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C E P A L

Economic Commission for Latin America

Eleventh Extraordinary Session of the  
Committee of the Whole

New York, 21 November 1977

REPORT

78-2-191

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.



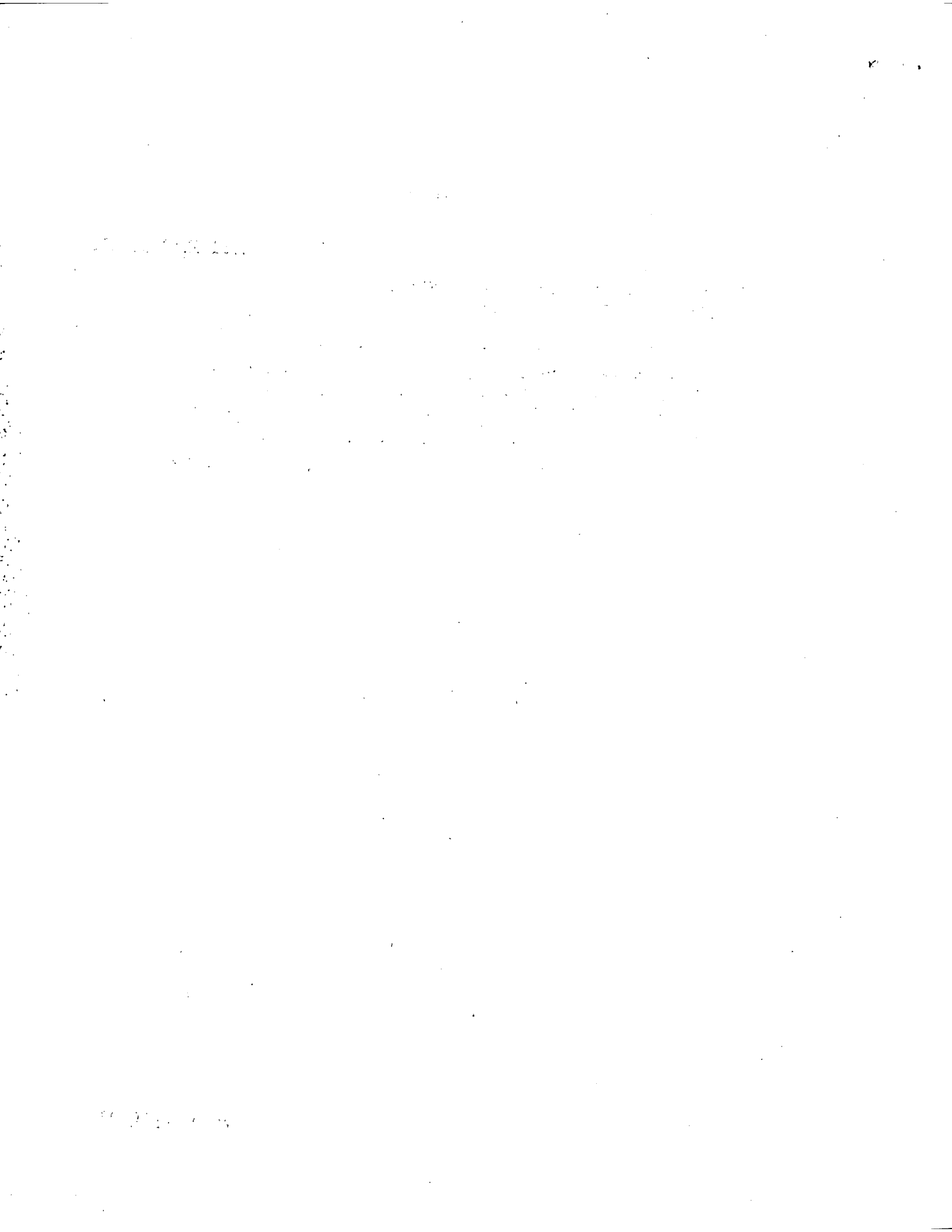
2. It is essential to ensure that all entries are clearly legible and free from any ambiguity.

