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DISARMAMENT

Text of Statement to be delivered by the Canadian Representative, Lt. Gen. E. L. M. Burns, D.S.O., O.B.E., M.C., Adviser to the Canadian Government on Disarmament, in the First Committee on Oct. 26, 1966.

A year ago the Secretary-General of the United Nations pointed out that to halt the spread of nuclear weapons was the most urgent problem confronting this organization. The same view has been expressed by many world leaders in speeches before the United Nations and elsewhere. Spokesmen of my own government have repeatedly called attention to the grave dangers to peace which could be caused if more countries acquired nuclear weapons.

If this problem was urgent a year ago, it is much more urgent today. In the twelve months which have elapsed since last we debated disarmament in this committee, several countries have carried out further tests of nuclear weapons. The USA, the USSR and France have each conducted several nuclear tests and China, already an important military power, has given further evidence of her determination to develop her military nuclear capability. This makes it plain how important it is to bring all the present nuclear powers into active participation in international disarmament deliberations. With every month that passes, nuclear technology is becoming more widespread, and with every reactor constructed to generate electric power, more fissile material adaptable for the manufacture of bombs is becoming available. The Canadian delegation has long urged that action be taken immediately to curb the further spread of nuclear weapons, and to diminish the threat of nuclear war by ensuring that these weapons are restricted to nations now possessing them. Among possible measures, priority should be given to a non-proliferation treaty and to an agreement prohibiting all nuclear tests whether in the atmosphere or underground.

To the Canadian delegation, and I think to all of us, it must appear that the prospects for achieving agreement on non-proliferation are more favourable today than they were a

[The page contains extremely faint and illegible text, likely bleed-through from the reverse side of the document. The text is organized into several paragraphs, but the characters are too light to be transcribed accurately.]

year ago. At our meeting on October 20, we heard Mr. Federenko say, "There are no insurmountable difficulties for the solution of this problem" and later, "The Soviet Union is working consistently for the conclusion of an agreement on the non-proliferation of nuclear weapons without delay." (A/C.1/PV1431, pp 7-10 & 11). Mr. Goldberg quoted what Mr. Gromyko, the Foreign Minister of the USSR, said after his recent meetings with President Johnson and Secretary Rusk. "Both countries, the United States and the Soviet Union are striving to reach agreement to facilitate conclusion of an international agreement on this question." And Mr. Goldberg also quoted what President Johnson said on October 13. "We have hopes that we can find some language that will protect the national interests of both countries and permit us to enter into the thing that I think we need most to do, that is, a non-proliferation agreement." (A/C.1/PV1431, p.26). I make no apology for repeating these statements, for they show, the Canadian delegation believes, the increased determination of the USA and the USSR to solve this problem, to come together on suitable terms for the provisions of a non-proliferation treaty. They show, and we have other indications, that there is a new spirit in the negotiations, a realization that the importance of achieving agreement on this sector of the disarmament problem greatly outweighs some of the considerations which have delayed progress heretofore. The Canadian delegation applauds that determination. We are heartened to learn that a new series of talks have been initiated to work out terms mutually acceptable to the USA and the USSR. We welcome the prospect of further meetings between the two major powers which, assisted by the discussions in this Committee and in the ENDC, may result in an agreed text acceptable to all states concerned-- the nuclear powers and the states which do not have nuclear weapons alike.

While this year's meetings of the ENDC recorded no spectacular achievements, it is generally conceded that the discussions have been most useful in clarifying the issues that lie before the committee. This was particularly true of the non-proliferation deliberations. Mr. Goldberg, in his address on October 20, outlined the areas where progress has been made: (1) progress towards understanding that collective nuclear defence arrangements do not and need not lead to proliferation; (2) progress in accepting the need for safeguards on peaceful nuclear activities; (3) progress in understanding the special problem of peaceful nuclear explosions; (4) progress in exploring ways to halt and indeed to reverse, the build-up of nuclear weapons stockpiles and delivery systems. We were encouraged by the generally high level of debate in the ENDC this year, and by the frankness of the exchange and by the helpful and constructive contribution of the non-aligned members of the Committee. In their joint memo on non-proliferation they expressed their concern

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.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in the accounting cycle, from identifying the transaction to the final closing of the books. It also discusses the importance of using standardized accounting principles and practices.

3. The third part of the document addresses the role of internal controls in ensuring the accuracy and reliability of financial information. It describes various control mechanisms, such as segregation of duties, authorization requirements, and regular reconciliations, and explains how they contribute to the overall risk management of the organization.

