



Performance and progress reports

Report by the Convention Secretariat

Purpose of the document

This report submits for consideration by the Meeting of the Parties (MOP) to the Protocol to Eliminate Illicit Trade in Tobacco Products information including:

- (a) Performance report for the 2022–2023 Workplan and Budget (Part I, including Annex 1 and Annex 2, immediately following the report); and
- (b) Interim performance report for the 2024–2025 Workplan and Budget (Part II, including Annex 3 and Annex 4, immediately following the report).

Action by the Meeting of the Parties

The MOP is invited to note the performance and progress reports for the reported periods.

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/MOP3(3); FCTC/MOP3(13); FCTC/MOP/3/INF.DOC./1; FCTC/MOP2(13); FCTC/MOP/2/INF.DOC./1.

Part I. Performance report for the 2022–2023 Workplan and Budget (1 January 2022–31 December 2023)

Background

1. The present report contains an update on the activities conducted by the Convention Secretariat to support the implementation of the Protocol to Eliminate Illicit Trade in Tobacco Products from 1 January 2022 to 31 December 2023. The report follows the structure of the Workplan and Budget for the 2022–2023 financial period adopted at the Second session of the Meeting of Parties (MOP2) to the Protocol in decision FCTC/MOP2(13).
2. The Certified Statement of Income and Expenditure for the period 1 January 2022 to 31 December 2023 is included in Annex 1, immediately following the report contained in Part I of the present document. The activity costs for the reported period, including the description of expenditures, are included in Annex 2, immediately following the report contained in Part I of the present document.

Goal 1. Assessing progress, sharing knowledge and promoting the exchange of information

Support Parties in fulfilling their reporting obligations and assess global progress

3. A note verbale was sent to all Parties on 26 May 2022 announcing the 2023 reporting cycle and requesting Parties to communicate any updates concerning their technical focal points (CS/NV/22/06). A second note verbale was sent to all Parties on 5 December 2022 announcing that the invitation to complete the questionnaire for the 2023 reporting cycle would be shared with the technical focal points (CS/NV/22/20). A webinar to support Parties in preparing for the 2023 reporting cycle was organized on 1 December 2022. The recording of the webinar is available on the YouTube channel of the Convention Secretariat.¹
4. The Convention Secretariat conducted the 2023 reporting cycle for the Protocol from 1 January to 31 March 2023, in conjunction with the reporting cycle of the WHO Framework Convention on Tobacco Control (WHO FCTC). Of the 62 Parties to the Protocol required to report in the 2023 cycle, 53 (85%) formally submitted their implementation reports. In addition, most of the Parties that had not formally submitted their reports updated their data in the reporting platform.
5. Work was completed on the migration of the Protocol Implementation Database from the untobaccocontrol.org website to the new Coordination platforms² section of the WHO FCTC website on a World Health Organization (WHO) server. This database contains the reports on the implementation of the Protocol submitted to the Meeting of the Parties (MOP) to the Protocol, as well as other information received from the Parties.
6. Under the guidance of the Bureau, the Convention Secretariat also worked on a proposal to improve the reporting system for the Protocol, including in relation to the reporting instrument of the Protocol. The proposal was presented to the MOP in document FCTC/MOP/3/7.

¹ [Information Session about reporting under the Protocol in 2023](#) (accessed 30 June 2025).

² [WHO FCTC: Coordination platforms](#) (accessed 30 June 2025).

Facilitate and promote the exchange and generation of information, knowledge and expertise

7. A presentation from the United Nations International Computing Centre (UNICC) on the plans for establishing the interim solution of the global information-sharing focal point (GSP) was made to the Working Group on Tracking and Tracing Systems (Article 8) during its first meeting in June 2022. The members of the Working Group requested UNICC to develop a project plan for the interim solution of the GSP, which was subsequently presented to the Working Group during its second meeting in October 2022.
8. With the feedback from the Working Group, and under the guidance of the Bureau, the Convention Secretariat and the UNICC finalized the development of the interim solution of the GSP. A webinar was organized on 26 September 2023 to launch the system. The recording of the webinar and a demonstration video of the platform are available on the WHO FCTC website.³ The GSP was first made available to members of the Working Group after the launch in a pilot phase.
9. Upon a request from the Republic of Moldova, the Convention Secretariat facilitated international cooperation with the European Union (EU) and Türkiye in February 2022, so that they could share their experiences of the implementation of tracking and tracing systems.
10. The Convention Secretariat developed a digital platform, which was included under the new Coordination platforms section of the WHO FCTC website. A presentation was made to the Bureau in November 2022. In December 2023, the Secretariat shared a note verbale (CS/NV/23/19) inviting Parties to the Protocol to submit their designations for the database of experts requested by the MOP in decision FCTC/MOP1(9), as well as the databases of central authorities for Mutual Legal Assistance and of competent authorities and contact points for Mutual Administrative Assistance, requested in decision FCTC/MOP2(7). The databases are available on the new Coordination platforms⁴ section of the WHO FCTC website.
11. In collaboration with the United Nations Development Programme (UNDP), the Convention Secretariat started development of a report on how various international intergovernmental organizations can support the implementation of the Protocol, under the workstream on the Protocol established in the United Nations Inter-Agency Task Force on the Prevention and Control of Non-communicable Diseases (UNIATF).

