

ACCADEMIA DI BELLE ARTI

PALERMO (PA)

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

Anno 2023

$$\text{Indice I trimestre} = \frac{-770.409,67}{152.530,32} = -5,05$$

$$\text{Indice II trimestre} = \frac{-1.261.473,05}{97.075,00} = -12,99$$

$$\text{Indice III trimestre} = \frac{-248.473,31}{174.017,56} = -1,43$$

$$\text{Indice IV trimestre} = \frac{-1.393.445,94}{162.417,61} = -8,58$$

$$\text{Indice annuale} = \frac{-3.673.801,97}{586.040,49} = -6,27$$