

# STUDIES

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## AVERAGE PAYMENT TIMES OF PUBLIC AND PRIVATE HEALTHCARE ORGANISATIONS

2013 AND PRIOR YEARS



ASSOBIOMEDICA  
CENTRO STUDI

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## INTRODUCTION

This report looks at the average payment times of public and private healthcare organisations, updated to December 2013. We have published similar work in the past, starting from the early 1990s. This report therefore provides an opportunity to recall briefly how the phenomenon of delayed payments has been a permanent feature throughout the history of our National Health Service (SSN). The first question is simple: what has changed over all these years?

From a certain standpoint, there have been numerous important changes over the past 25 years.

Major innovations were introduced by the Reform Decrees 502/92 and 517/93, which gave legal form to the local health authorities, accompanied by operational and financial autonomy. This led to the reallocation of duties and responsibilities for the debts of the healthcare sector, which continued for several years. The reallocation work had an adverse effect on payment times: at the national level, the DSO<sup>1</sup> (minimum and maximum) at the time, already high, increased further in the following two years, rising from 264-320 days in 1991 to 301-340 days in 1994 and to 313-359 days in 1995.

Those were also the years in which Assobiomedica made the greatest efforts to bring the problem to the attention of the European Commission, in order to obtain a directive designed to discourage this systematic recourse to payment delays. After several years, these efforts were rewarded in 1998 when the European Commission presented a draft directive to the Parliament and Council of the European Community. This marked the start of a long and troubled procedural journey, with constant requests for amendments and resulting modifications of the original text by the Commission. Finally, in 2000, the European Parliament approved the directive enforcing member States to adopt it before 8<sup>th</sup> of August 2002. In Italy, this directive was adopted by Decree 231 dated 9<sup>th</sup> of October 2002. Even though Italy was one of the few countries with prior legislation against delayed payments (see Law 833/78, establishing the SSN), this measure was nevertheless an important milestone. However, in practical terms the directive failed to improve the situation in Italy.

In 2002, again at the national level, the minimum and maximum DSO were respectively 302 and 336 days; in the following years (subsequent to the adoption of the directive in Italy), they never decreased below 300 days and, indeed, increased to a peak in 2006 of 331 days (min.) and 372 days (max.).

At the regional level, the gap between "virtuous" Regions and those performing worse also increased between 1990 and the first decade of the new century: in December 1990 the highest DSO were those of Calabria (495), Campania (482), Puglia (467) and Lazio (424), while the lowest were those of Valle D'Aosta (80), Trentino (119) and Piedmont (154); in December 2006 (annus horribilis), the highest DSO were those of Molise (912), Campania (837), Puglia (527), Calabria (488), Emilia Romagna (441) and Lazio (416), while the lowest were those of Trentino (85), Friuli V.G. (96) and Valle D'Aosta (101).

1. Days sales outstanding.

Locally, between the end of the 90s and the mid 00s, the first breakdowns of healthcare organisations became clear: first Azienda universitaria Policlinico Umberto I° in Rome<sup>2</sup>, and then Istituto Ordine Mauriziano in Turin<sup>3</sup>. The circumstances were different but, as it quickly became clear, these cases were not destined to remain isolated. In fact, Ospedale San Raffaele (a centre of private healthcare excellence in Lombardy) defaulted in 2011. In 2013, it was the turn of Ospedale Miulli (private entity recognised by the Puglia Region). This hospital is currently subject to a creditors' arrangement<sup>4</sup> and risks bankruptcy if its creditors refuse to accept the plan for settling past-due amounts.

Between 2000 and 2004, the healthcare debt of the Regions went up to 44%, hence, between 2003 and 2006 the first securitisations of trade receivables was implemented in the following Italian regions: Lazio, Abruzzo, Piedmont, Campania and Sicily.

These initiatives began with the "Atlantide" operation - promoted by Assobiomedica in collaboration with UBS Investment Bank - when, in July 2004, Atlantide Finance issued asset-backed securities (ABS) with a five-year maturity totalling 518 million euros. The first operation attracted great interest from financial operators at the international level (the securities were distributed in Italy, Germany, Benelux, the United Kingdom and France) and, in fact, the depth of this capital market paved the way for similar operations in other Regions.

Considering the results, these operations proved to be an efficient financial solution, at least in the short term:

- the Regions were able to reschedule their (current) liabilities to suppliers using a (medium-term) repayment plan that better reflected their forecast long-term cash flows; in short, the operations softened the impact of the accumulated debt on their cash requirements, spreading the payments over the medium term and containing the financing cost, thus avoiding a problem that might have blown up in their faces;
- the suppliers agreed to sell without recourse all the receivables deriving from invoices issued to the healthcare organisations of the Regions concerned up to a specified date - for example, following the Atlantide operation in Lazio, the Region's average DSO dropped down from 664 days in June to 324 days in August - at a cost of less than 1% of the principal, i.e. on competitive terms with respect to the more traditional alternatives. In fact, as a result of these operations, the receivables of the suppliers were offered to the international capital market based directly on the credit ratings of the Regions concerned, without the involvement of any financial intermediaries (thus avoiding the additional costs that would have been incurred).

2. Decree 431/1999, converted into Law 453/1999.

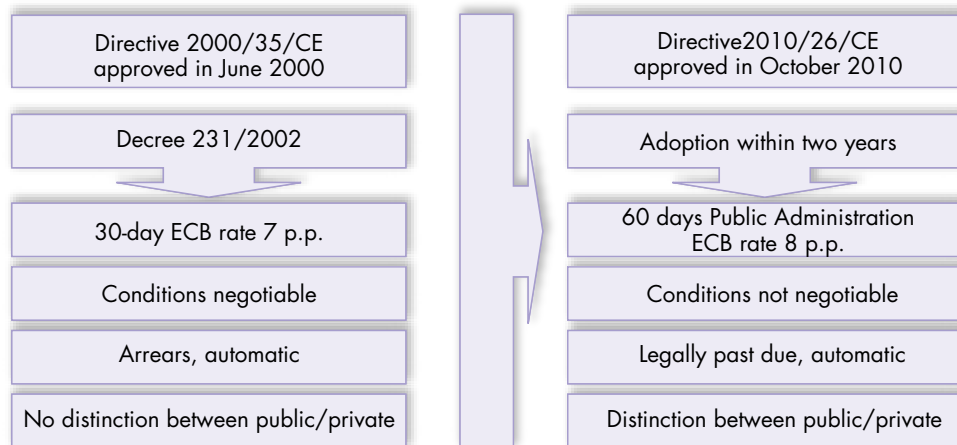
3. Decree 431/2004, converted into Law 453/2005.

4. The creditors' arrangement approved by the Bari Bankruptcy Court envisages paying the unsecured creditors 35.9% of all receivables frozen as of 14<sup>th</sup> of April 2013 by 31<sup>st</sup> of December 2018. This proposal will be voted on at the creditors' meeting called for 19 June 2014.

These operations failed miserably, however, when it came to leading the system back from "near bankruptcy" (by tackling the largest part of the debt accumulated<sup>5</sup>) towards the progressive normalisation of the time taken to settle current liabilities. In fact, following completion of the last of these operations by the Regions concerned, their liabilities began to rise again accompanied inevitably by the related DSO.

This brings us to 2010, when the European Commission modified the directive on delayed payments to include amendments regarding the number of days allowed and the related interest charges.

**Fig. 1 - Laws against delayed payments**



Paradoxically, in the same year, the Italian legislator introduced a law that effectively denied a fundamental right of suppliers to the SSN (art. 1, para. 89, of Law 191/2009 - 2010 Finance Law), banning them from making or continuing attachments to the assets of the local health authorities and hospitals, and limiting their interest charges to the legal rate established in art. 1284 of the Italian Civil Code (1% per annum from 1<sup>st</sup> of January 2010), without prejudice to agreements between the parties for the application of lower rates.

The rule concerned was clearly and seriously in breach of constitutional and community law and related to the amounts due by the healthcare organisations of the Regions that had signed "Plans for the rescheduling of healthcare debt" pursuant to art. 1, para. 180, of Law 311 dated 30<sup>th</sup> of December 2004, being those that were the worst payers (Calabria, Campania, Lazio, Molise and Sicily). The Constitutional Court overturned this ban in 2013<sup>6</sup>, but in the meantime the damage had been done.

The new European directive on delayed payments was adopted in Italy by Decree 192/2012.

5. Only in Lazio, receivables totalling 2.3 billion euros were securitised between 2004 and 2006.
6. Ruling no. 186/2013.

Finally, via the decrees published in Italian Official Gazette 152 dated 2<sup>nd</sup> of July 2012, the Ministry of the Economy and Finance established:

- 1) the procedure for certifying the amounts due from Regions, local authorities and regional healthcare organisations;
- 2) the procedure for applying tax offsets;
- 3) the procedure for invoking the Guarantee Fund for small and medium-sized Italian businesses (SME);

and, above all, the latest "release of payments" measures adopted during 2013.

Without repeating too much the matters described and discussed on the following pages of this report, the above historical review prompts two immediate thoughts that are opposite in nature.

On the positive front, increasing attention has been given and efforts made to reduce the average payment times of the public administration, with a notable acceleration over the past twelve months.

On the negative front, the effectiveness of this action has been somewhat modest so far, especially in specific Regions and local areas.

## AVERAGE PAYMENT TIMES OF PUBLIC HEALTHCARE ORGANISATIONS

### 1. BACKGROUND

There was a general improvement in payment times during 2013, essentially due to the entry into force of Decree 35/2013<sup>7</sup>, by which the State advanced liquidity to the Regions totalling totalling 47.5 billion euros, including 14 billion euros (5 billion in 2013 and 9 billion in 2014) allocated for settlement of the healthcare liabilities until 31<sup>st</sup> of December 2012.

This Decree had two objectives:

- quantification of the exact amount of the public debt (including the healthcare liabilities);
- partial settlement of the amounts due to suppliers for liabilities until 31<sup>st</sup> of December 2012.

Although this measure certainly produced results in terms of the reduction of payment times, the same cannot be said for quantification of the public debt, which remains more estimated than accurately certified at this time.

The following paragraphs cover the content of the Decree and the results achieved in terms of reducing the debt accumulated by the healthcare sector.

As mentioned, the Decree made available 14 billion euros to the Regions over the two-year period 2013-2014 to settle their accumulated liabilities.

Subsequently, by Decree 102/2013<sup>8</sup> relating to SSN organisations, payment of the amounts made available was revised as follows:

- from 5 to about 7 billion euros in 2013;
- from 9 to about 6.5 billion euros in 2014.

The 6.5 billion euros made available for 2014 will be allocated and paid via a Decree to be issued by the Ministry of Economy and Finance (MEF), probably in April.

The following table summarises the amounts paid to the Regions and their related total healthcare liabilities (including those for the supply of medical devices).

7. «Payment of P.A. debt» - Official Gazette 132 dated 7<sup>th</sup> of June 2013.

8. «IMU» - Official Gazette 66 dated 31<sup>st</sup> of August 2013.



**Table 1 - Payments and supplier balances, ex Decrees 35/2013 and 102/2013**

<b>Region</b>	<b>Decree 35/2013</b>	<b>Decree 102/2013</b>	<b>Total paid</b>	<b>Debts paid at 20/01/14</b>
Abruzzo	174.009.000		<b>174.009.000</b>	<b>174.009.000</b>
Basilicata				
Bolzano				
Calabria	89.750.000		<b>89.750.000</b>	<b>72.849.556</b>
Campania	531.970.000	425.576.000	<b>957.546.000</b>	<b>957.546.000</b>
Emilia-Romagna	447.980.000	358.384.000	<b>806.364.000</b>	<b>806.364.000</b>
FVG				
Lazio	832.052.000	665.641.600	<b>1.497.693.600</b>	<b>1.497.693.600</b>
Liguria	81.833.000	65.466.400	<b>147.299.400</b>	<b>147.299.400</b>
Lombardy				
Marche				
Molise	44.285.000		<b>44.285.000</b>	<b>43.242.184</b>
Piedmont	803.724.000	642.979.200	<b>1.446.703.200</b>	<b>1.446.703.200</b>
Puglia	185.975.000	148.780.000	<b>334.755.000</b>	<b>334.755.000</b>
Sardinia				
Sicily				
Tuscany	230.753.000	184.602.400	<b>415.355.400</b>	<b>415.355.400</b>
Trento				
Umbria	17.222.000		<b>17.222.000</b>	<b>17.222.000</b>
Valle d'Aosta				
Veneto	777.231.000		<b>777.231.000</b>	<b>777.231.000</b>
<b>Totale</b>	<b>4.216.784.000</b>	<b>2.491.429.600</b>	<b>6.708.213.600</b>	<b>6.690.270.340</b>

Source: Ministry of Economy and Finance - website updated to 20/01/14

The data reported in table 1, it is clear that while the State made 7.5 billion euros available for 2013, only 6.7 billion euros<sup>9</sup> was requested by the Regions (several in fact waived this possibility).

The reason why is easily explained.

The advances of liquidity from the State are in fact loans that the Regions must repay (over 30 years) to the MEF. Such repayments comprise the entire capital, plus annual interest at 3.3%.

Consequently, after doing their calculations, several Regions decided not to burden their accounts further by accepting a thirty-year loan, that would certainly have helped in the short term to pay their accumulated liabilities, but which would have required specific financial coverage in their future budgets.

<sup>9</sup>. The remaining approx. 770 million euros may be allocated to those Regions that make an additional request.

Looking ahead and considering the above, it is likely that there will be even fewer requests from the Regions for the additional funds made available by the State (6.5 billion euros in 2014).

And what can we say about quantification of the total debt, being the other objective of Decree 35?

Before this decree was issued, there was no precise number for the size of this debt, either in total or in relation to the healthcare sector: the State liability was estimated to total about 100-120 billion euros<sup>10</sup>, including about 40-45 billion euros in relation to the healthcare sector.

Seeking clarity, by Decree 35/2013 the Letta Government envisaged specific recognition of all liabilities accumulated until 31<sup>st</sup> of December 2012, with the following exclusions:

- disputed liabilities;
- unknown amounts;
- interest on delayed payments.

This recognition was founded on the obligation of each organisation to register and input its accumulated debt to a portal created for this purpose by the MEF. The final deadline for compliance was set for 14<sup>th</sup> of September 2013. Despite the heavy financial penalties envisaged for non-compliance, the latest available data shows that only 13,500 administrations have input data to the MEF portal, out of a total of about 22,000 (declaring a total debt of just 3 billion euros)<sup>11</sup>.

Doubts about the size of the public debt therefore remain.

Given all of the above, it must also be remembered that the new law adopting the latest European directive on delayed payments (Decree 192/2012) came into force in 2013.

Summarising, the Decree envisages as follows with regard to the contracts between companies and the public administration (PA):

- the new regulations only apply to commercial transactions completed on or after 1<sup>st</sup> of January 2013 (commercial transactions deriving from awarded bids); transactions completed prior to 1<sup>st</sup> of January 2013 continue to be governed by Decree 231/2002;
- in the event of failure to pay on the agreed terms (60 days without fail for the PA), the debtor must pay interest at a rate of not less than the ECB rate, uplifted by 8 percentage points;
- clauses are deemed to be seriously unjust, with no possibility to prove the opposite, if they exclude the application of default interest and - in relations between firms and PAs - if they predetermine or modify the invoice receipt date;
- clauses that exclude the reimbursement of collection costs are also deemed to be seriously unjust, although the opposite may be demonstrated.

**10.** Source: Court of Accounts, 2012

**11.** Source: Il Sole 24 Ore no. 328, page 8, dated 29<sup>th</sup> of November 2013.

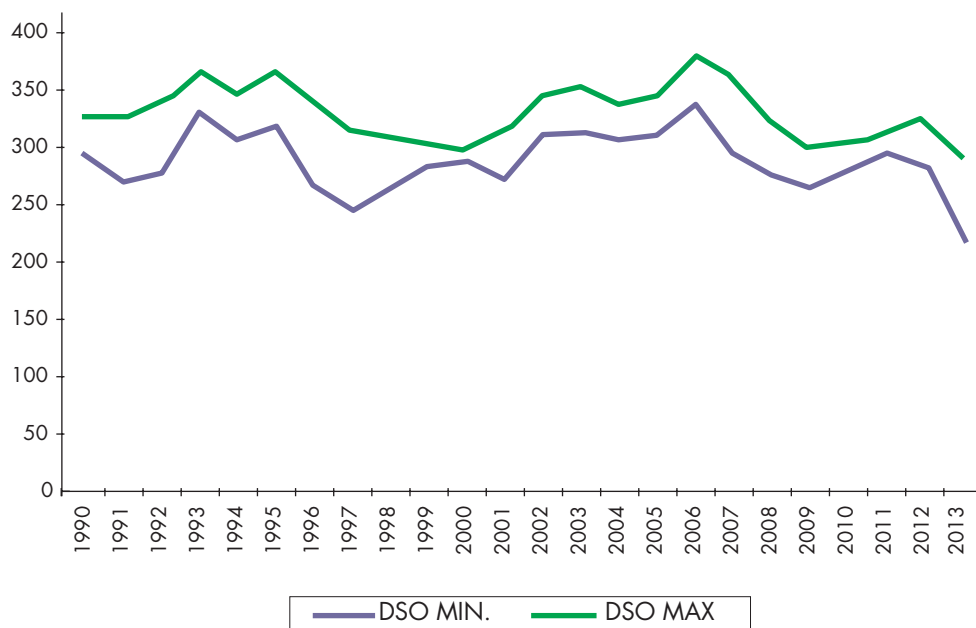
Assobiomedica carried out a survey during 2013 to measure the impact of the European directive on delayed payments. In substance, firms were asked how much they had actually collected against bids awarded from 1<sup>st</sup> of January 2013 onwards. It emerged that only 35% of the amount due had actually been collected (by the legal deadline). Assuming that those complying with the deadline were largely entities that paid their suppliers properly even before the introduction of the new regulation, we can conclude that the effectiveness of this regulation has been somewhat modest.

Thanks to the funds made available by Decree 35/2013, average payment times in the medical devices sector have decreased overall to a 20-year low.

From the time when the above Decree came into force (June 2013) until the end of the year, the average payment times and the total amount due at the national level have decreased by just 22% (respectively about -61 days and -1 billion euros).

Despite this, the 60 days established by the European directive remains a remote objective.

**Chart 1 - Payment times in Italy over the past 20 years**



Source: Assobiomedica Research Centre.

The European Commission has recently asked Italy for official information about the failure to apply the new European directive on delayed payments. To date, the reasons<sup>12</sup> (or, better, the interpretations of the directive) presented by Rome do not appear sufficient to avoid the opening of a violation procedure against our country.

**Table 2 - Impact of the "release of payments" operation**

REGION	June 2013		December 2013		Change in debt	Change in DSO
	Estimated debt	DSO	Estimated debt	DSO		
Abruzzo	105.645	186	81.303	137	-24.342	-48
Basilicata	24.797	144	25.365	143	569	-1
Calabria	458.205	946	394.321	832	-63.885	-114
Campania	715.523	585	553.216	456	-162.308	-130
Emilia Romagna	395.340	253	215.476	138	-179.864	-114
FVG	43.639	89	43.550	84	-89	-5
Lazio	564.460	327	506.753	293	-57.707	-33
Liguria	110.836	167	86.296	128	-24.540	-38
Lombardy	265.439	103	238.479	92	-26.960	-11
Marche	62.234	124	40.091	80	-22.142	-44
Molise	104.543	859	93.193	822	-11.350	-37
Piedmont	490.475	331	322.227	222	-168.248	-109
Puglia	356.028	292	240.739	204	-115.288	-87
Sardinia	100.420	215	79.876	160	-20.544	-55
Sicily	241.304	234	236.444	237	-4.860	3
Tuscany	336.263	257	262.703	193	-73.560	-65
Trentino A.A.	25.275	80	26.281	78	1.007	-2
Umbria	41.042	135	37.214	131	-3.828	-4
Valle d'Aosta	3.442	73	3.797	72	355	-1
Veneto	382.447	254	256.710	176	-125.736	-79
<b>National</b>	<b>4.827.354</b>	<b>272</b>	<b>3.744.035</b>	<b>211</b>	<b>-1.083.319</b>	<b>-61</b>

Debt x 1.000 euros

Source: Assobiomedica Research Centre.

- 12.** The Italian government's explanation interprets the directive in a decidedly "original" manner, affirming that the directive gives the PA the opportunity to choose between paying on time (30-60 days) and paying late with interest at 8% plus the ECB rate. Actually, the European directive does not envisage a choice between two options, but imposes payment within 30-60 days and, in the event of failure to pay on time, envisages application of the above default interest. Source: ANSA on 20<sup>th</sup> of March 2014 at 13.01 p.m.

Despite the amount set aside to settle the accumulated liabilities of the public administrations, the above data provides two confirmations: both negative.

First, the average payment times of Italian public healthcare organisations continue to be among the most extended in Europe<sup>13</sup>.

Second, this problem continues to be two-folded, especially at the regional level: that of the Regions whose health services still remain chronically and most heavily indebted (Calabria, Molise, Campania, Lazio), and that of the Regions expected to perform decidedly better (Piedmont, Tuscany, Veneto, Emilia Romagna). As an example for the latter, reference may be made to the performance of Lombardy, which in the three years from 2008 to 2010 managed to slash its DSO (having peaked at 373 days in prior years) to about 90-100 days, even without making recourse to State loans. The creation of a centralised treasury certainly helped, but the difference was primarily made by the resolute determination of the Region to pursue the normalisation of payments and, therefore, to make the senior management of its healthcare organisations responsible for achieving this goal.

Based on the Lombardy model, the Campania Region has now taken action with the adoption last year of a regional decree<sup>14</sup> that establishes the basis and timing for the centralisation of regional payments. This decree establishes the transitional arrangements to be adopted in order to complete and make effective the centralisation of payments, which are entrusted to So.Re.Sa. on an ongoing basis. The provisions of the decree are still being implemented and are not yet fully operational. This means that all judgements must be suspended until year end, to check if this centralisation has resulted in real progress.

**13.** The statistics on payment times by PAs in other countries are, actually, somewhat incomplete. However, the order of magnitude of their average payment times is well known to be less than 60 days almost everywhere. This contrasts with the situation in Greece, Italy, Portugal and Spain, where payment delays amount to several hundred days.

**14.** Regional decree no. 90 dated 9<sup>th</sup> of August 2013.

Fig. 2 - Regions subject to rescheduling plans or under observation (December 2013)



Source: Assobiomedica Research Centre.

With reference to the eight Regions currently subject to rescheduling plans, only Puglia, Campania and Abruzzo have recently received the residual funds due. For all the others, the Ministerial Monitors (technical audit of regional compliance and permanent committee for checking on essential levels of care) have suspended the release of funds due to the lack of suitable operations by the regions involved. The issues raised with these Regions by the Monitors include: delays in reconciling their debt, delays in reorganising and upgrading the network of services, failure to allocate to the health service the funds already provided to the Region by the State.

The above evidence clearly shows that the issue of delayed payments is not only attributable to liquidity problems. The latter do exist and are serious, especially in certain areas, but in many cases there is also an impression that, to some extent, they are an excuse to cover up other weaknesses, inefficiencies and convenient situations.

## 2. THE PHENOMENON MEASURED AT THE LOCAL LEVEL

The DSO statistics for each organisation highlight huge differences between the average payment times of public healthcare organisations, in some cases just a few kilometres away from each other.

Table 3 shows the best and the worst DSO within each Region. Differences on this scale raise issues on two levels:

- at a local level, the insufficient attention that is most likely paid to the proper administration of the purchasing process;
- at a regional level, the equally likely inefficient allocation of funds between healthcare organisations, which clearly does not take full account of their real needs.

**Table 3 – Best and worst payers, analysed by Region (December 2013)**

Regions	Organisations that pay fastest	DSO at 31.12.13	Organisations that pay slowest	DSO at 31.12.13
CALABRIA	Az. Ospedaliera (B.M.M.) Reggio Calabria	203	Az. Osp. Mater Domini Catanzaro	1.260
CAMPANIA	Az. Osp. S. Giuseppe Moscati Avellino	132	Asl Napoli 1 Centro	1.086
LAZIO	Università Campus Bio Medico Roma	145	Policlinico Universitario Agostino Gemelli Roma	466
SICILY	Asl Caltanissetta	103	Asl Enna	406
SARDINIA	Asl 5 Oristano	87	Asl 2 Olbia	403
PIEDMONT	Asl 2 Alba	141	Az. Osp. Maggiore della Carità Novara	397
PUGLIA	Asl 1 Brindisi	139	Asl Foggia	394
TUSCANY	Asl 11 Empoli	116	Asl 5 Pisa	342
VENETO	Asl 7 Pieve di Soligo	62	Asl 10 Veneto Orientale S. Donà	312
UMBRIA	Az. Osp. di Perugia	68	Az. Osp. S. Maria Terni	217
LOMBARDY	Asl Provincia di Pavia	48	IRCCS Ospedale Policlinico S. Matteo Pavia	189
EMILIA ROMAGNA	Az. Osp. Univ. Pol. S. Orsola Malpighi Bologna	83	Az. Osp. Univ. Arcispedale S. Anna Ferrara	180
ABRUZZO	Asl 4 Teramo	89	Asl 1 Avezzano - Sulmona - L'Aquila	178
FRIULI V. G.	Asl 4 Medio Friuli Udine	56	Centro Riferimento Oncologico Pordenone	160
LIGURIA	Asl 1 Imperia	98	Asl 4 Chiavari	145
MARCHE	Az. Osp. Univ. Umberto I Lancisi Salesi Ancona	64	Az Sanitaria Unica Regionale Ancona	86

Source: Assobiomedica Research Centre.

