



Proposed Workplan and Budget for the financial period 2026–2027

Report by the Convention Secretariat

Purpose of the document

This report describes the Workplan and Budget for the financial period 2026–2027 for consideration by the Meeting of the Parties (MOP) to the Protocol to Eliminate Illicit Trade in Tobacco Products. Annex 1 contains proposed activities and the budget. Annex 2 presents the composition of the Convention Secretariat team and staff costs. Annex 3 details the total budget for 2026–2027, including activity costs, staff costs and recovery costs. The explanatory note contained in document FCTC/MOP/4/INF.DOC./1 provides further detail concerning the proposed Workplan and Budget for the financial period 2026–2027.

Action by the Meeting of the Parties

The MOP is invited to consider the present report and adopt the proposed Workplan and Budget for 2026–2027, as presented in Annexes 1, 2 and 3.

Contribution to the Sustainable Development Goals (SDGs): All SDGs; in particular SDG 3 and Target 3.a, as well as SDG 16.

Link to Workplan and Budget item: None.

Additional financial implications if not included in the Workplan and Budget: None.

Related document(s): FCTC/MOP/4/INF.DOC./1, Proposed Workplan and Budget for the financial period 2026–2027 – Explanatory note.

Background

1. The proposed Workplan and Budget for the financial period 2026–2027 has been prepared by the Convention Secretariat in compliance with Rules 6, 7(d) and 24ter of the Rules of Procedure of the Meeting of the Parties (MOP) to the Protocol to Eliminate Illicit Trade in Tobacco Products. The present document includes a proposed Workplan and Budget for the financial period 2026–2027. Annex 1 contains proposed activities and the budget. Annex 2 presents the composition of the Convention Secretariat team and staff costs. Annex 3 details the total budget for 2026–2027, including activity costs, staff costs and recovery costs.
2. The proposed Workplan and Budget was shared with the Bureau and Regional Coordinators elected by the Third session of the MOP (MOP3) as of the Second meeting of the MOP3 Bureau. The early submission of the document provided the Parties with an opportunity to request clarification and additional time for discussion. The comments made by the Bureau, with the support of the Regional Coordinators, guided the Convention Secretariat in refining the proposed Workplan and Budget for submission to the Fourth session of the MOP (MOP4), in compliance with Article 33.7 of the Protocol.
3. The proposed Workplan and Budget for the financial period 2026–2027 has been prepared on best-estimate projections based on previously adopted workplans. In addition, the proposed sources of funding for the suggested activities – Assessed Contributions (AC) and Extra-budgetary Contributions (EB) – are presented in United States dollars (US\$).
4. The current proposed Workplan and Budget is based on the Strategy for mechanisms of assistance and mobilization of financial resources to support the implementation of the Protocol to Eliminate Illicit Trade in Tobacco Products, adopted by the MOP in decision FCTC/MOP2(11).
5. The proposed budget does not propose an increase in AC compared to the Workplan and Budget for the financial period 2024–2025, adopted by MOP3.
6. The explanatory note contained in document FCTC/MOP/4/INF.DOC./1 provides further detail concerning the proposed Workplan and Budget for the financial period 2026–2027.
7. It will be necessary to incorporate adjustments to the text of the Workplan and Budget costs and activities, based on the decisions taken by MOP4.

Action by the Meeting of the Parties

8. The MOP is invited to consider the present report and adopt the proposed Workplan and Budget for 2026–2027, as presented in Annexes 1, 2 and 3.

