

Overdue & Outstanding



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General Description

This indicator explore the Overdue and Outstanding through trend monthly or 12M Rolling chart and table in addition to calculate the % of Overdue and correlates them to the DSO.



Indicator details results can be analyzed by :

GBU
Group of Activity
Legal Entity
Payer Geographical Zone
GL Acc Sub Type
Legal Entities



Refresh Frequency:

Monthly (after D4 closing)

KPI Name

Calculation

DSO

Evaluation in teams of days of sales of the outstanding amount at the report date. It is a measure of efficiency on how quickly receivables are collected. It shows the age in term of days of an organization's accounts receivable and the average time it takes to turn receivables into cash

If $Turnover_m \geq Outstanding_m$ then

$$DSO = \frac{Outstanding_m}{Turnover_m} \times days_m$$

If $(Turnover_m + Turnover_{m-1}) \geq Outstanding_m$ then

$$DSO = \frac{(Outstanding_m - Turnover_m)}{Turnover_{m-1}} \times days_{m-1} + days_m$$

If $(Turnover_m + Turnover_{m-1} + Turnover_{m-2}) \geq Outstanding_m$ then

$$DSO = \frac{(Outstanding_m - Turnover_m - Turnover_{m-1})}{Turnover_{m-2}} \times days_{m-2} + days_{m-1} + days_m$$

The general rule is, if $\sum_{n=0}^{12} Turnover_{m-n} \geq Outstanding_m$ then

$$DSO = \frac{(Outstanding_m - Turnover_{m...} - Turnover_{m-n})}{Turnover_{m-n}} \times days_{m-n...} + days_m$$

- **Days** = Number of days in the month. (Month premise: 30 days)
- **Outstanding** = Sum of open documents in the customer's account at the report date. Receivables in doubtful state and advanced payments are excluded.
- **Turnover** = Sales (VAT included) in a specific month
- **m** = Current month (Month Premise: 30 days)

Outstanding (KCURR)	Sum of open documents in the customer's account at the report date
Overdue (KCURR)	Amount of outstanding due and not yet paid at the date of report. In a monthly report, the overdue amount at the end of the month is the sum of amounts with due date lower or equal to the last day of the month and not yet paid nor cleared by that date.
% Overdue	<p>Percentage of Overdue - Overdue/Outstanding:</p> $Percentage\ Overdue_m = \frac{Overdue_m}{Outstanding_m}$ <p>It is by default filtered by GL Account sub-type Product & Services.</p> <p>**Please noted that Credit Management term will still communicate official percentage overdue statistics for Solvay Group with the old calculation method.</p>

Source Information:	
Core Query	BW_QRY_MVFIAR01_0001
QV Query:	QVSBS_BW_QRY_MVFIAR01_0001
BW Filters:	<p><input checked="" type="checkbox"/> Company Code <> ZUS4</p> <p><input checked="" type="checkbox"/> GL Acct Type = RECEIVABLES</p> <p><input checked="" type="checkbox"/> PRS Comp. Interco Flag = YES</p> <p><input checked="" type="checkbox"/> PRS Comp. Merging Date = #</p> <p><input checked="" type="checkbox"/> PRS Customer <> 2200000000 CLIENTI</p> <p><input checked="" type="checkbox"/> PRS Cust. Interco Flag = No</p> <p><input checked="" type="checkbox"/> ERP GBU <> Eco Service</p> <p><input checked="" type="checkbox"/> Control Credit Area = "SOLV"</p>

Specific Dimensions	
GL Account Sub Type	By default filtered on Product and Services. Other values may be selected; Accruals&Revaluation, Advance Payment, Doubtful, Write Down
Mini Zone (Cust)	Mini Zone of the PRS Customer
Customer Country	Country of the PRS Customer
PRS Customer	
Customer Group	Customer Group of the PRS Customer
Coll. Speci.	
Sales Rep	
Credit. Mgr.	