



OPCW

**Advisory Body on Administrative and
Financial Matters**

Fifty-Fourth Session
6 – 8 June 2023

ABAF-54/1
8 June 2023
Original: ENGLISH

REPORT OF THE FIFTY-FOURTH SESSION OF THE ADVISORY BODY ON ADMINISTRATIVE AND FINANCIAL MATTERS

1. Opening of the session

- 1.1 The Fifty-Fourth Session of the Advisory Body on Administrative and Financial Matters (ABAF) was held from 6 to 8 June 2023 in “hybrid” meeting mode, with both in-person and online attendance by members. The following members participated: Mr John Foggo (Chairperson), Mr Milan Kerber (Vice-Chairperson), Mr Hamed Alinejad, Mr Ashutosh Jindal, Ms Hollie Mance, Mr Hans-Christian Mangelsdorf, Mr Anton Minaev, Ms Yoko Sakurai, and Mr Muhammad Wasif. Ms Qian Wang did not participate. Ms Cong Wang participated as an observer.
- 1.2 The list of documents presented to the ABAF for this session is included as the Annex to this report.
- 1.3 The Deputy Director-General of the Technical Secretariat (hereinafter “the Secretariat”) of the Organisation for the Prohibition of Chemical Weapons (OPCW) welcomed the ABAF members at the opening of the session. She expressed appreciation for the ABAF’s very important service to the OPCW and was pleased to acknowledge the extension of Ms Hollie Mance’s mandate to a second term, and also to welcome two new members of the ABAF: Mr Hamed Alinejad and Mr Muhammad Wasif. These membership changes had been approved by the Executive Council (hereinafter “the Council”) at its One Hundred and Second Regular Session in March 2023. The Deputy Director-General also expressed her thanks to Ms Qian Wang for her service to the ABAF, and welcomed Ms Cong Wang who was attending as an observer in Ms Qian Wang’s place.
- 1.4 Referring to the agenda for the session, the Deputy Director-General noted that a number of important issues were to be addressed by the ABAF, including a review of the audited 2022 financial statements of the OPCW and of the OPCW Provident Fund; the annual report of the Office of Internal Oversight (OIO); the 2022 Programme Performance Report; the OPCW’s 2023 financial performance to date; and an update on the OPCW Centre for Chemistry and Technology (ChemTech Centre) which was inaugurated on 12 May 2023.



- 1.5 Turning to the current status of 2023 financial performance, the Deputy Director-General indicated that, as at the end of May 2023, the overall rate of cash inflows for the first five months of 2023 was improved compared to the same period last year. Nevertheless, the Deputy Director-General emphasised that, in order to avoid the need to draw from the Working Capital Fund (WCF), as was required in 2022, it was important for States Parties to pay their assessed contributions in a timely manner. This was to ensure that the OPCW could meet its financial obligations and deliver the Organisation's Programmes. The WCF at its fully funded level of EUR 8.2 million would only be able to sustain OPCW operational requirements for a short period of time.
- 1.6 The Deputy Director-General reported that the COVID pandemic and its aftermath had impacted programme performance in 2022 and in particular those activities relying heavily on official travel or in-person meetings. This had negatively impacted the budget implementation rate during the beginning of the year. However, the extraordinary global inflationary impacts of the post-pandemic period had, over the further course of the year, driven up the overall budget implementation rate for the year to reach 97%, a relatively high outcome compared to 2021 and 2020.
- 1.7 The Deputy Director-General was pleased to report that the OPCW 2022 Financial Statements had been delivered to the External Auditor in the first week of April. The audit was completed during April by the Comptroller and Auditor General of India (CAG), and the auditors provided their unqualified audit opinion on 23 May 2023, a week before the target date laid down in the Financial Regulations and Rules. She further noted that the auditors would join the ABAF meeting on 7 June 2023 to discuss their findings. The Deputy Director-General noted that, although the Fifty-Fourth Session of the ABAF would review past budget and financial performance, she felt that it was important to emphasise the extraordinary budgetary pressure that the Organisation had continued to face in 2023. The impact of inflation was affecting all major lines of OPCW's expenditure. Staff cost increases mandated by the International Civil Service Commission (ICSC), travel costs, utilities, rent and third-party service provision had all been affected by inflation rates that had significantly exceeded the expectations in the 2022-2023 Biennium Budget. The Secretariat would provide details for ABAF's consideration of the proposed 2024-2025 budget at its Fifty-Fifth Session in July 2023.
- 1.8 The Deputy Director-General concluded her remarks by emphasising that the Secretariat once again looked forward to supporting the deliberations of the ABAF and thanked the ABAF members for their important contributions to the work of the OPCW.
- 1.9 In response, the Chairperson thanked the Deputy Director-General for her opening remarks. He was particularly pleased to note the inauguration of the ChemTech Centre in May 2023 and that this session of the ABAF would be the last at which an update on the construction phase of the project would be provided.
- 1.10 The ABAF took note of the Deputy Director-General's message that the Programme and Budget for the 2024-2025 Biennium (for review at the Fifty-Fifth Session of the ABAF) would include a significant increase in the proposed funding requirement to accommodate the continuous inflationary pressures that arose in 2022 and 2023, and to enable the OPCW to continue to fulfil its mandated programme of activities.