Once again, the improved situation in Lombardy deserves favourable mention. The commitment demonstrated by the Region over the past several years is making all the difference. This is also shown by further examination of the best payers. Excluding the public healthcare organisations belonging to the autonomous Regions, three of the best ten payers at national level are in fact found in Lombardy (table 4).

**Table 4 – Ranking of the 10 best payers (December 2013)**

Regione	Enti	DSO
LOMBARDY	Asl Provincia di Pavia	48
FRIULI V. G.	Asl 4 Medio Friuli Udine	56
LOMBARDY	Asl Città di Milano	59
FRIULI V. G.	I.R.C.C.S. Burlo Garofalo Trieste	60
TRENTINO A. A.	Az. Prov. per i Servizi Sanitari Trento	61
VENETO	Asl 7 Pieve di Soligo	62
MARCHE	Az. Osp. Univ. Umberto I Lancisi Salesi Ancona	64
MARCHE	Az. Osp. Ospedali Riuniti Marche Nord	67
UMBRIA	Az. Osp. di Perugia	68
LOMBARDY	Az. Osp. Valtellina e Valchiavenna	68

Source: Assobiomedica Research Centre.

The worst payers include numerous organisations in Calabria and Campania, together with Asl Unica del Molise (table 5).

**Table 5 – Ranking of the 10 worst payers (December 2013)**

Regione	Enti	DSO
CALABRIA	Az. Osp. Mater Domini Catanzaro	1.260
CALABRIA	Azienda Sanitaria Provinciale di Cosenza	1.177
CAMPANIA	Asl Napoli 1 Centro	1.086
MOLISE	Azienda Sanitaria Reg.	916
CALABRIA	Azienda Sanitaria Provinciale di Reggio Calabria	905
CALABRIA	Az. Osp. Pugliese - Ciaccio Catanzaro	831
CALABRIA	Azienda Sanitaria Provinciale di Catanzaro	793
CAMPANIA	Az. Osp. S. Sebastiano di Caserta	774
CAMPANIA	Asl Salerno	741
CAMPANIA	Az. Osp. Cardarelli Napoli	709

Source: Assobiomedica Research Centre.

Tables 6 and 7 show similar rankings for private organisations. With regard to the worst payers (table 7), it should be pointed out that the cause may be the absence of reimbursements for services not recognised by the Regions (as in the case of Ospedale Miulli).



**Table 6 – Ranking of the 10 best private payers (December 2013)**

Regione	Enti	DSO
LOMBARDY	CLINICA SAN CARLO CASA CURA PRIVATA - PADERNO DUGNANO -	108
FRIULI	CASA DI CURA CITTA' DI UDINE SPA	108
PIEDMONT	PRESIDIO OSPEDALIERO OSPEDALE GRODENIGO	104
LAZIO	LAB. ANALISI CLIN. ALESSANDRINI SRL	101
LOMBARDY	DOMUS SALUTIS CONGREGAZIONE SUORE - ANCELLE DELLA CARITA'	92
TUSCANY	HC HOSPITAL CONSULTING SPA LOC GRASSINA	90
LOMBARDY	C.A.M. CENTRO ANALISI MONZA SPA	88
LOMBARDY	CDI CENTRO DIAGNOSTICO ITALIANO S.P.A.	66
LOMBARDY	TOMA ADVANCED BIOMEDICAL ASSAYS S.P.A. - BUSTO ARSIZIO -	60
LAZIO	ALLIANCE MEDICAL DIAGNOSTIC S.R.L.	26

Source: Assobiomedica Research Centre.

**Table 7 – Ranking of the 10 worst private payers (December 2013)**

Regione	Enti	DSO
LAZIO	OSPEDALE GENERALE DI ZONA "SAN GIOVANNI CALIBITA"	1300
PUGLIA	OSPEDALE GENERALE REGIONALE F. MIULLI	1157
LAZIO	ISTITUTO ANALISI CLINICHE I.A.C. S.R.L. - OSTIA LIDO -	929
LAZIO	IDI IRCCS PROV. IT. CONGR. FIGLI DELL IMMACOLATA CONCE- ZIONE, PROV. IT. CONGR.FIGLI DELL IMM CONC OSP. S CARLO DI NANCY, IDI IRCCS VILLA PAOLA	787
PUGLIA	CBH CITTA DI BARI HOSPITAL SPA	729
LAZIO	AURELIA 80 S.P.A.	660
LOMBARDY	IRCCS CASA DI CURA MULTIMEDICA S.P.A.	607
LOMBARDY	IRCCS S.GIOVANNI DI DIO - FBF	566
LOMBARDY	POLICLINICO DI MONZA CASA DI CURA PRIVATA SPA, ISTITUTO CLINICO SANTA RITA SPA.	548
LAZIO	CASA DI CURA VILLA BETANIA	545

Source: Assobiomedica Research Centre.

## CONCLUSIONS

The average payment times of Italian public healthcare organisations were again among the longest in Europe during 2013.

There are enormous differences in the payment performances of different Regions and healthcare organisations.

As mentioned, it would be an over simplification to suggest that this is only due to the liquidity problems of the PA. While that problem certainly exists, chronic payment delays by public healthcare organisations also derive from a number of other factors:

- the extensive operational inefficiencies existing within public healthcare organisations in relation to their cash flows;
- lack of administrative transparency within the PA;
- more generally, the essential ineffectiveness of the regulations introduced by the Italian Legislator to combat payment delays.

On this point, in particular, Italy has no shortage of such regulations. The trouble is, in the end, that they encounter the extended time taken by civil justice to grant injunctions or, sometimes, in the past, that they were "neutralised" by other measures adopted in the opposite sense, or were subjected to limitations that reduced their effectiveness.

Against this background, although the amount of debt is very high, the real problem is not only its amount, but also the degree of uncertainty that surrounds the actual figure, especially in specific organisations such as the Calabria Region and ASL Napoli 1. For various reasons, such uncertainty should not be allowed. It inevitably renders approximate any proposed actions and rescheduling plans and, above all, suggests that there is no real interest in keeping the situation adequately under control.

We think it may be useful to apply the following measures:

- proceed rapidly with the issue of bonds by the State and the most indebted Regions;
- implement a gradual programme of massive disposals of equity investments held by the Ministry of Economy and Finance, in order to raise liquidity for the purchase, in turn, of regional bonds;
- implement similar, gradual programmes for the massive disposal of public assets held by the various Regions, using at least some of the proceeds, with a predetermined minimum, to pay suppliers and repay the regional bonds mentioned in the first point;
- reform legal procedures for the recovery of receivables.

This last point merits further analysis. In fact, as frequently mentioned, one of the reasons why the rules against delayed payments are often disregarded in Italy is the time taken to obtain civil justice. This is extremely long in Italy, often resulting in out-of-court solutions or acceptance of contractual non-performance by the PA.

Even the new European regulations - regardless of the terms, interest rates and conditions established - rely on actions taken by creditors to safeguard their rights that inevitably encounter this problem.

The procedure for obtaining an injunction to pay shown in Figure 3 is essentially correct. The problem lies in the administrative time required, which causes serious problems for the creditors concerned.

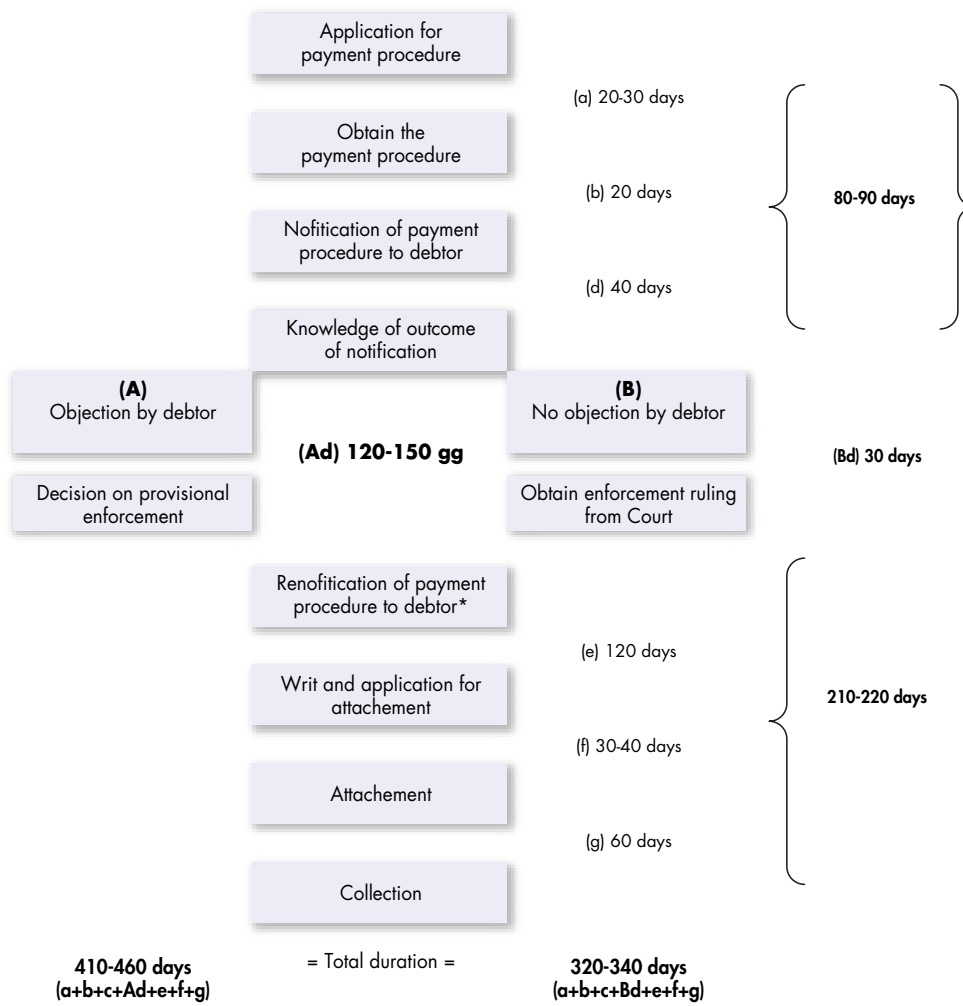
A desirable reform would:

- on the one hand, make injunctions immediately enforceable after demonstrating (by producing the contractual documentation such as the order, invoice and delivery note underlying the amounts due from the PA) that a demand for payment following default was sent by registered letter, and was not disputed by the debtor within 15 days. This would cut 45/55 days from the time required to obtain justice by eliminating period (c) allowed for objections and reducing period (a) needed to obtain enforcement;
- on the other, abrogate the regulation that currently imposes re-notification of the enforcement documentation and the related waiting period of 120 days (e) before actual enforcement - a rule that exists solely in Italy.

Therefore, overall, the time requirement for the various procedures could be reduced by 165-175 days.

This would be an important result, considering that the time taken in Italy to obtain civil justice, and especially an injunction to pay, is the longest among the main European countries.

**Fig. 3 - Steps and approximate times to obtain an injunctive relief in Italy**



Source: Assobiomedica Research Centre.

## ATTACHMENT 1 - METHODOLOGICAL CONSIDERATIONS

In 1991, Assobiomedica established an Observatory on receivables to monitor the time taken by public healthcare organisations to pay for medical devices.

Since then, the Observatory has processed every month the invoicing and receivables data provided, Region by Region, by a panel of firms that is statistically representative of the entire sector. In this regard, it should be recognised that the above panel is more representative of the regional DSO and less representative of the DSO of individual organisations.

The DSO (days sales outstanding) parameter reflects the average number of days between the date of invoicing and the date of collection, thus indicating the average collection period of a supplier.

This report makes no distinction between the payment times of the healthcare organisations and the collection times of suppliers, although proper measurement of the former should take account of the registration date of the invoices and the date of sending the payment mandate to the treasury; a period of 10-15 days could properly be attributed to the postal service and treasury functions.

For the Regions where the debts of organisations in liquidation are under management, the DSO calculated would also include such debts. In these cases, it is not entirely accurate to speak of payment times for active healthcare organisations, given that the debts to be settled would not be included in the financial statements of the organisations concerned, but rather in separate liquidation accounts.

The data used by us includes all amounts invoiced by the panel suppliers, including therefore those relating to invoices that may be disputed by the organisations.

From a methodological standpoint, the DSO parameters at national and regional level are processed monthly (based on the invoicing and receivables data obtained from panel firms) using the following formula:

$$\frac{\sum \text{receivables of each firm}}{\sum \text{12-month moving-average sales of each firm}} \times 360$$

All amounts include VAT and are stated net of any default interest. They relate to supplies made to organisations with the suspension of VAT (excluding therefore sales to resellers and private healthcare organisations) and do not include receivables assigned without recourse (e.g. to factoring companies).

The formula used has the limitation that the DSO parameter will vary, regardless of any real change in payment times, if the amount invoiced in a given month is significantly different to that invoiced in the same month of the prior year (DSO will rise if there is a slump in total sales by firms and will fall if there is a peak in their total sales). The extent of this error is considered to be sufficiently low, and limited to the short period of a few months in which such events might occur.

A more precise alternative for calculating the DSO (usable by each firm, but not by the Association given the limited information collected) would be the count-back method, an example of which is provided below

Assume a total amount due in month "t" of 11 million euros, with sales in that month of 4.5 million.

Deduct 4.5 from 11, obtaining 6.5 million, and count 30 days.

Deduct the sales made in month "t-1" (say 3 million) from the residual debt of 6.5 million, obtaining 3.5 million; count a further 30 days (which added to the first 30 makes 60).

Deduct the sales made in month "t-2" (say 2 million) from the residual debt of 3.5 million, obtaining 1.5 million; count a further 30 days (which added to the first 60 makes 90).

Now assume that the sales made in month "t-3" amounted to 6 million. This is greater than the residual debt. So, rather than deducting the first from the second, it is necessary to calculate the "daily" sales for month "t-3" (being 6 million divided by thirty days = 200,000 euros per day) and use this result to calculate the number of days sales represented by the residual debt (1.5 million divided by 200,000 euros per day = 7.5 days). Having done this, add 7.5 days to the 90 days already accumulated to obtain the updated DSO for month "t".

Monitoring the average payment times of healthcare organisations is just a first step towards adequately measuring the problem i.e. measuring the related cost borne by the suppliers. The average payment times for each Region should be weighted to take account of the underlying debt which, in turn, largely depends on the level of spending (at regional level) that generates it: in simple terms, it costs more to be financially exposed for 5 million euros for 200 days, rather than for 500,000 euros for 400 days. Based on this simple consideration, at the end of the 1990s Assobiomedica devised the so-called "DeP index"<sup>15</sup> that, with respect to the DSO index, took account of both the overall average payment time and the relative weighting of the debt accumulated.

The disadvantage of that index - limiting its usefulness in external communications - was that the number could not be interpreted immediately (it did not represent a number of days, as the DSC index, or a percentage or similar), but required reference to a standard classification (tables 6-7).

**15.** Overdebt and payment performance.

The DeP index is obtained by summing the scores of the debtor in two special classifications: the DSO classification comprising 13 positions ranging from p1 (= payment times of about 1 month) to p13 (= payment times of more than one year), associated with a score ranging from -1 to +5; the "OVERDEBT" classification comprising 11 positions ranging from d1 (= weighting of the excess debt<sup>16</sup> of the party concerned being not more than 1% of the total market) to d11 (= weighting of excess debt exceeding 10% of the total market), associated with a score ranging from 0 to +10.

Consider the following example based on a healthcare sector case: if the healthcare organisations in a Region systematically paid at 90 days and, therefore, only owed the invoices issued in the last quarter, the DeP index for the Region would be 0; on the other hand, if these healthcare organisations paid after more than one year and the total overdebt accumulated exceeded 10% of the Italian market, the DeP index would be 15.

In general, therefore, the greater the DeP index, the more financially burdensome the situation for the suppliers in that Region.

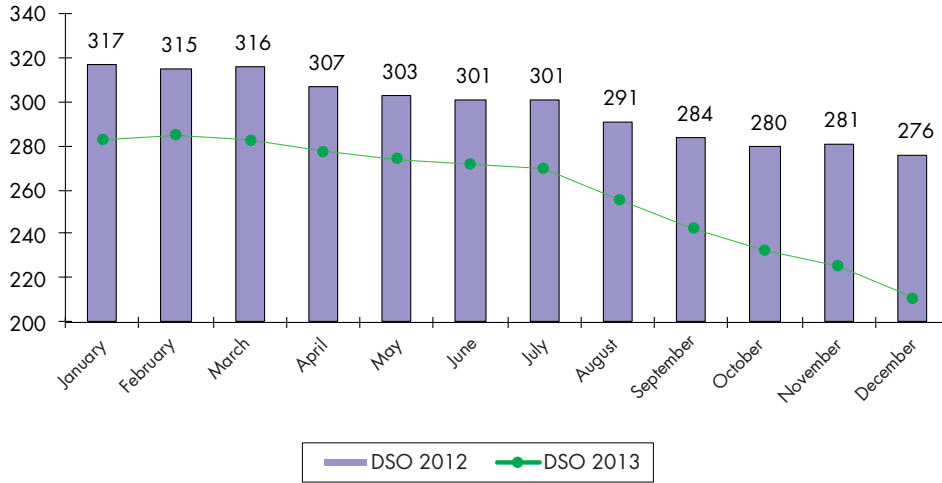
**Tables 8-9 – Format for determining the DeP index**

PAYMENT PERFORMANCE CLASSES	PERIOD OF DEBT	DSO	POINTS	DEBT STATUS CLASSES	OVERDEBT AS % OF MARKET	POINTS
1	1 MONTH	< 45	-1	1	1%	0
2	2 MONTHS	46-75	-0,5	2	2%	1
3	3 MONTHS	76-105	0	3	3%	2
4	4 MONTHS	106-135	0,5	4	4%	3
5	5 MONTHS	136-165	1	5	5%	4
6	6 MONTHS	166-195	1,5	6	6%	5
7	7 MONTHS	196-225	2	7	7%	6
8	8 MONTHS	226-255	2,5	8	8%	7
9	9 MONTHS	256-285	3	9	9%	8
10	10 MONTHS	286-315	3,5	10	10%	9
11	11 MONTHS	316-345	4	11	> 10%	10
12	12 MONTHS	346-375	4,5			
13	> 12 MONTHS	> 375	5			

**16.** "Excess debt" (overdebt) means the difference between actual debt and the amount that would have been due with a DSO of 90 days.

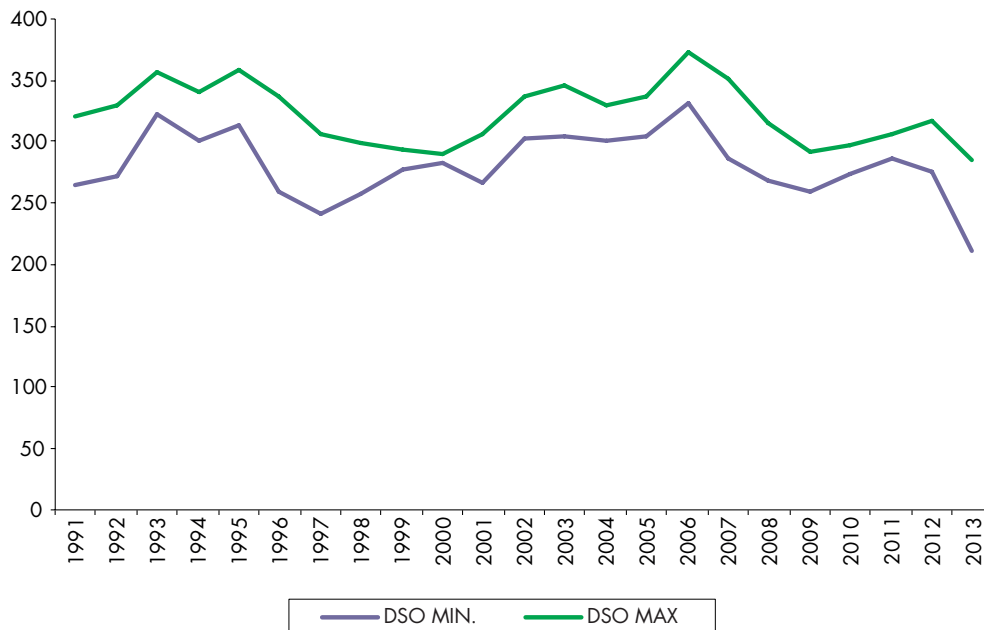
## ATTACHMENT 2 - TABLES AND CHARTS: DSO BY REGION (1990-2013)

### ITALY



	DSO 2012	DSO 2013
January	317	283
February	315	285
March	316	283
April	307	278
May	303	274
June	301	272
July	301	270
August	291	256
September	284	243
October	280	232
November	281	225
December	276	211

	DSO MIN.	DSO MAX		DSO MIN.	DSO MAX	
	1990	285	318	2002	302	336
	1991	264	320	2003	305	346
	1992	271	330	2004	300	330
	1993	322	357	2005	305	337
	1994	301	340	2006	331	372
	1995	313	359	2007	286	351
	1996	259	336	2008	269	315
	1997	241	307	2009	259	292
	1998	258	299	2010	273	297
	1999	277	294	2011	286	307
	2000	282	290	2012	276	317
	2001	267	306	2013	211	285





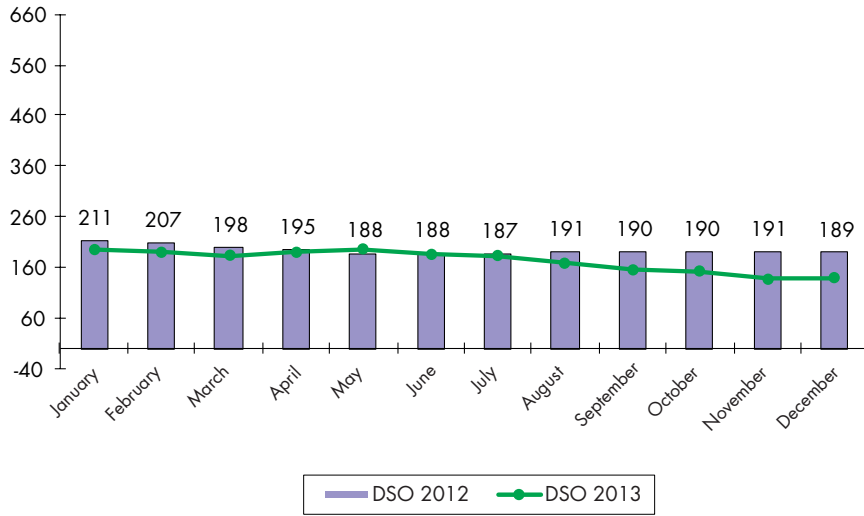
	1990	1991	1992	1993	1994	1995	1996	1997
January	285	293	271	332	331	313	327	273
February	295	306	277	346	340	321	329	279
March	296	315	276	346	339	324	330	288
April	301	320	283	345	337	341	325	290
May	306	313	290	342	330	339	326	292
June	307	305	299	347	329	346	330	296
July	318	308	307	357	338	359	336	307
August	307	292	307	342	328	350	311	290
September	305	294	317	336	325	341	297	275
October	299	291	317	333	324	334	285	271
November	295	286	330	331	317	328	274	261
December	288	264	319	322	301	317	259	241

	1998	1999	2000	2001	2002	2003	2004	2005
January	258	282	282	292	302	331	326	317
February	271	287	290	299	315	342	324	337
March	279	284	285	299	308	346	322	329
April	279	283	286	305	312	332	325	327
May	278	284	285	306	316	333	321	305
June	288	289	287	303	327	331	330	310
July	299	294	290	305	336	337	320	319
August	291	288	282	295	326	324	300	315
September	290	282	286	287	318	315	303	315
October	291	282	287	290	320	314	309	317
November	289	280	288	287	322	314	308	321
December	281	277	285	267	322	305	303	311

	2006	2007	2008	2009	2010	2011	2012	2013
January	331	351	298	280	273	286	317	283
February	339	348	303	288	279	289	315	285
March	338	347	311	289	284	296	316	283
April	342	348	315	292	287	301	307	278
May	351	331	311	287	287	294	303	274
June	361	333	313	273	288	298	301	272
July	372	340	292	276	297	307	301	270
August	341	327	290	269	290	305	291	256
September	345	330	288	269	288	306	284	243
October	351	311	281	268	283	304	280	232
November	358	312	287	268	282	305	281	225
December	336	286	269	259	278	307	276	211

