



WHO FRAMEWORK CONVENTION
ON TOBACCO CONTROL

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Proposed Workplan and Budget for the financial period 2026–2027

Explanatory note

Purpose of the document

This report describes the structure of the proposed Workplan and Budget for the financial period 2026–2027 and the distribution of activities to be funded by Assessed Contributions and Extra-budgetary Contributions, and explains the rationale and assumptions made in calculating activity costs.

Action by the Conference of the Parties

The Conference of the Parties (COP) is invited to note the additional information contained in the present report when considering for adoption the proposed Workplan and Budget for the financial period 2026–2027.

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

Link to Workplan and Budget item: None.

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

Related document(s): FCTC/COP/11/13 Proposed Workplan and Budget for the financial period 2026–2027.

Background

1. The present document is an explanatory note for the proposed Workplan and Budget for the financial period 2026–2027 as presented in document FCTC/COP/11/13 for the consideration of the Conference of the Parties (COP) to the WHO Framework Convention on Tobacco Control (WHO FCTC). The proposed Workplan and Budget for the financial period 2026–2027 is aligned with the Global Strategy to Accelerate Tobacco Control: Advancing Sustainable Development through the Implementation of the WHO FCTC 2019–2025 adopted by the COP in decision FCTC/COP8(16) and extended to 2030 in decision FCTC/COP10(15). It is structured according to its three strategic goals, which are further divided into corresponding strategic objectives and specific objectives, and two operational objectives.
2. Annex 1 of document FCTC/COP/11/13 contains the estimate of costs related to activities undertaken in relation to the WHO FCTC, categorized according to strategic goals, strategic objectives, activities and sources of funding. The budget figures corresponding to different lines of the workplan indicate the estimates of the cost of specific activities, and the columns of the workplan indicate the source of funding: Assessed Contributions (AC) and/or Extra-budgetary Contributions (EB).
3. Annex 2 of document FCTC/COP/11/13 presents a breakdown of staff costs.
4. As in previous years, the budget will be based on AC, according to the scale of assessment adopted by the COP, and on EB that the Convention Secretariat would be mandated to mobilize.

Activities

5. The total proposed budget for the activities in the 2026–2027 financial period is US\$ 9 207 145.
6. The following tables show the distribution of the costs by source of funding.

Covered by AC	
Activity	Cost (US\$)
Statutory activities related to treaty administration, including the Twelfth session of the Conference of the Parties (COP12) and the work of the Bureau elected by the Eleventh session of the Conference of the Parties (COP11)	1 152 446
Reporting cycle and 2027 Global Progress Report on implementation of the WHO FCTC	45 000
International cooperation and building partnerships and alliances	5 000
General administration and management of the Convention Secretariat, including communications and information technology, digital presence (maintaining the website in six languages, social media) and fundraising	76 000
Total cost of activities to be covered by AC	1 278 446

Covered by EB	
Activity	Cost (US\$)
Activities around the COP: regional preparatory meetings for the COP (pre-COP meetings), high-level segments, invited speakers, activities, and per diem payments for delegates from low-income country (LIC) and lower-middle-income country (LMIC) Parties to the WHO FCTC	1 153 699
Intersessional subsidiary bodies as decided by COP11 (partially covered)	150 000
Activities to strengthen the reporting capacity of Parties and knowledge management	935 000
Work undertaken to provide direct assistance to Parties in implementing the Convention, including development assistance activities such as the FCTC 2030 project	4 800 000
Other activities to promote international cooperation	275 000
Work around resource mobilization and strengthening of communications activities	415 000
Voluntary Implementation Peer Review and Support (VIPRS) Mechanism, depending on COP11 decision	200 000
Total cost of activities to be covered by EB	7 928 699