2. Adoption of the agenda

The ABAF adopted the following agenda for its Fifty-Fourth 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, Working Capital Fund
6. Status of 2023 financial performance (to date)
7. 2022 budget transfers
8. 2022 programme performance
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 2022
11. Report of the Office of Internal Oversight for the year ending 31 December 2022
12. Progress in results-based management
13. Update on the OPCW Centre for Chemistry and Technology project
14. Any other business
15. Next session and agenda
16. Adoption of the report

3. Review of the report of the previous session and the Director-General's response

The ABAF had no comments on the report of its Fifty-Third Session and noted that the Director-General's response to the report had addressed the matters raised by the ABAF.

4. Review of the status of previous ABAF recommendations

- 4.1 The Secretariat provided a summary presentation on the status of implementation of previous recommendations from the ABAF and reported that over the intersessional

period, a further two recommendations had been addressed. In summary, of the 23 recommendations presented, 10 had been implemented, 10 were being implemented on a recurring or ongoing basis, and three were under review.

- 4.2 The ABAF took note of the progress made and advised that recommendations that had been implemented could be removed from the active list for annual consideration at the Fifty-Sixth Session. The Secretariat acknowledged the ABAF request that the summary of recommendations be submitted to members in advance of a session at which those recommendations would next be discussed. The Secretariat also acknowledged the ABAF request to make available key documents, such as the Financial Regulations and Rules, for ease of reference.

5. Introductory matters

Subitem 5(a): Election of the Vice-Chairperson of the ABAF

- 5.1 At this session, the ABAF membership re-elected Mr Milan Kerber as Vice-Chairperson.

Subitem 5(b): ABAF members as per the decision of the 102nd Session of the Executive Council

- 5.2 The Chairperson welcomed members to the Fifty-Fourth Session of the ABAF, and particularly acknowledged the reappointment of Ms Hollie Mance and the appointments of Mr Hamed Alinejad and Mr Muhammed Wasif, which had been approved by the Council at its 102nd Session.

Subitem 5(c): Financial updates: cash position, status of collection of assessed contributions and reimbursements, Working Capital Fund

- 5.3 The Secretariat informed the ABAF that the General Fund cash balance of the Organisation as at 31 May 2023 was EUR 10.7 million, which was higher than at the same time last year (EUR 8.8 million).
- 5.4 Regarding the status of assessed contributions from States Parties in the five months to 31 May 2023, the ABAF noted that the collection rate was fractionally higher (45.4%) compared to the previous year (43.5%). Despite this slight improvement in the collection rate, the ABAF reiterated its concerns regarding the delays in the collection of assessed contributions and urged the Secretariat to continue to remind States Parties of their obligations to pay under Regulation 5.4 of the OPCW Financial Regulations and Rules.
- 5.5 On the issue of the status of the Organisation's reimbursements under Articles IV and V of the Chemical Weapons Convention, the ABAF was informed that approximately EUR 7.5 million was outstanding for Article IV and V reimbursements as at 31 May 2023 (EUR 5.6 million as at 31 May 2022).
- 5.6 The Secretariat indicated that the current level of the WCF as at 31 May 2023 was EUR 8.2 million. The Secretariat indicated that, should the WCF need to be drawn upon in 2023, as it had been in 2022, in the absence of significant movements in the receipt of assessed contributions, the WCF could sustain operational liquidity for less than six weeks. The ABAF noted the operational risk that this situation poses to the Organisation.

