	OBTAINED TRANSFERS	OBS.
Reimbursement Job Centre - Occupational Program	Institute of Employment and Professional Training	0.00	0.00	
<b>TOTALS</b>		<b>0.00</b>	<b>0.00</b>	

### 8.3.4.5 - Capital Transfers

UNIT: EUROS

LEGAL PROVISIONS	DONOR	BUDGETED TRANSFERS	OBTAINED TRANSFERS	OBS.
The regular budget of LIPOR	Municipalities	6,968,997.86	6,781,054.30	a)
<b>TOTALS</b>		<b>6,968,997.86</b>	<b>6,781,054.30</b>	

a) Values include charges for capital transfers from previous years

### 8.3.4.6 - Subsidies Obtained

UNIT: EUROS

LEGAL PROVISIONS	DONOR	PURPOSE	ESTIMATED SUBSIDIES	RECEIVED SUBSIDIES	OBS.
H2020-IND-CE-2017-17-Indstry 2020 in the Circular Economy - ECOBULK	Exergy LTD	Large-scale demonstration project, which will contribute to closing the loop of composite products in the automotive, furniture and construction sectors, through the promotion of reuse, modernisation, renovation and recycling of products, parts and materials.	0.00	85,776.87	
H2020-WASTE-2014-Topic: Waste-4b-2014 - EWIT	Remedia	To face the challenges posed by the growing flow of electronic waste, helping African municipalities to implement electronic waste management systems.	0.00	9,116.02	
Aviso POSEUR 11-2015-18	Agência para o Desenvolvimento e Coesão, I.P	To increase multimaterial selective collection and the prevention and recovery of MW organic fraction through home composting, thus substantially contributing to the objectives and goals defined in PERSU 2020.	3,239,707.10	482,711.11	
Aviso 557-A/2017	Fundo Ambiental	To contribute to the reduction of greenhouse gas emissions and, simultaneously, of polluting emissions and noise in urban areas."	0.00	6,837.50	
<b>TOTALS</b>			<b>3,239,707.10</b>	<b>584,441.50</b>	

## LOANS

YEAR 2017 | UNIT: EUROS

CHARACTERIZATION OF THE LOAN	APPROV. DATE BY IA	CONTRACT DATE	APPROVAL C.A.		PURPOSE OF THE LOAN	CREDIT ENTITY	CAPITAL (EUR)		INTEREST RATE		CHARGES YEAR (EUR)									
			REGISTER N.	DATE			CONTRACTED	USED	BEG.	ACT.	TERM OF CONTRACT	YEARS ELAPSED	AMORT.	INTEREST	J. MORA	ACCUMULATED AMORT.	CAPITAL DEBT			
Medium Long Term	20/11/1996	20/12/1996	91931/96	29/11/1996	Incineration Plant LIPOR II Construction (I-a)	B. E. I.	39,903,831.78	7,481,968.46	6.35											
								7,481,968.46	4.8											
								7,481,968.46	4.53	18	18	0.00	0.00	0.00	39,903,831.78	0.00				
								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)	B. E. I.	45,390,608.63	10,000,000.00	5.82											
								10,000,000.00	3.82											
								10,000,000.00	5.83	19	17	10,210,000.00	754,133.25	0.00	39,886,225.62	5,504,383.01				
								10,000,000.00	3.83											
								2,944,703.73	5.1											
Medium Long Term	20/06/2002	11/12/2002	3437/02	05/02/2003	Composting Plant LIPOR II Construction (I-a)	B. E. I.	35,000,000.00	5,000,000.00	4.48											
								15,000,000.00	4.13	19	14	30,000.00	1,299,768.51	0.00	5,361,693.41	29,638,306.59				
								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)	B. E. I.	18,000,000.00	18,000,000.00	5.02			16	8	10,000.00	617,808.60	0.00	40,000.00	17,960,000.00		
<b>TOTALS</b>							<b>138,294,440.41</b>	<b>138,294,440.41</b>						<b>10,250,000.00</b>	<b>2,671,710.36</b>	<b>0.00</b>	<b>85,191,750.81</b>	<b>53,102,689.60</b>		

