

**Statement by the delegation of the Islamic Republic of Iran to the
110th Session of the Executive Council
Under agenda item 10(e)**

Mr. Chairperson,

My delegation has demonstrated the utmost flexibility throughout the informal consultations for finalization of the draft Programme and Budget for 2026–2027. At this stage, we would like to register the following reservations and concerns:

1. The Islamic Republic of Iran continues to oppose the work of the Investigation and Identification Team (IIT), viewing its mandate as exceeding the scope of the Convention. Accordingly, we do not support the inclusion of its funding in the Organization's budget.
2. The practice of transferring cash surpluses to the subsequent years' budgets as income has regrettably become routine rather than exceptional. We maintain that such surpluses shall be returned to the States Parties and that any budgetary deficit can be addressed through frugality and efficient financial management.
3. The current draft lacks a clear and concrete timeline for the destruction operations in Syria. Furthermore, many activities planned for implementation in Syria fall within the responsibilities of the Syrian Arab Republic. We therefore expect that future activities of the Organization in Syria be financed solely through voluntary contributions.

Thank you, Mr. Chairperson.