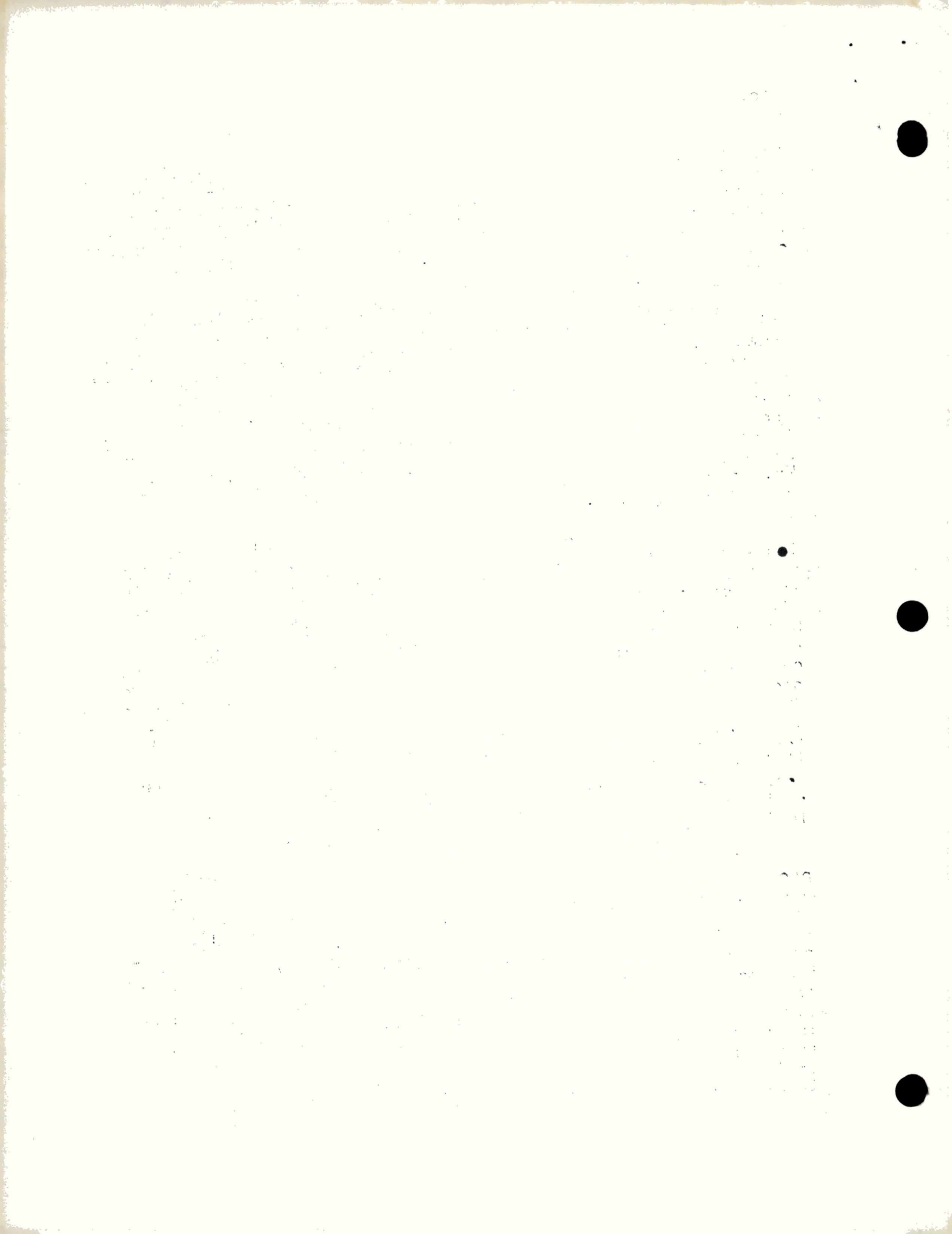
4. The fourth part of the document discusses the impact of technology on accounting and financial reporting. It highlights the benefits of using accounting software and digital tools, such as increased efficiency, reduced errors, and improved data security. It also notes the need for ongoing training and updates to keep accounting professionals current in a rapidly changing technological environment.

