

ОРГАНИЗАЦИЯ
ОБЪЕДИНЕННЫХ НАЦИЙ

ГЕНЕРАЛЬНАЯ
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ЧЕТВЕРТЫЙ КОМИТЕТ
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ОСУЩЕСТВЛЕНИЕ ДЕКЛАРАЦИИ О ПРЕДОСТАВЛЕНИИ НЕЗАВИСИМОСТИ
КОЛОНИАЛЬНЫМ СТРАНАМ И НАРОДАМ

ВОПРОС О ФРАНЦУЗСКОМ СОМАЛИ

Просьба о заслушании

Записка Секретариата: Текст нижеследующего сообщения распространяется среди членов Четвертого комитета в соответствии с решением, принятым Комитетом на его 10-м заседании 26 октября 1976 года.

Письмо г-на Абдаллаха Мохамеда Камила от 26 октября 1976 года на имя Председателя Четвертого комитета

Нью-Йорк

Имею честь просить Вас дать мне возможность выступить в качестве петиционера в ходе рассмотрения в Четвертом комитете вопроса о Французском Сомали (Французская территория афаров и исса).

Председатель Правительственного совета
Абдаллах Мохамед КАМИЛ

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 notes that without reliable records, it would be difficult to verify the accuracy of financial statements and to identify any irregularities.

2. The second part of the document focuses on the role of internal controls in ensuring the reliability of financial information. It describes how internal controls are designed to prevent errors and to detect any unauthorized transactions. The text highlights that internal controls should be tailored to the specific needs of the organization and should be regularly reviewed and updated to reflect changes in the business environment.

3. The third part of the document discusses the importance of transparency and accountability in financial reporting. It notes that stakeholders, including investors, creditors, and the public, rely on financial statements to make informed decisions. Therefore, it is crucial for organizations to provide clear, accurate, and timely financial information. The text also mentions that transparency and accountability are key factors in building trust and confidence in the financial system.

THE IMPORTANCE OF FINANCIAL RECORDS

Financial records are the backbone of any organization's financial system. They provide a clear and concise record of all financial transactions, which is essential for the preparation of financial statements. Without accurate financial records, it would be impossible to determine the true financial position of the organization. Moreover, financial records are also used for tax reporting and for the detection of fraud. Therefore, it is crucial for organizations to maintain accurate and up-to-date financial records.

There are several key elements that contribute to the accuracy and reliability of financial records. First, it is important to establish a clear and consistent accounting system. This involves defining the accounting policies and procedures that will be used to record and process financial transactions. Second, it is essential to ensure that all financial transactions are recorded in a timely and accurate manner. This requires a strong internal control system that is designed to prevent errors and to detect any unauthorized transactions. Finally, it is important to regularly review and audit the financial records to ensure their accuracy and reliability.

In conclusion, financial records are a critical component of any organization's financial system. They provide a clear and concise record of all financial transactions, which is essential for the preparation of financial statements. Without accurate financial records, it would be impossible to determine the true financial position of the organization. Moreover, financial records are also used for tax reporting and for the detection of fraud. Therefore, it is crucial for organizations to maintain accurate and up-to-date financial records. By establishing a clear and consistent accounting system, ensuring that all financial transactions are recorded in a timely and accurate manner, and regularly reviewing and auditing the financial records, organizations can ensure the accuracy and reliability of their financial records.