

NACIONES UNIDAS

CONSEJO
ECONOMICO
Y SOCIAL



PROVISIONAL

E/CN.12/AC.53/SR.6
15 May 1963

ENGLISH ~~CAT~~
ORIGINAL: SPANISH

ECONOMIC COMMISSION FOR LATIN AMERICA

Tenth Session

Mar del Plata, Argentina, 6 to 18 May 1963

COMMITTEE ON ECONOMIC AND SOCIAL DEVELOPMENT

PROVISIONAL SUMMARY RECORD OF THE SIXTH MEETING

Held at Mar del Plata, Argentina,
on Wednesday, 15 May 1963, at 10.20 a.m.

CONTENTS:

Draft resolutions (concluded)

Speech by the representative of the International
Confederation of Free Trade Unions

Note: Delegations wishing to submit corrigenda to their statements in this summary record for inclusion in the final version are requested to make their corrections on a mimeographed copy of the record. The corrected copy should reach Miss Juanita Eyzaguirre (Conference Officer), Room 102, not later than forty-eight hours after distribution.

1. The purpose of this document is to provide information regarding the proposed project and to seek public input. 2. The project is a proposed development of a new facility. 3. The project is located in the area of [redacted]. 4. The project is expected to have a positive impact on the local economy. 5. The project is expected to create new jobs. 6. The project is expected to improve the quality of life in the area. 7. The project is expected to be a valuable addition to the community. 8. The project is expected to be a source of pride for the community. 9. The project is expected to be a source of income for the community. 10. The project is expected to be a source of employment for the community.

2010-01-01 11:00 AM



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAXPAYER SERVICE CENTER

PRESENT:

<u>Chairman:</u>	Mr. SANABRIA	(Paraguay)
<u>Members:</u>	Mr. SAN MIGUEL	Argentina
	Mr. AMAMAYO	Bolivia
	Mr. TAVORA	Brazil
	Mr. SUMMERS	Canada
	Mr. ESCOBAR)	
	Mr. FUENZALIDA)	Chile
	Mr. SAMPER	Colombia
	Mr. AZOFEIFA	Costa Rica
	Mr. SERRANO	Cuba
	Mr. LOOR	Ecuador
	Mr. PEÑA	El Salvador
	Mr. BRUNEAU	France
	Mr. CORLETO	Honduras
	Mr. LUBBERS	Kingdom of the Netherlands
	Mr. NAVARRETE	Mexico
	Mr. SANDOVAL	Paraguay
	Mr. UGARTE	Peru
	Mr. TAYLOR	United Kingdom of Great Britain and Northern Ireland
	Mr. BINGHAM	United States of America
	Mr. MALDINI	Uruguay
	Mr. LEDESMA	Venezuela

ALSO PRESENT:

Observers from States Members of
the United Nations not
members of the Commission:

Mr. SCHWALD	Austria
Mr. PIROCH	Czechoslovakia
Mr. MURANEN	Finland
Mr. KEPES	Hungary
Mr. TOPPANI	Italy
Mr. ROMMEL	Poland
Mr. RUICA	Romania
Mr. BASSOLS	Spain
Mr. MARTENSON	Sweden
Mr. GORGASSIDZE	Union of Soviet Socialist Republics
Mr. PROTIC	Yugoslavia

/Observers from

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry must be clearly documented, including the date, amount, and purpose of the transaction. This ensures transparency and allows for easy verification of the data.

2. The second part of the document outlines the procedures for handling discrepancies. It states that any differences between the recorded amounts and the actual transactions must be investigated immediately. The responsible parties are required to provide a detailed explanation of the error and the steps taken to correct it.

3. The third part of the document describes the process for reconciling accounts. It requires that all accounts be reconciled at the end of each month. This involves comparing the internal records with the bank statements to ensure that they match. Any variances must be identified and explained.

4. The fourth part of the document discusses the importance of regular audits. It states that an independent audit should be conducted annually to verify the accuracy of the financial records. This helps to identify any potential issues and ensures that the organization is in compliance with all relevant regulations.

5. The fifth part of the document outlines the requirements for the financial statements. It specifies that the statements must be prepared in accordance with the generally accepted accounting principles (GAAP). This includes providing a clear and concise summary of the organization's financial performance over the reporting period.

