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auprès des Nations Unies

Dix-huitième session  
de l'Assemblée générale

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EXPOSE DE  
M. L'AMBASSADEUR JEAN CHAPDELAIN  
EN COMMISSION POLITIQUE SPECIALE  
SUR LE POINT NO 31: EFFETS DES RADIATIONS IONISANTES

Monsieur le Président,

On accuse parfois notre organisation de se payer de mots et d'être devenue un bazar, à débats stériles. Ces detracteurs se détromperaient rapidement s'ils examinaient de près le sujet que nous abordons aujourd'hui et les études approfondies dont il a été, et continue d'être l'objet par l'Assemblée générale.

En effet, la prise en charge par les Nations Unies de l'étude des effets des radiations ionisantes, qui avait été entreprise par de multiples organisations nationales et internationales, montre à quel point l'opinion mondiale s'est inquiétée de ce problème et a, en tout point, justifié la nécessité de diriger et de coordonner cette étude.

Nous savons qu'au cours des années des doses massives de radiations ionisantes nocives ont été introduites dans l'atmosphère. Nous savons que ces radiations affectent la vie humaine sous tous ses aspects. L'inquiétude, l'alarme même, ont crû, d'autant plus que ces éléments radio-actifs ont une vie très longue, et que leurs effets sur l'homme, et sur les générations à venir, ont un impact continu.

La connaissance de ces effets doit être approfondie. C'est l'oeuvre du Comité scientifique, avec l'aide de toutes les agences qui lui prêtent leur concours. La fonction toute particulière de l'une de ces agences, l'Organisation météorologique mondiale, est de faire rapport sur les mouvements et la concentration de ces radiations: sa responsabilité est donc capitale.

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Les radiations proviennent de plusieurs sources, certaines moins importantes, mais non négligeables. Sans aucun doute la principale a été, et reste, les essais nucléaires.

La conclusion du traité bannissant ces essais dans l'atmosphère, dans l'espace extra-atmosphérique et sous l'eau, a donc été un pas important dans la réduction, sinon l'élimination de ces radiations. L'action des Nations Unies aura contribué à pousser à la conclusion de ce traité.

Il ne faudrait cependant pas que notre vigilance se relâche. Restent les radiations que l'on pourrait qualifier de normales, restent les effets des essais nucléaires passés, restent les essais dont la cessation n'est pas prévue au traité de Moscou. J'illustre ma pensée en disant qu'au Canada les mois de juin et de juillet cette année ont connu une poussée du niveau des radiations ionisantes. Ces retombées radioactives étaient l'effet d'essais nucléaires qui avaient pris place près d'une année auparavant. Il est donc compréhensible que notre inquiétude soit partagée par un grand nombre de pays qui craignent aussi que ces radiations, dans leurs déplacements, ne retombent sur leurs territoires.

Reste enfin et surtout le besoin de maintenir en place le dispositif qui nous permettra de connaître les mouvements de ces radiations et d'acquérir une connaissance plus poussée de leurs effets et des précautions et autres mesures à prendre pour en réduire la nocivité.

Le dispositif d'observation du niveau de radioactivité atmosphérique et de communication de renseignements obtenus mis en place par l'Organisation météorologique mondiale, conjointement avec l'étude poursuivie par notre Comité scientifique, nous permettra d'obtenir les données scientifiques nécessaires à notre connaissance des effets et des mouvements de ces radiations, quelle que soit leur origine.

1. 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 integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of independent auditors in ensuring the reliability of financial statements.

2. The second part of the document focuses on the role of the accounting profession. It highlights the need for accountants to adhere to high standards of ethical conduct and to maintain their professional competence through continuous education. The text also discusses the importance of transparency and the need for accountants to provide clear and concise information to their clients and the public.

3. The third part of the document addresses the challenges faced by the accounting profession in the modern business environment. It discusses the impact of technological advancements, such as automation and artificial intelligence, on the role of accountants. The text also mentions the need for accountants to stay updated on the latest regulations and standards, and to develop strong communication and interpersonal skills to effectively serve their clients.

4. The fourth part of the document discusses the importance of the accounting profession in the global economy. It highlights the role of accountants in providing reliable financial information that is essential for investors, creditors, and other stakeholders. The text also mentions the need for accountants to work in a cross-cultural and multi-national context, and to understand the differences in accounting practices and standards across different countries.

5. The fifth part of the document concludes by emphasizing the commitment of the accounting profession to the public interest. It states that accountants have a duty to provide accurate and reliable financial information, and to act in the best interests of the public. The text also mentions the need for the profession to continue to evolve and adapt to the changing needs of the business world.

Nous demeurons plus que jamais convaincus que la coopération internationale en ce domaine s'avère indispensable afin, dans certains cas, de prévenir et, dans d'autres, de guérir les effets malfaisants que les radiations ont sur la nutrition, la santé, la génétique, la météorologie et sur toutes les manifestations de la vie.

C'est pourquoi nous croyons que la mise en place du dispositif d'observation de radioactivité atmosphérique et de communication de renseignements obtenus qui a été mis au point après longue et mûre considération par tous les organismes compétents marque un progrès considérable, et que l'Assemblée générale doit le maintenir en action. La majorité, sinon la totalité des membres de cette Assemblée, partage cet avis et dix-sept délégations dont la mienne, se sont faites leurs interprètes en préparant le projet de résolution contenu au document A/SFC/L.97. Les délégations du Brésil, de la Birmanie, du Cameroun, du Canada, de la Colombie, du Ghana, du Japon, du Mali, du Mexique, de la Norvège, de la Nouvelle Zélande, du Pakistan, des Philippines, de la Pologne, de la République arabe unie, de la Tchécoslovaquie, de la Thaïlande, vous présentent cette résolution qui, sciemment, a été dépouillée de toutes incidences politiques pour ne s'en tenir qu'à l'aspect administratif, scientifique et humanitaire de la question. Elles espèrent que l'Assemblée générale donnera à ce projet toute son attention et son appui.

