



# Appendices

Município	Área (Km2)	Alojamento	População Residente	Pop. 1-19	Pop. 20-34	Pop. 35-54	Pop. 55+	Água no Sistema	Água Comprada	Preço Água em Alta
Alijó	298	8183	11 349	1 753	1 715	2 933	4 953	880775	844 601	0,6979 €
Armamar	117	4922	6 041	988	948	1 775	2 336	468242	416 058	0,6979 €
Carraceda de Ansiães	279	5309	6 018	884	816	1 449	2 872	507725	0	- €
Vila Real	379	29912	50 818	9 908	8 765	16 036	16 213	3671272	1 604 948	0,6979 €
Freixo de Espada à Cinta	244	3142	3 591	579	582	870	1 564	485203	344 118	0,6979 €
Lamego	165	16323	25 879	4 732	4 529	7 720	8 903	1739027	925 164	0,6979 €
Mesão Frio	27	2383	4 199	769	748	1 219	1 468	268027	268 027	0,6979 €
Moimenta da Beira	220	7791	9 981	1 944	1 720	2 680	3 643	1288524	817 007	0,6979 €
Murça	189	4129	5 746	979	877	1 462	2 432	557622	293 744	0,6979 €
Penedono	134	2628	2 803	486	451	751	1 119	235523	320	- €
Peso de Régua	95	9219	16 496	2 994	2 869	4 929	5 708	1284422	397 448	0,6979 €
Sabrosa	157	4641	6 136	1 071	963	1 645	2 462	681649	438 194	0,6979 €
São João da Pesqueira	266	5555	6 993	1 134	1 061	1 987	2 817	773177	773 177	0,6979 €
Sernancelhe	229	4477	7 510	1 391	1 332	2 160	2 633	379593	210 233	0,6979 €
Santa Marta de Penaguião	69	4620	5 566	958	991	1 477	2 146	707354	690 329	0,6979 €
Tabuaço	134	4417	6 217	1 021	1 181	1 703	2 316	651222	413 242	0,6979 €
Tarouca	100	6931	7 864	1 593	1 421	2 399	2 457	559204	176 684	0,6979 €
Torre de Moncorvo	532	7308	8 160	1 019	1 222	1 935	3 987	822942	553 937	0,6979 €
Vila Nova de Foz Coa	398	6487	6 944	1 008	1 041	1 760	3 138	867375	810 739	0,6979 €
Águas do Ribatejo		82257	149 037					12 456 059		
Águas da Região de Aveiro		175935	339 779					21 206 739	11 758 903	
SIMAS Oeiras e Amadora		173954	347 256					25 414 143		

Município	EG em Alta AA	Água Captada	Água Faturada	Água Não Faturada	Água Residual Recolhida	Água Residual Faturada
Alijó	Águas de Trás-os-Montes e Alto Douro	36 174	448 918	431 857	792 698	358 846
Armamar	Águas de Trás-os-Montes e Alto Douro	52 184	249 487	218 755	370 287	199 231
Carraceda de Ansiães	Verticalizado	507 725	318 042	189 683	272 788	209 383
Vila Real	Águas de Trás-os-Montes e Alto Douro	2 066 324	2 633 018	1 038 254	3 266 755	1 858 504
Freixo de Espada à Cinta	Águas de Trás-os-Montes e Alto Douro	141 085	112 008	373 195	172 232	89 606
Lamego	Águas de Trás-os-Montes e Alto Douro	813 863	857 759	881 268	1 565 124	741 886
Mesão Frio	Águas de Trás-os-Montes e Alto Douro	0	138 463	129 564	239 708	37 354
Moimenta da Beira	Águas de Trás-os-Montes e Alto Douro	471 517	381 324	907 200	740 540	369 860
Murça	Águas de Trás-os-Montes e Alto Douro	263 878	181 990	375 632	425 025	104 172
Penedono	Verticalizado	235 203	131 785	103 738	98 843	84 211
Peso de Régua	Águas de Trás-os-Montes e Alto Douro	886 974	744 351	540 071		543 272
Sabrosa	Águas de Trás-os-Montes e Alto Douro	243 455	271 109	410 540	200 262	200 262
São João da Pesqueira	Águas de Trás-os-Montes e Alto Douro	0	347 870	425 307	696 933	313 083
Sernancelhe	Águas de Trás-os-Montes e Alto Douro	169 360	175 791	203 770	457 151	144 037
Santa Marta de Penaguião	Águas de Trás-os-Montes e Alto Douro	17 025	233 993	473 361	413 539	161 385
Tabuaço	Águas de Trás-os-Montes e Alto Douro	237 980	241 563	409 659		217 407
Tarouca	Águas de Trás-os-Montes e Alto Douro	382 520	289 083	270 121	707 843	222 224
Torre de Moncorvo	Águas de Trás-os-Montes e Alto Douro	269 005	316 778	421 124	859 195	277 278
Vila Nova de Foz Coa	Águas de Trás-os-Montes e Alto Douro	56 636	446 509	420 866	676 084	389 802
Águas do Ribatejo		10 615 390	8 170 877			5 301 437
Águas da Região de Aveiro		9 447 836	13 862 649			11 111 628
SIMAS Oeiras e Amadora		0	19 991 822			19 991 822

Município	Volume Água Residual Tratada	Perdas Reais (m3)	Perdas Aparentes	Água Segura	Laboratório	Clientes AA	Clientes AR	Comprimento Condutas
Alijó	243 033	368 470	40941	95,99%	Não	8 106	6 101	235
Armamar	101 327	175 004	10938	98,08%	Não	7 985	3 231	168
Carraceda de Ansiães	98 340	125 369	35365	98,63%	Não	5 002	4 548	237
Vila Real	354 886	799 266	234399	99,76%	Não	27 732	18 120	805
Freixo de Espada à Cinta	30 758	298 174	26500	99,18%	Não	3 095	61	223
Lamego	204 256	774 408	44063	99,39%	Não	13 167	11 105	289
Mesão Frio	10 114	59 727	37524	97,30%	Não	2 166	1 325	95
Moimenta da Beira	19 863	739 368	45360	99,44%	Não	7 065	5 556	87
Murça	204 012	304 004	9578	96,83%	Não	4 111	2 800	157
Penedono	48 202	41 070	40554	97,41%	Sim*	2 546	1 869	139
Peso de Régua	NR	148 433	346345	99,11%	Não	8 983	6 426	205
Sabrosa	74 063	310 540	0	97,53%	Não	4 615	4 454	128
São João da Pesqueira	24 326	392 397	0	100,00%	Não	5 690	4 397	193
Sernancelhe	196 842	188 606	10189	97,57%	Não	3 890	3 262	80
Santa Marta de Penaguião	33 665	452 864	4680	98,20%	Não	4 399	3 255	133
Tabuaço	NR	355 223	20483	97,90%	Não	4 593	4 584	107
Tarouca	212 353	193 137	0	99,65%	Não	5 216	4 176	144
Torre de Moncorvo	19 082	248 499	90331	97,73%	Não	6 913	6 913	125
Vila Nova de Foz Coa	501 123	302 388	75597	99,77%	Não	6 924	6 090	143
Águas do Ribatejo	9 064 737					74274	53522	2 006
Águas da Região de Aveiro	1 467 419					149407	114978	3 950
SIMAS Oeiras e Amadora	0					180787	180787	1 027

Município	Acessibilidade Física AA	Acessibilidade Física AR	Encargo AA por 10 m3	Encargo AR por 10 m3	Kwh AA	Kwh AR	AT Superior	AT Técnico	AA Superior	AA Técnico
Alijó	100%	80%	6,250 €	5,725 €	155 126	101 758	0,9	15,0	0,2	0,0
Armamar	85%	68%	9,300 €	5,050 €	13 147	43 730	0,8	11,2	0,0	0,8
Carraceda de Ansiães	90%	88%	9,880 €	3,640 €	296 438	80 792	1,0	10,0	4,0	4,0
Vila Real	94%	64%	12,130 €	13,090 €	499 266	148 590	8,4	38,0	14,4	12,9
Freixo de Espada à Cinta	99%	86%	5,500 €	6,050 €	101 925	12 878	0,1	3,4	0,0	2,1
Lamego	95%	85%	10,250 €	8,130 €	295 212	140 527	2,8	15,1	3,6	0,0
Mesão Frio	98%	85%	13,670 €	3,416 €	205 629	13 773	0,5	7,0	1,1	2,0
Moimenta da Beira	95%	70%	5,352 €	1,812 €	286 438	8 317	0,9	10,0	0,0	0,0
Murça	100%	91%	10,000 €	4,470 €	139 440	21 825	1,7	6,0	1,0	0,0
Penedono	100%	71%	2,600 €	- €	249 551	56 603	1,0	8,9	0,0	0,0
Peso de Régua	NR	NR	3,600 €	3,600 €	969 530	55 540	1,4	38,0	4,9	5,7
Sabrosa	97%	72%	4,750 €	1,000 €	73 045	91 504	1,2	10,0	3,3	2,4
São João da Pesqueira	100%	89%	6,738 €	3,769 €	88 550	224 585	0,3	7,3	2,6	0,0
Sernancelhe	82%	69%	6,450 €	7,870 €	63 168	39 817	6,6	5,6	0,0	0,0
Santa Marta de Penaguião	100%	100%	9,850 €	9,600 €	6 984	12 784	2,4	6,3	0,5	0,9
Tabuaço	100%	100%	5,250 €	- €	372 616	55 750	0,4	6,5	1,3	0,0
Tarouca	97%	92%	7,500 €	6,890 €	158 438	65 173	1,2	11,0	4,0	4,0
Torre de Moncorvo	100%	74%	8,500 €	6,500 €	149 998	21 451	0,8	13,8	2,4	7,3
Vila Nova de Foz Coa	100%	97%	5,650 €	- €	56 211	43 905	0,3	5,3	1,2	3,0
Águas do Ribatejo					6 925 487	4 827 710	21,7	84,2	16,0	42,6
Águas da Região de Aveiro					6 668 521	6 013 419	15,8	162,1	13,1	77,8
SIMAS Oeiras e Amadora					2 843 798	62 664	19,9	137,9	65,0	118,2

