

2010 Review Conference of the Parties to the Treaty on the Non-Proliferation of Nuclear Weapons

24 May 2010

English only

New York, 3-28 May 2010

Chairman's Revised Draft Report of Main Committee III

Decisions and recommendations of previous Conferences

1. The Conference notes that the States parties reiterated their commitment to the effective implementation of the Treaty, the decisions and the resolution on the Middle East adopted by the 1995 Review and Extension Conference and the Final Document of the 2000 Review Conference.
2. The Conference reaffirms that nothing in the Treaty shall be interpreted as affecting the inalienable right of all the parties to the Treaty to develop research, production and use of nuclear energy for peaceful purposes without discrimination and in conformity with articles I, II and III of the Treaty. The Conference recognizes that this right constitutes one of the fundamental objectives of the Treaty. In this connection, the Conference confirms that each country's choices and decisions in the field of peaceful uses of nuclear energy should be respected without jeopardizing its policies or international cooperation agreements and arrangements for peaceful uses of nuclear energy and its fuel-cycle policies.
3. The Conference reaffirms that all States parties to the Treaty undertake to facilitate, and have the right to participate in, the fullest possible exchange of equipment, materials and scientific and technological information for the peaceful uses of nuclear energy in conformity with all the provisions of the Treaty. States parties to the Treaty in a position to do so should also cooperate in contributing alone or together with other States or international organizations to the further development of the applications of nuclear energy for peaceful purposes, especially in the territories of non-nuclear-weapon States parties to the Treaty, with due consideration for the needs of the developing areas of the world.
4. The Conference urges that in all activities designed to promote the peaceful uses of nuclear energy, preferential treatment be given to the non-nuclear weapons States parties to the Treaty, taking the needs of developing countries, in particular, into account.
5. The Conference calls upon all States parties, in acting in pursuance of the objectives of the Treaty, to observe the legitimate right of all States parties, in particular developing States, to full access to nuclear material, equipment and technological information for peaceful purposes. Transfers of nuclear technology and international cooperation among States

parties in conformity with articles I, II and III of the Treaty are to be encouraged. They would be facilitated by eliminating undue constraints that might impede such cooperation.

6. The Conference underlines the role of the IAEA in assisting developing States parties in the peaceful uses of nuclear energy through the development of effective and efficient programmes aimed at improving their scientific, technological, and regulatory capabilities.

Peaceful uses of nuclear energy – Nuclear Energy and Technical Cooperation

7. The Conference emphasizes that cooperation, to accelerate and enlarge the contribution of atomic energy to peace, health, and prosperity throughout the world, in the peaceful uses of nuclear energy is one of the core objectives enshrined in the IAEA Statute.
8. The Conference positively notes and further encourages States parties' active cooperation, among themselves and through the IAEA, in the peaceful uses and applications of nuclear energy, including through international technical cooperation
9. The Conference underlines that the IAEA's activities in the field of technical cooperation, nuclear power and non-power applications contribute in an important way to meet energy needs, improve health, combat poverty, protect the environment, develop agriculture, manage the use of water resources and optimize industrial processes, thus helping to achieve the Millennium Development Goals, and that these activities, as well as bilateral and other multilateral cooperation, contribute to achieving objectives set forth in article IV of the Treaty.
10. The Conference affirms the importance of public information in connection with peaceful nuclear activities in States parties to help build confidence in peaceful uses of nuclear energy.
11. The Conference emphasizes the importance of the technical cooperation activities of the IAEA, and stresses the importance of nuclear knowledge sharing and of the transfer of nuclear technology to developing countries for the sustaining and further enhancement of their scientific and technological capabilities, thereby also contributing to their socio-economic development in areas such as electricity production, human health, including the application of nuclear technology in cancer therapy and the use of nuclear techniques in environmental protection, water resources management, industry, food, nutrition and agriculture.
12. The Conference stresses that the IAEA Technical Cooperation (TC) programme, as one of the main vehicles for the transfer of nuclear technology for peaceful purposes, is formulated in accordance with the IAEA's Statute and guiding principles, as contained in INFCIRC/267, as well as the decisions of the IAEA policy making organs.

