

$$\frac{R + O}{D} \leq \frac{1}{3} * \frac{Db_{n-1} + Sm_{n-1} - Wb_{n-1}}{D_{n-1}} + \frac{Db_{n-2} + Sm_{n-2} - Wb_{n-2}}{D_{n-2}} + \frac{Db_{n-3} + Sm_{n-3} - Wb_{n-3}}{D_{n-3}}$$

$$\frac{1\,320\,508,00 + 650\,000,00}{27\,836\,570,00} = 7,08 \quad (\text{w. 15})$$

$$\frac{25\,844\,803,53 + 0 - 26\,902\,676,68}{27\,425\,598,53} = -3,86 \quad (\text{rok 2011})$$

$$\frac{25\,683\,891,21 + 112\,812,23 - 25\,240\,981,98}{27\,532\,822,62} = 2,02 \quad (\text{rok 2010})$$

$$\frac{24\,045\,708,79 + 88\,376,03 - 22\,402\,276,56}{25\,643\,150,37} = 6,75 \quad (\text{rok 2009})$$

$$\frac{1}{3} * (-3,86 + 2,02 + 6,75) = 1,64 \text{ (w.15a)}$$

w. 15 $\leq$ w. 15a

7,08 $\leq$ 1,64 (wskaźnik nie spełniony)