(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

YEAR 2017 UNIT: EUROS



SUPPLIER	DEBT AT 1 <sup>ST</sup> OF JANUARY	DEBT AT 31 <sup>ST</sup> OF DECEMBER	OBS
<b>Short Term</b>			
A Super 2000 Máquinas Automáticas de Bebidas, SA	2,317.86	1,242.00	
A Voz da Póvoa - Comunicação Social, Lda	295.20	0.00	
ACEAAP - Agência de Competências e Estudos Avançados para a Administração Pública	0.00	1,845.00	
Adg Águas de Gondomar, SA	615.35	0.00	
Agroges - Sociedade de Estudos e Projectos, Lda	0.00	6,150.00	
Alexandre Barbosa Borges, SA	0.00	24,537.00	
Alfredo Vieira da Silva, Lda	88.14	71.76	
AMBFAF Ambulâncias de Fafe, Lda	0.00	324.00	
Ambirumo Projectos Inovação e Gestão Ambiental, Lda	93,915.42	38,067.58	
Amplitude Net, Lda	861.00	553.50	
Anibal, Santos & Rodrigues, Lda	440.38	0.00	
António Castilho & Associados Consultores, Lda	4,040.55	1,291.50	
António Costa Almeida, Lda	37,700.00	0.00	
António de Oliveira Cardoso	0.00	971.70	
APAEJIL Associação de Pais e Amigos das Escolas e Jardins de Infância de Laúndos	0.00	7,500.00	
APCER - Associação Portuguesa de Certificação	2,447.70	7,810.50	
APEMETA Associação Portuguesa de Empresas de Tecnologias Ambientais	1,120.84	0.00	
Apoio XXI Centro de Apoio Psico Pedagógico, Lda	2,366.52	0.00	
Apontamentos D'epoca - Construção e Afins Unipessoal, Lda	0.00	23,073.57	
Appacdm de Matosinhos	125.00	0.00	I
Apq - Associação Portuguesa para a Qualidade	273.00	267.00	II
Ar e Som Consultoria e Engenharia Ambiental, Lda	1,291.50	1,230.00	III
Artarvires - Viveiros, Lda	792.88	0.00	IV
Associação de Voleibol do Porto	450.00	0.00	IV
Associação Universidade Empresa para Desenvolvimento Tecminho	2,870.00	5,330.00	V
Associação Porto Business School (PBS) - U.Porto	0.00	5,782.00	V
Atlanticare Serviços De, Saúde, SA	0.00	2,654.65	VI
Auto Pneus Cerqueira, Lda	2,408.28	0.00	VII
Auto Sueco, Lda	0.00	403.67	VII
Autofrigo, Poliésteres Industriais, Lda	6,143.85	0.00	VIII
AV - Águas de Valongo, SA	379.62	940.69	IX
Azulzen - Desenvolvimento Web e Design, Lda	-375.03	-178.23	IX
Bandague Soc. Recauchutagem Pneus a Frio, SA	1,245.99	0.00	X
Barboflex Tubos Flexíveis e Terminais, Lda	16.38	8.61	
Barbosa Oliveira & Cia, Lda	405.90	0.00	
BCM Bricolage, SA	-1.59	0.00	
BCSD Portugal - Conselho Empresarial Desenvolvimento Sustentável	0.00	150.00	
Bernardino Joaquim e Silva Ar Condicionado Aquecimento e Sanitário, Lda	857.93	1,181.80	
Bike Service - Eventos Desportivos Unipessoal	1,845.00	0.00	
Biketreino Jpc, Lda	0.00	1,150.00	
BioRumo - Consultoria em Ambiente e Sustentabilidade, Lda	25,592.14	2,699.25	
Bi-Silque - Produtos de Comunicação Visual SA	42.44	0.00	
Bi4All Consultores de Gestão, Lda	77,216.30	4,870.80	
Bompiso - Comércio de Pneus, SA	123.00	100.00	