# Appendix 5 – Financial Data from Municipalities (1/22)

## Financial Data – Alijó (2013)

Water Supply			Wastewater Management		
Items	Type	Value	Items	Type	Value
Sale of Goods	Revenues	0 €	Sale of Goods	Revenues	0 €
Sale of Products	Revenues	396 500 €	Sale of Products	Revenues	0 €
Services	Revenues	0 €	Services	Revenues	204 267 €
Taxes and Fees	Revenues	0 €	Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €	Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €	Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €	Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	547 893 €	Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €	External Supplies and Services - Wastewater treatment	Expenses	418 127 €
External Supplies and Services - Waste Treatment	Expenses	0 €	External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	1 781 €	External Supplies and Services - Other Subcontracts	Expenses	1 702 €
External Supplies and Services - Electricity	Expenses	23 636 €	External Supplies and Services - Electricity	Expenses	10 799 €
External Supplies and Services - Fuel	Expenses	9 148 €	External Supplies and Services - Fuel	Expenses	3 180 €
External Supplies and Services - Office Supplies	Expenses	536 €	External Supplies and Services - Office Supplies	Expenses	246 €
External Supplies and Services - Rent	Expenses	0 €	External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €	External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	2 116 €	External Supplies and Services - Communications	Expenses	973 €
External Supplies and Services - Insurance	Expenses	2 475 €	External Supplies and Services - Insurance	Expenses	1 139 €
External Supplies and Services - Transport Goods	Expenses	0 €	External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €	External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €	External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	1 397 €	External Supplies and Services - Repairs and Maintenance	Expenses	643 €
External Supplies and Services - Advertisement	Expenses	0 €	External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €	External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €	External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	0 €	Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	102 445 €	Personnel Expenses	Expenses	32 422 €
Amortization and Depreciation	Expenses	18 871 €	Amortization and Depreciation	Expenses	81 604 €
Provisions	Expenses	3 142 €	Provisions	Expenses	0 €
Other Expenses	Expenses	0 €	Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €	Financial Expenses	Expenses	0 €
Extraordinary Expenses	Expenses	0 €	Extraordinary Expenses	Expenses	0 €
Financial Impairments	Expenses	0 €	Financial Impairments	Expenses	0 €

# Appendix 5 – Financial Data from Municipalities (2/22)

## Financial Data – Armamar (2014)

Water Supply Items	Type	Value
Sale of Goods	Revenues	173 888 €
Sale of Products	Revenues	0 €
Services	Revenues	144 566 €
Investment Subsidies	Revenues	3 938 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	9 723 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	296 602 €
Cost of Goods Sold - Others	Expenses	9 898 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	4 396 €
External Supplies and Services - Fuel	Expenses	3 844 €
External Supplies and Services - Office Supplies	Expenses	1 154 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	5 201 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	803 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	3 627 €
Other External Supplies and Services	Expenses	5 771 €
Personnel Expenses	Expenses	83 826 €
Amortization and Depreciation	Expenses	27 797 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	11 187 €

Wastewater Management Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	146 581 €
Investment Subsidies	Revenues	0 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	2 596 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	6 598 €
External Supplies and Services - Wastewater treatment	Expenses	194 094 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	4 396 €
External Supplies and Services - Fuel	Expenses	2 897 €
External Supplies and Services - Office Supplies	Expenses	216 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	626 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	14 228 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	92 043 €
Amortization and Depreciation	Expenses	28 389 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	7 458 €

## Financial Data – Carrazeda de Ansiães (2014)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	0 €
Services	Revenues	470 232 €
Other Revenues	Revenues	1 440 €
Financial Income	Revenues	579 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	23 704 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	197 512 €
External Supplies and Services - Electricity	Expenses	19 289 €
External Supplies and Services - Fuel	Expenses	12 983 €
External Supplies and Services - Office Supplies	Expenses	2 425 €
External Supplies and Services - Rent	Expenses	7 950 €
External Supplies and Services - Equipment Rental	Expenses	598 €
External Supplies and Services - Communications	Expenses	5 175 €
External Supplies and Services - Insurance	Expenses	10 099 €
External Supplies and Services - Transport Goods	Expenses	248 €
External Supplies and Services - Fees	Expenses	8 262 €
External Supplies and Services - Legal Services	Expenses	84 €
External Supplies and Services - Repairs and Maintenance	Expenses	8 109 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	346 €
External Supplies and Services - Specialized Jobs	Expenses	58 029 €
Other External Supplies and Services	Expenses	30 952 €
Personnel Expenses	Expenses	70 088 €
Amortization and Depreciation	Expenses	82 467 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	13 710 €
Extraordinary Expenses	Expenses	2 518 €
Financial Impairments	Expenses	0 €
Deferred Tax	Expenses	-4 256 €
Income Tax	Expenses	1 585 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Services	Revenues	115 952 €
Other Revenues	Revenues	360 €
Financial Income	Revenues	145 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	5 926 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	49 378 €
External Supplies and Services - Electricity	Expenses	4 822 €
External Supplies and Services - Fuel	Expenses	3 246 €
External Supplies and Services - Office Supplies	Expenses	606 €
External Supplies and Services - Rent	Expenses	1 988 €
External Supplies and Services - Equipment Rental	Expenses	150 €
External Supplies and Services - Communications	Expenses	1 294 €
External Supplies and Services - Insurance	Expenses	2 525 €
External Supplies and Services - Transport Goods	Expenses	62 €
External Supplies and Services - Fees	Expenses	2 066 €
External Supplies and Services - Legal Services	Expenses	21 €
External Supplies and Services - Repairs and Maintenance	Expenses	2 027 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	87 €
External Supplies and Services - Specialized Jobs	Expenses	14 507 €
Other External Supplies and Services	Expenses	7 738 €
Personnel Expenses	Expenses	17 522 €
Amortization and Depreciation	Expenses	20 617 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	3 428 €
Extraordinary Expenses	Expenses	629 €
Financial Impairments	Expenses	0 €
Deferred Tax	Expenses	-1 064 €
Income Tax	Expenses	396 €



## Financial Data – Freixo de Espada à Cinta (2012)

Water Supply	Type	Value
Items		
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	75 034 €
Services	Revenues	0 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	99 €
Extraordinary Revenues	Revenues	339 246 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	193 474 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	0 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
Eternal Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	855 000 €
Personnel Expenses	Expenses	2 855 704 €
Amortization and Depreciation	Expenses	556 €
Other Expenses	Expenses	17 449 €
Financial Expenses	Expenses	243 448 €
Extraordinary Expenses	Expenses	65 851 €

Wastewater Management	Type	Value
Items		
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	58 224 €
Services	Revenues	0 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	76 541 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	12 242 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
Eternal Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	43 000 €
Amortization and Depreciation	Expenses	1 130 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €
Extraordinary Expenses	Expenses	0 €

## Financial Data – Lamego (2013)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	834 109 €
Sale of Products	Revenues	0 €
Services	Revenues	527 373 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	567 015 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	91 728 €
External Supplies and Services - Fuel	Expenses	10 057 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	73 382 €
External Supplies and Services - Insurance	Expenses	428 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	61 152 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	8 215 €
Other External Supplies and Services	Expenses	1 860 €
Personnel Expenses	Expenses	167 860 €
Amortization and Depreciation	Expenses	157 476 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	854 589 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	1 256 134 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	1 450 €
External Supplies and Services - Fuel	Expenses	17 021 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	1 843 €
External Supplies and Services - Insurance	Expenses	1 474 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	85 896 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	5 911 €
Other External Supplies and Services	Expenses	5 252 €
Personnel Expenses	Expenses	167 860 €
Amortization and Depreciation	Expenses	298 680 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

## Financial Data – Mesão Frio (2014)

Water Supply Items	Type	Value
Sale of Goods	Revenues	147 860 €
Services	Revenues	94 633 €
Investment Subsidies	Revenues	0 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	191 121 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	12 933 €
External Supplies and Services - Fuel	Expenses	7 695 €
External Supplies and Services - Office Supplies	Expenses	851 €
External Supplies and Services - Rent	Expenses	181 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	1 553 €
External Supplies and Services - Insurance	Expenses	1 889 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	7 167 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	1 €
External Supplies and Services - Advertisement	Expenses	241 €
External Supplies and Services - Cleaning and Hygiene	Expenses	441 €
External Supplies and Services - Specialized Jobs	Expenses	2 338 €
Other External Supplies and Services	Expenses	15 881 €
Personnel Expenses	Expenses	213 942 €
Amortization and Depreciation	Expenses	48 723 €
Provisions	Expenses	50 €
Other Expenses	Expenses	9 244 €
Financial Expenses	Expenses	15 200 €
Extraordinary Expenses	Expenses	24 276 €

