MODELLO DEL PIANO ANNUALE DEI FLUSSI DI CASSA DEGLI ENTI TERRITORIALI E DEI LORO ENTI STRUMENTALI IN CONTABILITA' FINANZIARIA

DI CUI ALL'ART. 1, COMMA 2, DEL DECRETO LEGISLATIVO 30 MARZO 2001, N. 165

In attuazione dell'art. 6, comma 1, del decreto-legge n. 155 del 2024, al fine di rafforzare le misure per la riduzione dei tempi di pagamento (Riforma del PNRR 1.11), entro il 28 febbraio di ciascun anno gli enti territoriali ed i loro enti strumentali in contabilità finanziaria di cui all'articolo 1, comma 2, del decreto
Le previsioni trimestrali del Piano sono elaborate dal responsabile finanziario con la collaborazione dei responsabili dei servizi dell'ente, anche tenendo conto dell'andamento degli incassi e dei pagamenti degli esercizi precedenti (consultabili dal sito internet www.SIOPE.it), e in considerazione delle novità e delle
Il Piano annuale dei flussi di cassa è adottato anche dagli enti che non hanno ancora approvato il bilancio di previsione, in quanto l'assenza delle previsioni del bilancio di cassa rende ancora più necessarie le previsioni del piano annuale dei flussi di cassa.

A seguito dell'adozione (13), il Piano annuale dei flussi di cassa è trasmesso all'organo di revisione per la verifica prevista dall'art. 6, comma 2, del DL 155 del 2024.

Al fine di garantirne l'efficacia nel corso dell'esercizio, gli enti sono invitati a verificare trimestralmente le previsioni, ad aggiornare il Piano annuale dei flussi di cassa e a dare comunicazione alla Giunta/organo esecutivo dell'attuazione del Piano.

Il Piano dei flussi di cassa è aggiornato con atto del responsabile finanziario.

La classificazione delle entrate e delle spese del Piano dei flussi di cassa prevista nel modello, definita sulla base dei primi livelli della codifica SIOPE, può essere ulteriormente articolata, seguendo la codifica SIOPE.