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SUPPLIER	DEBT AT 1 <sup>ST</sup> OF JANUARY	DEBT AT 31 <sup>ST</sup> OF DECEMBER	OBS
<b>Short Term</b>			
BWS Consulting Unipessoal, Lda	2,484.60	0.00	
Campos e Maia, Lda	1,020.90	209.10	
Canal 5 Radiodifusão e Gestão de Meios Publicitários, Lda	276.75	0.00	
Carla Patrícia dos, Santos Pereira	402.94	0.00	
Carlos Pedro Fernandes - Consultoria em Administração Pública Unipessoal, Lda	1,230.00	1,230.00	
CDVIAGENS Corporate Travel, Lda	10,694.66	0.00	
CEJUR Centro de Estudos Jurídicos do Minho	140.00	0.00	
Cempalavras Comunicação Empresarial, Lda	1,230.00	1,230.00	
Cenertec Centro Energia e Tecnologia, Lda	4,305.00	0.00	
Centro Social de Ermesinde	221.40	0.00	
Cevel - Carvalho e Vedor, Engenharia, Lda	922.50	1,660.50	
Cimertex Soc Máquinas e Equipamentos, SARL	984.89	0.00	
Cision Portugal - Distribuição Informação Geral, SA	1,230.00	0.00	
Citrup Centro Integrado de Resíduos, Lda	64,856.30	178,309.64	
Cleanstation, SA	844.57	1,689.14	
Clece, SA	19,167.64	18,882.52	
Cmc Máquinas e Reparações, Lda	391.63	763.22	
Combinação Dos Sentidos-Restauração e Catering,Unipessoal, Lda	0.00	3,053.70	
Consultraining, Lda	0.00	20,910.00	
Controlsafe Segurança Higiene e Saúde No Trabalho, Lda	0.00	240.50	
Cristina, Santos & Bruno Costa, Lda	102.90	158.40	
Ctt Correios de Portugal, SA	536.68	-2.93	I
Daniel Gonçalves Gomes	206.50	235.50	
Definir Conceitos Reparação e Comércio de Automóveis, Lda	1,747.42	4,936.67	II
Delivery Road Tir, Lda	0.00	794.58	III
Direção Geral de Alimentação Veterinária	412.38	0.00	
DOMP Desenvolvimento Organizacional Marketing e Publicidade, SA	2,296.80	0.00	IV
DPM - Tratamento de Águas e Ar Ambiente, Lda	4,698.60	1,884.98	V
DW - Marketing e Comunicação Unipessoal, Lda	0.00	2,152.50	VI
Eden Springs Portugal, SA	0.00	522.02	
Edições Linear Cooperativa Editorial Crl	768.75	0.00	VII
EDP Gás - Serviço Universal, SA	0.00	455.68	
EDP Serviço Universal, SA	4,676.09	-0.34	VIII
Egeo - Tecnologia e Ambiente, SA	248.17	321.37	IX
EGI - Energie Generation Industrie, Lda	188.17	732.72	
Embalcer Equipamentos e Materiais de Embalagem, Lda	-1,284.12	0.00	X
Embalnor - Embalagens Normalizadas, Lda	0.00	507.38	
EMPES - Empresa de Publicidade de Espinho, Lda	369.00	0.00	
Empizinhos Peças e Assistência de Empilhadores, Lda	2,140.20	0.00	
Engie - Energias Novas, Geração Renovável, Inovação, Eficiência Energética, SA	10,517.88	0.00	
Enviman - Manutenção de Sistemas Ambientais, Lda	88,954.21	0.00	
Equistruere - Equipamentos Audio Visuais, Lda	774.90	0.00	
Eurofiltros Auto Acessórios, Lda	621.98	465.23	
Extinvale - Segurança Contra Incêndios, Lda	21,509.09	533.34	
Extruplás - Reciclagem,Recuperação, Fabrico Prod. Plástico, Lda	0.00	9,962.07	
Ferrovial Serviços, SA	1,734.66	342,880.19	
Figueira, Lda	0.00	28.24	