6. Status of 2023 financial performance (to date)

- 6.1 The ABAF reviewed the Secretariat's implementation of the 2023 Programme and Budget and was informed that as at 30 April 2023, the budget of EUR 73.7 million (before extraordinary provisions) had been 42% obligated. This was a substantially higher level than was the case at the same point in the previous year (38%). The Secretariat noted that ICSC-mandated salary rises in 2022 and 2023, global inflation, particularly in the costs of utilities (gas and electricity), third party services and travel costs, were creating strong budgetary pressures.
- 6.2 The Secretariat outlined the measures taken to ensure that the Organisation remained within its approved budget. These included an increase in the contingency margin applied to non-HR costs (other than for fixed costs such as rent) from the regular 10% level to 15% before the start of the year, and to 19% since 1 April 2023; close monitoring of the staff vacancy rate with the goal of maintaining a level of at least 12% before permitting limited "ring-fencing" of HR budgets to cover the costs of consultants on Special Services Agreements (SSAs) primarily as backfill; announcing vacancies from the date that the post becomes vacant, rather than before; and extending the period that vacancies are advertised. As additional measures, the Secretariat suspended the redistribution of the carried-forward unspent budget balances from 2022 and encouraged the use of extrabudgetary resources wherever appropriate and in line with the relevant funding purposes. Finally, the Secretariat had encouraged programme managers to use special post adjustments with existing staff members whenever possible to cover vacant positions, instead of contracting a backfill when there was a vacancy, as a more cost-efficient measure and one that also benefitted appropriately qualified staff members in their professional development. The total value of these measures was estimated at approximately EUR 8.6 million.
- 6.3 In response to an ABAF query as to whether the 2023 budget would be adequate to cover rising in-year costs, the Secretariat responded that the rate of budget implementation was being closely monitored and that it anticipated that some intra- and inter-programme transfers may be necessary and appropriate to ensure full coverage of core operating platform costs. Certain costs, such as the ICSC-mandated salary increases, had been accommodated in the projections as far as possible, although given the exceptional nature of the inflationary environment further increases were possible.

7. 2022 budget transfers

- 7.1 The ABAF received a presentation on intra- and inter-programme budget transfers in 2022. The transfers in 2022 were mainly required to cover staff costs, including obligatory in-year unbudgeted changes to the salary scales as decided by the ICSC. The Secretariat explained that in August 2022, the ICSC announced an increase to the post-adjustment multiplier (PAM) for Professional staff in the Netherlands to adjust salaries for inflation, which had exceeded the ICSC's Five Percent Rule. This change caused an increase to OPCW of approximately 7.7% in Professional staff salary costs. In February 2023, the ICSC announced a further adjustment to the PAM under the ICSC's Twelve-Month Rule, which led to an increase of approximately 6.3% in Professional staff salary costs. The ICSC announced an increase in the salary scales of locally recruited (General Services) staff of 2.6% in February 2022 and is expected to announce an increase for 2023 of 5.1% from May 2023. Furthermore, the ICSC conducted a "place-to-place"

cost-of-living survey in the Netherlands during May and June 2023 for Professional staff living in the Netherlands. This may result in further adjustments to the PAM.

7.2 The Secretariat emphasised that all transfers had been conducted in line with the Organisation's Financial Regulations and Rules.

7.3 The ABAF was pleased to note the Secretariat's assurance that all transfers had been made without detriment to the activities approved under their respective programmes and in line with the Financial Regulations and Rules.

