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Press Office
750 Third Avenue
New York, N. Y. 10017
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Text of Statement to be made by the Canadian Representative to the United Nations, Mr. George Ignatieff, at the Meeting of the Ad Hoc Committee for South West Africa, on Thursday, December 16, 1967

Daunting as the task is of this Committee, I venture some comments and suggestions on behalf of the Canadian delegation on the substance of the problem and in particular on the proposals put to us last Friday. I should also like to state as precisely and constructively as I can how the Canadian delegation sees the implementation of the task entrusted to the Committee being most effectively carried out on the basis of the organization of work which we have adopted.

I am first of all most grateful to the Ambassador of Ethiopia and his colleagues for putting forward some working proposals which give concrete form to the kind of machinery they have in mind for carrying out the direct responsibilities of the United Nations.

I share the view that all in the Committee in effect agree on the point of departure and on our ultimate destination. The point of departure is clearly outlined in Resolution 2145 adopted by the United Nations General Assembly and in particular in paragraphs 4, 5 and 6, which I agree are inter-related.

I also agree that the aim is to recommend practical means by which South West Africa should be administered so as to enable the people of the territory ultimately to exercise the right of self-determination and achieve independence.

Our duty then is to discuss the means--the most practical means--of achieving this aim.

Here I would state right away that the proposal put forward by our African colleagues is being studied carefully by my government.

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I agree, too, with what has been said about the need to proceed as far as possible on the basis of consensus in this Committee, so as to ensure that the report we submit to the Assembly and our recommendations carry maximum weight. This is particularly important as the success of United Nations action on South West Africa depends on the support of as many members of this Organization as possible, including those who hold the major share of the world's economic and military power.

We believe that our final recommendations will receive this kind of support if we can show the United Nations General Assembly that we have examined, in some depth, alternative ways in which the task entrusted to the Committee could be carried out.

This requires close analysis of the problem of how South West Africa should be administered, taking into account the decision of the General Assembly already made that this Territory comes under the direct responsibility of the United Nations.

How should we go about making such an analysis? I suggest that we might ask the Bureau or the Secretariat to collate all proposals which various delegations may have suggested or will suggest. Already there have been proposals to create a United Nations machinery for administration of South West Africa, to declare independence followed by the setting up of administration by South West Africans, to study the possibility of an embryonic administration in the Territory. There is also the possibility of establishing an interim administration composed of a condominium or combination of states. In addition to the various forms which the actual administration might take there are alternative ways in which the United Nations might exercise its supervisory authority. It is possible for example that this responsibility might be given to an existing United Nations body.

I should hope that until an adequate analysis of the alternatives is completed, the Committee will not become frozen in its advocacy of any one solution. In examining all these options, we may find it desirable to take into account the present de facto administration in the Territory and how the powers of this Administration are to be transferred to any new administration.

A useful analysis of the practical means by which South West Africa should be administered would have to relate not only to the alternatives which I have mentioned, but also to the practical considerations which arise out of political,

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 to ensure transparency and accountability. This section also outlines the procedures for handling discrepancies and the role of the audit committee in reviewing the financial statements.

The second part of the document details the internal control system implemented by the organization. It describes the segregation of duties, the authorization process for transactions, and the regular reconciliation of accounts. The goal is to minimize the risk of errors and fraud while ensuring the integrity of the financial data.

The third part of the document provides a summary of the financial performance for the reporting period. It includes key metrics such as revenue, expenses, and net income, along with a comparison to the budget and previous periods. The management's commentary highlights the factors contributing to the results and the strategies for future growth.

The fourth part of the document contains the financial statements, including the balance sheet, income statement, and cash flow statement. Each statement is accompanied by a detailed explanation of the accounting policies used and any significant changes from the previous period. The notes also provide information on related party transactions and contingencies that could affect the organization's financial position.

The fifth part of the document discusses the company's risk management strategy. It identifies the major risks facing the organization, such as market volatility, credit risk, and operational risks, and describes the measures taken to mitigate these risks. This section also covers the company's compliance with applicable laws and regulations.

The final part of the document is a concluding statement from the management, expressing confidence in the organization's financial health and future prospects. It also includes information about the company's governance structure and the role of the board of directors in overseeing the company's operations and financial performance.

geographic, ethnic and economic factors bearing on the Territory on whose future we are asked to make recommendations, some of which were mentioned by our Mexican colleague with such clarity last week.

In this connection, I think that whatever form we decide the administering authority should take, it is our duty to formulate guidelines or criteria for administration. It is to be taken for granted that our main aim should be to see that, until it achieves independence, South West Africa is administered in accordance with the principles of the United Nations Charter and in particular the human rights provisions of the Charter. Thus, it obviously follows that the new administration would involve the abolition of the system of apartheid and other discriminatory administrative arrangements, including, for example, the pattern of having a police zone in which the Territory has practically administered itself as a province of South Africa and an area outside the zone for which the Minister of Bantu Affairs in Pretoria has been directly responsible. It would seem desirable to remove this division and replace it with a small, but firm and centralized administration which would be responsible for running the country on a day-to-day basis, coordinating and encouraging the political and economic advancement of the African population and fostering the creation of a harmonious multi-racial community.

However, the more one gets into an analysis of the administrative problems, the more one realizes the necessity of having access to the facts. Some information bearing on this problem has been usefully collated by the Secretariat in A/AC.129/L2 and the Secretariat are to be congratulated for their contribution. In this connection, in his statement to the Committee on February 10, the representative of Italy suggested that we might be able to obtain additional information to try to assess the practicability of the proposal he put to the Committee.

I also consider some additional information may be necessary because I believe that the General Assembly would expect us to pass a judgement as to the relative practicability of the proposals we have examined. I would very much doubt that they would thank us for submitting a plan which we would expect the full membership of the Organization itself to weigh, unless we ourselves had fulfilled the responsibility of considering what was practical and what was not practical.

I hope therefore that the Committee will proceed immediately to examine the alternatives which strike us as deserving serious consideration. We would then go on to the more difficult task of deciding what is the most practical

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course of action in terms of the needs and the requirements of the people of South West Africa as well as the needs, requirements and resources of the Organization to which we belong.

I would hope that, in addition to the suggestions I have made, others will also be forthcoming which, as I have suggested, the Bureau or the Secretariat might bring together in a common working paper out of which we would hope a consensus would develop. For its part, my delegation is confident that if we all work in a spirit of cooperation and compromise we will be able to arrive at a practical solution and it is in this spirit that my delegation will consider all proposals put forward in the Committee.

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