

CANADIAN MISSION TO THE UNITED NATIONS

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SOUTH WEST AFRICA

Text of Statement to be made on the question of South West Africa by the Canadian Secretary of State for External Affairs and Chairman of the Canadian Delegation to the 21st Session of the General Assembly, the Hon. Paul Martin, Q.C., in the Plenary Session on Friday, October 7, 1966.

The complex problem now before the United Nations General Assembly has been for several years the subject of many discussions, reports and resolutions and of advisory opinions and judgements of the International Court. Let us admit candidly, very little progress has been made towards a solution. Nevertheless, my delegation believes that we should redouble our efforts to achieve a settlement of this issue that would be in the best interests of South West Africans themselves.

For more than a week we have listened carefully to many views expressed in this debate. These views have varied in content and emphasis, but almost all have made a constructive contribution to a greater understanding of the issues involved in this extremely difficult problem. On September 26 a draft resolution was introduced (AL/483) in the name of forty-nine countries and it is to this document that I wish to direct most of my remarks.

1. The first part of the document discusses the general situation and the objectives of the project. It is intended to provide a clear understanding of the scope and goals of the work.

2. The second part of the document describes the methodology used in the study. This includes a detailed explanation of the data collection methods and the analytical techniques employed.

3. The third part of the document presents the results of the study. The findings are discussed in detail, highlighting the key observations and trends that emerged from the data.

4. The fourth part of the document discusses the implications of the findings. It explores the potential impact of the results on the field and offers suggestions for further research.

5. The final part of the document provides a conclusion and summarizes the main points of the study. It reiterates the importance of the findings and the value of the research.

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Before doing so, it is perhaps worthwhile noting that from its very inception the dispute over South West Africa has consisted of a complicated pattern of interwoven legal and political considerations. On the one hand there are advisory opinions and judgements of the International Court concerning the 1920 mandate and South Africa's international accountability under it, and on the other hand, numerous reports and resolutions of the United Nations, especially those relating to human rights and fundamental freedoms as derived from the Charter.

The opinions and judgements of the Court have clarified usefully a good number of points of international law. However the general disappointment and concern at the Court's recent decision not to judge the substance of the case against South Africa prompted the Prime Minister of Canada to make the following observations to a Montreal convention on August 9, 1966, of the American Bar Association:

"The Court's decision shows that the international legal system will have to evolve much farther if the rule of law in international conduct is to become the reliable instrument for regulating relations between states which it has become in governing conduct of individuals within states.



In result law and progress will both suffer. The fact that the decision of the World Court in the South Africa case may have the unfortunate effect of slowing down this progress cannot but be a matter of deep concern.

The draft resolution A/L483 (now co-sponsored by fifty-three members of the United Nations) is deserving of careful study; firstly because it expresses the views of so many member states, and secondly, because of the important implications its adoption would entail for the United Nations. Canada supports fully the rights of peoples to the unfettered exercise of their self-determination and we strongly deplore the uncompromising attitude South Africa has displayed in regard to South West Africa. My country is opposed to apartheid as a policy of racialism which is completely contrary to the inherent dignity of man. We consider moreover that such a policy carries within it the seeds of conflict which endanger the whole concept of multi-racialism throughout the African continent. Thus, my delegation fully supports the basic aim of the draft resolution. We believe that South Africa has forfeited its right to administer the mandate. My delegation has given serious consideration as to how we can give effect to this conclusion. I sincerely hope the co-sponsors will accept the following comments as evidence of our desire to make a constructive contribution.

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Some speakers have expressed concern that the General Assembly may not enjoy full legal competence to assume the mandate unilaterally. My delegation tends to the view that in the light of the advice we have received in the past from the International Court, particularly as regards the international responsibility of South Africa, this Assembly has an adequate basis for the action proposed. We do recognize however that to take into account the doubts expressed by some speakers there might be an advantage in having this matter clarified if for no other reason than that any lasting formula for peaceful settlement of international disputes should be based on international law.

Other delegations have referred to the practical problems involved in asserting United Nations authority over South West Africa and in assisting the peoples of South West Africa to independence. These problems include what measures might be required in the face of continued intransigence by South Africa. With these observations in mind, my delegation subscribes fully to the healthy sense of reality which the distinguished Danish Minister of Foreign Affairs urged upon us. For instance, his suggestions concerning the necessity of sharing the economic burden on an equitable basis were particularly salutary.

In our view the suggestion which has been advanced that the resolution might provide for the establishment of a Committee to study these problems and make recommendations to the General Assembly within a reasonable time has much to

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commend. My delegation has been impressed in particular by the suggestions put forward by the distinguished representative of Ireland. If the idea of the establishment of such a Committee should meet with general approval, the question of how the basic objectives of the draft resolution before us can be achieved might await the Committee's recommendations. These considerations should invite the thoughtful attention of all organs of the United Nations and of each member nation..

I should like to assure the co-sponsors, however, that my delegation is conscious of the necessity for some positive action by the United Nations which would preserve the inalienable rights of all the inhabitants of South West Africa to self-determination. By any reasonable standards, South Africa's policies under the mandate justify the general opinion that South Africa has proven to be an unacceptable administrator of the territory. In the view of the Canadian delegation we are not called upon here in this Assembly to make a juridical judgment as to whether in one respect or another the Government of South Africa has been delinquent in carrying out the mandate entrusted to it by the League. We are well aware and the representative of South Africa reminded us the other day that this is a matter which has been argued and contested before the International Court. What we are called upon to do is to make a decision in the light of all the relevant factors as to whether the Government of South Africa, taking into consideration its refusal to accept accountability to this body, should continue to exercise the



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mandate in the interests of development and self-government of the peoples of South West Africa. We believe the answer is no. South Africa's long history of failing to pay regard to the rightful interest and concern of the international community for the detailed reports of this administration has frustrated any meaningful international supervision even to the degree required by the mandate. In the opinion of my delegation, therefore, the record of South Africa constitutes clear grounds for stating that, in consideration of the well being of the inhabitants of South West Africa, South Africa has lost the right to continue administering the mandate. For our part, the Canadian delegation pledges to do what it can in the light of these comments to join with others in trying to work out how best the decisions of the United Nations General Assembly can be fulfilled.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in the disallowance of certain expenses.

2. The second part of the document outlines the specific procedures for recording transactions. It details the requirements for receipts, invoices, and other supporting documents. It states that all receipts must be properly dated, itemized, and signed by the individual receiving the goods or services. Additionally, it mentions that invoices should be filed in chronological order and must clearly indicate the date of the transaction and the amount involved.

3. The third part of the document addresses the issue of expense reporting. It explains that employees are required to submit expense reports on a regular basis, typically at the end of each month. These reports should include a detailed breakdown of all expenses incurred, along with the corresponding receipts and invoices. The text also notes that any expenses that are not properly documented or supported by receipts will not be reimbursed.

4. The fourth part of the document discusses the importance of maintaining confidentiality of financial information. It states that all financial records and reports are considered confidential and should be stored in a secure location. It also mentions that access to these records should be restricted to authorized personnel only. Furthermore, it emphasizes that any unauthorized disclosure of financial information could result in severe disciplinary action.

5. The fifth and final part of the document provides a summary of the key points discussed. It reiterates the importance of accurate record-keeping, proper documentation of transactions, timely submission of expense reports, and the maintenance of confidentiality. It concludes by stating that these procedures are essential for ensuring the accuracy and reliability of the organization's financial statements.