8. 2022 programme performance

The Secretariat provided a presentation on programme performance for 2022, based on the results reported for the programmatic key performance indicators (KPIs). In reviewing the results, the ABAF focused primarily on any significant variances from targets with representatives of each of the programmes. In most cases, the causes of the variances were a consequence of COVID-19-related limitations on activities, the result of unexpected staff vacancies, or exogenous factors beyond the Secretariat's immediate control. The ABAF requested and was provided with additional explanations on a number of KPIs by programme managers. The ABAF urged the Secretariat to regularly review the pertinence of and explanations for certain KPIs, as they are an important element for States Parties to assess the overall performance of the Organisation. The ABAF will revisit this matter at its Fifty-Fifth Session in conjunction with the next biennial budget.

9. Update on long-standing trust fund and reserve balances

9.1 The Secretariat provided an update on its efforts to review and reallocate long-standing trust fund and reserve balances, firstly by identifying a selection of funds that have been "dormant" for some time. As part of this process, the Secretariat explained that it would be reaching out to States Parties that had made contributions to the selected funds with requests to those States Parties to reallocate the funding to higher priority areas where possible.

9.2 The ABAF welcomed the Secretariat's efforts to reduce the number of dormant trust funds and to consolidate balances where possible and in accordance with the relevant trust fund agreements.

9.3 The ABAF also enquired about the Secretariat's efforts to review active trust funds with relatively slow implementation rates. The Secretariat explained in response that quarterly meetings were now scheduled with programme managers with responsibility for trust fund implementation, and that the meetings held in the first quarter of 2023 had proved very productive.

10. Financial Statements of the OPCW and the report of the External Auditor for the year ending 31 December 2022

10.1 The ABAF met with the senior auditor involved in the audit of the Financial Statements of the OPCW and the OPCW Provident Fund, performance audits covering the OPCW's international cooperation and assistance, information systems audits and compliance audits in the areas of human resources and procurement. The ABAF had no

specific comments concerning the Financial Statements and noted with satisfaction the level of detailed information that they contained. The ABAF once again noted the ageing asset base of the Organisation as reflected in a growing amount of accumulated depreciation presented in the financial statements, which includes EUR 4.1 million of fully depreciated assets.

- 10.2 The Comptroller and Auditor General of India (CAG) had presented its opinions on the Financial Statements on 23 May 2023 and in advance of the 31 May target date specified within the Financial Regulations and Rules.
- 10.3 The ABAF welcomed the CAG's unqualified audit opinion on the Financial Statements of the OPCW and of the OPCW Provident Fund for 2022, taking note that the audit had been conducted in accordance with the International Standards on Auditing and Regulation 13.9 of OPCW's Financial Regulations and Rules.
- 10.4 The CAG presented the ABAF with its comprehensive draft findings and recommendations arising from the financial audit, including information systems, performance and compliance audits. The ABAF noted that the draft long-form report would be submitted to the Secretariat for comment.
- 10.5 The ABAF discussed the preliminary findings with the CAG representative and decided to consider the CAG's long-form report in detail with a view to issuing recommendations at its Fifty-Fifth Session in July 2023.
- 10.6 In considering the Financial Statements of the Provident Fund and the External Auditor's findings in relation to it, the ABAF enquired about the adequacy of the investment policy of the Provident Fund given the current inflationary environment. In response, the Secretariat noted that the interest rates available to the Provident Fund in its current form were minimal (around 1%), although the Provident Fund had avoided the negative interest rates applicable in the Eurozone during the last three years. The Secretariat had approached the United Nations Joint Staff Pension Fund (UNJSPF) to explore the possibility of the OPCW joining that scheme as similar international organisations had done. Membership of the UNJSPF would address such matters as service-incurred injury, disability claims and death-in-service benefits, which are currently covered by separate insurance policies. The costs of this were expected to align with those of the current Provident Fund contributions. The OPCW's application for membership would be limited to pension and related benefits, but would not include After Service Health Insurance (ASHI) provision, which was not an OPCW staff benefit and would entail a substantial additional cost to the Organisation.
- 10.7 The ABAF expressed its support for the Secretariat's engagement with the UNJSPF to explore modalities for potential future membership, while noting that any decision to join would require the approval of the policy-making organs.
- 10.8 The ABAF congratulated the CAG on the completion of work to ensure audit opinions on the financial statements before the end of May 2023, and asked the CAG and the Secretariat to ensure that, in future years, the External Auditor's full draft long-form report would be submitted for consideration by the ABAF at its first session in June, considering the routinely full agenda of its second session in July.