Goal 2. Accelerating implementation and promoting ratification of the Protocol

Promote multisectoral collaborative efforts for implementation and ratification of the Protocol

12. In collaboration with the WHO Regional Office for the Eastern Mediterranean, the Convention Secretariat organized a virtual multisectoral Regional Training session on Scaling Up Ratification/Accession to the Protocol to Eliminate Illicit Trade in Tobacco Products on 25–27 July 2022, with participants from all Parties to the WHO FCTC in the Eastern Mediterranean Region.

³ [Fifth anniversary of the entry into force of the Protocol](#) (accessed 30 June 2025).

⁴ [WHO FCTC: Coordination platforms](#) (accessed 30 June 2025).

13. The Convention Secretariat also participated in the Workshop on Implementing Health Taxes and Other Fiscal Measures for Prevention of Noncommunicable Diseases in the Pacific, held in Nadi, Fiji, on 15–18 November 2022, and made a presentation on the importance of the measures included in the Protocol for better tax administration.

14. The Convention Secretariat organized, in collaboration with the WHO FCTC Knowledge Hub on Tobacco Taxation at the University of Cape Town, a virtual tax workshop in March 2022, which dedicated a session to a discussion on the implementation of the Protocol. The workshop was designed for policy-makers, government officials from ministries of finance and from tax authorities, customs and health. The workshop attracted about 200 participants from over 80 countries.

15. In September 2022 the Convention Secretariat made a presentation on the importance of the Protocol during another virtual tax workshop organized by the WHO FCTC Knowledge Hub on Tobacco Taxation. More than 80 participants from 22 countries joined the workshop, which was open to the public and covered salient issues in the economics of tobacco taxation, including the need to eliminate illicit trade in tobacco products.

16. In collaboration with the WHO Regional Office for Africa, the Convention Secretariat organized a multisectoral Multi-country Workshop to Promote the Ratification and Implementation of the Protocol to Eliminate Illicit Trade in Tobacco in the WHO African Region, which was held in Senegal on 15–16 February 2023, with the participation of 10 countries that requested support to implement or to become a Party to the Protocol.

17. The Convention Secretariat also participated virtually in the High-level meeting of Ministers of Health and Finance from the WHO Eastern Mediterranean Region on Taxation of Tobacco and Nicotine Products on 6–7 June 2023, and used this opportunity to promote the Protocol.

18. In this reporting period, the Head of the Convention Secretariat met with senior officials from various government ministries from Brazil, Ecuador, Kenya, Montenegro, Senegal, Thailand and Uruguay, as well as the EU, to discuss the implementation of the Protocol.

Provide technical assistance to Parties upon request

19. In line with 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), the Convention Secretariat developed a methodology for Protocol needs assessment, and issued a call for expressions of interest for Parties eligible to receive official development assistance to participate in the first pilots. Information on the methodology is available on the WHO FCTC website.⁵ Needs assessment missions to Congo, Gabon, Ghana, Montenegro, Panama, Paraguay and Senegal were organized in this reporting period.

20. A methodology for support on tracking and tracing systems was also established. The questionnaire developed by the Working Group on Tracking and Tracing during its first mandate⁶ is used to assist Parties, upon request, to analyse the needs and possibilities for establishment of tracking and tracing systems for tobacco products. Support to identify different possibilities relating to financing the set-up and operation of tracking and tracing systems is offered, including

⁵ [Protocol: Needs assessments](#) (accessed 30 June 2025).

⁶ [Draft questionnaire/survey instrument](#) Geneva: Secretariat of the WHO FCTC; 2019 (accessed 30 June 2025).

by sharing examples from other Parties that require the tobacco industry to bear the related costs, in line with Article 8.14 of the Protocol.

21. Upon request from the Minister of Public Health, a mission was organized in June 2022 to provide technical support to the Government of Ecuador regarding new regulations issued by the Internal Revenue Authority for tracking and tracing of tobacco products – particularly their alignment with the provisions of the Protocol. Technical support through virtual means was also provided to Pakistan, Panama, the Republic of Moldova and Uruguay during this reporting period.

22. Albania, Bosnia and Herzegovina, Canada, Ethiopia, Jordan, Malaysia, Nepal, Paraguay, Peru, the Republic of Korea, Suriname, Thailand, Tunisia, Ukraine, the Bolivarian Republic of Venezuela and Yemen received support in respect of becoming a Party to the Protocol.

Raise awareness about the importance of the Protocol

23. The Convention Secretariat developed a new brochure on the Protocol, which was launched in June 2022, and raised awareness about the importance of the Protocol on its social media channels.⁷ A social media communications campaign was developed and promoted during the fourth anniversary of the entry into force of the Protocol in September 2022.

24. A video and a campaign were promoted on social media during the fifth anniversary of the entry into force of the Protocol in September 2023. Some of the materials are available on the X (formerly Twitter) account of the Convention Secretariat,⁸ and the video is available on the YouTube channel of the Convention Secretariat.⁹

Goal 3. Building alliances with relevant intergovernmental organizations (IGOs) and nongovernmental organizations (NGOs)

Promote the importance of becoming observers to the MOP with relevant IGOs and NGOs

25. The Convention Secretariat held meetings with representatives of UNDP in June 2022, the United Nations Conference on Trade and Development in August 2022, the World Customs Organization in September 2022, the United Nations Office on Drugs and Crime (UNODC) in October 2022 and the World Bank in June and October 2022, taking these opportunities to invite these IGOs to consider becoming observers to the MOP. Further, the Secretariat promoted the importance of becoming an observer to the Protocol in the meetings of the UNIATF and the Inter-Agency Working Group on Health Taxes. The Convention Secretariat also participated in the 24th and 25th sessions of the United Nations Committee of Experts on International Cooperation in Tax Matters in April and October 2022.