					Riscossioni (in c/con	npetenza e in c/residui)		
		Primo trin	nestre 2025	Dati a tutto il seco	ondo trimestre 2025	Dati a tutto il te	rzo trimestre 2025	Dati a tutto il quo	rto trimestre 2025
Codice SIOPE	Descrizione	(dati cumulati	dal 1/1 al 31/3)	dal 1/1 al 30/9)	(dati cumulati	dal 1/1 al 31/12)			
		Dati SIOPE N-2	Previsioni di cassa ⁽¹⁾	Dati SIOPE N-2	Previsioni di cassa (1)	Dati SIOPE N-2	Previsioni di cassa (1)	Dati SIOPE N-2	Previsioni di cassa (1)
	FONDO DI CASSA ALL'INIZIO DELL'ANNO	223.774	319.596		1				
	di cui con vincolo di cassa (solo per gli enti locali)		34.735						
E.1.01.00.00.000	Tributi	84.509	158.884	218.089	317.769	333.474	476.653	471.614	635.53
E.1.01.01.00.000		84.509	158.884	218.089	317.769	333.474	476.653	471.614	635.53
E.1.01.01.06.000	Imposta municipale propria	65.143	56.250	161.437	112.500	177.825	168.750	262.130	225.00
		11.881	21.875	29.321	43.750	47.376	65.625	65.355	87.50
E.1.01.01.16.000		7.318	80.392	24.192	160.785	104.532	241.177	140.390	321.570
ii .	Tassa smaltimento rifiuti solidi urbani								
E.1.01.01.52.000	Tassa occupazione spazi e aree pubbliche	89		3.053	18	3.053	27	3.053	36
E.1.01.01.53.000	Imposta comunale sulla pubblicità e diritto sulle pubbliche affissioni Altro	79	358	87	716	687	1.074	687	1.432
E.1.01.02.00.000	Tributi destinati al finanziamento della sanità (solo per le regioni)								
E.1.01.03.00.000	Tributi devoluti e regolati alle autonomie speciali (solo per le regioni)								
E.1.01.04.00.000	Compartecipazioni di tributi								
E.1.03.00.00.000	Fondi perequativi	51.230	40.087	51.230	80.173	51.230	120.260	217.474	160.346
	Totale titolo 1 - Entrate correnti di natura tributaria, contributiva e								
E.1.00.00.00.000	perequativa	135.739	198.971	269.319	397.942	384.703	596.913	689.088	795.884
E.2.01.01.01.001	Trasferimenti correnti da Ministeri	65.061	19.313	67.427	38.627	80.711	57.940	80. <i>7</i> 53	77.254
E.2.01.01.02.001	Trasferimenti correnti da Regioni e province autonome	2.250	360	9.750	721	<i>9.750</i>	1.081	16.893	1.442
	Trasferimenti correnti da altri	5.042	17.062	5.042	34.124	8.242	51.186	12.474	68.248
E.2.00.00.00.000	Totale titolo 2 - Trasferimenti correnti	72.353	36.736	82.219	73.472	98.702	110.208	110.120	146.943
	Vendita di beni e servizi e proventi derivanti dalla gestione dei beni	8.659	22.720	17.905	45.440	25.500	68.161	32.553	90.88
	Proventi derivanti dall'attività di controllo e repressione delle irregolarità								
E.3.02.00.00.000	e degli illeciti	1.912	12.141	4.063	24.282	4.945	36.423	5.270	48.56
E.3.03.00.00.000	Interessi attivi	14	1	14		14	4	144	
E.3.04.00.00.000			375		750		1.125	1.035	1.500
E.3.05.00.00.000	· · · · · · · · · · · · · · · · · · ·	2.809	7.145	8.349		8.349	21.436	13.895	28.583
	Totale titolo 3 - Entrate extratributarie	13.394	42.383	30.330		38.807	127.148	52.896	169.531
E.4.01.00.00.000		13:034	42.505	30.330	04.700	30.007	12712-10	32.030	103.33
	Contributi agli investimenti	35.000	8.748	35.000	256.847	64.000	329.727	372.000	329.727
		33.000	0.740	14.599	3.255	14.599	3.255	14.599	3.255
E.4.03.00.00.000	Altri trasferimenti in conto capitale		0	14.555	1.000	14.333	1.000	9.900	1.000
	Entrate da alienazione di beni materiali e immateriali	3.886	3.949	14.177	30.198	21.372	30.198	22.372	30.198
ii .	Altre entrate in conto capitale Totale Titolo 4 - Entrate in conto capitale	38.886	12.697	63.776	291.300	99.971	364.180	418.871	364.180
i	· · · · · · · · · · · · · · · · · · ·	30.000	12.057	03.770	251.300	33.371	304.100	410.071	304.100
ii	Alienazione di attività finanziarie								
ii .	Riscossione crediti di breve termine								
ii e	Riscossione crediti di medio-lungo termine								
ll .	Altre entrate per riduzione di attività finanziarie	0	0		0	0	0	0	
	Totale Titolo 5 - Entrate da riduzione di attività finanziarie	U	0	0	U	U	U	U	
	Emissione di titoli obbligazionari								
ii .	Accensione prestiti a breve termine								
E.6.03.00.00.000	Accensione mutui e altri finanziamenti a medio lungo termine								

E.6.04.00.00.000	Altre forme di indebitamento								
E.6.00.00.00.000	Totale Titolo 6 Accensione Prestiti	0	0	0	0	0	0	0	0
E.9.01.00.00.000	Entrate per partite di giro	30.199	66.617	56.566	133.235	90.791	199.852	181.840	273.478
E.9.02.00.00.000	Entrate per conto terzi	4.086	15.747	4.723	31.494	4.723	47.241	4.723	62.988
E.9.00.00.00.000	Totale Titolo 9 - Entrate per conto terzi e partite di giro	34.285	82.364	61.289	164.729	95.514	247.093	186.563	336.466
E.0.00.00.99.999	Carte contabili (2)		0		0		0		0
	TOTALE RISCOSSIONI (al netto anticipazione del tesoriere)	294.657	373.151	506.933	1.012.208	717.698	1.445.542	1.457.539	1.813.004
	di cui riscossioni con vincolo di cassa (solo per gli enti locali)		0		0		0		0
	TOTALE RISORSE DISPONIBILI	518.431	692.747	730.708	1.331.804	941.472	1.765.138	1.681.313	2.132.600
	di cui con vincolo di cassa (solo per gli enti locali)		34.735		34.735		34.735		34.735