Wastewater Management Items	Type	Value
Sale of Goods	Revenues	0 €
Services	Revenues	98 768 €
Investment Subsidies	Revenues	40 394 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	171 297 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	6 467 €
External Supplies and Services - Fuel	Expenses	3 847 €
External Supplies and Services - Office Supplies	Expenses	425 €
External Supplies and Services - Rent	Expenses	91 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	777 €
External Supplies and Services - Insurance	Expenses	944 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	3 584 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	1 €
External Supplies and Services - Advertisement	Expenses	120 €
External Supplies and Services - Cleaning and Hygiene	Expenses	220 €
External Supplies and Services - Specialized Jobs	Expenses	1 169 €
Other External Supplies and Services	Expenses	7 940 €
Personnel Expenses	Expenses	162 323 €
Amortization and Depreciation	Expenses	83 566 €
Provisions	Expenses	25 €
Other Expenses	Expenses	4 622 €
Financial Expenses	Expenses	7 600 €
Extraordinary Expenses	Expenses	12 138 €

## Financial Data – Moimenta da Beira (2013)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	246 456 €
Services	Revenues	96 986 €
Taxes and Fees	Revenues	114 855 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	71 888 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	600 847 €
Cost of Goods Sold - Others	Expenses	22 545 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	66 409 €
External Supplies and Services - Fuel	Expenses	32 630 €
External Supplies and Services - Office Supplies	Expenses	1 267 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	31 535 €
External Supplies and Services - Insurance	Expenses	1 533 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	31 217 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	27 324 €
Other External Supplies and Services	Expenses	36 819 €
Personnel Expenses	Expenses	92 450 €
Amortization and Depreciation	Expenses	97 596 €
Provisions	Expenses	7 999 €
Other Expenses	Expenses	7 079 €
Financial Expenses	Expenses	91 940 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	2 929 €
Taxes and Fees	Revenues	110 605 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	57 511 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	18 311 €
External Supplies and Services - Wastewater treatment	Expenses	519 258 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	19 756 €
External Supplies and Services - Fuel	Expenses	26 004 €
External Supplies and Services - Office Supplies	Expenses	982 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	19 673 €
External Supplies and Services - Insurance	Expenses	815 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	25 541 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	13 489 €
Other External Supplies and Services	Expenses	27 183 €
Personnel Expenses	Expenses	80 545 €
Amortization and Depreciation	Expenses	79 659 €
Provisions	Expenses	4 399 €
Other Expenses	Expenses	4 248 €
Financial Expenses	Expenses	61 293 €

## Financial Data – Murça (2014)

Water Supply Items	Type	Value
Sale of Goods	Revenues	148 947 €
Sale of Products	Revenues	0 €
Services	Revenues	113 352 €
Investment Subsidies	Revenues	36 525 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	3 897 €
Financial Income	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	204 587 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	58 902 €
External Supplies and Services - Fuel	Expenses	6 610 €
External Supplies and Services - Office Supplies	Expenses	217 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	1 456 €
External Supplies and Services - Insurance	Expenses	654 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	1 493 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	1 664 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	4 752 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	68 985 €
Amortization and Depreciation	Expenses	119 666 €
Provisions	Expenses	2 094 €
Other Expenses	Expenses	3 957 €
Financial Expenses	Expenses	289 €

Wastewater Management Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	68 162 €
Investment Subsidies	Revenues	4 649 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	166 601 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	2 544 €
External Supplies and Services - Fuel	Expenses	1 657 €
External Supplies and Services - Office Supplies	Expenses	217 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	1 456 €
External Supplies and Services - Insurance	Expenses	164 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	417 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	3 276 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	68 985 €
Amortization and Depreciation	Expenses	81 234 €
Provisions	Expenses	536 €
Other Expenses	Expenses	830 €
Financial Expenses	Expenses	0 €

## Financial Data – Penedono (2014)

Water Supply Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	54 774 €
Services	Revenues	0 €
Investment Subsidies	Revenues	11 751 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	11 679 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	51 346 €
External Supplies and Services - Fuel	Expenses	1 217 €
External Supplies and Services - Office Supplies	Expenses	820 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	266 €
External Supplies and Services - Communications	Expenses	203 €
External Supplies and Services - Insurance	Expenses	327 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	41 €
External Supplies and Services - Specialized Jobs	Expenses	30 674 €
Other External Supplies and Services	Expenses	26 276 €
Personnel Expenses	Expenses	110 299 €
Amortization and Depreciation	Expenses	102 359 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

Wastewater Management Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	0 €
Investment Subsidies	Revenues	17 645 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	11 455 €
External Supplies and Services - Fuel	Expenses	636 €
External Supplies and Services - Office Supplies	Expenses	257 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	99 €
External Supplies and Services - Communications	Expenses	76 €
External Supplies and Services - Insurance	Expenses	131 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	15 €
External Supplies and Services - Specialized Jobs	Expenses	52 956 €
Other External Supplies and Services	Expenses	9 778 €
Personnel Expenses	Expenses	42 986 €
Amortization and Depreciation	Expenses	52 175 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

## Financial Data – Peso de Régua (2013)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	5 489 €
Sale of Products	Revenues	443 495 €
Services	Revenues	0 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	283 825 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	181 650 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	15 581 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	519 868 €
Amortization and Depreciation	Expenses	396 883 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	349 728 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	7 061 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	19 112 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	202 171 €
Amortization and Depreciation	Expenses	1 705 298 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

## Financial Data – Sabrosa (2014)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	164 030 €
Sale of Products	Revenues	0 €
Services	Revenues	4 785 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	341 523 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	26 356 €
External Supplies and Services - Fuel	Expenses	12 951 €
External Supplies and Services - Office Supplies	Expenses	259 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	781 €
External Supplies and Services - Insurance	Expenses	155 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	1 613 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	2 681 €
Other External Supplies and Services	Expenses	1 071 €
Personnel Expenses	Expenses	240 990 €
Amortization and Depreciation	Expenses	67 273 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	49 361 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	80 183 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	813 €
External Supplies and Services - Electricity	Expenses	18 523 €
External Supplies and Services - Fuel	Expenses	6 000 €
External Supplies and Services - Office Supplies	Expenses	130 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	390 €
External Supplies and Services - Insurance	Expenses	78 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	807 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	15 635 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	53 579 €
Amortization and Depreciation	Expenses	108 801 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €



## Financial Data – São João da Pesqueira (2014)

Items	Type	Value
Water Supply		
Sale of Goods	Revenues	365 552 €
Sale of Products	Revenues	0 €
Services	Revenues	6 676 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	411 266 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	39 999 €
External Supplies and Services - Fuel	Expenses	5 945 €
External Supplies and Services - Office Supplies	Expenses	1 213 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	1 827 €
External Supplies and Services - Insurance	Expenses	1 116 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	12 169 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	9 950 €
External Supplies and Services - Advertisement	Expenses	1 128 €
External Supplies and Services - Cleaning and Hygiene	Expenses	4 288 €
External Supplies and Services - Specialized Jobs	Expenses	37 036 €
Other External Supplies and Services	Expenses	75 238 €
Personnel Expenses	Expenses	153 849 €
Amortization and Depreciation	Expenses	50 769 €
Provisions	Expenses	0 €
Other Expenses	Expenses	24 459 €
Financial Expenses	Expenses	2 724 €
Extraordinary Expenses	Expenses	58 877 €

Items	Type	Value
Wastewater Management		
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	157 827 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	243 740 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	70 841 €
External Supplies and Services - Fuel	Expenses	4 324 €
External Supplies and Services - Office Supplies	Expenses	954 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	1 436 €
External Supplies and Services - Insurance	Expenses	878 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	9 569 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	7 824 €
External Supplies and Services - Advertisement	Expenses	887 €
External Supplies and Services - Cleaning and Hygiene	Expenses	3 372 €
External Supplies and Services - Specialized Jobs	Expenses	99 654 €
Other External Supplies and Services	Expenses	59 163 €
Personnel Expenses	Expenses	46 623 €
Amortization and Depreciation	Expenses	18 835 €
Provisions	Expenses	0 €
Other Expenses	Expenses	19 233 €
Financial Expenses	Expenses	2 142 €
Extraordinary Expenses	Expenses	46 298 €

## Financial Data – Sernancelhe (2014)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	112 541 €
Services	Revenues	69 340 €
Taxes and Fees	Revenues	603 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	125 078 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	12 171 €
External Supplies and Services - Fuel	Expenses	2 217 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	754 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	16 633 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	15 802 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	32 909 €
Other External Supplies and Services	Expenses	22 265 €
Personnel Expenses	Expenses	70 904 €
Amortization and Depreciation	Expenses	166 306 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	774 €
Extraordinary Expenses	Expenses	0 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	146 064 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	211 056 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	8 257 €
External Supplies and Services - Fuel	Expenses	1 108 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	377 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	16 633 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	2 338 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	3 506 €
External Supplies and Services - Specialized Jobs	Expenses	8 462 €
Other External Supplies and Services	Expenses	9 459 €
Personnel Expenses	Expenses	50 325 €
Amortization and Depreciation	Expenses	133 375 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	375 €
Extraordinary Expenses	Expenses	0 €

## Financial Data – Santa Marta de Penaguião (2014)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	324 496 €
Sale of Products	Revenues	0 €
Services	Revenues	0 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	573 386 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	8 351 €
External Supplies and Services - Fuel	Expenses	4 947 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	940 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	6 522 €
Amortization and Depreciation	Expenses	218 888 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	321 370 €
Sale of Products	Revenues	0 €
Services	Revenues	0 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	415 079 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	39 €
External Supplies and Services - Fuel	Expenses	3 259 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	549 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	9 441 €
Amortization and Depreciation	Expenses	193 127 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

