



OPCW

Conference of the States Parties

Twenty-Eighth Session
27 November – 1 December 2023

C-28/DEC.7
27 November 2023
Original: ENGLISH

DECISION

**WRITE-OFFS OF IRRECOVERABLE ACCOUNTS RECEIVABLE
AND LOSSES OF ASSETS**

The Conference of the States Parties,

Recalling that the Conference of the States Parties (the Conference) adopted the OPCW Financial Regulations at its First Session (C-I/DEC.3, dated 14 May 1997) and amended them at its Eighth, Ninth, Eleventh, Fifteenth, Sixteenth, Seventeenth, Twenty-Second, Twenty-Fifth, and Twenty-Seventh Sessions (C-8/DEC.4, dated 22 October 2003; C-9/DEC.11 and C-9/DEC.12, both dated 2 December 2004; C-11/DEC.6, dated 7 December 2006; C-15/DEC.5, dated 1 December 2010; C-16/DEC.7, dated 30 November 2011; C-17/DEC.6, dated 27 November 2012; C-22/DEC.12, dated 30 November 2017; C-25/DEC.6, dated 30 November 2020; and C-27/DEC.10, dated 28 November 2022);

Recalling also that Financial Regulation 10.5 of the OPCW and related administrative directives stipulate that the write-off of losses of funds, stores, equipment, and other assets (other than arrears of assessed contributions and the payment of verification costs under Articles IV and V of the Chemical Weapons Convention) is subject to the recommendation of the Executive Council (the Council) and the approval of the Conference, where the items to be written off involve amounts exceeding EUR 500 per item and exceeding a total amount of EUR 10,000 in a given financial period;

Noting that the External Auditor of the OPCW recommended in past reports examining the OPCW Financial Statements, that the OPCW should identify all irrecoverable receivables and take the necessary steps to write them off; and

Noting also the recommendation by the Council at its 104th Session that the Conference at its Twenty-Eighth Session approve the proposal contained in the Note by the Director-General entitled “Recommendation for Write-offs of Irrecoverable Accounts Receivable and Losses of Assets” (EC-104/DG.2 C-28/DG.4, dated 21 July 2023);

Hereby:

Approves the write-off of the irrecoverable accounts receivable as contained in the Note by the Director-General referred to above.

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