

CANADIAN MISSION TO THE UNITED NATIONS

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APARTHEID

Text of Statement made in the Special Political
Committee by the Canadian Representative,
Ambassador Paul Beaulieu, on Friday, Nov. 10, 1967.

Over the past few years, members of the United Nations have found their attention to southern African matters taken up to some extent by the immediate problems of the illegal declaration of independence by the minority regime of Ian Smith and the status of South West Africa. The human rights aspect of the apartheid issue is to a large extent fundamental to both those questions, a fact that is often obscured by more immediate crises both for the United Nations and for all those countries which cherish the ideals for which the United Nations stands. By speaking today, my delegation wishes to indicate that the Canadian Government and people continue to be concerned with the question of apartheid and believe that until an approach to race relations in southern Africa which is more consistent with the dignity of all its inhabitants is found there can really be no harmony in that area.

The belief in human equality is a basic concept of the United Nations. Canada, like most United Nations members, holds the view that a society such as that in South Africa runs counter to all the fundamental principles of justice. We do not deny that some non-whites in South Africa possess a relatively high standard of living; it would be difficult to expect otherwise in a country as rich in natural and human resources as South Africa. However, this standard of living should not be regarded as a gift from the ruling groups. There are unfortunately still many countries in which racial discrimination can be found; human imperfection still exists everywhere. However, there is no country, with the single exception of South Africa, where racial discrimination is enshrined in the legislative fabric of its society and where the government is committed to a policy of systematic segregation. No matter to what heights of material or intellectual achievement a South African non-white may rise, he is still subject to degrading Apartheid Laws. We do not deny the rights of the white population of South

THE UNIVERSITY OF CHICAGO

Department of Chemistry
Chicago, Illinois

February 10, 1954

Dear Mr. [Name]:
I have received your letter of the 8th and am glad to hear that you are interested in the work of the Department of Chemistry at the University of Chicago.

I am sorry that I cannot give you a more definite answer at this time, but I will be glad to discuss the possibilities with you in person if you are able to visit the University.

The Department of Chemistry at the University of Chicago is one of the largest and most active in the United States. It is headed by Professor [Name], who is one of the leading authorities in the field of [Field]. The Department is well equipped with modern apparatus and has a large number of excellent graduate students and postdoctoral fellows. We are particularly interested in the study of [Field] and the development of new methods for the study of [Field].

If you are interested in a position in the Department, I would be glad to discuss the possibilities with you in person. You may wish to contact Professor [Name] at the University of Chicago, Chicago, Illinois, for further information. I am sure that you will find the Department of Chemistry at the University of Chicago to be a most interesting and stimulating place in which to work.

Africa, all we and the overwhelming majority of the members of the United Nations say to them is this: we cannot accept racial discrimination; it is a policy which violates the letter and the spirit of the Charter and of the conventions and declarations of the United Nations on human rights, a policy which is not compatible with human dignity.

Canada has faithfully respected the resolutions of the Security Council of August 7, 1963, and December 4, 1964, on the export of arms and military equipment to South Africa. Canada's policy on the shipment of arms and military equipment to South Africa shows clearly Canada's will to dissociate itself from the enforcement of South Africa's apartheid policy.

We share the believe that the United Nations should take positive steps towards the abolition of apartheid. This is why the Canadian Government sent a representative to the International Seminar on Apartheid, Racial Discrimination and Colonialism which was held at Kitwe, Zambia, from July 25 to August 4. My Government wishes to thank the Government of Zambia for making available the facilities for the Seminar. We consider the Seminar to have been useful, even though we found ourselves unable to subscribe to the concluding documents in their entirety.

We favour all measures to assist citizens of South Africa who have suffered from apartheid. It is for this reason that Canada has contributed \$25,000 to the United Nations Programme for the Education and Training of South Africans.

In recent years, resolutions have been placed before this committee which characterize the situation in South Africa as a threat to peace and security and call on the Security Council to take measures under Chapter VII of the Charter. My delegation is aware of the tensions existing in South Africa, and of the potential consequences not only for that country but for the whole of southern Africa of a continued implementation of the policy of apartheid. Although the situation in southern Africa may one day endanger international peace and stability, it appears at least doubtful to my delegation that the Charter provision concerning threats to international peace and security are applicable in the present circumstances. My delegation therefore reserves its position on the matter. Moreover, we sincerely wonder what a recommendation to the Security Council to impose sanctions could achieve in practical terms. For the Assembly to concentrate on maximum action against South Africa now, in the absence of the agreement by the Security Council,

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 text also mentions that the records should be kept for a minimum of seven years, as required by law.

In addition, the document highlights the need for regular reconciliation of bank accounts. This process involves comparing the company's records with the bank statements to identify any errors or unauthorized transactions. It is crucial to perform this task at least once a month to prevent any potential issues from escalating. The text also notes that any discrepancies should be investigated immediately and resolved as soon as possible.

Furthermore, the document stresses the importance of proper classification of expenses. Each expense should be categorized correctly according to the company's chart of accounts. This allows for more accurate financial reporting and helps in identifying areas where costs can be reduced. The text also mentions that the classification should be consistent throughout the year to ensure comparability of the financial statements.

Another key point discussed in the document is the need for proper documentation of all financial transactions. This includes keeping original receipts, invoices, and contracts in a safe and secure location. It is also important to maintain a clear and organized filing system for these documents. The text also mentions that digital copies of these documents should be kept as a backup to prevent any loss of data.

Finally, the document concludes by emphasizing the importance of transparency and accountability in financial management. It states that all financial transactions should be recorded in a timely and accurate manner. This not only helps in the preparation of the financial statements but also provides a clear picture of the company's financial health. The text also mentions that the financial records should be made available to all relevant stakeholders, including the board of directors and the shareholders.

is to force the General Assembly into the position of advocating measures which have little or no hope of implementation and damage the reputation of the United Nations as an effective instrument for keeping international peace.

Canada's policy toward the independent states of Africa is of course an aspect of our foreign policy which has evolved separately from our policy on southern African questions. Canada has sincerely welcomed the attainment of independence by so many African states. We can say in all honesty that our bilateral relations are based firmly on mutual respect and a desire on our part to be of what assistance we can. To that end, Canada has an accelerating aid programme to both the Commonwealth and francophone states of Africa. Our aid is given without political strings and in the spirit of mutual co-operation. There is, however, one connection between our objectives here and the situation in southern Africa. We attach great importance to the development of independent African states who have chosen a policy of co-operation between races. Through the example of multi-racial co-operation which has been given by independent African states we can show the world that the solution does not lie in apartheid and denial of human rights.

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