26. A meeting with the Secretariat of the Southern African Customs Union was held in August 2022, and a request was made for the Union to encourage all its Member States to become a Party to the Protocol.

⁷ [Protocol to Eliminate Illicit Trade in Tobacco Products: brochure](#). Geneva: Secretariat of the WHO FCTC; 2022 (accessed 30 June 2025).

⁸ [Happy birthday to our Protocol to Eliminate Illicit Trade in Tobacco Products](#) (accessed 30 June 2025).

⁹ [WHO FCTC Secretariat channel](#) (accessed 30 June 2025).

27. The Convention Secretariat participated virtually in the 32nd Meeting of the Revised Kyoto Convention Management Committee held in November 2023. The Secretariat also participated in consultations in preparation for the report of the United Nations Secretary-General on promotion of inclusive and effective tax cooperation at the United Nations in May and July 2023.

28. An information-sharing workshop with members of the Southern African Customs Union was held in February 2023. The Convention Secretariat also met with the Director-General of the Inter-Governmental Action Group against Money Laundering in West Africa in February 2023, and attended virtually the 39th meeting of its Technical Commission in May–June 2023.

Enhance cooperation and communication with relevant IGOs and NGOs

29. The Convention Secretariat provided support for the submission of the President of the MOP to the thematic review of the 2022 United Nations High-level Political Forum on Sustainable Development on the theme “Building back better from the coronavirus disease (COVID-19) while advancing the full implementation of the 2030 Agenda for Sustainable Development”.¹⁰

30. Upon an invitation from the Secretary-General of the World Customs Organization, the Head of the Convention Secretariat participated in the 42nd session of the Organization’s Enforcement Committee in March 2022, during which delegates received information on customs-related provisions of the Protocol.

31. The Head of the Convention Secretariat also participated in the Eleventh session of the Conference of the Parties to the United Nations Convention against Transnational Organized Crime on 17–21 October 2022, and took the opportunity to meet with senior officials from UNODC. A side event was also organized to promote the importance of the Protocol. The recording of the side event is available on the YouTube channel of the Convention Secretariat.¹¹

32. The Convention Secretariat was also invited by the World Bank to attend the launch of the book *Health taxes: policy and practice*.¹² The book, which represents the first global in-depth treatment of health taxes as an independent domain of social policy, has a chapter that focuses on illicit trade and discusses the importance of the Protocol.

33. The Convention Secretariat organized two virtual meetings with NGO observers to the Conference of the Parties (COP) to the WHO FCTC and the MOP in June and December 2022, with the objective of facilitating stronger cooperation and increasing collaboration in the implementation of the WHO FCTC and Protocol. The Secretariat also met with representatives of the Global Initiative against Transnational Organized Crime in October 2022, and encouraged the NGO to apply for observer status to the MOP.

34. The Convention Secretariat signed an agreement with UNODC in 2023 to develop a methodology to collect, process and store data gathered through “web scraping” of open data on individual seizures of tobacco products. A report was produced describing the data collection methodology adopted, strengths and weaknesses of the data, data availability, and data

¹⁰ [Submission of the President of the Meeting of the Parties to the Protocol to Eliminate Illicit Trade in Tobacco Products to the thematic review of the 2022 United Nations High-level Political Forum](#). Geneva: High-level Political Forum On Sustainable Development; 2022 (accessed 30 June 2025).

¹¹ [COP11 to the UN Convention against Transnational Organized Crime – Hybrid event](#) (accessed 30 June 2025).

¹² Lauer JA, Sassi F, Soucat A, Vigo A, editors. [Health taxes: policy and practice](#). London: World Scientific Publishing Company; 2022 (accessed 30 June 2025).

breakdowns by key variables to define the way forward for the future continuation of the project. The objective of this activity is to contribute to improving the scope and quality of data collected on illicit trade of tobacco products to support the implementation of the Protocol.

35. The Convention Secretariat signed an agreement with UNDP to develop a technical report to demonstrate how the illicit tobacco trade impedes the achievement of the Sustainable Development Goals (SDGs), with a specific focus on SDGs 3, 8, 16 and 17, and consequently how the measures included in the Protocol can accelerate progress to achieve the 2030 Agenda for Sustainable Development.

36. Upon an invitation from the World Trade Organization (WTO), the Convention Secretariat contributed to the publication *International export regulations and controls: navigating the global framework beyond WTO rules*,¹³ and participated in a session to launch the publication during the WTO Public Forum 2023 held in Geneva, Switzerland, in September.

37. Given the relevance of the work of the International Criminal Police Organization (INTERPOL) highlighted in the report FCTC/MOP/2/7, the Convention Secretariat engaged with INTERPOL and received confirmation in a letter from its Secretary-General that the Organization does not directly or indirectly receive funding from the tobacco industry. Together with WHO, the Convention Secretariat started negotiation of a memorandum of understanding with INTERPOL to strengthen collaboration.

Goal 4. Ensuring that the governing and subsidiary bodies can take the necessary decisions

Providing for the optimal operation of the MOP, the Bureau of the MOP, and working groups or expert groups established by the MOP

38. The Convention Secretariat conducted two visits to Panama, the host country of the Tenth session of the Conference of the Parties (COP10) to the WHO FCTC and the Third session of the Meeting of the Parties (MOP3), in April and November 2022, to view the venue and discuss logistical arrangements with the Government of Panama in relation to the organization of the sessions. The host agreement for COP10 and MOP3 was signed on 17 November 2022 with the Ministry of Health of Panama. A third visit was conducted on 10–14 July 2023 to further discuss logistical arrangements with the host country.

