



OPCW

**Advisory Body on Administrative and
Financial Matters**

Fifty-Fifth Session
25 – 27 July 2023

ABAF-55/1
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REPORT OF THE FIFTY-FIFTH SESSION OF THE ADVISORY BODY ON ADMINISTRATIVE AND FINANCIAL MATTERS

1. OPENING OF THE SESSION

- 1.1 The Fifty-Fifth Session of the Advisory Body on Administrative and Financial Matters (ABAF) was held from 25 to 27 July 2023 in “hybrid” form, with both in-person and online attendance. The following members participated: Mr John Foggo (Chairperson), Mr Hamed Alinejad, Mr Ashutosh Jindal, Mr Milan Kerber (Vice-Chairperson), Ms Hollie Marie Mance, Mr Hans-Christian Mangelsdorf, Mr Anton Minaev, Ms Yoko Sakurai, and Mr Muhammed Wasif. Ms Qian Wang did not participate. Ms Wang Shisi and Mr Zhang Yuan participated as observers.
- 1.2 The list of documents presented to the ABAF for this session is included as the Annex to this report.
- 1.3 Speaking on behalf of the Technical Secretariat of the OPCW (hereinafter “the Secretariat”), Mr Christopher Buck, the Director of Administration, in his capacity as acting Deputy Director-General, welcomed the ABAF members with a brief statement at the opening of the session. He expressed appreciation for the ABAF’s important work and service to the OPCW.
- 1.4 Referring to the agenda for the session, the acting Deputy Director-General noted that a number of important topics were to be addressed by the ABAF, including the Draft Programme and Budget of the OPCW for 2024–2025 (EC-104/CRP.1, dated 7 July 2023) and the long-form report of the External Auditor.
- 1.5 The acting Deputy Director-General noted that the Director-General had published the Draft 2024–2025 Biennium Programme and Budget on 7 July 2023, in preparation for informal State Party facilitations in September 2023, consideration and recommendation by the Executive Council (hereinafter “the Council”) at its 104th Session and, ultimately, a decision by the Conference of the States Parties (hereinafter “the Conference”) at its Twenty-Eighth Session.
- 1.6 The acting Deputy Director-General further noted that a primary consideration of the Secretariat in preparing the budget for the next biennium was the impact of very high and continuous inflation since early 2022, necessitating significant cost adjustments in staff costs as mandated by the International Civil Service Commission (ICSC), and in other core operating costs such as travel, utilities, rent, and maintenance.



- 1.7 The acting Deputy Director-General highlighted to the ABAF that the Draft Biennium Budget included a proposal for the redirection and use of the 2021 cash surplus, primarily to reduce the impact of the significant budget increase on assessed contributions, and also to replenish special funds for essential physical security upgrades and other needed major capital replacements.
- 1.8 The acting Deputy Director-General noted that the Draft Programme and Budget for 2024–2025 had been developed with a view to keeping expenditures to the minimum necessary and managing the ongoing inflationary pressures. The intention was to ensure that the Secretariat could fulfil all of its roles, on behalf of and as mandated by the States Parties. In this regard, the Secretariat sought to underscore the considerable value that the OPCW had delivered to the international community over the years, on a budget that had remained relatively stable in nominal terms yet had decreased significantly when adjusted for inflation.
- 1.9 Turning to the External Auditor’s long-form report, the acting Deputy Director-General noted that a significant number of ongoing external audit recommendations from previous years had been closed. However, a lesson for the 2023 audit was to focus on the recommendations at an earlier stage in the field-work component of the audit.
- 1.10 The acting Deputy Director-General concluded his remarks by reiterating his appreciation for the ABAF’s contribution to the work of the OPCW and underlining the importance of the ABAF’s reflections and advice on the range of important topics to be addressed at its Fifty-Fifth Session.

2. ADOPTION OF THE AGENDA

The ABAF adopted the following agenda:

1. Opening of the session
2. Adoption of the agenda
3. Review of the report of the previous session
4. Introductory matters
 - (a) ABAF member nominations and changes
 - (b) Financial updates on matters including: the Organisation’s cash position, the Working Capital Fund, status of collection of assessed contributions and reimbursements, and recommendations for write-offs (if any)
5. Status of 2023 financial performance (first half of 2023)
6. 2022 External Audit Report
7. Draft 2024–2025 Biennium Budget
8. Election of the Chairperson of the ABAF
9. Any other business
10. Next session and agenda
11. Adoption of the report

3. REVIEW OF THE REPORT OF THE PREVIOUS SESSION

The ABAF had no comments on the report of its Fifty-Fourth Session (ABAF-54/1, dated 8 June 2023) and noted that the Director-General's response (EC-103/DG.16, dated 6 July 2023) to the report had addressed the matters raised by the ABAF.