11. Report of the Office of Internal Oversight for the year ending 31 December 2022

- 11.1 The ABAF was given a presentation from the OIO on its annual report for the period from 1 January to 31 December 2022 (EC-103/DG.8 C 28/DG.3, dated 1 June 2023) and the Note by the Director-General on the implementation in 2022 of the recommendations contained in the OIO's annual report for the period 1 January to 31 December 2021 (EC-103/DG.7, dated 1 June 2023).
- 11.2 The ABAF congratulated the OIO on its comprehensive and informative report, which reflected strong oversight of internal controls in the Organisation. The ABAF had a number of queries, including: whether peer reviews had been conducted on any of the OIO's key functions, and whether the OIO had considered cooperation with the Joint Inspection Unit (JIU); whether the OIO had considered making its online recommendations dashboard available to States Parties; details of capacity-building trainings that had been provided; who conducted a full investigation upon conclusion of a preliminary assessment; details of the procedure for investigating allegations involving the Executive Head; whether the implementation report could be made more user-friendly and relevant to the States Parties; the nature of investigations conducted by the OIO; the timeline for the completion of fraud prevention guidelines; and whether the OIO was satisfied with the level of implementation of its recommendations within the Secretariat.
- 11.3 The OIO responded that it shares information with the JIU as appropriate and when requested. The OIO also regularly reviews JIU reports, which had been found useful for risk assessment. Regarding the provision of access by States Parties to the OIO's recommendations dashboard, the OIO explained that the tool has been developed for internal monitoring purposes and the OIO annual report incorporates information from the dashboard. On the implementation report, the OIO mentioned that it would be reviewed in the context of the Council's (EC-M-XII/3 para 6.3) of 2001 and made more user-friendly with statistical data, so that it is more useful to the States Parties. Further, the OIO said that its Strategy for 2020 to 2024 would be extended to 2025 (pending approval by the Director-General) to align it with the biennial budgeting cycle and after the conduct of a SWOT¹ analysis and the issuance of revised IIA Standards. The ABAF asked how the OIO defined its priority ratings of audit recommendations. The OIO responded that their ratings system was benchmarked against best practices from the UN and other international organisations.
- 11.4 Regarding peer reviews, for the evaluation function, the OIO stated that it is a member of the United Nations Evaluations Group and actively participates in working groups that serve as a sounding board for best practices; for the Quality Assurance function, it is part of a tripartite Expert Group comprising the International Atomic Energy Agency (IAEA) and the Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO). However, given that the OPCW is the only one of the three organisations having ISO/IEC accreditation status, the Dutch Accreditation Council (Raad voor Accreditatie) conducts an annual audit of the OIO QA function.
- 11.5 Regarding the status of the OIO's investigative role, the OIO explained that the core areas of the OIO's investigation responsibilities are fraud, asset misappropriation and

¹ SWOT = strengths, weaknesses opportunities and threats.

related matters. The OIO stated that for such allegations, it conducts a preliminary assessment and, where required, a full investigation, following which it submits a final report to the Director-General. For cases that fall outside the OIO's core investigation areas, but which are assigned to it by the Director-General, the preliminary assessment and investigation are conducted by the OIO in collaboration with another qualified investigator, often from the Human Resources Branch or the Office of Confidentiality and Security. The OIO stated that it is finalising the Secretariat's anti-fraud policy framework. The final element of the anti-fraud policy is expected to be promulgated before the end of 2023. In addition, procedures for investigating potential allegations involving the Executive Head are being considered and will be submitted to the relevant stakeholders for consideration.

