

**REVIEW CONFERENCE OF THE PARTIES TO THE
CONVENTION ON THE PROHIBITION OF THE
DEVELOPMENT, PRODUCTION AND STOCKPILING
OF BACTERIOLOGICAL (BIOLOGICAL) AND
TOXIN WEAPONS AND ON THEIR DESTRUCTION**

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SUMMARY RECORD OF THE TWELFTH MEETING

held at the Palais des Nations, Geneva,
on Friday, 21 March 1980, at 3 p.m.

President: Mr. VAERNØ (Norway)

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The meeting was called to order at 4.10 p.m.

CREDENTIALS OF REPRESENTATIVES TO THE CONFERENCE (agenda item 7) (continued)

(b) REPORT OF THE CREDENTIALS COMMITTEE (BWC/CONF.I/8)

1. Mr. de SOUZA e SILVA (Brazil), Chairman of the Credentials Committee, introduced the Committee's report (BWC/CONF.I/8).
2. The Conference took note with gratitude of the report of the Credentials Committee.

REPORT OF THE DRAFTING COMMITTEE (agenda item 12) (BWC/CONF.I/9)

3. Mr. MAINA (Kenya), Chairman of the Drafting Committee, introduced the Committee's report (BWC/CONF.I/9).
4. He drew attention to some minor amendments to the text. In paragraph 5 of the report, the word "document" should be replaced by "declaration". In the annex, in the section of the final declaration relating to article VIII, the word "or" at the end of the third line should be replaced by "of", and the word "the" at the end of the sixth line should be replaced by "its".
5. Mr. ONKELINX (Belgium), referring to the French text of the final declaration, said that in the second paragraph relating to article XII, the comma after the words "Etats parties" should be deleted.
6. Mr. DUMONT (Argentina) said that, since the Spanish text of document BWC/CONF.I/9 was not yet available, his delegation reserved the right to make any comments it deemed necessary when it had that text before it.
7. There seemed to be some confusion as to whether the Conference was to adopt a final document or a final declaration by the Drafting Committee.
8. Mr. FLOWERREE (United States of America) agreed.
9. The PRESIDENT said that the text would be amended to make it clear that the Conference was to adopt a final document.
10. Mr. ARTEAGA (Venezuela) proposed, on the basis of informal consultations, that the report of the Committee of the Whole (BWC/CONF.I/7) should be added to the final document as an annex.
11. The proposal was adopted.
12. The Conference took note with gratitude of the report of the Drafting Committee (BWC/CONF.I/9), as amended.

PREPARATION AND ADOPTION OF A FINAL DOCUMENT (agenda item 13)

13. The PRESIDENT invited the Conference to adopt by consensus the draft final document annexed to the report of the Drafting Committee (BWC/CONF.I/9).
14. It was so decided.

15. Mr. ANGELIOTTI (Chile) informed the Conference that his Government had enacted Decree-Law No. 3176, which had been published in the Diario Oficial on 11 March 1980 and made the Convention part of Chilean domestic legislation. His Government would shortly deposit the necessary instruments of ratification making Chile a party to the Convention. In so doing, Chile was once again showing that it was a peace-loving country; it was prepared to take part in any efforts designed effectively to promote international peace and security.

16. Mr. FLOWERREE (United States of America), referring to article V of the Convention, which provided that the States parties undertook to consult one another and to co-operate in solving any problems which might arise, said that his Government had initiated such consultations with the Soviet Union as a result of information which it had received over a period of months, including some quite recent information, and which raised the question whether a lethal biological agent had been present in 1979 in the Soviet Union in quantities inconsistent with the provisions of the Convention.

17. His Government intended to take action on that matter in the same responsible and serious manner as it had in the case of questions of compliance with other arms control agreements. It was still engaged in the initial stages of its consultations with the Soviet Union. It was holding them in a spirit of co-operation and in accordance with the relevant provisions of the Convention, and hoped that the Soviet Union would proceed in a similar manner.