39. An induction meeting for the Bureau elected at the Ninth session of the Conference of the Parties to the WHO FCTC and the Bureau elected at MOP2 was held on 3 February 2022. The First and Second meetings of the Bureau elected at MOP2 were held in April and November 2022, both in person and virtually. The Third meeting of the Bureau elected at MOP2 was held in March 2023, also both in person and virtually.

40. Together with WHO regional offices, preparatory regional meetings (pre-MOP meetings) were organized in all six WHO regions. All took place in person except for the meeting in the WHO European Region, which was conducted virtually.

¹³ [International export regulations and controls: navigating the global framework beyond WTO rules](#). Geneva: World Trade Organization; 2023 (accessed 30 June 2025).

41. Owing to the security situation in Panama, the original dates for MOP3 were postponed. The MOP opened its Third session through a virtual *de minimis* session on 29 November 2023, and resumed with an in-person session in Panama on 12–14 February 2024.

42. Representatives of 58 Parties to the Protocol participated at the *de minimis* session of MOP3. Also present were representatives of 38 States non-Parties, as well as of two international intergovernmental organizations (IGOs) and seven nongovernmental organizations (NGOs) accredited as observers.

43. The Convention Secretariat made the necessary arrangements for the Working Group on Tracking and Tracing Systems (Article 8 of the Protocol) to complete its work. The Working Group held virtual meetings on 27–28 June 2022 and 3–4 April 2023, and met in person in Geneva, Switzerland, on 24–26 October 2022. Further details are available in document FCTC/MOP/3/5.

Goal 5. Ensuring the capacity and ability of the Convention Secretariat to perform its duties

Provide adequate staff and financial management

44. The Convention Secretariat continued to make efforts to collect Assessed Contributions, and followed up with Parties to settle arrears in the payment of Assessed Contributions. More information on the actions taken by the Secretariat in this reporting period is available in document FCTC/MOP/3/10.

45. The Convention Secretariat finalized a comprehensive fundraising strategy to guide its fundraising efforts through engagement with donors and partners. Extra-budgetary Contributions were mobilized from the Netherlands (Kingdom of the), Norway, Panama and the United Kingdom of Great Britain and Northern Ireland to support the implementation of the Workplan and Budget adopted at MOP2. A dedicated page on the WHO FCTC website has been set up to heighten donor visibility.¹⁴

Investment Fund

46. In decisions FCTC/COP9(13) and FCTC/MOP2(8), the COP and the MOP approved the launch of the WHO FCTC Investment Fund and the Investment Fund for the Protocol. The Convention Secretariat was requested to make necessary arrangements to launch the respective Funds in an expedient manner, and to work with WHO and with the World Bank (the Fund Trustee), under the guidance of the Bureaus, to operationalize the Investment Funds, including the establishment of each Fund's Oversight Committee.

47. The Convention Secretariat reported on progress on the Investment Funds at the Second and Third joint meetings of the Bureau elected at the Ninth session of the Conference of the Parties (COP9) to the WHO FCTC and of the Bureau elected at MOP2. At the Second joint meeting, the Convention Secretariat noted the need for synergy between the two Investment Funds. The Bureaus noted the progress and requested the Convention Secretariat to proceed with the launch of the Investment Funds and to continue to seek candidates for membership of a single Oversight Committee, which would serve both Funds, to enable the launch of the Funds without delay.

¹⁴ [WHO FCTC: Donors and partners](#) (accessed 30 June 2025).

48. Further, under the guidance of the Bureau, the Convention Secretariat prepared a draft decision, which was recommended for consideration and adoption by the COP and the MOP, as part of the reports on the Investment Funds submitted to COP10 and to MOP3. The Secretariat reported on progress in respect of the Funds for the period 2022–2023 in documents FCTC/COP/10/18 and FCTC/MOP/3/11.

49. The Convention Secretariat continued to engage with the World Bank in its role as Trustee to the Investment Funds. The World Bank had completed initial modelling of the Funds' potential investment strategies that would support the proposed return on investment of 4.5%.

50. The Convention Secretariat continued outreach efforts with potential investors to the Investment Fund, including an investor mapping process. Investor outreach has been limited to Parties to the COP and MOP.

Annex 1

Certified Statement of Income and Expenditure for the period 1 January 2022 to 31 December 2023 (expressed in US\$)



Secretariat of the WHO Framework Convention on Tobacco Control (FCTC) –
Meeting of the Parties (MOP)

Statement of Income and Expenditure as at 31 December 2023
(expressed in US dollars)

Opening Balance 1 January 2022		3,715,459
Revenue		
FCTC Assessed Contributions	4,999,719	
Voluntary Contributions	577,679	
	Total Revenue	5,577,398
Expenditure (details attached - page 2)		
2022-2023		4,623,683
Fund balance at 31 December 2023		4,669,174
Less:		
Reserve for non-payment VAC 2020-2021		(1,781,793)
2% withholding on 2022-2023 invoicing		(99,994)
Funds available at 31 December 2023		2,787,387

I certify that the above statement correctly reflects the revenue and expenditure recorded in the WHO Global Accounting System.