Annex 1

Workplan and Budget for the financial period 2026–2027: activity costs Protocol to Eliminate Illicit Trade in Tobacco Products

Strategic Goals

Strategic Goal	Strategic Objective	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
1. Understanding the problem and context of illicit trade in tobacco products	1.1 Undertaking Party situation analyses	1.1.1 Run the 2027 reporting cycle	Number of reports from Parties	Increased number of reports received (compared with 2025)	0	15 000	15 000
		1.1.2 Regularly update the Protocol implementation database	Number of reports available in the database	All reports received published in the database	0	5 000	5 000
		1.1.3 Produce the 2027 Global Progress Report	Number of reports	One report published	0	55 000	55 000
		1.1.4 Organize training or webinars on reporting	Number of Parties that attended the workshops	At least 30 Parties attending a workshop	0	30 000	30 000
		1.1.5 Assist Parties to undertake needs assessments with regard to the implementation of the Protocol, and develop country-focused action plans	Number of Parties assisted	At least 10 Parties assisted	0	400 000	400 000
	1.2 Linking illicit tobacco trade to the 2030 Agenda for Sustainable Development	1.2.1 Pilot the methodology for conducting investment cases relating to Protocol implementation	Number of investment cases piloted	At least five investment cases piloted	0	200 000	200 000
	1.3 Generating research	1.3.1 Organize a meeting of international intergovernmental organizations (IGOs) to identify what research they have undertaken in the field of illicit tobacco trade, and assist in making relevant evidence available to Parties	Number of reports developed	One report developed describing the research that IGOs have undertaken	0	10 000	10 000
				Total for Goal 1	0	715 000	715 000

Strategic Goal	Strategic Objective	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
2. Full and sustainable implementation of the Protocol	2.1 Building capacity and providing technical assistance	2.1.1 Assist countries eligible to receive official development assistance in the implementation of national/regional tracking and tracing systems	Number of Parties assisted	At least 20 Parties assisted to implement tracking and tracing systems	50 000	150 000	200 000
		2.1.2 Operate the Protocol Coordination Platform to facilitate the dissemination and exchange of information	Number of page views of the Platform	Increased number of page views compared with the previous biennium	0	50 000	50 000
		2.1.3 Organize multisectoral workshops to address challenges in the implementation of the Protocol according to priority areas identified in the Global Progress Report	Number of Parties that attended the workshops	At least 30% of Parties attending a workshop	0	300 000	300 000
	2.2 Encouraging multisectoral action	2.2.1 Develop case studies with country practices regarding the implementation of different provisions of the Protocol	Number of country practices developed	At least 10 country practices developed	0	50 000	50 000
	2.3 Mobilizing support from intergovernmental organizations (IGOs) and nongovernmental organizations (NGOs)	2.3.1 Engage with relevant IGOs and NGOs to invite them to become observers to the MOP	Number of new observers to the MOP	At least two new relevant IGOs and two new relevant NGOs to become observers	0	5 000	5 000
		2.3.2 Develop joint projects or participate and organize side events during meetings of relevant IGOs	Number of joint projects implemented with relevant IGOs	At least two joint projects implemented	0	24 000	24 000
		2.3.3 Organize an annual meeting with relevant NGOs that are observers to the MOP to discuss plans of cooperation	Number of annual plans and reports submitted by NGOs that are observers to the MOP	All NGOs that are observers to the MOP submitting annual plans and reports	0	5 000	5 000
		2.3.4 Co-organize or invite relevant IGOs and NGOs to contribute to workshops or awareness-raising events	Number of relevant IGOs and NGOs that co-organized or were involved in workshops or awareness-raising events	At least four relevant IGOs or NGOs co-organizing or being involved in workshops or awareness-raising events	0	10 000	10 000
	2.4 Supporting Parties to secure financial assistance for Protocol implementation	2.4.1 Hold high-level meetings of the Head of the Secretariat with senior officials to build political support for the implementation of the Protocol	Number of high-level meetings of the Head of Secretariat	At least 20 high-level meetings held	0	30 000	30 000
				Total for Goal 2	50 000	624 000	674 000