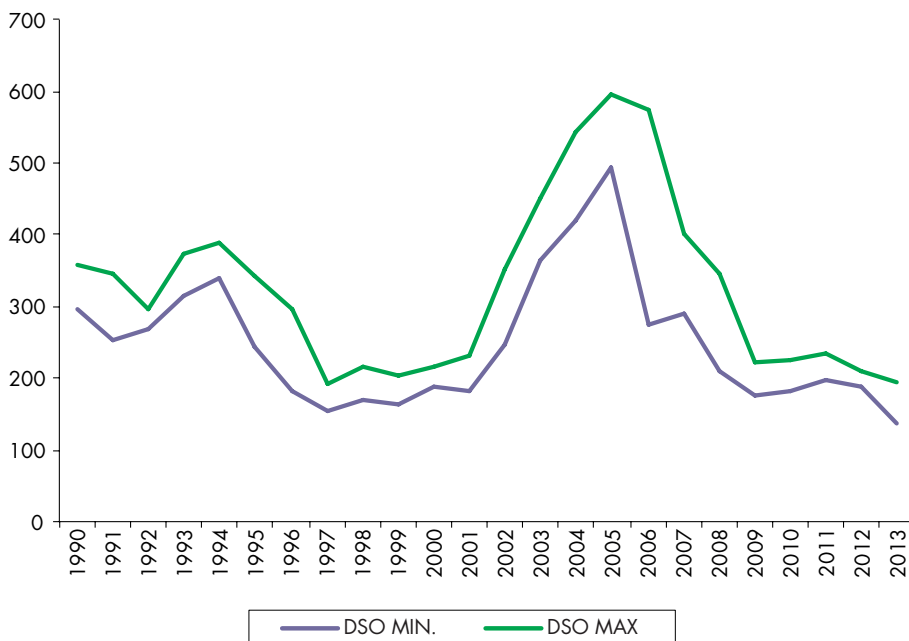
Source: Assobiomedica Research Centre, Observatory on receivables

## ABRUZZO



	DSO 2012	DSO 2013
January	211	195
February	207	189
March	198	184
April	195	190
May	188	195
June	188	186
July	187	184
August	191	171
September	190	158
October	190	152
November	191	139
December	189	137

	DSO MIN.	DSO MAX.
1990	295	359
1991	252	345
1992	267	295
1993	314	374
1994	340	389
1995	243	342
1996	183	297
1997	154	192
1998	169	216
1999	162	203
2000	189	217
2001	182	231
2002	246	351
2003	364	450
2004	420	544
2005	493	596
2006	275	574
2007	290	400
2008	209	345
2009	177	223
2010	182	225
2011	199	235
2012	187	211
2013	137	195



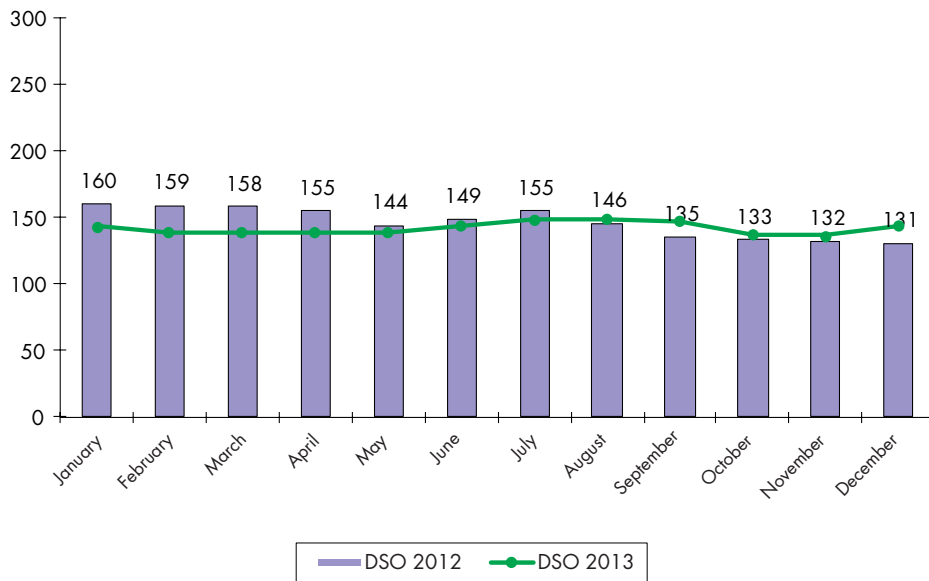
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	324	267	314	354	339	280	191
February	n.a.	340	273	337	375	342	297	192
March	n.a.	329	283	351	365	330	292	192
April	351	330	282	355	355	327	291	181
May	359	345	289	347	357	301	269	179
June	353	327	283	359	366	289	252	182
July	357	336	281	374	389	312	249	188
August	335	308	280	360	374	302	227	172
September	322	294	291	353	377	277	201	158
October	309	282	288	339	378	267	183	160
November	301	271	293	336	360	269	187	160
December	295	252	295	328	340	243	189	154

	1998	1999	2000	2001	2002	2003	2004	2005
January	169	196	198	224	261	364	427	543
February	175	203	217	225	264	423	420	584
March	180	195	211	217	247	400	436	596
April	173	180	199	209	246	407	440	493
May	188	162	189	200	268	414	450	506
June	205	165	199	182	288	437	471	526
July	216	181	212	183	306	450	499	538
August	207	175	208	186	306	434	507	538
September	198	180	209	200	312	432	524	549
October	194	171	203	203	326	423	541	555
November	194	170	223	211	340	428	544	553
December	186	184	226	231	351	431	536	544

	2006	2007	2008	2009	2010	2011	2012	2013
January	544	290	345	205	182	225	211	195
February	574	298	338	212	199	235	207	189
March	570	308	332	217	202	234	198	184
April	453	316	292	215	204	224	195	190
May	476	321	287	200	207	212	188	195
June	504	342	286	219	216	209	188	186
July	530	375	281	223	225	220	187	184
August	537	374	280	219	210	211	191	171
September	557	393	282	211	211	209	190	158
October	556	395	252	223	213	207	190	152
November	573	400	248	220	210	204	191	139
December	275	330	209	177	204	199	189	137

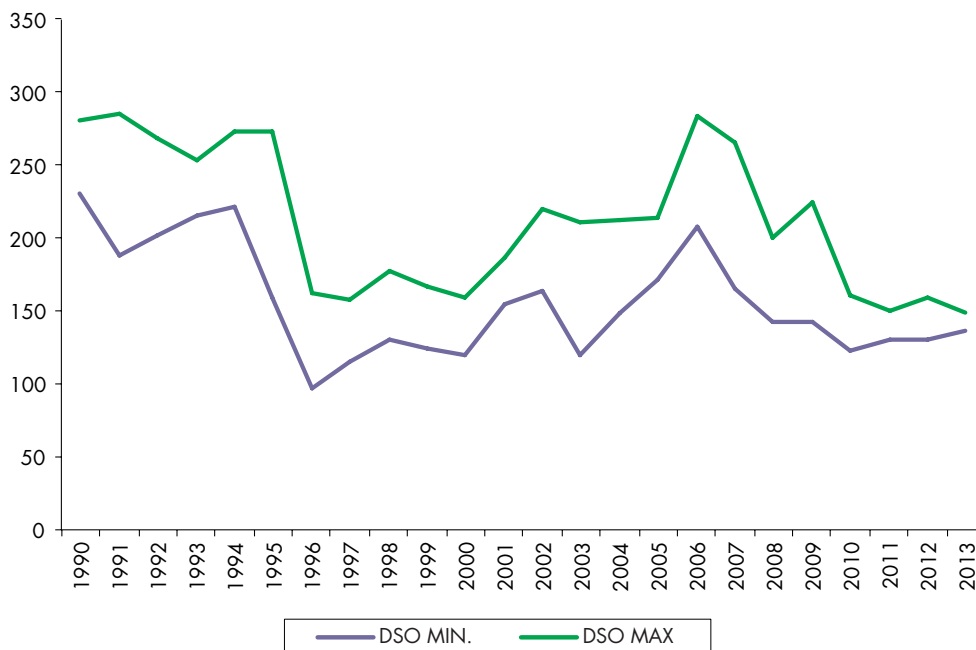
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## BASILICATA



	DSO 2012	DSO 2013
January	160	144
February	159	138
March	158	138
April	155	139
May	144	138
June	149	144
July	155	149
August	146	148
September	135	147
October	133	137
November	132	137
December	131	143

	DSO MIN.	DSO MAX
1990	230	281
1991	188	286
1992	202	268
1993	215	253
1994	221	273
1995	159	273
1996	97	163
1997	115	158
1998	130	177
1999	124	167
2000	120	159
2001	155	186
2002	164	220
2003	120	211
2004	148	212
2005	171	214
2006	208	284
2007	165	265
2008	143	200
2009	143	225
2010	123	161
2011	130	150
2012	131	160
2013	137	149



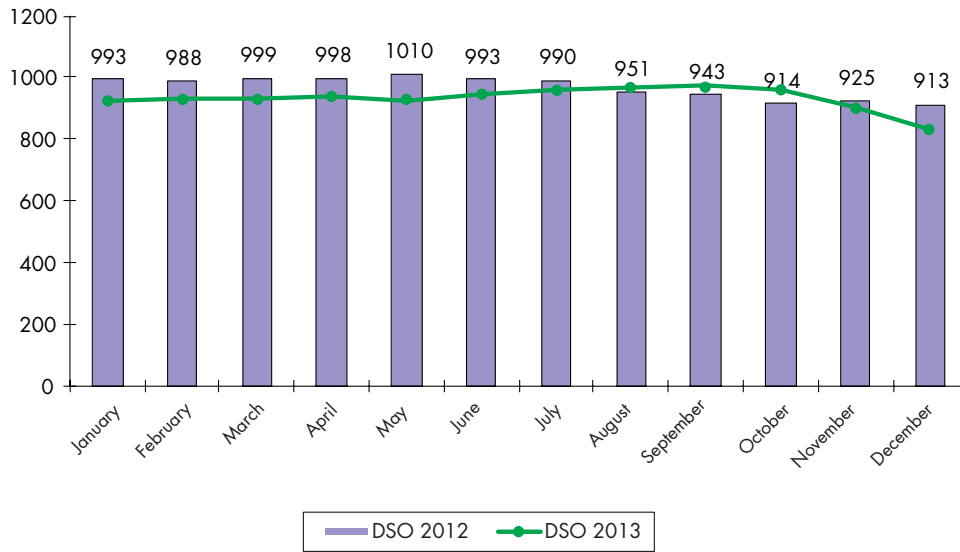
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	188	268	239	265	239	145	115
February	n.a.	274	267	249	273	285	163	132
March	n.a.	278	248	228	248	260	148	147
April	281	286	221	230	233	273	151	145
May	256	274	237	228	221	265	146	142
June	264	274	237	236	234	183	146	139
July	234	280	230	231	268	192	162	158
August	223	239	202	215	276	173	140	144
September	244	256	215	221	268	167	126	153
October	241	260	220	243	269	170	117	126
November	240	257	231	253	235	181	109	122
December	230	244	225	254	222	159	97	117

	1998	1999	2000	2001	2002	2003	2004	2005
January	130	148	135	155	220	186	181	171
February	150	163	148	168	220	219	171	196
March	153	156	147	166	164	190	173	199
April	166	133	147	150	181	146	160	199
May	164	134	141	158	186	142	174	211
June	171	153	145	167	182	146	202	210
July	175	167	156	174	190	148	212	214
August	177	159	159	178	187	128	183	197
September	157	149	157	177	179	125	178	199
October	164	156	120	173	196	120	173	195
November	150	136	138	186	212	148	152	185
December	131	124	120	182	203	150	148	179

	2006	2007	2008	2009	2010	2011	2012	2013
January	208	251	177	173	161	147	160	144
February	218	265	175	184	138	150	159	138
March	223	194	171	197	139	140	158	138
April	241	196	200	205	139	135	155	139
May	236	189	188	204	145	133	144	138
June	252	192	178	225	147	130	149	144
July	274	184	177	212	159	138	155	149
August	265	176	168	187	145	134	146	148
September	284	182	155	193	124	138	135	147
October	252	181	147	170	123	148	133	137
November	244	183	143	167	127	143	132	137
December	240	165	153	143	127	146	131	143

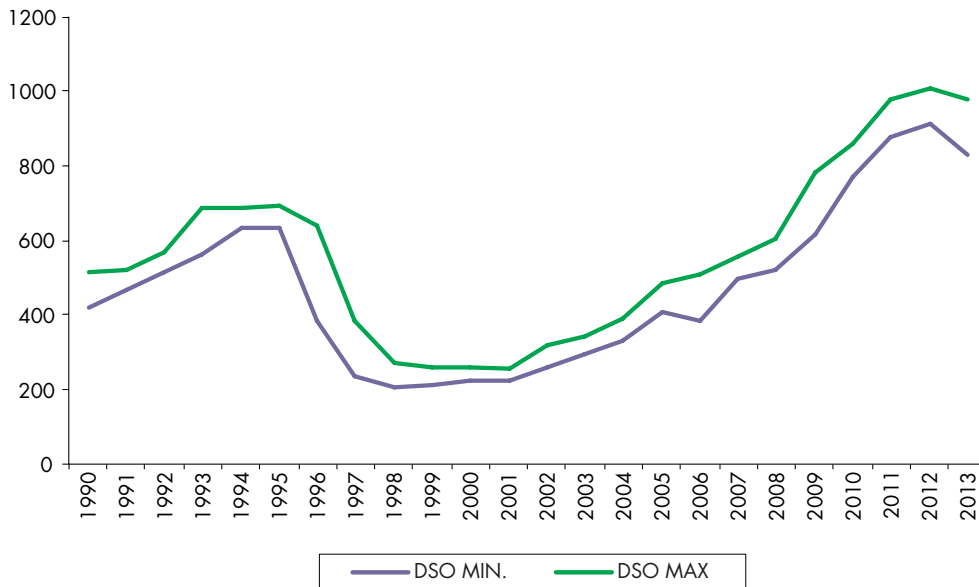
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## CALABRIA



	DSO 2012	DSO 2013
January	993	922
February	988	932
March	999	930
April	998	936
May	1010	926
June	993	946
July	990	960
August	951	970
September	943	977
October	914	960
November	925	901
December	913	832

	DSO MIN.	DSO MAX
1990	421	514
1991	469	521
1992	516	566
1993	561	686
1994	631	686
1995	634	691
1996	382	638
1997	235	384
1998	205	274
1999	211	259
2000	225	258
2001	223	256
2002	258	320
2003	296	342
2004	331	389
2005	409	485
2006	385	506
2007	497	556
2008	523	604
2009	615	784
2010	771	858
2011	877	979
2012	913	1010
2013	832	977



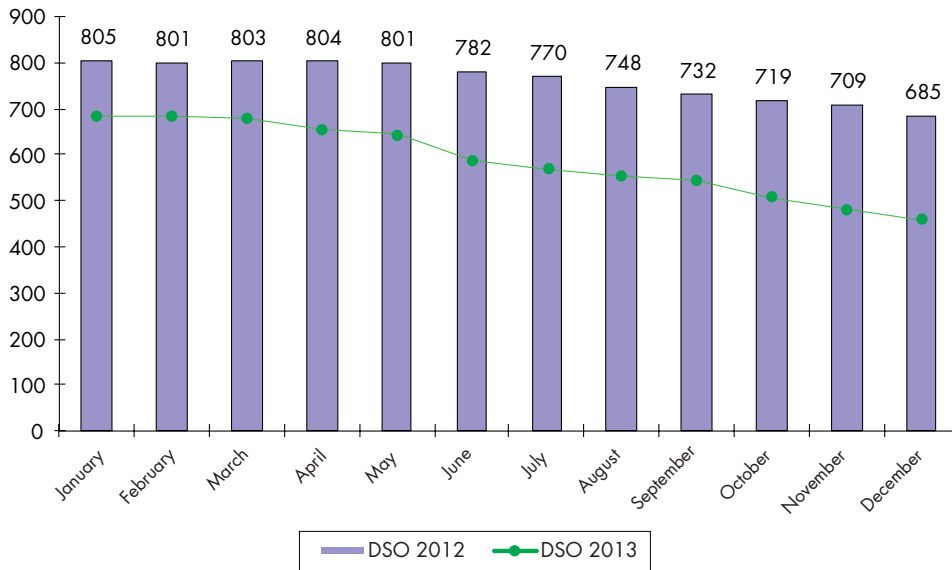
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	490	532	561	631	653	637	384
February	n.a.	473	545	578	636	646	638	368
March	n.a.	480	543	595	634	646	594	336
April	430	509	520	601	651	675	562	311
May	421	496	519	607	663	653	543	293
June	432	469	516	620	658	659	521	291
July	512	505	522	654	653	682	521	297
August	503	489	535	641	659	678	488	281
September	459	505	540	631	667	691	450	279
October	466	521	557	626	678	661	438	277
November	514	517	566	623	686	651	426	266
December	495	512	562	628	670	634	382	235

	1998	1999	2000	2001	2002	2003	2004	2005
January	233	219	258	252	286	296	355	409
February	244	230	233	256	304	303	346	436
March	239	211	233	247	295	308	353	434
April	241	216	231	236	279	305	351	435
May	247	233	235	229	258	317	331	445
June	255	246	240	230	298	324	333	456
July	269	259	247	237	302	334	354	473
August	274	257	240	229	301	324	353	468
September	261	256	242	223	312	328	348	477
October	260	248	243	223	320	329	362	485
November	244	248	225	228	320	333	373	484
December	205	254	230	231	315	342	389	457

	2006	2007	2008	2009	2010	2011	2012	2013
January	385	497	523	615	809	877	993	922
February	386	503	524	634	792	880	988	932
March	387	512	526	652	778	878	999	930
April	394	525	532	652	777	912	998	936
May	415	521	529	661	771	922	1010	926
June	436	545	548	680	788	931	993	946
July	456	550	549	693	800	941	990	960
August	463	546	539	704	800	940	951	970
September	474	538	549	723	813	940	943	977
October	486	547	584	736	828	976	914	960
November	506	554	604	763	838	979	925	901
December	488	556	602	784	858	974	913	832

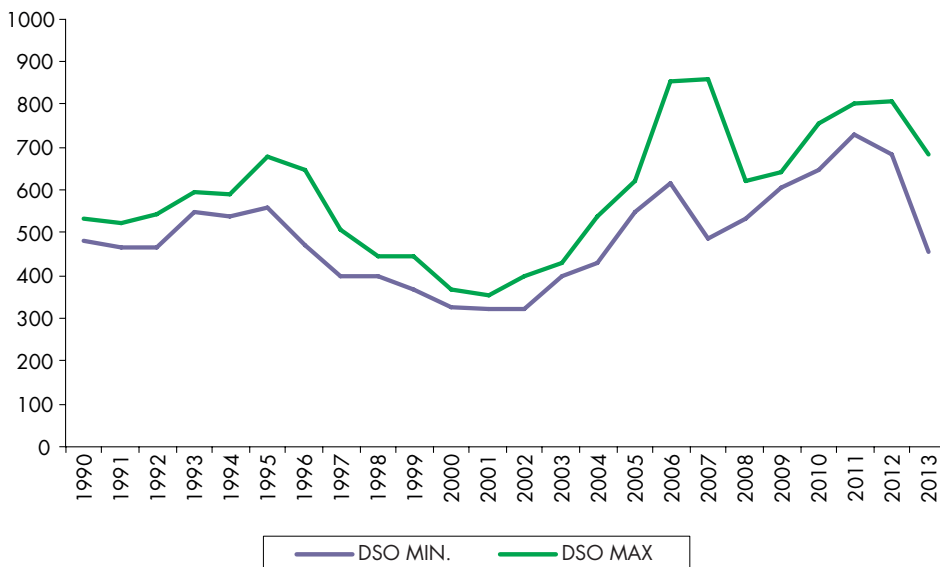
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## CAMPANIA



	DSO 2012	DSO 2013
January	805	682
February	801	682
March	803	677
April	804	654
May	801	644
June	782	585
July	770	570
August	748	555
September	732	545
October	719	507
November	709	484
December	685	456

	DSO MIN.	DSO MAX.
1990	482	533
1991	468	524
1992	466	542
1993	547	595
1994	536	591
1995	559	679
1996	472	645
1997	400	506
1998	400	447
1999	365	445
2000	326	367
2001	323	354
2002	322	399
2003	400	432
2004	432	539
2005	547	621
2006	616	856
2007	489	859
2008	534	620
2009	606	644
2010	648	755
2011	731	803
2012	685	805
2013	456	682





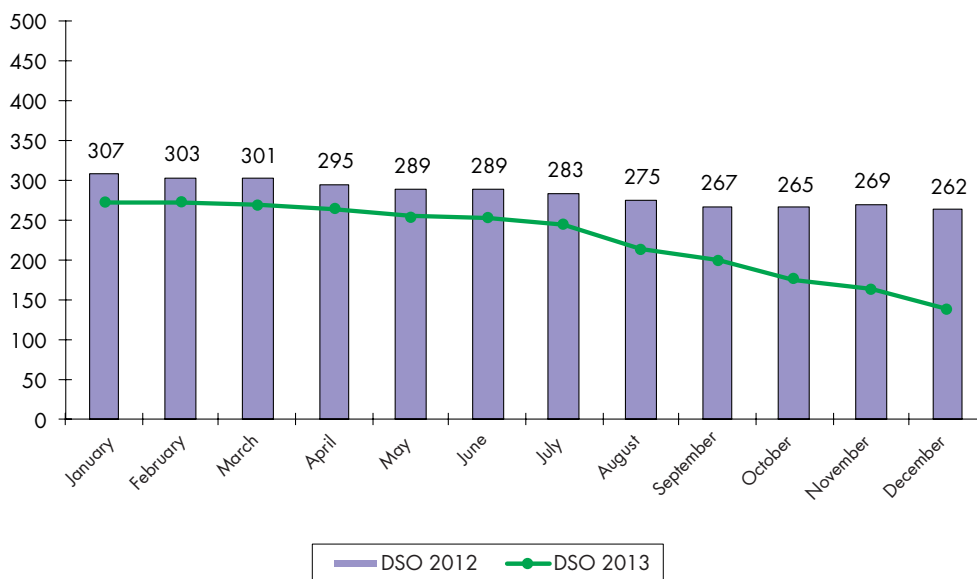
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	494	466	558	569	559	628	497
February	n.a.	491	484	595	572	578	633	485
March	n.a.	511	484	595	536	583	645	506
April	533	492	485	589	568	616	626	475
May	518	468	499	574	567	626	614	475
June	503	475	507	587	576	657	604	457
July	523	524	519	575	591	679	594	473
August	503	517	527	564	580	667	533	460
September	518	492	538	564	586	664	513	421
October	508	495	542	547	590	653	495	417
November	494	499	542	547	582	634	490	410
December	482	472	542	550	567	623	472	400

	1998	1999	2000	2001	2002	2003	2004	2005
January	427	445	349	340	322	421	432	547
February	440	429	362	354	343	432	447	558
March	464	416	349	346	347	418	465	571
April	450	413	342	328	353	416	480	582
May	457	426	326	323	362	417	477	573
June	457	430	346	327	382	423	482	585
July	467	434	349	335	388	418	496	600
August	449	426	346	323	379	400	497	604
September	432	429	361	329	382	412	515	611
October	419	430	367	333	395	407	531	611
November	400	386	364	336	394	408	539	621
December	421	365	345	323	399	401	533	596

	2006	2007	2008	2009	2010	2011	2012	2013
January	616	859	534	618	648	756	805	682
February	637	844	551	615	664	731	801	682
March	673	797	566	616	662	769	803	677
April	686	747	575	608	674	765	804	654
May	718	496	602	611	690	744	801	644
June	731	515	620	639	694	771	782	585
July	777	497	601	623	717	778	770	570
August	786	489	599	606	714	779	748	555
September	810	500	604	608	744	786	732	545
October	835	514	596	628	755	802	719	507
November	856	531	609	644	740	803	709	484
December	837	517	609	641	745	795	685	456

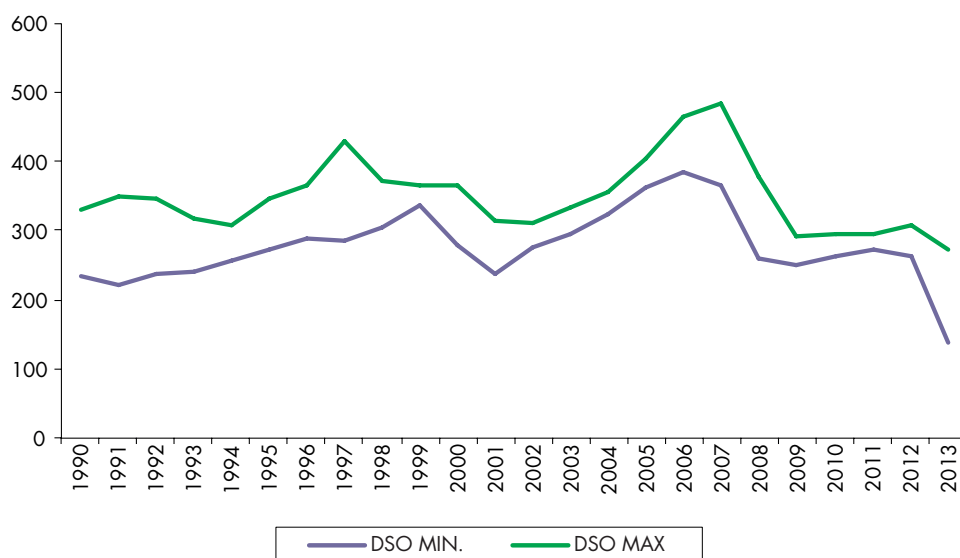
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## EMILIA ROMAGNA