## Financial Data – Tabuaço (2013)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	156 895 €
Services	Revenues	7 594 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	318 736 €
Cost of Goods Sold - Others	Expenses	194 725 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	0 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	16 409 €
Personnel Expenses	Expenses	106 606 €
Amortization and Depreciation	Expenses	0 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	30 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	179 825 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	149 290 €
External Supplies and Services - Electricity	Expenses	0 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	0 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	0 €
Amortization and Depreciation	Expenses	0 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

## Financial Data – Tarouca (2014)

Water Supply	Type	Value
Items		
Sale of Goods	Revenues	177 934 €
Services	Revenues	148 925 €
Work for the entity itself	Revenues	101 074 €
Taxes and Fees	Revenues	0 €
Supplementary Income	Revenues	5 992 €
Other Revenues	Revenues	3 487 €
Financial Income	Revenues	58 268 €
Extraordinary Revenues	Revenues	58 000 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	58 499 €
Cost of Goods Sold - Others	Expenses	68 372 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	103 956 €
External Supplies and Services - Fuel	Expenses	35 846 €
External Supplies and Services - Office Supplies	Expenses	4 413 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	7 387 €
External Supplies and Services - Communications	Expenses	17 767 €
External Supplies and Services - Insurance	Expenses	11 109 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	4 795 €
External Supplies and Services - Legal Services	Expenses	1 384 €
External Supplies and Services - Repairs and Maintenance	Expenses	33 394 €
External Supplies and Services - Advertisement	Expenses	630 €
External Supplies and Services - Cleaning and Hygiene	Expenses	2 449 €
External Supplies and Services - Specialized Jobs	Expenses	15 713 €
Other External Supplies and Services	Expenses	254 011 €
Personnel Expenses	Expenses	196 783 €
Amortization and Depreciation	Expenses	103 861 €
Other Expenses	Expenses	85 826 €
Financial Expenses	Expenses	70 863 €
Extraordinary Expenses	Expenses	84 145 €

Wastewater Management	Type	Value
Items		
Sale of Goods	Revenues	0 €
Services	Revenues	219 377 €
Work for the entity itself	Revenues	75 806 €
Taxes and Fees	Revenues	0 €
Supplementary Income	Revenues	4 494 €
Other Revenues	Revenues	4 029 €
Financial Income	Revenues	43 701 €
Extraordinary Revenues	Revenues	43 500 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	51 279 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	43 792 €
External Supplies and Services - Fuel	Expenses	13 850 €
External Supplies and Services - Office Supplies	Expenses	2 921 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	5 540 €
External Supplies and Services - Communications	Expenses	13 344 €
External Supplies and Services - Insurance	Expenses	6 932 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	3 597 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	11 075 €
External Supplies and Services - Advertisement	Expenses	472 €
External Supplies and Services - Cleaning and Hygiene	Expenses	1 836 €
External Supplies and Services - Specialized Jobs	Expenses	8 944 €
Other External Supplies and Services	Expenses	190 508 €
Personnel Expenses	Expenses	191 009 €
Amortization and Depreciation	Expenses	260 115 €
Other Expenses	Expenses	64 370 €
Financial Expenses	Expenses	53 148 €
Extraordinary Expenses	Expenses	63 109 €

## Financial Data – Torre de Moncorvo (2014)

Water Supply		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	268 022 €
Services	Revenues	1 437 €
Taxes and Fees	Revenues	110 512 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	426 732 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	2 848 €
External Supplies and Services - Fuel	Expenses	1 329 €
External Supplies and Services - Office Supplies	Expenses	138 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	657 €
External Supplies and Services - Insurance	Expenses	1 313 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	148 121 €
Amortization and Depreciation	Expenses	277 218 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	153 €

Wastewater Management		
Items	Type	Value
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	21 864 €
Taxes and Fees	Revenues	327 365 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	416 142 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	2 848 €
External Supplies and Services - Fuel	Expenses	1 329 €
External Supplies and Services - Office Supplies	Expenses	138 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	657 €
External Supplies and Services - Insurance	Expenses	1 313 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	0 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	88 873 €
Amortization and Depreciation	Expenses	213 832 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	1 989 €

## Financial Data – Vila Nova de Foz Côa (2014)

Water Supply	Type	Value
Items		
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	264 908 €
Services	Revenues	1 045 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	781 861 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	0 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	11 786 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	125 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	12 752 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	121 438 €
Amortization and Depreciation	Expenses	19 175 €
Provisions	Expenses	27 810 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

Wastewater Management	Type	Value
Items		
Sale of Goods	Revenues	0 €
Sale of Products	Revenues	0 €
Services	Revenues	897 €
Taxes and Fees	Revenues	0 €
Other Revenues	Revenues	0 €
Financial Income	Revenues	0 €
Extraordinary Revenues	Revenues	0 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	0 €
External Supplies and Services - Wastewater treatment	Expenses	882 509 €
External Supplies and Services - Waste Treatment	Expenses	0 €
External Supplies and Services - Other Subcontracts	Expenses	0 €
External Supplies and Services - Electricity	Expenses	11 123 €
External Supplies and Services - Fuel	Expenses	0 €
External Supplies and Services - Office Supplies	Expenses	0 €
External Supplies and Services - Rent	Expenses	0 €
External Supplies and Services - Equipment Rental	Expenses	0 €
External Supplies and Services - Communications	Expenses	54 €
External Supplies and Services - Insurance	Expenses	0 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	0 €
External Supplies and Services - Legal Services	Expenses	0 €
External Supplies and Services - Repairs and Maintenance	Expenses	0 €
External Supplies and Services - Advertisement	Expenses	0 €
External Supplies and Services - Cleaning and Hygiene	Expenses	0 €
External Supplies and Services - Specialized Jobs	Expenses	12 231 €
Other External Supplies and Services	Expenses	0 €
Personnel Expenses	Expenses	34 567 €
Amortization and Depreciation	Expenses	27 394 €
Provisions	Expenses	0 €
Other Expenses	Expenses	0 €
Financial Expenses	Expenses	0 €

## Financial Data – Vila Real (2014)

Water Supply	Type	Value
Items		
Sale of Goods	Revenues	-142 €
Sale of Products	Revenues	2 243 665 €
Services	Revenues	1 713 608 €
Operating Subsidies	Revenues	3 140 €
Work for the entity itself	Revenues	4 126 €
Investment Subsidies	Revenues	88 174 €
Variation in Production Inventories	Revenues	5 070 €
Other Revenues	Revenues	121 119 €
Financial Income	Revenues	17 514 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	1 145 933 €
Cost of Goods Sold - Others	Expenses	93 564 €
External Supplies and Services - Electricity	Expenses	52 217 €
External Supplies and Services - Fuel	Expenses	18 801 €
External Supplies and Services - Office Supplies	Expenses	4 741 €
External Supplies and Services - Rent	Expenses	1 505 €
External Supplies and Services - Equipment Rental	Expenses	1 553 €
External Supplies and Services - Communications	Expenses	65 782 €
External Supplies and Services - Insurance	Expenses	4 616 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	5 221 €
External Supplies and Services - Legal Services	Expenses	2 567 €
External Supplies and Services - Repairs and Maintenance	Expenses	26 818 €
External Supplies and Services - Advertisement	Expenses	2 559 €
External Supplies and Services - Cleaning and Hygiene	Expenses	3 755 €
External Supplies and Services - Specialized Jobs	Expenses	48 209 €
Other External Supplies and Services	Expenses	95 471 €
Personnel Expenses	Expenses	864 311 €
Amortization and Depreciation	Expenses	485 720 €
Provisions	Expenses	78 876 €
Financial Expenses	Expenses	13 710 €
Extraordinary Expenses	Expenses	53 749 €
Financial Impairments	Expenses	57 002 €
Income Tax	Expenses	17 815 €

Wastewater Management	Type	Value
Items		
Sale of Goods	Revenues	0 €
Services	Revenues	3 012 599 €
Operating Subsidies	Revenues	3 140 €
Work for the entity itself	Revenues	70 €
Investment Subsidies	Revenues	136 617 €
Variation in Production Inventories	Revenues	-5 173 €
Other Revenues	Revenues	62 165 €
Financial Income	Revenues	13 441 €
Cost of Goods Sold - Cost of Water from "alta"	Expenses	0 €
Cost of Goods Sold - Others	Expenses	24 921 €
External Supplies and Services - Wastewater treatment	Expenses	2 070 723 €
External Supplies and Services - Electricity	Expenses	40 073 €
External Supplies and Services - Fuel	Expenses	14 428 €
External Supplies and Services - Office Supplies	Expenses	3 638 €
External Supplies and Services - Rent	Expenses	1 155 €
External Supplies and Services - Equipment Rental	Expenses	1 192 €
External Supplies and Services - Communications	Expenses	50 484 €
External Supplies and Services - Insurance	Expenses	3 543 €
External Supplies and Services - Transport Goods	Expenses	0 €
External Supplies and Services - Fees	Expenses	4 007 €
External Supplies and Services - Legal Services	Expenses	1 970 €
External Supplies and Services - Repairs and Maintenance	Expenses	20 581 €
External Supplies and Services - Advertisement	Expenses	1 964 €
External Supplies and Services - Cleaning and Hygiene	Expenses	2 882 €
External Supplies and Services - Specialized Jobs	Expenses	36 998 €
Other External Supplies and Services	Expenses	73 268 €
Personnel Expenses	Expenses	663 308 €
Amortization and Depreciation	Expenses	368 776 €
Provisions	Expenses	60 533 €
Financial Expenses	Expenses	3 428 €
Extraordinary Expenses	Expenses	41 249 €
Financial Impairments	Expenses	43 746 €
Income Tax	Expenses	13 672 €



