



**REPORT &
ACCOUNTS**

2022

Message from the Director

Professor Helena Canhão



In 2022, NOVA Medical School celebrated its 45th anniversary with those who study and work here every day, with its friends and strategic partners and with those who inspire the school to be better and continuously think about the school of the future.

I took office in January 2022, and in this first year, the Board has committedly and selflessly embarked on the mandate it has set itself, with a clear strategic direction to achieve excellence in teaching, research and community outreach.

With regard to **Teaching**, we proceeded with the adjustments considered urgent and already long identified in the curriculum of the Integrated Master Degree in Medicine. The teaching of nutrition continued to be a strong focus of the school. We developed a set of benefits and actions dedicated to

the empowerment and valorisation of teaching staff and students. The relationship with the latter was also strengthened through the proximity in the collaboration and development of activities in partnership with the Students and the Students' Association.

We have also reinforced postgraduate teaching with the creation and submission of the PhD Programme in Medicine, with less teaching hours and better adapted to the demanding professional life of physicians.

Investment in the area of advanced training was also a reality. We have promoted this variant dedicated to strengthening the offer of postgraduate practical courses that do not lead to a degree, with particular promotion of courses that are developed in the anatomical theatre, the surgical training centre and the simulation centre.

The **Research** area was developed, with the aim of promoting more competitive, innovative, robust, translation, comprehensive, international research with an impact on society.

During this year, we developed an important diagnostic work (through a universal questionnaire for senior researchers), with subsequent identification of the strategic areas of research at NOVA Medical School. We also launched the seeds for the approach to clinical and translational research carried out in partnership with NMS' affiliated hospitals.

In parallel, we have made an important investment in reinforcing the support services for researchers, namely with regard to obtaining international and competitive funding, as well as support for innovation and value creation.

Research at NMS, despite the profound transformations, remains rooted in 4 FCT Research units, 3 associated laboratories and 2 collaborative laboratories, in close connection with the partners that compose them.

In 2022, for the first time, NOVA Medical School had a member of the Board dedicated to stimulating and strengthening the pillar of **Community Outreach** - as a service and promoter of value creation - clearly demonstrating that this area is also a priority. We developed new activities and built the foundations for a sustainable and strategic development of this area, based on knowledge obtained through research, training and increasing health literacy and providing services that improve healthcare for the population. The Lisbon Academic Clinical Centre saw its activity valorised, having



been funded for the first time since its creation. The CCAL is essential for the strengthening of all the School's basic activities: teaching, research and community outreach, promoting health, welfare, access and quality of healthcare provided to the population.

From the point of view of structure, 2022 was also the year of the enormous **restructuring and reorganisation of the services**, with the entry of new leaders of the service teams, which allowed the restructuring of the organisation and the services, according to the strategic design, streamlining procedures, training and valuing the non-teaching staff.

We were also committed to better internal and external communication, with transparency in criteria and procedures, clarification of objectives and projection of the NMS brand and notoriety.

This was also the year of enormous efforts towards having a sustainable School and significant management actions were taken.

In this year 2022 we have continued to take effective steps towards the **School of the future**.

We are embarking on a thorough curricular reform of the MIM, with the introduction of a new vision of medical education and new methodologies. This design is at the end of 2022 in a position to be debated more widely, with the aim of involving the whole NMS community in its improvement.

In addition, two major projects took shape in 2022: the Carcavelos Campus and the Lisbon East Hospital.

The board of NOVA Medical School is committed to working with the NOVA Health team at the Rectory of NOVA University of Lisbon to build a new campus in Carcavelos, which will be more open to the community, with more innovation and services, more digital, with a new curriculum for undergraduate education and with new potential for the development of lifelong training.

Lisbon East Hospital is closer to becoming a reality and will include a building dedicated to teaching and research at NMS, with better conditions for the study and welfare of students.

On the table is the discussion of the different spaces and how they will be closely articulated.

As we reflect on the challenges we have overcome, we do not forget the resilience and perseverance that brought us here today. We shall continue to look forward with hope and determination, knowing that our future is flourishing if we remain committed to the hard work and dedication that has led us here. It is important that we can always remember that obstacles are opportunities for growth, and that with every obstacle we conquer we become a stronger and more capable school. I have no doubt that our community will continue to rise as we move towards an even more prosperous tomorrow.



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The image features four concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested pattern, with the smallest circle at the center and the largest at the outer edge.

1.1

**IDENTIFICATION
OF THE NMS**



The Faculty of Medical Sciences | NOVA Medical School, hereinafter referred to as NMS, is an organic unit integrated in the NOVA University of Lisbon. It is a legal person of public law, endowed with administrative, financial, cultural, scientific and pedagogical autonomy.

It was created through Decree-Law no. 481/77, of 15 November and started its operation in the 1977/78 academic year.

1.1.1 MISSION AND OBJECTIVES

NMS's mission is public service for excellence qualification in the fields of medical and health sciences.

To achieve this mission, NMS assumes the following objectives:

- An education of excellence, with an increasing emphasis on second and third cycles, delivered through nationally and internationally competitive academic programmes;
- An internationally competitive research, focusing on interdisciplinary areas, including research aimed at solving health problems affecting society;
- A quality service provision, at national and international level, capable of contributing in a relevant way to the improvement of healthcare and the qualification of human resources in the field of health, namely in Portuguese-speaking countries;
- A broad base for inter-institutional participation, taking advantage of the possibilities for creating new synergies in the field of health, both at the level of the organic units of the NOVA University of Lisbon and at a more global level.

1.1.2. CONSTITUTION OF THE NMS' GOVERNING AND MANAGEMENT BODIES

1.1.2.1 MANAGEMENT BODIES

Dean

Professor Helena Canhão

President of the Scientific Board, Vice Dean

Professor Fernando Miguel Teixeira Xavier

President of the Pedagogical Board, Vice Dean

Professor Nuno Manuel Barreiros Neuparth

Administrator

Dr. Paulo de Vasconcelos e Silva de Almeida Bastos

Vice Dean for Research

Dr. Patrícia Ramalhete Mendes da Silva Calado

Vice Dean for Community Outreach

Professor Maria da Conceição Costa Pinho Calhau

Vice Dean for the Interface with Health and Clinical Units

Professor Manuel Aníbal Antunes Ferreira

Quality, Processes and Continuous Improvement Advisor

Dr. Monica Diana Salgueiro Faustino Sardo Belchior



1.1.2.2 SCHOOL'S BOARD

President

Dr. António José Teixeira

External individuality

Dr. M.^a Conceição Zagalo

Representative of Teachers and Researchers

Professor Miguel Pedro Pires Cardoso de Seabra

Professor Rui Manuel Fraga Martins Maio

Professor Ana Maria Félix de Campos Pinto

Professor Maria Alexandre Bettencourt Pires

Professor Paulo Jorge Valejo Coelho

Professor Carlos Manuel Nunes Filipe

Professor Miguel José de Carvalho Viana Baptista

Professor Maria Paula Borges de Lemos Macedo

Representative of the other full-time teachers and researchers

Dr. Hugo Miguel Vicente Miranda

Representatives in a functional integration regime under the terms of the legislation that governs the articulation between medical schools and health establishments where medical education is given

Professor Pedro Manuel Sarmiento Rodrigues Póvoa

Professor Maria de Fátima Carvalho Serrano

Representative of the non-teaching staff

Dr. Ana Sofia Potes Fernandes Angeja

Representative of the Students

Estela Alexandra Real Lage

1.1.2.3 SCIENTIFIC BOARD

President

The Director, who inherently presides, delegated this competence to the Deputy Director Professor Fernando Miguel Teixeira Xavier.

Members

1. Twenty-one representatives elected by the following sets of teachers:
 - Two representatives per academic area elected from among career teachers and researchers;
 - One representative per academic area, elected among other full-time teachers, or in a functional integration regime under the terms of the legislation that governs the articulation between medical schools and health establishments where medical education is given, with a contract of not less than one year's duration, who hold a PhD, whatever the nature of their link to NMS;
2. Three members elected by full-time researchers and scholarship holders, who hold a PhD, with a contract of not less than one year's duration and who exercise functions in NMS research centres recognised and positively assessed under the terms of the law.


1.1.2.4 PEDAGOGICAL BOARD

President

Professor Nuno Manuel Barreiros Neuparth – Deputy Director and President of the Pedagogical Board

Members

1. The Coordinator of the Integrated Master's Degree in Medicine (MIM);
2. Two representatives of the Coordinators of other study cycles elected in lists by the respective board;
3. Six representatives of the teachers with a PhD, whatever the nature of their link to the institution, representing different curricular years of the bachelor's and integrated master's degrees, elected in lists by the respective board;
4. The President of the Students' Association, or whoever represents him;
5. Three student representatives from the 2nd and 3rd cycles, elected in lists by the representatives of the respective board;
6. Six students representing different curricular years of the Integrated Master's Degree in Medicine;
7. One student and one teacher representing another 1st study cycle course, elected in a list by the respective board.

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1.2

INTRODUCTION



NMS is the Medical School of the NOVA University of Lisbon (UNL). As a result of the transformation of the UNL into a public foundation of private law (decree-law no. 20/2017, of 21 February) in accordance with the provisions of Law no. 62/2007, of 10 September (RJIES), NMS has become an Organic Unit of the Foundation of the NOVA University of Lisbon (FUNL). As an organic unit, it has administrative, financial, cultural, scientific and pedagogical autonomy and the competences defined by Law and by the respective statutes. NMS has tax personality and celebrated 45 years of existence in 2022.

Teaching at NMS has as its objective and commitment an education of excellence, with a growing emphasis on the 2nd and 3rd cycles, conveyed by competitive academic programmes at national and international level. In the 1st cycle it has the Bachelor's Degree in Nutrition sciences and the Integrated Master's Degree in Medicine in the 1st and 2nd teaching cycles.

The NMS' offer in 2022, open to international students, includes in the 2nd cycle of studies eleven Master's degrees, some of which taught in English. As for the 3rd study cycle, NMS offers, exclusively or in partnership, a total of seven PhDs, including the one in Medicine, aimed at physicians and awaiting an A3ES decision, and the one in Life Sciences, available to other health professionals and researchers. All PhD courses are based on promoting the improvement of knowledge through original research that can contribute to the expansion of the frontiers of knowledge and are worthy of being known internationally. In addition, NMS offers more than a dozen postgraduate courses, some of which are taught in English.

The year 2022 is marked by the submission of the proposal of a new PhD in Medicine to the A3ES, by the holding of the first meeting of the NMS Advisory Board and by the reform of the Curriculum of the Integrated Master's Degree in Medicine.

In terms of Research, another pillar of NMS, the year 2022 was marked by the commitment to develop internationally competitive research, focusing on emerging and interdisciplinary areas that contribute to solving health problems relevant to society.

The actions undertaken in 2022 focused on two complementary aspects of research: operational and strategic.

In operational terms, the aim was to improve the effectiveness and sustainability of existing services, namely in Laboratory Management, Project Management and Scientific Infrastructures to support Research. Actions were implemented to improve, reduce costs and implement good practices.

With regard to the strategic aspect of research, an investment was made in the creation of a team dedicated to obtaining funding (Pre-Award Nucleus) and valuing knowledge (Innovation and Value Creation Nucleus).

An ambitious process of characterisation of research at NMS was also launched to identify Knowledge Areas, with the active collaboration of the coordinators of the Research Units and Associated Laboratories of NMS.

Also of note, in 2022, NMS invested in the involvement of EIT Health (European Institute of Innovation and Technology), a European collaborative network comprising 280 best-in-class partner organisations that make up the education-business-innovation triangle to address the greatest needs in healthcare through technological and digital solutions.

Throughout 2022, investment was made in consolidating the image of NMS in the community as a whole, having leveraged an approach with various stakeholders, with a view to making the institution top of mind in the areas of medicine and nutrition.

Under the Exponential Medicine Unit initiative, a collaboration protocol was signed between NEST, Turismo de Portugal and the NGO Doctors of the World to help in the response to the humanitarian catastrophe as a result of the war in Ukraine, joining cooperation efforts and response models to the humanitarian crisis emerging from the conflict, contributing with expertise in their respective competencies. To intensify the clear innovation profile of NMS, a cooperation protocol was also signed with the National Republican Guard as a knowledge partner, in the development and creation of innovative responses of service to the civil, police, and military community, promoting Health and safeguarding Human Life.



In 2022, NOVA CRU (NOVA Clinical Research Unit) provided services in the area of consultancy and coordination of studies in the West Lisbon Hospital Centre (CHLO), Setúbal Hospital Centre (CHS) and Dr. Gama Pinto Ophthalmology Institute (IOGP). The provision of this type of service includes the allocation of qualified human resources for the function, residents in the respective Hospital Units, and/or consultancy regarding the strategic plan and implementation of the model of study coordination, adapted to the reality of each hospital unit. Furthermore, NOVA CRU has directly collaborated in 420 clinical trials, in different phases of the life cycle of clinical research studies.

The Board of NMS completed in 2022 the reorganisation of the Services by attracting new talent and retaining and valuing existing talent. In this way, it began the creation of an integrated and sustainable management strategy, which combines efficiency and effectiveness of processes and gives autonomy and responsibility to the teams involved in supporting decision-making. This management model allows greater flexibility and adaptability for quick adjustments to changes in the internal and external environment. On the other hand, communication has become more dynamic and central to the alignment of the strategies defined and the effective involvement of all the teams.

In this alignment, the Human Resources Service began the development of individual Training Plans, an important tool to help ensure that Teams and Employees have the necessary skills and knowledge to fulfil their responsibilities and achieve the individual and common objectives defined by NMS.

The NMS' Spaces were also the target of reorganisation through the remodelling of new social and study spaces, namely the Santana Bar to better serve the academic community.



The image features three concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested pattern, with the smallest circle in the center and the largest circle on the outside. The text is positioned in the center of the innermost circle.

1.3

HUMAN RESOURCES

In 2022 at NMS, the main activities carried out at the HR level were:

- Creation of a Development area;
- Centralisation of all HR services in a single team, uniformly and transversally for NMS;
- Redefinition of the Organisational Chart and stabilisation of the Service Directorates.

With regard to the characterisation of NMS' headcount movements, during 2022, the staff chart had a variation of 59 headcounts, between entries and exits.

The largest increase occurred in the category of teachers, as a result of the particularities of the business, specifically because they are specially contracted part-time professionals, to meet the teaching needs of the various Curricular Units in the Integrated Master's Degree in Medicine, namely in the clinical area.

In the research area, variation does occur and depends on the completion and commencement of projects.

Category	Entries	Exits	Balance
Teacher	145	106	36
Researcher	16	13	3
Non-teaching Staff	33	21	12
Scholarship Holder	26	21	5
Total	220	161	59

Table 1 – Entries and exits of employees by type of career

In 2022, the NMS' workforce consists of 1,066 employees, divided as presented in table 2.

Category	No. of Employees	%
Teacher	763	72%
Researcher	64	6%
Non-teaching Staff	196	18%
Scholarship Holder	43	4%
Total	1.066	100%

Table 2 - Distribution of employees of NMS

Regarding their distribution according to gender, there is a greater representation of female employees, according to chart 1. In a universe of 1,066 employees, 63% are female and 37% are male.

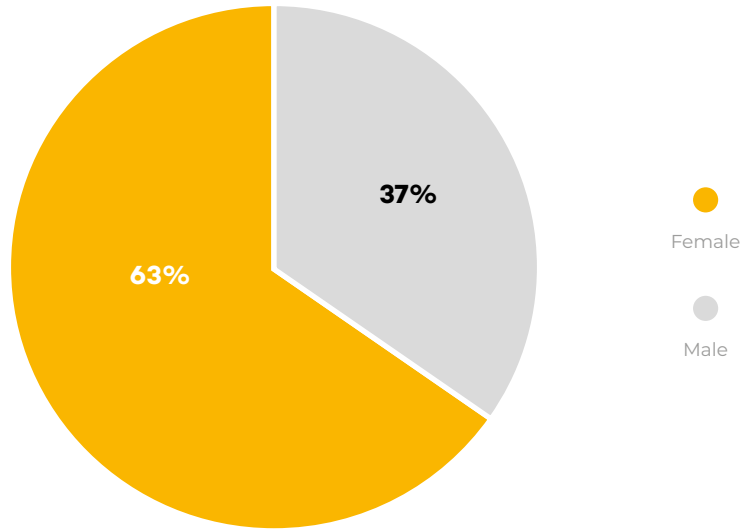


Chart 1 - Distribution of employees at NMS according to gender

With regard to the average age of NMS' Employees, it is around 45 years old, as can be seen in chart 2, which shows the distribution of Employees according to the age group.

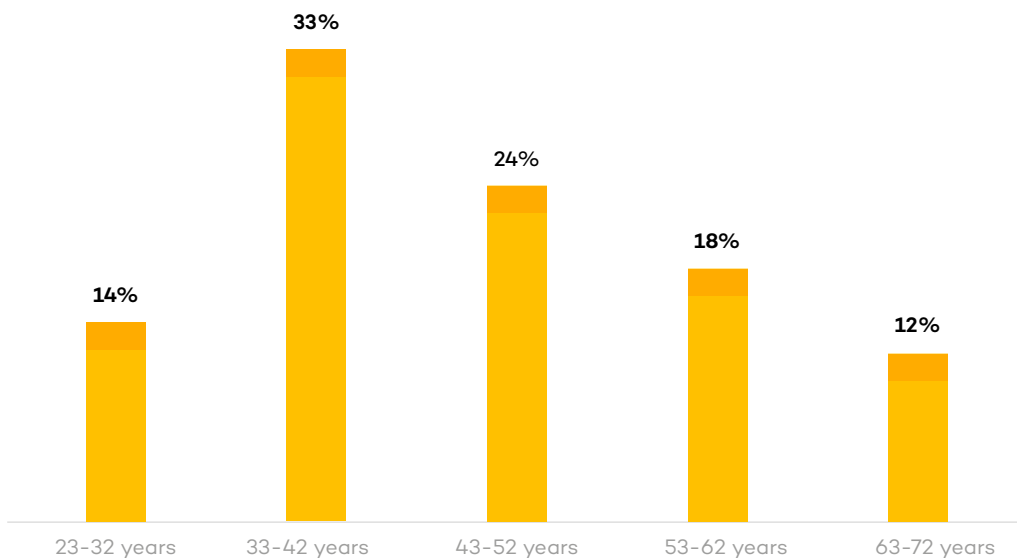


Chart 2 - Distribution of employees at NMS according to the age group

1.3.1 TEACHING STAFF

In 2022, NMS had 763 teachers, representing approximately 178 FTEs, with the Assistant Professor category being the most representative.

Category	No.	FTEs
Full Professor	22	20
Associate Professor	24	16
Auxiliary Professor	161	59
Assistant Professor	556	84
Total	763	178

Table 3 - Distribution of teaching employees by category (No. and FTE)

Table 4 presents the number of Teaching Staff in 2022, by category and seniority.

Category	Teacher	<5 years	5-9 years	10-14 years	15-19 years	20-24 years	25-29 years	30-35 years	>35 years
Full Professor	22	1	4	2	5	2	1	4	3
Associate Professor	24	2	6	3	5	2	5	0	1
Auxiliary Professor	161	62	39	24	22	6	3	4	1
Assistant Professor	556	290	158	68	24	13	3	0	0
Total	763	355	207	97	56	23	12	8	5

Table 4 - Distribution of teaching employees by category and seniority

1.3.2 RESEARCH STAFF

Regarding Researcher Staff, NMS has 64 researchers, most of whom are Junior Researchers.

Category	No.
Coordinating Researcher	1
Main Researcher	21
Assistant Researcher	12
Junior Researcher	30
Total	64

Table 5 - Distribution of research employees by category

Table 6 presents the Research Employees that NMS had in 2022, by category and seniority.

Category	Total	<5 years	5-9 years	10-14 years	20-24 years	30-35 years
Coordinating Researcher	1		1			
Main Researcher	21	11	7	2	1	
Assistant Researcher	12	11				1
Junior Researcher	30	29	1			
Total	64	51	9	2	1	1

Table 6 - Distribution of research employees by category and seniority

1.3.3 NON-TEACHING AND NON-RESEARCH STAFF

As far as Non-Teaching and Non-Research Employees are concerned, in 2022, NMS had 196 Employees, distributed across various categories (Table 7), with the category of Senior Technicians being the predominant one.

Category	No.
Officers	30
Higher Technicians	127
Computer Technician	1
Diagnostic and Therapeutic Technicians	5
Technical Assistants	27
Operational Assistants	6
Total	196

Table 7 - Distribution of non-teaching staff by category (No.)

Table 8 presents the Non-Teaching and Non-Research Employees that NMS has in 2022, by category and seniority.

Category	Total	<5 years	5-9 years	10-14 years	15-19 years	20-24 years	25-29 years	30-35 years	>35 years
Officers	30	11	14	4	1				
Higher Technicians	127	94	23	3	2	2	1		2
Computer Technician	1							1	
Diagnostic and Therapeutic Technicians	5			1	2	2			
Technical Assistants	27	11	2	1	1	1	4	2	5
Operational Assistants	6	2		1		1		2	
Total	196	118	39	10	6	6	5	5	7

Table 8 - Distribution of research employees by category and seniority

In terms of academic qualifications, a bachelor’s degree predominates, followed by a master’s degree.

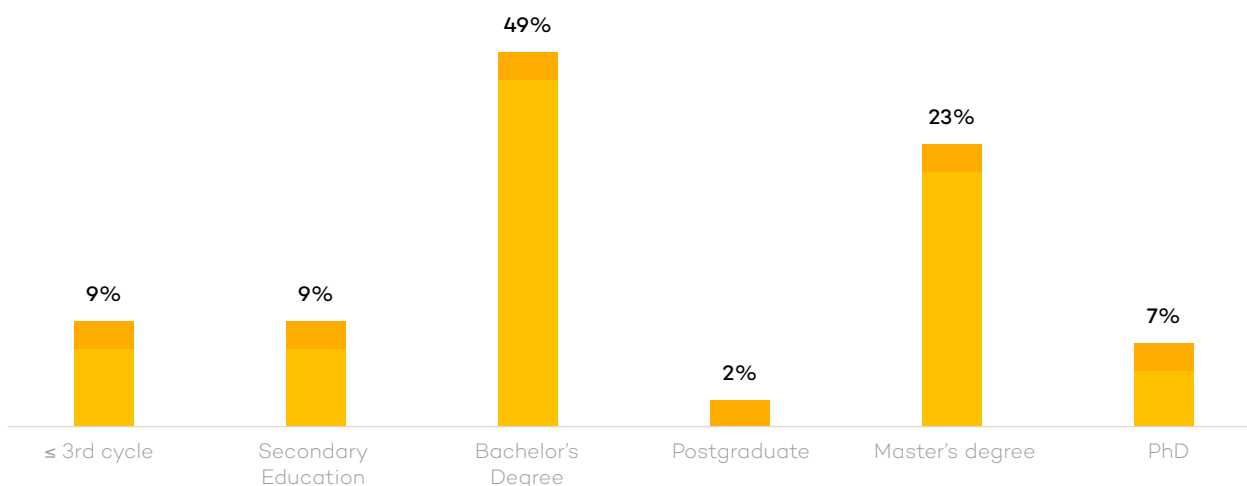


Chart 3 - Distribution of non-teaching employees according to academic qualifications



1.4

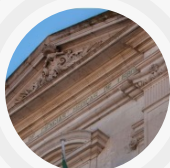
**TEACHING LEADING
TO A DEGREE**

NMS offers a wide range of higher education leading to a degree, from the 1st cycle to the 3rd cycle:



1ST AND 2ND CYCLE BACHELOR'S DEGREE AND INTEGRATED MASTER'S DEGREE

- Bachelor's Degree in Nutrition Sciences (LCN)
- Integrated Master's Degree in Medicine (MIM)



2ND CYCLE MASTER'S DEGREES

- One Health: Human and Animal Public Health
- Human Nutrition and Metabolism (NHM)
- Clinical Research Management (MEGIC)
- NOVA Biomedical Research (NBR)
- Biochemistry for Health (BpS)
- Computational Biology and Bioinformatics MCBBi
- Epidemiology, Biostatistics and Health Research (EPIBIS)
- Physiotherapy in Musculoskeletal Conditions
- Nutritional Phytotechnology for Human Health
- Medical Microbiology (MMM)
- Mental Health in Primary Care



3RD CYCLE PhDS

- Health Sciences
- Biomedicine
- Global Public Health
- Health and Welfare Sciences and Technologies
- Mechanisms of Disease and Regenerative Medicine (ProRegeM)
- Ageing and Chronic Diseases (PhDOC)
- Medicine

Figure 1 – Courses leading to a Degree at NMS



BACHELOR'S DEGREE IN NUTRITION SCIENCES

The Bachelor's Degree in Nutrition sciences (LCN) comprises 4 (four) years and includes 47 Curricular Units (CU).

The LCN is mostly taught at the NMS' Headquarters, with some CU held at partner entities and Affiliated Health Units (AHU).

In 2022, the national average of access to LCN was 166.80.

In the 2022/23 academic year, 99 students enrolled on this bachelor's degree, distributed as follows over the 4 years:

LCN	No. of Students Enrolled
1 st year	36
2 nd year	31
3 rd year	16
4 th year	16
Total	99

Table 9 - No. of students enrolled in the LCN or Degree in Nutritional Sciences by year of the Bachelo's Degree

Of these students, about 97% are national and 3% are international.

14 students graduated from the Bachelor's Degree in Nutrition Sciences, which represents a success rate of 87.5%.

INTEGRATED MASTER'S DEGREE IN MEDICINE

The new study plan of the Integrated Master's Degree in Medicine (MIM) began in the 2022/23 academic year. The MIM comprises 6 years and includes 51 Curricular Units (CU).

The first and second years are taught mostly at the NMS' Headquarters and the remaining years are also held in USA.

In 2022, the national average of access to the MIM was 183.30.

In the 2022/23 academic year, 1,664 students enrolled in the MIM distributed as follows over the 6 years:

LCN	No. of Students Enrolled
1 st year	322
2 nd year	287
3 rd year	275
4 th year	247
5 th year	267
6 th year	266
Total	1664

Table 10 - No. of students enrolled in the MIM Masters Program in Integrated Medicine by year of the Integrated Master's Degree



Of these students, 100% are nationals (no places on the MIM are legally allowed for international students).

From the 3rd to the 6th year and for various MIM CUs, students benefit from a total of around 140,700 places distributed across 22 public and private Affiliated Health Units.

A total of 254 students graduated from the Integrated Master's Degree in Medicine, which represents a success rate of 98.8%.

In the 2022/2023 academic year, 32 applications for Specific Recognition of the Degree of Master in Medicine were processed, which represents an increase of 44% in relation to the previous academic year.

Of these applications, most (46.9%) are Brazilian applicants, followed by 25% Angolan applicants. Regarding the country where the Master's Degree in Medicine was obtained, most of the applicants (50%) are graduated in Brazil, followed by applicants graduated in Angola (22%).

Specific Recognitions for the Degree of Master in Medicine	2021/22	2022/23
Instructed Applications	18	32
Recognition Awarded	1	In progress
Rejections	6	1
Withdrawals	4	3
Applications Carried Forward for Assessment the following year	7	In progress

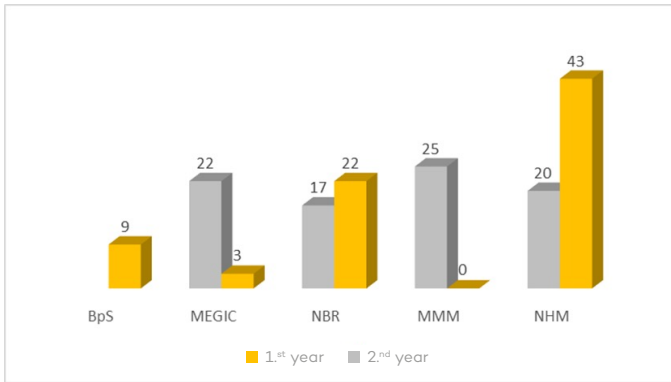
Table 11 - Specific recognition of Degree of Master in in Medicine



MASTER'S DEGREES

In the 2022/23 academic year, NMS offered 10 Master's degrees, of which 8 were in partnership with other national institutions (the management of the courses in partnership is rotating).

For the 2022/23 academic year and for the 5 courses organised this year by NMS, 161 students were enrolled, representing an increase of 34% compared to 2021/22, distributed as follows by Master's degrees and respective years:



2022/2023 Academic year	Master's degrees managed by NMS
BpS	Biomedicine for Health
MEGIC	Clinical Research Management
NBR	NOVA Biomedical Research
MMM	Medical Microbiology
NHM	Human Nutrition and Metabolism

*) The Master's Degree in Biomedical Research is taught in English.

**) The Master's Degree in Human Nutrition and Metabolism starts each calendar year.

Chart 4 - No. of students enrolled in the Master's Degrees managed in 2022/23 by NMS

The countries of origin of the foreign students are:

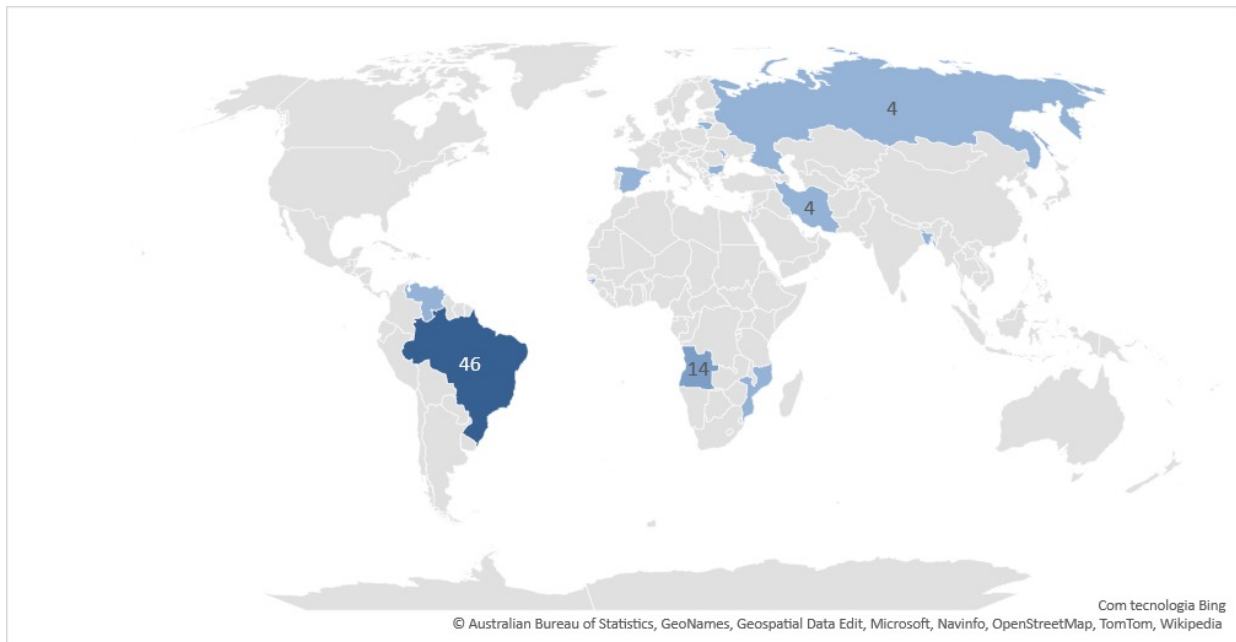


Figure 2 - Distribution (%) of foreign students by country of origin in master's degrees managed by NMS

In 2022, 38 master's degree students graduated.

Regarding the process of assessment and accreditation of study cycles by the A3ES, 3 accreditation decisions were communicated this year:

Course	Type Process	ECTS	Status	Accreditation Period	Publication Date
Clinical Research Management	ACEF	120	Accredited	6 years	28-07-2022
Nutritional Phytotechnology for Human Health	ACEF	120	Accredited	6 years	09-06-2022
Medical Microbiology	ACEF	120	Accredited	6 years	11-11-2022

Table 12 - Accreditation decision of the Master's Degrees study cycles

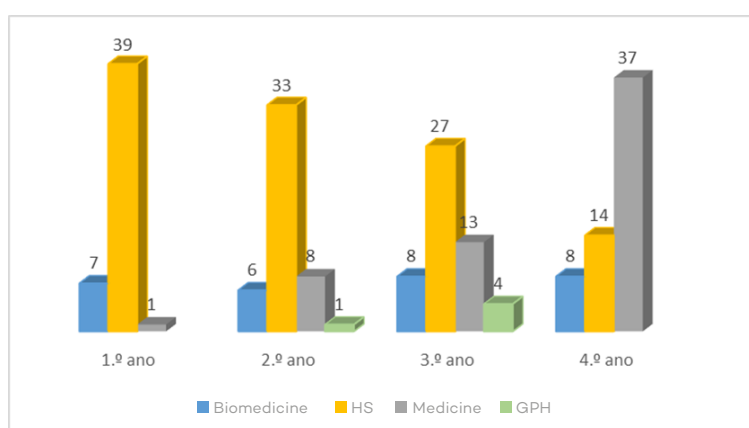
PhDs

For the 2022/23 academic year, NMS offers 4 PhD courses, some in partnership with other national institutions.

PhDs include scholarships funded by the Foundation for Science and Technology.

PhDs last 4 (four) years.

In the 2022/23 academic year, 206 students enrolled, representing an increase of 2% compared to 2021/22, distributed as follows by PhDs and respective years:



2022/2023 Academic year

NMS's PhDs

- Biomedicine
- HS Health Sciences
- Medicine*
- GPH Global Public Health

*) The Master's Degree in Biomedical Research is taught in English.

**) The Master's Degree in Human Nutrition and Metabolism starts each calendar year.

Chart 5 - No. of Students enrolled in the PhDs of NMS in 2022/23

In 2022, 38 master’s degree students graduated.

Regarding the process of assessment and accreditation of study cycles by the A3ES, 3 accreditation decisions were communicated this year:

Course	Type Process	ECTS	Status	Accreditation Period	Publication Date
Biomedicine	ACEF	240	Accredited	6 years	27-07-2022
Global Public Health	ACEF	240	Accredited	6 years	11-11-2022

Table 13 - Accreditation decision of the PhDs’ study cycles

In 2022, 8 Aggregate academic degrees were awarded.

INCOMING AND OUTGOING MOBILITY

NMS promotes incoming and outgoing mobility as a measure of personal, academic and professional enrichment for the NMS student, teaching and non-teaching population. The benefits of studying or working in multicultural environments, absorbing different teaching or working methods, are an important added value for the beneficiaries of these mobility periods.

In the 2022/23 academic year, 177 NMS students joined outgoing mobility, which represents an increase of about 7% compared to the previous year. Of these students, 99% of outgoing mobility were MIM students. The students were distributed among 31 countries, with Italy being the country with the highest number of outgoing mobility students (19%), followed by Brazil (16%) and Spain (12%).

