

FunctionsConsultants Observations12. **ADVANCES:**

- provision of advances to eligible employees, and the settlement of expended advances.

Hospitality, travel and permanent advances are a major work-generating activity. One advantage of their widespread existence is the ability to avoid last minute cash advance requests by program managers. There was not a precise basis for determining either eligibility for advances nor the appropriate amount. Therefore, considerable discretion is available and required to be exercised. The quarterly and final year-end submission of expenses against hospitality advances causes additional workload.

13. **INVOICES:**

- coding of invoices or verification of coding, verification of delegated authority, and ensuring funds availability.

Payment discounts are rare. At all posts, utility invoices are payable on short (10-15 day) terms; other invoices tend to be either payable on receipt or do not mention terms. In general, all invoices are paid as soon as program managers submit them. No late payment charges were noted. Year-end volume tends to be particularly high as program managers react to year-end cut-off. The overall invoice payment processing time ranges from 2 to 6 business days, with 3 days being typical.

14. **OTHER GOVERNMENT DEPARTMENTS:**

- review and processing of invoices from Other Government Departments and determination of expenditure authority.

The systems readily accommodate payments for O.G.D.'s. However, comments were made that more of DND's payments could be handled and that CIDA payments were increasing.

15. **PAYMENT:**

- issuance of payment for approved disbursements, through a bank account (cheque, bank transfer, direct deposit, etc.)

Brussels and German posts make extensive use of single bank drafts which permit crediting several supplier accounts simultaneously. The other extreme is Rome, where 90% of suppliers pick up their cheques.