SUPPLIER	DEBT AT 1 <sup>ST</sup> OF JANUARY	DEBT AT 31 <sup>ST</sup> OF DECEMBER	OBS
<b>Short Term</b>			
Frederico e Amorim, Lda	2,420.28	608.01	
Frutas Avelino Sociedade Unipessoal, Lda	147.34	0.00	
Frutas Silva Comércio Frutas, Lda	-18.00	152.48	
Fundação Dom Cabral	500.00	500.00	
G Hofle, Lda	5,876.76	0.00	
Galp Power, SA	49,827.67	30,031.67	
Gam Portugal - Aluguer de Equipamentos, Lda	369.00	0.00	
Garnel Pinho Representações Mobiliário Escritório, Lda	8,566.95	0.00	
Germano Lopes e Cia, Lda	481.62	259.53	
Gigatel Serviços e Equipamentos, Lda	13,590.58	1,391.13	
Ginfoplan Sistemas e Tecnologias de Informática Unipessoal, Lda	2,921.25	2,921.25	
Gintegral - Gestão Ambiental, SA	2,939.18	0.00	
Global Notícias - Media Group, SA	1,845.00	0.00	
Grupnor - Elevadores de Portugal, Lda	1,359.15	0.00	
Grupo Vendap, SA	710.04	159.90	
Guedal Produtos Químicos Unipessoal, Lda	1,057.19	808.11	
Guedes - Alves & Pacheco, Lda	2,029.27	0.00	
Guiatel Serviços de Telecomunicações, SA	7,608.15	2,689.75	
H B C II Peças Auto, Lda	602.70	0.00	
H P A V - Hospital Privado de Alfena, SA	56.88	0.00	
Happy Calendar Turismo e Lazer, Lda	0.00	23,998.82	
Hidurbe Serviços, SA	423,917.19	441,319.65	I
Higiarb Produtos de Higiene, Lda	0.00	904.46	
Ieme Indústria Electromecânica Motores, Lda	266.91	392.37	II
Igap - Instituto de Gestão e Administração Pública	500.00	0.00	III
Ilustrepagina Unipessoal, Lda	369.00	0.00	
INCM Imprensa Nacional - Casa da Moeda, SA	276.00	0.00	IV
Indaqua Matosinhos - Gestão de Águas de Matosinhos, SA	4,785.42	3,034.42	V
INEGI - Instituto de Engenharia Mecânica e Gestão Industrial	2,091.00	0.00	
Instituto do Ambiente e Desenvolvimento IDAD	17,735.92	25,338.00	VI
Instituto Politécnico de Beja	20.00	0.00	VII
Instituto Soldadura e Qualidade	3,542.40	1,065.18	
Iten Solutions - Sistemas de Informação, SA	0.00	10,954.59	VIII
João Afonso Trigo Germano	968.00	968.00	IX
João Hermenegildo Sousa e Filhos, Lda	39.43	68.49	
João Moreira Dias	917.76	917.76	X
Joaquim Costa Ferreira e Filhos, Lda	150.00	0.00	
Joaquim Fernando do Couto Vieira	499.38	0.00	
Jorge Silva Ribeiro, Lda	504.30	239.85	
José António Moreira Ribeiro	210.15	202.95	
José Barros Veloso, Lda	151.91	0.00	
José Carlos Alves Padilha	1,340.70	2,829.00	
José Ferreira Silva & Alexandre, Lda	1,949.79	1,859.53	
José Luis Teixeira Ribeiro Construção e Terraplanagem Unipessoal, Lda	6,308.50	23,579.70	
JVC Alves Produtos Siderúrgicos, SA	89.13	852.98	
Kaizen Institute Portugal - Consultoria de Management Unipessoal, Lda	0.00	1,205.40	
Konica Minolta Business Solutions Portugal Unipessoal, Lda	10,982.75	4,393.10	