6. The sixth part of the document discusses the importance of maintaining proper documentation. It states that all financial records must be stored in a secure and accessible location. This ensures that the information is available when needed and can be protected from loss or theft.

7. The seventh part of the document outlines the responsibilities of the financial management team. It states that the team is responsible for ensuring that all financial transactions are properly recorded and that the financial statements are accurate and reliable.

8. The eighth part of the document discusses the importance of communication. It states that the financial management team should maintain open communication with all stakeholders, including management, employees, and external auditors. This helps to ensure that everyone is aware of the organization's financial status and can make informed decisions.

9. The ninth part of the document outlines the requirements for the annual financial report. It states that the report must provide a comprehensive overview of the organization's financial performance over the past year. This includes a detailed analysis of the income statement, balance sheet, and cash flow statement.

10. The tenth part of the document discusses the importance of ongoing monitoring and improvement. It states that the financial management team should regularly review the financial processes and procedures to identify areas for improvement. This helps to ensure that the organization's financial management system is always up-to-date and effective.

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Observers from States not
Members of the United Nations:

Mr. MEWES	Federal Republic of Germany
Mr. GRAF	Switzerland

Representatives of
specialized agencies:

Mr. ROMERO	United Nations Educational, Scientific and Cultural Organization
Mr. BRAND	International Monetary Fund
Mr. VARGAS	World Health Organization

Representatives of inter-
governmental organizations:

Miss DELHAYE	European Economic Community
Mr. REY ALVAREZ	Inter-American Develop- ment Bank
Mr. DELONS	Inter-Governmental Committee for European Migration
Mr. MESAÑA	Organization of American States

Representatives of non-
governmental organizations:

<u>Category A:</u> Mr. AGUIRRE	International Confedera- tion of Free Trade Unions
<u>Category B:</u> Mrs. CASSAGNE	International Council of Women
Mrs. MORRISON	International Federation of Women Lawyers

/Secretariat:

[illegible][illegible]

Secretariat:

Mr. Alfonso SANTA CRUZ	Deputy Executive Secretary
Mr. BALBOA	Secretary of the Committee (economic development)
Mr. BERTHOUD	Secretary of the Committee (social development)

DRAFT RESOLUTIONS (concluded)

- (a) Draft resolution on income distribution submitted by the delegation of Chile (Conference room paper N° 27)

Mr. FUENZALIDA (Chile) presented the draft resolution and stressed the need to forge ahead with the study of income distribution by social groups for tax policy purposes since the concentration of income in certain categories was a source of social tension which might jeopardize the increase in savings capacity aimed at by development programmes.

Mr. NAVARRETE (Mexico) proposed that the word "even" should be replaced by "equitable" in the second preambular paragraph, and that the third preambular paragraph should be amended to read: "Recognizing that the above-mentioned increase in net capital formation must basically derive from internal effort, and that in this connexion a redistribution of income in the Latin American countries may afford an additional source of productive domestic savings of considerable magnitude, which can be supplemented, in the over-all context of development policy, by international financial and technical co-operation".

/After a

After a short discussion in which Mr. FUENZALIDA (Chile), Mr. TAVORA (Brazil) and Mr. CORLETO (Honduras) took part, both amendments were approved.

Mr. SAN MIGUEL (Argentina) suggested that the words "State action" in the fourth preambular paragraph should be replaced by the words "economic policy" and that the word "strata" in operative paragraph 2 should be replaced by the term "groups".

It was so decided.

Mr. NAVARRETE (Mexico) suggested that it should be made clear in operative paragraph 3 that the national surveys on income distribution which the secretariat was recommended to undertake should be carried out at the request of the countries concerned.

It was so decided.

Mr. BALBOA (Secretary of the Committee) pointed out that, in the opinion of the secretariat, the resolution did not limit its powers to pursue the studies which it had been recommended to undertake on the subject.

The draft resolution as a whole was approved unanimously

(b) Draft resolution on planning (Conference Room Paper Nº 30/Rev.1

Mr. SAN MIGUEL (Argentina) proposed that the words "control and execution" in the first preambular paragraph and operative paragraph 1 should be replaced by the words "execution and evaluation".

It was so decided.

/Mr. CORLETO

• *Journal of the American Academy of Child and Adolescent Psychiatry*, 1997, 36(12):1325-1332.