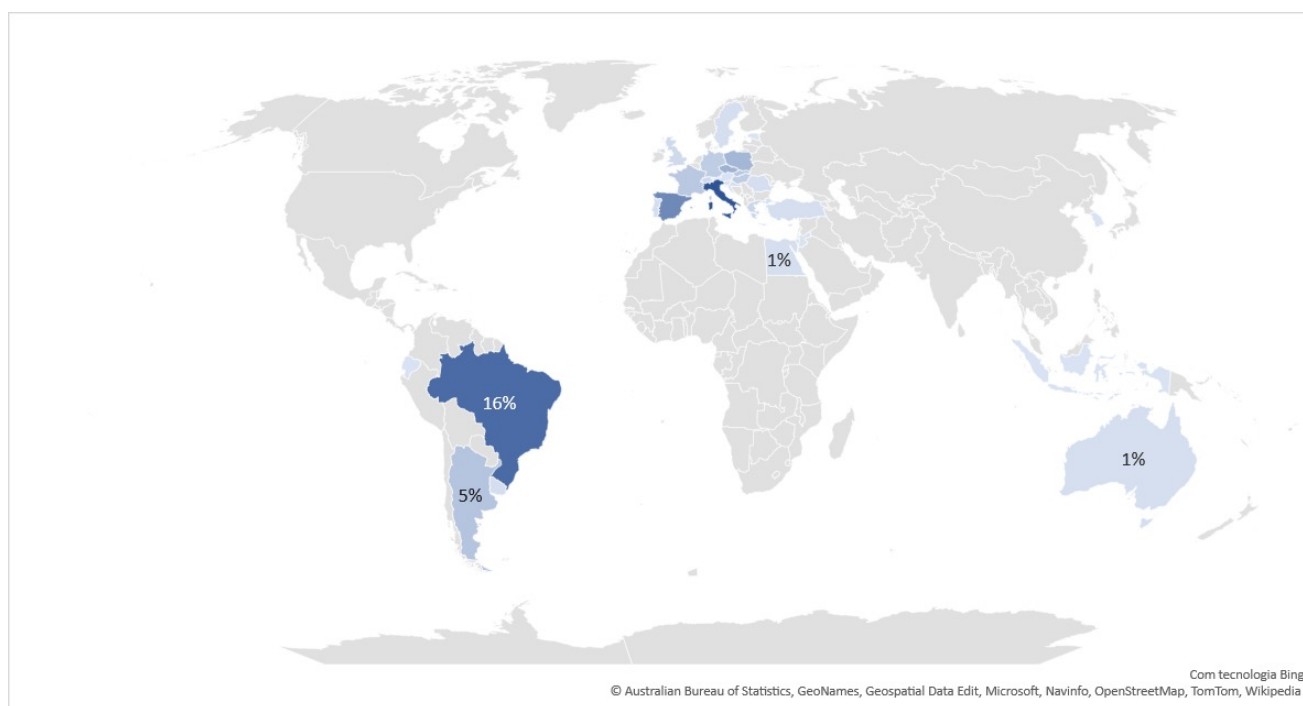


Figure 3 - Distribution (%) of outgoing mobility students by country of destination

NMS in 2022/23, received 87 foreign students in incoming mobility which represents an increase of about 5% compared to the previous year. Of these students, 99% of the mobility are students for the MIM. The students come from 11 countries, Italy being the country with the highest incoming mobility (29%), followed by Brazil (18%) and Germany (15%).

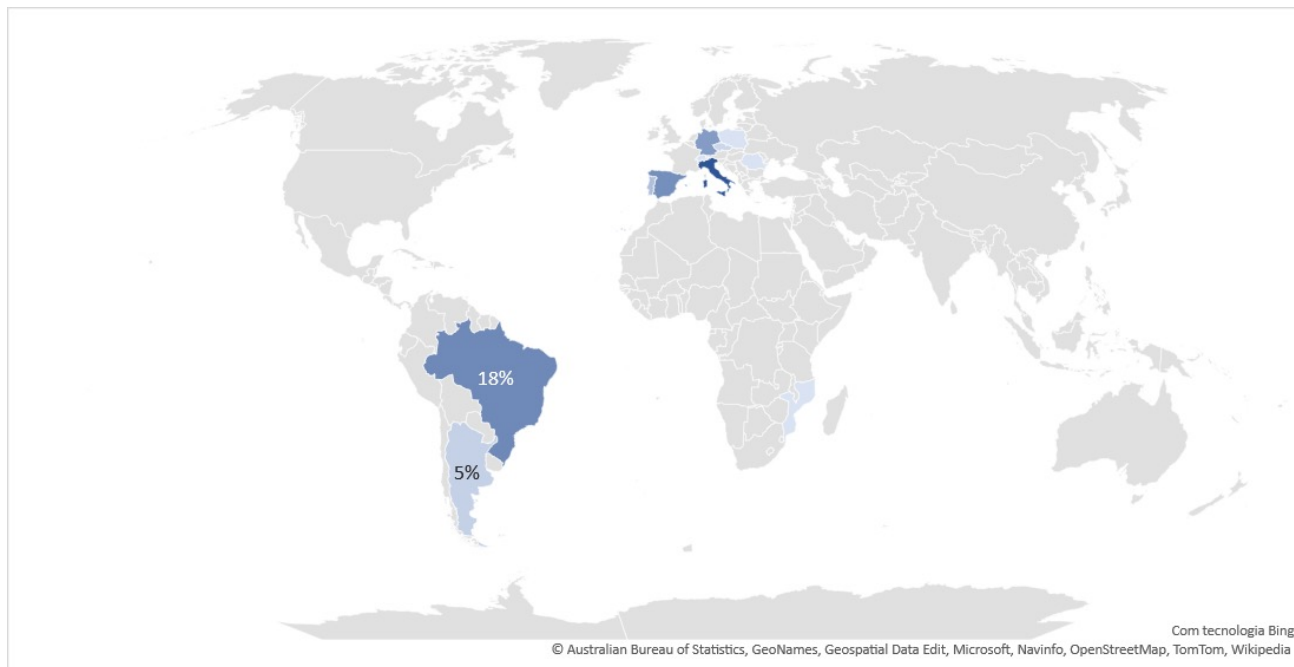


Figure 4 - Distribution (%) of incoming mobility students by country of origin

In 2022, NMS entered into 2 new partnerships:

1. Cooperation Agreement with the University of Cape Verde for 6th year MIM students;
2. Erasmus + Agreement with Universitat Ramon Llull (Spain) for LCN students.

NMS has begun to participate in the AULP (Association of Portuguese-speaking Universities) Mobility Programme, which aims to encourage mobility between Portuguese-speaking countries, and has already received a student from Mozambique.

In 2022, NMS presented an ICM (International Credit Mobility) application from NOVA, in partnership with the University of Cape Verde, the Eduardo Mondlane University (Mozambique), the University of São Tomé and Príncipe, the University of Buenos Aires, the University of The Republic (La Republica) (Uruguay) and the University of Campinas (Brazil) - UNICAMP. This application aims to expand opportunities for student, teaching and non-teaching staff mobility with non-European countries and, if approved, will allow mobility from the 2023/2024 academic year.

NMS is implementing an academic management platform that will ensure the connection to Erasmus Without Paper (EWP), in order to enable the management of agreements and study plans with digital approvals and signatures.

NMS, also promotes the mobility of its staff for training, having been awarded in 2022, 4 (four) training scholarships to Spain, Belgium and Romania and 1 (one) teaching scholarship to the United Kingdom. We also had the opportunity to receive Tunisian staff from the Jamies Project, under the ICM.

The image features three concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested fashion, with the smallest circle in the center and the largest circle on the outside. The text '1.5 RESEARCH' is positioned in the center of the innermost circle.

1.5

RESEARCH



The year 2022 was marked by a critical analysis of NMS' Research department and the definition of concrete actions to meet the commitment made to develop internationally competitive research, focusing on emerging and interdisciplinary areas that contribute to solving relevant health problems in society.

The actions undertaken in 2022 focused on 2 complementary strands of research: operational and strategic.

In operational terms, the aim was to improve the effectiveness and sustainability of existing services, namely in Laboratory Management, Project Management and Scientific Infrastructures to support Research. As detailed below, actions were implemented to improve procedures, reduce costs and implement good practices.

With regard to the strategic aspect of research, an investment was made in the creation of a team dedicated to functions hitherto uncovered at NMS, namely in supporting the obtaining of funding (Pre-Award Nucleus) and the valorisation of knowledge (Innovation and Value Creation Nucleus). The main achievements of these recently launched nuclei are summarised below.

An ambitious process of characterisation of research at NMS was also triggered to identify Knowledge Areas. This was a bottom-up exercise, fed by the coordinators of the Research Units and Associated Laboratories of NMS. The result of this analysis will allow the selection of Strategic Research Areas, which will start to be worked on in 2023. The aim is to build a single, integrated and sustainable vision of Research at NMS, uniting researchers around interdisciplinary areas of common interest and defining action plans leading to the improvement of NMS research and innovation indicators (funding, partnerships with industry and civil society, patents, publications, etc.).

Throughout the year, the operational and strategic actions developed in Research were supported by Science Communication activities, in a dynamic and multidirectional way, and aimed at various audiences, both internal and external to NMS.

1.5.1 RESEARCH OPERATIONS OPTIMISATION

The year 2022 was a year of reorganisation, with the implementation of new procedures in order to ensure greater articulation between the different structures in the research support area.

In the Post-Award area we highlight:

- a.** Implementation of articulation meetings between Pre-Award and Post-Award teams during the preparation of applications and the kick-off of funding obtained;
- b.** Implementation of follow-up meetings between NMS services, promoting a more efficient articulation policy;
- c.** Restructuring of the functions of the Post-Award team, which now accompanies the entire funding cycle after the signing of the funding contract, including the submission of expenses to the funding entities.

This effort among the teams resulted in an increase in the number and total value of acquisitions of goods and services processed under research projects as shown in the table below:

	2021	2022	Addition	Variation
No. of Processes	1202	1327	125	40,40%
Value	1 715 253,05 €	1 945 548,38 €	230 295,33 €	13,43%

Table 14 - Number of acquisition of goods and services for research projects



In 2022, the R&D Laboratories Management Nucleus also stood out by carrying out several tasks with a view to optimising the services they provide to the NMS Research scientific community, namely:



Figure 5 - Illustration of labelled equipment

Creation of a database of scientific equipment:

Survey, inventory and labelling of all the equipment located at the Research Centre and Rodent Bioterium (1,250 pieces of equipment), in articulation with the Procurement Department.

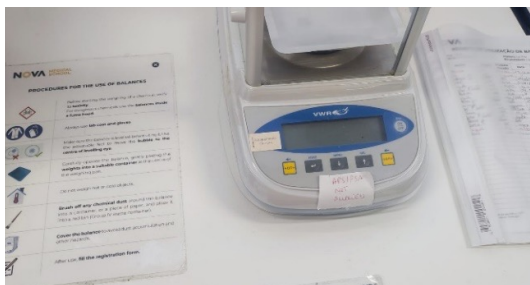


Figure 6 – Illustration of the placement of User Manuals in the equipment

Preparation of user manuals for common scientific equipment:

in order to ensure the proper functioning of the equipment, we prepared and disseminated manuals of procedures and good practices for the use of scales, pH meters and centrifuges.



Figure 7 - Illustration of the creation of the new freezers room

Creation of a new freezers room in the Yellow Building:

since 2020, the cold storage structures in the Grey Building had been in a critical situation in terms of space and temperature maintenance conditions. In addition to the need to install the NMS Biobank freezers, the rooms in the Yellow Building were adapted, and in October they received six - 80°C and one - 150°C deep freezers.

Aggregated purchases: with a view to rationalising costs and simplifying the acquisition of transversal service goods, the aggregated purchase of gloves and alcohol was carried out in close collaboration with the Contracting and Procurement Centre.

The R&D Infrastructure Nucleus had, in 2022, a very significant evolution in terms of value creation and continuous improvement. During this period, the following projects were developed in each of the most relevant areas:

- **Creation of a new Scientific Infrastructure (IC):** start of the implementation of the NMS-Biobank;
- **IC Sustainability Study:** review of IC costs and prices from a sustainability perspective;
- **Closure of the Fish Bioterium:** following the short and medium-term Sustainability Study, the closure of this IC was determined;
- **Outreach and Training Activities:** carried out by the IC Managers, in which the Fly Bioterium (3), Flow Cytometry (9), Histology (2) and Microscopy (10) participated;
- **Continuous improvement:** development of digital procedures in Microscopy, which increased the capacity for image analysis and improvement of the quality of the results. A Quarantine Room for the Fly Bioterium was also created to deal with problems arising from mite infestations;
- **Proposal of new services:** the creation of new IC services, such as fly food production, mycoplasma detection in cell cultures and the application of NMS to become a European Union Reference Laboratory were proposed.

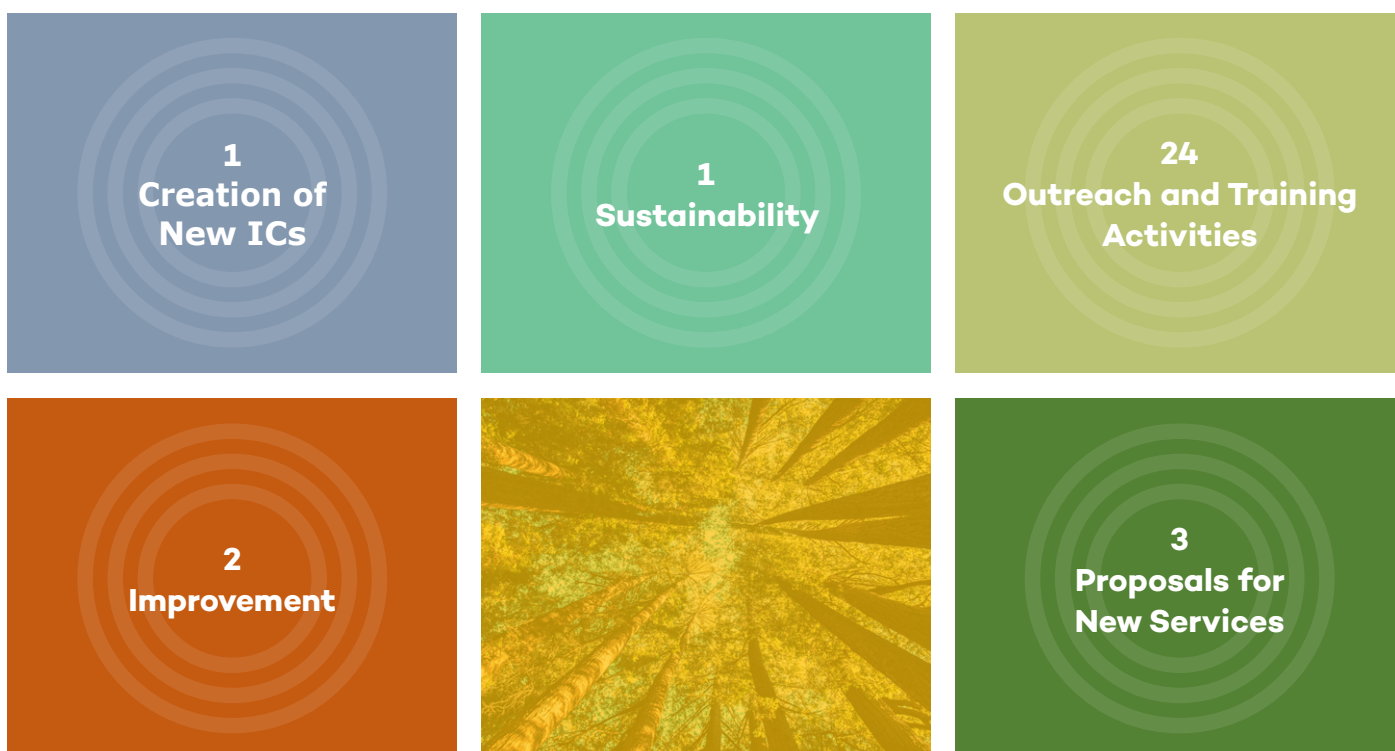


Figure 8 - Relevant areas

The provision of COVID-19 Task Force services had a substantial decrease in 2022 due to the non-mandatory nature of testing and the decrease in severe cases of the disease. During this period, 20 protocols were maintained with partner entities and a total of 5,082 tests were conducted.

Regarding to the Services Rendered to the Community for the Diagnosis of Ciliary Dyskinesia, under the scientific responsibility of Dr. Susana Lopes, protocols were signed with the Northern Lisbon University Hospital Centre and the Central Lisbon Hospital Centre, having carried out 15 diagnoses of patients from the Santa Maria and Dona Estefânia Hospitals. There is also the prospect of new contracts with the Hospitals of Santa Marta, Santa Cruz, São João in Porto, Vila Nova de Gaia/Espinho Hospital Centre and Coimbra University Hospital Centre, with the perspective of channelling this diagnosis to NMS, given that NMS is the only institution in the country with the scientific and technical capacity to carry it out.

NMS Research Institutional identification standards were developed and widely disseminated and the NMS Research Laboratory Space Allocation Policy document was drafted, which aimed to equitably maximise the use of laboratory space and ensure compliance with transparent and well-defined principles underlying the distribution and allocation of laboratory research space.

1.5.2 PROJECTS FUNDING AND AWARDS

The year 2022 was a very successful year in capturing research funding at NMS. With the formal establishment of the application support nucleus (Pre-Award Nucleus), application submission support became a professionalised support service of NMS Research, which contributed to the success of applications submitted by NMS researchers.

In detail, in 2022 the NMS Pre-Award nucleus created several internal technical procedures, which included the remaining NMS Research and Services support centres, such as the Communication Service, the Project Management Nucleus (Post-Award), the Legal Service, the Innovation and Value Creation Nucleus and the Management Control Service, which made the daily workflow easier and more efficient. In addition to internal technical procedures, the NMS Pre-Award nucleus has developed documentation to support the submission of applications, such as: a budget template, a guide on how to budget an R&D project, a guide on how to write statements of support and what relevant information to provide to the nucleus, application guides for the calls of the Foundation for Science and Technology and for the la Caixa Foundation, institutional descriptions of NMS and UNL, help texts for the impact and ethics sections, etc. All this documentation is available on the Pre-Award nucleus page on the NMS Research Intranet. Of note, in 2022 the Pre-Award nucleus started to review and validate all budgets of funding proposals submitted by NMS Research. Internal and external training activities were also developed, such as training sessions on specific funding programmes, such as the calls of the Foundation for Science and Technology and Horizon Europe, but also, the co-creation with other schools of the NOVA University of Lisbon, of a pilot course on funding capacity building aimed at researchers, with six theoretical modules and group activities, called Fit4Funding.

In 2022, the Pre-Award Nucleus also participated in the preparation of two institutional applications: application to the CCAL (Lisbon Academic Clinical Centre) and the accreditation of the Lisbon AHA as a Reference in Active and Healthy Ageing in Lisbon, awarded 3 stars in Brussels in October 2022.

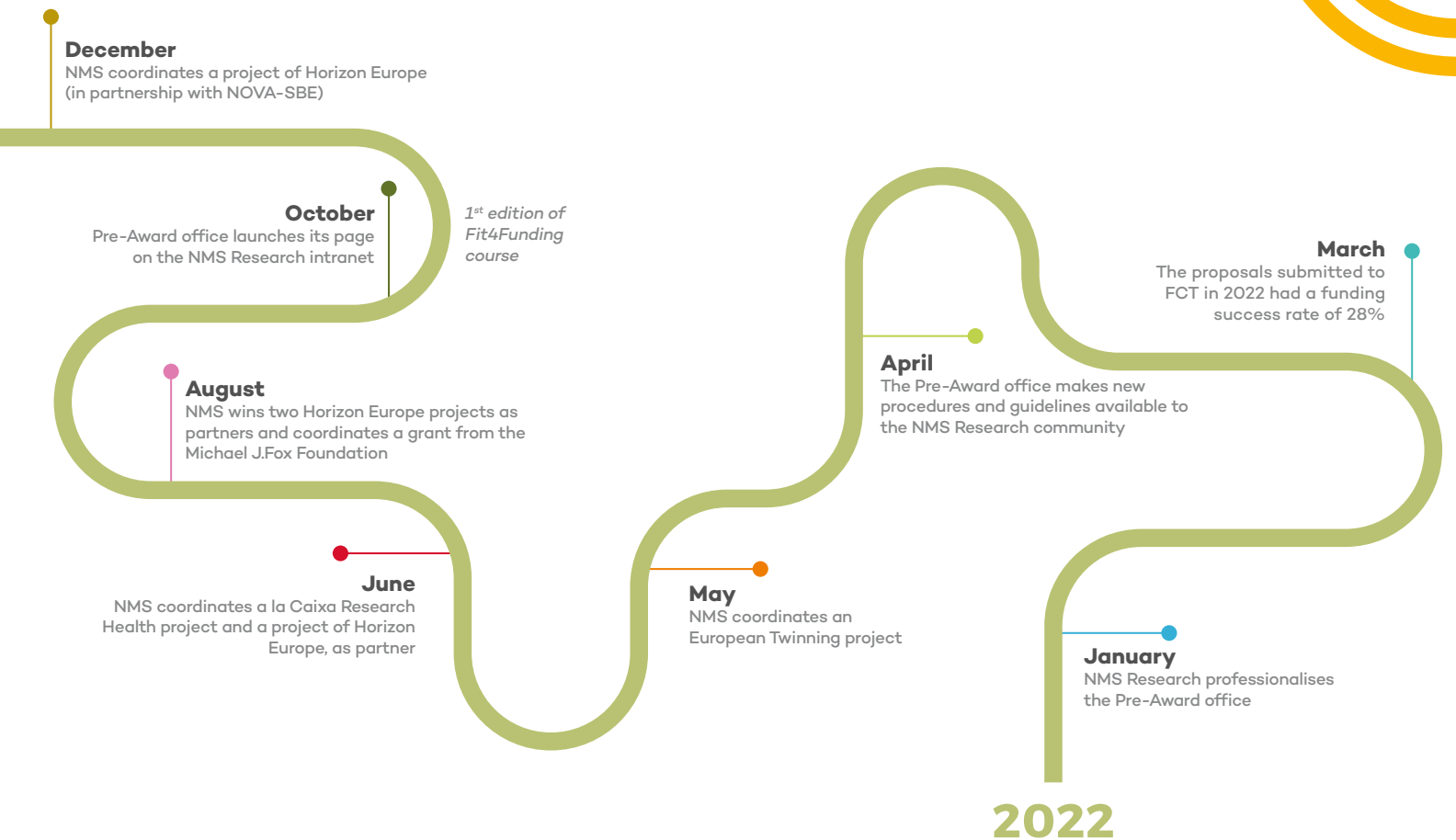


Figure 9 - Projects in 2022

In 2022, NMS raised a total of €6,317,028 in national, international and European funding from both public and private sources.

In detail, in March 2022, NMS submitted 76 applications to the different calls of the Foundation for Science and Technology (Stimulus to Scientific Employment and R&D Projects), having achieved a success rate in funding R&D projects of 28%, above the national rate and NMS in previous years - in 2022, NMS got 13 projects funded and, also, 4 individual contracts of Stimulus to Scientific Employment. Regarding applications to the Horizon Europe programme, in 2022 NMS had excellent results: researchers Rune Matthiessen and Paulo Pereira won the coordination of a Twinning, called EVCA (Diagnostic and Advanced Therapeutics based on Extracellular Vesicles), with a total funding of €918,871; the researcher Marta Moreira Marques participates in a project coordinated by i3S (€279,467 for NMS); the researcher Ana Faria participates in a project coordinated by REQUIMTE Association (€399,111 for NMS); the researcher Michel Kranendonk participates in a project coordinated by UCM-Madrid (€398,633 for NMS); the researcher Helena Canhão coordinates a project in partnership with NOVA-SBE (€147,875 for NMS); and researchers Sílvia Conde and Paula Macedo participate in a project coordinated by the University of Coimbra (€399,111 for NMS). In addition to Horizon Europe, the researcher Miguel Seabra won and coordinates a la Caixa Research Health (€731,737 for NMS), and the researcher Hugo Miranda won a funding from the Michael J. Fox Foundation (\$214,015). Also of note is the funding awarded under the PRR “Blue Bioeconomy Pact” to researcher Paulo Paixão (€345,000) and the Postdoctoral Junior Leader Fellowship of researcher Paulo Gameiro (€309,536).

1.5.3 VALUE CREATION AND STRATEGIC NETWORKS

VALUE CREATION

Value creation is the third mission of the NMS, however, in the sphere of Research, it has been small. In May 2022, the Pre-Award Nucleus diversified its strategy, integrating a second pillar of action called Innovation and Value Creation. During 2022, Innovation and Value Creation activities gained traction with NMS researchers and became an autonomous dedicated nucleus.

The mission of the Innovation and Value Creation Nucleus in the area of Research is to support researchers in the process of value creation, identifying the best strategies for valorising the results and knowledge derived from research activities. It aims at promoting the translation of knowledge into innovative health products, services and processes with economic and/or social impact. At the research level, the management of innovation and value creation occurs in the different phases of a research project: from ideation, establishment of consortia or partnerships, which may involve applying for funding, to project execution and termination.

The figure below exemplifies the activities based on the Innovation and Value Creation nucleus.



Figure 10 - Activities of the Innovation and Value Creation Nucleus

The Innovation and Value Creation Nucleus articulates its efforts with other NMS nuclei and Units with special emphasis on the Legal Service. The articulation extends to the NOVA Impact Nucleus of the Rectory of the UNL, through the transfer of technologies identified for request for protection of Intellectual Property rights as shown in the figure below.

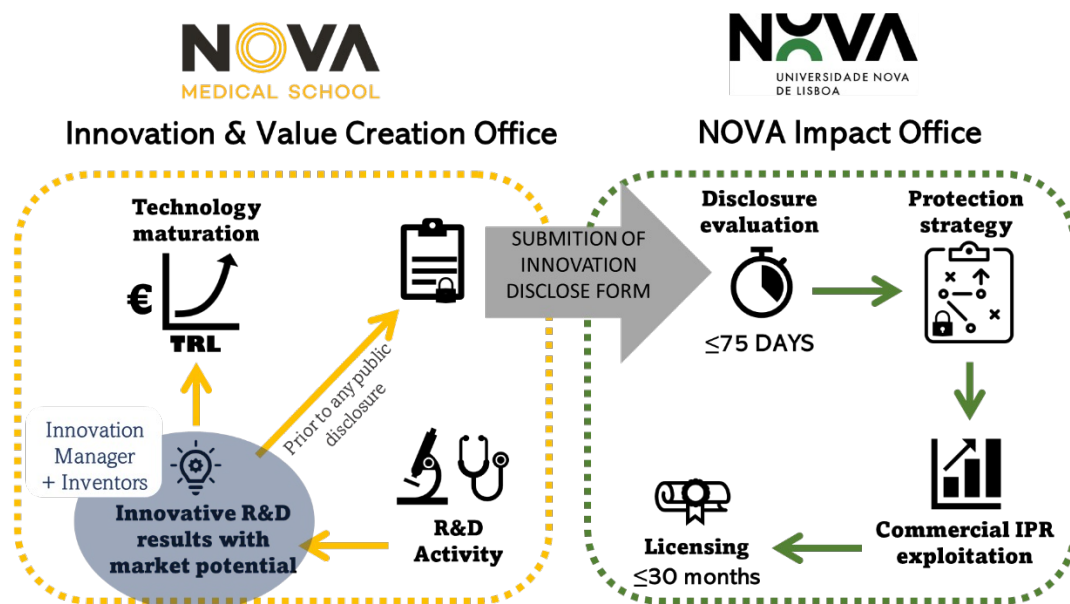


Figure 11 - Application for the protection of Intellectual Property rights

Activities developed in terms of Innovation and Value Creation, with greater emphasis:

1. Presentation to the NMS community of the articulation between NMS and NOVA Impact, in the Valuation of Knowledge (13 July, MMM Auditorium).
2. Participation in the monthly meetings of UNL Technology Transfer Officers (since 29 July).
3. Application for protection of a technology, Human 3D-organoid for Diabetic retinopathy (9 August), with submission of patent application (priority date on 30 November).
4. Mapping of NMS Research knowledge areas with report due on 9 December.

STRATEGIC NETWORKS

During 2022, priority was given to the participation of NMS in two European networks, strategic in the area of Research and innovation: EIT Health and EATRIS.

EIT Health is a collaborative European network of 280 best-in-class partner organisations that make up the education-business-innovation triangle, which is joined by thousands of start-ups and entrepreneurs who share knowledge to meet the greatest needs in health, through technological and digital solutions. The aim of EIT Health is to contribute to increasing the competitiveness of institutions which core business is health, by developing innovation actions and fostering entrepreneurship, thus providing Europe with new opportunities and resources. Adopting an investor approach, EIT Health aims to be a catalyst for innovative and disruptive solutions in the area of health. To this end, it launches calls for funding proposals/projects, but above all and fundamentally, it condenses critical mass by putting in contact important players in the health area, regardless of their dimension. Using the EIT Health network, you can easily access highly prestigious institutions and companies.

UNL is part of this consortium and, consequently, its Organic Units like NMS, integrating the InnoStars region due to its geographical location - Portugal.

Activities developed by NMS in the EIT Health network with greater prominence:

1. Participation in the EIT Health Summit 2022 (24-25 May), Karolinska Institutet, Stockholm - Sweden.
2. Visit of the EIT Health InnoStars Director to NMS (14 July), together with the EIT Health Innostars Ecosystem Lead - Portugal EIT Health Innostars Business Creator.
3. Organisation of the Networking Cocktail (2 November), an initiative that was part of the agenda of the Healthcare Investor Forum held by EIT Health Innostars.
4. Organisation of two postgraduate courses under the EIT Health Ageing PhD School, which enabled the admission of 13 external students to NMS.
5. Organisation, for external students to NMS and EIT Health, of the Postgraduate Course "Implementing Value-Based Healthcare Practices in a Digital and Ageing Society" (3.5 ECTS), with a tuition fee of €1,540 euros (6 students), in collaboration with Value for Health Colab.



Figure 12 - Events in 2022

Due to the integration in the EIT health network, NMS has strengthened the collaboration with core members of the network, namely with the Pedro Nunes Institute (IPN) and with the University of Coimbra (UC). As a result of the good collaboration established, the following activities were developed in 2022:

1. Hosting of the Healthy and Active Ageing Bootcamp, which promotes the creation and validation of new services, products in the area of longevity and active ageing, at NMS between 10 and 14 October.
2. Invitation to integrate as partner the project TrainR4U - Training Course in Clinical Abdominal Ultrasound, a project led by UC and IPN (under analysis).

EATRIS is a European infrastructure for translational medicine, bringing together resources and services for Research and Development (R&D) communities to accelerate scientific discovery for the benefit of patients. NMS is an integral member of EATRIS Portugal, coordinated by Infarmed. NMS participated in the EATRIS National Meetings in 2022 (27 April and 7 December) and will proactively invest in this network of the future.

1.5.4 OTHER INITIATIVES AND EVENTS

NMS RESEARCH INTRANET

A new intranet for NMS research was created, updated with a renewed dynamic, with the aim of being an information, communication and sharing tool with immediate usefulness for everyone who needed to use any Research Support Service. The work began in the second quarter of 2022 and culminated in the launch of the Intranet for the entire NMS Community on 13 October.

This is not a closed project as it requires constant and continuous updates. To this end, there is a commitment from all research support services to keep their areas up to date, contribute news and announcements of interest to the NMS research community and provide updated procedures.

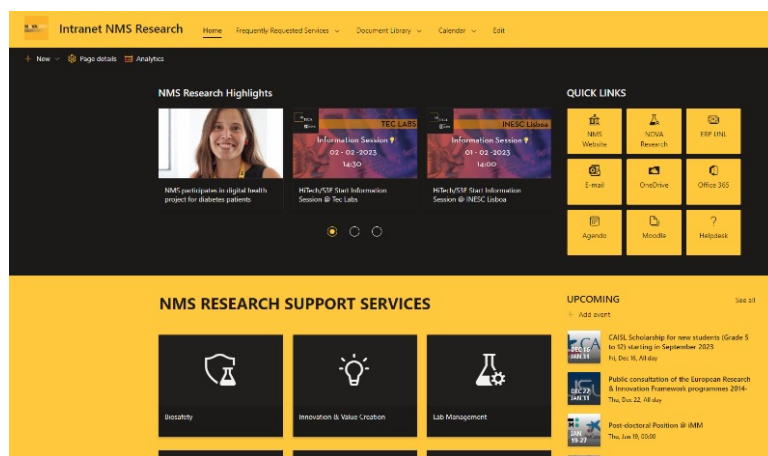


Figure 13 - Creation of the NMS Research Internet

NMS RESEARCH X-RAY CAMPAIGN

This campaign aimed to make the NMS research ecosystem known. Each week, videos were released with questions about research, challenging the entire NMS community to participate and learn about research through the answers. Varied topics were covered such as the type of research conducted, where it is conducted, what infrastructure and support services are available, and what bibliometric outputs result from our research.

This campaign ran for 6 weeks between June and July and was designed to involve, from genesis to completion, the entire NMS community, pre and postgraduate students, teachers and researchers and all staff in a fully representative way.

SCIENCE COMMUNICATION EVENTS

COLife Hackthon

Organisation of an outreach event – COLife Hackthon, in conjunction with ITQB NOVA: a life sciences hackathon that took place on 27 March at the Pavilion of Knowledge. The event included university students from various scientific areas, giving rise to a multidisciplinary approach in the formation of the groups needed to create a solution to the problem presented. One of the members of the winning team did a week’s internship in the various research units and infrastructures of NMS and is currently pursuing his postgraduate studies at NMS in one of the laboratories visited (final internship of the Bachelor’s Degree in Biochemistry).



Figure 14 – COLife Hackthon Event

European Researchers Night

A global event that takes place annually on the last Friday of September. This year, NMS participated in three different events at the Champalimaud Foundation, Pavilion of Knowledge and Natural History and Science Museum (MUHNAC). The latter included the participation of the PhD Student Committees and the Postdoctoral Researchers Committee under the theme of Sustainability and Inclusion, with an exhibition on how we treat biomedical research waste and a round table on gender equality at NMS and NOVA University, mediated by the NMS representative of the NOVA Gender Equality Plan, Paula Macedo.

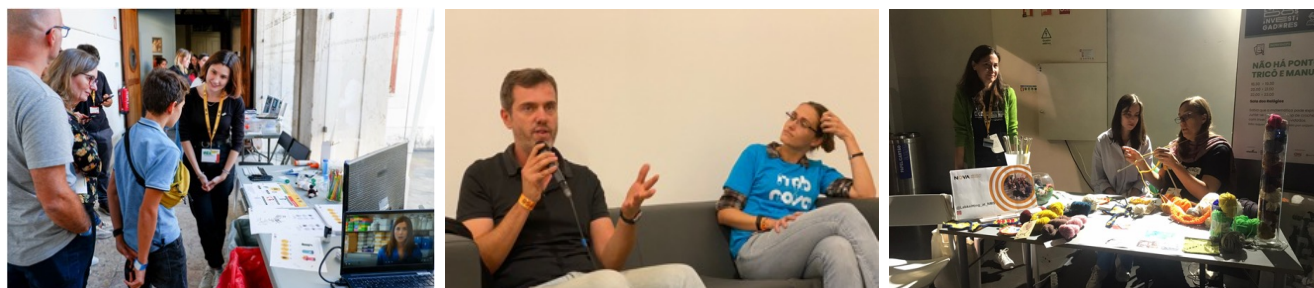


Figure 15 – European Researchers Night Event

Internships and Science Visits

Between June and July, NMS participated in the Scientific Occupation Internships for Youngsters in Summer, promoted by Ciência Viva, and in the annual Summer Internship programme of the Higher Technical Institute (IST), offering 5 short-term internships in several research groups and research support infrastructures. In addition, under the IST JobShadowing Programme, 9 one-day visits were organised in the 2 annual editions (May and December).