	DSO 2012	DSO 2013
January	307	271
February	303	272
March	301	270
April	295	262
May	289	255
June	289	253
July	283	244
August	275	213
September	267	200
October	265	175
November	269	164
December	262	138

	DSO MIN.	DSO MAX		DSO MIN.	DSO MAX
1990	233	330	2002	275	311
1991	221	348	2003	296	332
1992	239	347	2004	325	357
1993	242	318	2005	363	404
1994	257	307	2006	385	465
1995	274	347	2007	367	485
1996	288	367	2008	260	379
1997	285	430	2009	249	291
1998	305	373	2010	263	294
1999	337	365	2011	273	296
2000	279	366	2012	262	307
2001	238	313	2013	138	272



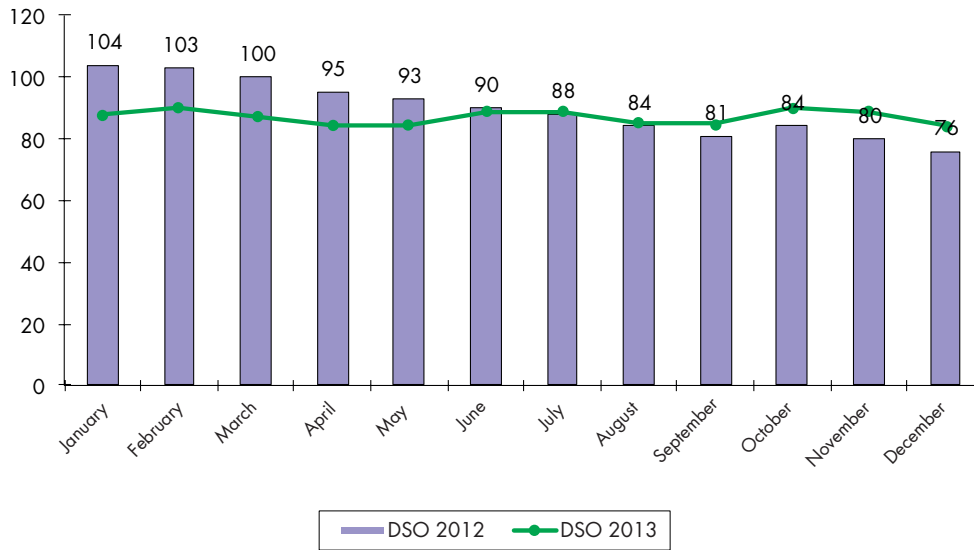
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	277	239	309	257	280	288	326
February	n.a.	318	251	318	276	289	293	338
March	n.a.	348	255	314	285	304	303	357
April	310	341	266	278	282	323	319	374
May	318	273	273	282	270	332	336	398
June	330	241	275	279	272	337	356	412
July	321	244	285	291	296	347	367	430
August	324	231	290	266	300	332	354	385
September	309	231	300	267	306	318	339	362
October	255	231	321	275	307	305	336	376
November	274	228	347	263	289	293	321	351
December	233	221	306	242	266	274	311	285

	1998	1999	2000	2001	2002	2003	2004	2005
January	305	344	366	285	275	325	334	363
February	318	348	363	287	290	330	343	378
March	328	350	347	284	298	332	339	384
April	332	361	337	300	309	301	328	371
May	339	358	331	313	309	301	325	363
June	349	365	315	294	303	306	333	375
July	360	359	313	298	311	322	334	382
August	353	337	293	278	293	318	335	383
September	360	347	305	282	288	305	340	388
October	373	356	307	290	296	313	354	397
November	371	354	303	282	304	303	357	404
December	325	352	279	238	303	296	353	397

	2006	2007	2008	2009	2010	2011	2012	2013
January	408	460	374	282	270	273	307	271
February	414	472	371	286	271	282	303	272
March	385	485	379	287	275	289	301	270
April	394	483	370	286	273	290	295	262
May	399	445	318	291	275	285	289	255
June	388	425	309	290	286	289	289	253
July	404	421	301	276	294	296	283	244
August	411	399	297	260	285	295	275	213
September	429	402	286	249	281	290	267	200
October	443	396	283	252	279	287	265	175
November	465	387	294	257	282	293	269	164
December	441	367	260	252	263	287	262	138

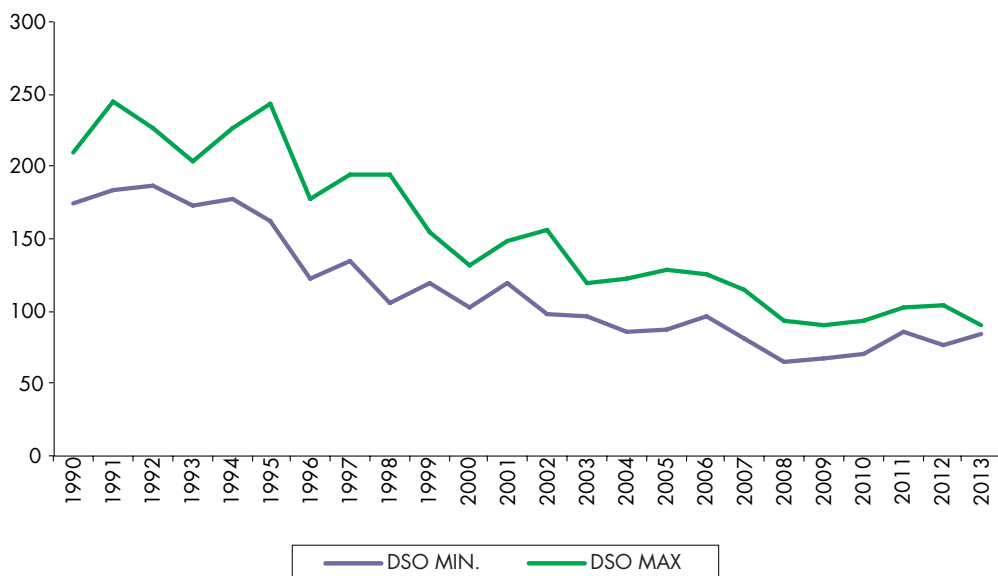
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

### FRIULI VENEZIA GIULIA



	DSO 2012	DSO 2013
January	104	88
February	103	90
March	100	87
April	95	84
May	93	84
June	90	89
July	88	89
August	84	85
September	81	85
October	84	90
November	80	89
December	76	84

	DSO MIN.	DSO MAX
1990	174	210
1991	184	245
1992	186	227
1993	173	204
1994	178	227
1995	162	244
1996	122	177
1997	135	194
1998	106	195
1999	119	154
2000	102	132
2001	119	148
2002	98	156
2003	96	120
2004	86	122
2005	87	129
2006	96	126
2007	81	115
2008	65	94
2009	68	90
2010	71	93
2011	86	102
2012	76	104
2013	84	90



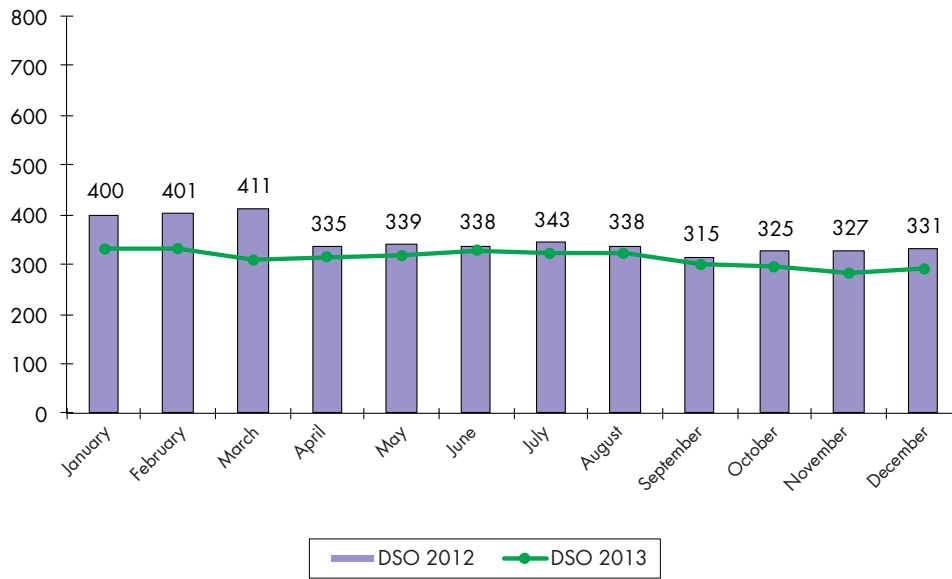
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	192	202	204	192	183	169	138
February	n.a.	208	201	193	216	202	174	148
March	n.a.	201	192	194	207	221	173	156
April	210	219	204	193	211	237	171	173
May	186	245	212	190	220	242	170	175
June	187	239	191	188	227	232	177	187
July	195	226	227	201	227	244	172	194
August	192	216	222	177	222	238	168	185
September	204	209	210	170	214	220	156	157
October	181	204	216	173	206	211	150	156
November	191	202	197	178	192	189	138	148
December	174	184	186	173	178	162	122	135

	1998	1999	2000	2001	2002	2003	2004	2005
January	157	125	120	119	123	107	106	87
February	176	128	131	121	122	110	110	126
March	189	134	122	129	124	112	118	123
April	191	126	132	134	135	112	122	125
May	180	120	127	140	143	115	117	125
June	188	143	128	143	145	120	118	122
July	195	154	129	144	156	118	115	129
August	177	139	116	138	128	110	111	120
September	166	132	121	129	123	98	101	114
October	158	130	118	145	112	102	97	107
November	154	121	112	140	112	107	92	103
December	106	119	102	138	98	96	86	94

	2006	2007	2008	2009	2010	2011	2012	2013
January	112	110	92	83	82	86	104	88
February	120	113	94	86	81	89	103	90
March	123	109	91	90	89	93	100	87
April	126	115	90	85	93	90	95	84
May	120	110	83	79	91	90	93	84
June	110	114	91	79	90	88	90	89
July	124	106	92	85	93	100	88	89
August	107	96	77	76	79	98	84	85
September	103	97	79	72	82	100	81	85
October	97	91	71	68	85	102	84	90
November	101	89	70	74	71	101	80	89
December	96	81	65	75	73	99	76	84

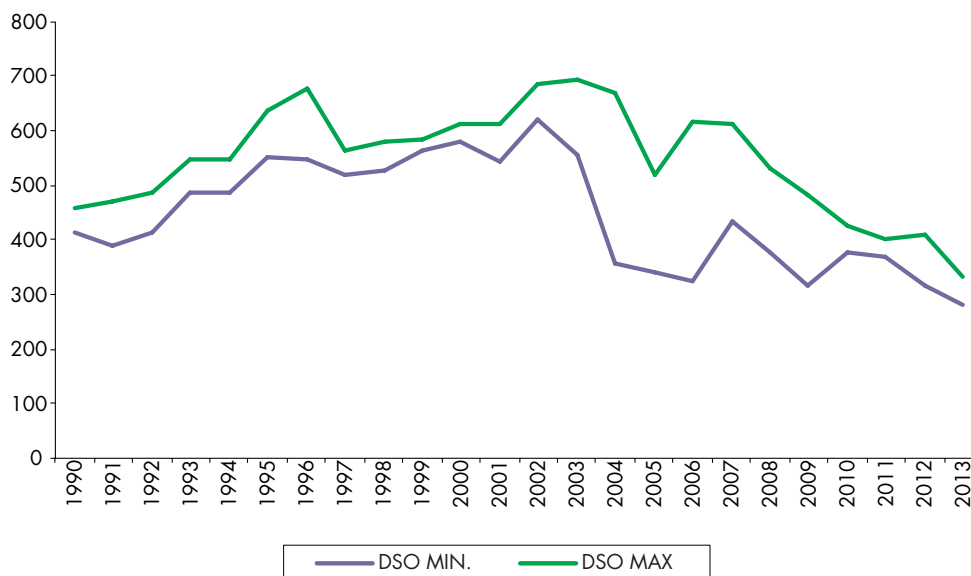
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## LAZIO



	DSO 2012	DSO 2013
January	400	332
February	401	330
March	411	308
April	335	315
May	339	318
June	338	327
July	343	321
August	338	301
September	315	296
October	325	281
November	327	281
December	331	293

	DSO MIN.	DSO MAX
1990	412	459
1991	390	471
1992	413	487
1993	488	546
1994	487	549
1995	553	636
1996	547	679
1997	518	564
1998	527	578
1999	565	582
2000	578	611
2001	545	611
2002	622	684
2003	557	694
2004	355	671
2005	342	517
2006	325	618
2007	434	614
2008	378	530
2009	315	484
2010	377	425
2011	367	403
2012	315	411
2013	281	332



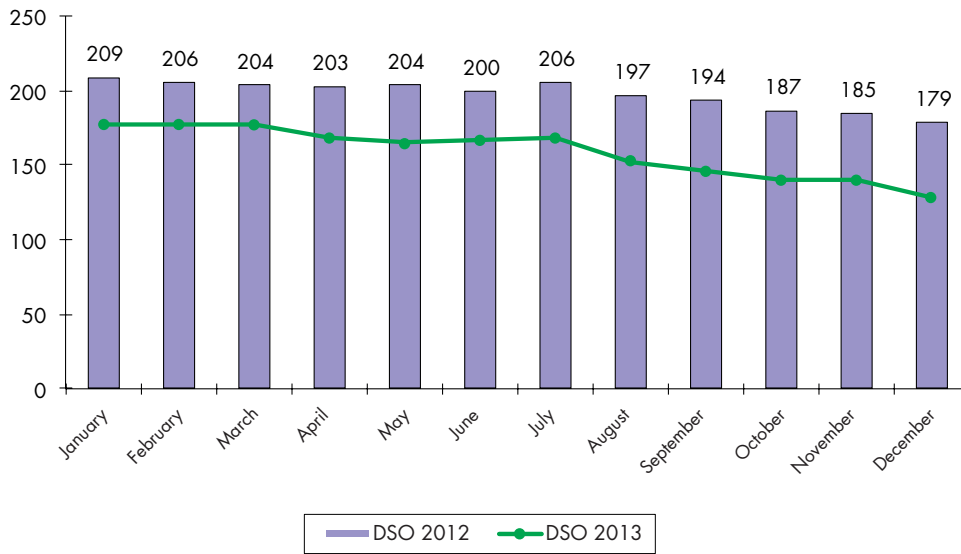
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	390	413	488	487	553	618	555
February	n.a.	443	426	513	502	572	633	543
March	n.a.	471	431	514	516	582	649	554
April	412	449	431	514	515	598	627	533
May	431	432	439	530	506	601	637	531
June	441	422	448	539	507	619	645	545
July	453	440	458	546	514	636	626	564
August	453	406	457	528	502	629	679	543
September	459	399	472	507	517	625	599	540
October	435	402	476	504	535	617	602	547
November	429	405	487	497	549	615	585	533
December	424	402	480	492	548	604	547	518

	1998	1999	2000	2001	2002	2003	2004	2005
January	527	565	578	581	622	694	626	442
February	538	572	590	600	641	702	636	463
March	540	569	583	611	630	705	655	499
April	544	569	592	609	630	617	671	517
May	544	568	587	613	629	611	633	342
June	547	568	587	598	650	585	661	354
July	573	570	585	599	657	568	491	370
August	568	576	582	592	657	557	355	386
September	578	575	581	591	665	586	370	403
October	577	575	593	600	677	607	387	420
November	575	578	611	601	672	599	401	433
December	552	582	613	545	684	605	414	429

	2006	2007	2008	2009	2010	2011	2012	2013
January	463	434	444	423	377	367	400	332
February	490	459	460	451	394	371	401	330
March	521	489	492	463	403	389	411	308
April	543	518	509	484	419	403	335	315
May	586	545	530	478	425	370	339	318
June	618	571	525	315	380	384	338	327
July	593	602	378	339	397	394	343	322
August	325	601	380	352	404	395	338	321
September	344	614	402	379	406	400	315	301
October	373	491	426	377	391	388	325	296
November	391	508	453	336	399	391	327	281
December	416	436	402	352	402	396	331	293

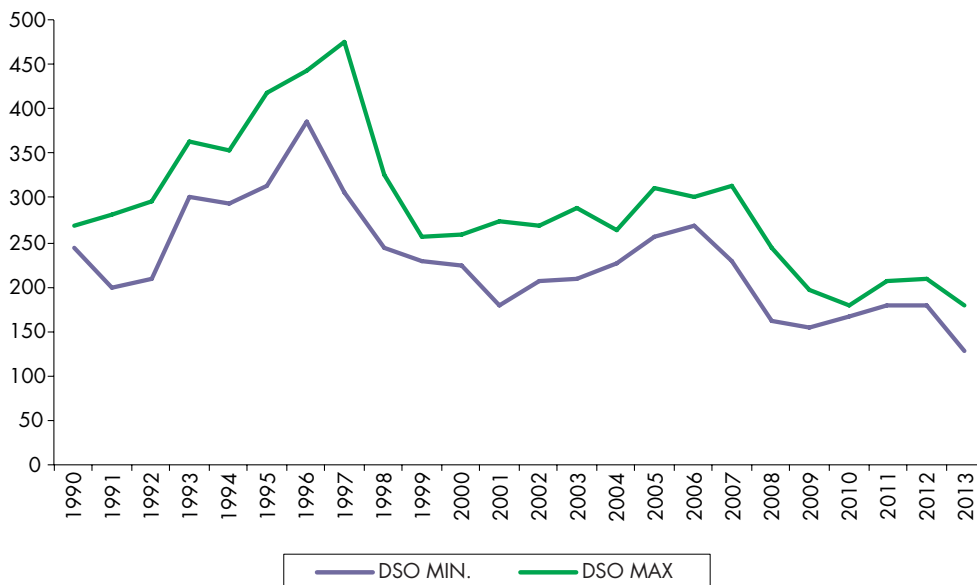
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## LIGURIA



	DSO 2012	DSO 2013
January	209	178
February	206	178
March	204	177
April	203	168
May	204	165
June	200	167
July	206	169
August	197	152
September	194	146
October	187	141
November	185	141
December	179	128

	DSO MIN.	DSO MAX.	DSO MIN.	DSO MAX.
1990	245	268	202	270
1991	200	281	203	288
1992	209	296	204	265
1993	302	364	205	312
1994	293	353	206	302
1995	313	418	207	314
1996	386	443	208	243
1997	305	475	209	197
1998	244	325	210	178
1999	229	256	211	206
2000	225	258	212	209
2001	179	273	213	178





	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	253	209	302	338	313	397	407
February	n.a.	270	212	327	353	341	409	415
March	n.a.	281	220	342	347	364	394	435
April	268	281	217	342	327	383	391	444
May	262	233	224	338	313	399	392	450
June	263	231	235	345	310	408	405	452
July	267	257	257	364	322	418	425	475
August	261	222	246	332	308	412	420	461
September	259	218	264	317	308	401	443	468
October	254	212	283	319	318	398	394	410
November	260	214	296	321	321	396	395	346
December	245	200	289	320	293	381	386	305

	1998	1999	2000	2001	2002	2003	2004	2005
January	302	256	240	265	206	275	236	257
February	308	250	251	261	215	280	249	273
March	314	229	239	222	214	282	228	264
April	312	233	244	267	216	278	227	278
May	311	241	252	263	215	288	238	289
June	317	235	244	267	244	286	252	303
July	325	237	242	273	245	282	265	310
August	312	236	225	235	251	269	256	312
September	297	238	227	208	259	241	262	304
October	301	242	230	210	266	253	261	306
November	304	239	230	209	270	252	258	305
December	244	230	258	179	266	208	231	286

	2006	2007	2008	2009	2010	2011	2012	2013
January	302	310	243	188	174	179	209	178
February	292	314	228	194	170	180	206	178
March	270	314	230	197	166	185	204	177
April	280	312	217	193	166	200	203	168
May	291	301	204	191	169	189	204	165
June	300	304	201	185	167	194	200	167
July	299	309	199	178	178	205	206	169
August	290	279	190	173	174	203	197	152
September	291	272	192	169	172	205	194	146
October	298	256	185	167	169	206	187	141
November	301	238	178	165	169	206	185	141
December	291	229	163	154	167	199	179	128

Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

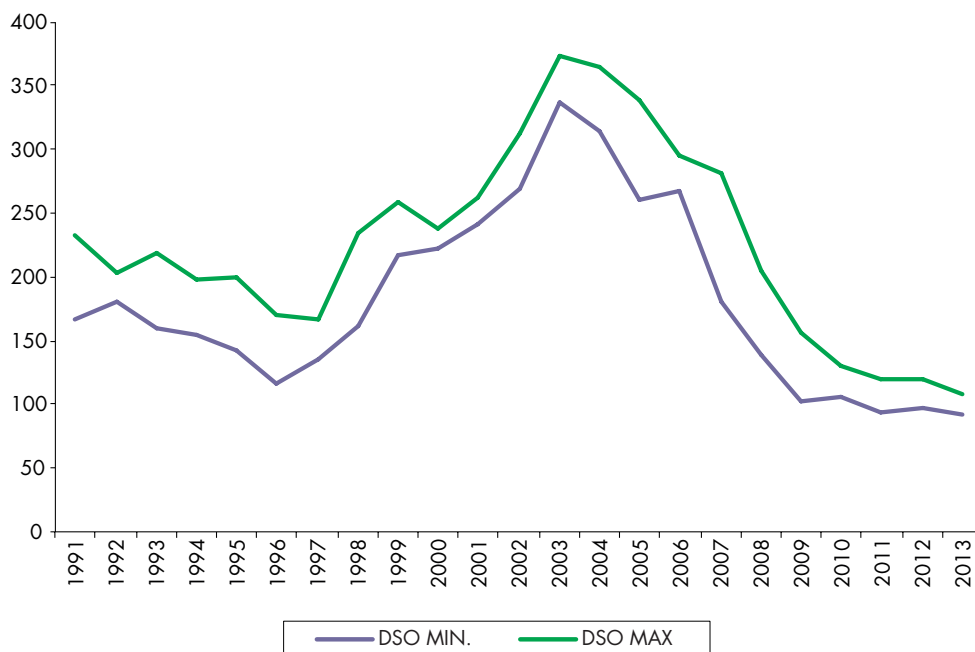
## LOMBARDY



	DSO 2012	DSO 2013
January	120	105
February	111	105
March	112	108
April	109	107
May	106	98
June	107	103
July	109	104
August	99	97
September	97	93
October	98	96
November	98	96
December	98	92

	DSO MIN.	DSO MAX
1990	196	233
1991	166	232
1992	181	203
1993	160	219
1994	154	198
1995	143	199
1996	117	170
1997	136	167
1998	162	235
1999	217	258
2000	222	238
2001	241	262

	DSO MIN.	DSO MAX
2002	270	312
2003	337	373
2004	314	364
2005	261	338
2006	268	295
2007	181	282
2008	138	205
2009	102	156
2010	106	130
2011	94	120
2012	97	120
2013	92	108



	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	213	181	202	174	169	155	136
February	n.a.	224	188	219	183	180	158	147
March	n.a.	219	181	201	184	185	163	145
April	228	223	188	205	189	191	161	167
May	224	230	191	196	187	189	165	157
June	229	217	191	202	187	191	168	159
July	233	232	203	209	198	199	170	167
August	214	216	194	196	188	190	157	164
September	215	208	193	187	186	175	147	150
October	196	196	190	179	182	168	140	151
November	199	189	190	175	173	154	130	148
December	197	166	186	160	154	143	117	140

	1998	1999	2000	2001	2002	2003	2004	2005
January	162	243	225	244	275	337	364	328
February	185	254	233	253	291	349	332	338
March	197	247	224	257	270	361	314	296
April	204	248	222	257	275	347	322	288
May	201	247	222	249	288	354	321	290
June	219	249	233	252	308	362	328	295
July	232	258	238	262	321	373	340	298
August	231	255	228	255	314	354	332	282
September	234	239	232	247	301	355	334	272
October	235	233	230	251	301	356	333	269
November	233	224	227	248	306	364	330	272
December	226	217	229	241	312	343	317	261

	2006	2007	2008	2009	2010	2011	2012	2013
January	285	282	184	146	112	113	120	105
February	288	282	184	156	113	116	111	105
March	268	277	190	138	119	118	112	108
April	274	280	205	145	123	120	109	107
May	278	277	195	119	117	117	106	98
June	284	273	196	115	123	114	107	103
July	291	269	184	130	130	118	109	104
August	280	255	194	124	118	111	99	97
September	282	241	175	109	118	107	97	93
October	294	227	154	102	106	94	98	96
November	295	214	147	108	108	99	98	96
December	268	181	138	104	108	113	98	92

Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

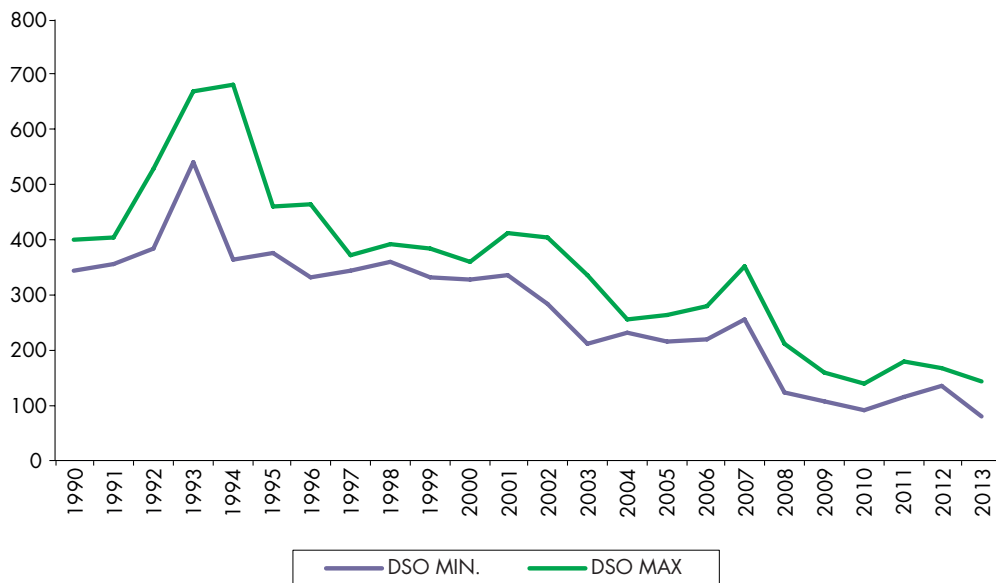
## MARS



	DSO 2012	DSO 2013
January	168	144
February	164	144
March	160	142
April	157	140
May	153	124
June	155	124
July	157	124
August	154	89
September	154	89
October	150	83
November	150	91
December	134	80

	DSO MIN.	DSO MAX
1990	345	401
1991	356	406
1992	386	529
1993	542	668
1994	366	681
1995	378	462
1996	333	464
1997	343	374
1998	361	392
1999	333	383
2000	329	362
2001	338	414

	DSO MIN.	DSO MAX
2002	284	406
2003	210	337
2004	232	257
2005	214	266
2006	218	279
2007	256	353
2008	122	213
2009	106	161
2010	93	138
2011	116	181
2012	134	168
2013	80	144



	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	356	386	542	681	378	458	351
February	n.a.	380	393	567	662	382	464	343
March	n.a.	386	392	567	664	383	455	363
April	364	380	408	576	672	403	438	367
May	354	381	425	576	654	420	430	371
June	349	373	441	586	610	436	438	369
July	401	406	462	610	579	461	455	374
August	370	397	468	611	536	449	415	365
September	377	359	486	627	479	448	418	362
October	353	386	499	642	447	451	404	366
November	358	377	519	659	399	462	375	365
December	345	362	529	668	366	444	333	357

	1998	1999	2000	2001	2002	2003	2004	2005
January	370	378	343	380	382	298	235	258
February	371	383	345	383	382	311	232	266
March	368	373	343	392	361	321	240	244
April	370	368	339	414	381	337	243	246
May	361	360	341	406	386	331	244	242
June	373	357	344	395	411	294	250	245
July	392	344	340	377	406	301	257	252
August	375	333	335	364	344	298	248	247
September	379	343	329	360	289	281	243	250
October	383	346	344	349	293	245	247	242
November	389	335	362	357	284	243	246	243
December	368	349	361	338	284	210	240	214

	2006	2007	2008	2009	2010	2011	2012	2013
January	243	300	213	138	127	116	168	144
February	230	303	212	143	127	131	164	144
March	219	306	210	152	133	143	160	142
April	218	313	206	161	133	155	157	140
May	220	322	195	153	130	165	153	124
June	237	342	193	153	129	172	155	124
July	250	353	200	158	138	181	157	124
August	258	336	184	146	128	172	154	89
September	261	335	188	155	118	177	154	89
October	272	322	158	147	119	164	150	83
November	279	309	140	138	114	156	150	91
December	275	256	122	106	93	157	134	80

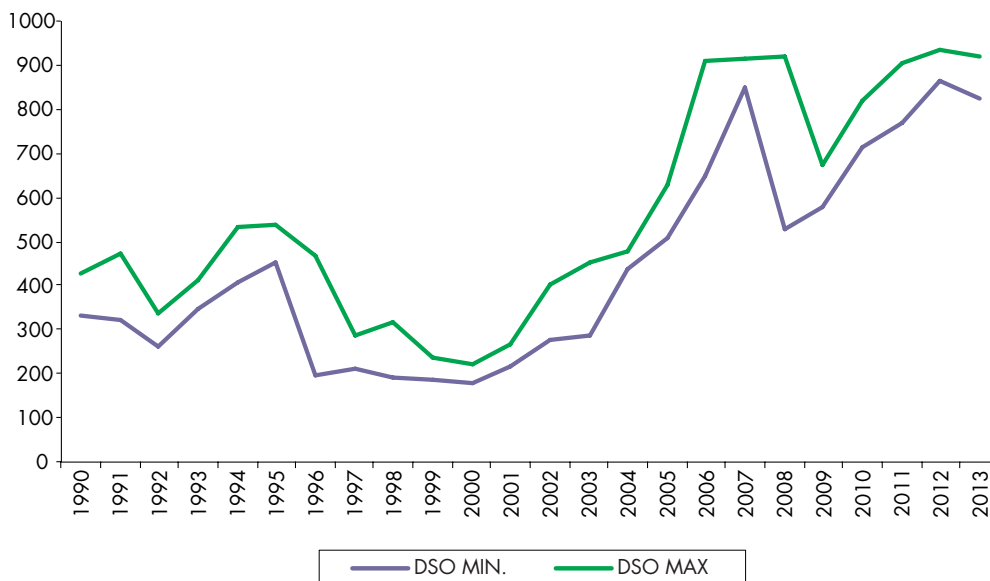
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## MOLISE



	DSO 2012	DSO 2013
January	912	921
February	864	914
March	888	907
April	895	877
May	864	856
June	880	859
July	890	886
August	879	880
September	917	861
October	913	864
November	934	835
December	875	822

	DSO MIN.	DSO MAX.
1990	332	428
1991	321	473
1992	261	337
1993	346	413
1994	405	531
1995	453	538
1996	195	470
1997	214	289
1998	190	315
1999	185	237
2000	179	220
2001	219	269
2002	276	404
2003	286	451
2004	436	478
2005	510	627
2006	647	912
2007	851	913
2008	530	921
2009	577	676
2010	715	818
2011	771	903
2012	864	934
2013	822	921



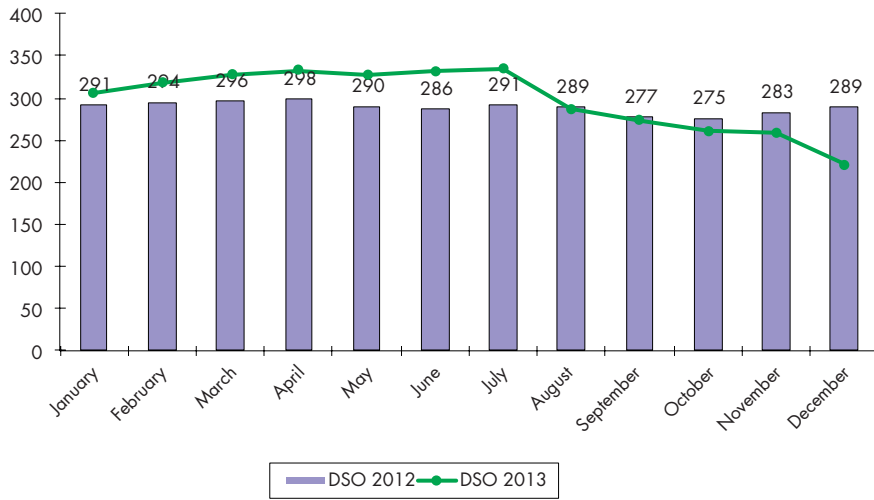
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	331	317	350	405	458	455	215
February	n.a.	381	332	389	428	453	470	214
March	n.a.	338	320	422	447	477	341	232
April	428	350	278	409	433	497	284	256
May	349	442	261	413	450	523	259	249
June	366	439	288	392	476	522	253	267
July	378	473	280	397	501	528	266	287
August	366	388	293	409	511	514	213	291
September	374	407	319	375	524	492	223	269
October	349	360	312	346	531	478	224	277
November	332	321	322	369	468	477	224	289
December	372	321	337	386	435	511	195	273

	1998	1999	2000	2001	2002	2003	2004	2005
January	266	194	190	250	276	286	450	510
February	254	214	204	250	313	317	444	559
March	256	213	189	262	315	365	436	577
April	265	185	185	269	341	361	441	599
May	293	196	179	252	359	387	454	616
June	300	216	201	255	404	428	468	627
July	315	237	220	266	402	433	476	596
August	300	226	220	219	368	430	449	588
September	289	213	209	233	345	419	448	599
October	297	210	211	246	331	418	462	603
November	299	198	210	250	327	451	472	601
December	190	222	218	237	324	386	478	599

	2006	2007	2008	2009	2010	2011	2012	2013
January	647	913	921	577	715	776	912	921
February	690	867	773	633	743	771	864	914
March	733	851	788	664	775	786	888	907
April	752	853	811	676	794	795	895	877
May	774	864	751	668	801	812	864	856
June	777	871	668	582	800	830	880	859
July	806	871	619	603	818	849	890	886
August	838	875	622	640	733	856	879	880
September	832	885	624	636	735	873	917	861
October	860	896	533	642	726	886	913	864
November	899	899	536	619	724	882	934	835
December	912	906	530	619	763	903	875	822

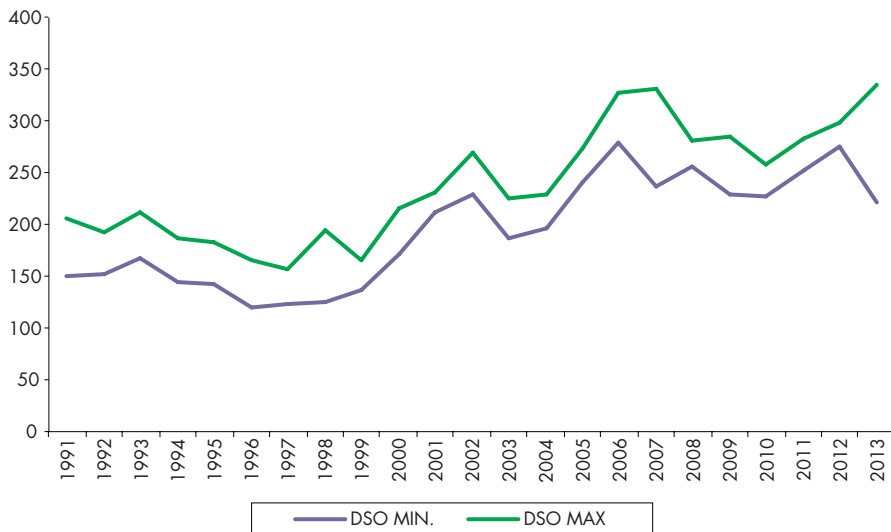
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## PIEDMONT



	DSO 2012	DSO 2013
January	291	306
February	294	317
March	296	327
April	298	331
May	290	327
June	286	331
July	291	335
August	289	287
September	277	273
October	275	262
November	283	259
December	289	222

	DSO MIN.	DSO MAX		DSO MIN.	DSO MAX
1990	154	181	2002	229	270
1991	150	207	2003	186	225
1992	153	192	2004	197	229
1993	168	211	2005	241	274
1994	145	187	2006	280	327
1995	143	183	2007	237	331
1996	120	166	2008	256	281
1997	124	157	2009	230	286
1998	126	195	2010	228	258
1999	137	165	2011	252	284
2000	171	215	2012	275	298
2001	211	231	2013	222	335





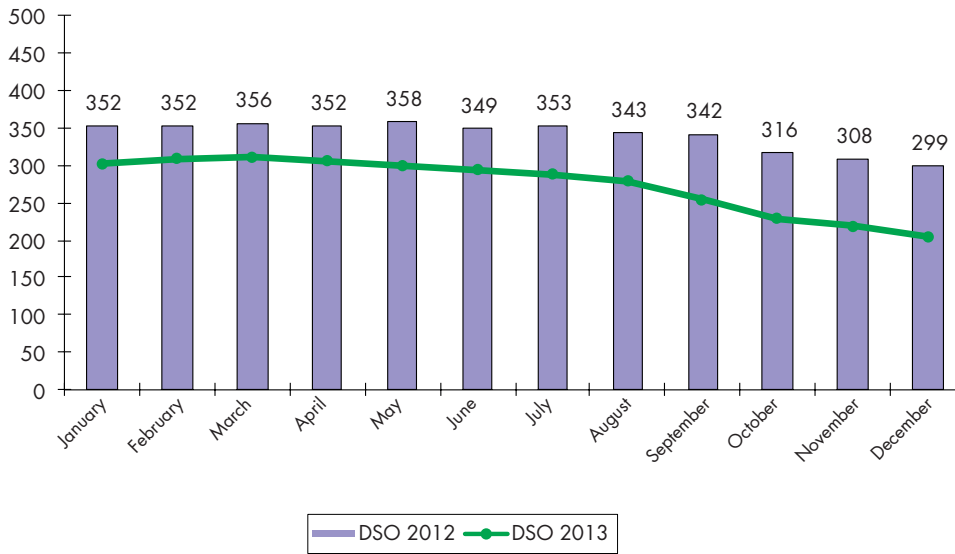
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	179	168	168	185	161	149	132
February	n.a.	181	169	191	180	167	147	142
March	n.a.	186	163	189	179	169	155	149
April	180	195	172	190	173	169	151	155
May	168	192	181	189	174	170	155	148
June	173	189	191	198	181	172	155	153
July	181	207	192	211	187	183	166	157
August	164	191	183	198	176	180	165	149
September	173	183	182	194	176	167	142	138
October	166	173	180	190	167	162	132	137
November	154	161	172	187	158	153	131	134
December	156	150	153	176	145	143	120	124

	1998	1999	2000	2001	2002	2003	2004	2005
January	140	137	171	227	230	206	197	241
February	148	140	182	216	236	212	201	271
March	152	139	182	211	244	221	198	264
April	156	144	189	212	247	220	210	268
May	174	149	192	222	247	212	215	260
June	185	153	200	223	255	204	223	264
July	195	165	212	231	268	225	229	274
August	187	154	200	224	270	211	216	269
September	181	155	205	213	239	186	220	266
October	181	157	210	225	237	187	226	261
November	181	163	211	225	232	190	227	268
December	126	163	215	213	229	186	225	255

	2006	2007	2008	2009	2010	2011	2012	2013
January	280	331	271	273	243	252	291	306
February	281	237	281	278	238	261	294	317
March	283	246	275	282	241	266	296	327
April	288	256	268	286	239	274	298	331
May	289	256	263	282	242	274	290	327
June	298	261	264	278	251	275	286	331
July	308	268	269	265	258	284	291	335
August	292	254	264	253	252	280	289	287
September	292	255	264	238	242	281	277	273
October	295	249	256	233	241	281	275	262
November	312	257	267	239	246	278	283	259
December	327	251	278	230	228	282	289	222

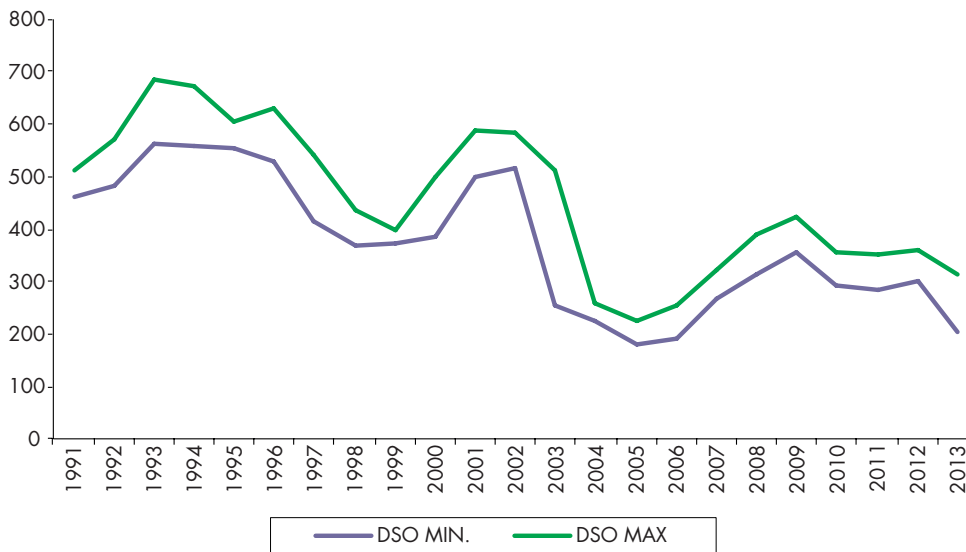
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## PUGLIA



	DSO 2012	DSO 2013
January	352	303
February	352	309
March	356	312
April	352	304
May	358	300
June	349	292
July	353	289
August	343	278
September	342	256
October	316	229
November	308	220
December	299	204

	DSO MIN.	DSO MAX.
1990	451	512
1991	461	510
1992	483	572
1993	563	686
1994	558	671
1995	554	603
1996	530	632
1997	413	542
1998	368	434
1999	372	400
2000	387	501
2001	498	589
2002	516	584
2003	255	510
2004	225	258
2005	180	223
2006	192	255
2007	269	320
2008	313	391
2009	357	422
2010	293	356
2011	285	350
2012	299	358
2013	204	312



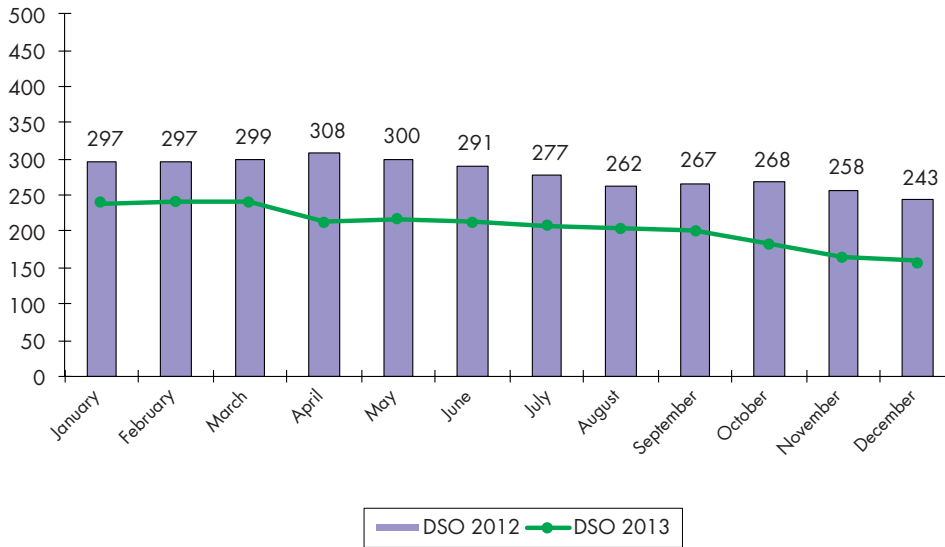
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	478	483	579	633	561	613	552
February	n.a.	463	499	563	644	554	615	518
March	n.a.	488	498	628	649	555	623	537
April	473	510	505	649	652	587	615	519
May	502	495	514	658	644	569	603	505
June	502	461	512	674	656	583	609	506
July	504	497	534	686	671	603	632	516
August	451	501	547	667	648	592	585	487
September	512	496	552	659	631	603	588	460
October	494	502	559	633	618	591	555	448
November	469	490	570	621	591	600	538	437
December	467	478	572	623	558	581	530	413

	1998	1999	2000	2001	2002	2003	2004	2005
January	428	384	387	513	567	507	258	223
February	434	400	408	534	576	504	252	214
March	432	397	421	547	555	510	237	190
April	410	384	429	564	545	500	227	191
May	387	376	430	589	554	486	225	193
June	388	372	432	571	573	458	240	196
July	405	380	442	571	584	437	257	204
August	387	385	444	579	555	393	249	198
September	384	379	458	579	534	341	253	203
October	387	382	471	580	525	307	249	203
November	379	382	496	558	522	292	235	201
December	368	388	505	498	516	255	232	180

	2006	2007	2008	2009	2010	2011	2012	2013
January	192	269	313	404	356	293	352	303
February	199	278	323	419	354	292	352	309
March	203	289	333	422	351	295	356	312
April	212	296	335	398	341	285	352	304
May	220	305	342	403	327	295	358	300
June	233	305	356	412	333	305	349	292
July	249	317	368	405	335	320	353	289
August	245	309	360	398	322	325	343	278
September	236	317	364	408	332	332	342	256
October	240	319	367	396	314	328	316	229
November	245	320	386	391	293	332	308	220
December	255	294	391	357	312	350	299	204

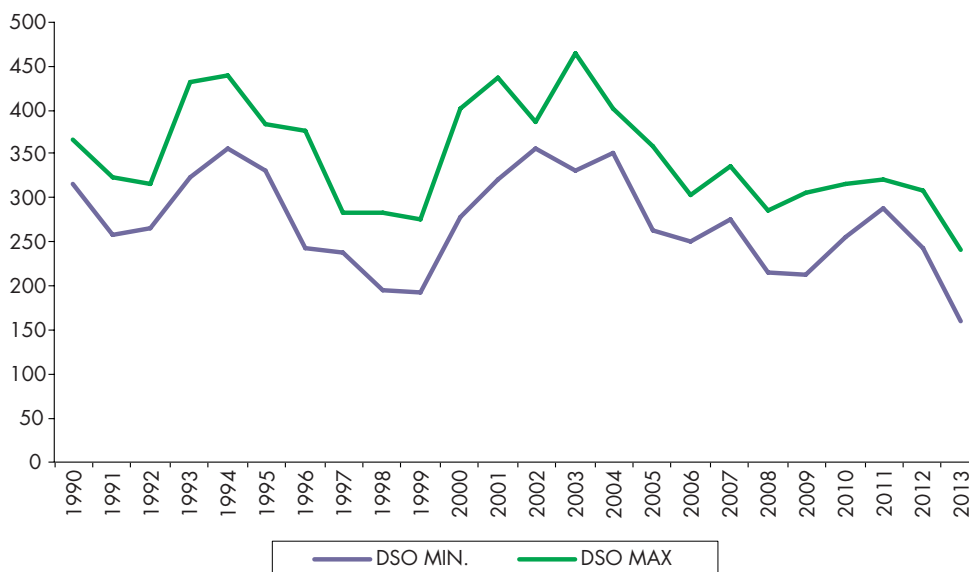
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## SARDINIA



	DSO 2012	DSO 2013
January	297	237
February	297	240
March	299	241
April	308	213
May	300	217
June	291	215
July	277	209
August	262	205
September	267	200
October	268	182
November	258	166
December	243	160

	DSO MIN.	DSO MAX.		DSO MIN.	DSO MAX.
1990	317	366	2002	355	386
1991	258	324	2003	332	463
1992	265	316	2004	350	401
1993	324	431	2005	264	359
1994	355	439	2006	250	304
1995	330	383	2007	276	337
1996	242	376	2008	215	285
1997	238	282	2009	214	306
1998	195	284	2010	255	317
1999	193	276	2011	288	321
2000	277	401	2012	243	308
2001	321	436	2013	160	241



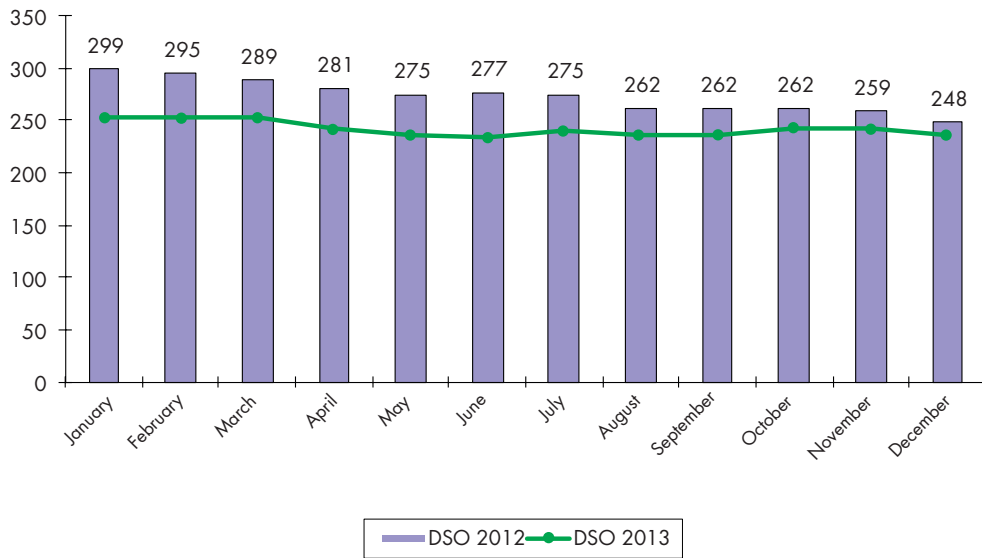
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	324	290	324	439	383	376	251
February	n.a.	300	281	354	439	345	347	254
March	n.a.	297	271	381	406	330	310	248
April	351	303	265	381	391	350	291	251
May	366	273	276	394	372	336	276	238
June	356	258	298	420	355	349	276	250
July	344	294	296	425	380	366	289	265
August	328	291	286	426	378	358	274	262
September	344	311	300	410	380	350	262	262
October	351	277	298	421	384	361	252	271
November	317	283	316	431	377	366	242	282
December	344	285	313	430	372	370	244	278