3. The following table provides a summary of the data collected during the period of study.

Category	Item 1	Item 2	Item 3	Item 4
Group A	10	20	30	40
Group B	15	25	35	45
Group C	20	30	40	50
Group D	25	35	45	55
Group E	30	40	50	60
Group F	35	45	55	65
Group G	40	50	60	70
Group H	45	55	65	75
Group I	50	60	70	80
Group J	55	65	75	85
Group K	60	70	80	90
Group L	65	75	85	95
Group M	70	80	90	100
Group N	75	85	95	105
Group O	80	90	100	110
Group P	85	95	105	115
Group Q	90	100	110	120
Group R	95	105	115	125
Group S	100	110	120	130
Group T	105	115	125	135
Group U	110	120	130	140
Group V	115	125	135	145
Group W	120	130	140	150
Group X	125	135	145	155
Group Y	130	140	150	160
Group Z	135	145	155	165

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RECORDS OF THE ELEVENTH EXTRAORDINARY SESSION OF THE  
COMMITTEE OF THE WHOLE

A. Attendance and organization of work

1. With the approval of the Secretary-General of the United Nations and the Chairman of the Commission, and in compliance with a recommendation made by the Regional Conference on the Integration of Women in the Economic and Social Development of Latin America (Havana, 13-17 June 1977), the Executive Secretary, in accordance with rule 1 (b) of the Rules of Procedure of the Commission, decided to convene an extraordinary session of the Committee of the Whole. The purpose of the session was to provide an opportunity for the Member States to consider the Regional Plan of Action recommended by the Havana Conference with a view to its adoption and rapid and effective implementation.<sup>1/</sup>

2. The session (189th and 190th meetings) was held at United Nations Headquarters on 21 November 1977.

3. The Executive Secretary declared the session open. After the discussions the Report of the Regional Conference on the Integration of Women in the Economic and Social Development of Latin America and the Regional Plan of Action on the Integration of Women in the Economic and Social Development of Latin America <sup>2/</sup> were adopted by consensus.

Membership and attendance

4. Representatives of the following Member States of the Commission attended the session: Argentina, Barbados, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, France, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Netherlands, Nicaragua, Panama, Paraguay, Peru, Suriname, Trinidad and Tobago, United Kingdom of Great Britain and Northern Ireland, United States of America, Uruguay and Venezuela. In accordance with Economic and Social Council decision 244 (LXIII) calling upon the regional economic

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<sup>1/</sup> E/CEPAL/1042.

<sup>2/</sup> E/CEPAL/1042/Rev.1.

commissions, including CEPAL, to invite the Holy See to be represented at sessions of those commissions on a basis similar to that provided for in the relevant terms of reference applicable to States Members of the United Nations not members of the commissions, an observer from the Holy See was also present.

5. Observers from the following agencies of the United Nations and the inter-American system also attended the session: Food and Agriculture Organization of the United Nations (FAO), United Nations Educational, Scientific and Cultural Organization (UNESCO), World Health Organization (WHO), World Meteorological Organization (WMO), International Bank for Reconstruction and Development (IBRD), International Monetary Fund (IMF), Inter-American Development Bank (IDB), Organization of American States (OAS), Inter-American Commission of Women (CIM) and the Inter-American Institute for Agricultural Sciences (IICA).

#### Credentials

6. The Credentials Committee reported that it had examined the credentials of all the delegations in accordance with rule 15 of the Rules of Procedure of the Commission and had found them in order.

#### Election of Officers

7. In accordance with the practice followed by CEPAL when extraordinary sessions of the Committee of the Whole are held at United Nations Headquarters, it was decided that the Officers of the eleventh extraordinary session should be representatives of the same countries as those whose representatives were elected as the Officers of the last regular session of the Commission. Consequently, the Officers were as follows:

President:	Mr. Julio Asenso-Wunderlich (Guatemala)
First Vice-President:	Mr. Manuel Boza (Peru)
Second Vice-President:	Mr. Frank Owen Abdullah (Trinidad and Tobago)
Rapporteur:	Mr. Víctor Manuel Barceló (Mexico)

B. Agenda

8. At the opening meeting, the Committee of the Whole considered the following provisional agenda (E/CEPAL/AC.71/1) and adopted it without change:

1. Election of Officers
2. Adoption of the Agenda
3. Consideration of the Regional Plan of Action recommended by the Regional Conference on the Integration of Women in the Economic and Social Development of Latin America, held at Havana, Cuba, from 13 to 17 June 1977 (E/CEPAL/1042)
4. Report by the Executive Secretary of CEPAL on the progress made in the implementation of the resolutions and recommendations adopted at the seventeenth session of the Commission, held in Guatemala from 25 April to 5 May 1977
5. Consideration and adoption of the report of the session.