Researchers from NMS participated in the Health Fair, promoted by the Parish Council of Arroios on 8 April, with research displays on cardiovascular, vision and diagnostic services from COVID-19.

During the Science and Technology Week, in partnership with Ciência Viva, two activities were prepared, together with the PhD Students Committee, on two different days - one day dedicated to secondary school students (24 November) and the other to university students (25 November). The activities consisted of NMS presentations, visits to NMS laboratories and spaces, science seminars and science quizzes.



Figure 16 – Internship and science visits

NOVA Science Day

Several researchers from NMS Research attended the day at NOVA University dedicated to science and its challenges. This was the case of Main Researcher António Jacinto, coordinator of one of the thematic lines of the Associated Laboratory LS4Future, in a panel that discussed various forms of international funding, and also of the Director of NOVA Medical School, Professor Helena Canhã, who presented the strategy of the Associated Laboratory REAL, dedicated to the promotion of health throughout life, of which she is coordinator.



Figure 17 - NOVA Science Day event

The image features four concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested pattern, with the smallest circle at the center and the largest at the outer edge. The text is centered within the innermost circle.

1.6

**RELATIONSHIP
WITH THE COMMUNITY**

1.6.1 SERVICES RENDERED

NOVA CLINICAL RESEARCH UNIT - NOVA CRU

NOVA CRU is the clinical research unit of the NOVA University of Lisbon. This unit is constituted as a joint-venture between NOVA Medical School, Faculty of Medical Sciences (founding institution) and NOVA Information and Management School.

NOVA CRU aims to enhance the execution of clinical trials, either from the researcher's or from the industry's initiative, according to the good clinical practices, promoting the creation of a support infrastructure for researchers to conduct clinical trials, thus contributing to the generation of relevant evidence with impact on clinical practice.

With expertise in areas such as the development of clinical research protocols, submission of clinical trials (EC) to the authorities, monitoring and management, data analysis, construction of computer software that respond to the specificities of Clinical Research, NOVA- CRU has a set of capabilities and experience that it places at the service of the academic, medical and pharmaceutical community.

NOVA CRU develops activities in 4 Core Business areas:

- Core Business 1: Clinical Trial Management
- Core Business 2: Coordination of Studies in Hospital Units
- Core Business 3: Data Management and Statistics (joint venture with NOVA IMS)
- Core Business 4: Training

In the year 2022 NOVA CRU provided services in the area of consultancy and coordination of studies in the West Lisbon Hospital Centre (CHLO), Setúbal Hospital Centre (CHS) and Dr. Gama Pinto Ophthalmology Institute (IOGP). The provision of this type of service includes the allocation of human resources qualified for the function, resident in the respective Hospital Units, and/or consultancy in relation to the strategic plan and implementation of the model for coordinating studies, adapted to the reality of each hospital unit.

NOVA CRU, in the 4 areas that compose it, has directly collaborated in 420 clinical trials, in different phases of the life cycle of clinical research studies.

Within the scope of its activities, NOVA CRU, in providing services to the community and in collaborations in NMS research projects, generated a value of €433,810.



Figure 18 - NOVACRU Logo



U.ME: EXPONENTIAL MEDICINE UNIT

It is clear the profile of innovation and constant improvement that NMS aims for, and this was the rationale that guided the development of the exponential medicine unit: u. me of NMS, a transversal structure which main objective is to outline the promotion of interdisciplinary health projects, acting as a collaborative intelligence centre, for informed scientific exchange, knowledge sharing, dialogue and networking, shaping sustainable practices and tools for the accelerated development of innovative health interventions, creating value and saving human lives.

In 2022, within the scope of the Exponential Medicine Unit initiative based on the collaborative intelligence centre NEST HaT Lab: Health and Tourism Lab, a collaboration protocol was signed between NEST, Turismo de Portugal and the NGO Doctors of the World to help in the response to the humanitarian catastrophe as a consequence of the war in Ukraine. The entities commit themselves to endeavour cooperation efforts, leading to the ideation of response models to the humanitarian crisis emerging from the conflict in Ukraine, contributing with expertise in their respective areas of competence. This protocol was signed on stage at the What's Next - Innovating Tourism event.



Figure 19 - NEST Hat Lab Event

In order to intensify the clear innovation profile of NMS, a cooperation protocol was also signed within the scope of the Exponential Medicine Unit with the National Republican Guard as a knowledge partner in the development and creation of innovative service responses to the civil, police and military community, promoting Health and the safeguard of Human Life.



Figure 20 - Signing of the Protocol



NUTRITION ACTIVITIES AND EVENTS



Figure 21 - Nutrition events for children



Figure 22 - Events with elderly citizens



Figure 23 - Events at the Kitchen Lab

NMS created the first summer camp at a Medical School which focused on promoting a healthy lifestyle.

With the support of Novo Nordisk, it was possible for 11 children of greater socioeconomic vulnerability, to enjoy this Programme completely focused on health and lifestyles, which is based on a Summer School that aims at preventing, promoting sustainable habits and routines and making known and recognised the importance of eating well, being active, sleeping well, being present and keeping calm.

Within the scope of the close relationship with the Parish Council of Arroios, NMS taught a practical class on Health at the JFArroios Senior Academy.

The class, on the theme: The role of the Mediterranean diet in the prevention and treatment of type 2 diabetes, was very practical in nature and the participation took place against the backdrop of helping to increase the health literacy of this senior audience.

As part of the Commemorations of World Hypertension Day, the users of the Pena and Anjos Day Centres were invited to participate in the “Workshop + Health in the Kitchen”, with the challenge of preparing 4 recipes with low salt content, using healthy cooking methods. A productive morning, in the NMS Kitchen Lab, in which NMS reached out to the Community, to promote healthy habits, in a hands-on practice.

1.6.2 ADVANCED TRAINING AND COURSES NOT LEADING TO A DEGREE

Advanced training is an NMS commitment. The offer is wide and diversified and aims to enhance knowledge, research and knowledge sharing.

In 2022, NMS offered more than a dozen postgraduate courses, some of them taught in English:

ADVANCED TRAINING - 2022 PROGRAMMES
Postgraduate Course in Animal Experimentation
Postgraduate Course in Asthma Pathophysiology towards Precision Medicine
Postgraduate Course in Genetics and Genomics for Clinicians
Postgraduate Course “Lisbon International Learning Program on Mental Health Policy and Services”
Postgraduate Course in Assessment of Medical Literature
Workshop - Endoscopic Surgery of the Lumbar Spine - Hands-On
Postgraduate Course in Pharmaceutical Medicine
Postgraduate Course in Gut Microbiota - Implications for clinical practice
Postgraduate Course in Trauma and Rehabilitation
Postgraduate Course in Clinical Translocation for Innovation to address Health problems related to Ageing
Postgraduate Course in Values-based Health Practice in a Digital Ageing Society

Table 15 - Advanced Training Courses in 2022



Figure 24 - Illustration of the Advanced Training Courses

1.6.3 SUSTAINABILITY

NMS is committed to the Sustainability of the Planet, contributing to the health and welfare of humanity. Its mission focuses on training a new generation of excellent health professionals committed to sustainability and on research in interdisciplinary biomedical areas, including clinical research aimed at solving health problems that most affect society.

NMS already has extensive experience in the integration of the sustainability theme, with particular emphasis on the actions developed by students and employees with an impact on the Community and has been an Eco-School since 2015, recognition granted by ABAE (European Blue Flag Association), having received the Eco-School Green Flag every year since then. In 2022 NMS received the 1st “EcoCampus Portugal” award, which is granted to institutions that already integrate the Eco-Schools network in Higher Education (colleges, higher schools, universities and polytechnics) this award integrates at an international level with the FEE EcoCampus network.



Figura 25 - Logótipo da Eco-Escolas

In 2022, NMS participated in NOVA 4 The Globe, which consists of an interdisciplinary platform that promotes dialogue and collaboration in the NOVA Community around the different areas of knowledge that contribute to sustainability, in the area of teaching, research, value creation and infrastructures and services.

Within the context of the 3 Pillars that sustain the Faculty, Teaching, Research and Community, in 2022, a more in-depth assessment was carried out on the contribution of NMS in order to achieve the Sustainable Development Goals (SDGs) by 2030, as established by the United Nations, particular attention being given to the contribution of the curricula of the Curricular Units taught and of the activities developed by NMS Research Units, concluding that their greatest contribution is verified for SDG 2 “Eradicate Hunger”, SDG 3 “Quality Health”, SDG 4 “Quality Education”, SDG 5 “Gender Equality”, SDG 10 “Reduce Inequalities” and SDG 12 “Sustainable Production and Consumption”.

The first NMS Sustainability Roadmap was also prepared and presented at the first NOVA Sustainability Week.

At the end of 2022, partnerships were initiated with the City Council of Lisbon and Sociedade Ponto Verde (Recycling Society) within the scope of the activities of the Eco-Schools Council during the year 2022/23 and which will be reflected in the calendar year 2023.

The image features three concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested fashion, with the smallest circle in the center and the largest circle forming the outermost boundary.

1.7

QUALITY

Having been created in 2021, as a result of the evolution of the previous Quality Office, the Quality Service will have a new structure in 2022.



Figure 26 - Quality Verification

MAIN ACTIVITIES CARRIED OUT

All the quality assessment and monitoring instruments defined within the scope of the NOVA SIMAQ have been implemented at NMS, and in 2022 all the documents relating to the 2020/2021 academic year and the 2021 calendar year were concluded and approved, namely:

- Procedures Manual;
- Curricular Unit Sheets;
- Assessment questionnaires for the Teaching-Learning domain;
- Questionnaire on global satisfaction with the Organic Unit;
- Reports of the curricular units and study cycles;
- Management of Compliments, Suggestions or Complaints (through the Website);
- Improvement Action Plan;
- Quality balance of the various domains of NOVA.

Having started at the end of 2021, the implementation of all the quality monitoring questionnaires through the ComQuest Platform took place during 2022, except for the Compliments, Suggestions or Complaints form, which is open to the entire internal and external NMS Community.

In 2022 there were three meetings organised by the Quality Service with the Working Group that includes the remaining Services and Bodies of the School, where the activities of an operational nature within the scope of Quality are discussed and planned.



APPOINTMENT OF THE 2ND QUALITY CONTROL COMMITTEE (CAQ-NMS)

On 7 February 2022, the 2nd NMS Quality Control Committee is appointed, an operational body which has the attributions and constitution defined in the NOVA Quality Manual.

The CAQ-NMS meets ordinarily, bimonthly, and extraordinarily by decision of the Director of NMS or by proposal of 1/3 of the members of the Commission and is composed of:

- **Quality Manager of the NMS Teaching-Learning area, which chairs:**
 - Professor Dr. Nuno Neuparth;
 - Quality, Processes and Continuous Improvement Adviser, Quality Manager - Dr. Mónica Belchior.

- **Quality Manager of the NMS Research area:**
 - Dr. Patrícia Calado.

- **Quality Manager of the NMS Value Creation area:**
 - Professor Dr. Conceição Calhau.

- **Quality Manager of the NMS Internationalisation area:**
 - Professor Dr. Paulo Paixão.

- **1 technician from the NMS Quality Service:**
 - Eng. Vânia Coucello.

- **1 undergraduate student (Integrated Master's Degree in Medicine):**
 - Carolina Almeida.

- **1 Master's Degree student (Master's Degree in Nutrition and Metabolism):**
 - Dr. Inês Castela.

- **1 PhD student (PhD in Health Sciences):**
 - Dr. Rui Manilha.

The image features three concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested fashion, with the smallest circle in the center and the largest circle on the outside. The text '1.8' is positioned in the center of the innermost circle.

1.8

LIBRARY

The Library Service is a support structure to the activities developed at NMS, and its main responsibilities are: to manage, organise and disseminate all the documental resources and sources, through methods and technologies of information relevant to the areas of teaching/learning and medical research, promoting the access of users to information, namely through disclosure, orientation and training in this area and cooperating in networks and national and international information projects which benefit NMS.

BIBLIOGRAPHICAL RESOURCES: ACQUISITIONS AND DOCUMENT MANAGEMENT

In 2022, the subscriptions to periodicals and databases were renewed, and there was a positive response to the requests of teachers and researchers for the acquisition of bibliography for various curricular units, both for the Integrated Master’s Degree in Medicine and the Bachelor’s Degree in Nutrition Sciences.

In November we subscribed to UpToDate Advanced, which became available to the entire NMS community.

During 2022, about €103,000 were spent on subscriptions/purchases, of which €394.84 in online journals, €60.000 in databases (Access Medicine and UptoDate, the latter subscribed in November) and €3,579.07 in monographs:

Type of Resource	Value
Books	3 579.07 €
Online Magazines	39 484.78 €
Databases	60 004.53 €
Total	103 068.38 €

Table 16 - Expenses with subscriptions and acquisitions

NMS also contributed to the UNL common subscriptions, namely b-on, Springer Protocols and NOVA Discovery, to a value of €5,700.

1,603 entries were made, 1,424 of which refer to the Donation of Professor António Rendas. It should be noted that of the 179 entries made in the Library’s general collection, 43 refer to PhD theses and master’s dissertations and 61 monographs were acquired at the request of teaching staff or because they are an integral part of the bibliographies of the Curricular Units.

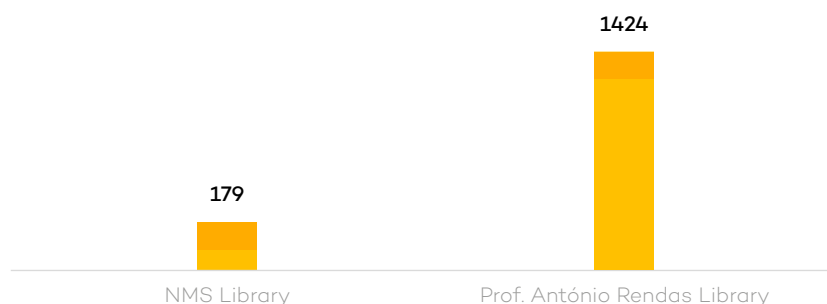


Chart 6 - Number of registrations

BIBLIOGRAPHICAL RESOURCES: ACCESS AND USERS

Regarding the online resources subscribed to by NMS, among journals, two e-book collections and the Access Medicine platform, there were a total of 22,081 downloads.

With regard to the use of the Institutional Repository, in 2022, 110,612 downloads and 43,714 consultations were carried out:

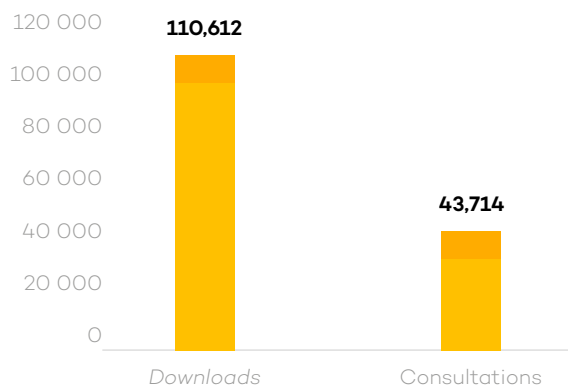


Chart 7 - Number of uses of the Institutional Repository

The origin of the total downloads is mainly from Portugal (56%), United States (14%) and Brazil (14%).

USERS

Having been under some constraints during the months of January and February, it was possible to observe from March onwards a growing use of the Library, with a total of 15,650 users, which represents a very significant increase compared to 2021 which had had 11,229 users. Of particular note were the months of May, June and November when spaces were very close to maximum capacity.

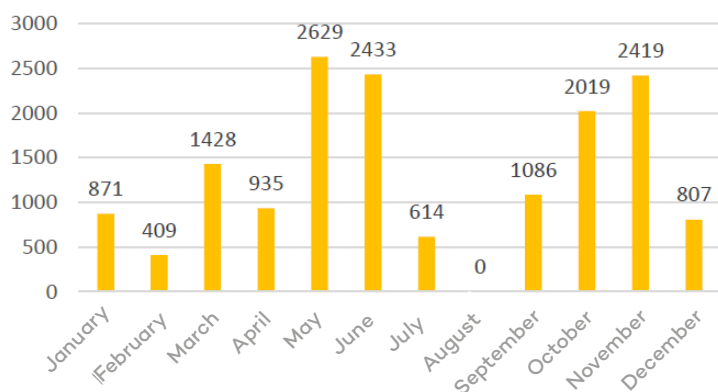


Chart 8 - Number of users in 2022

With regard to users training, the “Sabe + às quartas-feiras” programme was continued, which aims to hold online training sessions, of 1 hour, on Wednesdays, on different themes, from the resources and databases available, to search strategies, publication practices and bibliometrics, for example.

The Library also held welcome sessions for 1st year students during the month of October, for a total of 63 students. These sessions aimed to present the services and resources provided by the Library, the spaces and the functioning (timetables and regulations).

The year 2022 was also marked by the collaboration of the Library in several curricular units.

SCIENTIFIC PRODUCTION MANAGEMENT

The Library is responsible for the validation of the scientific production of NMS and its exportation to the Repository of NOVA - RUN.

UNL uses a system as a tool to manage the institutional scientific production and besides the Library, authors and/or researchers also have access credentials to update their profile and scientific production.

In June 2022, the Library released the bibliometric report of NMS scientific production for the year 2021.

Scientific production global output	2020	2021	Evolution
	No.	No.	Variation 2020-2021
NMS FCM	503	633	↗
Centre for Toxicogenomics and Human Health (ToxOmics)	23	28	↗
Centre for the Study of Chronic Diseases (CEDOC)	202	223	↗
Comprehensive Health Research Centre (CHRC) – NMS Centre	60	114	↗
iNOVA4Health – NMS Centre	2	34	↗

Total indexed publications	2020	2021	Evolution
	No.	No.	Variation 2020-2021
NMS FCM	485	610	↗
Centre for Toxicogenomics and Human Health (ToxOmics)	23	28	↗
Centre for the Study of Chronic Diseases (CEDOC)	195	217	↗
Comprehensive Health Research Centre (CHRC) – NMS Centre	56	111	↗
iNOVA4Health – NMS Centre	2	31	↗

Table 17 - Scientific production figures and their evolution



1.9

BUILDINGS

NMS has several buildings and its activities are developed and distributed through them:



Figure 27 - Building S - Headquarters

Building S - Headquarters

Area: 7,043.11 m²

Education and Services Centre

Campo dos Mártires da Pátria, 130

1169-056 Lisbon



Figure 28 - Building A - Yellow

Building A - Yellow

Area: 971,13 m²

Research Centre

Rua do Instituto Bacteriológico, n.ºs 5, 5-A & 5-B

1150-190 Lisbon



Figure 29 - Building B - Bordeaux

Edifício B - Bordeaux

Area: 1.743,92 m²

Library and Simulation Centre

Rua do Instituto Bacteriológico, n.ºs 3 & 3-A

1150-090 Lisbon

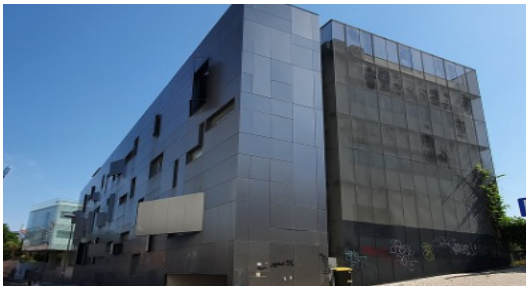


Figure 30 - Building C - Grey

Building C - Grey

Area: 2.347,34 m²

Research Centre

Rua Câmara Pestana, n.ºs 6 & 6-A

1150-082 Lisbon

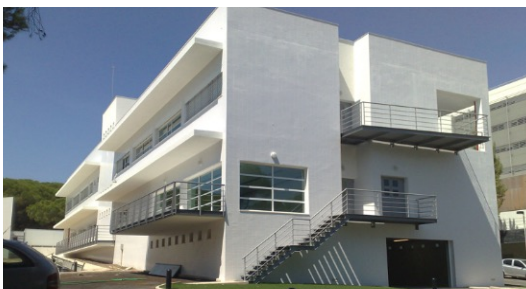


Figure 31 - School Building of the S. Francisco Xavier Hospital

School Building of the S. Francisco Xavier Hospital

Area: 1.197,43 m²

Teaching Centre

Estr. Forte do Alto Duque

1449-005 Lisbon



Figure 32 - School Building of the Pulido Valente Hospital

School Building of the Pulido Valente Hospital

Area: 1.235,68 m²

Teaching Centre

Alameda das Linhas de Torres

117 1769-001 Lisbon



In these buildings, NMS has a wide range of spaces, rooms, laboratories and auditoriums that serve the entire school community, as well as the rest of the community, and can be used for various events, training courses, congresses, meetings, ceremonies, among others.



Figure 33 - NMS Auditoriums



Figure 34 - NMS Kitchen Lab

Figure 35 - NMS Simulation Centre

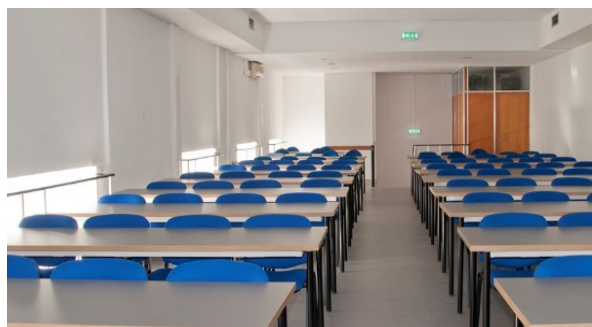


Figure 36 - NMS classrooms



The year 2022 will be marked by the renovation and adaptation of various spaces and noble areas of NMS that are used for institutional events, meetings and presentation of papers or dissertations, and also by the reopening of the Santana Bar in the Headquarters Building.



Figure 37 - Acts Room



Figure 38 – Passos Perdidos (Lost Steps) Room

The image features four concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested pattern, creating a target-like or ripple effect. The text is centered within the innermost circle.

1.10

**ECONOMICAL AND
FINANCIAL ANALYSIS**

1.10.1 BALANCE SHEET

1.10.1.1 BALANCE SHEET – NET ASSETS

2022-2021 Asset Structure

HEADINGS	2022		2021		Variation	
	Assets	Value	Relative Weight	Value	Relative Weight	Absolute
Non-current assets	35 655 393 €	67%	36 475 450 €	78%	-820 058 €	-2%
Tangible fixed assets	35 638 149 €	100%	36 470 450 €	100%	-832 301 €	-2%
Intangible assets	5 638 €	0%	0 €	0%	5 638 €	0%
Financial Investments	11 606 €	0%	5 000 €	0%	6 606 €	132%
Current assets	17 623 177 €	33%	10 436 548 €	22%	7 186 629 €	69%
Transfer debtors and non-refundable subsidies	13 531 487 €	77%	8 038 727 €	46%	5 492 759 €	68%
Trade Receivables	1 731 551 €	10%	1 458 328 €	8%	273 223 €	19%
Other accounts receivable	904 662 €	5.1%	237 884 €	1.3%	666 777 €	280%
Deferrals	157 813 €	0.9%	150 171 €	0.9%	7 641 €	5%
Cash and cash equivalents	1 297 664 €	7.4%	551 437 €	3.1%	746 227 €	135%
TOTAL	53 278 570 €	100%	46 911 998 €	100%	6 366 571 €	14%

Table 18 – 2022-2021 Asset Structure

In 2022, the Total Assets of NMS amount to €53,278,570 which represents an increase of 14% compared to 2021, amounting to €46,911,998.

From the analysis of the Asset structure, it appears that its variation essentially results from the 69% variation in Current Assets, and the most significant heading, with an increase of €5,492,759 compared to 2021, is debtors for transfers and non-refundable subsidies. This variation is mainly justified by the recognition of the amount receivable with the PRR project - Measure 6 in the amount of about €4.1 million. The remaining amount of variation stems from new private research projects and EU funds.

Also in Current Assets, the grouping of Other accounts Receivable shows an increase of 280% compared to 2021, which translates into an addition of €666,777, explained by an increase in Treasury transfers and subsidies from private non-profit institutions and other European and Rest of the World institutions.

Also of note is the heading Cash and Cash equivalents, which shows an increase of €746,227 in relation to the previous year, justified by the receipt of funding for a research project in the last quarter of the year.

1.10.1.2 BALANCE SHEET – EQUITY AND LIABILITIES

2022-2021 Equity and Liabilities Structure

HEADINGS	2022		2021		Variation	
	Value	Relative Weight	Value	Relative Weight	Absolute	Relative
Equity	31 188 735 €	59%	31 434 180 €	67%	-245 445 €	-1%
Equity / Capital	0 €	0%	0 €	0%	0 €	0%
Other equity instruments	0 €	0%	0 €	0%	0 €	0%
Reserves	16 137 103 €	51%	16 137 103 €	46%	0 €	0%
Retained earnings	-759 802 €	-2.4%	307 880 €	4.1%	-1 067 681 €	-347%
Other changes in equity	16 560 602 €	53%	16 904 430 €	52%	-343 828 €	-2.0%
Net earnings	-749 168 €	-2.4%	-1 915 233 €	-2.1%	1 166 065 €	-61%
Liabilities	22 089 834 €	41%	15 477 819 €	33%	6 612 016 €	43%
Non-Current Liabilities	607 577 €	1.1%	1 320 165 €	3%	-712 588 €	-54%
Provisions	607 577 €	100%	1 320 165 €	100%	-712 588 €	-54%
Current Liabilities	21 482 257 €	40%	14 157 654 €	30%	7 324 604 €	52%
Trade Payables	530 677 €	2.5%	396 127 €	4%	134 550 €	34%
Current Tax Liabilities	550 494 €	2.6%	558 067 €	3%	-7 573 €	-1.4%
Investment Suppliers	160 469 €	0.7%	88 680 €	2%	71 789 €	81%
Other accounts payable	3 571 045 €	17%	2 075 564 €	10%	1 495 481 €	72%
Deferrals	16 669 572 €	78%	11 039 215 €	81%	5 630 357 €	51%
TOTAL	53 278 570 €	100%	46 911 998 €	100%	6 366 571 €	14%

Table 19 - 2022-2021 Equity and Liabilities Structure

The value of the Equity and Liabilities in 2022 is €53,278,570, representing a Equity of approximately 59% of that total.

In the year under analysis, the Equity amounted to €31,188,735, observing a reduction of 1% in the amount of €245,445, compared to 2021.

This decrease of €245,444.50 is mainly due to the headings Retained earnings, Other changes in equity and net earnings, amounting to €(1,067,681.46), €(343,827.82) and €(749,168.28).

The decreases verified, under the caption “Retained earnings” are due essentially to the application of results of 2021, as well as rectifications related to corrections of previous periods, and that were now recognised under the caption “Retained earnings”, in order to give a truer and more appropriate image of the financial statements.

The decrease in the caption “Other changes in equity” is essentially due to the depreciation of investments, namely the simulation centre, research projects and Buildings.

1.10.1.3 INCOME STATEMENT

Calculation of Net Earnings, 2022-2021

HEADINGS	2022		2021		Variation	
	Value	Relative Weight	Value	Relative Weight	Absolute	Relative
Income:						
Taxes, contributions and rates	2 362 658 €	11%	2 041 478 €	10%	321 180 €	15.7%
Sales and Services Rendered	1 536 131 €	7%	4 307 361 €	21%	-2 771 230 €	-64%
Treasury Transfers	10 220 680 €	48%	8 631 806 €	42%	1 588 874 €	18.4%
Operating subsidies	5 184 124 €	24%	4 652 097 €	23%	532 027 €	11.4%
Reversions	232 541 €	1%	6 884 €	0%	225 657 €	100%
Supplementary income	501 558 €	2%	88 457 €	0%	413 102 €	467%
Income in controlled entities	1 606 €	0%	0 €	0%	1 606 €	100%
Other Income	1 219 703 €	5.7%	881 852 €	4.3%	337 852 €	38%
	21 259 001 €	100%	20 609 935 €	100%	649 066 €	3.1%
Expenses:						
Scholarship Holders	386 775 €	1.8%	470 118 €	2.1%	-83 343 €	-18%
External supplies and services	4 705 029 €	21%	5 222 108 €	23%	-517 079 €	-10%
Personnel costs and employee benefits	14 750 606 €	67%	14 081 469 €	63%	669 137 €	4.8%
Depreciation and amortisation costs	1 663 208 €	8%	1 778 189 €	7.9%	-114 981 €	-6%
Accounts receivable impairment	6 309 €	0%	66 711 €	0.3%	-60 402 €	-91%
Provisions for the period	163 100 €	0.7%	628 979 €	3%	-465 879 €	100%
Other operating costs and losses	313 679 €	1.4%	238 646 €	1%	75 033 €	31%
Expenses with interest and other charges	19 463 €	0%	38 948 €	0%	-19 485 €	-50%
	22 008 169 €	100%	22 525 168 €	100%	-516 999 €	-2%
Net Earnings	-749 168 €		-1 915 233 €		1 166 065 €	-61%

Table 20 – Calculations of Net for 2022-2021 Financial Year



In 2022, and compared to 2021, there was an increase in the income structure of NMS.

In the financial year of 2022, income amounted to €21,259,001, which represented a positive variation of 3%, amounting to €649,066. As can be seen, this evolution was largely due to the heading Transfers and Operating subsidies obtained.

In fact, this heading, which has a relative weight of 72.5%, showed a variation of 16% compared to 2021. This increase is essentially due to the increase in Treasury transfers and in grants from private institutions, non-profit institutions and institutions belonging to the Rest of the World/European Union within the scope of research projects.

There was also a significant increase in the Taxes and Rates aggregate account due to the increase in tuition fees for the Bachelor's Degree in Nutrition Sciences and also for PhDs as well as other income with an absolute variation of €321,180.

In terms of Cost Structure, the respective detail is presented in comparison with the financial year of 2021.

The total NMS Expenses amounts to €22,008,169, which represents a 2% decrease compared to 2021, and the heading with the greatest expression is Personnel cost, which represents 67% of NMS expenses in 2022 and which shows an increase of 5%.

The aggregate accounts of external supplies and services also contributed to the value verified in the "Cost Structure", with a weight of 21%. Even so, these expenses decreased by 10% compared to the previous year, essentially due to the decrease in the COVID-19 service provision activity (testing service).



2022-2021 External Supplies and Services Structure

HEADINGS		2022		2021		Variation	
EXPENSES	Value	Relative Weight	Value	Relative Weight	Absolute	Relative	
Health services	13 780 €	0%	2 495 €	0%	11 285 €	452%	
Specialized Services	844 671 €	18%	1 214 249 €	23%	-369 578 €	-30%	
Advertising, Communication and Image	15 046 €	0%	15 923 €	0%	-877 €	-6%	
Surveillance and security	448 113 €	10%	414 668 €	8%	33 444 €	8%	
Fees	340 569 €	7%	388 736 €	7%	-48 168 €	-12%	
Conservation and repair	542 717 €	12%	412 765 €	8%	129 952 €	31%	
Other specialized services	280 161 €	6%	359 254 €	7%	-79 093 €	-22%	
Short-Lived Tools And Utensils	41 916 €	1%	32 883 €	1%	9 033 €	27%	
Office Supplies	11 263 €	0%	17 299 €	0%	-6 036 €	-35%	
Giftware, advertising and publicity items	18 201 €	0%	2 754 €	0%	15 447 €	561%	
Educational, cultural and recreational materials	56 031 €	1%	0 €	0%	56 031 €	100%	
Chemical and laboratory products	961 709 €	20%	1 520 849 €	29%	-559 140 €	-37%	
Other miscellaneous consumables	2 502 €	0%	0 €	0%	2 502 €	100%	
Electricity	348 580 €	7%	223 206 €	4%	125 374 €	56%	
Fuels and Lubricants	1 089 €	0%	1 171 €	0%	-82 €	-7%	
Water	44 197 €	1%	42 380 €	1%	1 818 €	4%	
Others	31 274 €	1%	12 632 €	0%	18 642 €	148%	
Travel and accommodation	137 584 €	3%	47 135 €	1%	90 450 €	192%	
Travel costs	477 €	0%	32 €	0%	445 €	1393%	
Transport Of Goods	9 464 €	0%	10 236 €	0%	-772 €	-8%	
Rentals	171 551 €	4%	35 647 €	1%	135 905 €	381%	
Communication	42 086 €	1%	33 901 €	1%	8 185 €	24%	
Insurance	33 654 €	1%	31 859 €	1%	1 796 €	6%	
Royalties	0 €	0%	77 314 €	1%	-77 314 €	-100%	
Litigation and notary affairs	0 €	0%	0 €	0%	0 €	0%	
Cleanliness, hygiene and comfort	270 465 €	6%	262 159 €	5%	8 306 €	3%	
Other services	37 928 €	1%	62 563 €	1%	-24 635 €	-39%	
TOTAL	4 705 029 €	100%	5 222 108 €	100%	-517 079 €	-10%	

Table 21 – 2022-2021 External Supplies and Services Structure

The decrease of €517,079 is mostly justified by the reduction in the amounts under the headings “Specialized Services, “Fees” and “Laboratory consumables and reagents”, largely related to the reduction in the provision of COVID-19 test services.

It is also important to disaggregate the Personnel Costs accounts:

2022-2021 Personnel cost structure

HEADINGS EXPENSES	2022		2021		Variation	
	Value	Relative Weight	Value	Relative Weight	Absolute	Relative
Board wages and salaries	53 340 €	0%	29 399 €	0%	23 941 €	81%
Wages and salaries	11 992 664 €	81%	11 481 509 €	82%	511 155 €	4%
Charges on wages and salaries	2 635 704 €	18%	2 522 036 €	18%	113 668 €	5%
Work accident insurance	49 370 €	0%	31 753 €	0%	17 617 €	55%
Social expenses	235 €	0%	0 €	0%	235 €	100%
Other social charges	19 294 €	0%	16 773 €	0%	2 521 €	15%
TOTAL	14 750 606 €	100%	14 081 469 €	100%	669 137 €	5%

Table 22 – 2022-2021 Personnel costs structure





On 31 December 2022, the personnel costs item shows an amount of €14,750,606, thus showing an increase of €669,136.75 compared with the previous financial year.

This increase is largely justified with the new admissions for the Teaching, Research, Community and Management & Development areas (hiring researchers for programmes developed by FCT - Scientific Employment had an increase of around €223 thousand).