4. INTRODUCTORY MATTERS

Subitem 4(a): ABAF member nominations and changes

- 4.1 The Chairperson welcomed all members to the Fifty-Fifth Session of the ABAF, noted the absence of Ms Qian Wang, and welcomed Ms Wang Shisi and Mr Zhang Yuan as observers.

Subitem 4(b): Financial updates on matters including: the Organisation's cash position, the Working Capital Fund, status of collection of assessed contributions and reimbursements, and recommendations for write-offs (if any)

Cash position

- 4.2 The ABAF reviewed a Note by the Director-General containing the "Monthly Financial Situation Report as at 30 June 2023" (S/2190/2023, dated 14 July 2023).
- 4.3 The Secretariat informed the ABAF that the cash balance of the OPCW General Fund as at 30 June 2023 was EUR 14.2 million, which was significantly higher than at the same time in the previous year, when it stood at EUR 9.8 million. In addition, the Secretariat informed the ABAF that the Working Capital Fund (WCF) stood at a level of approximately EUR 8.2 million as at 30 June 2023, marginally higher than the level of EUR 8.1 million on the same date in the previous year.

Working Capital Fund

- 4.4 The ABAF noted that the Secretariat was forecasting a positive cash position for the General Fund for the end of 2023 of approximately EUR 4.5 million. However, withdrawals from the WCF may be required to maintain liquidity during the year given the rate of receipts of assessed contributions.

Status of collection of assessed contributions and reimbursements

- 4.5 The ABAF noted that the collection rate of assessed contributions was 60.5% of current year contributions up to 30 June 2023, a significant improvement over the level of 52.8% at the same time in 2022.
- 4.6 While welcoming the improvement in the collection rate, the ABAF once again expressed concern over the rate of receipt of prior year assessed contributions, and particularly noted the significant number of States Parties whose arrears amounted to several years' worth of unpaid contributions, and who had therefore lost their voting rights. The ABAF also noted that most States Parties with significant arrears had not availed themselves of the opportunity to submit proposals for multi-year payment plans in order to restore their voting rights and fulfil their membership obligations under the Convention, or where such instruments had been negotiated, had failed to comply with them.

- 4.7 The ABAF also noted the status of Article IV and Article V reimbursements as at 30 June 2023, the cumulative outstanding amount of which stood at EUR 7.45 million (EUR 5.95 million as at 30 June 2022).
- 4.8 The ABAF took note of the Secretariat's efforts to ensure timely payment of assessed contributions through initial requests, subsequent reminders, and recommendations to States Parties to submit proposals for multi-year payment plans.
- 4.9 The ABAF strongly encouraged the Secretariat to explore all possible means to improve the rate of collection of assessed contributions, including reviewing the approaches and incentives adopted by comparable organisations.

Recommendations for write-offs

- 4.10 The Secretariat proposed the write-off of a total of EUR 2,632.53 in receivables. This amount related to value added tax (VAT) paid, in 2020, by the Organisation on four invoices submitted by suppliers outside the Netherlands. The Secretariat had been unsuccessful in its efforts to recover the funds despite repeated attempts. The Director-General would request the endorsement of the Council and approval from the Conference for this sum to be written off.
- 4.11 The ABAF noted the efforts that the Secretariat takes to ensure that VAT is recoverable during the procurement process and considered it appropriate that the Director-General submit to the Conference a proposal to write-off the small balance of EUR 2,632.53.