SUPPLIER	DEBT AT 1 <sup>ST</sup> OF JANUARY	DEBT AT 31 <sup>ST</sup> OF DECEMBER	OBS
<b>Short Term</b>			
Lankhorst Euronete Portugal, SA	0.00	367.52	
Lapifrutas, SA	0.00	80.49	
Litografia Coimbra, SA	5,943.85	4,784.70	
Livetravel, Viagens e Turismo, Lda	0.00	169.00	
Logominds Unipessoal, Lda	196.02	196.02	
Longa Vida Indústrias Lácteas, SA	1,094.75	677.09	
Lourival Soc Comercialização de Filtros Peças e Equipamentos Auto, Lda	356.09	299.51	
LQA-Ambiente, Prestação de Serviços, Gestão e Controle Ambiental, Lda	0.00	1,071.33	
LTM Consultoria, Lda	3,517.80	5,986.66	
Luso Higin - Produtos de Higiene Industrial, Lda	388.19	0.00	
Luthisa - Lusitana de Tratamentos de Higiene, Lda	2,070.11	1,174.42	
MAB - Artigos de Papelaria, Lda	270.60	0.00	
Magellan - Associação para a Representação Dos Interesses Portugueses No Exterior	1,131.60	3,075.00	
Maia Indústria de Arquivadores, Lda	0.00	296.43	
Manchete Research Unipessoal, Lda	0.00	541.20	
Manitou Portugal, SA	2,156.77	244.57	
Maria Adelina de Oliveira Moreira	240.00	0.00	
Maria Arminda Alves de Sousa Pereira da Silva	1,422.50	1,210.31	
Maria da Conceição Martins Vieira, Lda	0.00	627.30	
Maria de Fátima Nunes Fonseca & Filhos, Lda	4,697.78	5,968.09	
Marsh, Lda	0.00	8,587.46	
Marsil - Artes Gráficas, Lda	0.00	2,724.45	I
MBA - Marketing e Brindes, Lda	538.49	0.00	
Mds - Corretor de Seguros, SA	106.09	0.00	II
Meio a Meio - Gestão e Planeamento, Lda	6,124.81	0.00	III
MEO-Serviços de Comunicações e Multimédia, SA	12.34	-71.54	
MEWA Servicio Têxtil SL	266.50	389.10	IV
Mobilitec Comércio e Assistência de Material Ortopédico e Hospitalar, Lda	0.00	428.13	V
Motojardim Equipamentos e Jardins, Lda	203.97	132.68	
Movicontrol Sistemas Accionamento e Automação, SA	1,946.61	83.07	VI
Município da Maia	2,385.60	0.00	VII
Nadine Marisa Reis de Sousa	0.00	2,174.00	
Nascente Coop Acção Cultural Crl	338.25	0.00	VIII
Neves de Almeida, Alves e Monteiro, Lda	0.00	1,512.90	IX
News-Coop - Informação e Comunicação Crl	0.00	1,230.00	
Nós Aqui - Palavras e Letras, Lda	246.00	0.00	X
NOS Comunicações, SA	-1,999.08	-1,999.08	
Nuno Filipe Faria Costa	0.00	8,362.50	
Olímecc Unipessoal, Lda	9,127.29	4,230.32	
Oliveira Monteiro e Soares, SA	209.42	239.16	
Opal Publicidade, SA	6,683.33	1,586.70	
Optimizer-Serviços e Consultadoria Informática, Lda	0.00	7,626.00	
Orbcom Equipamentos e Serviços de Informática, Lda	8,271.18	4,093.44	
Organigrafica Artes Gráficas, Lda	215.25	0.00	
OVO Solutions - Soluções Ambientais, SA	62,898.03	59,419.53	
P A Residel Optimização Energética de Resíduos, SA	7,239.49	3,601.83	
P M G Psicologia e Multigestão, Lda	2,917.97	2,917.97	

