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SOUTH WEST AFRICA (ITEM 64)

Text of statement to be made in the General
Assembly by the Canadian Permanent Representative
to the United Nations, Mr. George Ignatieff,
on December 11, 1967 on the Question of South
West Africa

At its last regular session, this Assembly concluded with near unanimity that South Africa, by its pursuance of policies contrary to the interests of the people of South West Africa and principles of the mandate and Charter, had in effect disavowed its mandate to administer that territory. The Assembly decided that the mandate was therefore terminated, and that the United Nations would henceforth exercise direct responsibility for the Territory.

My delegation participated actively in the preparation of resolution 2145(XXI). It was our considered view that the Government of South Africa, by its introduction and implementation of the racial policy of apartheid, and by its refusal to accept supervision by the United Nations, had proved itself to be an unacceptable administrator of the Territory. This view was reinforced by South Africa's long history of failing to pay regard to the inalienable right of the people of South West Africa as a whole to self-determination. We voted for Resolution 2145 last year and we continue to support it today.

Having assumed responsibility for the Territory, the Assembly was required to decide how best to discharge its undertaking to bring self-determination, freedom and independence to the people of South West Africa. Throughout the search for a plan of action, my delegation was constantly guided by two considerations: the interests of the people of South West Africa, and the capacities of the United Nations. Resolution 2145 had rightly stressed the need to find practical means to administer the Territory and bring it to self-determination and independence. Various alternatives were open to consideration by the Assembly, including administration

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 also mentions that proper record-keeping is essential for identifying trends and anomalies in the data.

2. The second part of the document focuses on the role of internal controls in preventing fraud and errors. It describes how a well-designed system of internal controls can help to minimize the risk of misstatements and ensure that the organization's assets are protected. The text also discusses the importance of regular monitoring and evaluation of these controls.

3. The third part of the document addresses the need for transparency and accountability in financial reporting. It highlights the importance of providing clear and concise information to stakeholders and of being open to external scrutiny. The text also discusses the role of independent auditors in providing an objective assessment of the financial statements.

4. The fourth part of the document discusses the impact of technology on financial reporting. It notes that the use of advanced software and systems can help to improve the accuracy and efficiency of the reporting process. However, it also emphasizes the need for proper training and oversight to ensure that these technologies are used effectively and securely.

5. The fifth part of the document discusses the importance of ethical considerations in financial reporting. It emphasizes that all transactions should be recorded and reported honestly and in accordance with applicable laws and regulations. The text also discusses the role of professional judgment in making ethical decisions and the importance of maintaining a strong ethical culture within the organization.

6. The final part of the document provides a summary of the key points discussed and offers some practical recommendations for improving financial reporting. It emphasizes that a combination of strong internal controls, transparency, and ethical behavior is essential for ensuring the reliability and integrity of the financial statements. The text also encourages organizations to stay up-to-date on the latest developments in financial reporting and to seek professional advice when needed.

by a State, by a group of States, by the United Nations directly or through a representative, by the OAU, or by some combination of these. There were various possibilities for exercising the United Nations supervisory responsibility, such as the General Assembly itself, the Security Council, the Trusteeship Council, the Secretary-General or a corporate body set up for this purpose.

For the United Nations to establish what steps might most effectively help the people of South West Africa attain self-determination, it seemed to my delegation essential to obtain access to the Territory, and to make contact with their representatives in order to learn their wishes; this in turn necessitated conducting a dialogue with the de facto administration. At the same time, my delegation believed that if they were to be effectively implemented, the means decided on by the Assembly would have to have overwhelming support, including that of all Permanent Members of the Security Council.

It was against these criteria that at the Fifth Special Session my delegation gave its careful consideration to the 79 - power proposal for the direct and immediate administration of the Territory by the United Nations; we were forced to conclude that the proposed United Nations Council for South West Africa would not, within the terms of its mandate, be in a position to contribute significantly to a solution of the problem. Accordingly, my delegation was not among those which felt able to support Resolution 2248.

The General Assembly now has before it the Report of the United Nations Council for South West Africa contained in Document A/6897. The Council has not-as we foresaw it would not - been able to carry out the task which was given to it and has reported that in the circumstances it has found it impossible to discharge the functions and responsibilities entrusted to it by this Assembly. Annexed to this report is a letter addressed to the Secretary-General by the South African Foreign Minister. My delegation regrets that in this letter the South African Government, while professing that South Africa's objective in South West Africa is self-determination, did not seize the opportunity to offer to co-operate with the United Nations in this respect.

My delegation is moreover disturbed by a number of recent developments in South African policy towards South West Africa.