5. STATUS OF 2023 FINANCIAL PERFORMANCE (FIRST HALF OF 2023)

- 5.1 The ABAF noted the Secretariat's implementation of the Programme and Budget for 2023 and was informed that, as at 30 June 2023, a sum of EUR 42.2 million had been disbursed or obligated, amounting to 57.3% of the 2023 budget. This was a significantly higher level of budget utilisation than in the previous year, when the level was 52.8%.
- 5.2 The Secretariat presented details of the level of budget implementation broken down by programme and by category of expenditure, with staff costs standing at 52.8% of the budget and non-staff costs at 69.7% of the budget at the mid-year stage, noting that non-staff costs included full-year commitments to rental and similar annual contractual obligations bringing the implementation rate above 50%.
- 5.3 The Secretariat reported that the primary drivers for the high level of budget implementation were the exceptional inflationary increases in the Organisation's main cost categories—salaries, travel costs, and rent and utilities. The ICSC¹ had adjusted the post-adjustment multipliers for the Professional staff category from August 2022, and again in February 2023, by an average of 7.7% and 6.3% respectively. The ICSC had also adjusted the salaries of General Services staff in May 2022 and again in March 2023. In both cases, the ICSC-mandated rates took into account the very high level of general inflation in the Netherlands (the consumer price index (CPI) averaged 11.4% in 2022) but were far beyond the provision for inflation (1.3% for 2022 and 1.5% for 2023) that the Organisation had included in its Biennium Programme and Budget for 2022–2023, which had been prepared in early 2021 and endorsed by the Conference in December 2021. No significant re-costing exercise had taken place at the end

¹ ICSC adjustments are mandatory under the regulatory framework of the Secretariat.

of 2022. Additional inflationary pressure was experienced by the Organisation as a result of rises in educational, travel, and transportation costs and subsequent increases in common staff costs.

- 5.4 The Secretariat described the exceptional measures that had been taken to manage the Organisation's rate of expenditure. These included setting a contingency margin of 19% on non-staff costs, maintaining a threshold on the Organisation's staff position vacancy rate of 12% below which programmes would not be permitted to recruit short-term consultants to fill in for vacant positions, and increasing the period of recruitment for vacancies. Furthermore, the Secretariat had chosen not to redistribute to programmes the carried-forward budget balances (savings) from 2022 but rather to maintain this balance of EUR 2.1 million to offset higher costs in 2023. These measures were a reaction to the exceptional inflationary circumstances and would be monitored closely throughout the remainder of the year, with adjustments to maximise programme implementation through budget transfers where appropriate.
- 5.5 The Secretariat noted that the current forecast for the Organisation indicated a full-year implementation rate of 101.6% against the approved budget (1.6% or EUR 1.2 million greater than the 2023 approved budget), with forecast expenditure for the remainder of the year totalling approximately EUR 32.7 million. This projection assumed that no further staff costs increases would take place in 2023 and that the forecast general inflation level (currently 4.2%) would be absorbed by programmes through the re-prioritisation of activities and efficiency measures. External inflationary factors remained difficult to predict, even in the short term. The overspend was expected to be covered by the 2022 carried-forward budget balance of EUR 2.1 million.
- 5.6 The ABAF expressed concern at the impact of inflation in 2023, especially following the cost increase in 2022, and considered the measures adopted by the Secretariat to be a prudent approach that was even-handed across programmes.
- 5.7 The ABAF recognised that it was too early to draw overall conclusions about the biennium budget process, given that the Organisation was mid-year through the second year of its first Biennium Programme and Budget. The members looked forward to the Secretariat presenting lessons learned from the first biennium to the ABAF at its Fifty-Sixth Session in June 2024.

6. 2022 EXTERNAL AUDIT REPORT

- 6.1 The External Auditor (the Comptroller and Auditor-General of India) had provided a comprehensive presentation on their audit findings and recommendations at the Fifty-Fourth Session of the ABAF in June 2023. The Auditor's long-form report contained more details on the matters discussed at the previous meeting.
- 6.2 The ABAF thanked the External Auditor for their observations and recommendations, which they found to be of considerable value. The ABAF encouraged the External Auditor to continue their work on performance audit.
- 6.3 The ABAF particularly noted an audit observation on the OPCW Provident Fund's investment policy which emphasised principles of capital preservation, minimum risk, liquidity, and simplicity. While this policy had resulted in minimal risk, the consequent very low interest rates achieved by the Provident Fund resulted in a real-terms erosion in retirement savings.

