

ISTITUTO SUPERIORE DI STUDI MUSICALI
"G. DONIZETTI" 24100 BERGAMO (BG)

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

Anno 2022

$$\text{Indice I trimestre} = \frac{-100.496,08}{71.974,92} = -1,40$$

$$\text{Indice II trimestre} = \frac{-1.084.613,26}{188.651,49} = -5,75$$

$$\text{Indice III trimestre} = \frac{-743.896,00}{117.504,46} = -6,33$$

$$\text{Indice IV trimestre} = \frac{-1.035.072,92}{115.544,66} = -8,96$$

$$\text{Indice annuale} = \frac{-2.964.078,26}{493.675,53} = -6,00$$