- 11.6 Addressing the implementation rate for OIO recommendations, the OIO Director stated that there had been a positive trend in this regard over the past three years, despite the extra challenges of the COVID-19 pandemic. She added that the OIO's assessment of the quality of the implementation rate was now supported by data that the OIO had collected regarding the primary reasons for the delay in implementation of recommendations, namely resource constraints, including those related to budget and staffing; ERP-related requirements; and the complex processes that are often required in order to adjust relevant policy frameworks. The Director of the OIO further noted that 74% of the open recommendations had only been issued in the last two years, and that most of these had already been partially implemented.
- 11.7 The ABAF noted with satisfaction that the previously oldest pending recommendations were no longer outstanding. The Director of the OIO observed that most international organisations have an implementation rate in the 60–75% range (including the IAEA, which has a rate of 67.8%), and the OPCW Secretariat was in that range with an implementation rate of 66% as of 31 December 2022 (versus rates of 68% in 2021 and 63% in 2020), and which had increased to 66.7% at present. The Director of the OIO reiterated that the regular monitoring of the implementation of audit and evaluation recommendations was a standing agenda item for Management Board meetings.

12. Progress in results-based management

- 12.1 The Secretariat provided the ABAF with a presentation on its progress in incorporating results-based management (RBM) within the Secretariat. In the presentation, the Secretariat explained that the RBM principle and tools had been embedded in several key management processes, namely the programme and budget process, via costing sheets and programme narratives linking resource requests to results areas, core objectives, and medium-term goals; the programme performance framework, employing KPIs to assess implementation outcomes; and human resources performance management, which links programme objectives to staff work plans.
- 12.2 The Secretariat also presented its plans to develop management “dashboards” that would incorporate the real-time resource data that is now available following the implementation of the ERP system. The use of analytical tools would improve budgeting, resource allocation and monitoring of implementation at the programme and sub-programme level.

- 12.3 The ABAF took note of the Secretariat's presentation and welcomed the plan to provide new dashboard management tools to programme managers. The ABAF also recognised that allocating resources to activities and linking these to the overall strategy of the Organisation by using robust and SMART KPIs was essential to ensuring the efficient use of resources.
- 12.4 The ABAF recognised that the Organisation's strictly defined mandate and activities, especially in the area of policy development, do not always lend themselves to the adoption of all RBM elements. Moreover, drawing on the experience of the UN system, the ABAF observed that RBM efforts should be appropriately scaled to the size and nature of the Organisation. The ABAF was satisfied with the current approach of succinct KPIs that would be regularly reviewed in conjunction with strong internal controls being in place, as well as an annual performance audit.

13. Update on the OPCW Centre for Chemistry and Technology (ChemTech Centre) project

- 13.1 The ABAF was provided with a presentation on the project to upgrade the OPCW Laboratory and Equipment Store to the ChemTech Centre. In its presentation, the Secretariat reported that despite the impact of the COVID-19 pandemic and supply chain issues, the project had been delivered within budget and on schedule. Construction was completed in December 2022, with the building formally accepted from the main contractor in January 2023. The ChemTech Centre had been inaugurated on 12 May 2023 and was now in use. As reported by OIO, the OPCW had maintained its ISO accreditations and core operational capabilities during the move from the former facility in Rijswijk to the ChemTech Centre. The existing facility in Rijswijk would be decommissioned in 2023. The Secretariat was considering the allocation of some remaining project funds to invest in the installation of solar panels, which would meet a larger proportion of the ChemTech Centre's energy requirements.
- 13.2 The ABAF warmly welcomed the Secretariat's achievement in completing the project within budget and on schedule and noted their appreciation for the excellent work of the project management team. The ABAF looked forward to visiting the ChemTech Centre as part of ABAF's Fifty-Fifth Session in July 2023. The ABAF also asked for and received information about the financial impact of the ChemTech Centre in comparison to the old facilities as the Organisation is preparing the 2024-2025 budget.