C. Summary of debates

9. On taking the chair, the representative of Guatemala said that the CEPAL meeting was being held in very favourable circumstances. He recalled that the General Assembly was to pay tribute to the memory of José Cecilio del Valle, the visionary thinker who last century extolled the social function of the economy and saw Latin America as a vast confederation of countries capable of complementing and co-ordinating their natural and human resources: ideals fully in line with CEPAL's activity.

10. At the start of the discussions on item 3, the Executive Secretary of CEPAL stressed the importance attached by the Commission and its secretariat to the integration of women in the economic and social development of Latin America. He summarized the efforts made by CEPAL since the adoption by the Commission of resolution 321 (XV) on this subject, including the various studies prepared by the secretariat; the Regional Seminar for Latin America on the Integration of Women in Development, with special reference to demographic factors, which was held at Caracas from 28 April to 2 May 1975, as a preparatory

/stage for

stage for the World Conference of the International Women's Year held that year; the United Nations Regional Seminar on the Participation of Women in Economic, Social and Political Development: Obstacles to their Integration, which took place at Buenos Aires, from 22 to 30 March 1976; the Technical Consultative Meeting prior to the Regional Conference on the Integration of Women in the Economic and Social Development of Latin America, held at the CEPAL Mexico Office from 10 to 14 January 1977, where preliminary draft Regional Plan of Action was prepared based on the World Plan of Action and the information arising out of the Caracas and Buenos Aires seminars; the consultations with various international and regional agencies on the preliminary draft Regional Plan of Action; and the relevant debates at the seventeenth session of the Commission (Guatemala City, April 1977), when it was decided to convene a regional conference in Havana, Cuba, to consider the Regional Plan of Action. As a result of all these efforts, and particularly of the consensus achieved at the Regional Conference in Havana from 13 to 18 June 1977, the Member Governments of CEPAL now had before them a fairly complete and matured Regional Plan of Action. That Plan of Action had been widely distributed to the international and regional agencies for information and comments and, generally speaking, reactions had been quite positive, all of which should be considered a favourable omen for its adoption and implementation in the near future.

11. The Assistant Secretary-General of the United Nations in charge of the Centre for Social Development and Humanitarian Affairs said that all those who had contributed to the preparation of the Regional Plan of Action deserved congratulations, since it was certainly one of the most complete and up-to-date plans presented. It was now a matter of giving it priority application as part of the efforts and programmes for the economic and social development of Latin America, and it would be appropriate to set up national machinery to assist its implementation where this did not yet exist. It was important to make adequate and opportune use of the Voluntary Fund for the United Nations Decade of Women, which had already allocated a substantial amount of resources

/to each



to each of the regions, including Latin America, to say nothing of other offers of resources, like that made by the United States. There was also a strong need for support from the specialized agencies of the United Nations. Finally, it should be noted that the efforts described were not aimed exclusively at favouring women, but at the economic and social development of the human community as a whole.

12. The representative of Jamaica, speaking for her country, stressed the importance of the Regional Plan of Action and the desirability of adopting it. With reference to the Note by the secretariat, she did not think that the failure to lay down priorities was a defect of the Plan, since a regional plan could only state broad targets and priorities, leaving to the regional and national bodies the task of establishing more specific priorities. She said that the activities of CEPAL's Special Unit for the Integration of Women in Development, and its relations with the UNDP Resident Representatives in the region, were particularly interesting. With regard to the machinery aimed at implementing the measures proposed in the Plan (paragraphs 87 and 88 of document E/CEPAL/1042), she stressed in particular the convening on a permanent and regular basis of a United Nations Standing Regional Conference on the Integration of Women in the Development of Latin America, which would serve as a vital liaison body in this area. She also noted the importance of the functions entrusted by this document to the Special Unit for the Integration of Women in Development. In her capacity as representative for Latin America to the Consultative Committee of the Voluntary Fund for the United Nations Decade for Women, she gave a report on the meetings of this Committee, stressing the responsibilities entrusted by it to the Regional Commissions, which had been given the role of serving as the main channel for presenting projects for possible financing by the Fund. She noted that the Fund had earmarked a total of 400,000 dollars for each Regional Commission. In the case of Latin America, quotas had not been fixed for specific projects because none had yet been presented, since the Regional Plan of Action had only recently been approved for the first time. The Fund had, however, authorized each Regional Commission to recruit