In March the South African Government announced that it proposed to establish a "Homeland" for the Ovambo people in South West Africa. Both the Ad Hoc Committee for South West Africa and the Committee of 24 endorsed the view that the proposals of the South African Government were contrary to General Assembly Resolution 2145 (XXI) and were therefore illegal. Nevertheless,

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Dear

Yours

the South African Government has not only taken further action regarding Ovamboland but has also stated that it is to introduce a similar "Homeland" plan for the Herero people. My Government is disturbed at the implication of these steps for the territorial integrity of South West Africa; it is also concerned by the reports of the perfunctory manner in which the Hereros themselves were told of this decision, which is difficult to reconcile with South Africa's proclaimed objective of self-determination.

My delegation is also concerned by the announcement made by Prime Minister Vorster that major constitutional changes affecting the status of South West Africa would be introduced by the South African Government in the South African Parliament as soon as possible. This intention of the South African Government does not seem to accord with its own stated position that it does not deny the international character of the Territory.

In this connection my delegation would like to reiterate the statement made by the Canadian Secretary of State for External Affairs in the General Debate that the Canadian Government would "consider invalid any attempt by South Africa to take action which would have the effect of dividing the Territory into smaller parts or of incorporating it into South Africa."

The third development which causes immediate and grave concern to my delegation is of course the detention and trial in Pretoria of 36 South West Africans. The United Nations Council for South West Africa and the Special Committee of 24 have both issued appeals for the release of these prisoners. My delegation has studied with dismay the Terrorism Act under which they are being tried. In particular, we are disturbed by the fact that the Act is retroactive, that it is vague in describing the offences it covers and that it places the onus of proving innocence on the accused. These provisions of the Act prima facie represent a deplorable denial of fundamental rights. This Act is clearly contrary in letter and spirit to the legal tradition which South Africa claims to share with a large number of States represented in this Assembly. Its extension to South West Africa is merely one more indication, if one were needed, that the South African Government is not qualified to act as trustee of the interests of the people of South West Africa.

Mr. President, in the light of these developments and the continued intransigence of South African authorities, the question arises as to what further action the United Nations can now usefully take. My delegation continues to hold the view that the resolution approved by the Fifth Special Session of the Assembly was not the most effective or practical action that the United Nations could take.

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1. The first part of the report deals with the general situation of the country and the progress of the war. It is a very interesting and informative account of the events of the year.

2. The second part of the report deals with the economic situation of the country. It is a very detailed and thorough analysis of the economic conditions and the measures taken to improve them.

3. The third part of the report deals with the social situation of the country. It is a very comprehensive and up-to-date survey of the social conditions and the efforts to improve them.

4. The fourth part of the report deals with the cultural situation of the country. It is a very interesting and enlightening study of the cultural life and the efforts to promote it.

5. The fifth part of the report deals with the political situation of the country. It is a very clear and concise summary of the political events and the efforts to improve the political system.

6. The sixth part of the report deals with the international situation of the country. It is a very informative and up-to-date survey of the international relations and the efforts to improve them.

7. The seventh part of the report deals with the military situation of the country. It is a very detailed and thorough analysis of the military conditions and the measures taken to improve them.

8. The eighth part of the report deals with the administrative situation of the country. It is a very comprehensive and up-to-date survey of the administrative conditions and the efforts to improve them.

9. The ninth part of the report deals with the judicial situation of the country. It is a very interesting and enlightening study of the judicial system and the efforts to improve it.

10. The tenth part of the report deals with the educational situation of the country. It is a very detailed and thorough analysis of the educational conditions and the measures taken to improve them.

We continue to hold the view with regard to administration of the Territory that the United Nations General Assembly must take practical political considerations into account and adopt an approach which has a chance of giving the international community an effective role in bringing the South West African people to self-determination and independence. We continue to believe that in its search for a solution the Assembly must keep **paramount both** the interest of the people of South West Africa and the interests of the United Nations and we must at all times take into account in whatever we do the capacities and resources of our Organization. Pending a solution to the problem as a whole, it seems to my delegation that we should not overlook intermediate steps which will help pave the way to self-government for the people of South West Africa. It is with this consideration in mind that my Government has decided to make available a number of scholarships to the United Nations Education and Training Programme for South West Africa.

I venture to suggest that it is apparent from the reports of the Special Committee of 24 and of the Council for South West Africa that there is almost unanimous agreement on the unacceptability of the Homelands proposal; there is almost unanimous grave concern about the trial of South West Africans in Pretoria; and I believe that there would also be unanimous disapproval of further constitutional changes which would have the effect of integrating South West Africa even more closely with South Africa. I would hope, therefore, that even though there may be difficulty in agreeing on further United Nations action some way will be found of giving voice to the almost unanimous weight of opinion of the world community on the future destiny of South West Africa.

In conclusion, Mr. President, I wish to stress that what Canada is concerned about is the human state and the human problem as it has been revealed to us not only in South West Africa but especially with regard to the trials in Pretoria. We believe that a further appeal should be made to the Government of South Africa in the name of humanity as well as in the name of the Charter of the United Nations in order to get the Government of South Africa to take heed of the opinion of mankind as expressed in this family of nations.