The remaining items of expenses are reflected in the following table:

HEADINGS EXPENSES	2022		2021		Variação	
	Value	Relative Weight	Value	Relative Weight	Absolute	Relative
Depreciation and amortisation costs	1 663 208 €	77%	1 778 189 €	83%	-114 981 €	-6%
Impairment of receivables (losses/reversals)	6 309 €	0%	66 711 €	3%	-60 402 €	-91%
Provisions	163 100 €	8%	628 979 €	29%	-465 879 €	-74%
Other costs	313 679 €	15%	238 646 €	11%	75 033 €	31%
Costs with interest and other charges (Banking Services)	19 463 €	1%	39 948 €	2%	-20 485 €	-51%
	2 146 297 €	100%	2 752 473 €	126%	-606 176 €	-22%

Table 23 – 2022-2021 Expenses

The heading “Provisions” shows a reduction of 74% since the expenses with tutoring services in public hospitals or teaching services in private hospitals, in 2021, were recorded under this heading, having been reclassified in the current year.

In the heading “Other costs”, there was an increase of €75,033 compared with the previous year, essentially due to the regularisation of refundable VAT on tangible fixed assets.

The heading “Costs, with interest and other charges” presents a reduction of about 51% compared to 2021, essentially due to the decrease in the other funding costs heading due to the reduction in banking operations (APT’s COVID-19), thus causing a reduction in banking costs charged in 2022.

The image features four concentric yellow circles centered on a white background. The circles are of varying diameters, creating a target-like or ripple effect. The text is positioned in the center of the innermost circle.

1.11

BUDGET ANALYSIS



Initial Budget	Corrected Budget	Previous Management Balance	Net Collected Revenue	Expense Paid	Management Balance
22 481 042 €	23 758 689 €	494 332 €	21 383 725 €	21 093 772 €	289 953 €

Table 24- Budget Analysis

In 2022, the difference of €1,277,647 between the Initial Budget and the Corrected Budget is justified by:

1. Previous management balance, representing €494,332;
2. Reinforcement of €651,775 provided by the Ministry of Education for the year 2022;
3. Reinforcement of €4,182 for the payment of tuition fees to scholarship holders from the Republic of Cape Verde 2021/2022;
4. The difference of €127,358 refers to one-off internal movements carried out between the constituent entities of the NOVA University of Lisbon and the Rectory, which were not foreseen in the initial budget.

1.11.1 PREVIOUS MANAGEMENT BUDGET

The previous management balance (net collected revenue - net expenses paid) amounts to €494,332, and is distributed by funding source and activity as follows:

Funding Source	Value	Relative Weight
National Financial Effort (State Budget)	288 043 €	58,3%
European Union funding	157 918 €	31,9%
Own Revenue	48 371 €	9,8%
TOTAL	494 332 €	100%

Activity	Value	Relative Weight
193 - Education	275 151 €	55,7%
202 - Research	187 325 €	37,9%
258 - Administrative Management	26 893 €	5,4%
266 - Social Action	4 963 €	1,0%
TOTAL	494 332 €	100%

Table 25 - Management Balance by Activities and Funding Sources

The analysis of the management balance by funding sources shows that it essentially results from the Sources of State Budget Funding, class 3, with a total weight of 58.3%, followed by European Union funding, class 4, with a weight of 31.9% and finally Own Revenue with a total weight of 9.8%.

It should be remembered that, according to the Budget Framework Law, its use is limited to the payment limit of the Caixa Geral de Aposentações (General Pensions Fund).

With regard to existing activities, the weight falls mainly on Teaching and Research activities, with 55.7% and 37.9%, respectively.

1.11.2 REVENUE

In a budget analysis of the revenue in 2022, it is based on a total collected by NMS of €21,383,725.

However, taking into account that this figure includes the balance of the previous year, amounting to €494,332, the actual revenue is €20,889,393.

In 2022, the degree of budget execution of the revenue represents 90%, compared to the corrected forecast.

1.11.2.1 NET COLLECTED REVENUE BY REVENUE GROUPING

Grouping	Corrected Forecast	Net Collected Revenue	Absolute Deviation	Relative Height	Execution Level
Fees, Fines and Other Penalties	2 448 890 €	2 194 236 €	-254 654 €	10%	90%
Property Income	0 €	0 €	0 €	0%	0%
Current Transfers	14 447 206 €	13 608 735 €	-838 471 €	64%	94%
Current Sale of Goods and Services	2 696 080 €	1 789 332 €	-906 748 €	8%	66%
Other Current Revenue	118 278 €	118 275 €	-3 €	1%	100%
Capital Transfers	3 328 755 €	2 953 672 €	-375 083 €	14%	89%
Replacements Not Deducted from Payments	225 145 €	225 144 €	-1 €	1%	100%
Previous Management Balance	494 335 €	494 332 €	-3 €	2%	100%
TOTAL	23 758 689 €	21 383 725 €	-2 374 964 €	100%	90%

Table 26 – Collected revenue by grouping

The headings that stand out:

- Current transfers represent 64% of revenue;
- Capital Transfer with 14%;
- Fees, fines and other penalties with 10%, referring to tuition fees and fees;
- Sales of Goods and Services represent 8%, the deviation from the corrected forecast being due to the decrease in the COVID-19 testing service.

NET COLLECTED REVENUE BY GROUPING

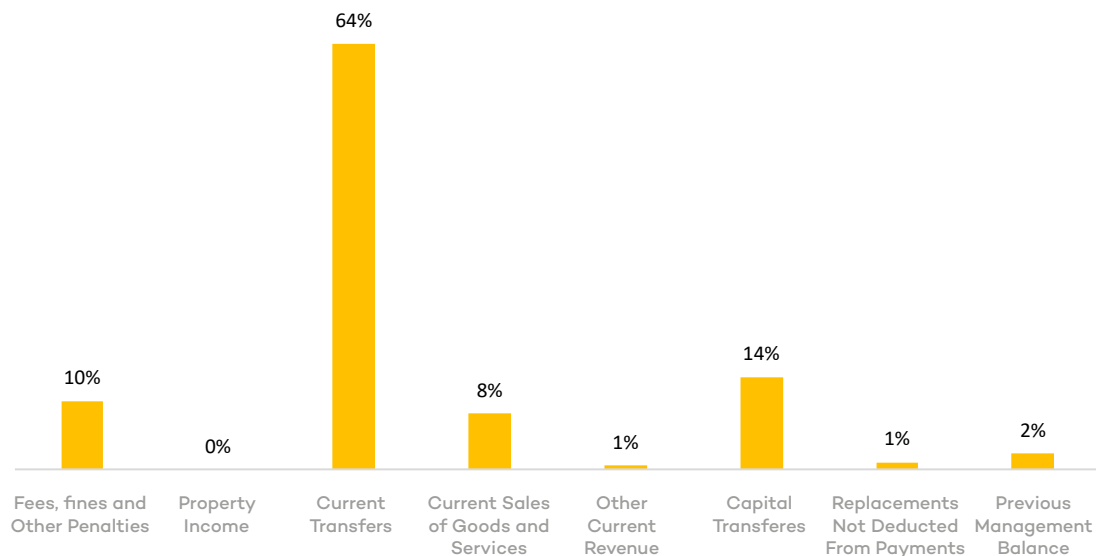


Chart 9 - Analysis of Net Collected Revenue by grouping

With regard to the current transfers component, which represents about 64% of NMS revenue, it includes the value of transfers from the State Budget in the amount of €10,030,515, which corresponds to 74% of this grouping.

In terms of Capital Transfers, a large part of the value of the grouping corresponds to transfers made by the Foundation for Science and Technology.

With regard to tuition fees revenue, which amounts to €2,194,236, the breakdown by study cycle is as follows:

Tuition fees	Net Collected Revenue	Relative Weight
Tuition Fees - 1 st Cycle and Integrated Master's Degree	1 292 476 €	58,9%
Tuition Fees - 2 nd Cycle	288 199 €	13,1%
Tuition Fees - 3 rd Cycle	318 837 €	14,5%
Miscellaneous Rates and Interest on late payments	294 724 €	13,4%
TOTAL	2 194 236 €	100%

Table 27 - Tuition fees revenue by study cycle

TUITION FEES

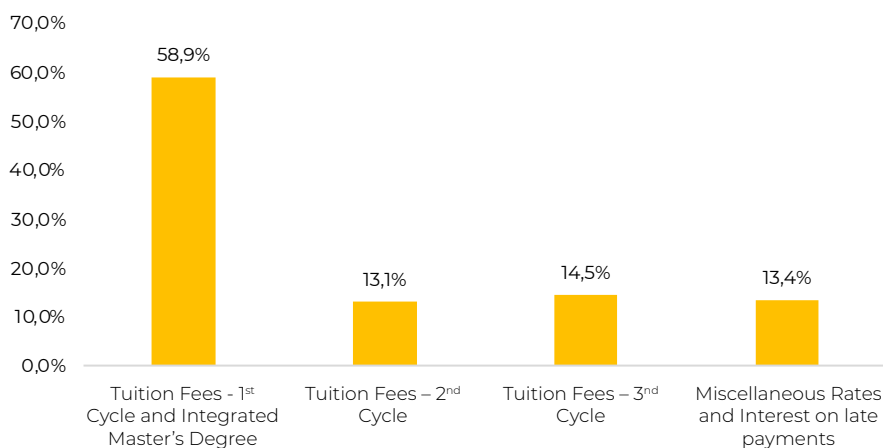


Chart 10 - Analysis of the evolution of revenue by study cycle

It is possible to verify that the most important and expressive component are the 1st cycle integrated masters' degree tuition fees, which represent 59% of the total fees, followed by 3rd cycle and 2nd cycle tuition fees, which represent 14.5% and 13.1%, respectively.

1.11.2.2. NET COLLECTED REVENUE BY FUNDING SOURCE

The net collected revenue of NMS amounts to €21,383,725 of which 63% corresponds to the national financial effort (class 3 of Funding Sources). Included in this are the sums received directly from the State Budget in the amount of €10,030,515, which corresponds to around 74% of this grouping. The remaining 26% refers essentially to funds transferred from tax revenue between agencies and transfers between agencies allocated to co-funded projects.

In relation to own revenue sources, which represents 27.5% of the total revenue, it should be noted that 37% of this grouping corresponds to tuition fees through fees, fines and other penalties, amounting to €2,194,236, 31% corresponds to sales of goods and services provided totalling €1,789,332 and 25% is related to current transfers amounting to €1,466,965. The remaining 7% correspond to non-reimbursed restitutions, balances carried forward, other residual current revenue and capital transfers amounting to €424,001.

Funding Source	Net Collected Revenue	Relative Weight
National Financial Effort (State Budget)	13 482 320 €	63,0%
European Union Funding	2 026 871 €	9,5%
Own Revenue	5 874 534 €	27,5%
TOTAL	21 383 725 €	100%

Table 28 - Collected revenue by Funding Source

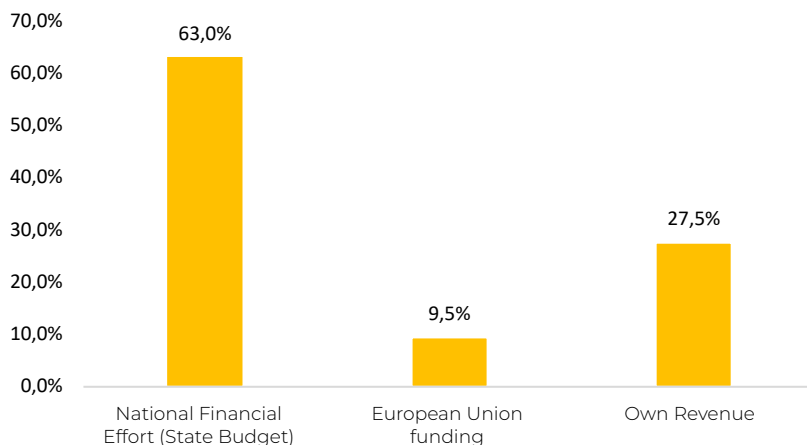


Chart 11 - Analysis of the evolution of collected revenue by Funding Source

1.11.2.3. NET COLLECTED REVENUE BY ACTIVITY

With regard to NMS' net collected revenue by activity, it is presented as follows:

Activity	Net Collected Revenue	Relative Weight
193 - Teaching	14 591 508 €	68,2%
202 - Research	6 678 174 €	31,2%
258 - Administrative Management	102 947 €	0,5%
266 - Social Action	11 097 €	0,1%
TOTAL	21 383 725 €	100%

Table 29 – Collected revenue by activity

It is important to mention that the Teaching and Research activities in 2022, contemplate the following measures:

Measures	Teaching (193)	Research (202)
016 - Education - Research	-	6 676 918 €
018 - Education - Higher education schools	14 554 536 €	-
095 - COVID Contingency 2019 - Prevention, containment, mitigation and treatment	4 699 €	1 256 €
096 - COVID Contingency 2019 – Ensure normality	32 273 €	0 €
TOTAL	14 591 508 €	6 678 174 €

Table 30 – Collective revenue by measures and activities

In summary, we can check the distribution of net collected revenue by funding source and activities:

	National Financial Effort (State Budget)	European Union funding	Own Revenue	Total
193 - Education	10 367 411 €	27 551 €	4 196 546 €	14 591 508 €
202- Research	3 105 525 €	199 320 €	1 573 329 €	4 878 174 €
258 - Administrative Management	279 €	-	102 668 €	102 947 €
266 - Social Action	9 105 €	-	1 992 €	11 097 €
TOTAL	13 482 320 €	226 871 €	5 874 534 €	19 583 725 €

Table 31 – Collected revenue by activity and Funding Source

1.11.3. EXPENSE

In 2022, the expense paid by NMS totals €21,088,772.

Considering the corrected appropriations, which amount to €23,741,679, the degree of overall implementation of NMS expenditure stands at 89%.

In terms of commitments, during 2022, NMS committed €22,586,665, with an overall execution level of budget allocation of practically 100%. The highest representation of the amount committed is the grouping of personnel costs with about 69% of the total (€15,052,789), followed by the current acquisition of goods and services with 22% (€5,512,717), the acquisitions of capital goods with 4% (€993,255) and finally current transfers with 3% (€680,385).

At the end of 2022, unpaid commitments amount to €1,497,893, distributed essentially by personnel costs totalling €488,467 with a weight of 69%, current acquisition of goods and services, accounting for €822,640 with a weight of 22%, acquisition of capital goods, totalling €175,739 with a weight of 4%, current transfers totalling €11,025 with a weight of 1%.

1.11.3.1. PAID EXPENSE BY EXPENSE GROUPING

Grouping	Corrected Appropriation	Commitments Made	Paid Expenses	Relative Weight	Level of Implementation
Personnel Costs	15 071 211 €	15 052 789 €	14 564 322 €	69%	97%
Current Acquisition of Goods and Services	6 078 472 €	5 512 717 €	4 690 077 €	22%	77%
Current Transfers	821 269 €	680 385 €	669 360 €	3%	82%
Subsidies	40 380 €	40 380 €	40 380 €	0%	100%
Other Current Expense	312 142 €	307 140 €	307 117 €	1%	98%
Acquisition of Capital Goods	1 418 205 €	993 255 €	817 516 €	4%	58%
TOTAL	23 741 679 €	22 586 665 €	21 088 772 €	100%	89%

Table 32 – Expenses paid per grouping

The headings that stand out in terms of paid expenses:

- Personnel Costs represents 69% of paid expenses;
- Acquisition of goods and services with 22%;
- Acquisition of Capital Goods 4%;
- Current transfers with 3%.

EXPENSES PAID BY EXPENSES GROUPING

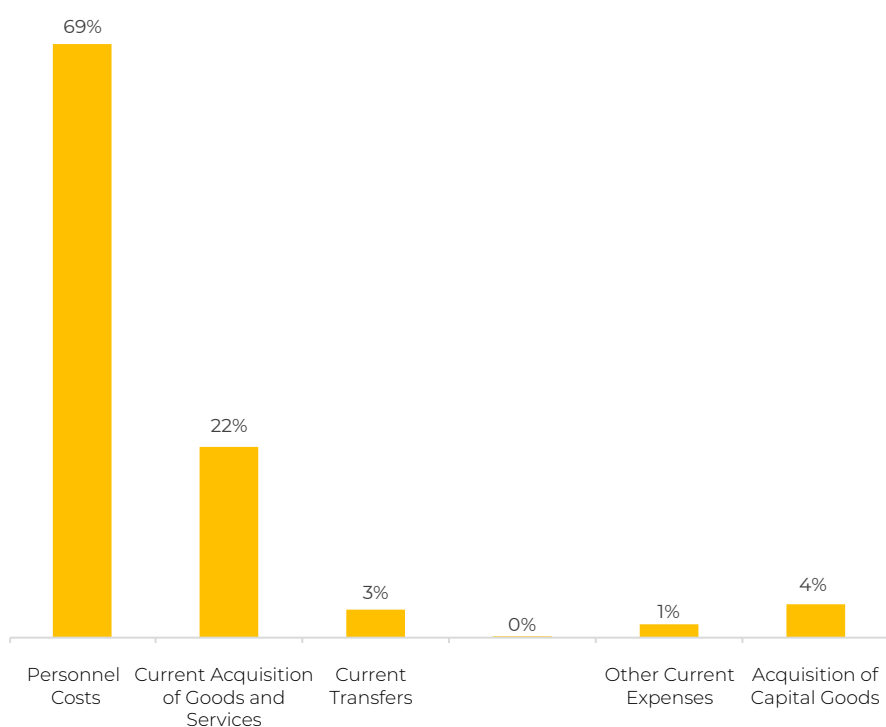


Chart 12 - Analysis of the evolution of expenses paid by grouping

As would be expected, the most important grouping is personnel costs, which amounts to €14,564,322, representing 69% of expenses paid in 2022, including payroll costs.

Funding Source	Paid Expenses	Relative Weight
National Financial Effort (State Budget)	11 859 384 €	81,4%
European Union funding	449 969 €	3,1%
Own Revenue	2 254 969 €	15,5%
TOTAL	14 564 322 €	100%

Table 33 - Personnel Costs by Funding Source

It is important to note that the main resources for funding personnel costs are through the national financial effort with 81.4%, which aggregates the class 3 funding sources, which includes the direct value received from the State Budget transfer of €10,025,984 and also around 15.5% of personnel costs is supported by own revenue.

Acquisition of goods and services totalled €4,690,077, which represents 22% of total paid expenses.

Acquisition of capital goods, on the amount of €817,516 represent a relative weight of 4%, of which a large part is related to the acquisition of basic equipment, with around 48% (€390,754), including: purchase of equipment for research and teaching projects, 43% to the conservation or repair of buildings (€348,322), where the work on the façade is included, and 9% to the acquisition of computer equipment and software (€78,440).

The breakdown by type of paid expenses is as follows:

Type of Expenses	Paid Expenses	Relative Weight
Current	20 271 256 €	96,1%
Capital	822 516 €	3,9%
TOTAL	21 093 772 €	100%

Table 34 - Breakdown by paid expenses

This shows that 96.1% are of a current nature, i.e. of a fixed nature and of a legal nature, staff, facilities and services operation.

1.11.3.2. EXPENSES PAID BY FINANCING SOURCE AND ACTIVITY

Financing Source	Paid Expenses	Relative Weight
National Financial Effort (State Budget)	13 299 558 €	63,0%
European Union funding	2 004 167 €	9,5%
Own Revenue	5 790 048 €	27,4%
TOTAL	21 093 772 €	100%

Table 35 - Paid Expenses by Funding Source

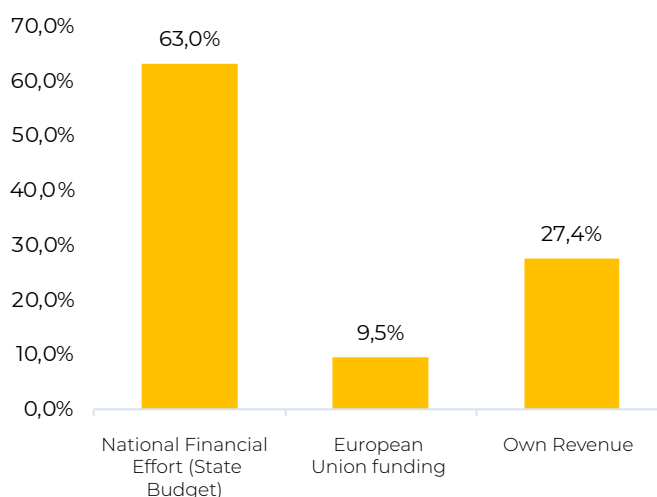


Chart 13 - Analysis of the evolution of expenses paid by Funding Source

With regard to the detail of expenses executed by funding source, in 2022, it can be seen that 63% of expense was paid through the funding sources of national financial effort, class 3, and 87% of this sum was consumed through personnel costs, amounting to €11,589,384.

In turn, 27.4% of expenses were paid with own revenue resources, which corresponded essentially to the acquisition of goods and services with 44%, personnel costs with 38% and the acquisition of capital goods with 8%.

Concerning to community funding, which represents 9.5% of expenses paid, the most important are expenses with the acquisition of goods and services with a representation of 54%, personnel costs with a weight of 22% and finally the acquisition of capital goods with 14%.

If the distribution of executed expenses is presented by activity, it is observed:

Activity	Paid Expenditure	Relative Weight
193 - Education	14 456 314 €	68,5%
202- Research	6 526 103 €	30,9%
258 - Administrative Management	102 215 €	0,5%
266 - Social Action	9 140 €	0,0%
TOTAL	21 093 772 €	100%

Table 36 – Paid expenses by activity

The Teaching (193) and Research (202) activities include the following measures:

Measures	Teaching (193)	Research (202)
016 - Education - Research	-	6 397 400 €
018 - Education - Higher education schools	14 393 040 €	-
095 - COVID Contingency 2019 - Prevention, containment, mitigation and treatment	50 140 €	128 703 €
096 - COVID Contingency 2019 - Ensure normality	13 133 €	0 €
TOTAL	14 456 314 €	6 526 103 €

Table 37 - Management Balance by Measures and Activities

There was an increase of €191,976 in the COVID-19 measures.

1.11.4. MANAGEMENT'S BUDGET BALANCE

The budget implementation in the financial year 2022 of NMS results in a management balance for the period carried forward to 2023 of €289,953.

Their distribution by funding source is as follows:

Funding Source	Net Collected Revenue	Paid Expenses	Balances	Relative Weight
National Financial Effort (State Budget)	13 482 320 €	13 299 558 €	182 762 €	63,0%
European Union funding	2 026 871 €	2 004 167 €	22 704 €	7,8%
Own Revenue	5 874 534 €	5 790 048 €	84 486 €	29,1%
TOTAL	21 383 725 €	21 093 772 €	289 953 €	100%

Table 38 – Management Balance by Funding Source

In the budget balance by funding source, the component with the greatest weight is the National Financial Effort (State Budget) with about 63%, followed by the Funding from Own Revenue with about 29.1% and finally the European Union Funding with about 7.8%.

In turn, in the budget balance by activity, the component with the greatest weight is research activity (202) with about 52.4%, followed by teaching activity (193) with about 46.6%:

Activity	Net Collected Revenue	Paid Expenses	Balances	Relative Weight
193 - Education	14 591 508 €	14 456 314 €	135 195 €	46,6%
202 - Research	6 678 174 €	6 526 103 €	152 070 €	52,4%
258 - Administrative Management	102 947 €	102 215 €	731 €	0,3%
266 - Social Action	11 097 €	9 140 €	1 957 €	0,7%
TOTAL	21 383 725 €	21 093 772 €	289 953 €	100%

Table 39 - Management Balance by activity

The image features four concentric yellow circles centered on a white background. The circles are of uniform thickness and are arranged in a nested pattern, with the smallest circle at the center and the largest at the outer edge.

1.12

MANAGEMENT ACCOUNTING

In order to produce relevant information, to help decision-making and to have a detailed internal view of its accounting position regarding costs, income and results, NMS has been investing in increasingly rigorous Management Accounting.

It must be up-to-date, exact and rigorous, available at the right time and obtained quickly and without error so as not to negatively influence both the opportunities and the quality of the decisions to be made, thus allowing an accurate real-time overview of the costs and revenue of the different areas of NMS' activity.

1.12.1. INCOME STATEMENT BY FUNCTIONS

INCOME STATEMENT BY FUNCTIONS	2022	2021	Variation
Direct income	20 630 761	20 170 783	459 978
Products sold	0	0	0
Services provided	20 630 761	20 170 783	459 978
Incorporated Costs	15 073 987	16 316 966	-1 242 979
Cost of goods Sold	0	0	0
Costs of services provided	15 073 987	16 316 966	-1 242 979
Gross earnings for the period	5 556 775	3 853 817	1 702 957
General Income	628 239	439 151	189 089
Taxes and fees	39	103	-64
Operating subsidies obtained	39 113	33 314	5 800
Environmental income	0	0	0
Financial income	0	508	-508
Other income	589 087	405 226	183 861
Unincorporated Costs	6 934 182	6 208 202	725 980
Operating Costs	0	0	0
Operating subsidies granted	45 900	6 825	39 075
Environmental costs	0	0	0
Administrative costs	5 840 534	5 060 460	780 074
Financial costs	19 463	38 909	-19 447
Other costs	1 028 285	1 102 008	-73 722
Net earnings	-749 168	-1 915 234	1 166 066

Table 40 – Income Statement by Function



In the Income Statement by Functions, services provided (direct income) represent 97% of total income. It should be noted that in the €20,630,761 of direct income, €10M relates to the State Budget allocated to the Teaching Activity, which corresponds to approximately 50% of operating income. It should also be noted that 12% of this income comes from tuition fees. Research activity has a relative weight of approximately 30% in total operating income. It should also be noted that the income from postgraduate courses not leading to a degree and NOVA CRU, space rental, protocol with the NEST association and various clinical tests amount to approximately €1.3M (Community Activity).

Regarding the direct expenses presented in the Income Statement by Functions, 78% are related to Personnel Costs, including researchers (32%) - Research Activity - teachers (60%) - Teaching Activity - and staff assigned to the community area (6%) - Community Activity.

Regarding the service provision, they have a relative weight of 17% of direct expenses, of which the greatest expression is in the Research Activity due to direct expenses for the implementation of research projects and the maintenance of shared infrastructures to support research (71%). The most significant operating expenses regarding to the Teaching activity relate to student/teacher support platforms, namely the acquisition of electronics learning services (e-learning), the acquisition of MedQuizz software for the Integrated Master's Degree in Medicine and the Bachelor's Degree in Nutrition Sciences and maintenance, repair and acquisition of technical equipment, among other services essential to teaching.

Regarding the general income registered in the Management and Development Activity, which is not related to the operation, the greatest expression is represented in the imputation of subsidies to investment related to the research and library buildings, renting of parking spaces and renting of room space.

In the general structural costs, which support the operation of the NMS, approximately 60% are personnel costs and the remaining 40% are external of supplies and services necessary for the operation of the NMS, such as security and surveillance services, electricity, cleaning, water, conservation and repair of basic equipment, conservation and repair of buildings.

It should also be noted that the Income Statement by Functions includes depreciation and amortisation included in other costs.



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1.13

2023 ACTIVITY PLAN

TEACHING

The biggest challenge for 2023 shall be the development of the curriculum plan for the new campuses - Carcavelos and Lisbon East Hospital. A curriculum with vertical and horizontal integration for different scenarios is being prepared. The curriculum of the Integrated Master's Degree in Medicine is intended to be modern, possible to apply in the available infrastructures and adapted to the needs of the physician for the 21st century, including content from new subjects such as Digital Health, Global Health, and gesture training using a modern simulation centre, for example. It is also intended to reactivate the existence of Departments/Knowledge Areas in the basic sciences anchored in teaching and research needs. It is also intended to consolidate the University Clinics in the NMS' partner hospitals.

With regard to postgraduate education, the offer of degrees in the 2nd and 3rd cycles is being developed and made more attractive. During 2023 the new PhD course in Medicine will be implemented, if approved by A3ES. The offer of executive/advanced education will also be intensified and improved in a perspective of sustainability of the school. These courses will be attractive and of excellence, intending a high demand by healthcare professionals.



RESEARCH

The big challenge for 2023 in research area will be the work related to Strategic Research Areas. Structuring these areas will enable more effective external communication of the work done in NMS research and how it can respond to complex health challenges such as ageing, obesity or cancer. Furthermore, this structuring is essential to design a strong and focused strategic plan to support excellence, innovation and impact, which is essential for the sustainability of Research. A joint meeting of the 8 Strategic Research Areas is planned in June 2023, to present action plans until 2024.

In parallel, in 2023 the activity of the NMS Pre-Award nucleus will be consolidated, with an experienced coordinator taking office and the start of proactive work in linking funding needs of the strategic areas with opportunities in the various programmes supporting health research and innovation, at national and global level.

Investment in the EIT Health network will continue as a strategic priority and work will be launched focusing on opportunities within the EATRIS network, which have so far been little explored by NMS.



VALUE CREATION

In 2023 the focus on value creation from the results of NMS research will be continued, identifying the best strategies for valorising the results and promoting the translation of knowledge into innovative health products, services and processes with economic and/or social impact. The work already underway with the CoLABs Value4Health and TRIALS will be leveraged, and activities with the CoLAB InnovGastronomy will begin.

In 2023, several actions are already scheduled and which organisation is already underway, with high emphasis on the Estoril Conferences Health, to be held on 2 September 2023, in Carcavelos, with a strong and strategic alliance between NOVA SBE, NMS and the City Council of Cascais, in an event that we believe will have an enormous national and international impact.

The new Summer Lifestyle School Edition will also be an action with high impact, not only for its educational character and relevance, but also for its image as a socially responsible Institution. This year, with several new activities and extended to pre-university students, which makes it an initiative with great potential.

By 2023 in Advanced training, the postgraduate offer will grow.

The aim is to make it possible to create a new nucleus within the Community Outreach Service - Entrepreneurship, Innovation and Career Management Nucleus. This nucleus would be responsible for community projects, monitoring the careers of recent graduates and dynamization of end-of-year events involving the Alumni community.

The creation of an Executive Committee, led by the Alumni, is one of the aspects to be leveraged and is a priority.

Finally, the importance of maintaining and increasing the number of Chairs should be stressed, fostering institutional relationships, with a view to developing the NMS and thus being able to leverage funded projects with impact in the area of health, teaching, research and services to the Community.





MANAGEMENT

In 2023 NMS will continue to invest in decentralised management aimed at developing Integrated Management plans, with the definition of clear and succinct objectives.

The first Business Plan will be developed, which will be an important tool for the operational and financial projection of the activities carried out by NMS. Another of the management tools to be used will be the monthly management report by service and project/programme, which will make it possible to assess deviations in budget execution, implement corrective measures and define action plans. These management tools will be fundamental in supporting decision-making.

In 2023 NMS will continue the path of optimising the operational processes of all services, namely in the academic, human resources and financial areas.

In order to attract and retain talent, NMS will continue to develop individual training plans, which aim to meet the needs of employees and services.

Following on from the previous year, NMS will continue to invest in excellent institutional communication in order to promote its activities, projects and initiatives in the areas of teaching, research and community.



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2.

FINANCIAL STATEMENTS

2.1 – BALANCE SHEET

Amounts in Euros €

Headings	Notes	Periods	
		2022	2021
Assets			
Non-current assets			
Tangible fixed assets	5	35,638,149.41	36,470,450.33
Intangible assets	3	5,637.50	0.00
Financial Investments	18, 20	11,605.83	5,000.00
		35,655,392.74	36,475,450.33
Current Assets			
Debtors from non-refundable transfers and grants	21	13,531,486.93	8,038,727.48
Trade receivables	18, 21	1,731,551.46	1,458,327.97
Other receivables	21	904,661.63	237,884.24
Deferrals	21	157,812.56	150,171.30
Cash and cash equivalents	1	1,297,664.30	551,437.11
		17,623,176.88	10,436,548.10
Total assets		53,278,569.62	46,911,998.43
Equity			
Reserves	21	16,137,102.81	16,137,102.81
Retained earnings	21	(759,801.52)	307,879.94
Other changes in equity	21	16,560,602.37	16,904,430.19
Net earnings	21	(749,68.28)	(1,915,233.06)
		31,188,735.38	31,434,179.88
Liabilities			
Non-current liabilities			
Provisions	15	607,576.82	1,320,164.82
		607,576.82	1,320,164.82
Current liabilities			
Trade payables	21	530,677.01	396,127.39
Current tax liabilities	21	550,493.89	558,067.04
Investment suppliers	21	160,469.04	88,679.64
Other accounts payable	21	3,571,045.17	2,075,564.41
Deferrals	21	16,669,572.31	11,039,215.25
		21,482,257.42	14,157,653.73
Total Liabilities		22,089,834.24	15,477,818.55
Total Equity and Liabilities		53,278,569.62	46,911,998.43

2.2 – INCOME STATEMENT BY NATURE

Amounts in Euros €

Items	Notes	Periods	
		2022	2021
Taxes, contributions and fees	14	2,362,657.67	2,041,478.13
Sales of goods	13	480.00	56.93
Revenue from services rendered	13	1,535,650.94	4,307,304.30
Operating Subsidies obtained	14	15,404,804.03	13,283,903.32
Gain/ loss from subsidiaries, associates and joint ventures	13, 18, 20	1,605.83	-
External supplies and services	21	(4,705,028.67)	(5,222,108.10)
Personnel costs and employee benefits	19	(14,750,605.74)	(14,081,468.99)
Operating Subsidies granted	21	(375,783.64)	(456,771.16)
Social benefits	21	(10,991.25)	(13,346.54)
Accounts receivable impairment	18, 21	65,133.40	(59,827.19)
Provisions (increases/decrease)	15	(2,002.25)	(628,979.02)
Other operating income and gains	13, 16	1,721,261.67	969,799.72
Other operating costs and losses	16, 21	(31, 679.47)	(238,646.05)
Earnings before Interest, Taxes, Depreciations and Amortizations		933,502.52	(98,604.65)
Depreciations and Amortizations expenses/reversals	3, 5	(1,663,207.94)	(1,778,188.70)
Earnings before Interest and Taxes		(729,705.42)	(1,876,793.35)
Interest and similar income	13	(0.00)	508.40
Interest and similar expenses	21	(19,462.86)	(38,948.11)
Earnings before tax		(749,168.28)	(1,915,233.06)
Net earnings		(749,168.28)	(1,915,233.06)

2.3 – STATEMENT OF CHANGES IN EQUITY

Amounts in Euros €

Description	Notes	Statement of changes in Equity of Parent company					Total of equity
		Reserves	Retained earnings	Other changes in Equity	Net earnings	Total	
Opening balance	(1)	16,137,102.81	307,879.94	16,904,430.19	(1,915,233.06)	31,434,179.88	31,434,179.88
Changes within the period							
Capital transfers and grants	21	-	-	(343,827.82)	-	(343,827.82)	(343,827.82)
Other changes in Equity	21	-	(1,067,681.46)	-	1,915,233.06	847,551.60	847,551.60
Net earnings	(2)		(1,067,681.46)	(343,827.82)	1,915,233.06	503,723.78	503,723.78
Total Earnings	(3) 21				(749,168.28)	(749,168.28)	(749,168.28)
	(4)= (2)+ (3)				1,166,064.78	(245,444.50)	(245,444.50)
Transactions with shareholders in the period	(5)	-	-	-	-	-	-
Closing Balance	(6)= (1)+ (2)+ (3)+ (5)	16,137,102.81	(759,801.52)	16,560,602.37	(749,168.28)	31,188,735.38	31,188,735.38

2.4 – CASH FLOW STATEMENT

Amounts in Euros €

Headings	Notes	Periods	
		N	N-1
Cash Flows from Operating Activities			
Cash Receipt from clients		1,857,422.44	5,103,041.25
Cash Receipt from taxpayers		-	1,161.23
Cash Receipt from operating subsidies		16,496,274.65	13,823,959.60
Cash Receipt from patients		2,177,830.52	2,167,373.84
Cash Paid to suppliers		(5,057,377.39)	(5,605,084.66)
Cash Paid to employees		(14,607,942.25)	(13,969,383.65)
Cash Paid to taxpayers/patients		-	(2,129.54)
Cash Paid to operating subsidies		(411,205.09)	(607,110.68)
Operations cash flows		455,002.88	911,827.39
Other Receivable/Payments		1,113,360.77	(142,516.38)
Cash flows from operating activities (a)		1,568,363.65	769,311.01
Cash Flows from Investing Activities			
Payments due to:			
Tangible Fixed Assets		(810,986.46)	(1,049,291.00)
Intangible Assets	3	(6,150.00)	-
Financial Investments	18,20	(5,000.00)	-
Other Assets		-	(232.14)
Receivables due to:			
Capital transfers		-	246,585.00
Cash flows from Investing Activities (b)		(822,136.46)	(802,938.14)
Cash Flows from financing Activities			
Receipts due to:			
Other financing Operations		-	508.40
Cash Flows from financing Activities (c)		-	508.40
Variation in cash and equivalents (a+ b+ c)		746,227.19	(33,118.73)
Cash and cash equivalents at the beginning of the period	1	551,437.11	584,555.84
Cash and cash equivalents at the end of the period	1	1,297,664.30	551,437.11
Reconciliation between Cash and Cash Equivalents and Management Balance			
Cash and cash equivalents at the beginning of the period			
= Previous cash Balance		551,437.11	584,555.84
From budget execution		494,332.07	544,902.00
From treasury operations		57,105.04	39,653.84
Cash and cash equivalents at the end of the period			
= Previous cash Balance		1,297,664.30	551,437.11
From budget execution		289,952.94	494,332.07
From treasury operations		1,007,711.36	57,105.04



3.

