

a further requirement for local currency arises, or through sale to other Canadian-based employees at the mission. Funds in trust are held without interest and on the clear understanding that the employee assumes all risks associated with changes in currency values between the time the funds are received in trust and the time they are disposed of through deposit to the official mission account, or through sale to Canada-based employees.

Funds accepted in trust must be disposed of within one year from deposit in the trust account. Any amounts in excess of the amounts which can be absorbed by the official mission account within one year as determined by mission management may not be accepted by the mission. They may be retained by the employee or deposited in an unofficial account. (See Unofficial Accounts section below).

2.17.6 Unofficial accounts. Employees may establish on a voluntary basis an unofficial account to facilitate the sale of personal funds derived from authorized sources and transactions. Employees may, with the concurrence of the Head of Mission, appoint from amongst the Canada-based employees of the Mission and administrator to act on their behalf for the registration, deposit, custody, and sale of personal funds in the unofficial account in accordance with agreed procedures governing the operation of the unofficial account.

Funds deposited in an unofficial account are held without interest and on the clear understanding that the employee assumes all risks including risks associated with changes in currency values between the time of deposit and the time of sale. The Government of Canada, the Department of External Affairs, the Mission and personnel having custody of the unofficial account cannot assume any responsibility for loss or destruction of these funds.

Detailed guidance governing the operation of an Unofficial Account can be found in Section 23.7.3(4) of the *Financial Management Manual*, EAIT 6(2).

2.17.7 Records. All records pertaining to currency transactions, including the applicable forms, shall be retained at the Mission for a period of at least five years, and be available for review by auditors and inspectors.

2.18 Diplomatic and Consular Immunity

Almost all Canadian Government employees working abroad at our various diplomatic and consular missions are to a greater or lesser extent immune from the jurisdiction of local courts of law. It is important to note that the purpose of such immunities is not to benefit the individuals concerned but to ensure the efficient performance of the functions of the diplomatic missions or consular posts of which they are members. Nevertheless, it is also the clear duty of all persons, even if they are in receipt of such diplomatic or consular immunities, to respect the laws and regulations of the receiving state. If they do not, they can be recalled or even be asked to leave by the host government. Employees should be careful not to engage in any abuse of their immunities.

Traffic offences committed by diplomatic personnel, whether or not such offences are serious, tend to generate much unfavourable publicity and criticism in most countries, including Canada. It is important that all employees at missions, both Canada-based and locally engaged, comply and are seen to be complying with local traffic and parking laws and regulations.

Arriving employees should seek, and shall be given, authoritative guidance from the mission on local laws and practices and their status in relation thereto. It is the duty of all employees who find themselves involved with the local authorities to bring their formal status as a member of a Canadian diplomatic or consular mission to the attention of those authorities, and to claim immunity pending any final decision from Ottawa as to whether that immunity should, in the particular circumstances, be waived or upheld.