	1998	1999	2000	2001	2002	2003	2004	2005
January	274	206	277	414	355	387	401	352
February	284	193	286	423	374	405	394	359
March	269	199	281	417	370	432	357	301
April	244	204	291	427	366	436	354	325
May	230	220	306	436	368	459	368	324
June	230	235	294	419	369	463	364	302
July	243	235	327	399	378	453	379	318
August	233	240	337	385	372	416	357	311
September	227	249	360	360	348	428	350	276
October	229	256	379	328	366	422	355	272
November	234	265	383	335	376	432	354	280
December	195	276	401	321	386	332	352	264

	2006	2007	2008	2009	2010	2011	2012	2013
January	250	294	280	214	298	288	297	237
February	266	290	278	235	302	298	297	240
March	270	276	281	249	315	321	299	241
April	268	287	282	247	317	316	308	213
May	285	301	285	250	305	312	300	217
June	286	329	276	271	309	310	291	215
July	299	337	266	276	308	315	277	209
August	287	313	265	280	309	316	262	205
September	296	324	262	292	310	320	267	200
October	304	321	247	289	291	321	268	182
November	288	320	241	306	281	318	258	166
December	284	292	215	292	255	312	243	160

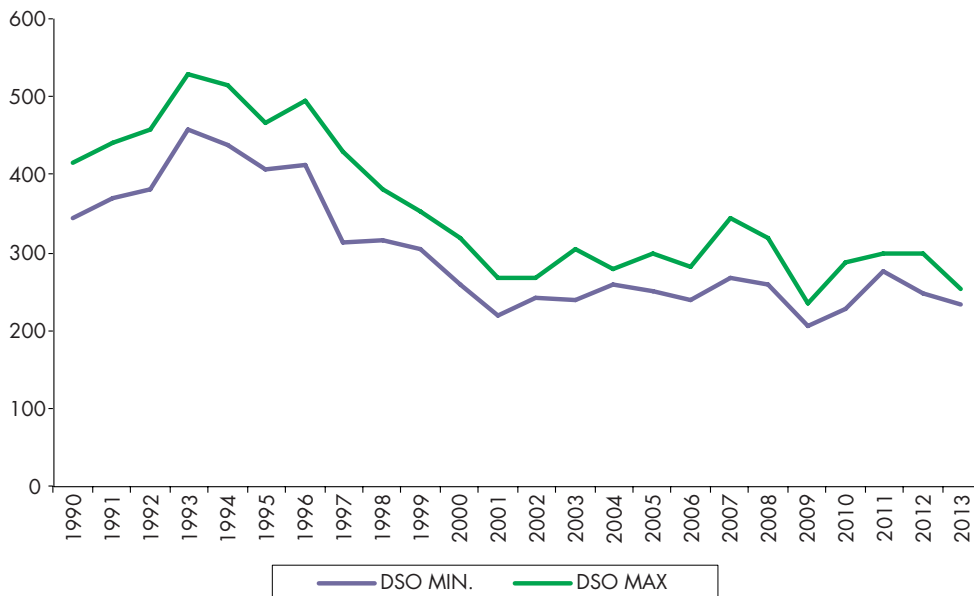
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## SICILY



	DSO 2012	DSO 2013
January	299	252
February	295	253
March	289	253
April	281	242
May	275	236
June	277	234
July	275	240
August	262	236
September	262	236
October	262	243
November	259	242
December	248	237

	DSO MIN.	DSO MAX.
1990	344	415
1991	370	440
1992	380	459
1993	459	529
1994	439	514
1995	406	465
1996	411	494
1997	314	429
1998	315	382
1999	304	352
2000	258	319
2001	219	269
2002	243	268
2003	238	304
2004	258	278
2005	250	298
2006	239	283
2007	269	343
2008	260	320
2009	206	235
2010	229	287
2011	277	298
2012	248	299
2013	234	253



	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	370	380	459	514	422	471	429
February	n.a.	382	400	478	500	432	482	424
March	n.a.	401	403	496	492	412	488	419
April	387	423	421	496	472	432	483	390
May	378	440	412	479	461	406	482	373
June	408	418	422	503	464	415	488	364
July	389	424	436	529	476	425	494	367
August	378	422	435	519	455	425	453	353
September	415	420	450	521	455	433	455	334
October	412	410	456	527	449	442	441	327
November	374	403	459	518	450	465	436	325
December	344	391	455	502	439	463	411	314

	1998	1999	2000	2001	2002	2003	2004	2005
January	340	328	302	261	248	238	277	272
February	356	339	319	264	268	246	278	298
March	373	349	306	265	263	245	267	262
April	378	342	296	263	256	258	267	255
May	347	350	282	258	252	268	263	251
June	368	347	284	261	253	266	266	259
July	382	352	279	261	264	271	272	272
August	365	345	271	257	260	265	259	261
September	368	326	270	246	260	265	261	250
October	365	322	259	246	259	274	262	255
November	365	316	258	238	253	274	266	259
December	315	304	255	224	243	304	258	251

	2006	2007	2008	2009	2010	2011	2012	2013
January	263	293	277	226	229	277	299	252
February	266	312	288	213	246	283	295	253
March	244	335	292	210	246	283	289	253
April	239	343	301	216	251	283	281	242
May	239	342	304	209	256	279	275	236
June	247	307	318	208	258	278	277	234
July	260	317	320	213	273	284	275	240
August	259	303	320	206	264	285	262	236
September	266	300	316	224	267	288	262	236
October	274	296	311	235	287	292	262	243
November	283	289	314	226	286	298	259	242
December	277	269	260	215	264	296	248	237

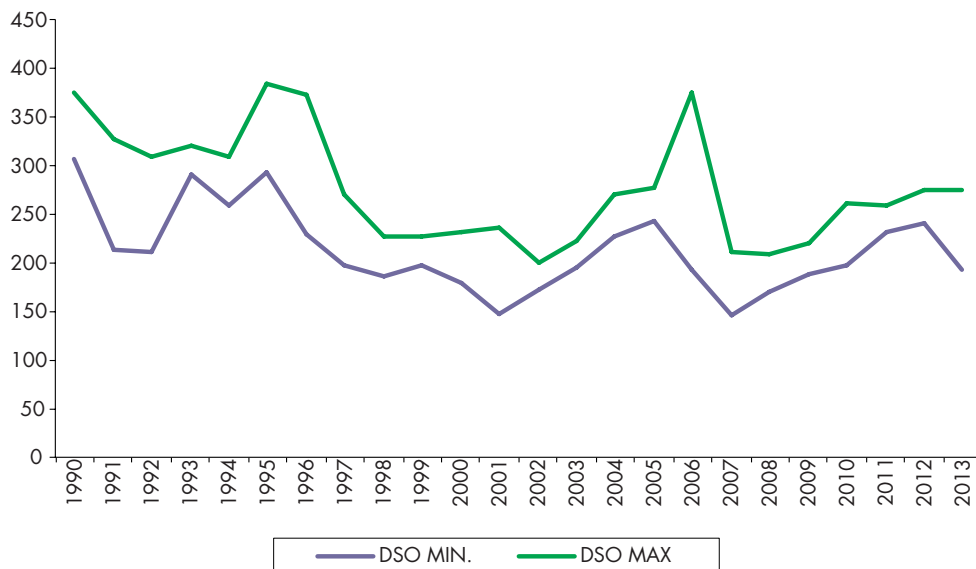
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## TUSCANY



	DSO 2012	DSO 2013
January	270	275
February	274	264
March	264	267
April	261	259
May	258	257
June	254	257
July	253	251
August	250	229
September	252	211
October	241	206
November	249	205
December	258	193

	DSO MIN.	DSO MAX
1990	306	374
1991	213	328
1992	211	308
1993	290	321
1994	258	310
1995	294	383
1996	229	373
1997	198	271
1998	186	228
1999	198	226
2000	179	232
2001	148	235
2002	173	200
2003	196	223
2004	226	270
2005	242	277
2006	193	376
2007	146	210
2008	170	209
2009	188	220
2010	198	261
2011	232	259
2012	241	274
2013	193	275





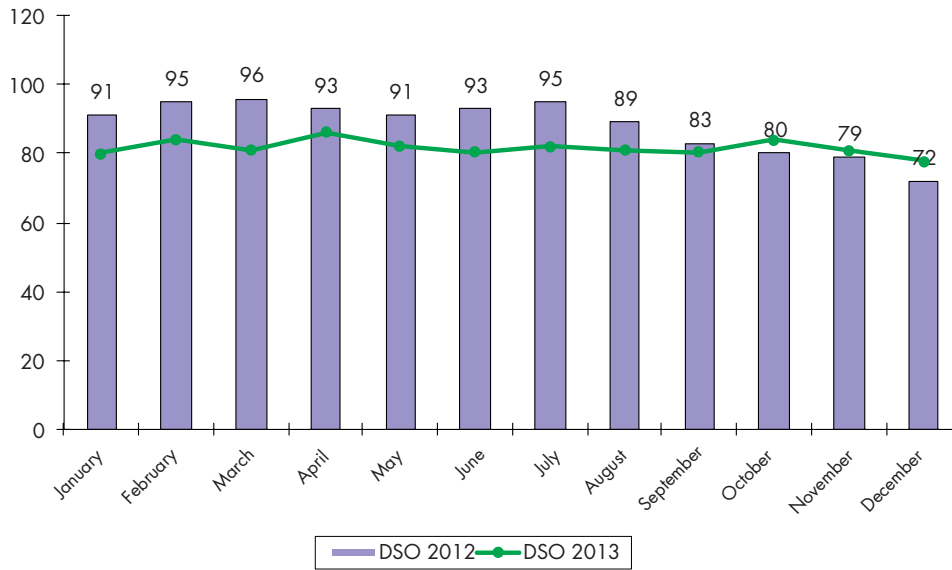
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	298	211	299	295	294	373	238
February	n.a.	314	220	316	303	296	365	241
March	n.a.	323	214	321	310	302	355	244
April	329	328	223	316	289	328	351	245
May	348	292	231	308	274	351	354	258
June	348	260	242	302	275	369	365	271
July	358	265	274	313	274	383	368	271
August	366	253	268	303	258	379	339	245
September	374	249	288	300	263	375	318	233
October	366	240	296	302	271	372	266	215
November	331	244	308	305	283	371	240	219
December	306	213	297	290	283	367	229	198

	1998	1999	2000	2001	2002	2003	2004	2005
January	198	198	213	199	179	195	258	242
February	207	204	212	205	191	207	263	249
March	221	202	210	212	188	212	269	262
April	214	206	213	228	195	207	267	266
May	209	206	219	233	190	207	264	263
June	217	217	226	235	193	214	267	263
July	228	226	232	213	200	239	270	277
August	224	221	220	197	187	237	265	261
September	217	213	206	164	186	225	263	259
October	216	213	197	153	177	221	258	260
November	209	204	185	153	176	215	232	262
December	186	205	182	148	173	223	226	265

	2006	2007	2008	2009	2010	2011	2012	2013
January	298	204	170	199	215	232	270	275
February	307	210	179	206	225	237	274	264
March	320	170	194	194	236	241	264	267
April	325	164	201	197	236	247	261	259
May	334	166	205	203	242	241	258	257
June	351	164	209	213	254	244	254	257
July	376	169	200	220	261	254	253	251
August	368	164	192	202	259	249	250	229
September	334	171	185	188	236	249	252	211
October	300	165	177	189	210	255	241	206
November	287	163	185	196	211	256	249	205
December	193	146	186	197	198	259	258	193

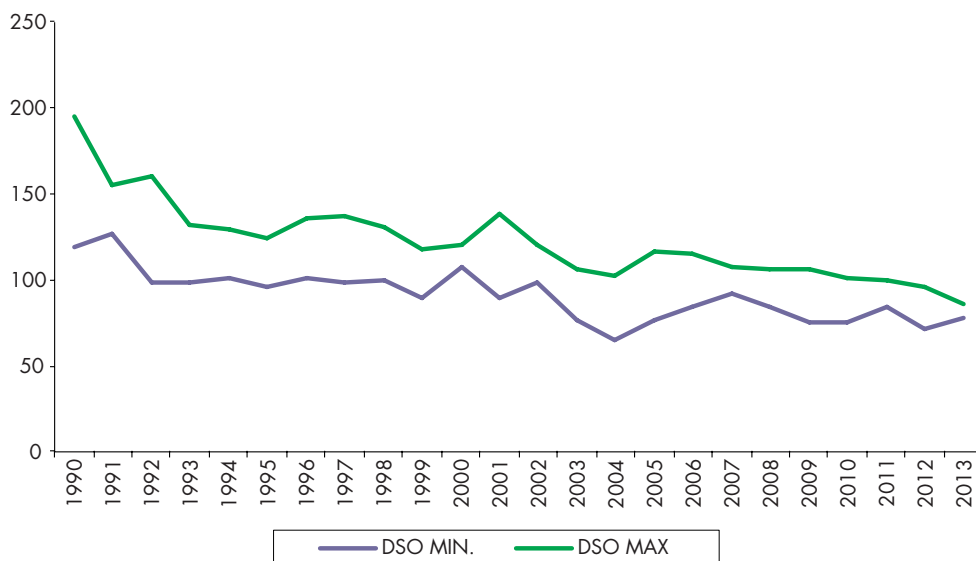
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## TRENTINO ALTO ADIGE



	DSO 2012	DSO 2013
January	91	80
February	95	84
March	96	81
April	93	86
May	91	82
June	93	80
July	95	82
August	89	81
September	83	80
October	80	84
November	79	81
December	72	78

	DSO MIN.	DSO MAX
1990	119	195
1991	127	155
1992	99	160
1993	98	132
1994	101	130
1995	96	124
1996	101	136
1997	98	137
1998	100	131
1999	90	118
2000	107	120
2001	89	138
2002	98	120
2003	76	106
2004	65	103
2005	77	117
2006	85	115
2007	92	108
2008	84	106
2009	75	106
2010	75	101
2011	85	100
2012	72	96
2013	78	86



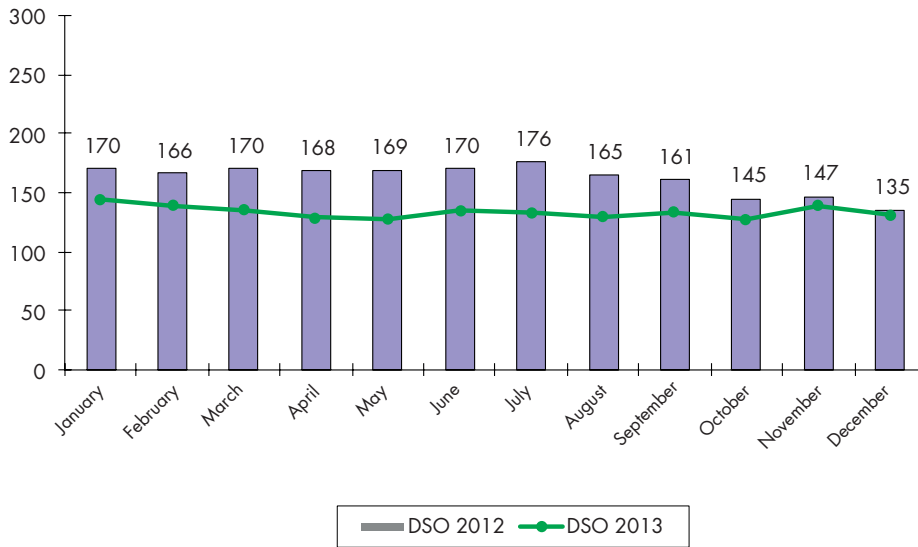
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	127	134	118	102	96	113	102
February	n.a.	132	137	121	118	101	126	114
March	n.a.	155	138	113	129	111	134	122
April	151	134	137	132	130	110	136	137
May	195	142	138	131	124	119	136	128
June	152	132	140	127	125	124	136	127
July	146	132	142	130	126	122	134	117
August	125	129	133	120	116	120	116	111
September	122	134	115	113	112	116	110	104
October	167	132	160	98	110	116	101	98
November	126	129	117	111	108	106	101	102
December	119	135	99	103	101	108	101	99

	1998	1999	2000	2001	2002	2003	2004	2005
January	100	118	107	138	112	97	103	84
February	113	118	120	119	120	97	93	117
March	113	105	118	123	118	100	97	110
April	123	111	127	109	116	102	96	111
May	131	105	117	106	111	102	96	103
June	131	102	114	103	108	106	100	98
July	128	111	122	113	120	105	97	99
August	114	104	112	108	112	93	96	94
September	111	98	116	107	102	83	86	93
October	112	90	115	103	103	85	79	79
November	128	106	120	100	106	84	79	86
December	105	101	107	89	98	76	65	77

	2006	2007	2008	2009	2010	2011	2012	2013
January	115	101	104	104	91	90	91	80
February	97	97	104	98	91	95	95	84
March	103	99	106	105	97	100	96	81
April	101	102	102	106	101	99	93	86
May	97	103	101	102	96	98	91	82
June	110	97	99	104	93	86	93	80
July	111	108	101	98	93	91	95	82
August	101	101	94	99	91	89	89	81
September	95	96	90	91	86	85	83	80
October	91	94	93	92	88	87	80	84
November	93	96	93	95	91	90	79	81
December	85	92	84	75	75	85	72	78

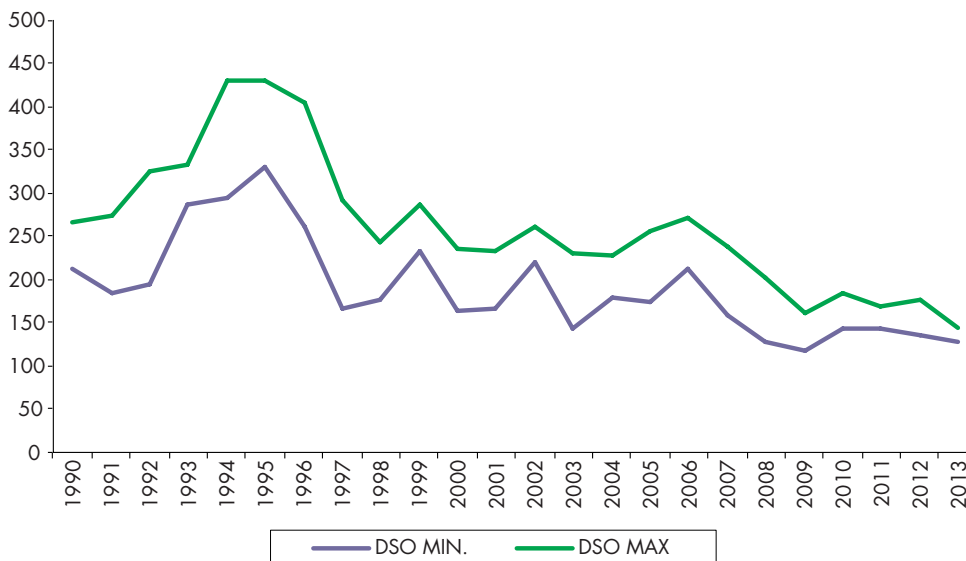
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## UMBRIA



	DSO 2012	DSO 2013
January	170	144
February	166	139
March	170	135
April	168	130
May	169	127
June	170	135
July	176	133
August	165	130
September	161	134
October	145	127
November	147	138
December	135	131

	DSO MIN.	DSO MAX
1990	211	265
1991	183	274
1992	195	326
1993	286	333
1994	295	429
1995	330	429
1996	261	404
1997	165	292
1998	176	244
1999	234	287
2000	163	235
2001	167	234
2002	219	261
2003	144	230
2004	178	227
2005	174	257
2006	213	272
2007	158	238
2008	127	203
2009	117	161
2010	144	185
2011	144	170
2012	135	176
2013	127	144



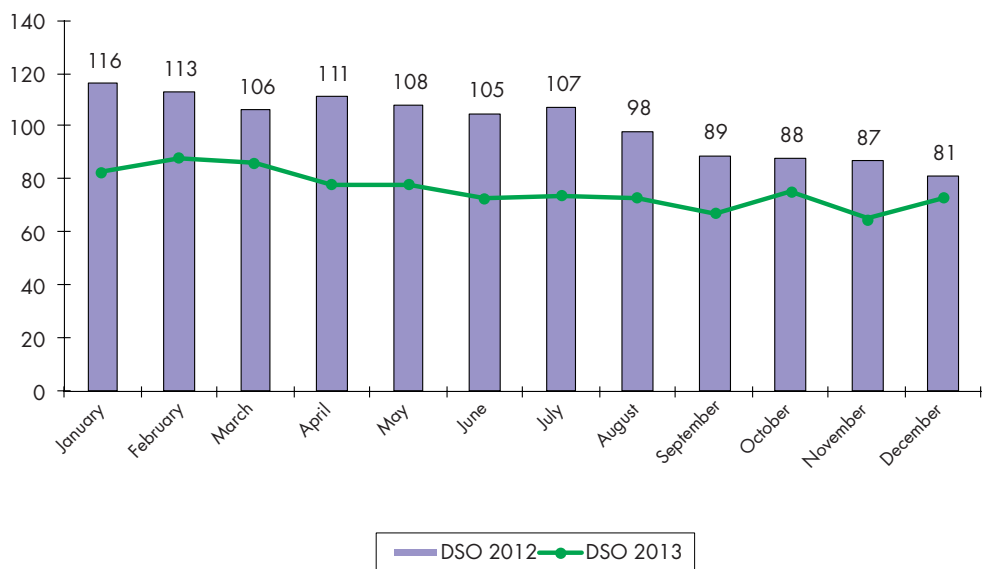
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	217	195	333	308	330	401	276
February	n.a.	242	215	311	319	352	404	275
March	n.a.	240	206	304	301	375	379	282
April	248	225	214	289	296	402	377	273
May	259	231	222	297	298	402	382	289
June	265	267	234	295	315	420	382	279
July	249	274	257	310	335	429	397	292
August	241	250	266	295	328	423	359	263
September	239	225	289	303	299	412	321	267
October	215	215	314	286	303	414	305	264
November	225	212	326	287	295	416	274	256
December	211	183	317	288	310	406	261	165

	1998	1999	2000	2001	2002	2003	2004	2005
January	176	234	231	191	205	207	178	219
February	189	273	235	195	219	207	185	257
March	193	262	228	192	214	211	190	250
April	213	266	215	189	237	213	195	253
May	218	276	204	202	245	218	213	245
June	235	287	208	213	249	221	224	235
July	242	270	205	234	261	230	227	240
August	237	261	188	223	254	221	217	235
September	244	261	197	195	225	182	208	221
October	235	263	179	198	233	180	208	208
November	239	252	173	192	226	223	203	207
December	221	244	163	167	219	144	193	174

	2006	2007	2008	2009	2010	2011	2012	2013
January	213	238	188	155	144	156	170	144
February	233	236	186	155	146	170	166	139
March	249	226	188	159	161	164	170	135
April	248	218	193	158	165	162	168	130
May	256	216	194	143	170	144	169	127
June	259	221	195	161	179	154	170	135
July	272	234	203	159	185	167	176	133
August	266	209	194	145	174	168	165	130
September	271	224	178	142	163	165	161	134
October	268	202	159	135	152	165	145	127
November	257	194	150	141	152	159	147	138
December	216	158	127	117	150	149	135	131

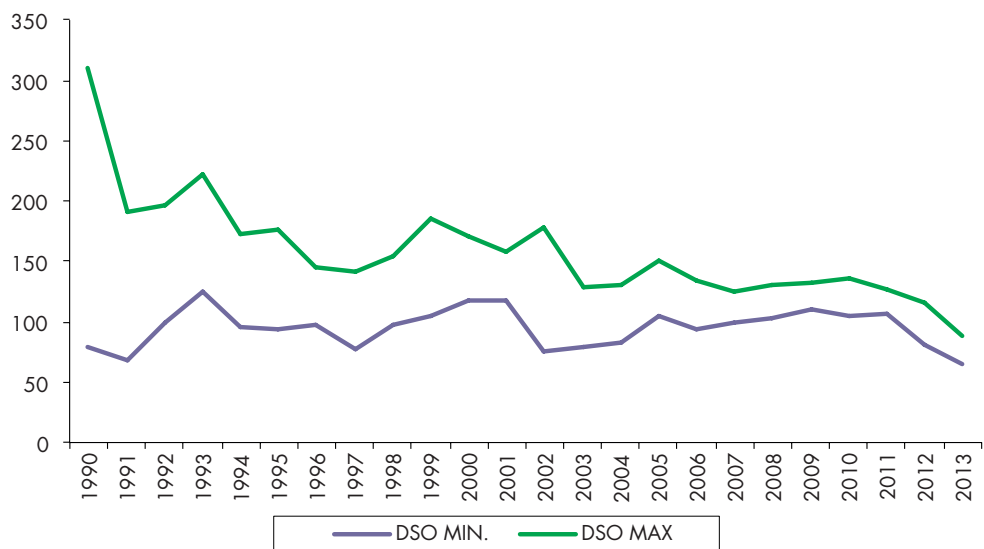
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## VALLE D'AOSTA



	DSO 2012	DSO 2013
January	116	83
February	113	88
March	106	86
April	111	78
May	108	78
June	105	73
July	107	74
August	98	73
September	89	67
October	88	75
November	87	65
December	81	73