Sushil Kumar Rath

PP. Sushil Kumar Rath
Comptroller and Director of Finance a.i.
09 June 2025



**World Health
Organization**

Comptroller and Director of Finance

Statement of Income and Expenditure for the period 1 January 2022 to 31 December 2023 (expressed in US\$)

	Total
Opening balance, 1 January 2022	3 715 459
Revenue	
Assessed Contributions (AC)	4 999 719
Extra-budgetary Contributions (EB)	577 679
Total revenue	9 292 857
Expenditures	
Expenditures	4 336 107
Recovery costs	287 576
Total expenditures	4 623 683
Funds available as at 31 December 2023	4 669 174
Receivable from AC prior biennia	1 781 793
Reserve for non-payment AC 2022–2023	99 994
Funds available as at 31 December 2023	2 787 387

Expenditure details for the period 1 January 2022 to 31 December 2023 (expressed in US\$)

Expenditure type	Total
Staff costs	3 463 509
Supplementary staff costs	473 901
Equipment	13 931
Contractual services	238 210
Travel	131 191
General operating costs	15 365
Recovery costs	287 576
Grand total	4 623 683

Funds available as at 31 December 2023 (expressed in US\$)

	Balance 1 January 2022	Revenue 2022–2023	Expenditure 2022–2023	Balance as at 31 December 2023	Adjustment	Funds available as at 31 December 2023
Assessed Contributions	3 715 459	4 999 719	4 558 802	4 156 376	(1 881 787)	2 274 589
Extra-budgetary Contributions	–	577 679	64 881	512 798	–	512 798
Total	3 715 459	5 577 398	4 623 683	4 669 174	(1 881 787)	2 787 387

Notes:

The total receivable from Parties as at 31 December 2023 amounts to US\$ 3 027 227; however, based on experience from prior collection, only the following are adjusted for:

- amount outstanding from prior biennia: US\$ 1 781 793
- 2% withholding on 2022–2023 invoicing: US\$ 99 994
- total: US\$ 1 881 787

Annex 2

Workplan and Budget for the financial period 2022–2023

Description of expenditures for the period 1 January 2022 to 31 December 2023 (expressed in US\$)

	Assessed Contributions		Extra-budgetary Contributions		Total	
	Approved	Expenditures January 2022–December 2023	Approved	Expenditures January 2022–December 2023	Total approved	Total expenditures January 2022 –December 2023
Goal 1. Assessing progress, sharing knowledge and promoting the exchange of information	60 000	61 769	402 000	50 000	462 000	111 769
Goal 2. Accelerating implementation and promoting ratification of the Protocol	0	0	1 100 000	392 973	1 100 000	392 973
Goal 3. Building alliances with relevant IGOs and NGOs	8 000	6 531	46 000	0	54 000	6 531
Goal 4. Ensuring that the governing and subsidiary bodies can take the necessary decisions	740 085	692 569	370 000	152 253	1 110 085	844 822
Goal 5. Ensuring the capacity and ability of the Convention Secretariat to perform its duties	35 000	35 000	10 000	0	45 000	35 000
Total activity costs	843 085	795 868	1 928 000	595 226	2 771 085	1 391 094
Staff costs	3 581 445	3 463 509	1 827 000	578 637	5 408 445	4 042 146
Total activity and staff costs	4 424 530	4 259 378	3 755 000	1 173 862	8 179 530	5 433 240
Recovery costs	575 189	280 112	488 150	7 464	1 063 339	287 576
Total	4 999 719	4 539 490	4 243 150	1 181 326	9 242 869	5 720 816

Accruals from the 2020–2021 Workplan and Budget paid against the 2022–2023 biennium (expressed in US\$)

Activity	Assessed Contributions	Extra-budgetary Contributions	Total
	Expenditures January 2022–December 2023	Expenditures January 2022–December 2023	Expenditures January 2022–December 2023
Meeting of the Parties	14 244	1 856	16 100
Reporting and exchange of information	5 068	0	5 068
Total	19 312	1 856	21 168

Total expenditures January 2022–December 2023: US\$ 5 741 985.¹

¹ Please note that some activities were financed with Extra-budgetary Contributions accounted as revenues and expenses in the Statement of Income and Expenditure presented to the COP Bureau, as these contributions were set up in the WHO system as COP awards.

Part II. Interim performance report for the 2024–2025 Workplan and Budget (1 January 2024–31 December 2024)

Background

51. The present report contains an update on the activities conducted by the Convention Secretariat to support the implementation of the Protocol to Eliminate Illicit Trade in Tobacco Products from 1 January 2024 to 31 December 2024. The report follows the structure of the Workplan and Budget for the 2024–2025 financial period adopted at the Third session of the Meeting of the Parties (MOP3) to the Protocol in decision FCTC/MOP3(13), and is aligned with 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.

52. The interim Statement of Income and Expenditure for the period 1 January 2024 to 31 December 2024 is included in Annex 3, immediately following the report contained in Part II of the present document. The activity costs for the reported period, including the description of expenditures, are included in Annex 4, immediately following the report contained in Part II of the present document.

Strategic Goal 1. Understanding the problem and context of illicit trade in tobacco products

Strategic Objective 1.1 Undertaking Party situation analyses

53. The Convention Secretariat has worked to develop and improve the reporting system of the Protocol, with special regard to improving the quality of collected data. Following decision FCTC/MOP3(17), the Secretariat engaged an external vendor to help build the new online reporting platform, which incorporates the revised reporting instrument.