18. He stressed that his Government's purpose had been and would continue to be to pursue the actions which would be taken by any party cognizant of the importance of the Convention's obligations and continuing viability. He hoped that all the parties to the Convention would pursue that matter strictly on its own merits, that there would be a satisfactory outcome and that the Convention would continue to serve the important purposes which had led to its adoption.

19. The Conference had carried out the task entrusted to it, namely, to subject the Convention to a searching review. The results reflected in the Final Declaration were, as was to be expected in a document of that kind, not entirely satisfactory to all participants. The Convention had nevertheless emerged a stronger instrument as a result of the Conference and his Government was pleased that provision had been made for further review during the coming decade.

20. His delegation had paid particular attention to the efforts made by the Conference to make more explicit the rights of States parties under article V to make use of various international procedures, including the right to request a consultative meeting of the parties when a question arose concerning the objectives or implementation of the Convention. Although the section of the Final Declaration dealing with that aspect of the Convention did not provide the clearest possible guidance to the parties, it constituted a significant step in the right direction.

21. His delegation was aware of the fact that the rapid advance of technology required constant vigilance in the field of arms control and disarmament. Consequently, although it welcomed the finding that so far scientific and technological developments were adequately covered by the Convention, it attached particular importance to the conclusion in the technical report prepared by the depositary Governments that certain developments in that field should be closely followed and periodically evaluated.

22. Mr. SUMMERHAYES (United Kingdom) said that, earlier in the Conference, his delegation had made a proposal designed to clarify the procedures for consultation and co-operation provided for in article V of the Convention. It considered that the clarification now provided for in the Final Declaration was a useful step forward and it attached particular importance to the procedures outlined in the section of the Final Declaration relating to article V. In its view, however, those procedures could be seen to be effective and adequate only if all the States parties to the Convention fully complied with them. It therefore considered that, if a request was made for a consultative meeting of all the parties to be convened at expert level, all the parties should co-operate in holding such a meeting in order to make appropriate findings of fact and to provide expert views relating to any problem raised by the party requesting the meeting. His country stood ready to assume its responsibilities as a depositary Government in the event of such a request being addressed to depositary Governments. Moreover, his delegation recommended that any such consultative meeting should transmit to the depositary Governments a summary of its findings of fact incorporating all the views and information presented during the proceedings, for distribution to all parties.
23. With regard to the section of the Final Declaration relating to article X, he drew the Conference's attention to the fact that, in his country, it was the private sector which undertook much of the work in the fields of exchange of bacteriological and biological technology and the training of personnel. His Government would, however, seek to fulfil the recommendation made by the Conference in all appropriate ways.
24. Mr. LIDGARD (Sweden) expressed his delegation's appreciation for the support it had received from the non-aligned and neutral countries and some Western countries in its efforts to draw attention to the need for a revision of the verification and complaints procedure provided for in the Convention. It also appreciated the spirit of co-operation which had characterized the consultations it had held in the past few days with the delegations of the United Kingdom and the Soviet Union.
25. Although the section of the Final Declaration relating to article V did not fully meet his delegation's expectations or those of the delegations which had supported it, it welcomed the clarifications contained in that section as a positive commitment by States parties and as a step in the right direction. It shared the view of the Conference that that question should be further considered at an appropriate time. With regard to the third paragraph of the section of the Final Declaration relating to article V, his delegation considered that it was the right of any party to request, when it considered that circumstances warranted such a measure, that a consultative meeting open to all parties should be convened at expert level by, for instance, the Secretary-General of the United Nations.