## P&L – Águas do Ribatejo

Descrição	2009			2010			2011			2012			2013			2014		
	AA	AR	Total	AA	AR	Total	AA	AR	Total	AA	AR	Total	AA	AR	Total	AA	AR	Total
Vendas de mercadorias				0	0													
Vendas de produtos	2 987 108		2 987 108	4 768 993	0	4 768 993	5 309 685	0	5 309 685	7 168 062	0	7 168 062	7 091 310	0	7 091 310	6 712 499		6 712 499
Serviços prestados	1 067 160	1 174 007	2 241 167	1 837 998	2 174 625	4 012 623	2 369 800	2 429 095	4 798 896	3 719 497	3 479 629	7 199 127	3 742 152	3 881 908	7 624 060	3 712 058	3 844 959	7 557 018
Vendas e Serviços prestados	4 054 268	1 174 007	5 228 275	6 606 991	2 174 625	8 781 617	7 679 485	2 429 095	10 108 581	10 887 560	3 479 629	14 367 189	10 833 462	3 881 908	14 715 370	10 424 557	3 844 959	14 269 516
Subsídios ao investimento e exploração	76 323	228 970	305 293	181 756	545 268	727 023	345 843	999 807	1 345 650	477 915	1 475 563	1 953 478	556 469	1 756 857	2 313 326	886 420	1 922 410	2 808 829
CMVMC	7 731		7 731	11 955		11 955	184 380		184 380	991 445	7 806	999 251	1 036 802	2 789	1 039 591	910 522	2 395	912 917
FSE-Outros subcontratos	36 401	36 401	72 802	85 402	85 402	170 803	76 500	76 500	153 000	166 140	186 545	352 685	231 553	217 606	449 159	187 330	171 473	358 804
FSE-Eletricidade	477 543	204 661	682 204	727 999	312 000	1 039 999	794 700	355 399	1 150 099	1 017 340	578 573	1 595 913	1 034 965	629 645	1 664 609	1 032 691	672 139	1 704 829
FSE-Combustíveis	26 505	17 849	44 354	82 722	55 705	138 427	75 214	50 649	125 863	96 298	64 847	161 145	98 371	64 733	163 104	102 746	73 158	175 904
FSE-Material de escritório	11 426	8 100	19 525	5	3	8	6 874	4 873	11 747	15 598	11 058	26 656	7 210	5 099	12 309	6 714	3 029	9 742
FSE-Rendas de edifícios	36 799	26 076	62 875	24 978	17 699	42 678	27 071	19 183	46 254	31 775	22 515	54 290	37 230	25 784	63 015	53 018	17 933	70 951
FSE-Alugueres de equipamentos	45 119	36 264	81 384	70 529	56 687	127 216	76 701	61 648	138 350	108 130	86 909	195 039	393 387	277 890	671 277	283 812	190 006	473 818
FSE-Comunicações-portes de correio	68 603	48 487	117 089	125 553	88 738	214 290	146 165	103 306	249 471	189 552	133 971	323 523	234 288	166 205	400 493	297 354	109 703	407 057
FSE-Comunicações-telefones/telemóveis	27 986	16 697	44 683	85 293	50 887	136 180	72 098	43 015	115 113	57 127	34 083	91 210	59 889	35 131	95 020	79 086	27 454	106 540
FSE-Comunicações-internet																		
FSE-Seguros- Multirriscos	5 003	3 997	9 000	5 000	4 000	9 000	5 003	3 997	9 000	6 070	4 848	10 918	16 959	9 048	26 007	18 056	8 205	26 261
FSE-Seguros- Responsabilidade civil	3 434	3 668	7 102	3 434	3 668	7 102	3 434	3 668	7 102	3 434	3 668	7 102	1 749	1 241	2 990	2 092	772	2 864
FSE-Seguros- Frota	4 253	3 627	7 880	11 274	9 616	20 890	12 865	10 974	23 839	16 738	14 277	31 015	21 259	17 322	38 582	24 609	20 171	44 779
FSE-Transporte de mercadorias										25	17	42	42	1 463	1 506	2 508	558	3 066
FSE-Honorários	17 068	11 902	28 970	39 632	27 636	67 268	123 866	86 374	210 240	56 012	39 058	95 070	60 490	42 912	103 402	91 746	33 847	125 594
FSE-Contencioso e notariado	123	88	211	1 077	766	1 843	2 350	1 672	4 023	4 407	3 135	7 541	6 238	4 425	10 663	9 352	3 450	12 802
FSE-Conservação e reparação	212 161	118 035	330 197	779 269	433 543	1 212 813	731 567	407 004	1 138 571	617 177	343 364	960 541	763 570	382 138	1 145 707	744 545	331 203	1 075 747
FSE-Publicidade e propaganda	5 046	3 577	8 623	20 371	14 439	34 810	16 767	11 884	28 651	27 109	19 214	46 323	28 781	20 348	49 129	36 851	13 915	50 766
FSE-Limpeza, higiene e conforto	10 068	7 738	17 806	62 262	47 858	110 120	42 947	33 011	75 958	20 010	15 380	35 390	23 269	20 339	43 608	29 558	25 925	55 483
FSE-Trabalhos especializados	87 244	109 259	196 503	183 628	229 967	413 595	387 338	485 082	872 420	262 995	329 362	592 357	267 771	411 987	679 758	360 125	444 703	804 828
FSE- Outros FSE	41 154	37 140	78 293	54 254	48 963	103 217	47 630	42 985	90 615	55 594	50 172	105 766	83 369	67 244	150 613	93 003	58 891	151 894
Gastos com o pessoal	1 283 472	821 741	2 105 213	1 551 861	993 576	2 545 436	1 632 634	1 008 961	2 641 595	1 675 252	1 072 577	2 747 828	1 936 852	1 336 891	3 273 743	1 861 917	1 412 043	3 273 960
Provisões	61 612	19 692	81 304	267 716	85 565	353 281	164 983	51 894	216 877	132 139	42 233	174 371	215 782	77 320	293 102			
Imparidades																95 290	35 155	130 445
Outros rendimentos e ganhos	1 000	741	1 741							127 082	40 615	167 697	106 669	38 222	144 891	72 066	26 581	98 646
Outros gastos e perdas	178 494	126 156	304 650	87 532	61 866	149 398	93 057	66 438	159 495	610 569	431 535	1 042 104	128 900	91 971	220 871	104 285	76 451	180 736
EBITDA	1 484 346	-257 436	1 226 910	2 507 000	91 309	2 598 310	3 301 183	500 387	3 801 569	5 331 623	1 500 661	6 832 284	4 807 874	1 767 457	6 575 331	4 955 831	2 061 371	7 017 202
Gastos de depreciação e de amortização	227 323	722 230	949 552	409 691	1 301 635	1 711 326	806 966	1 384 283	2 191 250	915 925	2 909 993	3 825 918	1 221 063	3 028 633	4 249 696	1 682 347	3 212 089	4 894 436
EBIT	1 257 023	-979 665	277 358	2 097 309	-1 210 325	886 983	2 494 216	-883 897	1 610 320	4 415 698	-1 409 332	3 006 366	3 586 811	-1 261 177	2 325 634	3 273 484	-1 150 718	2 122 766
Juros e rendimentos similares obtidos	195	586	782	102	306	409	7 913	23 738	31 651	6 983	22 190	29 173	5 243	16 660	21 903	9 739	22 579	32 318
Juros e gastos similares suportados	56 739	180 265	237 004	94 556	300 415	394 972	299 633	902 764	1 202 396	335 024	1 064 408	1 399 432	291 747	926 914	1 218 661	340 544	789 331	1 129 875
Imposto sobre o rendimento do exercício	-9 414	-3 009	-12 422	-103 905	-33 209	-137 115	130 365	41 168	171 533	-99 866	-31 918	-131 784	442 857	256 759	699 616	-262 735	0	-262 735
Net Income	1 191 066	-1 162 353	28 713	1 898 949	-1 543 643	355 306	2 332 862	-1 721 755	611 107	3 987 791	-2 483 468	1 504 324	3 743 163	-1 914 671	1 828 492	2 679 944	-1 917 470	762 474