54. The new platform was piloted by a number of Parties to the Protocol, and was finalized for deployment during the 2025 reporting cycle. A webinar was organized in December 2024 to assist Parties with their reporting obligations. The recording of the webinar is available on the WHO Framework Convention on Tobacco Control (WHO FCTC) website.¹⁵

55. Following the first pilots of a Protocol needs assessment in 2023, the Convention Secretariat worked with the governments of Brazil, Madagascar, the Republic of Moldova and Turkmenistan, and undertook Protocol needs assessments in these countries. Information on how to request assistance from the Convention Secretariat in conducting a Protocol needs assessment is available on the WHO FCTC website.¹⁶

Strategic Objective 1.2 Linking illicit tobacco trade to the 2030 Agenda for Sustainable Development

56. The technical report to demonstrate how illicit tobacco trade impedes the achievement of the Sustainable Development Goals (SDGs), developed by the Convention Secretariat in collaboration with the United Nations Development Programme (UNDP), was presented to the United Nations Inter-Agency Task Force on the Prevention and Control of Non-communicable

¹⁵ [Protocol: Reporting instrument of the Protocol](#) (accessed 30 June 2025).

¹⁶ [Protocol: Needs assessments](#) (accessed 30 June 2025).

Diseases (UNIATF) during its 22nd meeting on 5–7 March 2024, and was shared with its members for their review and inputs.

57. Development is planned for 2025 of a guide on how to include Protocol implementation within national sustainable development plans and of a methodology for conducting investment cases relating to Protocol implementation.

Strategic Objective 1.3 Generating research

58. Under the guidance of the Bureau, work was undertaken to implement the road map to conduct evidence-based research in accordance with Articles 6.5 and 13.2 of the Protocol. More information is available in document FCTC/MOP/4/5.

Strategic Goal 2. Full and sustainable implementation of the Protocol

Strategic Objective 2.1 Building capacity and providing technical assistance

59. Technical support to improve tracking and tracing systems for tobacco products was provided to Jordan, Montenegro, Pakistan and the Republic of Moldova. The organization of a study visit by India to the United Kingdom of Great Britain and Northern Ireland to learn about their experience of implementing tracking and tracing was undertaken during this reporting period. Discussions were also held with Costa Rica to promote the importance of tracking and tracing systems.

60. The Protocol Coordination Platform¹⁷ on the WHO FCTC website now includes an announcement board, a space for Parties to request and offer assistance, and databases with resources and information on specific areas of the Protocol. These include the Protocol Implementation Database, a database of experts and institutions for implementation of the Protocol, a database of central authorities in relation to Article 29, and a database of competent authorities in relation to Article 28 of the Protocol.

61. In collaboration with the WHO Regional Office for South-East Asia, the Convention Secretariat organized a workshop to address the challenges of illicit tobacco trade and unrecorded alcohol in the Region. The workshop was held in Bangkok, Thailand, on 25–27 June 2024.

62. The FCTC 2030 Annual Meeting was held in November 2024, also in Bangkok, Thailand. Representatives from all Parties receiving intensive support via the FCTC 2030 project participated, together with representatives from the WHO FCTC Knowledge Hubs. The Convention Secretariat took this opportunity to discuss with all Parties to the Protocol their needs regarding technical support.

63. The Convention Secretariat also continued the work to review 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. More information is available in document FCTC/MOP/4/10.

¹⁷ [Protocol Coordination Platform](#) (accessed 30 June 2025).

Strategic Objective 2.2 Encouraging multisectoral action

64. Development of sectoral briefs on what different departments of government need to know about the Protocol is planned for 2025.

Strategic Objective 2.3 Mobilizing support from intergovernmental organizations (IGOs) and nongovernmental organizations (NGOs)

65. The Convention Secretariat provided inputs to the High-level Political Forum on Sustainable Development in 2024. The submission related to the Protocol is publicly available.¹⁸

66. The Convention Secretariat also participated virtually in the 28th session of the Committee of Experts on International Tax Matters on 19–22 March 2024. The Committee is developing a handbook on health taxes, including tax administration.

67. Under the workstream on the Protocol established in the UNIATF, collaboration with UNDP and the United Nations Office on Drugs and Crime were presented during UNIATF's 22nd meeting. The report on how various IGOs can support the implementation of the Protocol was shared with the members of Task Force for input.

68. Upon an invitation from the Johns Hopkins University Bloomberg School of Public Health, the Convention Secretariat participated virtually in a meeting of stakeholders that provide support for the implementation of the Protocol. The meeting gathered representatives of the Organisation for Economic Co-operation and Development, Universidad Adolfo Ibanez, University of Bath, University of Cape Town, the World Bank and WHO.

69. The Convention Secretariat held meetings with UNDP to assess potential areas of future collaboration. Support for the implementation of the Protocol was discussed, including via the Tax Inspectors Without Borders initiative. The Secretariat also provided inputs to the toolkit that is being developed by the World Bank to support excise tax administration, which includes support for the implementation of tracking and tracing systems.

70. The Convention Secretariat participated as a member of the Advisory Committee for the preparation of the World Conference on Tobacco Control which took place in June 2025 in Dublin, Ireland. An informal meeting of NGOs that hold the status of observers to the Conference of the Parties (COP) to the WHO FCTC and to the Meeting of the Parties (MOP) was organized in December 2024.