SUPPLIER	DEBT AT 1 <sup>ST</sup> OF JANUARY	DEBT AT 31 <sup>ST</sup> OF DECEMBER	OBS
<b>Short Term</b>			
Páginas Amarelas, SA	511.72	511.72	
Paulo Guimarães, Unipessoal, Lda	0.00	797.31	
Petroassist- Engenharia e Serviços, SA	258.87	0.00	
Petróleos Portugal Petrogal, SA	0.00	2,946.47	
Play Planet - Mobiliário Urbano Construção e Paisagismo, Lda	615.00	615.00	
Podium d'Emoções, Lda	184.50	0.00	
Ponto de Venda - Merchandising e Promoções, Lda	6,045.45	0.00	
Praxair Portugal Gases, SA	346.79	0.00	
Pricewaterhousecoopers & Assoc. - Soc. Rev. Ofic. Contas, Lda	833.94	23,761.84	
Princesscloset - Unipessoal, Lda	0.00	1,014.75	
Profijardim - Construção e Manutenção de Espaços Verdes, Lda	0.00	1,998.75	
Promec - Serviços de Assistência, Lda	2,956.34	2,956.34	
PSG-Segurança Privada, SA	0.00	13,533.53	
Público Comunicação Social, SA	984.00	0.00	
Publireferência Unipessoal, Lda	492.00	0.00	
Quadrados e Pregas - Unipessoal, Lda	1,008.00	0.00	
Rabiscoradical Unipessoal, Lda	0.00	430.00	
Raul Cesar Ferreira Herdeira, SA	1,254.60	0.00	
RCF - Protecting Innovation, SA	0.00	283.85	
Regaflor Paisagismo e Ambiente, Lda	3,441.54	0.00	
Rentokil Initial Portugal	0.00	67.65	
Repsol Portuguesa, SA	27,638.96	30,572.62	I
Restradas - Revitalização de Estradas do Norte, Lda	0.00	17,196.70	
Rolamentos Ponte Pedra, Lda	2,178.83	2,055.67	II
Rui Jesus Vicente Ferreira	985.23	985.23	III
Sair da Casca II - Consultoria e Comunicação em Desenvolvimento Sustentavel, SA	3,690.00	0.00	
Schreder Iluminação, SA	0.00	496.88	IV
Searasoft - Desenvolvimento de Software, Sociedade Unipessoal, Lda	2,342.90	0.00	V
Sectorverde - Manutenção de Espaços Verdes, Lda	13,795.44	2,642.78	VI
Semente - Associação de Voluntários da Lipor	600.00	118.65	
Serviços Municipalizados de Águas e Saneamento Maia	3,437.37	1,556.52	VII
SE2P - Sociedade de Engenharia, Projetos e Planeamento, Lda	0.00	1,082.40	
Sintimex Soc Internacional Importações e Exportações, Lda	11,633.37	4,144.95	VIII
Siro - Leal & Soares, SA	1,058.30	0.00	IX
Sistavac, SA	12,300.00	0.00	
Sobeber Unipessoal, Lda	471.84	0.00	X
Sociedade Ponto Verde - Sociedade Gestora de Resíduos de Embalagens, SA	1,279.37	0.00	
Soltráfego - Soluções Trânsito, Estac. e Comunicações, SA	0.00	1,520.28	
Solusel Soc. Lusitana Obras e Empreitadas, Lda	29,036.65	60.03	
Sopinal - Indústria de Equipamentos e Contentores, SA	0.00	790.89	
Sounete Internacional, SA	492.00	0.00	
SPI - Sociedade Portuguesa de Inovação	5,535.00	0.00	
SSI Schäfer Shop GmbH	584.50	0.00	
Staples Portugal - Equipamento de Escritório, SA	1,135.96	1,158.97	
Strong-Segurança, SA	16,657.48	2,122.07	
SUMA Matosinhos - Serviços Urbanos e Meio Ambiente, SA	19,344.00	297.66	
SUMA - Serviços Urbanos e Meio Ambiente, SA	33,818.85	0.00	