- 6.4 The Secretariat informed the ABAF of its efforts towards seeking eventual membership of the United Nations Joint Staff Pension Fund (UNJSPF), subject to the approval of the UNJSPF and the United Nations General Assembly (UNGA). To this end, the Director-General had established a working group chaired by the Director of Administration and with the participation of two staff representative bodies—the Staff Council and the Joint Advisory Board—in addition to representatives of the Office of the Legal Adviser, the Human Resources Branch, and the Budget and Finance Branch. The Working Group had developed proposals for modifications to the UNJSPF’s standard agreement with candidate organisations to take account of the OPCW’s particular requirements.
- 6.5 The ABAF noted that the Secretariat would include language in this regard in the decision on the Draft Budget for 2024–2025 for States Parties’ consideration at the Twenty-Eighth Session of the Conference in November, on the assumption that the governing board of the UNJSPF approves moving forward on negotiations concerning the OPCW’s candidacy. At the earliest, the proposal to accept the Organisation would be placed before the UNGA at its 79th Session in September 2024, with 1 January 2025 being the proposed date for membership.
- 6.6 The ABAF expressed its concern over the erosion in the real-terms value of after-service savings as reported by the External Auditor, and asked the Secretariat to report to the ABAF at its Fifty-Sixth Session in June 2024 on the progress of the Working Group on UNJSPF Membership.
- 6.7 The ABAF discussed the External Auditor’s recommendation that States Parties be encouraged to use the Electronic Declaration Information System (EDIS) instead of other means. The Secretariat explained its extensive and continuing efforts to assist States Parties with the transition to submitting declarations via EDIS and emphasised the paramount importance of data security.
- 6.8 The ABAF also noted the External Auditor’s recommendations regarding the maintenance of “legacy” and redundant management systems. The Secretariat responded by emphasising the successful efforts it had already undertaken to retire numerous old systems and to extend the functionalities of the enterprise resource planning (ERP) system, an example of the latter being the ERP travel approval module, which the Secretariat aimed to complete in early 2024.
- 6.9 The ABAF inquired about the External Auditor’s approach to determining areas of audit focus. The External Auditor provided an overview of its approaches to the substantive analysis of financial reports, compliance testing of procedures, and performance audits across the Organisation.

7. DRAFT 2024–2025 BIENNIUM BUDGET

- 7.1 The Secretariat presented an overview of the key elements of the proposed Budget for 2024 and 2025. The proposed Budget for 2024 was EUR 83.4 million (a 9.7% increase compared to 2023) and for 2025 was EUR 84.5 million (a 1.3% increase compared to the budget proposed for 2024), including extraordinary provisions for physical and cyber security, the Major Capital Investment Fund, OPCW designated laboratories and laboratory equipment, and the OPCW Equipment Store.
- 7.2 To finance these expenditures, the Secretariat proposed assessed contributions amounting to EUR 77.9 million in 2024 (an increase of 11.4% over 2023) and EUR 83.6 million for 2025 (an increase of 7.4% over the proposed 2024 level). The remainder of the expenditure could be covered by the 2021 cash surplus if States Parties were to decide to contain the rise in assessed contributions. This very significant increase arose primarily from the need to accommodate exceptional inflation in all areas since 2022—a factor that could not have been foreseen when the Programme and Budget was prepared in 2021. Indeed, of the EUR 7.4 million increase in the proposed Budget for 2024 compared to 2023, 79% of this amount related to the accommodation of inflation adjustments (in staff and non-staff expenditure), with only 21% (EUR 1.5 million) relating to proposed new activities. The Secretariat noted that there were activities that the Organisation considered to be essential, but which were included under the “unfunded” section of the Draft 2024–2025 Programme and Budget. The total of “unfunded” requirements was EUR 12.9 million for 2024 and EUR 6.2 million for 2025. These amounts represented the requests by programmes which—after a rigorous prioritisation process—had not been included within the General Fund budget proposal, including the significant costs of raising the physical security infrastructure of the Headquarters building to the threshold required for compliance with United Nations standards.
- 7.3 The Secretariat provided a series of presentations by each of the Organisation’s programmes/divisions, as follows: Chapter 1: the Verification Division, the Investigation and Identification Team, and the Inspectorate Division; and Chapter 2: the International Cooperation and Assistance Division; Executive Management programmes (namely, the Office of Confidentiality and Security, the Office of Internal Oversight, the Office of Strategy and Policy, the Office of the Legal Adviser, and the Health and Safety Branch); the External Relations Division, the Secretariat for the Policy-Making Organs, and the Administration Division.
- 7.4 The ABAF discussed the budget proposals with representatives of each of the programmes, focusing on changes to programme orientation and restructuring. Particular attention was paid to: Inspectorate restructuring proposals arising from the change in programme activity following the destruction of known chemical weapons stockpiles by the United States of America in July 2023; International Cooperation and Assistance Division proposals to replicate the success of the OCPW Programme to Strengthen Cooperation with Africa on the Chemical Weapons Convention in adopting a regional approach to engagement with National Authorities; and the important role of the OPCW Centre for Chemistry and Technology (ChemTech Centre) in generating synergies and collaboration across programmes. The ABAF also took note of the Secretariat’s proposal for a significant number of additional fixed-term posts for security guards, rather than continuing to rely on external contractors for security

services, the cost of which had far exceeded the already high average inflation in the Netherlands and was surpassing the projected cost of providing the same service with fixed-term staff posts. In this context, the ABAF strongly welcomed the Secretariat's efforts to identify a more cost-effective model and to seek to adapt its operations accordingly.