Strategic Objective 2.4 Supporting Parties to secure financial assistance for Protocol implementation

71. The Convention Secretariat continued to engage with Parties to build political support for accession to and implementation of the Protocol at high levels. For example, the Secretariat organized a mission to Bhutan during the reporting period, and took the opportunity to promote the Protocol. During the Seventy-seventh World Health Assembly, the Convention Secretariat held

¹⁸ [Inputs to the High-level Political Forum on Sustainable Development \(HLPF\) in 2024: inputs from functional commissions of ECOSOC, other intergovernmental bodies and forums to the 2024 HLPF](#). Geneva: High-level Political Forum On Sustainable Development; 2024 (accessed 30 June 2025).

strategic bilateral discussions with Ireland and with the new WHO Regional Director for the Western Pacific Region.

72. During a mission to Uruguay in May 2024 to relaunch the WHO FCTC Knowledge Hub, renamed as the WHO FCTC Knowledge Hub on International Cooperation on Smoke Free Environments and Tobacco Cessation, the Head of the Convention Secretariat took the opportunity to meet with national stakeholders and promote the importance of the Protocol.

73. At the invitation of the Government of Cambodia, the Convention Secretariat made a presentation of the Protocol to the Technical Working Group on Tobacco Tax and Control of Illicit Trade of Tobacco Products. The Secretariat also addressed the Intersectoral Committee on Tobacco Control of Colombia to promote the Protocol.

74. Upon a request received from the Minister of Finance of Montenegro, the Convention Secretariat worked to organize a Western Balkans ministerial meeting to discuss how to address the issue of illicit trade in tobacco products.

Strategic Goal 3. Encouraging regional and international cooperation to support implementation of the Protocol

Strategic Objective 3.1 Facilitating regional and international cooperation

75. Following a pilot phase, the Convention Secretariat and the United Nations International Computing Centre have worked to improve the interim solution of the global information-sharing focal point, ready to be used by all Parties to the Protocol. A side event was organized during MOP3 to update all Parties to the Protocol on how the global information-sharing focal point works.

Strategic Objective 3.2 Utilizing the Protocol to promote the rule of law and sharing best practices in controlling other forms of illicit trade

76. The WHO FCTC website has been updated continually in the six United Nations official languages, while social media accounts on X (formerly Twitter), Facebook, YouTube, LinkedIn and Instagram have been promoted. A web information architecture specialist was hired to provide recommendations to help improve the user-friendliness of the WHO FCTC website. Following these recommendations, an external vendor was selected to help develop the new architecture of the website.

Operational Goal 4. Ensuring that the governing and subsidiary bodies can take the necessary decisions

Operational Objective 4.1 Providing for the optimal operation of the MOP, the Bureau of the MOP, and working groups or expert groups established by MOP

77. The resumed in-person session of MOP3 took place in Panama City, Panama, on 12–15 February 2024. Representatives of 59 Parties to the Protocol and 37 States non-Parties participated. In addition, two IGOs and seven NGOs accredited as observers were represented. MOP3 was open to the media, enabling reporters to document the efforts of more than 500 delegates.

78. An induction meeting for the Bureau elected at the Tenth session of the Conference of the Parties (COP10) to the WHO FCTC and the Bureau elected at MOP3 was held on 17 April 2024.

79. The First joint intersessional meeting of the Bureaus elected at COP10 and MOP3 was held on 15 May 2024, followed by the First meeting of the Bureau elected at MOP3 on 16 May 2024. The Second meeting of the Bureau elected at MOP3 was held on 25–26 November 2024, followed by the Second joint intersessional meeting of the Bureaus elected at the COP10 and MOP3 on 27 November 2024, all in Geneva, Switzerland.

80. At the First meeting of the Bureaus elected at COP10 and at MOP3, the Convention Secretariat was requested to organize a session between previous Bureau Members (of the Bureaus elected at COP9 and the MOP2) and current ones to share and gain insights from their experiences of participating in COP and MOP sessions in Panama. A virtual session was organized in July 2024. At the Second joint meeting of the Bureaus elected at COP10 and at MOP3, the Bureau Members and Regional Coordinators had some follow-up discussions on the lessons learned sessions, and requested the Secretariat to develop a plan of action.

81. An announcement – “Save the week: COP11 and MOP4” – was sent on 6 June 2024 to announce the dates and places of the Eleventh session of the Conference of the Parties (COP11) to the WHO FCTC and the Fourth session of the Meeting of the Parties to the Protocol (MOP4). Preparations for MOP4 were undertaken.

Operational Goal 5. Ensuring the capacity and ability of the Convention Secretariat to perform its duties

Operational Objective 5.2 Mobilizing resources to support the implementation of the Protocol

82. The Convention Secretariat continued to make efforts to collect Assessed Contributions, and followed up with Parties to settle arrears in the payment of Assessed Contributions. Regular updated information in that regard was made available on the WHO FCTC website.

83. A note verbale was shared with all Parties to the Protocol to communicate the scale of assessment for the financial period 2025 (CS/NV/24/12). Further, the Convention Secretariat sent a note verbale (CS/NV/24/17) to all Parties in arrears of their payment of Assessed Contributions to the WHO FCTC and to the Protocol, and another note verbale (CS/NV/24/16) to all Parties in arrears of their payment of Assessed Contributions to the Protocol only, requesting them to make the payment or submit a plan to clear their arrears by 31 March 2025.

84. With the finalized comprehensive fundraising strategy, which includes a donor engagement plan to guide fundraising efforts with donors and partners, the Convention Secretariat started to reach out to potential donors for Extra-budgetary Contributions and for the Protocol Investment Fund. Extra-budgetary Contributions were successfully mobilized from Norway in this reporting period.