13. The Conference notes the continuous collaborative efforts by the IAEA and its Member States to enhance the effectiveness and efficiency of the IAEA's technical co-operation programme.
14. The Conference recognizes that regional cooperative arrangements for the promotion of the peaceful use of nuclear energy can be an effective means of providing assistance and facilitating technology transfer, complementing the Technical Cooperation activities of IAEA in individual countries. It notes the contributions of the African Regional Cooperative Agreement for Research, Development and Training Related to Nuclear Science and Technology (AFRA), the Regional Cooperative Agreement for the Advancement of Nuclear Science and Technology in Latin America and the Caribbean (ARCAL), the Regional Cooperative Agreement for Research, Development and Training Related to Nuclear Science and Technology for Asia and the Pacific (RCA), the Cooperative Agreement for Arab States in Asia for Research, Development and Training related to Nuclear Science and Technology (ARASIA), as well as the strategy for the Technical Cooperation Programme in European region.
15. The Conference calls on States parties to make every effort and take practical steps to ensure that the IAEA's resources for technical cooperation activities are sufficient, assured and predictable (SAP) to meet the objectives mandated in article II of the IAEA Statute, notes with appreciation the 94% Rate of Attainment level by the end of 2009, and looks forward to reaching the rate of 100%, which is central to reconfirming the commitment of IAEA Member States to the IAEA's TC programme, and thus recalls that the financing of TC should be in line with the concept of shared responsibility and that all members share a common responsibility towards financing and enhancing the TC activities of the IAEA.
16. The Conference welcomes the commitment of the IAEA Director General to ensuring that the IAEA's work continues to meet the basic needs of human beings in the fields of, inter alia, human health, including the application of nuclear technology in cancer therapy, water resources, industry, food, nutrition and agriculture and especially the IAEA Director General's initiative to highlight cancer control as a priority for the IAEA during 2010.
17. The Conference welcomes the contributions already pledged by countries and groups of countries in support of IAEA activities. Such additional resources can contribute to the achievement of Millennium Development Goals. The Conference also welcomes the initiative designed to raise 100 million dollars over the next five years as extra-budgetary contributions to IAEA activities and encourages all States in a position to do so to make additional contributions to this initiative.
18. The Conference supports national, bilateral and international efforts to train the skilled workforce necessary for developing peaceful uses of nuclear energy.

Nuclear Power

19. The Conference acknowledges that each State party has the right to define its national energy policy.
20. The Conference recognizes that a diverse portfolio of energy sources will be needed to allow access to sustainable energy and electricity resources in all regions of the world, and that States parties may pursue different ways to achieve their energy security and climate protection goals.
21. The Conference recognizes the safety and security issues associated with nuclear energy, as well as the important issue of managing spent fuel and radioactive waste in a sustainable manner, while also recognizing the continuing international efforts to address those issues. Nuclear fuel suppliers are encouraged to work with and assist recipient States, upon request, in the safe and secure management of spent fuel.
22. The Conference recognizes that the development of an appropriate infrastructure to support the safe, secure and efficient use of nuclear power, in line with relevant IAEA standards and guidelines, is an issue of central importance, especially for countries that are planning for the introduction of nuclear power.
23. The Conference confirms that, when developing nuclear energy, including nuclear power, the use of nuclear energy must be accompanied by commitments to and ongoing implementation of safeguards as well as appropriate and effective levels of safety and security, consistent with States' national legislation and respective international obligations.
24. The Conference affirms the importance, for countries developing their capacities in this field, of working to further develop and promote advanced nuclear technologies, nationally and through cooperation in all relevant international initiatives such as, inter alia, INPRO, ITER and the Generation IV International Forum.
25. The Conference notes the High Level African Regional Meeting on the Contribution of Nuclear Energy to Peace and Sustainable Development held in Algiers in January 2007, the International Ministerial Conference on Nuclear Energy in the 21st Century organized by the IAEA in Beijing, China, in April 2009 and the International Conference on Access to Civil Nuclear Energy held in Paris, France, in March 2010.
26. The Conference encourages States concerned to seek further development of a new generation of proliferation-resistant nuclear reactors and to consider the minimization of stockpiles of highly enriched uranium for peaceful purposes, where technically and economically feasible, through the IAEA and other international initiatives.

Multilateral Approaches to the Nuclear Fuel Cycle

27. The Conference notes the adoption by the IAEA Board of Governors in November 2009 of the Resolution on establishment in Russia of a reserve of low-enriched uranium for the use of IAEA Member States and the signature in March 2010 of the relevant Agreement between Russia and the IAEA.
28. The Conference underlines the importance of continuing to discuss further, in a non-discriminatory and transparent manner under the auspices of IAEA, or regional fora, the possibilities to create mechanisms for assurance of nuclear fuel supply, as well as possible schemes dealing with the back-end of the fuel cycle,, without affecting rights under the Treaty, and while tackling the technical, legal and economic complexities surrounding these issues.