## P&L – Águas da Região de Aveiro

Descrição	2012			2013			2014		
	AA	AR	AA+AR	AA	AR	AA+AR	AA	AR	AA+AR
Vendas de produtos	0	0	0	23 683 612	203	23 683 815	23 845 099	0	23 845 099
Serviços prestados	0	0	0	447 672	18 029 136	18 476 808	-78 725	18 362 183	18 283 458
Vendas e Serviços prestados	22 939 374	16 667 406	39 606 780	24 131 284	18 029 340	42 160 624	23 766 374	18 362 183	42 128 557
Subsídios ao investimento e exploração	962	335 973	336 936	738 451	918 976	1 657 427	14 389	322 113	336 502
CMVMC	5 657 985	675	5 658 660	6 082 377	1 257	6 083 634	5 690 088	-49	5 690 039
FSE-Custo do tratamento de efluentes em alta	0	0	0	0	0	0	0	11 863 350	11 863 350
FSE-Custo da recolha de resíduos em alta	0	0	0	0	0	0	0	0	0
FSE-Outros subcontratos	0	0	0	0	0	0	68 118	89 611	157 729
FSE-Eletricidade	0	0	0	0	0	0	1 018 556	766 147	1 784 702
FSE-Combustíveis	0	0	0	0	0	0	138 422	186 817	325 238
FSE-Material de escritório	0	0	0	0	0	0	13 795	17 962	31 758
FSE-Rendas de edifícios	0	0	0	0	0	0	1 066 453	1 388 549	2 455 001
FSE-Alugueres de equipamentos	0	0	0	0	0	0	104 002	135 413	239 415
FSE-Comunicações	0	0	0	0	0	0	0	0	0
FSE-Seguros	0	0	0	0	0	0	26 532	32 259	58 791
FSE-Transporte de mercadorias	0	0	0	0	0	0	1 879	864	2 743
FSE-Honorários	0	0	0	0	0	0	16 085	19 120	35 205
FSE-Contencioso e notariado	0	0	0	0	0	0	68 169	88 758	156 927
FSE-Conservação e reparação	0	0	0	0	0	0	679 288	963 361	1 642 649
FSE-Publicidade e propaganda	0	0	0	0	0	0	17 844	23 234	41 078
FSE-Limpeza, higiene e conforto	0	0	0	0	0	0	31 086	37 375	68 461
FSE-Trabalhos especializados	0	0	0	0	0	0	779 873	1 018 191	1 798 064
FSE- Outros FSE	0	0	0	0	0	0	727 324	835 869	1 563 193
Gastos de serviços de construção	0	0	0	0	0	0	0	0	0
Gastos com o pessoal	2 897 259	2 266 782	5 164 041	3 753 398	2 522 773	6 276 171	3 721 230	2 238 491	5 959 721
Provisões	487 255	399 953	887 208	0	0	0	0	0	0
Imparidades	0	0	0	119 090	116 034	235 124	2 333	3 037	5 370
Reduções/aumentos do justo valor	0	0	0	0	0	0	0	0	0
Outros rendimentos e ganhos	942 373	672 472	1 614 845	215 138	209 616	424 754	721 102	909 009	1 630 111
Outros gastos e perdas	231 464	159 615	391 079	255 670	212 503	468 173	179 705	202 611	382 316
EBITDA	10 014 043	-779 207	9 234 836	9 802 124	-342 410	9 459 714	10 155 748	-311 589	9 844 158
Gastos de depreciação e de amortização	4 238 421	3 670 406	7 908 827	4 238 380	3 952 607	8 190 987	4 154 525	4 329 161	8 483 687
EBIT	5 775 621	-4 449 613	1 326 008	5 563 744	-4 295 017	1 268 728	6 001 222	-4 640 751	1 360 472
Juros e rendimentos similares obtidos	1 932 231	1 542 460	3 474 690	2 255 751	2 142 583	4 398 334	1 620 928	2 094 726	3 715 654
Juros e gastos similares suportados	1 253 947	1 029 278	2 283 225	1 546 496	1 506 829	3 053 326	1 250 341	1 627 977	2 878 317
Imposto sobre o rendimento do exercício	-425 128	-348 958	-774 086	-555 108	-540 861	-1 095 969	-491 740	-640 258	-1 131 997
Net Income	6 028 777	-4 285 389	1 743 387	5 717 890	-4 200 124	1 517 767	5 880 070	-4 814 259	1 065 811

# Appendix 5 – Financial Data from Municipalities (22/22)

P&L – SIMAS de Oeiras e Amadora

Operator	2012			2013			2014		
	WS	WW	Total	WS	WW	Total	WS	WW	Total
Vendas de mercadorias	23 138 429		23 138 429	21 287 512		21 287 512	20 610 769		20 610 769
Vendas de produtos			0			0			0
Serviços prestados	9 263 915	21 012 088	30 276 003	9 082 505	17 758 618	26 841 123	10 398 810	17 180 913	27 579 723
Subsídios à exploração			0	3 314	1 354	4 667	15 385	5 690	21 075
Proveitos suplementares	88 069	35 972	124 041	91 827	36 859	128 686	220 718	81 592	302 310
Trabalhos para a própria entidade	112 784	46 067	158 851	130 525	25 224	155 749	86 413	15 995	102 408
CMVMC	14 068 473		14 068 473	13 452 550		13 452 550	12 871 340		12 871 340
Fornecimentos e serviços externos	6 874 575	5 765 083	12 639 658	6 735 631	6 811 912	13 547 543	5 738 429	7 404 796	13 143 225
Gastos de serviços de construção			0			0			0
Gastos com o pessoal	7 118 475	1 978 796	9 097 271	6 861 928	1 928 899	8 790 826	5 981 502	2 235 937	8 217 440
Provisões	2 819 006	783 628	3 602 635	660 615	185 700	846 316	791 867	311 602	1 103 470
Imparidades			0			0			0
Outros rendimentos e ganhos	22 807	9 315	32 122	23 494	9 596	33 091	19 258	7 123	26 381
Outros gastos e perdas	110 986	30 852	141 838	87 254	24 527	111 782	61 132	24 055	85 187
	EBITDA	1 634 488	12 545 083	14 179 571	2 821 200	8 880 612	11 701 812	5 907 083	7 314 922
Gastos de depreciação e de amortização	2 928 693	814 119	3 742 812	2 758 395	883 999	3 642 394	2 333 451	864 599	3 198 049
	EBIT	-1 294 205	11 730 964	10 436 759	62 805	7 996 613	8 059 419	6 450 323	10 023 955
Juros e rendimentos similares obtidos	4 498	1 250	5 749	67 353	18 933	86 286	12 377	4 870	17 247
Custos e perdas extraordinários	1 209 712	336 276	1 545 988	687 678	193 307	880 985	280 214	110 265	390 479
Proveitos e ganhos financeiros	382 843	156 373	539 216	311 542	127 249	438 791	279 580	103 406	382 986
Proveitos e ganhos extraordinários	289 260	118 148	407 408	279 605	122 706	402 311	271 792	465 750	737 542
Imposto sobre o rendimento do exercício			0			0			0
	Net Income	-1 836 313	11 667 959	9 831 646	-101 079	8 034 328	7 933 249	3 832 414	6 904 344

## AA01 – Physical Accessibility of the Service:

It is intended to evaluate the physical accessibility of the service with respect to the possibility of the consumer to have access to the physical infrastructure of the operator.

This indicator is defined by the percentage of the total accommodations in the intervention area of the operator to whom the service infrastructures of the water supply are available or to whom the infrastructures in 'gross' are available or with the possibility to link with the system in 'retail'.

$$\begin{aligned} & \textit{Physical Accessibility of the Service (\%)} \\ & = (\textit{Accommodations with effective service}) \end{aligned}$$

## AA02 – Affordability of the service

It is intended to evaluate the level of adequacy of the interface with the consumer in terms of the affordability of the service with respect to the economic capacity of the families.

This indicator is defined by the weight of the average tariff charge for a consumption of 120 m<sup>3</sup>/year of the water supply service in the average available income of the families in the intervention area of the system.

$$\begin{aligned} & \textit{Affordability of the service} \\ & = \textit{Average tariff charge with the water supply service} \\ & \div \textit{Average Available Income} \times 100 \end{aligned}$$

$$AA02 = dAA52ab \div dAA53ab \times 100$$

dAA52ab: average tariff charge with the water supply service (€/year)

dAA53ab: average available income (€/year)

Good quality of service: [0; 0,50]

Median quality of service: ]0,50; 1,00]

Unsatisfactory quality of service: ]1,00; +∞[

## AA03 – Service interruptions

It is intended to evaluate the frequency of the interruptions that are verified in the service provision by the operator.

This indicator is defined by the percentage of the number of interruptions in the water supply system per 1000 connection or the compounded average number of the interruptions per delivery point. The weighing factor is the number of accommodations in the effective gross service that depends on each delivery point.

### *Service Interruptions*

$$= \text{Interruptions in the water supply system} \div \text{Connection} \times 1000$$

$$AA03b = dAA12b \div dAA33b \times 1000$$

ddAA12b: interruptions in the water supply system (nº/year)

dAA33b: connection (nº)

Good quality of service: [0,0; 1,0]

Median quality of service:]1,0; 2,5]

Unsatisfactory quality of service: ]2,5; +∞[

## AA04 – Safe Water:

It is intended to evaluate the quality of water provided by the operator.

This indicator is defined by the percentage of the controlled water with good quality, which is the multiplication of the percentage of the compliance with the frequency of the sampling by the percentage of the compliance with the parametric values.

$$\text{Safe Water} = \frac{\text{Analysis realized with c\u00e1lises realizadas em cumprimento do VP}}{\text{An\u00e1lises realizadas aos par\u00e2metros com VP}} \times$$

$$\frac{\text{An\u00e1lises obrigat\u00f3rias realizadas \u00e0 QA}}{\text{An\u00e1lises obrigat\u00f3rias regulamentares \u00e0 QA}} \times 100$$

$$AA04ab = \frac{dAA25ab}{dAA23ab} \times \frac{dAA23ab}{dAA24ab} \times 100$$

dAA22ab: an\u00e1lises obrigat\u00f3rias realizadas \u00e0 qualidade da \u00e1gua (n\u00b0/ano)

dAA23ab: an\u00e1lises realizadas aos par\u00e2metros com valor param\u00e9trico (n\u00b0/ano)

dAA24ab: an\u00e1lises obrigat\u00f3rias regulamentares \u00e0 qualidade de \u00e1gua (n\u00b0/ano)

dAA25ab: an\u00e1lises realizadas em cumprimento do valor param\u00e9trico (n\u00b0/ano)

Good quality of service: [98,5; 100,00]

Median quality of service:[94,50; 98,50]

Unsatisfactory quality of service: [00,00; 94,50]

## AA05 – Reply to written suggestions and complaints

It is intended to evaluate the level of answers to the written suggestions and complaints.