**ANNEX TO FINANCIAL
STATEMENTS**

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NOTE 1 - IDENTIFICATION OF THE ENTITY, REPORTING PERIOD AND ACCOUNTING REFERENCE

1.1. IDENTIFICATION OF THE ENTITY, REPORTING PERIOD

Name of the entity: Nova Medical School (NMS) of the NOVA University of Lisbon

Tax Identification Number: 501 559 094

Address: NMS has its headquarters at Campo Mártires da Pátria 130, 1169-056 Lisbon

Organic classification code: 121038900

Guardianship: Ministry of Science, Technology and Higher Education

Legislation establishing the institution and main applicable legislation

NOVA Medical School (NMS) is an organic unit integrated in the NOVA University of Lisbon. It is a legal person of public law, endowed with administrative, financial, cultural, scientific and pedagogical autonomy.

As a result of the transformation of UNL into a public foundation of private law (decree-law no. 20/2017, of 21 February) in accordance with the provisions of Law no. 62/2007, of 10 September (RJIES), NMS has become an Organic Unit of the NOVA University of Lisbon Foundation (FUNL). As an organic unit, it has administrative, financial, cultural, scientific and pedagogical autonomy and the competences defined by Law and by the respective statutes. NMS has tax personality.

In accordance with the Statutes of the NOVA Medical School of the NOVA University of Lisbon (NMS), Order no. 7374-C/2021, in the provisions of Article 2 - **Vision** - NMS is positioned as an institution of reference and excellence in the fields of medical and health sciences, of national and international relevance, being recognised for its quality teaching and the high level of its scientific research and services, with a central role in the development of the University Medical Centre of Lisbon.

In the provisions of Article 3 - **Mission** - NMS has as its mission the public service for the qualification of excellence in the fields of medical and health sciences. To achieve this mission, NMS undertakes the following objectives and commitments:

- a)** An international competitive research, focusing on interdisciplinary areas, including research aimed at solving health problems affecting society;
- b)** An education of excellence, with an increasing emphasis on second and third cycles, delivered through nationally and internationally competitive academic programmes;
- c)** A broad base for inter-institutional participation, taking advantage of the possibilities for creating new synergies in the field of health, both at the level of the organic units of the NOVA University of Lisbon and at a more global level;
- d)** A quality service provision, at national and international level, capable of contributing in a relevant way to the improvement of healthcare and the qualification of human resources in the field of health, namely in Portuguese-speaking countries.

Statutory Auditor

The Statutory Auditor shall be appointed from among certified public accountants or certified public accountants firms by joint order of the minister responsible for the area of finance and the minister responsible for the area of higher education, after consultation with the Rector. The mandate has a duration of five years.

The Statutory Auditor may not have exercised remunerated activities at NOVA in the last three years before his/her mandate and may not exercise remunerated activities at NOVA in the three years following the end of his/her mandate.

The company Dfk & Associados, Sociedade de Revisores de Oficiais de Contas, Lda, with tax identification number 504 012 681, through its merger with the company Salgueiro & Associados, Lda, is the Statutory Auditor of the NOVA University of Lisbon (public tender, with advertisement of the call in the Official Journal of the European Union, pursuant to Article 20(1)(a) of the CCP, with reference number 03/CPI/2019), with the provision of the service beginning on 31 January 2020.

1.2. ACCOUNTING REFERENCE AND FINANCIAL STATEMENTS

a) Accounting reference

The attached financial statements were prepared in accordance with Decree-Law no. 192/2015, of 11 September (as amended by Decree-Law no. 85/2016, of 21 December) - Accounting Standardisation System for Public Administrations.

The notes now presented follow what is established in the Public Accounting Standard (NCP) 1 - Structure and Content of Financial Statements, so the missing note numbers are not applicable to NMS or were not considered materially relevant.

Derogations from SNC-AP provisions

In the period ended 31 December 2022, there was no derogation from any provision foreseen by the SNC-AP.

b) Comparability

The financial statements are comparable with the previous year.

c) Cash and cash equivalents

The breakdown of the amounts recorded under the Cash and Cash equivalents heading as of 31 December 2022, by comparison with the previous period, is shown in the following table:

Account	31 December 2022	31 December 2021
Cash and Cash equivalents	1 297 664,30	551 437,11
Treasury demand deposits	813 646,21	266 537,11
Bank demand deposits	484 018,09	284 900,00
Total cash and cash equivalents	1 297 664,30	551 437,11

Amount in euros (€)

Table 12.1 - Cash and cash equivalents

The amount shown as of 31 December 2022, in cash and cash equivalents, was €1,297,644.30, an increase of €746,227.19 compared to the same period last year. This variation is essentially due to the receipt of funding for a research project in the last quarter of the year ended 31 December 2022.

At the end of the year under review, for the cash and cash equivalents balances mentioned above, there are no amounts that are not available for use.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES, CHANGES IN ACCOUNTING ESTIMATES AND ERRORS

The main accounting policies and valuation criteria used in the preparation of the financial statements were as follows:

Measurement bases

The financial statements were prepared in accordance with NCP 1 - Structure and Content of Financial Statements. Euro is the functional and presentation currency.

Appropriate presentation and compliance with Public Accounting Standards (NCP)

These financial statements present fairly the financial position, the financial performance and the cash flows of the entity. They faithfully represent the effects of transactions, other events and conditions, in accordance with the definition and recognition criteria for assets, liabilities, income and expenses established in the framework and NCP.

Comparative information

Respecting the Entity Continuity Principle, the accounting policies have been adopted consistently over time. Upon changes in accounting policies, the comparative amounts affected by the reclassification will be disclosed by:

- a)** The nature of reclassification;
- b)** The amount of each item or class of items that has been reclassified;
- c)** The reason for reclassification.

Consistency of presentation

Whenever possible, the financial statements are consistent from one period to the next, both in terms of presentation and the accounting movements that give rise to them, except when significant changes occur in the nature which, in this case, are duly identified and justified in this Annex. In this way reliable and more relevant information is provided to the users.

Materiality and aggregation

The relevance of the information is affected by its nature and materiality. Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial.

Offsetting

Due to the importance of assets and liabilities being reported separately, as well as expenses and income, these were not subject to offsetting, except those required by an NCP.

Continuity

Based on available information and future expectations, NMS will continue to operate for the foreseeable future, assuming there is no intention or need to liquidate or significantly reduce the level of its operations.

2.1. OTHER RELEVANT ACCOUNTING POLICIES

The main accounting policies and valuation criteria used in the preparation of the financial statements were as follows:

a) Intangible Assets

Measurement

Intangible assets are accounted for in accordance with NCP 3 - Intangible Assets and recognised and measured at acquisition cost deducted from accumulated depreciations and any accumulated impairment losses.

This item essentially comprises computer software.

An intangible asset is only recognised when it is probable that future economic benefits or expected service potential will flow from it and if the cost or fair value of the asset can be measured reliably.

When an intangible asset is acquired through a transaction without a consideration, its initial cost at the acquisition date is its fair value at that date. Given the difficulty in reliably measuring the fair value of some of these assets, namely legacies constituted by the personal estate of important historical and cultural figures, they are not recognised.

The amortisable amount of an intangible asset is imputed on a systematic basis over its useful life. Amortisation, calculated on a duodecimal basis, starts when the asset is available for use and is in the necessary condition to operate in the manner intended by the management board. For this purpose, the useful lives of the reference assets are considered, as established in Supplementary Classifier 2 - Registration and useful lives of tangible and intangible assets and investment properties, provided they do not conflict with the estimated useful life of the asset, taking into account its obsolescence or other wear and tear that occurs under the circumstances in which it is used. In this situation, the reasons for any change in the useful life are justified on a case-by-case basis.

Depreciation method

The amortisation method shall reflect the pattern in which the future economic benefits or service potential are expected to be consumed by the entity. The amortisation method used in the reporting period is the straight-line method.

Useful life

Computer software has an estimated useful life of between 1 and 3 years.

Derecognition

Gains or losses arising from the sale or write-off of these assets are determined as the difference between the sale price and the carrying amount at the date of sale/write-off and are registered as “Other operating income and gains” or “Other operating costs and losses”.

b) Tangible Fixed Assets

Initial measurement

A tangible fixed asset is initially measured at acquisition cost, which includes:

- Purchase price including import duties, taxes not deductible or refundable, after deduction of trade discounts;
- Direct costs to put the asset in place and in the condition necessary for it to be used, such as land clearing, earth moving and drainage, additional costs on adapting machinery and facilities;
- Initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Also included in the acquisition cost are any assets required for safety or environmental reasons that do not bring additional inflows, as without them the asset may not be operational and therefore will not generate any inflows.

When there are tangible fixed assets acquired without a consideration, the measurement is made as follows:

- Real Estate - at their taxable value (VPT);
- Other tangible assets - at cost of the amount received or, in the absence of this, the respective market value.

Income should be recognised for the amount of the recognised asset, except to the extent that a liability is also recognised for the same asset (subsequently when the liability is reduced, income is recognised).

However, if this transfer meets the definition of contributions from owners, neither a liability nor income is recognised, but an increase in equity (account 5942 - donations obtained - in other assets).

When a fixed tangible asset is acquired in a transaction where payment is deferred, both the asset and the liability are recognised at amortised cost in accordance with the effective interest method.

On initial recognition of a tangible fixed asset acquired in a transaction to exchange a non-monetary asset for another asset, the cost of the acquired tangible fixed asset shall be its fair value unless:

- The transaction for a consideration has no commercial substance;
- The fair value of the asset received and the fair value of the asset given up cannot be reliably measured, in which case the asset acquired is measured at the carrying amount of the asset given up;
- Both can be reliably measured, the cost is the fair value of the asset given up (unless the fair value of the asset acquired is clearly more evident).



Subsequent measurement

Subsequently, a tangible fixed asset is measured at its cost less accumulated depreciation and less any accumulated impairment loss, if applicable.

These assets may be revalued when the criteria and parameters for the revaluation are defined in an appropriate legal provision. The revalued asset's value will be its fair value at the revaluation date less subsequent accumulated depreciation.

Subsequent costs

The processing of subsequent costs related to a tangible fixed asset shall be as follows:

- Current technical assistance costs - to be recognised as costs for the year;
- Replacements of certain components at regular intervals - the related costs should be added to the carrying amount of the asset, and the items replaced should be derecognised;
- Regular major inspections (regardless of parts of the asset are replaced) - the related costs should be added to the carrying amount of the asset, and the carrying amount of the previous inspection should be derecognised.

Useful life

The useful life of a tangible fixed asset is determined by:

- The expected use of the asset, which is assessed by reference to capacity or expected physical output;
- The expected physical wear and tear (number of shifts, repair and maintenance programme and the care and maintenance of the asset);
- The technical and commercial obsolescence;
- The limits of a legal or other nature on the use of the asset.

The asset is depreciated over its useful life. Each part of a tangible asset which cost is significant in relation to the total cost shall be depreciated separately, and components having the same useful life may be aggregated.

Land and buildings are separable assets that are accounted for separately even if acquired together.

The depreciation rates used are in accordance with the Supplementary Classifier and correspond to the following estimated useful lives:

Asset	Years
Buildings and other constructions	05 - 80
Basic equipment	02 - 25
Transport equipment	06
Administrative equipment	02 - 08
Other tangible fixed assets	03 - 10

Table 2.11 - Depreciation rates by asset



Depreciation method

The depreciation method reflects the pattern in which future economic benefits or service potential are expected to be consumed by the entity. The straight-line method is used.

Residual value

The depreciable amount of an asset is calculated after deducting its residual value. The estimate of residual value shall be reviewed at each reporting date. Any change to the initial estimate is accounted for in the current or future years, as prescribed in NCP 2.

It is a presumption of the standard that the residual value of a tangible fixed asset is generally insignificant and therefore immaterial in calculating the depreciable amount.

Impairment

Whenever there are indications of impairment (internal and external sources), the asset is tested for impairment.

The carrying amount of the asset is reduced to its recoverable amount if, and only if, the recoverable amount is less than the carrying amount. Such a write-down is an impairment loss that shall be recognised immediately in the income statement.

When the amount estimated for an impairment loss is greater than the carrying amount of the asset, the carrying amount of the asset shall be reduced to zero or a liability shall be recognised if, and only if, that is required by another NCP.

The depreciation/amortisation charge shall be adjusted in future periods according to the revised carrying amount of the asset.

If the situations that are the basis of the impairment change, the impairment loss is reversed. This reversal results in an increase in the value of the asset to its recoverable amount and should be recognised immediately in the income statement.

However, the increased carrying amount of an asset that is attributable to a reversal of an impairment loss should not exceed the carrying amount that would have been determined (net of depreciation/amortisation) if no impairment loss had been recognised for the asset in prior periods.

After the recognition of the reversal, the depreciation/amortisation charge or the residual value shall be reviewed and adjusted in accordance with the NCP applicable to the asset.

Derecognition

A tangible fixed asset is derecognised:

- At the date of disposal (including disposal by way of a transaction without a consideration);
- or
- When it is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

The disposal of a tangible fixed asset can occur:

- By sale – NCP 13 – Income from Transactions with a Consideration is applied for the recognition of income from the sale of goods;
- By entering into a finance lease NCP 6 – Leases is applied to a sale made by entering into a finance lease or to a sale followed by a lease.

Gains or losses arising from the write-off or disposal of a tangible fixed asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the income statement (unless NCP 6 - Leases requires differently in the case of a sale followed by a lease) in the period of the write-off or disposal.

If payment for a tangible fixed asset is deferred, the consideration received shall be recognised initially at the cash price equivalent and the difference between the nominal amount of the consideration and the cash price equivalent shall be recognised as interest income in accordance with NCP 13 - Income from Transactions with a Consideration using the effective interest model.

c) Financial Investments

Financial investments in subsidiaries, joint ventures and associates can be measured:

- In accordance with NCP 18 - Financial Instruments (fair value or at cost); or
- To the equity method as provided for in NCP 23 - Investments in Associates and Joint Ventures.

Under the cost method, the investment is initially recognised at its acquisition cost and subsequently adjusted for any impairment losses.

Under the fair value method, the investment is adjusted at least at each reporting date to its fair value on that date. Changes in fair value are recognised in the income statement in the period in which they occur.

The option of measuring the financial holdings at fair value is only available for the subsidiaries which equity instruments are publicly traded or, if not, which fair value can be reliably obtained. NCP 18 - Financial Instruments determines that the fair value is determined based on the quoted market price of the instrument, when this exists, or based on a valuation technique.

Under the equity method, the carrying amount is increased or decreased to recognise the development of the investor's share of the earnings of the investee after the acquisition date. The investor's share of the earnings of the investee is recognised in the investor's income statement. Distributions received reduce the carrying amount of the investment. The final value of the financial holding will include the amount determined by applying the equity method together with any long-term interests that, in substance, form part of the investor's net investment in the investee.

d) Financial Instruments

Initial recognition and measurement

A financial asset, financial liability or equity instrument is recognised only when NMS becomes a contractual party to the instrument.

On initial recognition, financial assets and liabilities are measured at fair value.

Equity instruments are initially recognised at the amount of cash received or the fair value of the resources received or receivable in exchange. If the payment is deferred and the time value of cash is significant, the measurement should be at the current value of the amount receivable.

Transaction costs of financial assets and liabilities are included in the acquisition cost if the asset or liability is not subsequently measured at fair value, in which case they are immediately recognised in the income statement for the year.



Subsequent measurement

Financial assets and liabilities

All financial assets are subsequently recognised at fair value, with changes in fair value being recognised in the income statement, with the following exceptions:

- Equity instruments of other unlisted companies or which fair value cannot be reliably estimated, as well as associated derivatives, which are measured at cost less impairment losses;
- Contracts to grant or borrow loans that cannot be settled on a net basis and are expected to be recognised at cost or amortised cost less impairment losses and that the entity designates, upon initial recognition, to be measured at cost less impairment losses;
- Financial assets that the entity designates, upon initial recognition, to be measured at amortised cost using the effective interest method, less impairment losses;
- Non-derivative financial assets to be held to maturity, which shall be measured at amortised cost.

A financial asset can be measured at amortised cost if it meets all the conditions:

- It has a definite maturity;
- The returns to the holder are fixed amount, fixed interest rate during the investment or variable rate which is a typical market index or includes a spread over that index;
- They have no clauses that may imply loss of nominal value and accrued interest (excluding credit risk).

All financial liabilities are subsequently recognised at amortised cost using the effective interest method (“amortised cost”), with the following exception:

- Financial liabilities classified as held for trading, which should be measured at fair value through the income statement.
- A financial liability is classified as held for trading if:
 - It is supported mainly for the purpose of repurchasing it in the very near term;
 - It is part, at initial recognition, of a portfolio of identified financial instruments that are managed together and for which there is evidence that they have recently delivered real profits; or
 - Is a derivative (unless it is a designated and effective hedging instrument).



Derecognition

Financial assets

A financial asset should be derecognised only when:

- The contractual rights to the cash flows resulting from the financial asset expire;
- The entity transfers to another party all the significant risks and benefits associated with the financial asset; or
- The entity transfers to another entity part of the significant risks and benefits associated with the financial asset.

Any difference between the consideration received and the amount recognised and derecognised shall be included in the income statement for the period of the transfer.

Financial liabilities

A financial liability (or part of a financial liability) should be derecognised only when it is extinguished, that is, when the obligation established in the contract is discharged, cancelled or has expired.

Impairment

In accordance with paragraph 24 of NCP 18 - Financial Instruments, at each reporting date, NMS assesses the impairment of all financial assets that are not measured at fair value through the income statement. If objective evidence of impairment exists, NMS recognises an impairment loss in the income statement.

The amount to be recognised as an impairment loss should be measured as follows:

- For financial assets measured at amortised cost, the impairment loss is the difference between the carrying amount and the present (current) value of estimated cash flows, which should be discounted based on the original effective interest rate of the financial asset; and
- For financial assets measured at cost, the impairment loss is the difference between the carrying amount and the present value of estimated future cash flows discounted at a current market rate of return for a similar financial asset.

Reversal

For financial assets measured at amortised cost, if subsequently the amount recognised as an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the impairment loss should be reversed. The reversal of the impairment loss is recognised in the income statement.

The reversal cannot result in an increase in the value that the respective asset had before the impairment loss was recorded.

When the uncollectibility conditions that allow the derecognition of the assets to which the impairments refer are verified, the impairment accounts are debited against the corresponding accounts of Class 2.

For financial investments in affiliates which shares are not publicly traded and which fair value cannot be reliably measured, as well as derivatives that are associated, in these cases, the reversal of impairment losses is prohibited.



e) Operating Subsidies

Recognition

A subsidy (or a transfer) will only be recognised after there is certainty that:

- The conditions attached to it will be met; and
- It will be received.

A subsidy is not recognised until there is reasonable assurance that the entity will comply with the conditions attached to it, and that the subsidy will be received.

Non-repayable subsidies

Non-repayable subsidies related to tangible fixed and intangible assets are initially recognised in equity and subsequently:

- Those in respect of depreciable tangible fixed assets and depreciable intangible assets shall be allocated on a systematic basis as income in a manner that is balanced with the related costs that they are intended to offset;
- Those in respect of non-depreciable tangible fixed assets should be maintained in equity, unless the respective amount is needed to offset for any impairment loss.

Repayable subsidies

Repayable subsidies are accounted for as liabilities. It is a financial liability as provided for in the financial instruments.

A subsidy that was initially considered as non-repayable and becomes repayable will be accounted as a revision of an accounting estimate, i.e. it will have prospective effects.

f) Provisions and Contingent Liabilities

A provision is only recognised when, cumulatively:

- It has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of resources embodying economic benefits or service potential will be required to pay this obligation;
- A reliable estimate of the amount of that obligation can be made.

A provision is measured at the best estimate of the amount required to settle the present obligation at the reporting date. The best estimate corresponds to the amount that NMS would rationally pay to settle the obligation at the reporting date or to transfer it to a third party at that date.

Estimates of outcome and financial effect are determined by the management board judgment, based on similar transactions and, in some cases, reports of independent experts.

To carry out the estimation, NMS determines the “expected value”, which is a statistical method that takes into account all possible outcomes and their associated probabilities.

When the effect of the time value of cash is materially relevant, the amount of a provision shall be the present value of the expected amount required to settle the obligation. When a provision is discounted to its present value, the amount of the provision will increase each year as the provision moves closer to the expected time of settlement. The discount rate to be used shall be a pre-tax rate that reflects both current market assessments of the time value of cash and the risks specific to the liability in question.

This increase in the value of the provision is recognised as a financial charge in the income statement.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision must be reversed. A provision is only used for expenditure for which it was originally recognised.

If there is a contingent liability, it is not recognised. It is disclosed, except if the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent liabilities are assessed continually to determine whether an outflow of resources embodying economic benefits or service potential has become probable. When it becomes probable, a provision must be recognised in the financial statements for that period.

g) Contingent Assets

A contingent asset is not recognised. Contingent assets are assessed continually to determine whether an inflow of economic benefits or service potential will occur and the value of the asset can be measured reliably. When such a change occurs, NMS recognises the asset and related income in the financial statements for that period.

In this ongoing assessment, if NMS determines that an inflow of economic benefits or service potential has become probable, then the contingent asset that was previously undisclosed, is now disclosed in the financial statements for that period.

h) Income - Transactions with a Consideration

A transaction with a consideration is a transaction in which the entity provides a service or delivers a good and in exchange receives an amount approximately equal to the asset it has delivered or the service it has provided. Income includes only the gross inflows of economic benefits or service potential received, and is measured at the fair value of the consideration received or receivable.

If the consideration is received in the form of cash or cash equivalents, the fair value corresponds to the amount of cash or cash equivalents to be received. If this retribution is deferred in time, the fair value will be less than the nominal value, as it will have the effect of the passage of time (discount). The difference between the nominal value and this fair value is recognised as interest income in a proportional way with time.

If the consideration is received in the form of assets, it shall be valued at the fair value of the asset received.

Services rendered

Income from the Services rendered is recognised when the outcome of the transaction can be reliably estimated, being recognised in accordance with the percentage of completion - percentage of completion method.



Sales of goods

Income from the sale of goods is recognised when all the following conditions have been met:

- The entity has transferred to the purchaser the significant risks and advantages of ownership of the goods;
- In most cases, the transfer of the risks and advantages of ownership coincides with the transfer of legal title or the transfer of possession of the asset to the purchaser;
- The entity does not maintain continuing involvement in management at a level usually associated with ownership, nor effective control over the goods sold.

Interest, royalties and dividends

Income arising from the use by others of entity assets that generate interest, royalties, and dividends or similar distributions shall be recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- The amount of income can be reliably measured.

i) Income - Transactions without a Consideration

Recognition of asset

NMS recognises an asset arising from a transaction without a consideration when it obtains control of resources that meet the definition of an asset and the recognition criteria. Instead of an asset, a decrease in a liability may be recognised (when, for example, the creditor forgives a liability). An inflow of resources from a transaction without a consideration recognised as an asset is recognised as income, except to the extent that a liability is also recognised for the same inflow. When the obligation that gave rise to the recognition of the liability is discharged, the amount of the liability recognised shall be reduced, and an amount of income equal to that reduction shall be recognised.

Initial measurement of asset

An asset acquired through a transaction without a consideration shall be initially measured at its fair value at the acquisition date (which corresponds to the best estimate of the inflow of resources to the entity).

Taxes and fees

The total tuition fees invoiced is recognised as a debt at the time of enrolment of the student against the corresponding Liabilities (Deferrals). Income is recognised on a duodecimal basis in the proportion of 4/12 in the year of enrolment, the remaining 8/12 being recognised the following year, in line with the academic year. At the end of each academic year, the annual tuition fee forecast is revised to reflect changes in the income recognised.

Operating subsidies obtained

The State Budget allocation is attributed annually to NMS in accordance with the Law on University Funding and the respective income is recognised monthly.

Transfers/subsidies obtained allocated to current expenses and depreciation and amortisation of assets are deferred in the Balance Sheet, under the Deferrals heading, and recorded as income for the period (“Operating subsidies obtained”), in proportion, respectively, to the corresponding incurred costs and to the depreciation and amortisation costs of the assets during the life of the project, regardless of when they are received.

Transfers/subsidies related to tangible fixed and intangible assets are initially recognised in Net Assets, being subsequently recognised in the income statement (“Allocation of subsidies and transfers to investments”) on a systematic and rational basis over the accounting periods necessary to balance them with the related expenses, i.e. in proportion to the respective depreciation and amortisation expenses during the useful life of the assets. In case the subsidy is related to non-depreciable assets, they are maintained in Net Assets, except if the respective amount is necessary to offset any impairment loss.

j) Employees Benefits

NMS recognises a liability when the employee has provided service in exchange for benefits payable in the future and an expense when the entity consumes the economic benefits arising from the services provided in exchange for employees benefits. Employees benefits include salaries, contributions, paid annual leave and paid sick leave.

k) Events after the balance sheet date

Events after the balance sheet date that provide additional information about conditions that existed at the balance sheet date (“adjusting events” or events after the balance sheet date that give rise to adjustments) are reflected in the financial statements. Events after the balance sheet date that provide information on conditions that occur after the balance sheet date (“non-adjusting events” or events after the balance sheet date that do not give rise to adjustments) are disclosed in the financial statements if they are considered material.

l) Related Parties

Parties are considered related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or if the related entity and another entity are subject to common control. Related parties include:

- Entities that control or are controlled directly, or indirectly through one or more intermediaries, by the reporting entity;
- Associates (NCP 23 - Investments in Associates and Joint Ventures);
- Individuals who have, directly or indirectly, an interest in the reporting entity that gives them significant influence over it, and close family members of any of these individuals;
- Key management employees and their immediate family members; and
- Entities in which a substantial interest is held, directly or indirectly, by any person described in (c) or (d), or on which such person is able to exercise significant influence.

m) Accrual regime

NMS records its income and costs on an accrual basis, whereby income and costs are recognised as and when generated, regardless of the respective receipt or payment. The differences between amounts received and paid and the corresponding costs and losses and income and gains are recorded under “Other receivables”, “Other payables” or “Deferrals”.

2.2. MAIN ASSUMPTIONS CONCERNING THE FUTURE

As previously mentioned, the attached financial statements were prepared on a going concern basis, from the accounting records of NMS, kept in accordance with generally accepted accounting principles in Portugal.

Events that occur after the balance sheet date are considered in the preparation of the financial statements for the period. These events, if material, are disclosed in the annex to the financial statements.

2.3. CRITICAL VALUE JUDGEMENTS AND KEY SOURCES OF UNCERTAINTY ASSOCIATED TO ESTIMATES

In the preparation of the accompanying financial statements, value judgments and estimates were made and various assumptions used that affect the reported amounts of assets and liabilities, as well as the reported amounts of income and costs for the period.

The estimates and underlying assumptions were determined with reference to the reporting date based on the best knowledge existing at the date of approval of the financial statements of the events and transactions in progress, as well as the experience of past and/or current events. However, events may occur in subsequent periods that were not foreseeable at the date of approval of the financial statements and so were not considered in those estimates. Changes to estimates that occur after the date of the financial statements will be corrected prospectively. For this reason and given the degree of uncertainty associated, actual results of the transactions in question may differ from the corresponding estimates.

The main value judgements and estimates made in the preparation of the attached financial statements are as follows:

- a)** Useful lives of tangible fixed and intangible assets and investment properties;
- b)** Impairment analysis of non-current assets and financial assets;
- c)** Recording of adjustments to asset values, namely, receivables from clients;
- d)** Estimated holiday and holiday allowance associated with employees;
- e)** Recognition of fee income.

2.4. MATERIAL ERRORS FROM PREVIOUS PERIODS

Following the closing of accounts, it was deemed necessary to make corrections relating to previous years, which have now been recognised under the heading of retained earnings, in order to give a more accurate and appropriate picture of the financial statements, as can be seen in note 21 - other disclosures, paragraph n) equity of this Annex to the Financial Statements.

The recognition of prior year corrections, considered materially relevant, was set at 31 December 2022 in the amount of €847,551.60, relating to project regularisation.

NOTE 3 - INTANGIBLE ASSETS

3.1. INTERNALLY GENERATED INTANGIBLE ASSETS AND OTHER INTANGIBLE ASSETS

a) Useful lives or amortisation rates used:

Supplementary Classifier 2 of the Multidimensional Chart of Accounts, published in the Annex to Decree Law no. 192/2015, of 11 September, is applied.

There are updated Registration Sheets at the reporting date, which contain, for each applicable item of intangible assets, among other information, the respective useful life or amortisation rate, as well as the respective net carrying amount.

b) Amortisation method:

The amortisation method used for intangible assets is the straight-line method.

c) Gross carrying amount at the beginning and end of the period:

During the years ended 31 December 2022 and 2021, the carrying amount of intangible assets, as well as their accumulated amortisation, was as follows:

Headings	Start of the period			End of the period		
	Gross amount	Accumulated amortisation	Carrying amount	Gross amount	Accumulated amortisation	Carrying amount
INTANGIBLE ASSETS						
Computer programmes and information systems	632,331.30	632,331.30	-	638,481.30	632,843.80	5,637.50
Total	632,331.30	632,331.30	-	638,481.30	632,843.80	5,637.50

(Amounts in euros (€))

Table 3.11 - Intangible assets, carrying amounts

d) Reconciliation of the carrying amount at the beginning and end of the period:

In the year ended 31 December 2022, the following changes occurred:

Headings	Initial carrying amount	Variations		Final carrying amount
		Additions	Amortisation for the period	
INTANGIBLE ASSETS				
Computer programmes and information systems	-	-	(512.50)	5,637.50
Total	-	6,150.00	(512.50)	5,637.50

(Amounts in euros (€))

Table 3.12 - Intangible Assets, changes in the period



Additions for the period

During the year ended 31 December 2022, the addition corresponds to the billing software for Immunology laboratory services.

e) Depreciation and amortisation costs/reversals:

The amortisation costs/reversals regarding intangible assets are reflected in the Income Statement by Nature.

3.2. OTHER DISCLOSURES OF INTANGIBLE ASSETS:

a) Materially relevant intangible assets:

No materially relevant intangible assets stand out.

b) Fully amortised intangible assets that are still in use:

Fully amortised intangible assets that are still in use are listed in the annex (*Assets in use with equity value of zero*).

NOTE 5 - TANGIBLE FIXED ASSETS

5.1. TANGIBLE FIXED ASSETS RECOGNISED IN THE FINANCIAL STATEMENTS:

a) Measurement bases:

Tangible fixed assets acquired up to 1 January 2019 are recorded at their acquisition cost in accordance with generally accepted accounting principles up to that date, less depreciations.

In the transition to SNC-AP, rural and urban buildings should have been measured by their Taxable Value (VPT). This reassessment is in progress.

On transition, the cost method measurement criterion was maintained for the remaining non-current assets.

Tangible fixed assets acquired after 1 January 2019 are recorded at the net acquisition cost of the corresponding depreciations and accumulated impairment losses. The acquisition or production costs include the purchase cost, any costs directly attributable to the activities necessary to bring the assets to the location and condition necessary for them to operate as intended and, where applicable, the initial estimate of the costs of dismantling and removing the assets and restoring them to their intended location that the company expects to incur.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits will flow to the company and the cost can be measured reliably. Maintenance and repair costs are recognised as expenses in the period in which they occur.

b) Measurement bases:

Depreciations of tangible fixed assets are calculated, after the date on which the assets are available for use, by the straight-line method, in accordance with the maximum useful life period given in Complementary Classifier 2 of the Multidimensional Chart of Accounts, published in the Annex to Decree Law no. 192/2015, of 11 September.