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SUPPLIER	DEBT AT 1 <sup>ST</sup> OF JANUARY	DEBT AT 31 <sup>ST</sup> OF DECEMBER	OBS
<b>Short Term</b>			
Superhigiene - Soc. Equipamentos Higiénicos Industrial, Lda	0.00	9,311.72	
Susana Leão Machado Design Unipessoal, Lda	430.50	430.50	
Sustentepopeia Unipessoal, Lda	0.00	2,859.75	
TBP Consultoria e Gestão de Arquivo, Lda	857.87	931.40	
Tecreab - Tecnologias de Reabilitacao de Edificios e Estruturas, Lda	2,210.00	679.00	
Tempestade Luminosa - Instalações Eléctricas, Unipessoal, Lda	750.30	0.00	
TIP Transportes Intermodais do Porto Ace	232.30	107.70	
TNL - Sociedade de Equipamentos Ecol. e Sistemas Ambientais, Lda	2,843.22	0.00	
Tomas de Oliveira Empreiteiros, SA	78,359.93	78,359.93	
Transportes Manuel Vale & Filhos, Lda	1,389.90	713.40	
Transportes Presunção, Lda	0.00	442.80	
Troupi - Portal de Turismo, Lda	0.00	1,650.37	
Universidade do Porto	0.00	10,046.03	
V Coutinho, SA	657.31	0.00	
Vadeca - Facility Services, SA	0.00	3,173.40	
Veolia Energy International- Sucursal em Portugal	4,322,301.34	4,885,810.84	
Veolia Portugal, SA	0.00	4,934.38	
Via Verde Portugal-Gestão de Sistemas Elect. Cobrança, SA	-1.55	0.00	
Viagens El Corte Ingles, SA	365.03	0.00	
Vianas, SA	2,663.07	0.00	
Vida Económica Editorial, SA	230.00	0.00	
Vileiro - Comunicação, Lda	246.00	0.00	
Vivacidade - Sociedade de Comunicação Social, SA	332.10	0.00	
Vodafone Portugal - Comunicações Pessoais, SA	6,204.35	6,149.84	
Volta - Branding & Design Studio, Lda	8,108.16	0.00	
Vortal - Comércio Electrónico Consultadoria e Multimédia, SA	5,781.15	2,152.50	
16 Irmãos Máquinas e Equipamentos, Lda	0.00	417.46	
3 Drivers Engenharia Inovação e Ambiente, Lda	0.00	5,781.00	
<b>SHORT TERM TOTAL</b>	<b>5,872,169.62</b>	<b>6,582,130.14</b>	
<b>REPORT OVERALL</b>	<b>5,872,169.62</b>	<b>6,582,130.14</b>	



## FINAL CONSIDERATIONS

The omitted items are not applicable.

Baguim do Monte, 22<sup>nd</sup> of March 2018

The Certified Accountant

(Vitor Oliveira)



X

# STATUTORY AUDIT AND AUDITOR'S REPORT





# STATUTORY AUDIT AND AUDITOR'S REPORT



**MANUEL TEIXEIRA CARDOSO**

**Statutory Auditor**

## **STATUTORY AUDIT AND AUDITOR'S REPORT**

### **Opinion**

I've audited the attached financial statements of **LIPOR – Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto**, which include the balance sheet at 31 December 2017, showing a total of 187,968,322.48 euros and total assets (equity capital) amounting to 55,395,624.99 euros, including a net income of 4,624,625.04 euros, the profit and loss account according to nature, the statement of comprehensive income, the statement of changes in assets (equity capital) and the cash flow statement pertaining to the year ended on that date, and the notes attached to the financial statements, which include a summary of significant accounting policies.

In my opinion, the attached financial statements give a true and fair view, in all material aspects, of the financial position of LIPOR – Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto as at 31 December 2017, and of its financial performance and cash flows pertaining to the year ended on that date, in accordance with the Accounting and Financial Reporting Standards adopted in Portugal through POCAL (Official Accounting Plan for Local Government).