/an official

an official member responsible for women's programmes, and had also approved expenditure of up to 50,000 dollars for research prior to the presentation of projects. The Fund had prepared guidelines and procedures for its own operation, and these would be of interest when CEPAL formulated projects. She mentioned the United Nations Conference on pledges of contribution for the Fund, held on 7 November at United Nations Headquarters, stressing the generous support offered by the United States, which had decided to allocate 500,000 dollars to each regional commission for formulating policies on the integration of women in development, provided that they had at least three regular budget posts occupied by women dealing with such activities.

13. The representative of the United States confirmed her Government's contribution to the Voluntary Fund for the United Nations Decade for Women, noting that this was an initial contribution. She stressed the need for co-ordination between the two agencies (CEPAL and OAS) which were working on women's affairs in Latin America. With regard to the references to the New International Economic Order, she repeated that the United States saw it as something which was still evolving, and not as a fixed outline for a plan of action. She said that her country did not share the observations of the Plan of Action on transnational enterprises, and continued to attach importance to their role in development. She also requested the removal of sub-paragraph 9 of paragraph 86, referring to the problem of the Panama canal, on the grounds that its content had been outdated by the signing of the new Treat. The representative of Panama, however, requested that this sub-paragraph should be kept in without changes.

14. During the debates, some delegations suggested amendments or additions to sub-paragraphs 4, 5, and 6 of paragraph 86, stressing the importance they attributed to close collaboration between the CEPAL secretariat and the Inter-American Commission of Women of the OAS for carrying out the objectives pursued by both organizations with regard to the integration of women in the economic and social development of Latin America.

15. Other delegations expressed the view that the need for co-ordination between CEPAL and other international and regional agencies in this area, including OAS, was already implicit in the relevant provisions of the Regional Plan of Action recommended by the Havana Conference. They did not therefore consider it necessary to spell them out, especially as CEPAL's own Rules of Procedure already contained provisions along the same lines. It was also recalled that the text of the recommendations of the Regional Programme of Action concerning co-ordination with other institutions was based on the text which had been adopted by consensus at the last meeting of CEPAL in Guatemala.

16. The Committee unanimously agreed that the text of paragraph 86, sub-paragraph 9, of the Report of the Regional Conference on the Integration of Women in the Economic and Social Development of Latin America should be replaced by the following new text proposed jointly by the United States and Panama:

"9. To express the desirability that the parties concerned should ratify without delay the 1977 Panama Canal Treaty and the Treaty on the Permanent Neutrality and Functioning of the Panama Canal signed in Washington by the Heads of State of Panama and the United States on 7 September 1977, since these treaties are based on recognition of the sovereignty of the Republic of Panama over the entire national territory, which will help to promote the real incorporation of women into the process of development. These treaties, as noted in the Washington Declaration signed on the same date by the Heads of State and Representatives of the Republic of the Americas, represent a milestone in the strengthening of the relations between the nations of the Western Hemisphere and guarantee to all countries the continued accessibility and neutrality of the Panama Canal."

17. There was consensus that, apart from the amendment indicated in the previous paragraph, no changes would be introduced in the Report of the Regional Conference on the Integration of Women in the Economic and Social Development of Latin America and, with respect to the

/question of

question of co-ordination between OAS and CEPAL, that the following paragraph should be included in the report of the present extraordinary session:

"In connexion with sub-paragraphs 4, 5 and 6 of paragraph 88 of the Report of the Havana Conference (E/CEPAL/1042), several delegations stated that there was a need, in accordance with the general mandates of the secretariat, to ensure co-ordination and collaboration between the secretariat of CEPAL and of the Inter-American Commission of Women (CIM) of the Organization of American States. Other delegations took the opposite view."