5. The fifth part of the document concludes by emphasizing the importance of transparency and accountability in financial reporting. It stresses that organizations should provide clear, accurate, and timely information to stakeholders, and that they should be held accountable for the quality and integrity of their financial statements.

that an eventual treaty should reflect a balance of obligations and responsibilities as between the nuclear and non-nuclear countries and should lead to wider measures of arms control and general and complete disarmament. I think it fair to say that their point of view has been accepted by the other members of the Eighteen-Nation Committee. While the Canadian delegation attaches the utmost importance to the early conclusion of a non-proliferation treaty, we regard it as only the first of many measures designed to stem the nuclear arms race and bring us closer to our objective of general and complete disarmament. We welcome what Mr. Federenko said, "As it works for the non-proliferation of nuclear weapons, the Soviet Government does not in any way strive to consolidate and perpetuate the so-called nuclear monopoly of the nuclear powers. Such an agreement cannot and must not be regarded as an end in itself; it should be regarded only as a step towards the prohibition and destruction of nuclear weapons." (A/C.1/PV1431, p.11). And Mr. Goldberg said essentially the same thing as recorded on A/C.1/PV1431, p.32.

The Canadian Government stands firmly committed to its long-established policy not to produce nuclear weapons, which has been well within our technical ability for many years. We are also committed to the conclusion of a universal non-proliferation treaty as the most urgent arms control measure before the international community. There is considerable common ground between the USA and the USSR draft treaties now on the table. We believe they are close enough in object and scope that we can reasonably expect conclusive negotiations on the substance of a treaty. As far as the substance is concerned, we wish to see a formula which would ensure that the nations possessing nuclear weapons--or nuclear powers--be limited to the existing five and that the control of nuclear weapons not be allowed to pass to other countries. We are satisfied that this can be done without interfering with legitimate defensive arrangements of alliances.

We think it important that a treaty include an effective provision for verifying that obligations undertaken are observed. Article III of the present USA draft treaty, which would call upon all signatories "to cooperate in facilitating the application of the IAEA or equivalent international safeguards on all their peaceful nuclear activities" would contribute both to the effective working of a non-proliferation treaty and the strengthening of the international safeguards system. If provision were also made for the application of international safeguards on a mandatory basis to all foreign transfers of fissile materials, as is indeed already the policy of the Canadian Government, a safeguards article would itself become an effective obstacle to further proliferation.



Since it is impossible to distinguish between the technology required for nuclear explosions for military and for peaceful purposes, we consider that the countries not possessing nuclear weapons should give up the right to conduct nuclear explosions for any purpose whatsoever. Such action on their part would of course have to be subject to an undertaking to establish a service under international supervision which would make available at a fair cost nuclear explosive services for legitimate civil projects whenever such explosions become technically and economically feasible, and provided they are consistent with test ban treaty obligations. This would ensure that the benefits of controlled nuclear explosions would be generally available at minimum cost without incurring the drastic political and military consequences of the further national development of nuclear bombs.

We feel that it may be necessary to give security assurances to non-aligned countries, over and above the general terms of the UN Charter. In this way, perhaps, any disadvantages of their accession to a non-proliferation treaty could be offset. Whether these assurances are to be provided within the context of a non-proliferation treaty or in some other way will mostly depend on the views of the countries concerned. We should therefore be most interested to hear the views of non-aligned members on the merits of the various alternatives which have been proposed, as well as any other ideas which they themselves may advance.

We believe that as now revised draft resolution A/C.1/L.368 on the renunciation of actions hampering the conclusion of the agreement on non-proliferation should contribute to establishing a favourable atmosphere for the negotiations which will be taking place here, in Geneva and elsewhere and help expedite them. It was for this reason we decided to associate ourselves with the resolution as a co-sponsor.

The first part of the document discusses the general principles of the system. It is based on the idea of a central authority which controls the flow of information. This is done by means of a series of committees, each of which is responsible for a particular aspect of the system. The committees are organized in a hierarchical manner, with the most important committees at the top and the less important ones at the bottom. This structure allows for a high degree of coordination and control.

The second part of the document describes the various components of the system. These include the central authority, the committees, and the various units which are responsible for the day-to-day operation of the system. Each component is described in detail, and its role in the overall system is explained.

The third part of the document discusses the various problems which have arisen in the operation of the system. These include the problem of communication, the problem of coordination, and the problem of control. Each problem is discussed in detail, and the various solutions which have been proposed are described.

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The fourth part of the document discusses the various future developments which are planned for the system. These include the development of a new central authority, the development of new committees, and the development of new units. Each development is described in detail, and its potential impact on the system is explained.

The fifth part of the document discusses the various conclusions which have been reached in the operation of the system. These include the conclusion that the system is a highly effective means of controlling the flow of information, the conclusion that the system is a highly flexible means of adapting to changing circumstances, and the conclusion that the system is a highly efficient means of coordinating the activities of various units.

