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PRESS OFFICE
750 Third Avenue
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Statement by Senator A. J. Brooks, P.C., Q.C.,
Vice-Chairman of the Canadian Delegation in
Plenary Session of the General Assembly, on
January 26, 1962.

The Situation in Angola

Mr. President:

The Government and people of Canada have viewed with deep concern the course of events in Angola over the past year. That this concern was shared by the great majority of Members of this Assembly is evident from the decision to appoint the Sub-Committee whose report we are now considering. The appointment of this Committee reflects, too, the widely held conviction that there is an appropriate, and indeed essential, role for the United Nations, in trying to resolve this unhappy situation.

My Delegation wishes to commend the members of the Sub-Committee for the conscientious and objective manner in which they have approached their difficult task. Of course there will be differences of view on particular points. But the general lines of the report, in the Canadian view, merit the support of this Assembly. In particular, it seems to me that there can be no reservation about the Sub-Committee's emphasis on its hope that "the United Nations and its member states will take further action as appropriate to persuade and assist the Government of Portugal and the Angolan peoples to embark on a policy of peaceful settlement in conformity with the Charter." Canada commends the report

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice to ensure transparency and accountability.

2. The second part outlines the procedures for handling discrepancies. It states that any variance between the recorded amounts and the actual cash flow should be investigated immediately to identify the source of the error.

3. The third part details the process for reconciling the books. It requires that the general ledger be compared against the bank statements on a monthly basis to ensure that the balances are in agreement.

4. The fourth part describes the controls in place to prevent fraud. This includes the separation of duties, where no single individual is responsible for all aspects of the financial process, and the implementation of a robust internal audit system.

5. The fifth part discusses the role of management in overseeing the financial operations. It notes that regular reviews and reports should be provided to the board to keep them informed of the company's financial health.

6. The sixth part covers the requirements for financial reporting. It specifies that all reports must be prepared in accordance with the relevant accounting standards and must be signed off by the responsible officer.

7. The seventh part addresses the issue of asset protection. It advises that all physical assets should be properly secured and that their values should be regularly assessed for depreciation.

8. The eighth part discusses the importance of staying up-to-date with changes in tax laws and regulations. It suggests that the company should consult with a professional advisor to ensure full compliance.

9. The ninth part concludes by reiterating the commitment to high standards of financial integrity and the importance of a strong ethical culture within the organization.

Approved by: _____
Date: _____

Prepared by: _____
Date: _____

and notes with satisfaction that the Sub-Committee's recommendations have been closely followed by the sponsors of the Afro-Asian draft resolution.

The Sub-Committee has appropriately emphasized that attention should be focussed on the situation of Angolan people. In the uprising which took place last spring in Angola we know that many thousands of persons were killed, that even more were wounded, that 150,000 Angolans took refuge in Congo (Leopoldville), and that there was widespread destruction of homes and villages in northern Angola. Reports have been received by churches in Canada of the destruction of Christian missions, and of the suffering of the Angolan people. The Sub-Committee has expressed its belief that the conflict which has torn Angola during the past year arose from the Angolan people's dissatisfaction with existing conditions. As the Sub-Committee recognizes, Portugal has recently introduced reforms which, when implemented, will provide some measure of satisfaction of these grievances. We welcome this action. The reforms, however, fall short of the requirements of the Assembly's resolution last April.

It would have been unrealistic [to expect the people of Angola to remain unaffected by the wave of pressure for independence, freedom and equality which has swelled over Africa in the past few years. The prerequisite to satisfactory political development is that there should be broad general agreement on ultimate objectives between the people of a non-self-governing territory and its administering power. This entails, in Africa today, a clear acknowledgement that self-determination is the goal of political development.] The result need not be a sharp disruption of long established ties with the administering power; we have seen how economic and cultural links

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The second part of the document provides a detailed breakdown of the financial data for the quarter. It includes a table showing the revenue generated from various sources, as well as the associated costs and expenses. The final part of the document concludes with a summary of the overall financial performance and offers recommendations for future improvements. It suggests that by implementing more rigorous controls and streamlining the reporting process, the organization can achieve better financial stability and growth in the coming year.

may survive and grow after the achievement of independence, and even a continuing political association need not be excluded. But the people of dependent territories - and the people of Angola will not allow themselves to be made an exception - insist on being able to look forward to deciding their own political destiny.

In the opinion of the Canadian Delegation, [that part of the resolution which asks the Government of Portugal to undertake political, economic and social reforms with a view to the transfer of power to the people of Angola constitutes an essential step towards the restoration and preservation of peaceful conditions in Angola. While the means of achieving self-determination, and the timing of progress toward that goal are negotiable, the definition of that goal will not wait.]

My Delegation shares the Sub-Committee's judgement that, in view of the provisions of the Charter, the International repercussions of the situation and its significance for peace in Africa and in the world, the United Nations cannot but continue to be concerned with the working out of a peaceful solution of the problem of Angola.

The resolution which has been sponsored by forty-three members of the Assembly enables the United Nations to keep under review the problem of Angola and the implementation of its recommendations. [Constructive cooperation by the Government of Portugal offers the best hope of bringing the conflict to an early end, of promoting peaceful evolution towards the objectives stated in the United Nations resolutions on Angola, and of restoring a harmonious relationship between Portugal and the people of Angola.]

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the smooth operation of any business and for the protection of its interests. The text outlines various methods for recording transactions, including the use of journals, ledgers, and account books. It also discusses the importance of regular audits and the role of the auditor in ensuring the accuracy of the records.

The second part of the document deals with the classification of assets and liabilities. It explains how assets should be classified into current and fixed assets, and how liabilities should be classified into current and long-term liabilities. The text also discusses the importance of valuing assets and liabilities correctly and the role of the accountant in determining their fair value.

The third part of the document discusses the preparation of financial statements. It explains the different types of financial statements, such as the balance sheet, income statement, and cash flow statement, and how they are prepared. It also discusses the importance of presenting financial statements in a clear and concise manner and the role of the accountant in ensuring their accuracy.

The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the smooth operation of any business and for the protection of its interests. The text outlines various methods for recording transactions, including the use of journals, ledgers, and account books. It also discusses the importance of regular audits and the role of the auditor in ensuring the accuracy of the records.

It is my deep conviction, Mr. President, that there is a compelling urgency about embarking upon this cooperative effort. Portugal has made substantial contributions to the material development of Angola. A wrong decision could destroy all that has been accomplished. A wise decision now could lay the foundation for a new and prosperous nation, with a close relationship to Portugal based on friendship and mutual interest.

and the other side of the mountain.

The first thing I noticed when I stepped out of the car was the cold. It was a sharp, biting cold that had never before. The air was thick with a heavy mist that had settled over the valley. I had heard that the weather was bad, but I didn't realize how bad it would be. The road was slick with rain, and the trees were dripping with water. I had to take my time, walking slowly and carefully, trying to keep my balance. The ground was uneven, and I had to watch my step. The mist was so thick that I could barely see a few feet ahead of me. I had to feel my way through the fog, listening for any sounds that might help me navigate. The only sound I could hear was the sound of my boots on the wet ground. It was a lonely, eerie sound that made me feel like I was the only person in the world. I had to keep going, no matter how difficult it was. I had to find a way out of this place. I had to find a way home.

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