Strategic Goal	Strategic Objective	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
3. Encouraging regional and international cooperation to support implementation of the Protocol	3.1 Facilitating regional and international cooperation	3.1.1 Assist and facilitate international cooperation between Parties to the Protocol	Number of Parties cooperating with each other	At least 20 Parties cooperating with each other to implement the Protocol	0	200 000	200 000
		3.1.2 Maintain the interim solution of the global information-sharing focal point	Number of reports prepared	One report prepared for the Fifth session of the MOP with quantitative and qualitative information on the usage of the global information-sharing focal point	75 000	75 000	150 000
	3.2 Utilizing the Protocol to promote the rule of law and sharing best practices in controlling other forms of illicit trade	3.2.1 Develop social communication materials on the relationship between illicit trade in tobacco products and other types of international crimes	Number of social communication materials produced	At least four new social communications materials produced	0	70 000	70 000
				Total for Goal 3	75 000	345 000	420 000

Operational Goals

Operational Goal	Operational Objective	Activity		Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra- budgetary Contributions	Total
4. Ensuring that the governing and subsidiary bodies can take the necessary decisions	4.1 Providing for the optimal operation of the MOP, the Bureau of the MOP, and working groups or expert groups established by the MOP	4.1.1 Organize the Fifth session of the MOP		320 000	362 000	682 000
		4.1.2 Organize regional preparatory meetings for the MOP (pre-MOP meetings), including through virtual means		0	150 000	150 000
		4.1.3 Prepare and support the work of the Bureau, and convene meetings – including through virtual means		100 000	90 000	190 000
		4.1.4 Make the necessary arrangements for intersessional subsidiary bodies as decided by the Fourth session of the MOP, including through virtual means		0	150 000	150 000
		Total for Goal 4		420 000	752 000	1 172 000
5. Ensuring the capacity and ability of the Convention Secretariat to perform its duties	5.1 Providing adequate staff and financial management	5.1.1 Provide general administration and management to the Convention Secretariat		16 122	5 000	21 122
	5.2 Mobilizing resources to support the implementation of the Protocol	5.2.1 Follow up on the collection of Assessed Contributions		5 000	0	5 000
		5.2.2 Implement a fundraising plan		0	15 000	15 000
		Total for Goal 5		21 122	20 000	41 122
		Total activity cost for all Goals		566 122	2 456 000	3 022 122

Annex 2

Gross staff costs breakdown (US\$)^a

Funded with Assessed Contributions (AC)	AC	EB	Total
D2 30% MOP AC/70% COP AC (1 post)	256 932	0	256 932
P5 30% MOP AC/70% COP AC (4 posts)	837 216	0	837 216
P4 100% MOP AC (1 post)	586 440	0	586 440
P3 100% MOP AC (2 posts)	976 320	0	976 320
P2 100% MOP AC (1 post)	387 720	0	387 720
P2 50% MOP AC/50% COP AC (1 post)	193 860	0	193 860
G5 100% MOP AC (1 post)	375 840	0	375 840
Funded with AC and Extra-budgetary Contributions (EB)	AC	EB	Total
P3 50% MOP AC/50% MOP EB (1 post)	244 080	244 080	488 160
P2 50% MOP AC/50% COP AC (1 post)	0	193 860	193 860
Funded with EB	AC	EB	Total
P2 100% MOP EB (2 posts)	0	775 440	775 440
G5 100% MOP EB (1 post – 12 months only)	0	187 920	187 920
Total staff costs	3 858 408	1 401 300	5 259 708

^a Indicative costs for core Convention Secretariat staff based on WHO's latest available standard gross salary costs for 2024–2025 with an 8% increase; possible changes in 2026–2027 will be reflected once they become available. The fulfilment of the staff plan, and possible adjustments, will depend on the actual availability of funds and the evolving workload. The staff plan does not include possible short-term assignments that would be based on actual needs and resources available.

Annex 3

Total proposed budget 2026–2027 (US\$)^a

Cost category	Covered by Assessed Contributions (AC)	Covered by Extra-budgetary Contributions (EB)	Total
1. Activity costs	566 122	2 456 000	3 022 122
2. Staff costs	3 858 408	1 401 300	5 259 708
3. Total direct costs	4 424 530	3 857 300	8 281 830
4. Recovery costs	575 189	501 449	1 076 638
5. Grand total	4 999 719	4 358 749	9 358 468

^a Total for AC (activities, salaries and recovery costs): **US\$ 4 999 719**.