While Canada is committed to a universal non-proliferation treaty, we by no means rule out the regional approach to non-proliferation. We therefore support and should like to encourage countries attempting to create nuclear free zones in areas relatively free from grave international tensions. The efforts of the Latin American and Caribbean countries in this regard deserve particular praise and we would also wish African countries success in their aspirations to make their continent a denuclearized zone.

Most countries, including the USA, and the USSR, advocate an end to nuclear testing underground to complete the agreement which was reached in Moscow to prohibit nuclear testing in the atmosphere, outer space and under water. The difficulty of course is over verifying that all parties to the treaty shall respect obligations not to carry out underground tests. The position of the USSR is that all underground tests anywhere can be detected by national means within national territories. The position of the USA and its western allies is that, although considerable improvements have been made in detecting underground tests by seismological and other scientific means, yet a certain number of underground events still cannot be identified as either earthquakes or nuclear explosions. That is to say that if verification of a treaty were limited to seismological means alone, there would still be a possibility of a nation evading its obligations by carrying out clandestine underground tests. The USA position is that a small number of inspections at sites of unidentified events is necessary in order to be sure that obligations would be adhered to.

As I have indicated, there has been continuing effort to improve techniques for detecting and identifying of underground events. Possibilities of supplementing them are being explored. Canada supports the proposal put forward for this purpose by Sweden, which is that interested countries, primarily those not nuclear powers, should exchange seismic information. The proposed exchanges would take place principally among those countries with a sufficiently advanced seismological science and data-gathering or processing equipment, but results would be available to all. With information coming from many sources, individual countries would be in a better position to assess whether any suspicious underground event was natural or nuclear in origin. We attach importance to the participation of the nuclear powers in the suggested exchange and welcome their expressed interest. If the USA and the USSR, for example, could provide information from sites close to indeterminate events to supplement information now available from distant monitoring, many more nuclear events could be identified.

It has also been suggested recently that the idea of so-called "black boxes", that is, sealed seismographic installations, could supplement distant means and would make it

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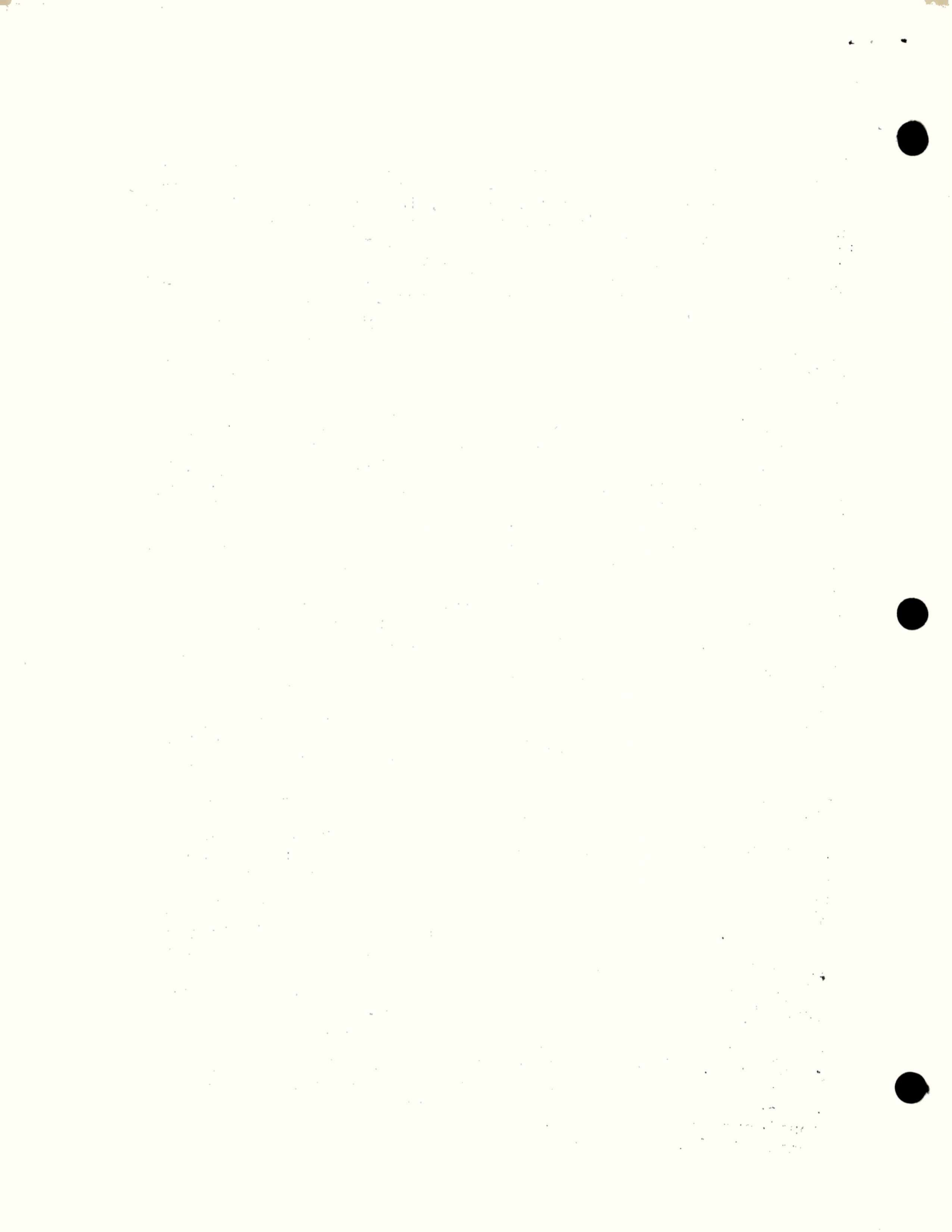
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almost certain that no clandestine testing could be carried out. We would hope that the USSR will also agree to cooperate in examining such procedures which, in combination with others, might make it possible to break the deadlock in the underground test prohibition problem, and permit the successful culmination of the efforts which have been under way since the Moscow Treaty was signed. We have also studied with much interest other proposals made by Sweden, Mexico, Brazil and the UAR in an effort to bridge the gap between the positions of the two major powers on this issue. We hope these suggestions will be carefully considered by those principally concerned.

