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THE PEACEFUL SETTLEMENT OF DISPUTES

Text of Statement to be delivered in the Special Political Committee by the Canadian Representative, Mr. Pierre-E. Trudeau, M.P., Parliamentary Secretary to the Prime Minister, on Item 36 (The Peaceful Settlement of Disputes), on December 16, 1966.

I do not intend to repeat the reasons my Delegation gave at the last Session why we believe this subject to be vitally important. We understand, even if we do not approve, the reasons for the interruption of our discussion a year ago. We welcome resumption of the debate and hope that those who did not participate last year may do so this year.

Three principal objections were made at the 20th Session to the adoption of a resolution on this subject. The first was that not enough time had been given for delegations to consider the matter and, as it was not urgent, it could be left over until the following session. I assume that we can all agree that this objection no longer applies. We have all had a year to examine the implications of the proposal that a careful study be made of the subject.

Secondly, it was said that the resolution did not take account of the nature of certain types of disputes in Africa and that it somehow reflected unfavourably on the principle of self-determination. My delegation believes that this charge is unjustified. None of the co-sponsors has any other purpose than to study this subject as objectively as possible and to try to arrive at conclusions which might be helpful to all member states. No one can deny that if disputes between states are not settled peacefully they may pose a danger to the maintenance of international peace and security. Nor can it be denied that we are obligated under the provisions of the Charter to try to settle our disputes peacefully. Surely it can only be helpful for governments to compare notes on the subject based on their experience over the past 21 years.

Thirdly, it was said that the Charter already contains all the means required for the peaceful settlement of disputes, that no new machinery is required and that what is important is that states



make use of existing procedures. It was also said that by enumerating various means of peaceful settlements we were prejudging the results of our inquiry. Even if it be agreed that no new machinery is required, and for our part we are not prepared to come to this conclusion yet, would it not still be helpful to give further joint study to those means for peaceful settlement which member states have found most useful or which they would like to see further developed? In the process, some states will no doubt wish to refer to United Nations experience and to United Nations machinery. We are not asking, nor do we expect, that agreement will be reached on whether some means are more appropriate than others. What we wish to do is to review the subject in the light of experience in order to see whether improvements can be made in our methods.

It will be a sad day for the United Nations, Mr. Chairman, if this Committee decides that the peaceful settlement of disputes is not a subject which requires our attention. I sincerely urge all members of the Committee to accept, in good faith, the motives of those of us who wish to make some advance in this neglected but vitally significant field of our activities.



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 not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author outlines the process of reconciling bank statements with the company's ledger. This involves comparing the ending balance of the bank statement with the ending balance of the ledger. Any discrepancies should be investigated immediately to identify errors or unauthorized transactions.

The third section focuses on the role of the accounting department in providing timely and accurate financial reports. It highlights the need for clear communication and collaboration between different departments to ensure that all financial data is up-to-date and consistent.

Finally, the document concludes by stressing the importance of regular audits. These audits help in identifying potential areas of improvement and ensuring that the company's financial practices are sound and transparent.