14. Any other business

- 14.1 At the ABAF's request, the Secretariat gave details relevant to the ABAF's work on matters reviewed at the Fifth Review Conference² held in May 2023.
- 14.2 The Secretariat noted in particular that the topics of geographic diversity and gender balance of Secretariat staff, as well as the Secretariat's appeals regarding the need for some additional tenure flexibility, had featured prominently in the Governance cluster of issues during the Fifth Review Conference. It was anticipated that State Party

² The Fifth Special Session of the Conference of the States Parties to Review the Operation of the Chemical Weapons Convention.

examination of these topics may be further pursued in the context of a future working group.

15. Next session and agenda

The ABAF adopted the following provisional agenda for its Fifty-Fifth Session, which would be held from 25 to 28 July 2023:

1. Opening of the session
2. Adoption of the agenda
3. Review of the report of the previous session
4. Introductory matters
 - (a) ABAF membership nominations and changes
 - (b) Financial updates: cash position, status of collection of assessed contributions and reimbursements, Working Capital Fund 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

16. Adoption of the report

The ABAF adopted the report of its Fifty-Fourth Session on 8 June 2023.

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

Annex

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

Title	
1.	Agenda of the Fifty-Fourth Session of the Advisory Body on Administrative and Financial Matters
2.	Opening Statement by the Deputy Director-General of the OPCW
3.	Report of the Fifty-Third Session of the Advisory Body on Administrative and Financial Matters (ABAF-53/1, dated 28 July 2022)
4.	Note by the Director-General: Comments on the Report of the Advisory Body on Administrative and Financial Matters at its Fifty-Third Session (EC-101/DG. 8, dated 31 August 2022)
5.	Presentation: Review of the status of previous ABAF recommendations
6.	Document on Status of Implementation of ABAF Recommendations
7.	Report of the 102nd Session of the Executive Council (EC-102/2, dated 17 March 2023)
8.	Report by the Director-General: OPCW Income and Expenditure for the Period 1 January to 31 December 2022 (S/2155/2023, dated 20 March 2023)
9.	Report by the Director-General: OPCW Income and Expenditure for the Period 1 January to 31 March 2023 (S/2158/2023, dated 2 May 2023)
10.	Note by the Director-General: Monthly Financial Situation Report as at 30 April 2023 (S/2173/2023, dated 12 May 2023)
11.	Presentation: OPCW cash position and forecast as at 31 May 2023
12.	Presentation: OPCW 2023 Financial Performance – Budget Overview as at 30 April 2023 (first quarter plus April)
13.	Note by the Director-General: Transfers of Funds During 2022 (EC-103/DG.5 C-28/DG.2, dated 31 May 2023)
14.	Presentation: Transfers of funds during 2022
15.	Note by the Director-General: Programme Performance for the Year 2022 (S/2176/2023, dated 31 May 2023)
16.	Presentation: Programme Performance for the Year 2022
17.	Note by the Director-General: Implementation in 2022 of the Recommendations Contained in the 2021 Annual Report of the Office of Internal Oversight (EC-103/DG.7, dated 1 June 2023)
18.	Note by the Director-General: Annual Report of the Office of Internal Oversight for the Period from 1 January to 31 December 2022 (EC-103/DG.8 C-28/DG.3, dated 1 June 2023)
19.	Presentation: Office of Internal Oversight – OIO annual report for 2022
20.	Note by the Secretariat: Report on the Status of Implementation of the Recommendations of the External Auditor (EC-102/S/4, dated 17 February 2023)
21.	Statement of the Director-General, Statement of Internal Control, Report of the Director-General on the Financial Statements of OPCW and OPCW Financial Statements
22.	Statement of the Management Board of the Provident Fund of OPCW and 2022 Financial Statements of the Provident Fund of the OPCW

23.	Letter of Transmittal and Audit Opinion – Short Form Report - OPCW
24.	Letter of Transmittal and Audit Opinion – Short Form Report - PF
25.	Presentation: Comptroller and Auditor General of India
26.	Presentation: Update on long-standing trust fund and reserve balances
27.	Presentation: Progress in result-based management
28.	Presentation: Update on the OPCW Centre for Chemistry and Technology

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