Maintenance and/or repair expenses that neither increase the useful life of the assets nor result in significant benefits or improvements to the tangible asset items were recorded as costs for the period.

c) Useful lives or depreciation rates used:

NMS has the cadastral records updated at the reporting date, which include, for each applicable item of tangible fixed assets, among other information, the respective useful life or depreciation rate, as well as the respective net carrying amount. The sum of net carrying amount at the reporting date in each of the records corresponds to the total of the column “Carrying Amount” in Table 6.

d) Gross carrying amount at the beginning and at the end of the period:

During the years ended 31 December 2022 and 2021, the movement occurred in the carrying amount of tangible fixed asset, as well as in the respective accumulated depreciations, was as follows:

Headings	Beginning of the period			End of the period		
	Gross amount	Accumulated depreciations	Carrying amount	Gross amount	Accumulated depreciations	Carrying amount
Public goods, historical, artistic and cultural property						
Historical, artistic and cultural property	14,284.99	1,246.99	13,038.00	14,284.99	1,246.99	13,038.00
	14,284.99	1,246.99	13,038.00	14,284.99	1,246.99	13,038.00
Other tangible fixed assets						
Land and natural resources	6,360,120.00	-	6,360,120.00	6,360,120.00	-	6,360,120.00
Buildings and other constructions	34,071,892.04	7,451,752.50	26,620,139.54	34,912,079.50	8,218,077.58	26,694,001.92
Basic equipment	11,845,402.40	9,176,681.62	2,668,720.78	12,152,108.61	9,912,794.34	2,239,314.27
Transport equipment	23,051.47	23,051.47	-	23,051.47	23,051.47	-
Administrative equipment	4,274,994.80	3,986,524.43	288,470.37	4,226,345.52	3,985,110.88	241,234.64
Others	1,307,428.03	1,224,742.35	82,685.68	1,298,114.31	1,229,766.43	68,347.88
On-going tangible fixed assets	437,275.96	-	437,275.96	22,092.70	-	22,092.70
	58,320,164.70	21,862,752.37	36,457,412.33	58,993,912.11	23,368,800.70	35,625,111.41
Total	58,334,449.69	21,863,999.36	36,470,450.33	59,008,197.10	23,370,047.69	35,638,149.41

(Amounts in euros (€))

Table 5.11 - Tangible fixed assets, carrying amounts

We can see that the carrying amount of “Tangible Fixed Assets” had a decrease of about 2% in the amount of €832,300.92, which is detailed essentially by (1.6) million relating to depreciations, as well as the additions that took place in the amount of €830,767.72 (see table 5.1.2). Regarding to the item “Buildings and other constructions”, it comprises more than half the amount of NMS Fixed Assets, however it did not undergo significant increase in terms of gross value, due to the absence of acquisitions, except for some rehabilitation contracts.

Both “Land and natural resources” and “Transport equipment” did not undergo any change.

During the year ended 31 December 2022, the following changes occurred:

Headings	Initial carrying amount	Variations				Final carrying amount
		Additions	Transfers internal to the entity	Depreciations for the period	Decreases	
Public goods, historical, artistic and cultural property						
Historical, artistic and cultural property	13,038.00	-	-	-	-	13,038.00
	13,038.00	-	-	-	-	13,038.00
Other tangible fixed assets						
Land and natural resources	6,360,120.00	-	-	-	-	6,360,120.00
Buildings and other constructions	26,620,139.54	402,911.50	437,275.96	(766,325.08)	-	26,694,001.92
Basic equipment	2,668,720.78	325,396.55	-	(754,707.18)	(95.88)	2,239,314.27
Transport equipment	-	-	-	-	-	-
Administrative equipment	288,470.37	69,577.15	-	(115,559.28)	(253.60)	241,234.64
Biological equipment	-	-	-	-	-	-
Others	82,685.68	10,789.82	-	(25,103.90)	(23.72)	68,347.88
On-going tangible fixed assets	437,275.96	22,092.70	(437,275.96)	-	-	22,092.70
	36,457,412.33	830,767.72	-	(1,662,695.44)	(373.20)	35,625,111.41
Total	36,470,450.33	830,767.72	-	(1,662,695.44)	(373.20)	35,638,149.41

(Amounts in euros (€))

Table 5.1.2 - Tangible fixed assets, changes in the period

The amount of the heading “Transfers internal of the entity” corresponds, essentially, to the transfer of Tangible fixed assets in progress for works in the Headquarters building, including the main façade and the Noble Area (Acts Room and Lost Steps Room) in the amount of approximately €218,000 and €159,954, respectively, as well as the isolation and coating of the Rat Facility Building, on the amount of approximately €28,334, which were concluded this year.

i. Additions for the period:

During the year ended 31 December 2022, the following additions occurred:

Headings	Additions
	Purchase
Other tangible fixed assets	
Land and natural resources	-
Buildings and other constructions	402,911.50
Basic equipment	325,396.55
Transport equipment	-
Administrative equipment	69,577.15
Biological equipment	-
Others	10,789.82
On-going tangible fixed assets	22,092.70
	830,767.72
Total	830,767.72

(Amounts in euros (€))

Table 5.1.3 - Tangible fixed assets, additions for the period

The additions in the heading “Buildings and other constructions” essentially relate to the continuation of the works on the façade of the main building as well as in the Noble Area (Acts Room and Lost Steps Room) in the amount of approximately €230,866 and €159,954, respectively. The additions in the heading “Basic equipment” refer essentially to equipment used in the Research area, being the most important acquisition an image analyser in the amount of €103,360. Regarding the heading “Administrative equipment”, it essentially refers to computer equipment for use in NMS projects.

ii. Decreases for the period:

During the year ended 31 December 2022, the following decreases occurred:

Headings	Decreases
	Others
Other tangible fixed assets	
Land and natural resources	-
Buildings and other constructions	-
Basic equipment	95.88
Transport equipment	-
Administrative equipment	253.60
Biological equipment	-
Others	23.72
On-going tangible fixed assets	-
	373.20
Total	373.20

(Amounts in euros (€))

Table 5.14 - Tangible fixed assets, decreases for the period

The decreases in “Tangible Fixed Assets” are due essentially to the write-off of administrative equipment.

5.2. OTHER DISCLOSURES

a) Carrying amount of fully depreciated tangible fixed assets that are still in use:

Fully depreciated tangible fixed assets that are still in use are listed in the annex (*Assets in use with equity value of zero*).

NOTE 13 - INCOME FROM TRANSACTIONS WITH A CONSIDERATION

a) Accounting policies and methods adopted:

Under NCP 13, income for consideration is where the NMS receives assets or services, or extinguishes liabilities, and gives in return to the other party an approximately equal value (mainly in the form of goods, services or use of assets).

Sales – Income is recognised in the income statement:

- i. When the risks and benefits inherent in the ownership of the assets are transferred to the purchaser;
- ii. When there is no longer a continuing management involvement with a degree usually associated with ownership;
- iii. When the amounts of the revenues can be reliably quantified;
- iv. When it is probable that the economic benefits associated with the transaction will flow to the entity;
- v. When the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Services rendered – Income is recognised in the income statement by reference to the phase of fulfilment of service contracts at balance sheet date.

Interest – Income is recognised in the income statement using the effective interest method.

Royalties – Income is recognised on an accrual basis.

Dividends – Income is recognised from the moment the shareholder's right to receive the dividend is established.

b) Amount of each significant category of income recognised in the period:

i. Services rendered:

In the years ended 31 December 2022 and 2021, the heading Services Provided and Concessions had the following composition:

Transaction Type with a consideration	31 Dec. 2022	31 Dec. 2021
PROVISION OF SERVICES		
Health sector specific services	172,822.69	445,754.42
Clinical services, appointments and examinations	172,822.69	445,754.42
Education sector specific services	60,685.44	23,831.14
Registration to seminars and congresses	12,580.00	-
Training initiatives	28,478.00	23,831.14
Other education sector specific services	19,627.44	-
Studies, opinions, projects and consultancy	415,440.90	251,886.65
Laboratory services	254,797.52	3,178,711.63
Other services	631,904.39	407,120.46
Other services	631,904.39	407,120.46
Total	1,535,650.94	4,307,304.30

(Amounts in euros (€))

Table 13.1 – Services Rendered

The decrease in Services Rendered is essentially due to the reduction in the COVID-19 testing service (the main ones being PCR and Antigen tests), both for individual and corporate customers. This reduction resulted in a decrease of approximately €3 million compared to the year ended 31 December 2021. The increase in the heading “Studies, opinions, projects and consultancy” and “Other services” is essentially due to the increase in revenue from two services, Nova Cru and Exponential Medicine as well as teaching services, due to the increase in the number of students at the Military Academy.

ii. Sale of goods:

In the years ended 31 December 2022 and 2021, the heading Sales presented the following composition:

Transaction Type with a consideration	31 Dec. 2022	31 Dec. 2021
SALES OF GOODS		
Other goods	480.00	56.93
Total	480.00	56.93

(Amounts in euros (€))

Table 13.2 - Sales of Goods

The heading “Sale of Goods”, set at €480.00, which shows little expression, essentially related to the sale of merchandising.

iii. Interest and similar income obtained:

In the years ended 31 December 2022 and 2021, the heading Interest and similar income obtained was made up as follows:

Transaction Type with a consideration	31 Dec. 2022	31 Dec. 2021
INTEREST AND SIMILAR INCOME OBTAINED		
Favourable exchange rate differences on funding activity	-	508.40
Total		508.40

(Amounts in euros (€))

Table 13.3 - Interest and similar income obtained

iv. Other income:

In the years ended 31 December 2022 and 2021, other income was made up as follows:

Description	31 Dec. 2022	31 Dec. 2021
OTHER INCOME		
Supplementary Income	501,558.25	88,456.59
Income from controlled entities - Equity Method	1,605.83	-
Others	1,219,703.42	881,343.13
Corrections relating to previous periods	249,188.84	24,019.52
Allocation of subsidies and transfers for investments	834,778.55	814,280.65
Other unspecified	135,736.03	43,042.96
Total	1,722,867.50	969,799.72

(Amounts in euros (€))

Table 13.4 - Other income

In the financial year ended 31 December 2022, the Other incomes show an amount of €1,722,867.50, with an increase of €753,067.78. The increase in the heading “Supplementary incomes” is essentially due to the focus on temporary renting of spaces, including rooms and auditoriums, having simultaneously carried out a revision of the prices to be practiced. The increase in demand as well as the revision of prices allowed NMS to increase its activity in comparison with the previous year.

The heading “Others” includes, essentially, the value related to the allocation of subsidies and transfers for investments in the amount of €834,778.55 (as stated in NCP 14, this value has a null effect in Net Earnings, since the register of allocation of subsidies is equal to amortisations / depreciations in transactions without a consideration). Additionally, this heading includes the value of refundable VAT relating to research activity, totalling approximately €318 thousand.

NOTE 14 - INCOME FROM TRANSACTIONS WITHOUT A CONSIDERATION
14.1. INCOME FROM TRANSACTIONS WITHOUT A CONSIDERATION:

In a transaction without a consideration the NMS either receives amounts from another entity without directly giving approximately equal value in return, or gives amounts to another entity without directly receiving approximately equal value in return.

a) Amount of revenue arising from transactions without a consideration recognised during the period by main classes showing separately:

i. Taxes, evidenced separately by the main classes of taxes:

In the years ended 31 December 2022 and 2021, the heading Tuition and Fees was broken down as follows:

Transaction Type without a consideration	31 Dec. 2022	31 Dec. 2021
TAXES, CONTRIBUTIONS AND FEE		
Tuition fees	2,095,452.14	1,821,467.78
Other fees	72,380.70	57,397.65
Registration fees	3,365.65	43,633.00
Emoluments	65,431.75	30,434.51
Others	93,965.98	58,257.94
School Insurance	32,061.45	30,287.25
Total	2,362,657.67	2,041,478.13

(Amounts in euros (€))

Table 14.11 - Tuition and Fees

With reference to 31 December 2022, the heading “Tuition and Fees” presents an amount of €2,362,657.67. The increase compared with the previous year is essentially due to the increase in income from 2nd and 3rd cycle tuition fees.

ii. Transfers, evidenced separately the main classes of transfer revenues:

In the years ended 31 December 2022 and 2021, the heading “Operating subsidies obtained” was made up as follows:

Description	31 Dec. 2022	31 Dec. 2021
OPERATING SUBSIDIES OBTAINED		
Transfers - Treasury	10,220,680.00	8,631,806.00
Current transfers obtained	1,702,143.27	3,226,434.86
Current Subsidies	3,481,980.76	1,425,662.46
Total	15,404,804.03	13,283,903.32

(Amounts in euros (€))

Table 14.12 - Current transfers and grants obtained

In the financial year 2022, the heading “operating subsidies obtained” stood at €15,404,804.03.

Compared with the year ended 31 December 2021, there is an increase in the heading. This is mainly due to the increase in Treasury Transfers and operating subsidies from private institutions, non-profit institutions and institutions belonging to the Rest of the World/European Union within the scope of research projects.

14.2. OTHER DISCLOSURES:

a) Accounting policies adopted:

Under NCP 14, income without a consideration is that in which NMS recognises an asset when it obtains control of resources that meet the definition of an asset and the recognition criteria. In certain circumstances, such as when a creditor forgives a liability, a decrease in the carrying amount of a previously recognised liability may arise.

b) Measurement bases:

An asset acquired through a transaction without a consideration shall be initially measured at its fair value at the acquisition date (which corresponds to the best estimate of the inflow of resources to the entity).

NOTA 15 - PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are recognised when all of the following situations are met:

- i. There is a present obligation as a result of a past event;
- ii. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- iii. A reliable estimate of the amount of the obligation can be made.

15.1. PROVISIONS:

a) Carrying amount at the beginning and end of the period:

At 31 December 2022 and 2021, the detail of provisions is as follows:

Description	31 Dec . 2022	31 Dec. 2021
Provisions		
Legal cases pending	12 452,94	102 603,38
Other provisions	595 123,88	1 217 561,44
Total	607 576,82	1 320 164,82

(Amounts in euros (€))

Table 15.1.1 - Provisions

At 31 December 2022 and 2021, the detail of provisions for the period (income statement) are as follows:

Description	31 Dec . 2022	31 Dec. 2021
Provisions for the period		
Legal cases pending	-90 150,44	102 603,38
Other provisions	92 152,69	526 375,64
Total	2 002,25	628 979,02

(Amounts in euros (€))

Table 15.12 - Provisions for the period

In the year ended 31 December 2022, the item “Legal proceedings pending” decreased by €90,150.44 due to the reversal of two proceedings that were terminated (the provision having been made in the year ended 31 December 2021), one of which resulted in a partial payment by NMS.

In the year ended 31 December 2021, was recorded under “Other provisions” essentially the amount relating to the provision for supplies and external services and other services already incurred in the respective year and without receipt of the respective invoice, amounting to €391,626.93, as well as the provision for advances for a service provision, amounting to €134,748.71. In the year ended 31 December 2022 the value relates essentially to the provision set aside for project returns in accordance with the information available at the time.

NOTA 16 – EFFECTS OF CHANGES IN EXCHANGE RATES

16.1. INITIAL RECOGNITION

A foreign currency transaction is one that is denominated or requires settlement in a foreign currency, including transactions arising from an entity:

- a) Buying or selling goods or services for which the price is denominated in a foreign currency;
- b) Borrowing or lending funds when the amounts payable or receivable are denominated in a foreign currency;
- c) Acquiring or disposing of assets, or assuming or paying liabilities, denominated in a foreign currency.

On initial recognition, a foreign currency transaction shall be recorded in the functional currency by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency on the date of the transaction.

The date of a transaction is the date on which the transaction initially qualifies for recognition under the NCP.

NMS has the procedure of using the date of the costs document as a reference for the exchange rate.

Changes in exchange rates may have an impact on cash or cash equivalents held or due in a foreign currency. The presentation of such exchange rate differences is dealt with in NCP 1 - Structure and Content of Financial Statements. Although these changes are not cash flows, the effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency are reported in the cash flow statement to reconcile cash and cash equivalents at start position and end position. These amounts are presented separately from cash flows from operating, investing and financing activities and include the differences, if any, if those cash flows are reported at the exchange rate at the end of the period.

At 31 December 2022 and 2021, the exchange rate differences heading was as follows:

Description	31 Dec . 2022	31 Dec. 2021
Exchange rate differences		
Favourable exchange rate differences	729,36	508,40
Unfavourable exchange rate differences	(1 423,70)	(843,36)
Total	(694,34)	(334,96)

Table 16.11 – Exchange rate differences

NOTE 17 - EVENTS AFTER THE BALANCE SHEET DATE

The present situation in Ukraine-Russia has cast a shadow over the world economy, and the macroeconomic scenario may not be so favourable for better results. As a consequence of this situation, the economy currently shows an enormous state of uncertainty, which duration and consequences are still unpredictable. With the available elements, we consider that the operating conditions are created to maintain the activity of the Entity, and the financial commitments assumed are ensured.

NOTE 18 - FINANCIAL INSTRUMENTS

18.1. ACCOUNTING POLICIES AND MEASUREMENT BASES:

The transition from POC-Education to SNC-AP led to a significant change in the procedure regarding the constitution of impairment of receivables. Instead of the typical default rates applied to the amount owed, the SNC-AP now refers, through NCP 18, that the impairment of receivables should take into account not their age, but the expectation of receiving the amounts owed.

In accordance with paragraph 24 of NCP 18, “at each reporting date, an entity shall assess the impairment of all financial assets that are not measured at fair value through the income statement. If objective evidence of impairment exists, the entity should recognise an impairment loss in the income statement”.

The objective evidence of impairment referred to in the Standard may be observed through the factors listed in paragraph 25 of the same NCP:

- a)** Significant financial difficulty of the issuer or debtor;
- b)** Breach of contract, such as non-payment or default in interest payment or debt amortisation;
- c)** The creditor, for economic or legal reasons relating to the debtor's financial difficulty, offers the debtor concessions that the creditor would not otherwise consider;
- d)** It becomes likely that the debtor will go bankrupt or do any financial reorganisation;
- e)** The disappearance of an active market for the financial asset due to financial difficulties of the debtor.

Observable information indicating that there is a decline in the estimated measurement of future cash flows of a group of financial assets since initial recognition, although the decline cannot yet be identified for a particular individual financial asset in the group, such as adverse national, local or sectoral economic conditions.

There are naturally other factors that may significantly affect and that should, to the same extent, be taken into consideration at each reporting date. Regarding the constitution of doubtful debt, the procedure will be the same, whether the debts are from students or other clients, and debts overdue for more than 365 days should be considered (due date = date of issue of the document plus 30 days). In relation to the constitution of impairment losses, for the year 2022, the approach taken was as follows:

- **Clients:** recognition of the impairment loss relating to debts overdue for more than 365 days (due date = date of issue of the document plus 30 days);
- **Students:** recognition of impairment debt with due date (plus 30 days from the date of issue of the document) $\leq 31/08/n-2$.

18.2. CARRYING AMOUNT OF EACH CATEGORY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES:

At 31 December 2022 and 2021, the detail of impairment was as follows:

Asset	Nature	Gross Amount	Accumulated Impairment	Recoverable Amount
31 Dec. 2022				
Clients receivables	Revenue generating assets	922 012,10	81 215,88	840 796,22
Student receivables	Revenue generating assets	894 795,01	4 039,77	890 755,24
Total		1 816 807,11	85 255,65	1 731 551,46
31 Dec. 2021				
Clients receivables	Revenue generating assets	759 011,94	146 349,28	612 662,66
Student receivables	Revenue generating assets	994 786,96	149 121,65	845 665,31
Total		1 753 798,90	295 470,93	1 458 327,97

(Amounts in euros (€))

Table 18.2.1 – Asset impairment

As referred in the NCP 9, income producing assets are assets held with the main objective of generating an economic return. All other assets that do not meet this condition, are presented as non-income producing assets.

For NMS, the basic assumption is that overdue debts of more than 365 days are recognised for impairment losses (due date = date of issue of document plus 30 days), however an analysis is made of all the clients to assess the probability of collection.

As at 31 December 2022 and 2021, the categories of financial assets and liabilities are detailed as follows:

Items	Initial carrying amount	Increases	Final carrying amount
		Acquisitions	
Noncurrent assets			
Financial Investments	5 000,00	6 605,83	11 605,83
Total	5 000,00	6 605,83	11 605,83

(Amounts in euros (€))

Table 18.2.1 - Financial instruments, assets

The increase in the heading “Financial Investments” refers to the holdings in the Colabtrials Association - Collaborative laboratory for innovation in clinical trials for the sum of €5,000 as well as recognition of the equity method for the sum of €1,605.83.

NOTE 19 - EMPLOYEE BENEFITS

19.1. DEFINED BENEFITS:

a) Accounting policy:

Short-term employee benefits include salaries, wages, food allowance, holiday and Christmas allowance and any other additional remuneration decided by the management from time to time.

All NMS employees were remunerated in accordance with their functions during the year. The obligations arising from short-term benefits are recognised as costs in the period in which the services are provided, on an undiscounted basis against the recognition of a liability that is extinguished with the respective payment.

In accordance with the applicable labour legislation, the right to holidays and holiday allowances for the period, as it coincides with the calendar year, falls due on 31 December of each year, and is only paid during the following period, therefore the corresponding costs are recognised as short-term benefits and treated as mentioned above.

b) Reconciliation of opening and closing balances:

In the year ended 31 December 2022 and 2021, NMS incurred the following personnel costs and employee benefits:

Description	31 Dec . 2022	31 Dec. 2021
PERSONNEL COSTS		
Remuneration of governing and management board	53 339,86	29 399,15
Staff remunerations	11 992 664,03	11 481 508,74
Charges on remunerations	2 635 703,51	2 522 035,52
Work accidents and occupational diseases	49 369,67	31 753,07
Social Action Costs	235,00	-
Other social charges	19 293,67	16 772,51
Total	14 750 605,74	14 081 468,99

(Amounts in euros (€))

Table 19.11 - Personnel costs

On 31 December 2022, the heading “Personnel costs” showed an amount of €14,750,605.74, thus showing an increase of €669,136.75 compared to the previous year. This increase is largely justified by the new admissions for the Teaching, Research, Community and Management & Development sectors (as shown in the chapter on Human Resources in the Management Report).

c) Total costs recognised in the income statement

The total costs related to the item under analysis is reflected in the Income Statement by nature, and it was recorded an accrued cost amount including future benefits such as holidays, holiday allowances and respective charges payable in n+1, which is duly detailed in the corresponding item of note 21, paragraph h).

NOTE 20 - RELATED PARTY DISCLOSURES
20.1. CONTROL DISCLOSURE:

NMS as at 31 December 2022 had control over the following entities:

Name	Head Office	% Control		Final Control
		Direct	Indirect	
Institute of Experimental and Technological Biology	Av. Da República - Quinta do Marquês - National Agronomic Station	0,00%	0,44%	0,44%
Colabtrials Association - Collaborative Laboratory for Innovation in Clinical Trials	Largo do Senhor da Pobreza, São João de Deus Higher School of Nursing Building - Évora	11,11%	0,00%	11,11%

Table 20.11 - Related parties, % control

At 31 December 2022 and 2021, the detail of financial investments was as follows:

Description	31 Dec . 2022	31 Dec. 2021
FINANCIAL INVESTMENTS		
Colabtrials Association - Collaborative Laboratory for Collaborative Laboratory for Innovation in Clinical Trials	6 605,83	-
Institute of Experimental and Technological Biology	5 000,00	5 000,00
Total	11 605,83	5 000,00

(Amounts in euros (€))

Table 201.2 - Related parties, investments

The heading “Financial Investments” shows, as in 2021, the amount of €5,000.00, related to the subscription of a unit (0.44%) of participation in the associative capital of the Institute of Experimental and Technological Biology. Additionally, in the year ending 31 December 2022, NMS was one of the Founding Members of the non-profit association - Colabtrials Association - Collaborative Laboratory for Innovation in Clinical Trials, a contribution made for the initial amount of €5,000. The variation compared to the previous year is due to the recognition of the equity method (note 18).

NOTE 21 - OTHER DISCLOSURES

a) Debtors for transfers and non-repayable grants

As at 31 December 2022 and 2021, the heading Debtors for transfers and non-refundable allowances was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
DEBTORS FOR TRANSFERS AND NON-REPAYABLE GRANTS		
Debtors for operating grants, c/a	13 531 486,93	8 038 727,48
Total	13 531 486,93	8 038 727,48

(Amounts in euros (€))

Table 21.1 - Debtors for transfers and non-payable grants

In the year ending 31 December 2022 and 2021, the balance of this heading was €13,531,486.93 and €8,038,727.48. The variation relates essentially to the recognition of the amount receivable with the Recovery and Resilience Plan (PRR) project - Measure 6 amounting to approximately 4.1 million euros. The remaining amount of the variation corresponds to new research projects, namely, private and community funds.

b) Trade receivables

As at 31 December 2022 and 2021, the heading Trade receivables was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
TRADE RECEIVABLES		
Clients	840 796,22	612 662,66
Clients	768 065,06	612 662,66
Bad debts	153 947,04	14 6 349,28
Accumulated impairment losses	(81 215,88)	(14 6 349,28)
Students	890 755,24	845 665,31
Students	889 290,72	845 665,31
Bad debts	5 504,29	14 9 121,65
Accumulated impairment losses	(4 039,77)	(14 9 121,65)
Total	1 731 551,46	1 458 327,97

(Amounts in euros (€))

Table 21.2 - Customers, taxpayers and users

In the heading “Trade receivables”, there is an increase in the balance of €273,223.49, essentially due to invoices issued for services provided by NMS in the last quarter of the year ended 31 December 2022. Additionally, the reduction of impairments in the heading “Clients”, approximately, €61,000, is due to the conclusion of a legal process that resulted in a payment plan.

c) Current tax liabilities

At 31 December 2022 and 2021, the heading Current tax liabilities was made up as follows:

Description	31 Dec . 2022 Payable	31 Dec. 2021 Payable
CURRENT TAX LIABILITIES		
Personal Income Tax	172 356,10	171 736,03
Value added tax	71 525,06	92 218,32
Social Security Contributions	306 612,73	294 112,69
Total	550 493,89	558 067,04

(Amounts in euros (€))

Quadro 21.3 – Estado e outros entes públicos

In the heading “Current tax liabilities”, there is a decrease of €20,693.26, essentially related to the reduction in the amount payable for “Value Added Tax (VAT)” and an additional increase of €13,120.11 resulting from the increase in personnel costs.

d) Other receivables

As at 31 December 2022 and 2021, other receivables were made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
OTHER RECEIVABLES		
Debtors by accrued revenue	874 382,82	277 943,00
Other debtors	30 278,81	(40 058,76)
Total	904 661,63	237 884,24

(Amounts in euros (€))

Table 21.4 - Other receivables

Under the heading “Other receivables”, there is an increase, in the amount of €666,777.39, compared to the previous year, which is justified under the heading “Debtors by accrued revenue”, due to the adjustment of the requisition of funds (State Budget) for the increase in costs with electricity, amounting to around €190,514.00 as well as the increase in income for the rental of spaces (Prime Area and auditoriums) amounting to approximately €250,000. The remaining variation essentially relates to services provided and not yet invoiced from the Nova Cru service provision.

In the year ending 31 December 2021, the heading “Other debtors” shows a counter-entry balance of (€40,058.76), due to the balance of the accounts 27891112, amounting to €7,364.14, and 27891912, amounting to €35,728.48, which should be contributing to the balance of the heading “Other accounts payable”. However, in the heading “Other creditors” (see table 21.9), there are also accounts with a contra-entry balance whose balance should be included under the heading “Other receivables”, namely account 2789291323 amounting to €8,646.02. This situation was rectified in the year ending 31 December 2022. In the current year, the balance shown is essentially due to lectures/donations invoiced in the last quarter of the year and not yet received.

e) Deferrals

As at 31 December 2022 and 2021, the heading Deferrals was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
DEFERRALS ASSETS		
Insurance – Students	22 811,32	22 397,45
Insurance - Other	7 712,67	8 622,10
Other deferred costs	127 288,57	119 151,75
Total	157 812,56	150 171,30

(Amounts in euros (€))

Table 21.5 – Deferrals assets

In the year ended 31 December 2022 and 2021, the heading “Deferrals Assets” shows a balance of €157,812.56 and €150,171.30, respectively. In the financial year 2022 the variation in the heading “Other deferred costs” is essentially due to the deferral of the cost of licences for 2023.

Description	31 Dec . 2022	31 Dec. 2021
DEFERRALS LIABILITIES		
Tuition fees	1 305 978,31	1 308 486,22
Revenue to be recognised – Projects	14 403 088,59	8 981 740,16
Revenue to be recognised - Scientific Employment	591 196,90	-
Revenue to be recognised - Other	369 308,51	748 988,87
Total	16 669 572,31	11 039 215,25

(Amounts in euros (€))

Table 21.6 – Deferrals liabilities

In the heading “Deferrals liabilities”, there is an increase in the amount of €5,630,357.06 compared with the previous year, which is justified essentially under the heading “Revenue to be recognised - Projects” due to the recognition of the PRR project worth approximately €4.1 million as well as new research projects, namely, private and community funds.

The heading “Tuition fees” in the year ended 31 December 2022 and 2021 includes the deferred amounts of tuition fees invoiced for the year 2023 as well as the tuition fees to be invoiced for the academic year 2022-2023.

In the year ending 31 December 2022, the heading “Revenue to be recognized - Scientific employment” represents the amount of €591,196.90 referring to the advance payment amounts made by the Foundation for Science and Technology (FCT) of the respective programs (partially offset by the present value in “Other receivables” for programs in which we made more payments to researchers than the amount transferred by FCT). In the previous year this deferral was recorded under the heading “Revenue to be recognised - Other” in the amount of €462,575.

Additionally, the heading “Revenue to be recognised - others”, shows a reduction of €379,680.36, being justified essentially by the reclassification of the deferral of “Scientific Employment”, as identified in the previous paragraph. The remaining variation relates to the increase in the amounts invoiced for teaching services, which caused a deferral of income amounting to approximately €183,000 as well as the deferral of services provided, among which are Nova Cru and Exponential Medicine.

f) Trade Payables

As at 31 December 2022 and 2021, the heading Trade Payables was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
TRADE PAYABLES		
Trade Payables	530 677,01	396 127,39
Total	530 677,01	396 127,39

(Amounts in euros (€))

Table 21.7 - Suppliers

In the year ended 31 December 2022 and 2021, the heading “Trade Payables” shows a balance of €530,677.01 and €396,127.39, respectively. This variation relates to the invoiced value of contracts in the last quarter of 2022, namely security and surveillance, cleaning, electricity and IT services.

g) Investment suppliers

As at 31 December 2022 and 2021, the heading Investment suppliers was as follows:

Description	31 Dec . 2022	31 Dec. 2021
INVESTMENT SUPPLIERS		
C/C - Exigible up to 12 months	160 469,04	88 679,64
Total	160 469,04	88 679,64

[Valores em euros (€)]

Table 21.8 - Investment providers

The heading “Investment suppliers”, with reference to 31 December 2022, shows an amount of €160,469.04, thus showing an increase amounting to €71,789.40 compared to 2021. This variation is essentially due to the invoicing near the end of the financial year of the suppliers of the contract works for the main facade of the building as well as the prime spaces.

h) Other accounts payables

As at 31 December 2022 and 2021, other accounts payable were made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
OTHER ACCOUNTS PAYABLES		
Remuneration to be paid (estimate F+SF+SS)	1 994 475,66	1 945 956,61
Other creditors by accrued costs	553 522,25	61 036,97
Other creditors	1 023 047,26	68 570,83
Total	3 571 045,17	2 075 564,41

Table 21.9 - Other payables

In the year ended 31 December 2022 and 2021, the heading “Other accounts payable” shows a balance of €3,571,045.17 and €2,075,564.41, respectively.

In this heading the main amount relates to accruals for holiday allowances and holiday month payable in 2023, amounting to approximately €2 million.

The heading “Other creditors by accrued costs” presents a variation given that the expenses with tutoring services in public hospitals or teaching services in private hospitals, in 2021, were recorded under “Provisions”, having been reclassified in the current financial year.

The heading “Other creditors” essentially corresponds to the debt with the Nova University Lisbon Foundation amounting to approximately €542 thousands, as well as the amount received at the end of the financial year 2022 from a research project where NMS is the proponent entity and made the transfer at the beginning of 2023 to the partner entities.

i) External supplies and services

As at 31 December 2021 and 2020, the heading “External supplies and services” was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
EXTERNAL SUPPLIES AND SERVICES		
Subcontracts	13 779,84	2 494,80
Specialised services	2 471 277,43	2 805 595,79
Specialised services	844 671,30	1 214 248,83
Advertising, communication and image	15 046,40	15 923,11
Surveillance and security	448 112,75	414 668,29
Fees	340 568,84	388 736,38
Conservation and repair	542 717,01	412 764,87
Other specialised services	280 161,13	359 254,31
Consumables	1 091 621,35	1 573 784,51
Short-Lived Tools And Utensils	41 915,80	32 882,94
Office Supplies	11 262,77	17 298,57
Giftware, advertising and publicity items	18 200,94	2 754,07
Educational, cultural and recreational materials	56 030,78	-
Chemical and laboratory products	961 709,05	1 520 848,93
Other miscellaneous consumables	2 502,01	-
Energy and fluids	425 140,83	279 389,21
Electricity	348 580,03	223 205,58
Fuels and lubricators	1 089,07	1 171,41
Water	44 197,36	42 379,77
Other fluids	31 274,37	12 632,45
Travel, accommodation and transport	147 525,26	57 402,11
Travel and accommodation	137 584,29	47 134,61
Staff transport	477,00	31,95
Transport Of Goods	9 463,97	10 235,55
Miscellaneous services	555 683,96	503 441,68
Rentals	171 551,30	35 646,76
Communication	42 086,00	33 901,15
Insurance	33 654,43	31 858,53
Royalties	-	77 313,85
Cleaning, hygiene and comfort	270 464,55	262 158,59
Other services	37 927,68	62 562,80
Total	4 705 028,67	5 222 108,10

(Amounts in euros (€))

Table 2110 - External supplies and services

The heading “External supplies and services” shows a decrease in the amount of €517,079.43 compared to the previous year, essentially due to the decrease in the COVID-19 service provision activity (testing service).

j) Operating Subsidies granted

At 31 December 2022 and 2021, the heading “Operating Subsidies granted” was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
OPERATING SUBSIDIES GRANTED		
Current transfers granted	15 858,50	81 120,67
Public entities	14 038,70	49 957,47
Private entities	575,00	26 151,78
Scholarship holders w/o employment contract	1 244,80	5 011,42
Current transfers granted	359 925,14	375 650,49
Student Associations	40 380,00	40 000,00
Research grant	307 915,45	306 035,17
Student grant	11 629,69	29 615,32
Total	375 783,64	456 771,16

(Amounts in euros (€))

Table 21.11 - Transfers and grants granted

The heading “Operating Subsidies granted” shows a reduction of €80,987.52 compared with the previous year, essentially due to the decrease in the heading “Operating Subsidies granted - public entities and private entities” related to transfers to partners within the scope of Research Projects.

k) Social benefits

At 31 December 2022 and 2021, the heading Social benefits was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
SOCIAL BENEFITS		
Voluntary social insurance	10 991,25	13 346,54
Total	10 991,25	13 346,54

[Valores em euros (€)]

Table 21.12 - Social benefits

Note: Voluntary social insurance - Optional contributory scheme that gives access to benefits provided by Social Security.

l) Other operating costs and losses

At 31 December 2022 and 2021, other costs and losses were as follows:

Description	31 Dec . 2022	31 Dec. 2021
OTHER COSTS AND LOSSES		
Taxes and fees	881,00	1 138,20
Bad debts	8 646,02	-
Expenses and losses on non-financial investments	373,20	1 012,68
Others	303 779,25	236 495,17
Corrections relating to previous periods	225 232,91	208 337,81
Donations	-	26 000,00
Membership fees	5 000,00	-
Unfavourable exchange rate differences on operating activity	1 423,70	843,36
Other unspecified	72 122,64	1 314,00
Total	313 679,47	238 646,05

Table 2113 - Other expenses and losses

In “Other costs and losses”, there is an increase of €75,033.42 compared to the previous year, essentially due to the regularisation of refundable VAT on tangible fixed assets. The present value under the heading “Corrections relating to previous years” relates essentially to credit notes issued to clients and students in 2022 relating to invoices of 2021.

m) Interest and similar expenses

At 31 December 2022 and 2021, the heading Interest and similar expenses was made up as follows:

Description	31 Dec . 2022	31 Dec. 2021
INTEREST AND SIMILAR EXPENSES		
Other expenses - Banking Services	19 462,86	38 948,11
Total	19 462,86	38 948,11

[Valores em euros (€)]

Quadro 2114 – Juros e gastos similares suportados

The heading “Interest and similar expenses” shows a reduction of €19,485.25 compared with the previous year, essentially due to the decrease in the heading “Other expenses - Banking services” due to the increase in banking operations (TPA’s COVID-19), thus causing a reduction in banking costs charged in 2022.

n) Equity

The movements occurring in Equity are shown in the following table:

Description	31 Dec . 2021	Increases	Decreases	Application of the R.L.E	31 Dec . 2022
EQUITY					
Reservations	16 137 102,81	-	-	-	16 137 102,81
Retained earnings	307 879,94	847 551,60	-	(1 915 233,06)	(759 801,52)
Other changes in equity	16 904 430,19	-	(343 827,82)	-	16 560 602,37
Net earnings for the period	(1 915 233,06)	-	(749 168,28)	1 915 233,06	(749 168,28)
Total Equity	31 434 179,88	847 551,60	(1 092 996,10)	-	31 188 735,38

(Amounts in euros (€))

Table 21.15 – Equity

Under the heading “Equity”, a decrease of €245,444.50 was recorded, essentially due to the headings “Retained earnings”, “Other changes in equity” and “Net earnings”, amounting to €-1,067,681.46, €-343,827.82 and €-749,168.28, respectively.