This indicator is defined by the percentage of written suggestions and complaints that were written in a period of 22 working days.

*Reply to written suggestions and complaints*

$$= \frac{\text{Suggestions and Complaints } (\frac{n^o}{\text{year}})}{\text{Reply to written suggestions and complaints } (\frac{n^o}{\text{year}})} \times 100$$

$$AA05ab = \frac{dAA11ab}{dAA20ab} \times 100$$

ddAA11ab: suggestion and complaints (n°/year)

ddAA20ab: reply to written suggestions and complaints (n°/year)

Good quality of service: 100

Median quality of service: [85; 100[

Unsatisfactory quality of service: [0; 85[

## AA07 – Connection to the service

It is intended to evaluate the effective level of consumers that have access to the physical infrastructures of the operator, quantifying the situations of uninhabited accommodations and situations of access to water not provided by the operator.

This indicator is defined by the percentage of the total number of accommodations localized on the intervention area of the operator where the infrastructures services of water supply are available and effective, with connection and contract.

*Connection to the service*

= Accommodations with effective service

÷ (Accommodations with effective service

+ Accommodations with available service non – effective × 100

$$AA07 = dAA07b \div (dAA07b + dAA08b) \times 100$$

dAA07b: accommodations with effective service (n°)

dAA08b: accommodations with available service non-effective (n°)

Good quality of service: [95,0; 100]

Median quality of service: [90,0; 95,0[

Unsatisfactory quality of service: [0,0; 90,0[

## AA08 – Non-revenue water (%)

It is intended to evaluate the level of economic and physical water losses, that despite of being abstracted, treated, transported, stores and distributed, it is not charged to consumers.

The indicator is defined by the percentage of water that enters the system by the water not invoiced.

$$\text{Água não faturada} = \frac{\text{Water in the system } \left(\frac{\text{m}^3}{\text{year}}\right)}{\text{Unaccounted - for - water} \left(\frac{\text{m}^3}{\text{year}}\right)} \times 100$$

$$AA08ab = \frac{dAA17ab}{dAA14ab} \times 100$$

dAA14ab: water in the system (m<sup>3</sup>/year)

dAA17ab: água não faturada (m<sup>3</sup>/year)

Good quality of service: [0,0; 20,0]

Median quality of service: ]20,0; 30,0]

## AA10 – Mains Rehabilitation

It is intended to evaluate the existence of the rehabilitation of mains to ensure the gradual renovation of the network.

This indicator is defined by the percentage of the annual average of adduction mains and distribution with more than ten years that were rehabilitated in the last five years.

$$\text{Mains Rehabilitation} = \frac{\text{Mains Rehabilitated in the last five years}}{\text{Average length of the mains}} \times \frac{100}{5}$$

$$AA10ab = \frac{dAA32ab}{dAA31ab} \times \frac{100}{5}$$

dAA31ab: average length of the mains (km)

dAA32ab: mains rehabilitated in the last five yearsv(km)

Good quality of service: [1,0; 4,0]

Median quality of service: [0,8; 1,0[ ou ]4,0; 100]

Unsatisfactory quality of service: [0,0; 0,8[

## AA11 – Mains failures (n°/100km/year)

It is intended to evaluate the mains failures that originate water losses and eventually failures in the water supply service.

This indicator is defined by the number of failures that occurred per 100 km of main.

$$\text{Mains failure rate} = \frac{\text{Mains failures}}{\text{Total length of the mains}} \times 100$$

$$AA11ab = \frac{dAA13ab}{dAA30ab} \times 100$$

dAA13ab: mains failures (n°/year)

dAA30ab: total length of the mains (km)

Good quality of service: [0; 30]

Median quality of service: ]30; 60]

Unsatisfactory quality of service: ]60; +∞[

## AA12 – Adequacy of human resources

It is intended to evaluate the adequacy of human resources by the operator to its activity volume.

The indicator is defined by the time disposed by an employee to the WS services by 1000 connections or by unit of volume of water treated and exported.

*Adequacy to human resources*

$$= \frac{\text{Employee in the WS Services} + \text{Employee working in outsourcing of WS Services}}{\text{Connection}}$$

× 1000

$$AA12 = \frac{dAA59b + dAA60b}{dAA33b} \times 1000$$

dAA33b: connections (n°)

dAA59b: employee in the WS Service (n°)

dAA60b: employee working in the outsourcing of the WS services (n°)

Good quality of service: [2,0; 4,0]

Median quality of service: [1,5; 2,0[ ou ]4,0; 6,0]

Unsatisfactory quality of service: [0; 1,5[ ou ]6,0; +∞[



## AA13b – Real water losses

It is intended to evaluate the real water losses of water (water leaks and extravasation).

This indicator is defined by the real water losses volume per connection or by the volume of real water losses per unit length of the main.

$$\text{Real water losses} = \frac{\text{Real losses}}{\text{Connection}} \times \frac{1000}{365}$$

$$AA13b = \frac{dAA18b}{dAA33b} \times \frac{1000}{365}$$

dAA18b: real losses (m<sup>3</sup>/year)

dAA33b: connection (n<sup>o</sup>)

Good quality of service: [0; 100]

Median quality of service: ]100; 150]

Unsatisfactory quality of service: ]150; +∞[

## AA14 – Fulfillment of the water intake licensing

It is intended to evaluate the level of licensing and safety of the abstractions, with respect to the adequate protection of the water resources and the water abstractions.

This indicator is defined by the percentage of the water abstracted volume from licensed abstractions that meet the requirements of the use of the abstraction.

$$\begin{aligned} & \text{Fulfillment of the water intake licensing} \\ & = \frac{\text{Water abstracted from licensed abstractions}}{\text{Water abstracted}} \times 100 \end{aligned}$$

$$AA14ab = \frac{dAA19ab}{dAA20ab} \times 100$$

dAA19ab: water abstracted from licensed abstractions (m<sup>3</sup>/year)

dAA10ab: water abstracted (m<sup>3</sup>/year)

Good quality of service: 100

Median quality of service: [90; 100[

Unsatisfactory quality of service: [0; 90[

## AA15 – Standardized energy consumption

It is intended to evaluate the level of energetic resources usage by the operators.

This indicator is defined by the average consumption of energy of the standardized number of pumping stations

$$\text{Standardized energy consumption} = \frac{\text{Energy consumption for pumping}}{\text{Normalization factor}}$$

$$AA15ab = \frac{dAA26ab}{dAA27ab}$$

dAA26ab: Energy consumption for pumping (kWh/year)

dAA27ab: Normalization factor (m<sup>3</sup>/year/100m)

Good quality of service: [0,27; 0,40]

Median quality of service:]0,40; 0,54]

Unsatisfactory quality of service: ]0,54; +∞[

## AA16 – Sludge disposal (%)

It is intended to evaluate the sludge disposal resulting from the water treatment.

This indicator is defined by the percentage of the disposed sludge of the treatment facilities for the adequate sludge disposal.

*Sludge disposal* =

$$\frac{\text{Sludge with adequate treatment}}{\text{Initial stored sludge} + \text{Sludge produced in the system} + \text{Sludge of other systems} - \text{Final Stored sludges}} \times 100$$

$$AA16ab = \frac{dAA45ab}{dAA46ab + dAA47ab + dAA48ab - dAA49ab} \times 100$$

dAA45ab: sludge with adequate treatment (t/year)

dAA46ab: initial stored sludge (t/year)

dAA47ab: sludge produced in the system (t/year)

dAA48ab: sludge of oter systems (t/year)

dAA49ab: final stored sludge (t/year)

Good quality of service: 100

Median quality of service: [95; 100[

Unsatisfactory quality of service: [0; 95[

## AR01 – Service Coverage (%)

Evaluates the service coverage in regards to the possibility of the connections of the consumers to the infrastructures of the operator.

This indicator is defined by the percentage of the total accommodations in the intervention area of the operator to whom the service infrastructures of the water supply are available or to whom the infrastructures in 'gross' are available or with the possibility to link with the system in 'retail'.

*Service Coverage (%)*

*= (Accommodations with available service + Accommodations with non*

## AR02 – Affordability of the Service (%)

Evaluates the level of adequacy of the interface with the consumer regarding the affordability of the service in respect to the economic capabilities of the families that support the service offered by the operator.

The indicator is defined by the weight of the tariff charges for a consumption of 120m<sup>3</sup>/year, with the wastewater management services in the average household income by household in the intervention area of the system.

*Affordability of the Service*

*= Tariff Charges for wastewater management ÷ Average household income × 100*

$$AR02 = dAR53ab \div dAR54ab \times 100$$

dAR53ab: Tariff Charges for wastewater management (€/ano)

dAR54ab: Average household income (€/ano)

Good quality of service: [0; 0,50]

Median quality of service: ]0,50; 1,00]

Unsatisfactory quality of service: ]1,00; +∞[

## AR03 – Flooding occurrences (n°/1000 connections/year)

Evaluates the flooding occurrences with origin on the drainage network due to the necessity to protect the people and their goods.