Nuclear safety and nuclear security

29. The Conference stresses the importance of nuclear safety and nuclear security for the peaceful uses of nuclear energy. While nuclear safety and nuclear security are national responsibilities, the IAEA should play the key role in the development of safety standards, nuclear security-guidance and relevant conventions based on best practice.
30. The Conference notes that a demonstrated global record of safety is a key element for the peaceful uses of nuclear energy and that continuous efforts are required to ensure that the technical and human requirements of safety are maintained at the optimal level. Although safety is a national responsibility, international cooperation on all safety-related matters is important. The Conference encourages the efforts of IAEA, as well as of other relevant fora, in the promotion of safety in all its aspects, and encourages all States parties to take the appropriate national, regional and international steps to enhance and foster a safety culture. The Conference welcomes and underlines the intensification of national measures and international cooperation in order to strengthen nuclear safety, radiation protection, the safe transport of radioactive materials and radioactive waste management, including activities conducted in this area by the IAEA. In this regard, the Conference recalls that special efforts should be made and sustained to increase awareness in these fields, through participation of States parties, particularly those from developing countries in training, workshops, seminars and capacity building in a non-discriminatory manner.
31. The Conference acknowledges the primary responsibility of individual States for maintaining the safety and security of their nuclear installations, and the crucial importance of an adequate national technical, human and regulatory infrastructure in nuclear safety, radiological protection and spent fuel and radioactive waste management, as well as an independent and effective regulatory body.
32. The Conference encourages all States that have not yet done so to become party to the Convention on Nuclear Safety, the Convention on Early Notification of a Nuclear Accident

and the Convention on Assistance in the Case of a Nuclear Accident or Radiological Emergency, the Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management.

33. The Conference endorses the principles and objectives of the non-legally-binding Code of Conduct on the Safety and Security of Radioactive Sources and Code of Conduct on the Safety of Research Reactors, and underlines the important role of the supplementary Guidance on the Import and Export of Radioactive Sources.
34. The Conference encourages all States that have not done so to become party to the Convention on the Physical Protection of Nuclear Material (CPPNM) and to ratify its amendment so that it may enter into force at an early date.
35. The Conference encourages upon all States that have not yet done so to become party to the International Convention for the Suppression of Acts of Nuclear Terrorism.
36. The Conference notes the Nuclear Security Summit held in Washington in April 2010;
37. The Conference welcomes the efforts by State parties on a voluntary basis to minimize the use of highly enriched uranium in the civilian sector.
38. The Conference recognizes the importance of applying best practice and basic principles, as developed by the IAEA, in mining and processing, including those related to environmental management of uranium mining.
39. The Conference underlines the fundamental importance of sustainable programmes, through international efforts, such as the IAEA, and regional and national efforts, for education and training in nuclear, radiation, transport, waste safety and nuclear security, while focusing on building institutional capacity and technical and managerial capabilities in States parties.
40. The Conference encourages State parties to promote the sharing of best practices in the area of nuclear safety and nuclear security, including through dialogue with the nuclear industry and the private sector, as appropriate.
41. The Conference welcomes the attention to problems of safety and contamination related to the discontinuation of nuclear operations formerly associated with nuclear-weapons programmes, including where appropriate, safe resettlement of any displaced human populations and the restoration of economic productivity to affected areas.
42. The Conference encourages all Governments and international organizations that have expertise in the field of clean-up and disposal of radioactive contaminants to consider giving appropriate assistance as may be requested for remedial purposes in these effected areas, while noting the efforts that have been made to date in this regard.

Safe transport of radioactive materials

43. The Conference recognizes that, historically, the safety record of civilian transport, including maritime transport, of radioactive materials has been excellent, and stresses the importance of international cooperation to maintain and enhance the safety of international transport.
44. The Conference reaffirms maritime and air navigation rights and freedoms, as provided for in international law and as reflected in relevant international instruments.
45. The Conference endorses the IAEA standards for the safe transport of radioactive material and affirms that it is in the interests of all States parties that the transportation of radioactive materials continue to be conducted consistent with safety, security, and environmental protection standards and guidelines. The Conference takes note of the concerns of small island developing States and other coastal States with regard to the transportation of radioactive materials by sea and, in this regard, welcomes continuing efforts to improve communication between shipping and coastal States for the purpose of addressing concerns regarding transport safety, security and emergency preparedness.

Armed attacks against nuclear installations devoted to peaceful purposes

46. The Conference considers that attacks or threats of attack on nuclear facilities devoted to peaceful purposes jeopardize nuclear safety, have dangerous political, economic and environmental implications and raise serious concerns regarding the application of international law on the use of force in such cases, which could warrant appropriate action in accordance with the provisions of the Charter of the United Nations.