The decreases in “Retained earnings” are due essentially to the application of results of 2021, as well as corrections related to corrections of previous periods, and that were now recognised under “Retained earnings”, in order to give a truer and fairer view of the financial statements (see note 2.5).

The decrease in the item “Other changes in Equity” is essentially due to the depreciation of investments, namely the simulation centre, research projects, Research Buildings and Library Building.

STATE BUDGET
DOR1 – BUDGET – PERFORMANCE STATEMENT

HEADING	RECEIPTS	FINANCING SOURCES (2022)						2021
		RP	RG	EU	EMPR	OTHER FUNDS	TOTAL	
	Previous management balance	117 129,01 €	219 285,02 €	157 918,04 €	- €	57 105,04 €	551 437,11 €	584 555,84 €
	Budget operations [1]	117 129,01 €	219 285,02 €	157 918,04 €	- €	- €	494 332,07 €	544 902,00 €
	Return of the budget operations balance	- €	- €	- €	- €	- €	- €	- €
	Receipt of the balance returned by third parties	- €	- €	- €	- €	- €	- €	- €
	Treasury operations [A]	- €	- €	- €	- €	57 105,04 €	57 105,04 €	39 653,84 €
	Current revenue	5 811 040,01 €	10 030 584,50 €	1 876 682,75 €	- €	- €	17 718 307,26 €	18 703 359,96 €
R1	Tax revenue	- €	- €	- €	- €	- €	- €	- €
R1.1	Direct taxes	- €	- €	- €	- €	- €	- €	- €
R1.2	Indirect taxes	- €	- €	- €	- €	- €	- €	- €
R2	Contributions for Social Security, CGA and ADSE	- €	- €	- €	- €	- €	- €	- €
R3	Tuition & Fees	2 194 235,61 €	- €	- €	- €	- €	2 194 235,61 €	2 168 543,36 €
R4	Property income	- €	- €	- €	- €	- €	- €	0,17 €
R5	Current transfers	- €	- €	- €	- €	- €	- €	- €
R5.1	Public Administrations	- €	- €	- €	- €	- €	- €	- €
R5.1.1	Central Administration – State	- €	10 030 166,00 €	7 729,69 €	- €	- €	10 037 895,69 €	8 631 806,00 €
R5.1.2	Central Administration – Other entities	596 135,67 €	418,50 €	35,00 €	- €	- €	596 589,17 €	325 374,94 €
R5.1.3	Social Security	- €	- €	- €	- €	- €	- €	- €
R5.1.4	Regional Administration	- €	- €	- €	- €	- €	- €	- €
R5.1.5	Local Administration	- €	- €	- €	- €	- €	- €	- €
R5.2	Outside the EU	- €	- €	1 868 918,06 €	- €	- €	1 868 918,06 €	1 446 325,82 €
R5.3	Others	1 113 062,21 €	- €	- €	- €	- €	1 113 062,21 €	1 114 073,77 €
R6	Sale of goods and services	1 789 331,85 €	- €	- €	- €	- €	1 789 331,85 €	4 979 139,33 €
R7	Other current revenue	118 274,67 €	- €	- €	- €	- €	118 274,67 €	38 096,74 €
	Capital revenue	2 953 671,57 €	- €	- €	- €	- €	2 953 671,57 €	2 657 116,52 €
R8	Sale of investment goods	- €	- €	- €	- €	- €	- €	- €
R9	Capital transfers	- €	- €	- €	- €	- €	- €	- €
R9.1	Public Administrations	- €	- €	- €	- €	- €	- €	- €
R9.1.1	Central Administration – State	- €	- €	- €	- €	- €	- €	246 585,00 €
R9.1.2	Central Administration – Other entities	2 953 671,57 €	- €	- €	- €	- €	2 953 671,57 €	2 410 531,52 €
R9.1.3	Social Security	- €	- €	- €	- €	- €	- €	- €
R9.1.4	Regional Administration	- €	- €	- €	- €	- €	- €	- €
R9.1.5	Local Administration	- €	- €	- €	- €	- €	- €	- €
R9.2	Outside the EU	- €	- €	- €	- €	- €	- €	- €
R9.3	Others	- €	- €	- €	- €	- €	- €	- €
R10	Other capital revenue	- €	- €	- €	- €	- €	- €	- €
R11	Replacement not deducted from payments	225 144,20 €	- €	- €	- €	- €	225 144,20 €	24 019,52 €
		- €	- €	- €	- €	- €	- €	- €
	Effective revenue [2]	8 989 855,78 €	10 030 584,50 €	1 876 682,75 €	- €	- €	20 897 123,03 €	21 384 496,00 €
	Non-effective revenue [3]	- €	- €	- €	- €	- €	- €	- €
	Revenue with financial assets	- €	- €	- €	- €	- €	- €	- €
	Revenue with financial liabilities	- €	- €	- €	- €	- €	- €	- €
	Sum [4]=[1]+[2]+[3]	9 106 984,79 €	10 249 869,52 €	2 034 600,79 €	- €	- €	21 391 455,10 €	21 929 398,00 €
	Treasury Operations [B]	- €	- €	- €	- €	2314901,59 €	2 314 901,59 €	699 417,37 €

HEADING	PAYMENTS	FINANCING SOURCES (2022)						2021
		RP	RG	EU	EMPR	OTHER FUNDS	TOTAL	
	Current expenses	8 419 927,31 €	10 122 726,39 €	1 736 332,00 €	- €	- €	20 278 985,70 €	20 387 819,36 €
D1	Personnel expenses							
D1.1	Fixed and permanent remuneration	2 494 635,58 €	8 767 912,88 €	352 312,75 €	- €	- €	11 614 861,21 €	11 091 713,43 €
D1.2	Variable and Contingent Allowances	142 407,38 €	88 280,77 €	36 174,35 €	- €	- €	266 862,50 €	214 465,43 €
D1.3	Social Security	1 414 897,88 €	1 206 218,08 €	69 211,87 €	- €	- €	2 690 327,83 €	2 552 565,59 €
D2	Acquisition of goods and services	3 587 935,84 €	24 053,34 €	1 078 088,27 €	- €	- €	4 690 077,45 €	5 300 788,43 €
D3	Interest and other changes	- €	- €	- €	- €	- €	- €	- €
D4	Current transfers	- €	- €	- €	- €	- €	- €	- €
D4.1	Public Administrations	- €	- €	- €	- €	- €	- €	- €
D4.1.1	Central Administration – State	- €	- €	- €	- €	- €	- €	- €
D4.1.2	Central Administration – Other entities	185 720,40 €	- €	41 089,96 €	- €	- €	226 810,36 €	329 964,52 €
D4.1.3	Social Security	- €	- €	- €	- €	- €	- €	- €
D4.1.4	Regional Administration	- €	- €	- €	- €	- €	- €	- €
D4.1.5	Local Administration	- €	- €	- €	- €	- €	- €	- €
D4.2	Non-profit institutions	54 785,65 €	- €	13 142,04 €	- €	- €	67 927,69 €	10 878,61 €
D4.3	Households	284 829,90 €	4 648,50 €	84 568,59 €	- €	- €	374 046,99 €	438 834,48 €
D4.4	Others	575,00 €	- €	- €	- €	- €	575,00 €	15 273,17 €
D5	Subsidies	36 380,00 €	4 000,00 €	- €	- €	- €	40 380,00 €	40 000,00 €
D6	Other current expenses	217 759,68 €	27 612,82 €	61 744,17 €	- €	- €	307 116,67 €	393 335,70 €
	Capital expenses	541 951,81 €	- €	275 564,65 €	- €	- €	817 516,46 €	1 047 246,57 €
D7	Investment	541 951,81 €	- €	275 564,65 €	- €	- €	817 516,46 €	1 047 246,57 €
D8	Capital transfers	- €	- €	- €	- €	- €	- €	- €
D8.1	Public Administrations	- €	- €	- €	- €	- €	- €	- €
D8.1.1	Central Administration – State	- €	- €	- €	- €	- €	- €	- €
D8.1.2	Central Administration – Other entities	- €	- €	- €	- €	- €	- €	- €
D8.1.3	Social Security	- €	- €	- €	- €	- €	- €	- €
D8.1.4	Regional Administration	- €	- €	- €	- €	- €	- €	- €
D8.1.5	Local Administration	- €	- €	- €	- €	- €	- €	- €
D8.2	Non-profit institutions	- €	- €	- €	- €	- €	- €	- €
D8.3	Households	- €	- €	- €	- €	- €	- €	- €
D8.4	Others	- €	- €	- €	- €	- €	- €	- €
D9	Other capital expenses	- €	- €	- €	- €	- €	- €	- €
	Effective expenses [5]	8 961 879,12 €	10 122 726,39 €	2 011 896,65 €	- €	- €	21 096 502,16 €	21 435 065,93 €
	Non-effective expenses [6]	5 000,00 €	- €	- €	- €	- €	5 000,00 €	- €
D10	Expenses with financial assets	5 000,00 €	- €	- €	- €	- €	5 000,00 €	- €
D11	Expenses with financial liabilities	- €	- €	- €	- €	- €	- €	- €
	Sum [7]=[5]+[6]	8 966 879,12 €	10 122 726,39 €	2 011 896,65 €	- €	- €	21 101 502,16 €	21 435 065,93 €
	Treasury Operations [C]	- €	- €	- €	- €	1 364 295,27 €	1 364 295,27 €	681 966,17 €
	Balance final	140 105,67 €	127 143,13 €	22 704,14 €	- €	1 007 711,36 €	1 297 664,30 €	551 437,11 €
	Budget operations [8]=[4]-[7]	140 105,67 €	127 143,13 €	22 704,14 €	- €	289 952,94 €	494 332,07 €	494 332,07 €
	Treasury operations [D]=[A]+[B]-[C]	- €	- €	- €	- €	1 007 711,36 €	1 007 711,36 €	57 105,04 €
	Global Balance [2]-[5]	27 976,66 € -	92 141,89 € -	135 213,90 €	- €	- €	199 379,13 € -	50 569,93 €
	Primary expenses	8 961 879,12 €	10 122 726,39 €	2 011 896,65 €	- €	- €	21 096 502,16 €	21 435 065,93 €
	Current balance	- 2 608 887,30 €	- 92 141,89 €	140 350,75 €	- €	- €	- 2 560 678,44 €	- 1 684 459,40 €
	Capital balance	2 411 719,76 €	- €	275 564,65 €	- €	- €	2 136 155,11 €	1 609 869,95 €
	Primary balance	27 976,66 €	- 92 141,89 €	- 135 213,90 €	- €	- €	- 199 379,13 €	- 50 569,93 €
	Total revenue [1]+[2]+[3]	9 106 984,79 €	10 249 869,52 €	2 034 600,79 €	- €	- €	21 391 455,10 €	21 929 398,00 €
	Total expenses [5]+[6]	8 966 879,12 €	10 122 726,39 €	2 011 896,65 €	- €	- €	21 101 502,16 €	21 435 065,93 €

DOR2 – BUDGET - REVENUE EXECUTION STATEMENT

Detailed budget classifications	Corrected forecasts	Forecasts to be settled	Revenue from previous periods to charge	Settled revenue	Annulled settlements	Gross collected revenue	Repayments and returns		Net collected revenue		
							Issued	Paid	Previous periods	Current period	Total
Current revenue	23 928 245,00 €	5 007 362,33 €	1 679 803,78 €	17 932 092,89 €	691 014,00 €	17 748 702,39 €	30 395,13 €	30 395,13 €	1 239 684,82 €	16 478 622,44 €	17 718 307,26 €
R1 – Tax revenue	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R1.1 – Direct taxes	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R1.2 – Indirect taxes	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R2 – Contribution for social protection systems and health subsystems	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R3 – Fees, fines and other penalties	2 448 890,00 €	48 205,64 €	885 718,19 €	1 918 030,36 €	403 064,19 €	2 223 542,70 €	29 307,09 €	29 307,09 €	742 789,12 €	1 451 446,49 €	2 194 235,61 €
R4 – Property income	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R5 – Operating Subsidies	18 664 997,00 €	4 816 053,58 €	193 509,29 €	13 683 934,25 €	28 500,12 €	13 616 465,25 €	0,12 €	0,12 €	95 000,00 €	13 521 465,13 €	13 616 465,13 €
R6 – Sale of goods and services	2 696 080,00 €	143 099,78 €	600 576,30 €	2 166 506,00 €	214 102,08 €	1 790 415,85 €	1 084,00 €	1 084,00 €	401 895,70 €	1 387 436,15 €	1 789 331,85 €
R7 – Other current revenue	118 278,00 €	3,33 €	0,00 €	163 622,28 €	45 347,61 €	118 278,59 €	3,92 €	3,92 €	0,00 €	118 274,67 €	118 274,67 €
R8 – Sale of investment goods	3 553 900,00 €	375 084,23 €	0,00 €	3 178 815,77 €	0,00 €	3 178 815,77 €	0,00 €	0,00 €	0,00 €	3 178 815,77 €	3 178 815,77 €
R9 – Capital transfers and subsidies	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1 – Capital transfers	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1.1 – Public Administrations	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1.1.1 – Central Administration – Portuguese State	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1.1.2 – Central Administration – Other entities	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1.1.3 – Social Security	3 328 755,00 €	375 083,43 €	0,00 €	2 953 671,57 €	0,00 €	2 953 671,57 €	0,00 €	0,00 €	0,00 €	2 953 671,57 €	2 953 671,57 €
R9.1.1.4 – Regional Administration	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1.1.5 – Local Administration	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1.2 – Outside the EU	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.1.3 – Others	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R9.2 – Capital Subsidies	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R10 – Other capital revenue	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R11 – Replacements not deducted	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
R12 – Revenue with financial assets	225 145,00 €	0,80 €	0,00 €	225 144,20 €	0,00 €	225 144,20 €	0,00 €	0,00 €	0,00 €	225 144,20 €	225 144,20 €
R13 – Revenue with financial liabilities	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
Previous management balance	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
RI01 – Budget operations[1]	494 335,00 €	2,93 €	0,00 €	494 332,07 €	0,00 €	494 332,07 €	0,00 €	0,00 €	0,00 €	494 332,07 €	494 332,07 €
RI02 – Return of the budget operations	494 335,00 €	2,93 €	0,00 €	494 332,07 €	0,00 €	494 332,07 €	0,00 €	0,00 €	0,00 €	494 332,07 €	494 332,07 €
RI03 – Treasury operations [A]	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
RI04 – Receipt of the balance returned by third parties	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
Total	27 976 480,00 €	5 382 449,49 €	1 679 803,78 €	21 605 240,73 €	691 014,00 €	21 421 850,23 €	30 395,13 €	30 395,13 €	1 239 684,82 €	20 151 770,28 €	21 391 455,10 €

DOR3 – BUDGET – EXPENSES EXECUTION STATEMENT

Heading Description	Unpaid expenses of previous periods	Corrected appropriations	Captives	Non-captives	Appropriations available	Protocol	Commitments	Obligations	Gross Expenses Paid
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Current Expenses	882 815,37	22 612 180,00	0,00	0,00	1 008 310,91	21 603 869,09	21 603 869,09	21 289 296,66	21 479 984,32
D1 - Personnel Expenses	0	0	0	0	0	0	0	0	0
D1.1 - Fixed and permanent Remuneration	254887,15	12095966	0	0	217444,43	11878521,57	11878521,57	11878521,57	11657911,58
D1.2 - Variable or Contingent Allowances	6 873,83	274 546,00	0,00	0,00	1 714,28	272 831,72	272 831,72	272 831,72	267 476,60
D1.3 - Social Security	198 797,71	2 989 460,00	0,00	0,00	73 393,05	2 916 066,95	2 916 066,95	2 906 287,65	2 711 291,77
D2 - Acquisition of goods and services	401 653,31	6 078 472,00	0,00	0,00	569 928,23	5 508 543,77	5 508 543,77	5 214 775,64	5 716 359,47
D3 - Interest and other charges	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4 - Operating subsidies	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4.1 - Current transfers	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4.1.1 - Public Administrations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4.1.1.1 - Central Administration - Portuguese State	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4.1.1.2 - Central Administration - Other entities	0,00	279 724,00	0,00	0,00	41 888,64	237 835,36	237 835,36	226 810,36	266 527,83
D4.1.1.3 - Social Security	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4.1.1.4 - Regional Administration	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4.1.1.5 - Local Administration	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
D4.1.2 - Non-profit sector entities	0,00	163 302,00	0,00	0,00	95 374,31	67 927,69	67 927,69	67 927,69	135 855,38
D4.1.3 - Households	20 580,00	377 613,00	0,00	0,00	3 566,01	374 046,99	374 046,99	374 046,99	376 396,44
D4.1.4 - Others	0,00	575,00	0,00	0,00	0,00	575,00	575,00	575,00	575,00
D4.2 - Current subsidies	0,00	40 380,00	0,00	0,00	0,00	40 380,00	40 380,00	40 380,00	40 380,00
D5 - Other current expenses	23,37	312 142,00	0,00	0,00	5 001,96	307 140,04	307 140,04	307 140,04	307 210,25
Capital expenses	89 059,64	5 352 235,00	0,00	0,00	4 353 980,31	998 254,69	998 254,69	982 985,50	1 251 400,06
D6 - Acquisition of capital goods	89 059,64	5 347 235,00	0,00	0,00	4 353 980,31	993 254,69	993 254,69	977 985,50	1 246 400,06
D7 - Capital transfers and subsidies	0	0	0	0	0	0	0	0	0
D7.1 - Capital transfers	0	0	0	0	0	0	0	0	0
D7.1.1 - Public Administrations	0	0	0	0	0	0	0	0	0
D7.1.1.1 - Central Administration - Portuguese State	0	0	0	0	0	0	0	0	0
D7.1.1.2 - Central Administration - Other entities	0	0	0	0	0	0	0	0	0
D7.1.1.3 - Social Security	0	0	0	0	0	0	0	0	0
D7.1.1.4 - Regional Administration	0	0	0	0	0	0	0	0	0
D7.1.1.5 - Local Administration	0	0	0	0	0	0	0	0	0
D7.1.2 - Non-profit sector entities	0	0	0	0	0	0	0	0	0
D7.1.3 - Households	0	0	0	0	0	0	0	0	0
D7.1.4 - Others	0	0	0	0	0	0	0	0	0
D7.2 - Capital subsidies	0	0	0	0	0	0	0	0	0
D8 - Other capital expenses	0	0	0	0	0	0	0	0	0
D9 - Expenses with financial assets	0	5000	0	0	0	5000	5000	5000	5000
D10 - Expenses with financial liabilities	0	0	0	0	0	0	0	0	0
Total	971 875,01 €	27 964 415,00 €	0,00 €	0,00 €	5 362 291,22 €	22 602 123,78 €	22 602 123,78 €	22 272 282,16 €	22 731 384,38 €

Heading Description	Replacements deducted from payments		Net expenses paid			Commitments to be carried over	Obligations to be paid	Commitments made for the period			
	Issued	Received	Periods previous	Current period	Total			2023	2024	2025	2026
	[10]	[11]	[12]	[13]	[14]=[12]+[13]			[15]=[7]-[8]	[16]=[8]-[14]		
Current Expenses	1 201 146,90	1 200 998,62	732 403,50	19 546 582,20	20 278 985,70			2 028 548,61	690 928,02	8 877,03	0,00
D1 - Personnel expenses	0	0	0	0	0			0	0	0	0
D1.1 - Fixed and permanent Remuneration	43050,37	43050,37	254887,15	11359974,06	11614861,21			0	0	0	0
D1.2 - Variable or Contingent Allowances	614,10	614,10	6 873,83	259 988,67	266 862,50			0	0	0	0
D1.3 - Social Security	21 112,22	20 963,94	198 797,71	2 491 530,12	2 690 327,83			0	0	0	0
D2 - Acquisition of goods and services	1 026 282,02	1 026 282,02	251 241,44	4 438 836,01	4 690 077,45			2 028 548,61	690 928,02	8 877,03	0
D3 - Interest and other charges	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4 - Operating subsidies	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4.1 - Current transfers	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4.1.1 - Public Administrations	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4.1.1.1 - Central Administration - Portuguese State	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4.1.1.2 - Central Administration - Other entities	39 717,47	39 717,47	0,00	226 810,36	226 810,36			0	0	0	0
D4.1.1.3 - Social Security	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4.1.1.4 - Regional Administration	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4.1.1.5 - Local Administration	0,00	0,00	0,00	0,00	0,00			0	0	0	0
D4.1.2 - Non-profit sector entities	67 927,69	67 927,69	0,00	67 927,69	67 927,69			0	0	0	0
D4.1.3 - Households	2 349,45	2 349,45	20 580,00	353 466,99	374 046,99			0	0	0	0
D4.1.4 - Others	0,00	0,00	0,00	575,00	575,00			0	0	0	0
D4.2 - Current subsidies	0,00	0,00	0,00	40 380,00	40 380,00			0	0	0	0
D5 - Other current expenses	93,58	93,58	23,37	307 093,30	307 116,67			0	0	0	0
Capital expenses	428 883,60	428 883,60	50 948,09	771 568,37	822 516,46			0,00	0,00	0,00	0,00
D6 - Acquisition of capital goods	428 883,60	428 883,60	50 948,09	766 568,37	817 516,46			0,00	0,00	0,00	0
D7 - Capital transfers and subsidies	0	0	0	0	0			0	0	0	0
D7.1 - Capital transfers	0	0	0	0	0,00			0	0	0	0
D7.1.1 - Public Administrations	0	0	0	0	0,00			0	0	0	0
D7.1.1.1 - Central Administration - Portuguese State	0	0	0	0	0,00			0	0	0	0
D7.1.1.2 - Central Administration - Other entities	0	0	0	0	0,00			0	0	0	0
D7.1.1.3 - Social Security	0	0	0	0	0,00			0	0	0	0
D7.1.1.4 - Regional Administration	0	0	0	0	0,00			0	0	0	0
D7.1.1.5 - Local Administration	0	0	0	0	0,00			0	0	0	0
D7.1.2 - Non-profit sector entities	0	0	0	0	0,00			0	0	0	0
D7.1.3 - Households	0	0	0	0	0,00			0	0	0	0
D7.1.4 - Others	0	0	0	0	0,00			0	0	0	0
D7.2 - Capital subsidies	0	0	0	0	0,00			0	0	0	0
D8 - Other capital expenses	0	0	0	0	0,00			0	0	0	0
D9 - Expenses with financial assets	0	0	0	5000	5000			0	0	0	0
D10 - Expenses with financial liabilities	0	0	0	0	0,00			0	0	0	0
Total	1 630 030,50 €	1 629 882,22 €	783 351,59 €	20 318 150,57 €	21 101 502,16 €	0,00 €	0,00 €	2 028 548,61 €	690 928,02 €	8 877,03 €	0,00 €

**DOR5 - BUDGET - ANNEX TO STATEMENTS:
DOR5.1 - BUDGET - CHANGES IN REVENUE**

Heading	Description	Revenue					Corrected forecasts
		Initial forecasts	Budget changes				
			Registrations / reinforcements	Decreases / Annulments	Special credits		
[1]	[2]	[3]	[4]	[5]	[6]	[7]=[3]+[4]-[5]+[6]	
FCM22 - Nova Medical School Faculdade de Ciências Médicas							
0401220178	Tuition Fees – Own Revenue – 1st Cycle – Higher Education – Bachelor's Degree (SB2021)	81 840,00 €	- €	- €	- €	81 840,00 €	
0401220278	Tuition Fees – Own Revenue – 2nd Cycle – Higher Education – Master's Degree (SB2021)	255 350,00 €	68 968,00 €	- €	- €	324 318,00 €	
0401220378	Tuition Fees – Own Revenue – 3rd Cycle – Higher Education – PhD (SB2021)	454 300,00 €	4 096,00 €	21 615,00 €	- €	436 781,00 €	
0401220478	Tuition Fees – Own Revenue – Higher Education – Integrated Master's Degree (SB2021)	1 363 370,00 €	- €	128 746,00 €	- €	1 234 624,00 €	
0401220678	Tuition Fees – Own Revenue – Higher Education – Postgraduate (SB2021)	- €	28 926,00 €	- €	- €	28 926,00 €	
0401990278	Own Revenue – Fees (SB2021)	- €	180 423,00 €	- €	- €	180 423,00 €	
0401999978	Own Revenue – Miscellaneous fees / Others (SB2021)	166 077,00 €	- €	4 099,00 €	- €	161 978,00 €	
0601029978	Own Revenue – Private / Others (SB2021)	2 063 142,00 €	- €	1 516 398,00 €	- €	546 744,00 €	
0602010178	Own Revenue – Banks & other financial institutions (SB2021)	50 000,00 €	72 000,00 €	- €	- €	122 000,00 €	
0603010199	Tax Revenue – State	- €	- €	- €	- €	- €	
0603019999	Tax Revenue – Cen. Adm. – State – Others	9 374 209,00 €	655 957,00 €	- €	- €	10 030 166,00 €	
0603070178	Own Revenue – Cen. Adm. – SFA	- €	331 315,00 €	46 783,00 €	- €	284 532,00 €	
0603070199	Tax Revenue – Cen. Adm. – SFA	48 080,00 €	94 500,00 €	- €	- €	142 580,00 €	
06030701PS	FCT – Services Rendered	- €	18 329,00 €	- €	- €	18 329,00 €	
06030701TC	FCT – Current transfers	- €	5 247,00 €	- €	- €	5 247,00 €	
06030702PS	FCSH – Services Rendered	- €	105,00 €	- €	- €	105,00 €	
06030702TC	FCSH – Current transfers	- €	- €	- €	- €	- €	
06030703PS	SBE – Services Rendered	- €	65,00 €	- €	- €	65,00 €	
06030706PS	IHMT – Services Rendered	- €	- €	- €	- €	- €	
06030707PS	IMS – Services Rendered	- €	1 140,00 €	- €	- €	1 140,00 €	
06030709PS	ENSP – Services Rendered	- €	- €	- €	- €	- €	
06030709TC	ENSP – Current transfers	- €	24 390,00 €	1 900,00 €	- €	22 490,00 €	
06030710PS	REIT – Services Rendered	- €	385,00 €	- €	- €	385,00 €	
06030710TC	REIT – Current transfers	- €	77 640,00 €	- €	- €	77 640,00 €	
06030711PS	SAS – Services Rendered	- €	70,00 €	- €	- €	70,00 €	
06030711TC	SAS – Current transfers	- €	1 884,00 €	- €	- €	1 884,00 €	
0603079999	Tax Revenue – Cen. Adm. – SFA	- €	- €	- €	- €	- €	
0603100199	Tax Revenue – Cen. Adm. – SFA – Portuguese part. in co-funded projects	106 800,00 €	187 417,00 €	174 983,00 €	- €	119 234,00 €	
0603109999	DO NOT USE – Tax Revenue – Cen. Adm. / SFA – Portuguese part. In co-funded projects (2021 Budget)	- €	68 183,00 €	68 183,00 €	- €	- €	
0607010178	Own Revenue – Non-profit institutions (SB2021)	802 155,00 €	- €	398 927,00 €	- €	403 228,00 €	

Heading	Description	Revenue				Corrected allocations
		Initial forecasts	Budget changes			
			Registrations / reinforcements	Decreases / Annulments	Special credits	
[1]	[2]	[3]	[4]	[5]	[6]	[7]=[3]+[4]-[5]+[6]
FCM22 - Nova Medical School						
0608019978	Own Revenue – Households / Others (SB2021)	- €	295 777,00 €	60 000,00 €	- €	235 777,00 €
0609010178	Own Revenue – FEDER – Specific interventions and actions	1 295 733,00 €	- €	870 444,00 €	- €	425 289,00 €
0609019978	Own Revenue – EU – Institutions / Other institutions (SB2021)	443 464,00 €	1 140 701,00 €	177 478,00 €	- €	1 406 687,00 €
0609040178	Own Revenue – EU – Member-States (SB2021)	106 408,00 €	380 008,00 €	- €	- €	486 416,00 €
0609050178	Own Revenue – Countries and international organ. (SB2021)	60 116,00 €	57 082,00 €	- €	- €	117 198,00 €
0701999978	Own Revenue – Sale of goods / Others (SB2021)	- €	695,00 €	- €	- €	695,00 €
0702010178	Own Revenue – Renting of spaces and equipment (SB2021)	79 620,00 €	174 936,00 €	20 500,00 €	- €	234 056,00 €
0702029978	Own Revenue – Other / Studies, opinions, projects and consult. (SB2021)	200 000,00 €	437 284,00 €	44 314,00 €	- €	592 970,00 €
0702040178	Own Revenue – Laboratory services (SB2021)	1 779 221,00 €	3,00 €	1 117 916,00 €	- €	661 308,00 €
0702059978	Own Revenue – Others / Health activities (SB2021)	11 900,00 €	- €	- €	- €	11 900,00 €
0702990378	Own Revenue – Services provided to third parties / Others	10 400,00 €	- €	- €	- €	10 400,00 €
0702999978	Own Revenue – Others / Other services (SB2021)	393 454,00 €	632 471,00 €	- €	- €	1 025 925,00 €
0703020178	Own Revenue – Buildings (SB2021)	56 326,00 €	102 500,00 €	- €	- €	158 826,00 €
0801010178	Own Revenue – Bonuses, fees for risk guarantees (SB2021)	- €	732,00 €	- €	- €	732,00 €
0801990278	Own Revenue – Others / Other current revenue	- €	117 546,00 €	- €	- €	117 546,00 €
1003010199	Tax Revenue – State	- €	- €	- €	- €	- €
1003080178	Own Revenue – Cen. Adm. – SFA	- €	32 212,00 €	- €	- €	32 212,00 €
1003080199	Tax Revenue – Cen. Adm. – SFA	3 152 412,00 €	3 358,00 €	230 185,00 €	- €	2 925 585,00 €
1003089999	Tax Revenue – Cen. Adm. – SFA	- €	- €	- €	- €	- €
1003090199	Tax Revenue . Cen. Adm. – SFA – Portuguese part. in co-funded projects	126 665,00 €	256 472,00 €	12 179,00 €	- €	370 958,00 €
1003099999	Tax Revenue – Cen. Adm. – SFA – Portuguese part. in co-funded projects	- €	- €	- €	- €	- €
1501010112	Own Revenue – RNAP / Min. Science, Tec. and Higher Ed. (SB2021)	- €	225 145,00 €	- €	- €	225 145,00 €
1601010199	In service ownership – Tax Revenue (FF 313.316.358)	- €	288 044,00 €	- €	- €	288 044,00 €
1601030178	In service ownership – Own Revenue (FF 488.522.368)	- €	206 291,00 €	- €	- €	206 291,00 €
TOTAL FCM22 - Nova Medical School		22 481 042,00 €	6 172 297,00 €	4 894 650,00 €	- €	23 758 689,00 €
TOTAL FCM-8-MCTES22 – FCM – 8 – MCTES – PROJECTS – SFA - 2022						
0603019978	Own Revenue – Cen. Adm. – State - Others	- €	- €	- €	4 217 791,00 €	4 217 791,00 €
TOTAL FCM-8-MCTES22 – FCM – 8 – MCTES – PROJECTS – SFA - 2022		- €	- €	- €	4 217 791,00 €	4 217 791,00 €
GENERAL TOTAL		22 481 042,00 €	6 172 297,00 €	4 894 650,00 €	4 217 791,00 €	27 976 480,00 €