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 proper documentation, such as receipts and invoices. This ensures transparency and allows for easy verification of the data.

The second part of the document focuses on the process of reconciling accounts. It explains how to compare the internal records with the bank statements to identify any discrepancies. This step is crucial for detecting errors or unauthorized transactions early on.

The third part of the document provides a detailed overview of the accounting cycle. It outlines the ten steps involved in recording and summarizing business transactions, from identifying the transaction to preparing financial statements. Each step is explained in detail, including the necessary journal entries and adjustments.

The fourth part of the document discusses the importance of closing the books at the end of each accounting period. It describes how to transfer the balances of temporary accounts to permanent accounts, ensuring that the books are ready for the start of the next period.

The fifth part of the document covers the preparation of financial statements. It explains how to use the adjusted trial balance to create the income statement, balance sheet, and statement of equity. Each statement is described, along with the key information it provides to stakeholders.

The sixth part of the document discusses the importance of internal controls. It outlines various measures that can be implemented to reduce the risk of errors and fraud, such as segregation of duties and regular audits.

The seventh part of the document provides a summary of the key concepts covered in the document. It reiterates the importance of accuracy, transparency, and proper documentation in the accounting process.

The eighth part of the document includes a list of references and resources for further study. It points to various textbooks, articles, and online resources that provide additional information on accounting principles and practices.

The ninth part of the document contains a glossary of key terms used throughout the document. This helps to clarify the meaning of various accounting terms and ensures that all readers have a common understanding of the language used.

The tenth part of the document includes a list of practice problems and exercises. These are designed to help students apply the concepts they have learned and develop their skills in solving accounting problems.

ENGLISH VERSION OF THE SPEECH GIVEN BY AMBASSADOR JEAN CHAPDELAIN  
IN SPECIAL POLITICAL COMMITTEE ON THE EFFECTS OF ATOMIC RADIATION.

Our Organization is sometimes accused of being satisfied with words and of having degenerated into a forum of fruitless debates. These detractors would quickly change their minds if they were to examine closely the subject we are approaching today and the treatment it has received and will continue to receive in the General Assembly. For the taking up by the United Nations of the study of the effects of atomic radiations -- a study already undertaken by many national and international organizations -- shows the deep concern of world opinion which soon resulted in the Organization taking up the conduct and coordination of this study.

We are aware that during recent years massive quantities of harmful atomic radiations were poured into the atmosphere. We know that these radiations affect all aspects of human life. Concern, and even deep anxiety, has developed, especially as radiations of this nature are long-lived and their effects have a continued impact on man and on the coming generations.

We must perfect our knowledge of these effects. This is the task of the Scientific Committee, which receives assistance from various agencies. The specific function of one of these bodies, the World Meteorological Organization, is to register data on fall-out movements and concentration: its responsibility is therefore vital.

Radiations come from various sources, some of which are less important though not to be neglected. The main source <sup>without any</sup> /- doubt has been and remains nuclear testing.

The conclusion of a test ban treaty on the cessation of nuclear tests in the atmosphere, outer space and under water represents indeed an important step in reducing, if not eliminating, these radiations. United Nations action will have contributed to the conclusion of this treaty.

We should, however, remain alert. Radiations which could be qualified as normal continue to exist; so do the effects of past nuclear experiences; and there are tests which are not covered by the Moscow

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Treaty. I shall give a concrete example of the need for our remaining on the alert by mentioning that during June and July of this year Canada registered a rise in the levels of atomic radiations. Such radio-active fall-out was the result of nuclear tests which had taken place almost a year before. You will easily understand the deep concern of all Canadians, and the concern which continues to be felt by several countries at the thought that the movements of such radiations may eventually reach their territories.

There is no need to emphasize how necessary is the maintenance of a system which will enable us to record the movements of atomic radiations and to acquire a deeper knowledge of their effects, and of the precautions and other measures to be taken in order to minimize their harmfulness.

The system developed by the World Meteorological Organization for recording and distributing data concerning levels of atmospheric radiations, together with the study conducted by our Scientific Committee, will enable us to acquire scientific data which will help us in learning more about the effects and movements of radiations of any origin.

We believe more than ever before that international cooperation in this field is proving absolutely essential in order to prevent or at least to correct the harmful effects of radiations on nutrition, health, genetics, meteorology, in fact on all manifestations of life.

We believe therefore that the development of the system for the recording and distribution of data concerning levels of atmospheric radio-activity -- a system which became evolved after long and close consideration by all appropriate bodies -- is a highly worthwhile achievement which must be kept up by the General Assembly. The majority of members in the Assembly, if not all members, are sharing this view and seventeen delegations, including Canada, have expressed it by preparing a draft resolution contained in Document <sup>1</sup>/SPC/L.97. The delegations of Brazil, Burma, Cameroon, Canada, Colombia, Czechoslovakia, Ghana, Japan, Mali, Mexico, Norway, New Zealand, Pakistan, the Philippines, Poland, Thailand,



and of the United Arab Republic are presenting this resolution which was carefully drafted to avoid political overtones and restricts itself to the administrative, scientific and humanitarian aspects of the question. It is the hope of the co-sponsors that this draft resolution will receive full attention and full support by the Assembly.

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