Dati a tutto il secondo trimestre 2025

Primo trimestre 2025

Pagamenti in c/competenza e in c/residui

Dati a tutto il terzo trimestre 2025

Dati a tutto il quarto trimestre 2025

	lica SIORE Descrizione		nestre 2025		nao trimestre 2025		rzo trimestre 2025	Dati a tutto II quarto trimestre 2025			
Codice SIOPE	Descrizione	(dati cumulati	dal 1/1 al 31/3)	(dati cumulati	dal 1/1 al 30/6)	dati cumulati	dal 1/1 al 30/9)	(dati cumulati dal 1/1 al 31/12)			
		Dati SIOPE N-2	Previsioni di cassa ⁽¹⁾	Dati SIOPE N-2	Previsioni di cassa ⁽¹⁾	Dati SIOPE N-2	Previsioni di cassa ⁽¹⁾	Dati SIOPE N-2	Previsioni di cassa (1)		
U.1.01.00.00.000	Redditi da lavoro dipendente	31.394	47.742	77.242	95.483	122.317	143.225	176.731	206.880		
U.1.02.00.00.000	Imposte e tasse a carico dell'ente		4.073	2.894	8.145	9.071	12.218	14.055	17.617		
U.1.03.00.00.000	Acquisto di beni e servizi	86.590	134.286	167.880	268.573	257.138	402.859	409.709	537.146		
U.1.04.00.00.000	1.04.00.00.000 Trasferimenti correnti		30.365	56.225	60.731	93.978	91.096	121.843	121.461		
U.1.05.00.00.000	Trasferimenti di tributi										
U.1.06.00.00.000	Fondi perequativi										
U.1.07.00.00.000	Interessi passivi		0	3.151	2.960	3.151	2.960	6.240	5.920		
U.1.08.00.00.000	Altre spese per redditi da capitale										
	Rimborsi e poste correttive delle entrate	1.019	2.011	1.019	4.022	1.191	6.033	3.605	8.044		
	Altre spese correnti	19.813	5.332	29.891	15.664	30.589	20.996	44.743	26.328		
		154.144	223.809	338.301	455.578	517.436	679.386	776.925	923.395		
	· ·	45.441	50.831	58.245	357.611	124.094	383.292	422.065	383.292		
	· · · · · · · · · · · · · · · · · · ·					4.636		4.636			
U.2.04.00.00.000	Altri trasferimenti in conto capitale										
U.2.05.00.00.000	Altre spese in conto capitale		6.731		8.212		8.212		8.212		
	Totale titolo 2 - Spese in conto capitale	45.441	57.562	58.245	365.823	128.730	391.504	426.701	391.504		
	· · · · · · · · · · · · · · · · · · ·										
U.3.02.00.00.000	Concessione crediti di breve termine										
	_										
	1	0	0	0	0	0	0	0	0		
U.4.02.00.00.000	Rimborso prestiti a breve termine										
U.4.03.00.00.000	Rimborso mutui e altri finanziamenti a medio lungo termine		0	17.431	13.118	17.431	13.118	35.061	26.237		
U.4.05.00.00.000	Fondi per rimborso prestiti										
	Totale Titolo 4 - Rimborso Prestiti	0	0	17.431	13.118	17.431	13.118	35.061	26.237		
U.5.01.00.00.000	Totale Titolo 5 - Chiusura Anticinazioni ricevute da istituto										
U.7.01.00.00.000	Uscite per partite di giro	2.014	76.427	32.680	152.853	77.556	229.280	128.883	311.784		
	Uscite per conto terzi		15.272	636	30.544	636	45.816	4.723	61.089		
	Totale Titolo 7 - Uscite per conto terzi e partite di giro	2.014	91.699	33.316	183.397	78.192	275.096	133.606	372.873		
	Carte contabili (2)		0		0		0		0		
	TOTALE PAGAMENTI	201.600	373.070	447.294	1.017.916	741.790	1.359.105	1.372.293	1.714.009		
	di cui pagamenti con vincolo di cassa (solo per gli enti locali)		0		0		0		0		
	FONDO DI CASSA ALLA FINE DEL TRIMESTRE	316.832	319.678	283.414	313.888	199.683	406.033	309.020	418.592		
	di cui con vincolo di cassa (solo per gli enti locali)		34.735		34.735		34.735		34.735		
	RICORSO ANTICIPAZIONI DELL'ISTITUTOTESORIERE	0	0	0	0	0	0	0	0		

⁽²⁾ L'importo delle carte contabili è inserito quando si sostituiscono le previsioni con gli incassi e i pagamenti effettivi, ed è ridotto in occasione dei successivi aggiornamenti;

⁽³⁾ Entro il 28 febbraio di ciascun anno, in considerazione dell'organizzazione dell'ente, il Piano dei flussi di casa è adottato con dellibera di giunta o dell'organo esecutivo.

MODILIO DEL PIANO JANNILLE DEI FLURE DI CARRA DROLI RETI TERRODILLI
E DILICANO ROTI ETRIANINI LA COMPANIATE PRINAZIANIA
DI CUI ALCART. IL COMMA Z. DEI DICRITTO GIURIATIVO DI MIRRIDO 2001, N. 365

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