[illegible][illegible]

1. *Phragmites australis* (Cav.) Trin. ex Steud.

Mr. CORLETO (Honduras) suggested that operative paragraph 2 should be deleted because it was a repetition of the draft resolution that had just been approved.

It was so decided.

Mr. SAN MIGUEL (Argentina) requested that the words "visits for the" appearing in operative paragraph 3 should be deleted.

It was so decided.

Mr. CORLETO (Honduras) proposed that a new operative paragraph should be added recommending the Governments to establish sectoral planning offices.

After a discussion in which Mr. PUENZALIDA (Chile), Mr. TAVORA (Brazil), Mr. SAN MIGUEL (Argentina) and Mr. NAVARRETE (México) took part, it was agreed to add the following paragraph:
"To recommend to countries that, in addition to the central planning offices, they consider the advisability of establishing sectoral offices at the ministerial level or autonomous bodies, in order to render the over-all planning process more effective".

The draft resolution as amended, was approved.

- (c) Draft resolution on the programming of social development submitted by the delegations of Brazil, France and Mexico (Conference Room Paper No 31.)

Mr. LUBBERS (Netherlands) remarked that, despite their undoubted importance, social development research techniques were still imperfect. Hence it was advisable that the secretariat should collaborate in that connexion with the new United Nations Research Institute for Social Development which was to be established at Geneva in 1964.

/Mr. SAN MIGUEL

Mr. SAN MIGUEL (Argentina) suggested that the word "still" should be deleted from the third preambular paragraph.

Mr. PEÑA (El Salvador) proposed that in the Spanish version of the same paragraph, the word "pasos" should be replaced by the word "etapas".

Both amendments were approved.

Mr. SAN MIGUEL (Argentina) requested that in the Spanish version the word "afectan" be replaced by "obstaculizan" in operative paragraph 2.

Mr. PEÑA (El Salvador) requested that in the same paragraph it should be made clear that "our countries" referred to "the Latin American countries".

Both amendments were approved.

Mr. SAN MIGUEL (Argentina) proposed that the word "economic" should be deleted from operative paragraph 3 as unnecessary, and that in sub-paragraph (b) of the same paragraph "communities" should be substituted for the expression "population centres".

Mr. PEÑA (El Salvador) suggested that, in the same sub-paragraph (b) the words "and means" should be added after the word "methods".

Operative paragraph 3 was approved with the amendments proposed.

Mr. BERTHOUD (Secretary of the Committee) read out the new operative paragraph recommended by the Netherlands delegation:

"To maintain, in fulfilling this task, the closest possible co-ordination with the United Nations Research Institute for Social Development to be established at Geneva in 1964".

The text was approved.

/The draft

The draft resolution, as amended, was approved.

- (d) Draft resolution on the planning of education and economic and social development submitted by the delegations of Costa Rica and Chile (Conference Room Paper N° 32).

Mr. SAN MIGUEL (Argentina) commented on the third preambular paragraph and suggested that the final version should read as follows:

"Considering that it is essential for the regions' educational systems to be developed by means of a planning process whereby the structure and product of these systems can be dynamically adjusted to the urgent needs created by population growth and to the requirements in human resources for purposes of development."

In the operative paragraph beginning with the word "Stresses" he suggested that in the Spanish version the word "ilustrada" be replaced by the word "concretada". Finally, in the second last paragraph of the same operative part, he requested that the words "and productivity" should be deleted.

The proposed amendments were approved.

The draft resolution, as amended, was approved.

- (e) Draft resolution entitled "Declaration of Mar del Plata" presented by the delegation of Ecuador (Conference Room Paper N° 29)

Mr. MALDINI (Uruguay) proposed that the draft resolution should not be considered, as it was political in character. He recalled that Committee II had followed the same course in a similar case.

/Mr. TAVORA

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2. The second part of the document outlines the procedures for handling financial matters. It details the steps for budgeting, forecasting, and reporting. The text also discusses the importance of maintaining a clear and concise financial statement that provides a comprehensive overview of the organization's financial health.

3. The third part of the document focuses on the management of human resources. It discusses the importance of recruiting and retaining qualified staff, as well as the need for ongoing training and development. The text also mentions the importance of maintaining a positive work environment and fostering a sense of team spirit.

4. 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 transparency and accountability of the organization. The text also mentions the need for regular audits to ensure that the records are up-to-date and correct.