Nuclear Liability

47. The Conference recalls the Paris Convention on Third Party Liability in the Field of Nuclear Energy, the Vienna Convention on Civil Liability for Nuclear Damage, the Brussels Convention supplementary to the Paris Convention, the Joint Protocol Related to the Application of the Vienna Convention and the Paris Convention and the protocols amending these conventions, and the objectives thereof, and noting also the intention of the Convention on Supplementary Compensation for Nuclear Damage to establish a worldwide nuclear liability regime based on the principles of nuclear liability law, without prejudice to other liability regimes.
48. The Conference calls upon States parties to put in force a civil nuclear liability regime by becoming party to relevant international instruments or adopting suitable national legislation, based upon the principles established by the main pertinent international instruments

Future oriented actions:

The Conference calls upon States parties to act in conformity with all the provisions of the Treaty and to:

1. respect each country's choices and decisions in the field of peaceful uses of nuclear energy without jeopardizing its policies or international cooperation agreements and arrangements for peaceful uses of nuclear energy and its fuel-cycle policies;
2. undertake to facilitate, and reaffirm the right of State parties to participate in, the fullest possible exchange of equipment, materials and scientific and technological information for the peaceful uses of nuclear energy;
3. cooperate with other States parties or international organisations in the further development of the applications of nuclear energy for peaceful purposes, with due consideration for the needs of the developing areas of the world;
4. give preferential treatment to the non-nuclear weapons States parties to the Treaty, taking the needs of developing countries, in particular, into account;
5. facilitate transfers of nuclear technology and international cooperation among States parties in conformity with articles I, II, III and IV of the Treaty, and eliminate in this regard any undue constraints inconsistent with the Treaty;
6. continue efforts, in the IAEA, to enhance the effectiveness and efficiency of the IAEA's technical cooperation programme;
7. strengthen the IAEA technical cooperation programme in assisting developing States parties in the peaceful uses of nuclear energy;
8. make every effort to take practical steps to ensure that the IAEA's resources for technical cooperation activities are sufficient, assured and predictable;
9. encourage all States in a position to do so to make additional contributions to the initiative designed to raise 100 million dollars over the next five years as extra-budgetary contributions to IAEA activities, while welcoming the contributions already pledged by countries and groups of countries in support of IAEA activities;
10. encourage national, bilateral and international efforts to train the necessary skilled workforce needed to develop peaceful uses of nuclear energy;
11. ensure that, when developing nuclear energy, including nuclear power, the use of nuclear energy must be accompanied by commitments to and ongoing implementation of safeguards as well as appropriate and effective levels of safety and security, consistent with States' national legislation and respective international obligations;
12. continue to discuss further, in a non-discriminatory and transparent manner under the auspices of IAEA or regional fora, the possibilities to create mechanisms for assurance of nuclear fuel supply, as well as possible schemes dealing with the back-end of the fuel cycle without affecting rights under the Treaty, and while tackling the technical, legal and economic complexities surrounding these issues.

13. consider to become party, if not yet have done so, to the Convention on Nuclear Safety, the Convention on the Early Notification of a Nuclear Accident and the Convention on Assistance in the Case of a Nuclear Accident or Radiological Emergency, the Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management, International Convention on the Suppression of Acts of Nuclear Terrorism, the Convention on the Physical Protection of Nuclear Material (CPPNM), and to ratify its amendment so that it may enter into force at an early date;
 14. promote the sharing of best practices in the area of nuclear safety and security, including through dialogue with the nuclear industry and the private sector, as appropriate;
 15. encourage States concerned, on a voluntary basis, to further minimize highly enriched uranium in stocks and in civilian use, where technically and economically feasible;
 16. transport radioactive materials consistent with relevant international standards of safety, security and environmental protection, and to continue communication between shipping and coastal states for the purpose of confidence building and addressing concerns regarding transport safety, security and emergency preparedness;
 17. put in force a civil nuclear liability regime by becoming party to relevant international instruments or adopting suitable national legislation, based upon the principles established by the main pertinent international instruments.
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The first part of the document discusses the importance of maintaining accurate records of all transactions and the role of the auditor in ensuring the integrity of the financial statements. It emphasizes the need for transparency and accountability in the reporting process.

The second part of the document provides a detailed overview of the accounting cycle, from the initial recording of transactions to the final closing of the books. It highlights the various steps involved in the process and the importance of each step in ensuring the accuracy of the financial data.

The third part of the document discusses the various methods used to allocate costs to different departments or projects. It compares different allocation methods and discusses the pros and cons of each. It also discusses the importance of choosing the right method for the specific situation.

The fourth part of the document discusses the various methods used to calculate the cost of goods sold. It compares different methods and discusses the pros and cons of each. It also discusses the importance of choosing the right method for the specific situation.

The fifth part of the document discusses the various methods used to calculate the cost of services. It compares different methods and discusses the pros and cons of each. It also discusses the importance of choosing the right method for the specific situation.

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