DOR5.2 - BUDGET - CHANGES IN EXPENSES

Heading	Description	Expenses				Corrected allocations
		Initial allocations	Budget changes			
			Registrations / reinforcements	Decreases / Annulments	Special credits	
[1]	[2]	[3]	[4]	[5]	[6]	[8]=[3]+[4]-[5]+[6]-[7]
FCM22 - Nova Medical School						
010102	Corporate body	21 544,00	10 937,00	0,00	0,00	32 481,00
010103	Personnel costs - contract indefinite duration	2 742 543,00	556 977,00	349 060,00	0,00	2 950 460,00
010104	Personnel costs - permanent contract	2 851 279,00	638 139,00	1 347 370,00	0,00	2 142 048,00
010106	Personnel costs - fixed-term contract	3 915 849,00	1 409 530,00	618 166,00	0,00	4 707 213,00
010108	Personnel costs - waiting for retirement	16 965,00	0,00	5 416,00	0,00	11 549,00
010109	Personnel costs - in any other situation	0,00	0,00	0,00	0,00	0,00
010111	Representation	28 177,00	6 571,00	7,00	0,00	34 741,00
010112	Supplements and bonuses	0,00	581,00	0,00	0,00	581,00
010113	Meal allowance	327 493,00	21 561,00	41 918,00	0,00	307 136,00
010114SF	Holiday allowance	808 306,00	119 156,00	38 430,00	0,00	889 032,00
010114SN	Christmas allowance	784 921,00	908 773,00	887 263,00	0,00	806 431,00
010201	Variable and contingent bonuses	0,00	1 004,00	0,00	0,00	1 004,00
010202	Overtime hours	11 000,00	7 846,00	8 421,00	0,00	10 425,00
010204	Daily subsistence allowance	10 000,00	7 002,00	2 561,00	0,00	14 441,00
010205	Absence allowance	1 035,00	32,00	0,00	0,00	1 067,00
010207	Technical and specialised collaboration	105 442,00	103 762,00	31 492,00	0,00	177 712,00
010208	Settlement, residence and accommodation grants and bonuses	0,00	4 743,00	0,00	0,00	4 743,00
010209	Prevention grant	0,00	0,00	0,00	0,00	0,00
010212	Compensation for work termination	42 852,00	26 153,00	23 771,00	0,00	45 234,00
010214	Other bonuses in cash or kind	22 067,00	8 624,00	10 771,00	0,00	19 920,00
010305A0A0	Caixa Geral de Aposentações	574 665,00	78 377,00	400,00	0,00	652 642,00
010305A0B0	Social Security contributions	1 997 993,00	535 209,00	362 499,00	0,00	2 170 703,00
010308	Other pensions	0,00	8 000,00	0,00	0,00	8 000,00
010309	Insurances	0,00	46 016,00	1,00	0,00	46 015,00
010310AC	Occupational Accidents and Illnesses	0,00	13 244,00	0,00	0,00	13 244,00
010310DO	Illness	0,00	24 154,00	0,00	0,00	24 154,00
010310O000	Other expenses	0,00	235,00	0,00	0,00	235,00
020101	Raw and subsidiary materials	539 288,00	1 953 665,00	1 368 125,00	0,00	1 124 828,00
020102	Fuels and lubricants	1 721,00	50,00	100,00	0,00	1 671,00
020104	Cleaning and hygiene	13 015,00	11 615,00	7 073,00	0,00	17 557,00
020108A000	Paper	5 998,00	1 010,00	3 709,00	0,00	3 299,00
020108B000	Printing consumables	2 250,00	0,00	1 600,00	0,00	650,00
020108C000	Others	7 500,00	4 839,00	28,00	0,00	12 311,00
020111	Clinical consumption material	500,00	0,00	495,00	0,00	5,00
020115	Awards, honours and offers	2 900,00	2 350,00	1 255,00	0,00	3 995,00
020117	Tools and utensils	182 291,00	14 480,00	154 504,00	0,00	42 267,00
020119	Honorary and decorative items	0,00	0,00	0,00	0,00	0,00
020120	Education, culture and recreation material	3 800,00	197 927,00	15 363,00	0,00	186 364,00
020121	Other goods	2 000,00	11 236,00	1 571,00	0,00	11 665,00
020201B000	Charges with the facilities	282 194,00	663 871,00	302 781,00	0,00	643 284,00
020202	Cleaning and hygiene	359 671,00	46 550,00	117 474,00	0,00	288 747,00
020203	Conservation of goods	3 502,00	402 441,00	39 231,00	0,00	366 712,00
020208	Lease of other goods	4 225,00	378 878,00	190 589,00	0,00	192 514,00
020209A000	Internet access	4 050,00	0,00	1 155,00	0,00	2 895,00
020209B000	Data Fixed Communication	17 263,00	15 794,00	3 186,00	0,00	29 871,00
020209C000	Voice Fixed Communication	2 600,00	9 100,00	2 294,00	0,00	9 406,00
020209D000	Mobile Communication	0,00	728,00	0,00	0,00	728,00
020209F000	Other communication services	38 170,00	0,00	33 428,00	0,00	4 742,00
020210	Transports	2 500,00	13 796,00	1 091,00	0,00	15 205,00
020212B000	Others	70 000,00	5 255,00	39 353,00	0,00	35 902,00
020213	Commute and stays	119 051,00	54 676,00	49 301,00	0,00	124 426,00
020214A000	IT services	14 746,00	56 076,00	0,00	0,00	70 822,00
020214B000	Legal services	280 160,00	15 000,00	279 566,00	0,00	15 594,00
020214C000	Economic and financial services	23 616,00	16 645,00	7 400,00	0,00	32 861,00
020214D000	Others	252 851,00	265 990,00	169 040,00	0,00	349 801,00
020215B000	Training - Others	15 400,00	55 620,00	12 545,00	0,00	58 475,00
020216	Seminars, exhibitions and similar	18 200,00	44 659,00	13 161,00	0,00	49 698,00
020217A000	Mandatory advertising	240,00	19 310,00	5 595,00	0,00	13 955,00
020217B0A0	In the national territory	0,00	16 170,00	0,00	0,00	16 170,00
020217C000	Others	0,00	996,00	0,00	0,00	996,00
020218	Surveillance and security	453 048,00	380 759,00	215 252,00	0,00	618 555,00
020219A0A0	Technical Assistance - Printers / Copiers / Scanner	30 735,00	11 850,00	0,00	0,00	42 585,00
020219B000	Technical Assistance - Computer software	24 157,00	7 290,00	6 700,00	0,00	24 747,00
020219C000	Technical Assistance - Others	312 735,00	184 847,00	176 218,00	0,00	321 364,00
020220A0A0	IT services - Software development	0,00	35 339,00	0,00	0,00	35 339,00

Heading	Description	Expenses				Corrected allocations
		Initial allocations	Budget changes			
			Registrations / reinforcements	Decreases / Annulments	Special credits	
[1]	[2]	[3]	[4]	[5]	[6]	[8]=[3]+[4]-[5]+[6]-[7]
FCM22 - Nova Medical School						
020220A0C0	IT services – Others	277 798,00	363 667,00	163 507,00	0,00	477 958,00
020220E000	Others	417 269,00	479 174,00	107 424,00	0,00	789 019,00
020223B000	Medical Check-up – Medical Board and Illness Check-up	0,00	445,00	0,00	0,00	445,00
020225	Other services	101 902,00	98 563,00	159 421,00	0,00	41 044,00
030502	Others	0,00	0,00	0,00	0,00	0,00
040101	Public	0,00	0,00	0,00	0,00	0,00
040102	Private	406 721,00	0,00	406 721,00	0,00	0,00
04030501TC	FCT – Current transfers	0,00	262,00	0,00	0,00	262,00
04030502PS	FCSH – Services Rendered	0,00	0,00	0,00	0,00	0,00
04030502TC	FCSH – Current transfers	0,00	0,00	0,00	0,00	0,00
04030506PS	IHMT – Services Rendered	0,00	35 251,00	0,00	0,00	35 251,00
04030507TC	IMS – Current transfers	0,00	1 373,00	0,00	0,00	1 373,00
04030509TC	ENSP – Current transfers	0,00	0,00	0,00	0,00	0,00
04030510PS	REIT – Services Rendered	0,00	2 100,00	0,00	0,00	2 100,00
04030510RC	REIT – Costs distribution	0,00	130 049,00	0,00	0,00	130 049,00
04030510TC	REIT – Current transfers	0,00	12 473,00	0,00	0,00	12 473,00
04030511PS	SAS – Services Rendered	0,00	250,00	0,00	0,00	250,00
04030511TC	SAS – Current transfers	0,00	0,00	0,00	0,00	0,00
0403055298	FUNDAÇÃO PARA A CIÊNCIA E TECNOLOGIA, I.P.	0,00	81 765,00	0,00	0,00	81 765,00
0403055309	University of Coimbra	12 751,00	0,00	12 751,00	0,00	0,00
0403055312	University of Évora	212 715,00	4 696,00	212 715,00	0,00	4 696,00
0403055320	UL – DENTAL MEDICINE SCHOOL	3 752,00	0,00	0,00	0,00	3 752,00
0403055841	University of Aveiro – Public Foundation	0,00	3 398,00	0,00	0,00	3 398,00
0403055842	Shared Services of the Ministry of Health	0,00	4 355,00	0,00	0,00	4 355,00
0403056511	CENTRO HOSPITALAR DE LISBOA OCIDENTAL, EPE	0,00	0,00	0,00	0,00	0,00
040701	Non-profit institutions	253 773,00	158 686,00	249 157,00	0,00	163 302,00
040802A000	Professional internships in PA – for internship grant and grant(…)	0,00	24 500,00	0,00	0,00	24 500,00
040802B0A0	Scholarships – Scholarship holders	124 020,00	230 579,00	50 256,00	0,00	304 343,00
040802B0B0	Daily subsistence allowance – Scholarship holders	104 349,00	2 719,00	104 349,00	0,00	2 719,00
040802B0C0	Commute and stays – Scholarship holders	0,00	151,00	0,00	0,00	151,00
040802B0D0	Others	4 790,00	44 060,00	5 075,00	0,00	43 775,00
040802B0E0	Scholarships	0,00	6 165,00	4 040,00	0,00	2 125,00
040902	Rest of the world – EU – Member States	0,00	575,00	0,00	0,00	575,00
050701A000	Students Association of FCM	30 000,00	39 000,00	28 620,00	0,00	40 380,00
060201	Taxes and rates	0,00	1 910,00	0,00	0,00	1 910,00
060202	Intangible assets	0,00	0,00	0,00	0,00	0,00
060203IV00	VAT to be paid	135 000,00	225 549,00	89 143,00	0,00	271 406,00
060203O000	Others	35 000,00	19 300,00	15 474,00	0,00	38 826,00
070103B0B0	Buildings – Conservation and Repair	736 427,00	166 477,00	396 592,00	0,00	506 312,00
070107B0B0	IT equipment – Printers / Copiers / Sc.	0,00	715,00	0,00	0,00	715,00
070107B0C0	IT service – Others	59 600,00	138 643,00	47 647,00	0,00	150 596,00
070108B0B0	IT software – Others	1 150,00	5 000,00	0,00	0,00	6 150,00
070109B0B0	Administrative equipment – Others	9 000,00	0,00	5 021,00	0,00	3 979,00
070110B0B0	Basic equipment – Others	2 202 517,00	506 517,00	1 958 581,00	0,00	750 453,00
090811	Non-profit institutions	0,00	5 000,00	0,00	0,00	5 000,00
TOTAL FCM22 - Nova Medical School		22 481 042,00 €	12 228 805,00 €	10 963 223,00 €	- €	23 746 624,00 €
TOTAL FCM-8-MCTES22 – FCM – 8 – MCTES – PROJECTS – SFA - 2022						
010104	Personnel costs – Individual work contract	0,00	0,00	0,00	0,00	0,00
010106	Personnel costs – Fixed-term contract	0,00	0,00	986,00	178 578,00	177 592,00
010111	Representation	0,00	736,00	0,00	0,00	736,00
010113	Meal allowance	0,00	250,00	0,00	0,00	250,00
010114SF	Holiday allowance	0,00	0,00	0,00	17 858,00	17 858,00
010114SN	Christmas allowance	0,00	0,00	0,00	17 858,00	17 858,00
010305A0B0	Social security contributions	0,00	0,00	0,00	74 467,00	74 467,00
070103B0B0	Buildings – Conservation and repair	0,00	0,00	0,00	153 208,00	153 208,00
070110B0B0	Basic equipment - Others	0,00	0,00	0,00	3 775 822,00	3 775 822,00
TOTAL FCM-8-MCTES22 – FCM – 8 – MCTES – PROJECTS – SFA - 2022		- €	986,00 €	986,00 €	4 217 791,00 €	4 217 791,00 €
GENERAL TOTAL		22 481 042,00 €	12 229 791,00 €	10 964 209,00 €	4 217 791,00 €	27 964 415,00 €

DOR5.4 - TREASURY OPERATIONS

Accounts Code	Description	Opening Balance	Receipts	Payments	Closing Balance
07.1.2.2 / 07.2.2.2	Non-tax revenue	- €	- €	230,00 €	- 230,00 €
07.1.9 / 07.2.9	Other revenue / expenses with treasury operations	57 105,04 €	2 314 901,59 €	1 364 065,27 €	1 007 941,36 €
Total		57 105,04 €	2 314 901,59 €	1 364 295,27 €	1 007 711,36 €

DOR5.5 - ADMINISTRATIVE CONTRACTS - CONTRACT SITUATION

The map, which due to its extension is presented in annex, details the situation of all contracts with financial execution in the year 2022.

DOR5.6 - ADMINISTRATIVE CONTRACTS - AWARD BY TYPE OF PROCEDURE

Type of contract	Awards by type of procedure												Total	
	Call for tenders		Call for tenders limited by		Procedure		Dialogue		Prior Consultation		Adjustment			
	Number of contracts	Contractual Price	Number of contracts	Contractual Price	Number of contracts	Contractual Price	Number of contracts	Contractual Price	Number of contracts	Contractual Price	Number of contracts	Contractual Price	Number of contracts	Contractual Price
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
Public works contract	0	0,00 €	0	0,00 €	0	0,00 €	0	0,00 €	0	0,00 €	1	6 033,15 €	1	193 501,69 €
Acquisition of services	6	886 745,39 €	0	0,00 €	0	0,00 €	0	0,00 €	12	581 040,85 €	299	2 010 914,06 €	317	3 917 187,26 €
Lease/purchase of movable property	0	0,00 €	0	0,00 €	0	0,00 €	0	0,00 €	1	43 894,60 €	147	354 103,07 €	148	1 458 812,93 €
Other	0	0,00 €	0	0,00 €	0	0,00 €	0	0,00 €	0	0,00 €	0	0,00 €	0	0,00 €

DOR5.7 - OPERATING SUBSIDIES - EXPENSES

Type of expenses	Legal provisions	Purpose	Beneficiary entity	Budgeted expenses	Authorised expenses	Paid Expenses	Expenses authorised and not paid	Return of transfers/subsidies during the year
				[4]	[5]	[6]	[7]=([5]-[6])	[8]
	[1]	[2]	[3]					
Current transfers	Law 62/2007 of 10/09		Foundation for Science and Technology	42 047,00 €	42 046,02 €	42 046,02 €	- €	39 717,47 €
Current transfers	Law 62/2007 of 10/09		University of Évora	4 696,00 €	4 695,75 €	4 695,75 €	- €	- €
Current transfers	Law 62/2007 of 10/09		Faculty of Dental Medicine, University of Lisbon	1 591,00 €	1 590,75 €	1 590,75 €	- €	- €
Current transfers	Law 62/2007 of 10/09		University of Aveiro	3 398,00 €	3 397,40 €	3 397,40 €	- €	- €
Current transfers	Law 62/2007 of 10/09		Shared Services of the Ministry of Health	4 355,00 €	4 354,80 €	4 354,80 €	- €	- €
Current transfers	Law 62/2007 of 10/09		Institute of Experimental and Technological Biology - IBET V4H V4H-	54 786,00 €	54 785,65 €	54 785,65 €	- €	54 785,65 €
Current transfers	Law 62/2007 of 10/09		Association for Value Research and Technological Innovation in Health	13 143,00 €	13 142,04 €	13 142,04 €	- €	13 142,04 €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Salaries	22 266,00 €	22 265,80 €	22 265,80 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Salaries	303 788,00 €	303 787,75 €	303 787,75 €	- €	649,45 €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Adriana Margarida Mateus Capucho	277,00 €	277,00 €	277,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		ALEXANDRA MANUELA LEMOS OLIVEIRA	277,00 €	277,00 €	277,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Alexandra Martins de Medeiros Vieira da Silva	403,00 €	402,10 €	402,10 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Ana Catarina Guilherme Pêgo	277,00 €	276,32 €	276,32 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Andrea Teixeira Ferreira	277,00 €	277,00 €	277,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Catarina de Jesus Garcia Pinto	110,00 €	109,56 €	109,56 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Duarte Pólvera Brandão	50,00 €	49,80 €	49,80 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Ilyyane Sofia Martins Lima	277,00 €	276,32 €	276,32 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Jóio Miguel Condeça Charneca	277,00 €	277,00 €	277,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MATILDE ROQUETE VIANA NETO	277,00 €	277,00 €	277,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Sara Filipa Silva Pestana	40,00 €	39,84 €	39,84 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		General Supplier-1	48,00 €	47,16 €	47,16 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		AFONSO PINHAL DO CANTO	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		ANA CAROLINA SILVA PEREIRA	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		ANA CATARINA DE SOUSA GOMES	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		ANA CATARINA GOMES FERREIRA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Ana Catarina Maltz Alves	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		André Gonçalo Lopes do Vale	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		BEATRIZ MARTINS COELHO	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		CATARINA DE LURDES TEIXEIRA BORGES	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Constança Arnaud de Mendonça Mateus Catarino	500,00 €	500,00 €	500,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Deborah Oyinre Aluh	2 799,00 €	2 799,00 €	2 799,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Diana Gomes Pinto	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		DIOGO DA SILVA DE CAMPOS	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		DIOGO MIGUEL FIGUEIREDO COLUNA	200,00 €	200,00 €	200,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Filipe Saraiva Lima	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Flávia Maria da Silva Rodrigues	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		GONÇALO MARIA GRAÇA MORAIS MENDES DE ALMEIDA	500,00 €	500,00 €	500,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		INARA FRANCISCA GOUVEIA VIEIRA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		INÉS BÁRRIA LIMA DOS SANTOS	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		INÉS FOLGADO BATISTA GUERRA MOREIRA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		INÉS MARIA ARAÚJO BARBOSA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		INÉS NETO MOREIRA	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Inês Pereira Lopes	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		INÉS SOFIA NUNES DA SILVA LOPES FIGUEIRA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		ISRAEL MANUEL TRIGUEIRO PARÓDIA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		JOANA FALCÃO GLIJMARIÊS	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		JOANA FILIPA MENDES ANTUNES	200,00 €	200,00 €	200,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		JOSÉ PEDRO BLAZER COSTA	1 150,00 €	1 150,00 €	1 150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Luisa Cristiana Gonçalves de Carvalho	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MARIA BEBIANA ESTEVES CORDEIRO BARBOSA	1 150,00 €	1 150,00 €	1 150,00 €	- €	1 000,00 €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MARIA INÉS FORMIGA VIEIRA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MARIA TERESA FRAGOSO FERNANDES NETO	500,00 €	500,00 €	500,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MARTA ALEXANDRA CARCIANO LOURENÇO	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MARTA PINTO DE ALMEIDA	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Patrícia Canotilho dos Santos Grácio	2 787,00 €	2 786,40 €	2 786,40 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Patrícia de Santana Fonseca Ribeiro Rodrigues	500,00 €	500,00 €	500,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		PEDRO SANTIAGO HIPÓLITO GODINHO MARQUES	850,00 €	850,00 €	850,00 €	- €	700,00 €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		RICARDO PEREIRA BALULA	150,00 €	150,00 €	150,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		SARA CATARINA HENRIQUES ANDRADE	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		SOFIA CARVALHO BASTOS DE ALMEIDA BERNARDINO	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		TÂNIA DANIELA DA SILVA TORRES	1 000,00 €	1 000,00 €	1 000,00 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Vencimentos	10 992,00 €	10 991,25 €	10 991,25 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		FRANCISCA AMADO GOMES AZEVEDO	244,00 €	243,95 €	243,95 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Margarida Esteves Mira da Silva	314,00 €	313,65 €	313,65 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MARIA ÁVILA DE ABREU E ALVIM	265,00 €	264,86 €	264,86 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		MARIANA JANETE LEONG CHANG	196,00 €	195,16 €	195,16 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Mariana Janete Leong Chang - NÃO USAR	35,00 €	34,85 €	34,85 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		Miguel António Prates Godmont	49,00 €	48,79 €	48,79 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		PAULA DENISE PEDROSA GOMES	300,00 €	299,71 €	299,71 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		RAFAELA AMADO GOMES DE AZEVEDO	265,00 €	264,86 €	264,86 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		TIAGO MIGUEL GONÇALVES DOS SANTOS DUARTE	265,00 €	264,86 €	264,86 €	- €	- €
Current transfers	Research Subsidies - Law no. 40/2004 of 18 August plus FCT - MCTES Regulations and FCM Regulations		University of Pêcs	575,00 €	575,00 €	575,00 €	- €	- €
Total current transfers				498 646,00 €	498 634,40 €	498 634,40 €	- €	109 994,61 €

DOR5.8 - OPERATING SUBSIDIES - REVENUE

Legal provisions	Purpose	Financing entities	Expected revenue	Revenue received	Revenue expected and not received	Return of transfers/grants in the financial year
[1]	[2]	[3]	[4]	[5]	[6]=[4]-[5]	[7]
Law 62/2007 of 10/09		NEST Association - Centre for Tourism Innovation	€160,000.00	160 000,00 €	- €	- €
Law 62/2007 of 10/09		BIODENDRUM PORTUGAL, UNIPESSOAL LDA	€500.00	500,00 €	- €	- €
Law 62/2007 of 10/09		Bonafarma Produtos Farmacêuticos, SA	€2,500.00	2 500,00 €	- €	- €
Law 62/2007 of 10/09		Final Consumer - Switzerland	€46,698.00	46 698,00 €	- €	- €
Law 62/2007 of 10/09		Cuf, S.A.	€70,000.00	70 000,00 €	- €	- €
Law 62/2007 of 10/09		Danone Nutricia, Unipessoal Lda.	€2,600.00	2 600,00 €	- €	- €
Law 62/2007 of 10/09		Emsaúde - cuidados médicos e paramédicos, unipessoal Lda	€1,672.00	1 671,53 €	0,47 €	- €
Law 62/2007 of 10/09		FLAD - Luso-American Development Foundation	€2,500.00	2 500,00 €	- €	- €
Law 62/2007 of 10/09		Merck Sharp & Dohme, Ltd.	€10,535.00	10 535,00 €	- €	- €
Law 62/2007 of 10/09		Novo Nordisk, Lda	€1,980.00	1 980,00 €	- €	- €
Law 62/2007 of 10/09		SICGEN-Investigação e Desenvolvimento em Biotecnologia, Lda.	€400.00	400,00 €	- €	- €
Law 62/2007 of 10/09		SUPER BOCK BEBIDAS, S.A.	- €	- €	- €	- €
Law 62/2007 of 10/09		Portuguese Catholic University - Lisbon	€8,634.00	8 633,11 €	0,89 €	- €
Law 62/2007 of 10/09		Victoria Seguros, S.A.	€50,000.00	50 000,00 €	- €	- €
Law 62/2007 of 10/09		Banco Santander Totta S.A.	€60,000.00	60 000,00 €	- €	- €
Law 62/2007 of 10/09		LNMD - Laboratório de Neurogastroenterologia e Motilidade Digestiva, Unipessoal, Lda.	€2,000.00	2 000,00 €	- €	- €
Law 62/2007 of 10/09		Directorate-General for Higher Education	€7,730.00	7 729,69 €	0,31 €	- €
Law 62/2007 of 10/09		Directorate General for Budget	€10,030,166.00	10 030 166,00 €	- €	- €
Law 62/2007 of 10/09		Foundation for Science and Technology	€159,500.00	159 500,00 €	- €	- €
Law 62/2007 of 10/09		IAPMEI - Agência para a Competitividade e Inovação, IP	€336.00	336,00 €	- €	- €
Law 62/2007 of 10/09		Institute of Employment and Vocational Training	€15,561.00	15 560,13 €	0,87 €	- €
Law 62/2007 of 10/09		Polytechnic Institute of Setúbal	€29,566.00	29 565,87 €	0,13 €	- €
Law 62/2007 of 10/09		University of Aveiro	€35,860.00	35 860,00 €	- €	- €
Law 62/2007 of 10/09		Foundation for Science and Technology	€97,327.00	97 326,06 €	0,94 €	- €
Law 62/2007 of 10/09		University of Porto - Faculty of Medicine of the University of Porto	€11,858.00	11 857,95 €	0,05 €	- €
Law 62/2007 of 10/09		Foundation for Science and Technology	€68,183.00	68 182,01 €	0,99 €	- €
Law 62/2007 of 10/09		University of Porto - Faculty of Medicine of the University of Porto	€44,992.00	44 991,20 €	0,80 €	- €
Law 62/2007 of 10/09		University of Porto-Faculty of Engineering	€6,061.00	6 060,51 €	0,49 €	- €
Law 62/2007 of 10/09		AIDFM - Association for Research and Development of the Faculty of Medicine	€5,705.00	5 704,31 €	0,69 €	- €
Law 62/2007 of 10/09		Lisbon Tourism Association	€4,000.00	4 000,00 €	- €	- €
Law 62/2007 of 10/09		Association of the Higher Technical Institute for Research and Development (IST-ID)	€2,105.00	2 104,82 €	0,18 €	- €
Law 62/2007 of 10/09		Association for Innovation and Development of FCT (NOVA.ID.FCT)	€52,450.00	52 449,63 €	0,37 €	- €
Law 62/2007 of 10/09		Ciência Viva - National Agency for Scientific and Technological Culture	€651.00	651,00 €	- €	- €
Law 62/2007 of 10/09		Sports Foundation	€2,500.00	2 500,00 €	- €	- €
Law 62/2007 of 10/09		IBMC-Institute of Molecular and Cellular Biology	€187,201.00	187 200,06 €	0,94 €	- €
Law 62/2007 of 10/09		Institute of Experimental and Technological Biology - IBET	€73,349.00	73 348,22 €	0,78 €	- €
Law 62/2007 of 10/09		Institute of Molecular Medicine	€9,331.00	9 330,37 €	0,63 €	- €
Law 62/2007 of 10/09		Institute of Telecommunications	€2,787.00	2 786,40 €	0,60 €	- €
Law 62/2007 of 10/09		Ana Maria Lázaro Rodrigues Miranda	€235,772.00	235 772,00 €	- €	- €
Law 62/2007 of 10/09		Agência para o Desenvolvimento e Coesão, IP	€26,374.00	26 373,92 €	0,08 €	- €
Law 62/2007 of 10/09		European Commission	€578,828.00	578 827,62 €	0,38 €	- €
Law 62/2007 of 10/09		EIT Health	€4,700.00	4 700,00 €	- €	- €
Law 62/2007 of 10/09		European Research Executive Agency	€689,154.00	689 153,43 €	0,57 €	0,12 €
Law 62/2007 of 10/09		Foundation for Science and Technology	€83,448.00	83 447,29 €	0,71 €	- €
Law 62/2007 of 10/09		ASS ECRIN EUROPEAN CLINICAL RESEARCH INF	€50,000.00	50 000,00 €	- €	- €
Law 62/2007 of 10/09		European Commission	€11,924.00	11 924,00 €	- €	- €
Law 62/2007 of 10/09		la Caixa Banking Foundation	€408,138.00	408 137,20 €	0,80 €	- €
Law 62/2007 of 10/09		No Self SRL	€15,000.00	15 000,00 €	- €	- €
Law 62/2007 of 10/09		Universitätsklinikum Münster	€1,355.00	1 354,60 €	0,40 €	- €
Law 62/2007 of 10/09		Alzheimer's Disease & Related Disorders Association, Inc.	€47,943.00	47 942,56 €	0,44 €	- €
Law 62/2007 of 10/09		Office		9 925,63 €	0,37 €	- €
Law 62/2007 of 10/09		FOREUM Foundation for Research in Rheumatology		40 105,00 €	- €	- €
Law 62/2007 of 10/09		Welcome Genome Campus Courses		19 224,57 €	0,43 €	- €
		Total current transfers	13 489 130,00 €	13 489 115,69 €	14,31 €	0,12 €
Law 62/2007 of 10/09		Foundation for Science and Technology	32 212,00 €	32 211,51 €	0,49 €	- €
Law 62/2007 of 10/09		Foundation for Science and Technology	2 550 503,00 €	2 550 502,98 €	0,02 €	- €
Law 62/2007 of 10/09		Foundation for Science and Technology	337 485,00 €	337 484,22 €	0,78 €	- €
Law 62/2007 of 10/09		University of Porto - Faculty of Medicine of the University of Porto	33 473,00 €	33 472,86 €	0,14 €	- €
		Total capital transfers	2 953 673,00 €	2 953 671,57 €	1,43 €	- €
		GENERAL TOTAL	16 442 803,00 €	16 442 787,26 €	15,74 €	0,12 €

DOR5.9 - OTHER DISCLOSURES:
DOR5.9.2. - AGEING DEBT

Description	Outstanding debt		Aging intervals of overdue debt (in days) [C]			
	Short-term	Medium/long-term	< 90	[90 - 180]	[180 - 365]	> 365 days
	[A]	[B]	[1]	[2]	[3]	[4]
Current Expenses	666 082,88 €	- €	344 376,36 €	- €	- €	- €
Personnel Expenses	269 629,58 €	- €	- €	- €	- €	- €
Fixed and Permanent Remunerations	263 660,36 €	- €	- €	- €	- €	- €
Variable or Contingent Allowances	5 969,22 €	- €	- €	- €	- €	- €
Social Security of which:	8 984,99 €	- €	207 123,11 €	- €	- €	- €
Health charges	- €	- €	- €	- €	- €	- €
ADSE and other PA sectors	- €	- €	- €	- €	- €	- €
Other non-PA sectors	- €	- €	- €	- €	- €	- €
Social security contributions	8 984,99 €	- €	207 123,11 €	- €	- €	- €
CGA	- €	- €	43 012,60 €	- €	- €	- €
Social Security - General Scheme	- €	- €	164 110,51 €	- €	- €	- €
Others	8 984,99 €	- €	- €	- €	- €	- €
Others	- €	- €	- €	- €	- €	- €
Acquisition of goods and services	387 444,94 €	- €	137 253,25 €	- €	- €	- €
Interest and other charges	- €	- €	- €	- €	- €	- €
Current transfers	- €	- €	- €	- €	- €	- €
Public Administrations	- €	- €	- €	- €	- €	- €
Other current transfers	- €	- €	- €	- €	- €	- €
Grants	- €	- €	- €	- €	- €	- €
Other Current Expenses	23,37 €	- €	- €	- €	- €	- €
Capital Expenses	129 993,70 €	- €	30 475,34 €	- €	- €	- €
Acquisition of Capital Goods	129 993,70 €	- €	30 475,34 €	- €	- €	- €
Capital Transfers	- €	- €	- €	- €	- €	- €
Public Administrations	- €	- €	- €	- €	- €	- €
Other capital transfers	- €	- €	- €	- €	- €	- €
Acquisition of financial assets	- €	- €	- €	- €	- €	- €
Repayment of financial liabilities	- €	- €	- €	- €	- €	- €
Other Capital Expenses	- €	- €	- €	- €	- €	- €
Sum	796 076,58 €	- €	374 851,70 €	- €	- €	- €

Description	Exceptions	Overdue payments	Total debt by nature of the expenses		
			Short-term	Medium/long-term	SUM
			[D]	[E]=[2]+[3]+[4]-[d]	[F]=[A]+[C]
Current Expenses	- €	- €	1 010 459,24 €	- €	1 010 459,24 €
Personnel Expenses	- €	- €	269 629,58 €	- €	269 629,58 €
Fixed and Permanent Remunerations	- €	- €	263 660,36 €	- €	263 660,36 €
Variable or Contingent Allowances	- €	- €	5 969,22 €	- €	5 969,22 €
Social Security of which:	- €	- €	216 108,10 €	- €	216 108,10 €
Health charges	- €	- €	- €	- €	- €
ADSE and other PA sectors	- €	- €	- €	- €	- €
Other non-PA sectors	- €	- €	- €	- €	- €
Social security contributions	- €	- €	216 108,10 €	- €	216 108,10 €
CGA	- €	- €	43 012,60 €	- €	43 012,60 €
Social Security - General Scheme	- €	- €	164 110,51 €	- €	164 110,51 €
Others	- €	- €	8 984,99 €	- €	8 984,99 €
Others	- €	- €	- €	- €	- €
Acquisition of goods and services	- €	- €	524 698,19 €	- €	524 698,19 €
Interest and other charges	- €	- €	- €	- €	- €
Current transfers	- €	- €	- €	- €	- €
Public Administrations	- €	- €	- €	- €	- €
Other current transfers	- €	- €	- €	- €	- €
Grants	- €	- €	- €	- €	- €
Other Current Expenses	- €	- €	23,37 €	- €	23,37 €
Capital Expenses	- €	- €	160 469,04 €	- €	160 469,04 €
Acquisition of Capital Goods	- €	- €	160 469,04 €	- €	160 469,04 €
Capital Transfers	- €	- €	- €	- €	- €
Public Administrations	- €	- €	- €	- €	- €
Other capital transfers	- €	- €	- €	- €	- €
Acquisition of financial assets	- €	- €	- €	- €	- €
Repayment of financial liabilities	- €	- €	- €	- €	- €
Other Capital Expenses	- €	- €	- €	- €	- €
Sum	- €	- €	1 170 928,28 €	- €	1 170 928,28 €



4.

AUDITOR'S OPINION

LIMITED REVIEW REPORT ON FINANCIAL STATEMENTS

Introduction

We have performed a limited review of the attached financial statements of the NOVA Medical School of the NOVA University of Lisbon (the Entity), which, in accordance with the requirements established by the Court of Auditors, constitute an obligation to report the accounts of the legal regime of the NOVA University of Lisbon Foundation (the Foundation), that comprise the balance sheet at 31 December 2022 (that shows a total of €53,278,570 and a total equity of €31,188,735, including a net loss of €749,168), the income statement by nature, of changes in equity and of cash flows for the year then ended, and the annex to the financial statements that include a summary of the significant accounting policies.

Responsibilities of the management board

It is the responsibility of the management board to prepare financial statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Entity in accordance with the Accounting Standardisation System for Public Administrations, and to create and maintain an appropriate internal control system in order to enable the preparation of financial statements that are free from material misstatement due to fraud or error.

Responsibilities of the auditor

Our responsibility is to express a conclusion on the attached financial statements. Our work was performed in accordance with international standards on limited review of financial statements and other standards and technical and ethical guidelines of the Certified Public Accountants Association. These standards require that we conducted our work in such a way as to conclude if anything has come to our attention that causes us to believe that the financial statements, as a whole, are not prepared in all material respects in accordance with the Accounting Standardisation System for Public Administrations.

The limited review we have carried out only differs from an audit in accordance with ISAs since the Entity has no Legal Personality or Equity Autonomy, as the assets belong to the NOVA University of Lisbon Foundation.

Basis for Conclusion with Reservations

With reference to 31 December 2022, the Entity has a total of Tangible Fixed Assets amounting to €35,638,149, of which €26,694,002 relate to Buildings and Other Constructions.

With the transition to the new accounting standard, SNC-AP, in 2019, the Entity should have updated the value of its Buildings and Other Constructions to its Taxable Asset Value (TAV), as provided for in NCP 5, which up to the date of this report did not occur. Although an internal procedure is underway to identify and regularise these values, it was not possible to obtain sufficient and appropriate audit evidence that would allow us to conclude on the impact that the situation described above may have on the Assets and Equity of the NOVA Medical School of the NOVA University of Lisbon on 31 December 2022.

Emphasis

As mentioned in the management report and in note 17 of the annex to the financial statements, the current situation in Ukraine-Russia has overshadowed the world economy, and the macroeconomic scenario may not be so favourable for obtaining better results. As result of this situation, the economy currently shows an enormous state of uncertainty, which duration and consequences are still unpredictable. With the available elements, we consider that the operational conditions are created to maintain the activity of the Entity.

Our opinion is not changed in this respect.

Conclusion with Reservations

Based on our work, except for the possible effects of the matters described in section Basis for Conclusion with Reservations, nothing has come to our attention that causes us to believe that the attached financial statements do not present fairly, in all material respects, the financial position of the NOVA Medical School at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with the Accounting Standardisation System for Public Administrations.

Alfragide, 20 March 2023

HUGO ALEXANDRE MATEUS
SALGUEIRO

Assinado de forma digital
por HUGO ALEXANDRE
MATEUS SALGUEIRO
Dados: 2023.03.20 16:10:42 Z

Hugo Alexandre Mateus Salgueiro
(ROC nº 1499, inscrito na CMVM sob o nº 20161109)
em representação de DFK & Associados, SROC, Lda



**REPORT &
ACCOUNTS**

2022

NOVA MEDICAL
SCHOOL