5. The fifth part of the document outlines the procedures for handling financial matters. It details the steps for budgeting, forecasting, and reporting. The text also discusses the importance of maintaining a clear and concise financial statement that provides a comprehensive overview of the organization's financial health.

Mr. TAVORA (Brazil), Mr. SAN MIGUEL (Argentina), Mr. CORLETO (Honduras), Mr. NAVARRETE (Mexico) and Mr. SANDOVAL (Paraguay) supported the proposal.

Mr. LOOR (Ecuador), admitting that his draft resolution was political in character, said that in it he was trying to reflect the anxieties aroused by secretariat documents E/CN.12/680 and E/CN.12/660.

Mr. TAVORA (Brazil), speaking on a point of order, said that before the debate proceeded, the Committee should decide whether or not it was going to examine the draft resolution.

Mr. ESCOBAR (Chile) proposed that a vote should be taken forthwith to decide whether or not the draft resolution was in order.

By 7 votes to 2, with 6 abstentions, the draft resolution was declared out of order.

(f) Draft resolution on external financing (Conference Room Paper N° 28/Rev.2)

Mr. TAYLOR (United Kingdom) suggested that the words "make every endeavour" in operative paragraph 2 should be replaced by the expression "study the possibility of".

Mr. SAN MIGUEL (Argentina) asked the United Kingdom representative if he would be prepared to accept the word "consider" instead of the word "study" in the amendment which he had just proposed.

Mr. TAYLOR (United Kingdom) agreed.

Paragraph 2, as amended, was approved.

/ Mr. TAVORA

Mr. TAVORA (Brazil) proposed that operative paragraph 3 should be drafted to read as follows: "To recommend to the member countries that they subordinate their internal and external financing schemes to the objectives of national development plans, both in the public and in the private sector".

Mr. ESCOBAR (Chile) said that, while the purpose behind the amendment was highly desirable, it seemed to him utopian. Moreover, the sense of the original proposal lay in co-ordination not subordination.

Mr. TAVORA (Brazil) understood the objection and said that his sole purpose had been to ensure that the primary objectives of the national development plans were not lost from sight.

Mr. SAN MIGUEL (Argentina) proposed that the paragraph in question should be worded as follows: "To recommend to member countries that the formulation of their internal and external financing policies should be consistent with the development programmes of the public and private sectors".

Mr. BINGHAM (United States) thought that it should be made clear that "member countries" meant "Latin American member countries".

Operative paragraph 3, as amended, was approved.

The draft resolution as a whole, as amended, was approved.

Mr. LOOR (Ecuador), referring to the draft declaration of Mar del Plata which had been presented by his delegation and declared out of order, requested that the following point should be included in the record: (1) That the delegation of Uruguay
/had submitted

had submitted a proposal, which had been supported by five delegations, including that of Brazil; (2) That, while the proposal had been under discussion, and the representative of Ecuador had had the floor, the representative of Brazil had introduced another proposal, different from the first; (3) That the delegation of Ecuador had protested at the interruption and because, while he had the floor, the Chairman had accepted another proposal, submitted by the representative of Chile; (4) That, although the delegations of Brazil and Uruguay had not withdrawn their respective proposals, the Chairman had ruled that a vote should be taken on the Chilean proposal, without allowing the previous discussion required by the rules of procedure; and (5) That the results of the vote had been: 7 in favour, 2 against, and 6 abstentions. Despite the fact that it had not obtained a majority, the Chairman had announced that the Chilean proposal had been approved and gone on to other business. For all these reasons, his delegation would protest most energetically against that unintentional but unsatisfactory treatment, and against the irregular procedure followed in dealing with the draft resolution submitted by his country.

STATEMENT BY THE REPRESENTATIVE OF THE INTERNATIONAL CONFEDERATION
OF FREE TRADE UNIONS

Mr. AGUIRRE (International Confederation of Free Trade Unions) stated, with the permission of the Chairman, that without social progress economic development was not possible, and that development must follow progress or it would never be achieved.

/Consequently, in

Consequently, in applying the solutions which had been proposed before and were being proposed again at the current session, to the problems of under development in Latin America, the participation of democratic trade unions must be admitted. Only thus could the peoples be associated with the efforts of Governments and of the regional planning and assistance agencies.

The meeting rose at 1 p.m.