18. The FAO representative requested that his comments on the Regional Plan of Action (E/CEPAL/1042) should be recorded in the report. In the part dealing with structural changes (paragraph 13 et seq.) FAO would have placed more emphasis on the harmful effects of poverty in rural areas. It supported the action proposal (paragraph 16), but he suggested that paragraph (a) 6 could have referred specifically to need for women in rural areas to participate in planning the programmes relating to them. In paragraph 22, more attention could have been paid to the employment of women in agriculture. In paragraphs 46 to 52, reference could have been made to the need for co-operative systems of child care for women workers in rural areas. With respect to housing (paragraphs 53-57), he would have suggested that reference be made to the conditions existing in rural communities and to the participation of women in those areas in the design of recreation centres. Lastly, in the item on health (paragraphs 30-34), it might have been better to focus greater attention on nutrition both in its own right and as an agent of health.

19. The President of the Inter-American Commission of Women of the Organization of American States (CIM) emphasized the need for inter-sectoral and inter-agency action to achieve the goals proposed in the Women's Decade, and offered CEPAL the fullest co-operation in its efforts to integrate women in development. As a basis for such co-operation, she mentioned the implementation of the Regional Plan of Action of CIM, which centred attention first and foremost on the

/critical problems

critical problems of the under-privileged masses and also on the female population in general, identifying six priority areas: integration of women in the rural economy, participation of women in urban industrial development, training of women for entrepreneurial activities in their traditional spheres of action, legal equality of the sexes, effective participation of women in development, and dissemination of an updated image of women consistent with their potentialities. This Plan of Action also had six lines of action: research, continuing programming and evaluation, co-ordination of the activities of CIM and OAS, inter-agency co-ordination, education, model projects of research on integration of women in development, documentation, and evaluation. Among those lines of action, she particularly stressed that relating to inter-agency co-ordination, which covered the relationship between CIM and the inter-American system and other agencies or commissions, including CEPAL. That line of action also envisaged the development of joint projects with national and international agencies. She drew special attention to model projects in the area of the integration of women in the rural economy, particularly those concerning technology suitable for rural women in the Americas and the area of entrepreneurial training, especially the institute project in support of the women entrepreneur. Finally, she repeated the need for consistency in the action undertaken and proposed joint activities between CEPAL and the CIM Multinational Centre.

20. The Committee adopted by consensus the Regional Plan of Action on the Integration of Women in the Economic and Social Development of Latin America.<sup>3/</sup>

21. The Executive Secretary of CEPAL and the Assistant Secretary-General of the United Nations in charge of the United Nations Centre for Social and Humanitarian Affairs stressed the importance of that adoption and the need to implement the relevant measures as soon as possible.

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<sup>3/</sup> E/CEPAL/1042/Rev.1.

22. The representative of the United Nations secretariat in charge of activities in connexion with the International Children's Year referred to the following goals of this undertaking: to promote a review by the various countries of their child welfare programmes held to foster programmes of action according to the conditions prevailing in each country; to create a deeper consciousness among decision-makers and the public in general of the special needs of children; to win recognition of the link between programmes for children and economic and social progress; and to stimulate specific practical measures at the national level, both long- and short-term, to benefit children. No international conference would be held on this subject, but suggestions for government action would be made, and that task had already been initiated by UNICEF. Such suggestions included the study by governments of the policies and programmes existing in that field, with some consideration of measures for extending and strengthening them, and the setting-up of a national commission for the International Children's Year. She appealed to the representatives to ensure the participation of their respective countries, pointing out that this was a unique opportunity to increase the world's action and deepen its awareness in relation to the problems of children, in particular the poorest children. She offered her full co-operation as well as that of the Secretariat of the International Children's Year (ICY) in national plans related with the ICY project.

23. The Executive Secretary of CEPAL reported briefly on the progress made in the implementation of some resolutions and recommendations adopted at the seventeenth session of the Commission (Guatemala City, 25 April to 5 May 1977), with particular reference to certain regional meetings to be held in 1978 and 1979.