	DSO MIN.	DSO MAX	DSO MIN.	DSO MAX	
1990	80	310	2002	75	178
1991	68	191	2003	80	128
1992	100	196	2004	83	130
1993	125	223	2005	104	150
1994	96	173	2006	93	135
1995	94	176	2007	99	125
1996	98	146	2008	103	131
1997	77	141	2009	111	132
1998	98	155	2010	104	136
1999	104	185	2011	106	126
2000	117	171	2012	81	116
2001	117	158	2013	65	88



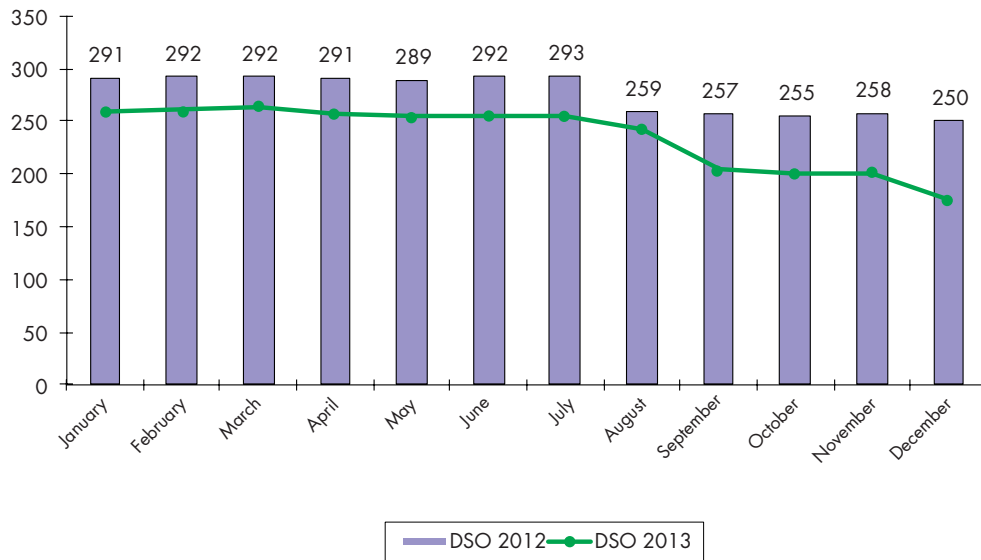
	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	83	142	216	148	116	106	128
February	n.a.	68	100	223	121	128	134	126
March	n.a.	79	124	185	164	160	110	108
April	263	122	147	169	173	176	112	127
May	264	160	152	140	168	138	119	141
June	288	176	170	155	152	122	131	128
July	278	191	156	142	149	138	146	108
August	283	163	164	139	140	123	135	102
September	310	94	186	162	113	114	123	120
October	219	110	172	125	89	107	98	92
November	213	129	196	176	96	103	111	103
December	80	101	193	125	97	94	111	77

	1998	1999	2000	2001	2002	2003	2004	2005
January	98	104	155	143	153	80	102	104
February	125	128	171	142	157	87	83	141
March	131	130	138	158	123	112	101	148
April	120	149	147	152	143	127	110	146
May	134	134	148	153	142	128	111	150
June	155	164	117	137	178	142	125	136
July	126	183	133	137	161	150	130	130
August	134	185	128	129	132	121	109	125
September	143	159	120	129	100	128	92	108
October	143	157	137	120	90	101	89	117
November	136	178	134	120	93	101	99	112
December	129	166	128	117	75	97	84	119

	2006	2007	2008	2009	2010	2011	2012	2013
January	135	110	111	119	121	125	116	83
February	113	119	109	132	124	126	113	88
March	114	111	117	117	130	109	106	86
April	125	115	118	111	132	108	111	78
May	117	125	122	114	128	115	108	78
June	110	122	131	111	115	108	105	73
July	127	120	130	122	115	115	107	74
August	105	121	103	116	113	108	98	73
September	93	114	117	112	118	108	89	67
October	107	110	114	112	136	106	88	75
November	109	106	116	124	104	112	87	65
December	101	99	112	131	105	106	81	73

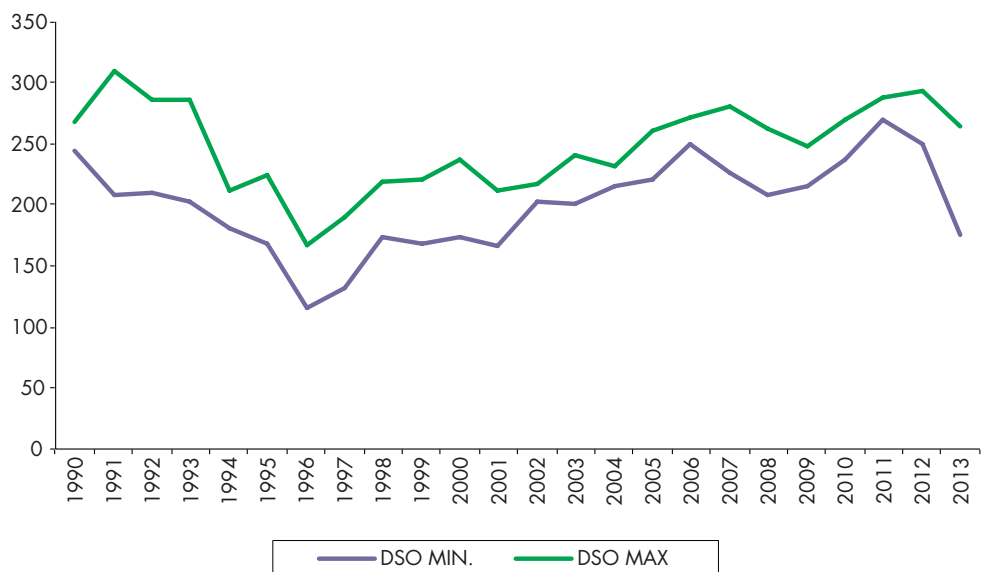
Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## VENETO



	DSO 2012	DSO 2013
January	291	259
February	292	262
March	292	264
April	291	258
May	289	254
June	292	254
July	293	256
August	259	242
September	257	205
October	255	201
November	258	201
December	250	176

	DSO MIN.	DSO MAX.		DSO MIN.	DSO MAX.
1990	245	268	2002	203	217
1991	208	310	2003	200	240
1992	209	286	2004	216	232
1993	202	286	2005	221	261
1994	181	212	2006	250	271
1995	168	224	2007	227	280
1996	115	167	2008	208	263
1997	131	190	2009	216	248
1998	174	219	2010	237	269
1999	168	220	2011	270	288
2000	174	237	2012	250	293
2001	167	212	2013	176	264





	1990	1991	1992	1993	1994	1995	1996	1997
January	n.a.	268	211	279	211	194	167	131
February	n.a.	267	210	286	212	200	158	137
March	n.a.	284	209	275	200	205	159	148
April	268	302	223	269	207	213	157	167
May	262	303	234	254	191	209	159	169
June	263	309	248	248	191	215	155	177
July	267	310	261	254	204	224	165	190
August	261	294	260	237	196	217	161	180
September	259	296	268	222	193	204	130	170
October	254	303	273	213	195	191	124	175
November	260	301	286	213	194	173	116	157
December	245	208	262	202	181	168	115	148

	1998	1999	2000	2001	2002	2003	2004	2005
January	174	200	210	192	203	233	232	239
February	192	208	220	197	217	240	226	261
March	193	215	217	206	214	235	226	248
April	198	214	233	212	216	228	223	232
May	195	212	237	207	217	224	218	224
June	202	220	233	196	214	224	221	221
July	207	217	224	203	217	228	224	229
August	207	209	221	181	207	226	218	228
September	207	169	213	169	211	207	216	233
October	213	168	215	169	210	200	223	231
November	219	207	194	172	217	203	228	235
December	184	200	174	167	215	208	218	229

	2006	2007	2008	2009	2010	2011	2012	2013
January	257	280	240	228	237	270	291	259
February	260	276	248	238	251	276	292	262
March	250	272	259	247	256	284	292	264
April	250	265	262	248	260	288	291	258
May	251	257	261	240	260	283	289	254
June	257	254	263	241	268	279	292	254
July	267	266	260	246	269	287	293	256
August	259	248	253	240	262	287	259	242
September	262	250	243	242	261	279	257	205
October	270	232	236	238	255	280	255	201
November	271	232	236	242	260	275	258	201
December	261	227	208	216	262	278	250	176

Source: Assobiomedica Research Centre, Observatory on receivables  
*n.a.* = not available

## ATTACHMENT 3 - TABLES: DSO BY PUBLIC ORGANISATION (DECEMBER 2013)

Region	Organization	Place	VAT	Dec-13
ABRUZZO	Asl 2 Lanciano - Vasto - Chieti	Chieti	02307130696	174
ABRUZZO	Asl 1 Avezzano - Sulmona - L'Aquila	L'Aquila	01792410662	178
ABRUZZO	Asl 3 Pescara	Pescara	01397530682	100
ABRUZZO	Asl 4 Teramo	Teramo	00115590671	89
BASILICATA	AZIENDA SANITARIA LOCALE	Matera	01178540777	151
BASILICATA	Asl 1 Venosa	Venosa Pz	00628970766	N.D
BASILICATA	AO Osp. S. Carlo	Potenza	01186830764	160
BASILICATA	AZIENDA SANITARIA LOCALE	Potenza	01722360763	130
CALABRIA	Az. Osp. Mater Domini	Catanzaro	01991530799	1.260
CALABRIA	Az. Osp. Pugliese - Ciaccio	Catanzaro	01991520790	831
CALABRIA	AZIENDA SANITARIA PROVINCIALE	Catanzaro	02865540799	793
CALABRIA	Az. Osp. di Cosenza	Cosenza	01987250782	682
CALABRIA	AZIENDA SANITARIA PROVINCIALE	Cosenza	02853720783	1.177
CALABRIA	AZIENDA SANITARIA PROVINCIALE	Crotone	01997410798	N.D
CALABRIA	Az. Ospedaliera (B.M.M.) Reggio Calabria	Reggio Calabria	01367190806	203
CALABRIA	AZIENDA PROVINCIALE	Reggio Calabria	02458490808	905
CALABRIA	AZIENDA SANITARIA PROVINCIALE	Vibo Valenzia	02866420793	417
CAMPANIA	Az. Osp. S. Giuseppe Moscati	Avellino	01948180649	132
CAMPANIA	AZIENDA SANITARIA LOCALE	Avellino	02600160648	420
CAMPANIA	Az. Osp. G. Rummo	Benevento	01009760628	310
CAMPANIA	Asl Benevento 1	Benevento	01009680628	N.D
CAMPANIA	Az. Osp. S. Sebastiano di Caserta	Caserta	02201130610	774
CAMPANIA	AZ.SAN.LOC. DI CASERTA	Caserta	03519500619	615
CAMPANIA	AZ. SAN. LOC. NAPOLI 3 SUD	Castellammare di Stabia	06322711216	553
CAMPANIA	AZ. SAN. LOC. NAPOLI 2 NORD	Monteruscello - Pozzuoli	06321661214	426
CAMPANIA	Az. Osp. Univ. Federico II	Napoli	06909360635	564
CAMPANIA	Az. Un. Polic. della II Università	Napoli	06908670638	N.D
CAMPANIA	IRCCS I.N.Tumori Fond. G. Pascale	Napoli	00911350635	N.D
CAMPANIA	Az. Osp. Cardarelli	Napoli	06853240635	709
CAMPANIA	A.O.R.N. Azienda Osp. Dei Colli	Napoli	06798201213	170
CAMPANIA	Az. Osp. Santobono - Pausilipon	Napoli	06854100630	268

Region	Organization	Place	VAT	Dec-13
CAMPANIA	AZ. SAN. LOC. NAPOLI 1 CENTRO	Napoli	06328131211	1.086
CAMPANIA	SO.RE.SA	Napoli	04786681215	183
CAMPANIA	Az. Osp. Osp. Riun. S.G Dio-R. D'Aragona	Salerno	03020860650	698
CAMPANIA	AZ.SAN.LOC. DI SALERNO	Salerno	04701800650	741
EMILIA R	Istituti Ortopedici Rizzoli	Bologna	00302030374	108
EMILIA R	Az. Osp. Univ. Pol. S. Orsola Malpighi	Bologna	02553300373	83
EMILIA R	Asl Bologna	Bologna	02406911202	151
EMILIA R	Asl Cesena	Cesena	01254310400	132
EMILIA R	Az. Osp. Univ. Arcispedale S. Anna	Ferrara	01295950388	180
EMILIA R	Asl Ferrara	Ferrara	01295960387	139
EMILIA R	Asl Forlì	Forlì	01959920404	165
EMILIA R	Asl Imola	Imola	00705271203	107
EMILIA R	Az. Osp. Policlinico di Modena	Modena	02241740360	162
EMILIA R	Asl Modena	Modena	02241850367	137
EMILIA R	Az. Osp. di Parma	Parma	01874240342	159
EMILIA R	Asl Parma	Parma	01874230343	113
EMILIA R	Asl Piacenza	Piacenza	01138510332	152
EMILIA R	Asl Ravenna	Ravenna	01277240394	111
EMILIA R	Az. Osp. Arcispedale S.Maria Nuova	Reggio Emilia	01614660353	115
EMILIA R	Asl Reggio Emilia	Reggio Emilia	01598570354	148
EMILIA R	Asl Rimini	Rimini	02329590406	100
FRIULI V G	Asl 3 Alto Friuli	Gemona Ud	00825260300	77
FRIULI V G	Asl 2 Isontina	Gorizia	00317460319	69
FRIULI V G	Asl 5 Bassa Friulana	Jalmicco P. Ud	01199500305	82
FRIULI V G	Az. Osp. S. Maria degli Angeli	Pordenone	01302970932	107
FRIULI V G	Asl 6 Friuli occidentale	Pordenone	01278420938	N.D
FRIULI V G	Centro Riferimento Oncologico	Pordenone	00623340932	160
FRIULI V G	I.R.C.C.S. Burlo Garofalo	Trieste	00124430323	60
FRIULI V G	Az. Osp. Univ. Osp. Riuniti Trieste	Trieste	01066380328	100
FRIULI V G	Asl 1 Triestina	Trieste	00052420320	N.D
FRIULI V G	Azienda Osp. Universitaria S. Maria della Misericordia	Udine	02445630300	69
FRIULI V G	Asl 4 Medio Friuli	Udine	01880290307	56
LAZIO	Asl Roma H	Albano Laziale Rm	04737811002	272
LAZIO	Asl Roma F	Civitavecchia Rm	04743741003	328
LAZIO	Asl Frosinone	Frosinone	01886690609	334
LAZIO	Asl Latina	Latina	01684950593	266
LAZIO	Asl Rieti	Rieti	00821180577	315

Region	Organization	Place	VAT	Dec-13
LAZIO	Università CAMPUS BIO MEDICO	Roma	04802051005	145
LAZIO	Policlinico Universitario Agostino Gemelli	Roma	02133120150	466
LAZIO	Fondazione PTV Policlinico Tor Vergata	Roma	10110821005	271
LAZIO	Az. Policlinico Umberto I Rm	Roma	05865511009	290
LAZIO	Istituti Fisioterapici Ospitalieri	Roma	01033011006	250
LAZIO	Università La Sapienza	Roma	02133771002	N.D
LAZIO	Az. Osp. S. Camillo - Forlanini	Roma	04733051009	279
LAZIO	Az. Osp. S. Filippo Neri	Roma	04738701004	271
LAZIO	Az. Osp. S. Giovanni - Addolorata	Roma	04735061006	336
LAZIO	Az. Osp. Sant'Andrea	Roma	06019571006	419
LAZIO	Asl Roma A	Roma	04735671002	285
LAZIO	Asl Roma B	Roma	04734201009	312
LAZIO	Asl Roma C	Roma	04739291005	348
LAZIO	Asl Roma D	Roma	04733491007	279
LAZIO	Asl Roma E	Roma	04736011000	397
LAZIO	I.N.M.I Lazzaro Spallanzani	Roma	05080991002	N.D
LAZIO	Asl Roma G	Tivoli Rm	04733471009	324
LAZIO	Asl Viterbo	Viterbo	01455570562	281
LIGURIA	Asl 4 Chiavarese	Chiavari Ge	01038700991	145
LIGURIA	IRCCS Istituto Scient.Tumori	Genova	01144010103	N.D
LIGURIA	IRCCS Az. Osp Univ. San Martino Ist.	Genova	02060250996	110
LIGURIA	Az. Osp. San Martino	Genova	03483570101	100
LIGURIA	Ente Osp. Ospedali Galliera	Genova	00557720109	130
LIGURIA	Asl 3 Genovese	Genova	03399650104	113
LIGURIA	Istituto Giannina Gaslini	Genova Quarto	00577500101	124
LIGURIA	Asl 1 Imperiese	Imperia	01083060085	98
LIGURIA	Asl 5 Spezzino	La Spezia	00962520110	118
LIGURIA	Asl 2 Savonese	Savona	01062990096	127
LOMBARDY	Az. Osp. Osp. Riuniti Bergamo	Bergamo	00837210160	182
LOMBARDY	Asl Provincia di Bergamo	Bergamo	02584740167	86
LOMBARDY	Asl Vallecamonica Sebino	Breno Bs	02072150986	N.D
LOMBARDY	Az. Osp. Spedali Civili Brescia	Brescia	01109200178	84
LOMBARDY	Asl Provincia di Brescia	Brescia	03436310175	N.D
LOMBARDY	Az. Osp. Osp.di Circolo Busto Arsizio	Busto Arsizio Va	02411080126	94
LOMBARDY	Az. Osp. M. Mellini	Chiari Bs	01971010986	130
LOMBARDY	Az. Osp. S. Anna Como	Como	02166380135	76
LOMBARDY	Asl Provincia di Como	Como	02356740130	N.D
LOMBARDY	Az. Osp. Osp. Maggiore Crema	Crema Cr	01151550199	71

Region	Organization	Place	VAT	Dec-13
LOMBARDY	Az. Osp. Istituti Ospitalieri Cremona	Cremona	01071310195	71
LOMBARDY	Asl Provincia di Cremona	Cremona	01150400198	N.D
LOMBARDY	Az. Osp. Desenzano del Garda	Desenzano del Garda	01972400988	98
LOMBARDY	Az. Osp. S. Antonio Abate Gallarate	Gallarate Va	02411250125	110
LOMBARDY	Az. Osp. G. Salvini	Garbagnate Mi	12314450151	138
LOMBARDY	Az. Osp. Osp. di Lecco	Lecco	02166640132	121
LOMBARDY	Asl Provincia di Lecco	Lecco	02356390134	N.D
LOMBARDY	Az. Osp. Osp. Civile Legnano	Legnano Mi	12313480159	89
LOMBARDY	Asl Provincia di Milano 1	Legnano Mi	12313930153	102
LOMBARDY	Az. Osp. della Prov. di Lodi	Lodi	03426440966	106
LOMBARDY	Asl Provincia di Lodi	Lodi	11387440156	N.D
LOMBARDY	Az. Osp. Osp. Carlo Poma	Mantova	01736140201	113
LOMBARDY	Asl Provincia di Mantova	Mantova	01838560207	N.D
LOMBARDY	Asl Provincia di Milano 2	Melegnano Mi	12319440157	N.D
LOMBARDY	IRCCS Fond. Osp. Maggiore Pol. Mang. Regina	Milano	04724150968	114
LOMBARDY	A.S.P. Golgi Redaelli	Milano	04737420150	N.D
LOMBARDY	IRCCS Istituto Nazionale Tumori	Milano	04376350155	70
LOMBARDY	IRCCS Istituto Naz. Neurologico C. Besta	Milano	04376340156	89
LOMBARDY	Az. Osp. Luigi Sacco	Milano	04410920153	81
LOMBARDY	Az. Osp. Osp. Niguarda Cà Granda	Milano	11390840152	81
LOMBARDY	Az. Osp. Ist. Clinici di Perfezionamento	Milano	04408300152	83
LOMBARDY	Az. Osp. Fatebenefratelli e Oftalmico	Milano	11809480152	128
LOMBARDY	Az. Osp. S. Paolo	Milano	04444150157	113
LOMBARDY	Az. Osp. Ist. Ortopedico Gaetano Pini	Milano	00903310159	103
LOMBARDY	Az. Osp. Osp. S. Carlo Borromeo	Milano	11385730152	126
LOMBARDY	Asl Città di Milano	Milano	12319130154	59
LOMBARDY	Az. Osp. S. Gerardo dei Tintori	Monza e Brianza	00745800961	90
LOMBARDY	Asl Monza e Brianza	Monza e Brianza	02734330968	113
LOMBARDY	IRCCS Ospedale Policlinico S. Matteo	Pavia	00580590180	189
LOMBARDY	Az. Osp. della Prov. di Pavia	Pavia	01949220188	91
LOMBARDY	Asl Provincia di Pavia	Pavia	01748780184	48
LOMBARDY	Az. Osp. Bolognini	Seriate Bg	02585160167	70
LOMBARDY	Az. Osp. Valtellina e Valchiavenna	Sondrio	00202030144	68
LOMBARDY	Asl Provincia di Sondrio	Sondrio	00727690141	N.D

Region	Organization	Place	VAT	Dec-13
LOMBARDY	Az. Osp. Osp. Treviglio Caravaggio	Treviglio Bg	02585580166	126
LOMBARDY	Az. Osp. di Circolo e Fondazione Macchi	Varese	00413270125	128
LOMBARDY	Asl Provincia di Varese	Varese	02413470127	N.D
LOMBARDY	Az. Osp. Osp. Civile Vimercate	Vimercate Mi	02733390963	85
LOMBARDY	Az. Osp. Osp. di Melegnano	VizzoloPredabissi Mi	12319420159	136
MARCHE	Az. Osp. Univ. Umberto I Lancisi Salesi	Ancona	01464630423	64
MARCHE	Az Sanitaria Unica Regionale	Ancona	02175860424	86
MARCHE	Az. Osp. Ospedali Riuniti Marche Nord	Pesaro	02432930416	67
MARCHE	Az. Osp. Osp. S. Salvatore	Pesaro	01316870417	N.D
MARCHE	INRCA	Ancona	00204480420	N.D
MOLISE	Azienda Sanitaria Reg.	Campobasso	01546900703	916
PIEDMONT	ASL CN 2	Alba Cn	02419170044	141
PIEDMONT	Az. Osp. SS. Antonio Biagio e C. Arrigo	Alessandria	01640560064	190
PIEDMONT	ASL AT	Asti	01120620057	169
PIEDMONT	ASL BI	Biella	01810260024	169
PIEDMONT	ASL AL	Casale M.to Al	02190140067	225
PIEDMONT	ASL TO 5	Chieri To	06827170017	255
PIEDMONT	ASL TO 4	Chivasso To	09736160012	207
PIEDMONT	ASL TO 3	Collegno TO	09735650013	291
PIEDMONT	Az. Osp. S. Croce e Carle	Cuneo	01127900049	160
PIEDMONT	ASL CN 1	Cuneo	01128930045	156
PIEDMONT	Az. S. O. Ordine Mauriziano	Lanzo Torinese To	09059340019	222
PIEDMONT	Az. Osp. Maggiore della Carità	Novara	01521330033	397
PIEDMONT	ASL NO	Novara	01522670031	226
PIEDMONT	ASL VCO	Omegna Vb	00634880033	248
PIEDMONT	Az. Osp. S. Luigi Gonzaga	Orbassano To	02698540016	281
PIEDMONT	Azienda Osped. Città della Salute e della Scienza	Torino	10771180014	311
PIEDMONT	ASL TO 1	Torino	09737640012	225
PIEDMONT	ASL TO 2	Torino	09737190018	243
PIEDMONT	ASL VC	Vercelli	01811110020	208
PUGLIA	Azienda Sanitaria BT	Adria	06391740724	141
PUGLIA	Università degli studi Aldo Moro	Bari	01086760723	N.D
PUGLIA	Az. Osp. Osp. Policlinico Consorziale	Bari	04846410720	283
PUGLIA	IRCCS Ospedale Onc Giovanni Paolo II°	Bari	00727270720	N.D
PUGLIA	Azienda Sanitaria Locale Bari	Bari	06534340721	178