Another proposal which, though not new, commends itself to Canada is to halt the production of fissile material for military purposes, popularly known as the "cut-off". Several nations besides the USA (which has elaborated proposals in this regard) appreciate that a verified halt in the production of fissile material for use in weapons would reverse the dangerous continual increase in the nuclear potential of nuclear powers. It would be, therefore, an anti-proliferatory measure mainly affecting nuclear powers, and would constitute a "balancing obligation" to the obligations nations without nuclear weapons would incur by signing a non-proliferation treaty. In our view, the cessation of fissile material production should be seriously studied. It combines the quality of not endangering existing national security with the positive values to which I have just referred.

This brings me to the question of general and complete disarmament which has not occupied very much of the time of the Eighteen Nation Committee in this year's discussions, although it was not neglected entirely in the ENDC. We have always recognized that a disarmed and peaceful world is our final goal. But the same difficulties have always faced us when discussions of the USA and USSR draft treaties have been undertaken. I think most of those in this Committee who have studied the matter at all know the positions of the two sides. It has been clear for a long time that the crux of the problem lies in the opposed conceptions of how nuclear armaments are to be reduced and then eliminated. It is also clear that little progress can be expected on this central problem until greater mutual confidence exists, so that the nations concerned can feel any nuclear weapons reduction would not imperil the balance of our present security arrangements. It seems to the Canadian delegation that we must look for some new, more hopeful means of initiating a process which will lead eventually, through increasing confidence on both sides, to general and complete disarmament. We favour the step-by-step approach because it seems



illusory to think that significant disarmament advances will be made in any other way. The Canadian delegation feels that a non-proliferation treaty, an underground test ban, the cut-off of production of fissile material for nuclear weapons and the reconversion of existing nuclear weapons and explosive material for peaceful uses would be important initial steps which could be followed by others and lead us towards the general disarmament which we have all declared as our goal. These ideas are some of the important, but by no means the only measures which should be given serious study here and elsewhere, in order that the impetus of the hopeful agreements of 1963 can be regained, so that we may move forward to more far-reaching stages of general and complete disarmament itself.

This completes the statement of the Canadian delegation in the general discussion of disarmament. We have only touched on certain of the subjects on our agenda. We reserve the right to speak again when we have reached the stage of considering specific resolutions.

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 that the financial statements are reliable and can be audited without any discrepancies.

The second part of the document outlines the procedures for handling cash payments and receipts. It states that all cash transactions must be recorded in a separate ledger, and the balance should be reconciled with the bank statements on a regular basis. This helps in identifying any errors or unauthorized transactions.

The third part of the document describes the process of recording credit sales and purchases. It notes that credit transactions should be recorded as debits and credits in the respective accounts, and the accounts receivable and payable should be updated accordingly. This ensures that the company's credit position is accurately reflected in the financial statements.

The final part of the document provides a summary of the key points discussed and reiterates the importance of maintaining accurate and up-to-date financial records. It concludes by stating that proper record-keeping is essential for the success and growth of any business.