26. Mr. ISSRAELYAN (Union of Soviet Socialist Republics) said that the Conference represented an important step forward in the history of disarmament; the implementation of the Convention had eliminated an entire category of weapons of mass destruction. The unanimous adoption of the Final Declaration showed the spirit of co-operation and goodwill with which the States parties to the Convention supported its aims and objectives. His delegation welcomed the determination shown by all the participants to make progress towards further agreements with a view to general and complete disarmament, and their desire to use the Convention as a means to strengthen international peace and co-operation. The text of the Final Declaration, which reflected the intensive discussions that had been held in the Committee on Disarmament and the United Nations, responded to the need to abolish such weapons of mass destruction.

27. The appeal to States not yet parties to the Convention to accede to it and the appeal for continued negotiations on the prohibition of chemical weapons were timely. The Soviet Union had from its earliest years advocated the banning of chemical weapons and, having signed the Geneva Protocol of 1925, had never used such weapons. In 1972 it had introduced, with other socialist countries, a draft convention on that question and in 1976 it had held bilateral talks with the United States with a view to submitting, in the Committee on Disarmament, a joint initiative on the prohibition of chemical weapons. His delegation welcomed the establishment of a working group in the Committee on Disarmament for that purpose.

28. The Soviet Union, as a depositary State, remained ready to co-operate with the other depositary States, by means of consultations and other measures referred to in the Final Document, with the assistance of the United Nations Secretariat.

29. The Conference had been successful despite the tension resulting from a recent campaign by Western mass media. That campaign, together with statements such as that just made by the United States delegation, constituted an attempt to cast doubt on the Soviet Union's compliance with the Convention. The Soviet Union had always scrupulously observed the Convention's provisions, pursuant to a decree by the Presidium of the Supreme Soviet on 11 February 1975. The incident in 1979 referred to by the United States delegation had in fact resulted from an epidemic caused by consumption of infected meat which had not been subjected to normal inspection before sale; it in no way reflected on the Soviet Union's compliance with the Convention. Such outbreaks sometimes occurred in other countries, but the incident in the Soviet Union had been cited in such a way, and at such a time, as to prejudice the work of the Conference and hinder the important efforts being made towards international agreement on disarmament.

30. Mr. FLOWERREE (United States of America) said that his delegation would take account of the information provided by the delegation of the Soviet Union. In that connexion, he repeated that his Government's purpose had been, and would continue to be, to pursue the actions which would be taken by any State party cognizant of the importance of the Convention when it received information requiring verification. It intended to pursue that matter and would do so in a spirit of co-operation and in accordance with the provisions of the Convention.

31. Mr. ISSRAELYAN (Union of Soviet Socialist Republics), referring to the comments made by the representative of the United States, again stated that his country was strictly complying, as it had always done, with the provisions of the Convention. Moreover, there had been, and continued to be, no basis whatever for the question raised by the representative of the United States. The campaign that had been waged in the Western information and propaganda media was bound to have adverse effects on the Conference and its results. His delegation could only regret the fact that such a campaign had deliberately been waged just when the Conference was completing its work.
32. Mr. DUMEVI (Ghana) said that the work of the Conference had been characterized by a frank exchange of views and that the in-depth discussions held in the Committee of the Whole and in the Drafting Committee had reaffirmed the commitment of the States parties to the provisions of the Convention. During those discussions, delegations had stressed the urgency of drafting an agreement banning chemical weapons and had endorsed the promotion of international co-operation in the application of the results of biological research for peaceful purposes, in accordance with the principle that the disarmament process should contribute to economic and social development.
33. Another significant achievement had been the recognition of delegations' concern about the adequacy of some of the provisions of the Convention. In his delegation's view, some provisions needed to be strengthened. That view should, however, not be misconstrued as an indication of mistrust or suspicion of other parties. Rather, it was a reflection of his country's wish to strengthen confidence by making the Convention more credible and more effective. His delegation was disappointed that the Final Declaration of the Conference did not contain any firm commitments along those lines and hoped that, in the near future, the parties would show the necessary flexibility and political will to make such commitments.
34. Mr. PISSAS (Cyprus) said that, although his delegation supported the Final Declaration which had just been adopted by consensus, it wished to remind the Conference of the fears felt by peoples everywhere that the provisions of the Final Declaration might not be strong enough to prevent Governments or irresponsible groups from plunging the world into lethal havoc. Such fears were particularly justified in view of the progress that had been made, since the adoption of the Geneva Protocol of 1925, in the preparation of chemical weapons of all kinds.
35. The people and Government of his country fully supported all the measures provided for in the Convention, but also associated themselves with the concern expressed by delegations about the following points: the Convention's lack of effective machinery for verification; the non-obligatory character of the reports of States parties on the destruction of biological weapons; the lack of effective measures for the collection of convincing evidence that bacteriological and toxin weapons were no longer being produced and had been totally destroyed; and the unsatisfactory procedure for the submission of complaints, particularly against members of the Security Council which had veto power. His Government was nevertheless encouraged by the provision of the Convention relating to the elimination of all chemical weapons through effective measures under strict and effective international control and by the provision that no effort should be spared to minimize the risk of bacteriological agents and toxins being used as weapons.