Region	Organization	Place	VAT	Dec-13
PUGLIA	Az. Osp. A. di Summa	Brindisi	01713790747	N.D
PUGLIA	Asl 1 Brindisi	Brindisi	01647800745	139
PUGLIA	IRCCS De Bellis	Castellana Grotte Ba	00565330727	N.D
PUGLIA	Az. Osp. Osp. Riuniti Foggia	Foggia	02218910715	189
PUGLIA	Azienda Sanitaria Locale Foggia	Foggia	03499370710	394
PUGLIA	Azienda Sanitaria Locale Lecce	Lecce	04008300750	151
PUGLIA	Az. Osp. SS. Annunziata	Taranto	02090440732	N.D
PUGLIA	Asl 1 Taranto	Taranto	02026690731	296
SARDINIA	Policlinico Universitario Cagliari	Cagliari	02271870921	N.D
SARDINIA	Az. Osp. G. Brotzu	Cagliari	02315520920	175
SARDINIA	Asl 8 Cagliari	Cagliari	02261430926	90
SARDINIA	Az. Ospedaliero-Universitaria	Cagliari	03108560925	134
SARDINIA	Asl 7 Carbonia	Carbonia Ca	02261310920	111
SARDINIA	Asl 4 Lanusei	Lanusei Nu	00978060911	N.D
SARDINIA	Asl 3 Nuoro	Nuoro	00977680917	89
SARDINIA	Asl 2 Olbia	Olbia Ss	01687160901	403
SARDINIA	Asl 5 Oristano	Oristano Nu	00681110953	87
SARDINIA	Asl 6 Sanluri	Sanluri Ca	02265950929	92
SARDINIA	Az. Univ. Studi Sassari Pol. Univ.	Sassari	02268260904	181
SARDINIA	Asl 1 Sassari	Sassari	00935650903	287
SICILY	Azienda Sanitaria Provinciale	Agrigento	02570930848	230
SICILY	Azienda Sanitaria Provinciale	Caltanissetta	01825570854	103
SICILY	Azienda Sanitaria Provinciale	Catania	04721260877	292
SICILY	Az. Osp. di Ril. Nazionale Alta Sp. Garibaldi-Arnas	Catania	04721270876	263
SICILY	Azienda Osp. Per l'Emergenza Cannizzaro	Catania	04721280875	255
SICILY	Az. Osp. Univ. Pol. Vitt. Emanuele	Catania	04721290874	184
SICILY	Azienda Sanitaria Provinciale	Enna	01151150867	406
SICILY	Az. Osp. Univ. Polic. G. Martino	Messina	03051890832	241
SICILY	Azienda Sanitaria Provinciale	Messina	03051870834	242
SICILY	Azienda Osp. Ospedali Riuniti Papardo-Piemonte	Messina	03051880833	341
SICILY	IRCCS - Centro Neurolesi Bonino Pulejo	Messina	02733700831	N.D
SICILY	Azienda Sanitaria Provinciale	Palermo	05841760829	152
SICILY	Az. Osp. di Ril. Nazionale Alta Sp. Civico-Cristina	Palermo	05841770828	301
SICILY	Az. Osp. Ospedali Riuniti Villa Sofia - Cervello	Palermo	05841780827	259
SICILY	Azienda Ospedaliera Universitaria Policlinico "Paolo Giaccone"	Palermo	05841790826	282

Region	Organization	Place	VAT	Dec-13
SICILY	Az. Osp. Civili M.P. Arezzo	Ragusa	00980630883	N.D
SICILY	Azienda Sanitaria Provinciale	Ragusa	01426410880	109
SICILY	Az. Osp. O. C. R. Sciacca	Sciacca Ag	01965970849	N.D
SICILY	Azienda Sanitaria Provinciale	Siracusa	01661590891	269
SICILY	Az. Osp. S. Antonio Abate Trapani	Trapani	01760600815	N.D
SICILY	Azienda Sanitaria Provinciale	Trapani	02363280815	129
TUSCANY	Asl 8 Arezzo	Arezzo	01458450515	N.D
TUSCANY	Asl 11 Empoli	Empoli Fi	04616830487	116
TUSCANY	Az. Osp. Careggi	Firenze	04612750481	269
TUSCANY	Az. Osp. Univ. Pol. Meyer	Firenze	02175680483	N.D
TUSCANY	Asl 10 Firenze	Firenze	04612810483	223
TUSCANY	AREA VASTA CENTRO	Firenze	05577300485	237
TUSCANY	Asl 9 Grosseto	Grosseto	00315940536	N.D
TUSCANY	Asl 6 Livorno	Livorno	00615860491	265
TUSCANY	Asl 2 Lucca	Lucca	00559320460	228
TUSCANY	Asl 1 Massa Carrara	Massa Carrara	00294690458	238
TUSCANY	Fondazione Toscana Gabriele Monasterio	Pisa	01851550507	245
TUSCANY	Az. Osp. Univ. Pisana	Pisa	01310860505	198
TUSCANY	Asl 5 Pisa	Pisa	01311020505	342
TUSCANY	AREA VASTA NORD OVEST	Pisa	01641600505	185
TUSCANY	Asl 3 Pistoia	Pistoia	01241740479	197
TUSCANY	Asl 4 Prato	Prato	01683070971	230
TUSCANY	Az. Osp. Univ. Senese	Siena	00388300527	N.D
TUSCANY	Asl 7 Siena	Siena	00388270522	N.D
TUSCANY	AREA VASTA SUD EST	Siena	01166590529	168
TUSCANY	Asl 12 Viareggio	Viareggio Lu	00523180461	135
TRENTINO A. A.	Azienda Sanitaria dell'Alto Adige	Bolzano	00773750211	102
TRENTINO A. A.	Az. Prov. per i Servizi Sanitari Trento	Trento	01429410226	61
UMBRIA	Azienda Unita Sanitaria Locale Umbria 1	Perugia	03301860544	93
UMBRIA	Azienda Unita Sanitaria Locale Umbria 2	Terni	01499590550	106
UMBRIA	Az. Osp. di Perugia	Perugia	02101050546	68
UMBRIA	Az. Osp. S. Maria Terni	Terni	00679270553	217
VALLE D'AOSTA	Asl Valle d'Aosta	Aosta	00177330073	84
VENETO	Asl 19 Adria	Adria Ro	01013550296	N.D
VENETO	Asl 5 Arzignano	Arzignano Vi	00913220240	123
VENETO	Asl 8 Asolo	Asolo Tv	00896810264	96
VENETO	Asl 3 Bassano del Grappa	Bassano del Grappa	00913430245	86



Region	Organization	Place	VAT	Dec-13
VENETO	Asl 1 Belluno	Belluno	00300650256	266
VENETO	Asl 22 Bussolengo	Bussolengo Vr	02576210237	159
VENETO	Asl 14 Chioggia	Chioggia Ve	02798310278	N.D
VENETO	Asl 15 Alta Padovana	Cittadella Pd	00347610289	249
VENETO	Asl 17 Monselice	Este Pd	00348220286	132
VENETO	Asl 2 Feltre	Feltre Bl	00300620259	101
VENETO	Asl 21 Legnago	Legnago Vr	02574230237	225
VENETO	Asl 13 Mirano Dolo	Mirano Ve	02799530270	162
VENETO	Az. Osp. Osp. di Padova	Padova	00349040287	192
VENETO	Asl 16 Padova	Padova	00349050286	226
VENETO	Istituto Oncologico Veneto	Padova	04074560287	N.D
VENETO	Asl 7 Pieve di Soligo	Pieve di Soligo Tv	00896790268	62
VENETO	Asl 18 Rovigo	Rovigo	01013470297	292
VENETO	Asl 10 Veneto Orientale	S. Donà di Piave Ve	02799490277	312
VENETO	Asl 4 Alto Vicentino	Thiene Vi	00913490249	72
VENETO	Asl 9 Treviso	Treviso	03084880263	98
VENETO	Asl 12 Veneziana	Venezia	02798850273	293
VENETO	Az. Osp. Istituti Ospitalieri Verona	Verona	02573100233	N.D
VENETO	Asl 20 Verona	Verona	02573090236	172
VENETO	Azienda Osped. Univers. Integrata Verona	Verona	03901420236	281
VENETO	Asl 6 Vicenza	Vicenza	02441500242	193

## ATTACHMENT 4 - TABLES: DSO BY PRIVATE ORGANISATION (DECEMBER 2013)

**Note:**

For reasons of confidentiality, the DSO is disclosed only to those private healthcare organizations with:

- 1) More than three suppliers for each structure
- 2) Total turnover greater than 500.000 euros

Region	Organization	Place	VAT	Dec-13
ABRUZZO	LAB.AN.CLIN.E MICROBIOL.MANTOUX S.N.C. - LANCIANO -	CH	01586190694	N.D.
CALABRIA	POLICLINICO MADONNA DELLA CONSOLAZIONE	RC	00154270805	N.D.
CALABRIA	IST. CLINICO PROF.DR. R.DE BLASI SRL	RC	00339320806	N.D.
CAMPANIA	CASA DI C. PRIVATA MALZONI/VILLA DEI PLATANI	AV	00126180645	336
CAMPANIA	CENTRO ANALISI CLINICHE S.A.S. - MONTILLA -	AV	01590400642	N.D.
CAMPANIA	OSP. SACRO CUORE DI GESU' FATEBENEFRATELLI, PROV. REL. DI SAN PIETRO DELL'ORDINE OSPEDALIERO SAN GIOVANNI DI DIO, OSPEDALE BUCCHERI LA FERLA.	BN	00894591007	367
CAMPANIA	CASA DI CURA NOSTRA SIGNORA	NA	01248331215	N.D.
CAMPANIA	FONDAZIONE EVANGELICA BETANIA	NA	06408500632	N.D.
CAMPANIA	PINETA GRANDE SRL	NA	07045161218	213
CAMPANIA	CASA DI CURA OSPEDALE INTERNAZIONALE	NA	03507900631	N.D.
CAMPANIA	IST.DIAGNOSTICO VARELLI S.R.L.	NA	06028690631	N.D.
CAMPANIA	CENTRO DIAGNOSTICO BASILE SRL	NA	03171950631	N.D.
CAMPANIA	CASA DI CURA MARIA ROSARIA S.P.A. - POMPEI -	NA	02977901210	N.D.
CAMPANIA	COLEMAN SPA - ACERRA -	NA	02711741211	200
CAMPANIA	LABORATORIO S.D.N. SPA	NA	01288650631	116
CAMPANIA	C.R.C ECOLAB SNC - SORRENTO -	NA	01465091211	N.D.
CAMPANIA	LABORATORIO C. PANDOLFI & C. SAS	NA	05072150633	N.D.

Region	Organization	Place	VAT	Dec-13
CAMPANIA	LABORATORIO ANALISI CLINICHE LAMBERTI	SA	00466730652	N.D.
CAMPANIA	ANALISI CLINICHE MATER DEI S.R.L. - PANGANANI -	SA	02223270659	N.D.
CAMPANIA	DIAGNOSTICA CAVALLO S.R.L. - SALERNO -	SA	01112760655	N.D.
EMILIA ROMAGNA	CASA DI CURA VILLA ERBOSA (GRUPPO SAN DONATO)	BO	00312830375	209
EMILIA ROMAGNA	HOSPITAL PICCOLE FIGLIE SRL	PR	00306740341	N.D.
FRIULI	CASA DI CURA CITTA' DI UDINE SPA	UD	00158790303	108
LAZIO	CASA DI PROCURA GENERALIZIA DELL'ISTITUTO DELLE SUORE DI SAN GIUSEPPE DI GERONA	RM	01001021003	N.D.
LAZIO	CASA REGINA APOSTOLORUM DELLA PIA SOCIETA' DELLE FIGLIE DI SAN PAOLO	RM	05195071005	N.D.
LAZIO	IRCCS SANTA LUCIA	RM	05692831000	176
LAZIO	IRCCS SAN RAFFAELE PISANA	RM	08253151008	367
LAZIO	IDI IRCCS PROV. IT. CONGR. FIGLI DELL'IMMACOLATA CONCEZIONE, PROV. IT. CONGR.FIGLI DELL'IMM CONC OSP. S CARLO DI NANCY, IDI IRCCS VILLA PAOLA	RM	00988411005	787
LAZIO	OSPEDALE PEDIATRICO BAMBINI GESU'	RM	80403930591	267
LAZIO	OSPEDALE GENERALE DI ZONA "SAN GIOVANNI CALIBITA"	RM	00989031000	1300
LAZIO	ISTITUTO FIGLIE DI NOSTRA SIGNORA AL MONTE CALVARIO "CRISTO RE"	RM	01067031003	N.D.
LAZIO	OSPEDALE ISRAELITICO	RM	02133341004	137
LAZIO	POLICLINICO PORTUENSE SPA	RM	00905701009	N.D.
LAZIO	A.C.I.S.M.O.M.	RM	00995661006	234
LAZIO	A.D.I. ACCENTRAMENTO DIAGNOSTICO - CASAL MONASTERO -	RM	01133501005	N.D.
LAZIO	ALLIANCE MEDICAL DIAGNOSTIC S.R.L.	RM	02846000616	26
LAZIO	ANALISI CLINICHE D.PIZZO E SALVATORI SRL	RM	00988181004	N.D.

Region	Organization	Place	VAT	Dec-13
LAZIO	ARTEMISIA S.P.A.	RM	00929551000	163
LAZIO	AURELIA 80 S.P.A.	RM	01239831009	660
LAZIO	B.& S. SERVIZI SANITARI SRL	RM	04977641002	N.D.
LAZIO	BIOS PREVENTION S.R.L.	RM	12430111000	166
LAZIO	BIOS S.P.A.	RM	01014021008	363
LAZIO	CASA DI CURA VILLA BETANIA	RM	01084871001	545
LAZIO	CASA DI CURA PAIDEIA SPA	RM	01847201009	N.D.
LAZIO	EUROSANITA' SPA	RM	06726891002	501
LAZIO	FE.NI.G. S.R.L.	RM	01137951008	N.D.
LAZIO	ISTITUTO ANALISI CLINICHE I.A.C. S.R.L. - OSTIA LIDO -	RM	01553881002	929
LAZIO	LAB. ANALISI CLIN. ALESSANDRINI SRL	RM	01330781004	101
LAZIO	MARILAB S.R.L. - OSTIA LIDO -	RM	01233441003	N.D.
LAZIO	MEDICAL PRODUCTS SRL	RM	06017211001	150
LAZIO	METAMED S.R.L.	RM	11181911006	160
LAZIO	PRAXIMEDICA S.R.L.	RM	01319331003	N.D.
LAZIO	RM 81 S.P.A.	RM	01353181009	N.D.
LAZIO	SALUS INFIRMORUM	RM	01442520696	N.D.
LAZIO	SAN FELICE S.R.L.	RM	01302791007	N.D.
LAZIO	SERVIZI DIAGNOSTICI S.R.L.	RM	07246691005	N.D.
LAZIO	V&V MEDICAL S.R.L.	RM	04238541009	N.D.
LIGURIA	OSPEDALE EVANGELICO INTERNAZIONALE	GE	00656740107	133
LIGURIA	BIO-DATA S.R.L. - LAVAGNA	GE	00174920991	N.D.
LOMBARDY	CONGREGAZIONE SUORE DELLE POVERELLE - ISTITUTO PALAZZOLO	BG	00533470167	118
LOMBARDY	CASA DI CURA SAN FRANCESCO	BG	00564560100	112
LOMBARDY	POLICLINICO SAN MARCO (GRUPPO SAN DONATO)	BG	01758140162	254

Region	Organization	Place	VAT	Dec-13
LOMBARDY	POLICLINICO SAN PIETRO (GRUPPO SAN DINATO)	BG	00468460167	N.D.
LOMBARDY	LE CLINICHE GAVAZZENI SPA	BG	00468520168	145
LOMBARDY	DOMUS SALUTIS CONGREGAZIONE SUORE - ANCELLE DELLA CARITA'	BS	03375240177	92
LOMBARDY	FONDAZIONE POLIAMBULANZA ISTITUTO OSPEDALIERO	BS	02663120984	122
LOMBARDY	ISTITUTO CLINICO CITTA' DI BRESCIA SPA (GRUPPO SAN DONATO)	BS	00585540172	229
LOMBARDY	ISTITUTO CLINICO SANT'ANNA (GRUPPO SAN DONATO)	BS	00298670175	213
LOMBARDY	ISTITUTO CLINICO SAN ROCCO (GRUPPO SAN DONATO)	BS	03141990170	158
LOMBARDY	SYNLAB ITALIA SRL - BRESCIA	BS	00577680176	119
LOMBARDY	ISTITUTO CLINICO VILLA APRICA SPA (GRUPPO SAN DONATO)	CO	00226780138	175
LOMBARDY	OSP. GEN. ZONA VALDUCE	CO	00278770136	332
LOMBARDY	ASSOCIAZIONE LA NOSTRA FAMIGLIA, ISTITUTO SCIENTIFICO MEDEA BOSISIO P.	LC	00307430132	N.D.
LOMBARDY	MEDICAL GAMMA S.N.C. LAB.ANALISI MEDICHE - CODOGNO -	LO	03431430150	N.D.
LOMBARDY	ISTITUTI CLINICI ZUCCHI (GRUPPO SAN DONATO)	MB	00697570968	146
LOMBARDY	C.A.M. CENTRO ANALISI MONZA SPA	MB	00701390965	88
LOMBARDY	IRCCS S.GIOVANNI DI DIO - FBF	MI	01647730157	566
LOMBARDY	CENTRO CARDIOLOGICO MONZINO SPA	MI	13055640158	161
LOMBARDY	DIAGNOSTICA E RICERCA SAN RAFFAELE	MI	13168120155	190
LOMBARDY	BIANALISI SRL	MI	00731780961	116
LOMBARDY	VE.DI. SRL	MI	018664140155	220
LOMBARDY	CASA DI CURA SAN CAMILLO	MI	06532810964	228
LOMBARDY	IRCCS OSPEDALE SAN RAFFAELE (GRUPPO SAN DONATO)	MI	05592661002	213

Region	Organization	Place	VAT	Dec-13
LOMBARDY	CASA DI CURA IRCCS S.M.NASCENTE -FOND.DON C.GNOCCHI	MI	12520870150	N.D.
LOMBARDY	ISTITUTO CLINICO HUMANITAS	MI	10125410158	153
LOMBARDY	ISTITUTO CLINICO SANT'AMBROGIO E SAN SIRO (GRUPPO SAN DONATO)	MI	00858290158	157
LOMBARDY	ISTITUTO EUROPEO DI ONCOLOGIA	MI	08691440153	128
LOMBARDY	I.R.C.C.S. POLICLINICO SAN DONATO SPA (GRUPPO SAN DONATO)	MI	05853360153	261
LOMBARDY	I.R.C.C.S. ISTITUTO ORTOPEDICO GALEAZZI SPA (GRUPPO SAN DONATO)	MI	05849220156	274
LOMBARDY	MULTIMEDICA HOLDING SPA	MI	13384540152	N.D.
LOMBARDY	POLICLINICO DI MONZA CASA DI CURA PRIVATA SPA, ISTITUTO CLINICO SANTA RITA SPA.	MI	11514130159	548
LOMBARDY	IRCCS CASA DI CURA MULTIMEDICA S.P.A.	MI	06781690968	607
LOMBARDY	ISTITUTO CLINICO CITTA' STUDI S.P.A.	MI	09444340153	141
LOMBARDY	ISTITUTO AUXOLOGICO ITALIANO	MI	02703120150	152
LOMBARDY	CLINICA SAN CARLO CASA CURA PRIVATA - PADERNO DUGNANO -	MI	02061970964	108
LOMBARDY	CASA DI CURA IGEA S.P.A.	MI	02031760156	149
LOMBARDY	CDI CENTRO DIAGNOSTICO ITALIANO S.P.A.	MI	01721030151	66
LOMBARDY	FLEMING RESEARCH S.R.L	MI	04962000156	N.D.
LOMBARDY	OSPEDALE CIVILE DI VOLTA MANTOVANA SRL	MN	02069430201	N.D.
LOMBARDY	OSPEDALE DI SUZZARA SPA	MN	04482440965	248
LOMBARDY	FOND.IST.NEUROL.C.MONDINO	PV	00396070187	N.D.
LOMBARDY	FONDAZIONE SALVATORE MAUGERI CLINICA DEL LAVORO E DELLA RIABILITAZIONE	PV	00305700189	301
LOMBARDY	ISTITUTO CLINICO PROF. E. MORELLI (GRUPPO SAN DONATO)	PV	00303270185	N.D.
LOMBARDY	ISTITUTO CLINICO BEATO MATTEO (GRUPPO SAN DONATO)	PV	08086250159	N.D.

Region	Organization	Place	VAT	Dec-13
LOMBARDY	ISTITUTO DI CURA CITTA' DI PAVIA (GRUPPO SAN DONATO)	PV	00182770180	167
LOMBARDY	LAB. ANALISI MEDICHE S.GIORGIO SRL - SAN GENESIO ED UNITI -	PV	00834060188	N.D.
LOMBARDY	TOMA ADVANCED BIOMEDICAL ASSAYS S.P.A. - BUSTO ARSIZIO -	VA	00772010120	60
MARCHE	LAB. ANALISI CHIMICO CL. DEL PIANO SRL	AN	00235150422	N.D.
MOLISE	FONDAZIONE DI RICERCA E CURA GIOVANNI PAOLO II	CB	01660990704	216
MOLISE	NEUROMED I.R.C.C.S.	IS	00068310945	257
PIEDMONT	FONDAZIONE DEL PIEMONTE PER L'ONCOLOGIA	TO	97298700150	N.D.
PIEDMONT	PICCOLA CASA DELLA DIVINA PROVIDENZA OSP. COTTELOGO	TO	01538340017	N.D.
PIEDMONT	PRESIDIO BEATA VERGINE CONSOLATA	TO	11586340457	N.D.
PIEDMONT	PRESIDIO OSPEDALIERO OSPEDALE GRO- DENIGO	TO	01097260010	104
PIEDMONT	L.A.M.A.T. S.R.L.- LAB. ANALISI CLINICHE	TO	00951610013	N.D.
PIEDMONT	CENTRO DIAGNOSTICO CERNAIA S.P.A.	TO	03784000014	303
PIEDMONT	LABOR.MEDICO "CESARE BATTISTI" SAS - CHIERI -	TO	01409390018	N.D.
PIEDMONT	RAFFAELLO S.R.L. LABORATORIO ANALISI MEDICHE	TO	00709170013	N.D.
PUGLIA	CASA DI CURA PROF. PETRUCCIANI	BA	01813160759	N.D.
PUGLIA	CBH CITTA DI BARI HOSPITAL SPA	BA	05498020725	729
PUGLIA	OSPEDALE GENERALE REGIONALE F. MIULLI	BA	00574290722	1157
PUGLIA	CONGREGAZIONE REL. SUORE ANCELLE DIVINA PROVVIDENZA	BA	02519530725	N.D.
PUGLIA	FOND. CASA SOLLIEVO DELLA SOFFEREN- ZA OSPEDALE	FG	00138660717	371
PUGLIA	PIA FOND.DI CULTO E RELIGIONE	LE	02616050759	439
PUGLIA	LABORATORIO DOTT.PASQUALE PIGNATELLI S.R.L.	LE	01143150751	433

Region	Organization	Place	VAT	Dec-13
PUGLIA	SAN RAFFAELE CITTADELLA DELLA CARITA'	TA	01051420733	N.D.
SARDINIA	CASA DI CURA MADONNA DEL RIMEDIO	CA	00439710922	N.D.
SARDINIA	C.D.R. LABORATORIO ANALISI MED. NUCLEARE SAS	CA	01060190921	N.D.
SICILY	LAB.AN.CLINICHE VITO MANNINA SRL	AG	02205530849	N.D.
SICILY	LINEA BLU DIAGNOSTICI SRL - SAN GIOVANNI LA PUNTA -	CT	04879960872	N.D.
SICILY	LABORATORI RIUNITI SANTA TERESA SRL - PALAGONIA -	CT	04791210877	N.D.
SICILY	OSPEDALE ASSOCIAZIONE OASI MARIA SANTISSIMA IRCCS	EN	00102160868	N.D.
SICILY	PROVINCIA SICULA CC.RR.M.I	ME	00191770833	N.D.
SICILY	FONDAZIONE ISTITUTO SAN RAFFAELE OSPEDALE G. GIGLIO DI CEFALU'	PA	05205490823	260
SICILY	CONSORZIO TRISCELE SCARL - PARTINICO -	PA	05767970824	N.D.
SICILY	LAB. ANALISI CLINICHE DR.BALISTRERI - BAGHERIA -	PA	04713570820	N.D.
SICILY	CASA DI CURA CANDELA SPA	PA	00118410828	N.D.
SICILY	CASA DI CURA MACCHIARELLA SPA	PA	00301520821	N.D.
SICILY	LABORAT.DI RICERCHE LOCOROTONDO	PA	02434030827	N.D.
SICILY	LABORATORY SERVICE	PA	05489930825	N.D.
TUSCANY	HC HOSPITAL CONSULTING SPA LOC GRASSINA	FI	03010380487	90
TUSCANY	RICERCHE CL.PR.MANFREDO FANFANI SAS	FI	01768030486	N.D.
TUSCANY	IST.FIORENTINO DI CURA E ASSISTENZA SPA	FI	01300810486	324
TUSCANY	FONDAZIONE STELLA MARIS IRCCS	PI	00126240506	N.D.
VENETO	RDI S.R.L. RETE DIAGNOSTICA ITALIANA - LIMENA -	PD	04296540281	146
VENETO	CASA DI CURA VILLA MARIA SRL -	PD	00669200289	N.D.
VENETO	DATA MEDICA PADOVA S.P.A.	PD	00477060289	N.D.



Region	Organization	Place	VAT	Dec-13
VENETO	CLINICA VETERINARIA S.MARCO SRL	PD	03313150280	N.D.
VENETO	OSPEDALE GENERALE DI ZONA SAN CAMILLO, ISTITUTO SAN CAMILLO ROMA.	TV	01008231001	287
VENETO	OSPEDALE VILLA SALUS OSP. GEN. DI ZONA	VE	00336090477	N.D.
VENETO	I.R.C.C.S. OSPEDALE 'S.CAMILLO'	VE	01556270153	N.D.
VENETO	L.A.M.M. S.R.L.-LAB.ANALISI MEDICHE - MESTRE -	VE	00397910274	N.D.
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*Guglieri A. (2014), Average payment times of public and private healthcare organisations. 2013 and prior years. Assobiomedica Research Centre, Studies n. 28, April 2014.*

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