24. The Committee of the Whole decided to leave it to the descretion of the Executive Secretary of CEPAL, in consultation with the Secretary-General of the United Nations and the Chairman of the Commission - as laid down in the Rules of Procedure of CEPAL - to decide on the dates on which certain regional meetings should be held in the next two years, taking into account the relevant decisions in connexion with world,

/global and

global and regional meetings that might be adopted by the United Nations General Assembly and the Economic and Social Council which might involve some changes in the calendar of conferences within the United Nations system. During the discussion on this point, the representative of Bolivia formally presented his country's offer to act as the venue for the eighteenth session of the Commission, to be held in April or May 1979.

25. The secretariat of CEPAL reported that if, as seemed likely, the General Assembly decided to postpone the Third General Conference of the United Nations Industrial Development Organization (UNIDO) until 1980, the Latin American regional preparatory meeting for that Conference would probably be convened in 1979 instead of in the last quarter of 1978, as originally planned.<sup>4/</sup> As regards the World Conference on Science and Technology, the regional preparatory meeting for Latin America would be held in June or August 1978, probably in Panama, taking into account the recommendations made in this respect by the Latin American Meeting of Government Experts on Science and Technology for Development, held in Mexico from 31 October to 2 November 1977.

26. In connexion with the regional meeting to be convened by CEPAL, in compliance with Economic and Social Council resolution 2115 (LXIII), to evaluate the results of the United Nations Water Conference held at Mar del Plata (14-25 March 1977), and to examine the "opportunities, needs and problems with respect to carrying out the recommendations of the Conference at the region level", the CEPAL secretariat stated that the regional meeting would probably be convened in mid-1978, provided the General Assembly or the Economic and Social Council decided, as seemed likely, to postpone until September 1978 the meeting of the Committee on Natural Resources or of the Economic and Social Council on those matters, including the results of the regional appraisal meetings

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<sup>4/</sup> In resolution 32/164, adopted on 19 December 1977, the General Assembly decided that the Third General Conference of UNIDO should be held in January or February 1980 in New Delhi, India.

to be held previously.<sup>5/</sup> The secretariat further stated that the aforementioned regional meetings would be held at CEPAL headquarters (Santiago, Chile) unless some Member State formally offered to act as host and cover the additional expenses involved.

27. The observer from the World Health Organization reported on the steps being taken by his organization and the Pan American Health Organization to comply with Resolution No. II of the United Nations Water Conference, on Community Water Supply. He said that both at the international and regional levels a resolution of the World Health Assembly, proposing the appraisal of water supply and sanitation facilities and the study of measures for their improvement, was being implemented. He described the programmes of activities for fulfilling the objectives of the resolution and referred to the agreement between the Secretary-General of the United Nations and the Director-General of WHO to prepare in close co-operation with the Regional Economic Commissions, the World Bank and other agencies and in-depth report on all the implications of Resolution II. This report is to be presented to ECOSOC and to the Special Meeting of the Committee on Natural Resources, scheduled for the second quarter of 1978. He presented the programme of activities of the Pan American Health Organization in this field, and expressed his organization's willingness to co-operate with CEPAL in implementing the resolutions of the United Nations Water Conference.

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<sup>5/</sup> During its meeting on the organization of work, the Economic and Social Council decided (on 12 January 1978) that the Committee on Natural Resources should hold its Third Extraordinary Meeting from 18 to 27 September 1978 in New York. Therefore, the CEPAL secretariat should convene the regional meeting to evaluate the results of the Mar del Plata Conference and the implementation of its recommendations in Latin America from 26 to 30 June 1978.



28. In view of the fact that all the Committee's decisions were adopted by consensus, it was agreed, at the President's suggestion, that there was no need to hold a special meeting to consider and adopt the report of the extraordinary session, but that the Rapporteur would be requested to prepare the final report, with the help of the secretariat, and send it directly to the governments of Member States.

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 auditing of the accounts.

Furthermore, it is noted that regular reconciliation of the books is essential to identify any discrepancies early on. This process involves comparing the internal records with bank statements and other external sources to ensure they match.

In conclusion, the document stresses that diligent record-keeping is not only a legal requirement but also a key to the financial success and stability of any business.