36. What had happened in the past, namely, the reservation by some States of the right to use chemical weapons in retaliation against an enemy that resorted to them first, was close to the procedure provided for in article XIII of the Convention and, indeed, weakened the Convention as a whole.

37. Another danger to be borne in mind was that, since 1970, binary chemical munitions had been successfully developed. The Convention unfortunately contained no provision for the control, restriction and prohibition of the production and stockpiling of such munitions, whose components were non-toxic until mixed together.

38. Referring to the section of the Final Declaration relating to article IX of the Convention, his delegation welcomed in particular the establishment by the Committee on Disarmament of an ad hoc working group on chemical weapons.

CLOSURE OF THE CONFERENCE

39. The PRESIDENT said that the proceedings of the past three weeks, during which the Conference had carried out a successful review of the Convention, had once again confirmed the importance of the Convention and reaffirmed its validity as the first genuine disarmament measure taken in recent years to close one of the dangerous avenues of the arms race. The Conference had shown that the Convention occupied a special place in the field of disarmament by providing for the prohibition and prevention of the development, production, stockpiling, acquisition or retention of a whole category of weapons of mass destruction. The review carried out had also underscored the fact that the Convention had proved sufficiently comprehensive to cover recent scientific and technological developments. That conclusion was of even greater significance in the light of the fact that progress in other areas of science and technology often led to the development and production of newer and more dangerous weapons. The halting of that ominous trend in the field of biological and toxin weapons was an achievement worthy of praise.

40. He declared closed the first Review Conference of the Parties to the Convention on the Prohibition of Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on Their Destruction.

The meeting rose at 5.35 p.m.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In addition, it provides a detailed breakdown of the accounting cycle, which consists of eight steps: identifying the accounting cycle, journalizing, posting, determining debits and credits, preparing a trial balance, adjusting entries, preparing financial statements, and closing the books. Each step is explained in detail, with examples provided to illustrate the process.

The document also covers the importance of maintaining proper documentation for all transactions. This includes keeping receipts, invoices, and other supporting documents for a sufficient period of time. It also discusses the importance of having a clear and concise chart of accounts to facilitate the recording and classification of transactions.

Furthermore, it discusses the importance of having a strong internal control system in place to prevent fraud and errors. This includes separating duties, requiring authorization for transactions, and conducting regular audits. The document also provides a list of common internal control weaknesses and how to address them.

Finally, the document discusses the importance of having a clear and concise financial reporting system. This includes preparing financial statements that are accurate and reliable, and providing timely and relevant information to management and other stakeholders. It also discusses the importance of having a strong communication system in place to ensure that all parties involved in the financial process are kept up-to-date.

In conclusion, this document provides a comprehensive overview of the accounting process, from recording transactions to preparing financial statements. It emphasizes the importance of accuracy, documentation, and internal controls in ensuring the integrity of the financial data.