Investment Fund

85. In decisions FCTC/COP10(16) and FCTC/MOP3(10), the COP and the MOP decided to establish a single Oversight Committee serving the Protocol and the WHO FCTC Investment Funds. These decisions were informed by reports FCTC/COP/10/18 and FCTC/MOP/3/11, and efforts undertaken by the Convention Secretariat, under the guidance of the Bureau, to ensure

management synergies between the Investment Funds supporting implementation of the WHO FCTC and the Protocol.

86. The Convention Secretariat has held discussions with representatives of a Party regarding its potential role as a founding investor. The Party provided suggestions for possible co-funders for the Investment Fund – specifically, investors who have funding synergies with the Party in other development projects.

87. Concurrent with the COP and MOP sessions, bilateral meetings were conducted with selected Parties to discuss the possibility of second-round investment funding following the five-year cycle of the founding investor(s). The focus of these discussions was to gauge interest in exploring second-round funding opportunities after the initial five-year investment period by the founding investor(s). The objective of finding potential second-round investors is to ensure that consideration has been given to the exit strategy at the end of the investment term.

88. Briefings and bilateral discussions were undertaken with WHO and NGOs accredited as observers to the COP and MOP. The WHO Director-General was briefed on the development of the Fund and the Convention Secretariat's workplan for the implementation and launch of the Fund.

89. The Convention Secretariat continued to progress discussions with the aim of securing investment commitments at COP11 and MOP4. A list of countries that could be potential second- or third-round funders were compiled.

90. The Convention Secretariat held discussions with developing countries regarding smaller initial investments during the early implementation phase, encouraging them to make modest financial contributions according to their capacities.

91. Following investment, the Fund would need 1–2 years to generate sufficient interest for distribution to the Convention Secretariat. The Oversight Committee for the two Investment Funds would offer input and recommendations to the governing bodies regarding the investment strategy proposed by the World Bank (the Fund Trustee).

92. Efforts continued to develop comprehensive marketing tools, including a brochure and electronic materials, to provide information about the Investment Fund and its investment outcomes. Additionally, a brief marketing video was being created to present to senior officials and heads of state in the style of a “movie trailer” for the Fund. This approach leverages the expertise of global social investment funds within the private sector when marketing to high-level investors. The focus has shifted from a health-based initiative to a whole-of-government approach in sourcing funds.

93. Marketing and investor communications were being adjusted to align with the evolving global economic climate and funding circumstances. Recognizing that the Investment Fund was not aligned with traditional funding mechanisms or development assistance, discussions were focusing on innovative approaches to address the current economic climate. The Convention Secretariat was advocating for potential investors to reconsider traditional financing models, targeting not only health priorities but also the global impact of tobacco on gross domestic product and lost tax revenue.

Annex 3

Interim Statement of Income and Expenditure for the period 1 January 2024–31 December 2024 (expressed in US\$)

	Total
Opening balance, 1 January 2024	4 569 683
Revenue	
Assessed Contributions	4 999 719
Extra-budgetary Contributions	–
Total revenue	9 569 402
Expenditures	
Expenditures	3 002 349
Recovery costs	–
Total expenditures	3 002 349
Fund balance as at 31 December 2024	6 567 053
Receivable prior biennia	2 611 493
Reserve for non-payment 2024–2025	99 994
Funds available as at 31 December 2024	3 855 566

Annex 4

Workplan and Budget for the financial period 2024–2025

Description of expenditures for the period 1 January 2024 to 31 December 2024 (expressed in US\$)

	Assessed Contributions		Extra-budgetary Contributions		Total	
	Approved	Expenditures January 2024–December 2024	Approved	Expenditures January 2024–December 2024	Total approved	Total expenditures January 2024–December 2024
Strategic Goal 1. Understanding the problem and context of illicit trade in tobacco products	0	0	710 000	94 142	710 000	94 142
Strategic Goal 2. Full and sustainable implementation of the Protocol	200 000	20 286	764 000	5 095	964 000	25 381
Strategic Goal 3. Encouraging regional and international cooperation to support implementation of the Protocol	75 000	98 552	345 000	(8 369)	420 000	90 183
Operational Goal 4. Ensuring that the governing and subsidiary bodies can take the necessary decisions	495 000	333 105	465 000	435 448	960 000	768 553
Operational Goal 5. Ensuring the capacity and ability of the Convention Secretariat to perform its duties	22 895	1 626	20 000	0	42 895	1 626
Total activities costs	792 895	453 569	2 304 000	526 316	3 096 895	979 885
Staff costs	3 631 635	2 081 083	1 262 100	0	4 839 735	2 081 083
Total direct costs	4 424 530	2 534 652	3 566 100	526 316	7 990 630	3 060 968
Recovery costs	575 189	0	463 593	0	1 038 782	0
Total	4 999 719	2 534 652	4 029 693	526 316	9 029 412	3 060 968

Accruals from the 2022–2023 Workplan and Budget paid against the 2024–2025 biennium (expressed in US\$)

Activity	Assessed Contributions	Extra-budgetary Contributions	Total
	Expenditures January 2024–December 2024	Expenditures January 2024–December 2024	Expenditures January 2024–December 2024
Goal 4. Ensuring that the governing and subsidiary bodies can take the necessary decisions	21 263	(13 276)	7 986
Total	21 263	(13 276)	7 986

Total expenditures January 2024–December 2024: US\$ 3 068 954.¹

¹ Please note that some activities were financed with Extra-budgetary Contributions accounted as revenues and expenses in the Statement of Income and Expenditure presented to the COP, as these contributions were set up in the WHO system as COP awards.