

ACCADEMIA DI BELLE ARTI

PALERMO (PA)

Indicatori tempi medi di pagamento (art. 9 DPCM 22/09/2014)

Anno 2025

$$\text{Indice I trimestre} = \frac{-2.465.037,46}{167.232,45} = -14,74$$

$$\text{Indice II trimestre} = \frac{-638.007,27}{106.345,31} = -6,00$$

$$\text{Indice III trimestre} = \frac{-4.234.211,44}{228.972,68} = -18,49$$

$$\text{Indice IV trimestre} = \frac{-2.816.941,38}{147.369,65} = -19,11$$

$$\text{Indice annuale} = \frac{-10.154.197,55}{649.920,09} = -15,62$$