- 7.5 The ABAF concluded that, notwithstanding the exceptionally high increase in the proposed Budget for 2024 and 2025 compared to 2023, the Draft Programme and Budget had been prepared in a sound, methodical, and logical way according to the OPCW Financial Regulations and Rules with costs, programme goals, and justifications for change elaborated in a consistent and transparent manner, which compared favourably in layout with the programme and budget proposals of comparable organisations.
- 7.6 The ABAF considered that programme goals were, in general, appropriate and robust. However, in some cases, a more nuanced definition of targets (key performance indicators) would be beneficial to States Parties to properly assess the performance of programmes. Similarly, quantitative information on the desired outcomes of certain programme activities could enhance the Secretariat's proposals when engaging with States Parties.
- 7.7 The ABAF recognised the exceptional nature of the adjustments that the Secretariat had made to standard human resource costing and felt that States Parties would benefit from greater elaboration of past and anticipated drivers for cost changes in the Secretariat's presentations of the Draft Programme and Budget using, inter alia, infographics, examples, and step-by-step explanations.
- 7.8 The ABAF expressed concern over progress towards improving office security, with physical infrastructure augmentation falling largely into the category of "unfunded requirements", especially given the age and tenuous condition of the current security infrastructure, and in the face of manifest threat. The ABAF urged the Secretariat to engage with the Host Country with a view to maximising perimeter security support, especially with respect to the physical security arrangements for the Headquarters building, given its prominent location in The Hague's International Zone and the increased threat assessment for the OPCW since December 2021.
- 7.9 The ABAF welcomed the Secretariat's efforts to offset increased electricity charges by installing solar panels, initially at the ChemTech Centre but with the intention of possibly adding arrays at the Headquarters building. The ABAF also encouraged the Secretariat to consider whether other successful aspects of the ChemTech Centre project—including even the purchase of facilities and infrastructure such as the Headquarters building—might be extended to the rest of the Organisation's operations, subject to the approval of the Conference.
- 7.10 On staffing matters, the ABAF encouraged the Secretariat to consider opportunities to increase the pool of available talent by extending Junior Professional Officer (JPO) Programme and even considering such programmes for senior professional officers, where appropriate. The JPO Programme had led to positive benefits at the OPCW, and both JPOs and SPOs had proven to be beneficial in comparable organisations.

- 7.11 The ABAF recognised that the Organisation had consistently included “unfunded” or “frozen” staff positions in successive Programme and Budget documents. While acknowledging the Secretariat’s need for flexibility in determining appropriate staff resources for current needs, the ABAF nevertheless felt that Programme and Budget documentation should be adjusted to reflect the number of posts that were unfunded (namely, 28 fixed-term), in order to enhance transparency and reduce ambiguity regarding the actual staff resources available to the Secretariat, which were currently less than they otherwise would appear in the staffing table of the budget book. The ABAF also encouraged the Secretariat to be as transparent as possible with regard to vacant posts and vacancy rates used to establish budget figures.
- 7.12 Given the exceptional increase in resources proposed by the Organisation, and at a time when States Parties were themselves facing their own domestic inflationary pressures, the ABAF advised the Secretariat to consider all means to mitigate the financial impact of the Programme and Budget proposal. The ABAF particularly suggested that the Secretariat might review programmes to avoid any potential areas of functional overlap. Furthermore, the Secretariat should seek to maximise the advantage of biennium budgeting by considering the phasing in of new activities between the two years.

8. ELECTION OF THE CHAIRPERSON OF THE ABAF

In accordance with Rule 4 of its Rules of Procedure (Annex 2 to ABAF-27/1, dated 3 September 2009 and Corr.1, dated 15 October 2009), the ABAF re-elected Mr John Foggo as Chairperson for a period of one year.