The indicator is defined by the number of flooding occurrences in the public highway and/or in properties, with origin on the public network of collectors, by 1000 connections

$$\text{Flooding occurrences} = \frac{\text{Floodings}}{\text{Connections}} \times 1000$$

$$AR03b = \frac{dAR17b}{dAR34b} \times 1000$$

dAR17b: floodings (n°/year)

dAR34b: connections (n°)

Good quality of service: [0; 0,25[

Median quality of service: [0,25; 1,0[

Unsatisfactory quality of service: [1,0; +∞[

## AR04 – Reply to written suggestions and complaints

Evaluates the level of response of the operator to complaints and written suggestions from the consumers regarding the existent legislation.

The indicator is defined by the percentage of complaints and suggestions that were answered in 22 days maximum.

*Reply to written suggestions and complaints*

$$= \frac{\text{Complaints and Suggestions } (\frac{n^\circ}{\text{year}})}{\text{Answers to the complaints and suggestions } (\frac{n^\circ}{\text{year}})} \times 100$$

$$AR04ab = \frac{dAR16ab}{dAR15ab} \times 100$$

dAR15ab: Complaints and Suggestions (n°/year)

dAR16ab: Answers to the complaints and suggestions (n°/year)

Good quality of service: 100

Median quality of service: [85; 100[

Unsatisfactory quality of service: [0; 85[

## AR06 – Connection to the service

Evaluates the level of effectiveness of the connection of the consumers to the physical infrastructure of the operator, quantifying situations of inhabited accommodations and the existence of individual solutions.

The indicator is defined by the percentage of the total accommodations situated in the intervention area of the operator for whom the wastewater management infrastructures are available and have effective service.

$$\text{Connection to the service} = \frac{\text{Alojamentos com serviço efetivo}}{\text{Alojamentos com serviço disponível} + \text{Alojamentos com serviço disponível não efetivo}} \times 100$$

$$AA07 = \frac{dAR07b}{dAR07b + dAR08b} \times 100$$

dAR07b: Accommodations with service available (n°)

dAR08b: Accommodations with service available non effective (n°)

Good quality of service: [95,0; 100,0]

Median quality of service: [90,0; 95,0[

Unsatisfactory quality of service: [0,0; 90,0[

## AR08 – Sewer rehabilitation (%/year)

Evaluates the existence of a continuous rehabilitation of the collectors, to ensure its gradual renovation.

The indicator is defined by the annual average percentage of collectors with more than 10 years that were rehabilitated in the last 5 years.

$$\text{Sewer rehabilitation} = \frac{\text{Collectors rehabilitated in the last 5 years}}{\text{Average length of collectors}} \times \frac{100}{5}$$

$$AA10ab = \frac{dAR33ab}{dAR32ab} \times \frac{100}{5}$$

dAR32ab: Average length of collectors (km)

dAR33ab: Collectors rehabilitated in the last 5 years (km)

Good quality of service: [1,0; 4,0]

Median quality of service: [0,8; 1,0[ou]4,0; 100]

Unsatisfactory quality of service: [0,0; 0,8[

## AR09 – Sewer collapses

Evaluates the occurrence of sewer collapses.

The indicator is defined by the number of sewer collapses occurred by 100 km.

$$\text{Sewer collapses} = \frac{\text{Sewer collapses}}{\text{Total collectors' length}} \times 100$$

$$AR09ab = \frac{dAR19ab}{dAR31ab} \times 100$$

dAR19ab: Sewer collapses (nº/ano)

dAR31ab: Total collectors' length (km)

Good quality of service: 0,0

Median quality of service: ]0,0; 2,0]

Unsatisfactory quality of service: ]2,0; +∞[

## AR10 – Adequacy of human resources (nº/100km/year)

Evaluates the adequacy of the human resources to the operator and its volume of activity.

The indicator is defined by the time disposed by the employees by 100 km of collectors or by unit of volume of wastewater collected.

*Adequacy of human resources*

$$= \frac{\text{\# of employees in the WW services} + \text{\# of outsourced employees in WW services}}{\text{Total collectors' length}}$$

× 100

$$AR10 = \frac{dAR60b + dAR61b}{dAR31b} \times 100$$

dAR31b: Total collectors' length

dAR60b: Number of employees in the WW services (nº)

dAR61b: Number of outsourced employees in the WW services (nº)

Good quality of service: [5,0; 12,0]

Median quality of service: [2,5; 5,0[ou]12,0; 15,5]

Unsatisfactory quality of service: [0; 2,5[ou]15,5; +∞[

## AR11 – Standardized energy consumption (kWh/m<sup>3</sup>/100m)

Evaluates the energy consumption by the operators, being a scarce resource in need of a rational management.

The indicator is defined by the average normalized energy consumption in pumping stations.

$$\text{Standardized energy consumption} = \frac{\text{Energy consumption for pumping}}{\text{Normalization factor}}$$

$$AR11ab = \frac{dAR29ab}{dAR30ab}$$

dAR29ab: Energy consumption for pumping (kWh/year)

dAR30ab: normalization factor (m<sup>3</sup>/ano/100m)

Good quality of service: [0,27; 0,45]

Median quality of service: ]0,45; 0,68]

Unsatisfactory quality of service: ]0,68; +∞[

## AR12 – Proper treatment of collected wastewater (%)

Evaluates the discharge of wastewater collected but not treated by the operator.

The indicator is defined by the percentage of accommodations situated in the intervention area of the operator with drainage services for whom the public networks are available and that are connected to the adequate treatment destination.

*Proper treatment of collected wastewater*

$$= \frac{\text{Accom. available service} + \text{Accom. non effective service} - \text{Accom. w/ drainage no tre}}{\text{Accom. available service} + \text{Accom. w/ non effective service}}$$

× 100

$$AR12ab = \frac{dAR07ab + dAR08 - dAR10}{dAR07ab + dAR08ab} \times 100$$

dAR07ab: Accommodations with available service (n°)

dAR08ab: Accommodations with available but non effective service (n°)

dAR10ab: Accommodations with drainage systems and no treatment (n°)

Good quality of service: 100

Median quality of service: [95; 100[

Unsatisfactory quality of service: [0; 95[

## AR13 – Emergency control discharges

Evaluates the emergency control discharges not treated by the receptor.

The indicator is defined by the percentage of dischargers with direct discharge to the receptor with satisfactory performance.

*Emergency control discharges*

$$= 1 - \frac{\text{Dischargers with unsatisfactory performance} + \text{Dischargers non monitored}}{\text{Dischargers}}$$

× 100

$$AR13ab = 1 - \frac{dAR18ab + dAR44ab}{dAR43ab} \times 100$$

dAR18ab: Dischargers with unsatisfactory performance (n°)

dAR43ab: Discharges (n°)

dAR44ab: Dischargers non monitored (n°)

Good quality of service: ]90; 100]

Median quality of service: ]80; 90]

Unsatisfactory quality of service: [0; 80]

## AR14 – Wastewater analysis

Evaluates the compliance of the legal requirements of the monitoring of the wastewater's discharges.

The indicator is defined by the percentage of total number of analysis done by the analysis requested or by the legislation applied.

$$\text{Wastewater analysis} = \frac{\text{Analysis done}}{\text{Analysis requested}} \times 100$$

$$AR14ab = \frac{dAR21ab}{dAR20} \times 100$$

dAR20ab: analysis requested (n°/year)

dAR21ab: analysis done (n°/year)

Good quality of service: 100

Median quality of service: [95; 100[

Unsatisfactory quality of service: [0; 95[



## AR15 – Compliance with discharge parameters

Evaluates the compliance with the legal parameters of discharges of wastewater.

The indicator is defined by the percentage of the equivalent of population that is served by the treatment stations that ensure the compliance with the discharge parameters.

*Compliance with discharge parameters*

$$= \frac{\text{Eq of population w/ satisfactory treat} + \text{Eq of population w/ satisfactory treat}}{\text{Equivalent of population served by the treatment stations}} \times 100$$

$$AR15 = \frac{dAR12ab + dAR13ab}{dAR14ab} \times 100$$

dAR12ab: Equivalent of population with satisfactory treatment (valid discharge license)

dAR13ab: Equivalent of population with satisfactory treatment (expired discharge license)

dAR14ab: Equivalent of population served by the treatment stations

Good quality of service: 100

Median quality of service: [95; 100[

Unsatisfactory quality of service: [0; 95[

## AR16 – Sludge disposal

Evaluates the final destination given to the sludge disposal coming from the treatment of wastewater.

The indicator is defined by the percentage of sludge, coming out of the wastewater treatment stations, to the proper destination.

*Sludge disposal*

$$= \frac{\text{Sludge with a proper destination}}{\text{Initial Sludge} + \text{Sludge produced} + \text{Sludge other systems} - \text{Final Sludge}} \times 100$$

$$AA16ab = \frac{dAR46ab}{dAR47ab + dAR48ab + dAR49ab - dAR50ab} \times 100$$

dAR46ab: Sludge with a proper destination (t/year)

dAR47ab: Initial Sludge stored (t/year)

dAR48ab: Sludge produced (t/year)

dAR49ab: Sludge from other systems (t/year)

dAR50ab: Final Sludge stored (t/year)

Good quality of service: 100

Median quality of service: [95; 100[

Unsatisfactory quality of service: [0; 95[