### **Bases of opinion**

My audit was performed in accordance with the International Standards on Auditing (ISA) and other standards and technical and ethical guidelines of the Portuguese Institute of Statutory Auditors (Ordem dos Revisores Oficiais de Contas). My responsibilities under these standards are described in section "Auditor's responsibilities for the audit of the financial statements" below. I am independent of the Entity, in accordance with the law, and have fulfilled the other ethical requirements, in accordance with the code of ethics of the Portuguese Institute of Statutory Auditors.

I believe that the audit evidence I've obtained is sufficient and appropriate to provide a basis for my opinion.

### **Responsibilities of the governing body for the financial statements**

The governing body is responsible for:

- preparing financial statements in accordance with the Accounting and Financial Reporting Standard for Non-profit Organisations adopted in Portugal through POCAL;
- drawing up the management report in accordance with applicable laws and regulations;

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**MANUEL TEIXEIRA CARDOSO**  
**Statutory Auditor**

- establishing and maintaining an appropriate internal control system that enables the preparation of financial statements free of material misstatement due to fraud or error;
- adopting accounting policies and criteria appropriate to the circumstances; and
- assessing the Entity's capacity to continue operating, disclosing, when applicable, the issues that may cast significant doubt on the continuity of its operations.

**Auditor's responsibilities for the audit of the financial statements**

My responsibility consists of obtaining reasonable assurance that the financial statements as a whole are free of material misstatement due to fraud or error, and drawing up a report that states our opinion. Reasonable assurance represents a high level of assurance, but it doesn't guarantee that an audit performed in accordance with the ISA will always detect a material misstatement, when it exists. Misstatements can result from fraud or error, and are considered to be material if it is reasonable to expect that, individually or jointly, they may influence economic decisions taken by users on the basis of those financial statements.

As part of an audit performed in accordance with the ISA, I make professional judgements and remain professionally sceptical during the audit, and I've also:

- identified and assessed the risks of material misstatement in the financial statements, due to fraud or error, devised and carried out audit procedures that respond to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement due to error, as fraud may involve collusion, forgery, intentional omissions, false statements or superimposition to the internal control;
- gained understanding of the internal control relevant to the audit, with the purpose of devising audit procedures that are appropriate to the circumstances, but not to express an opinion on the effectiveness of the Entity's internal control;
- assessed the adequacy of the accounting policies used and the reasonableness of accounting estimates and respective disclosures made by the governing body, in accordance with the Accounting and Financial Reporting Standard for Non-profit Organisations adopted in Portugal through POCAL;
- reached a conclusion on the adequacy of the use by the governing body of the going concern assumption and, based on the audit evidence obtained, on whether there is any material uncertainty regarding events

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**Statutory Auditor**

or conditions that may cast significant doubt on the Entity's capacity to continue operating. If I conclude that there is material uncertainty, I must draw attention in my report to the associated disclosures included in the financial statements or, if those disclosures are inadequate, change my opinion. My conclusions are based on the audit evidence obtained at the date of my report. However, future events or conditions may cause the Entity to discontinue its operations;

- assessed the presentation, structure and global content of the financial statements, including the disclosures, in accordance with the Accounting and Financial Reporting Standard for Non-profit Organisations adopted in Portugal through POCAL; and
- informed the governance officers, among other issues, of the audit scope and planned timetable, and the significant conclusions of the audit, including any significant shortcoming of the internal control that has been identified during the audit.

My responsibility also includes checking if the information conveyed in the management report tallies with the financial statements.

**REPORT ON OTHER LEGAL AND STATUTORY REQUIREMENTS**

**Regarding the management report**

It is my opinion that the management report was prepared in accordance with the applicable laws and regulations in effect, and the information conveyed in it is consistent with the audited financial statements, having no material misstatements been identified.

Paço de Sousa, 22<sup>nd</sup> March 2018

**Manuel Teixeira Cardoso**  
Statutory Auditor no. 293

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