9. ANY OTHER BUSINESS

- 9.1 The ABAF asked that its next or subsequent session should include a discussion of human resources policy, with a focus, inter alia, on recruitment and the tenure policy, given States Parties’ focus on matters such as geographical representation and the Secretariat’s current requests regarding tenure policy flexibility. The ABAF asked the Secretariat to provide preparatory material in advance of such a discussion. Given a tighter budgetary situation, the ABAF expressed its interest in better understanding the internal prioritisation process of the Organisation.
- 9.2 The ABAF looked forward to reviewing the new strategic work plan for the work of the Office of Internal Oversight and proposed that time be devoted to this matter at its next session.
- 9.3 Reiterating its appreciation of the External Auditor’s work, the ABAF expressed interest in knowing which areas of focus the External Auditor would select in their performance audit of the Organisation for the year ending 31 December 2023.
- 9.4 The ABAF suggested that it would be valuable to have a segment on the Organisation’s other income streams and resource mobilisation efforts, including extrabudgetary funding, interest income, and investment policies and other forms of income.
- 9.5 The ABAF expressed thanks to the Secretariat for its support to its Fifty-Fifth Session and for arranging a tour of the ChemTech Centre.

10. NEXT SESSION AND AGENDA

Dates of ABAF sessions in 2024

- 10.1 The ABAF decided on the dates for its 2024 sessions as follows: the Fifty-Sixth Session will be held from 4 to 7 June 2024, and the Fifty-Seventh Session will be held from 23 to 26 July 2024.

Provisional agenda for the Fifty-Sixth Session of the ABAF

- 10.2 The ABAF adopted the following provisional agenda for its Fifty-Sixth Session:
1. Opening of the session
 2. Adoption of the agenda
 3. Review of the report of the previous session and the Director-General's response
 4. Review of the status of previous ABAF recommendations
 5. Introductory matters
 - (a) Election of the Vice-Chairperson of the ABAF
 - (b) ABAF member nominations and changes
 - (c) Financial updates: cash position, status of collection of assessed contributions and reimbursements, and the Working Capital Fund
 6. Status of the 2024 financial performance (to date)
 7. 2023 budget transfers
 8. 2023 programme performance and initial assessment of biennial budgeting
 9. Update on long-standing trust fund and reserve balances
 10. Financial Statements of the OPCW and the report of the External Auditor for the year ending 31 December 2023
 11. Report of the Office of Internal Oversight for the year ending 31 December 2023 and review of the OIO strategic work plan
 12. Progress in results-based management
 13. Update on the Working Group on UNJSPF Membership
 14. Any other business
 15. Next session and agenda
 16. Adoption of the report

11. ADOPTION OF THE REPORT

The ABAF adopted the report of its Fifty-Fifth Session on 27 July 2023.

Annex: List of Information Papers and Other Documents Presented to the Advisory Body on Administrative and Financial Matters at its Fifty-Fifth Session

Annex

**LIST OF INFORMATION PAPERS AND OTHER DOCUMENTS PRESENTED
TO THE ADVISORY BODY ON ADMINISTRATIVE AND FINANCIAL MATTERS
AT ITS FIFTY-FIFTH SESSION**

	Title
1.	Agenda for the Fifty-Fifth Session of the Advisory Body on Administrative and Financial Matters
2.	Report of the Fifty-Fourth Session of the Advisory Body on Administrative and Financial Matters (ABAF-54/1, dated 8 June 2023)
3.	Note by the Director-General: Comments on the Report of the Advisory Body on Administrative and Financial Matters at its Fifty-Fourth Session (EC-103/DG.16, dated 6 July 2023)
4.	Note by the Director-General: Monthly Financial Situation Report as at 30 June 2023 (S/2190/2023, dated 14 July 2023)
5.	Presentation: OPCW Financial Overview and Cash Position as at 30 June 2023
6.	Presentation: OPCW Write-offs of Unrecoverable Value Added Tax (VAT)
7.	Note by the Director-General: Recommendation for Write-offs of Irrecoverable Accounts Receivable and Losses of Assets (EC-104/DG.2 C-28/DG.4, dated 21 July 2023)
8.	Presentation: Budget Implementation Mid-Year 2023
9.	Comptroller and Auditor-General of India: Audit of the OPCW for the Financial Year Ended 31 December 2022 (Long-Form Audit Report)
10.	Draft Programme and Budget of the OPCW for 2024–2025 (EC-104/CRP.1, dated 7 July 2023)
11.	Presentations: 2024–2025 Draft Programme and Budget – Budget Overview
12.	Presentations: 2024–2025 Draft Programme and Budget (VER, INS, ICA, OCS, OIO, IIT, OSP, LAO, HSB, ERD, PMO, and ADM)