7. The following table shows the distribution of costs by area of the Global Strategy and source of funding.

Area of work	Activity cost (US\$) AC	Activity cost (US\$) EB	Activity cost (US\$) Total
Strategic Goal 1. Accelerating action			
Strategic Objective 1.1.	0	3 600 000	3 600 000
Strategic Objective 1.2	0	400 000	400 000
Total for Strategic Goal 1	0	4 000 000	4 000 000
Strategic Goal 2. Building international alliances and partnership across sectors and civil society to contribute to WHO FCTC implementation			
Strategic Objective 2.1	30 000	440 000	470 000
Strategic Objective 2.2	0	170 000	170 000
Total for Strategic Goal 2	30 000	610 000	640 000
Strategic Goal 3. Protecting the integrity and building on the achievements under the WHO FCTC			
Strategic Objective 3.1	0	200 000	200 000
Strategic Objective 3.2	50 000	1 750 000	1 800 000
Total for Strategic Goal 3	50 000	1 950 000	2 000 000
Operational Objective 4.1	6 000	65 000	71 000
Operational Objective 4.2	1 192 446	1 303 699	2 469 145
Grand total for all activities	1 278 446	7 928 699	9 207 145

8. The tables below provide more information on the proposed activities and the rationale for calculating the budget.

Strategic Goal 1. Accelerating action

Strategic Objective 1.1 Give priority to enabling action to accelerate WHO FCTC implementation, including effective forms of technical and financial assistance to support Parties in the identified priority action areas

9. Beyond those Parties that may request a needs assessment, the Convention Secretariat will also provide technical assistance to Parties for implementation of the WHO FCTC, with an emphasis on priorities included in the Global Strategy. For planning purposes, technical assistance for various articles is set out in separate budget lines of the proposed Workplan and Budget. When one Party requires assistance for more than one article, the technical assistance will be provided in the same mission.

10. The work included in this section of the workplan is planned to be delivered both in the framework of the existing FCTC 2030 project (subject to availability of continued funding) and through other means of support. The Convention Secretariat will coordinate the delivery of work in this area in response to requests by Parties, inviting and coordinating the involvement of WHO at all levels, United Nations organizations (including the United Nations Development Programme), WHO FCTC Knowledge Hubs, and other relevant organizations and experts.

Specific Objectives	Details of activity	Budget rationale
1.1.1 Parties develop, implement and regularly update comprehensive, costed national tobacco control strategies (WHO FCTC Article 5), focusing on multisectoral and cross-cutting policies and articles most important in the national context and with a focus on supporting Parties eligible to receive official development assistance	1.1.1.1 Provide needs assessment missions, upon request, including post-needs assessment support <i>At least eight Parties supported, upon request, to assess their needs, develop an action plan and progress on immediate priorities</i>	Each project is budgeted at US\$ 40 000. Costs might include hiring experts, interpretation, travel support, per diem, venue and other local costs. Depending on the request and needs expressed, the cost may vary. High-income Parties may request a needs assessment mission, but will be required to cover all the related costs.
	1.1.1.2 Provide technical assistance to Parties on Article 5.1 (develop costed national tobacco control strategies), upon request <i>At least four Parties supported upon request</i>	Each project is budgeted at US\$ 40 000. Costs might include hiring experts, interpretation, travel support, per diem, venue and other local costs. Depending on the request and needs expressed, the cost may vary.
	1.1.1.3 Provide technical assistance to Parties on articles most important in the national context, upon request <i>At least eight Parties supported, upon request</i>	Each project is budgeted at US\$ 40 000. Costs might include hiring experts, interpretation, travel support, per diem, venue and other local costs. Depending on the request and needs expressed, the cost may vary.
1.1.2 Parties implement price and tax measures (Article 6)	1.1.2.1 Provide technical assistance to Parties on Article 6, upon request (including coordination with stakeholders and partners that can provide tobacco taxation advice to Parties) <i>At least 10 Parties supported, upon request</i>	Each project is budgeted at US\$ 40 000. The budget for this activity includes expert/consultant technical assistance, economic analysis, direct assistance, and travel costs to support Parties in organizing national workshops and supporting relevant activities. For this specific article, the Convention Secretariat may need to commission research and engage experts in tobacco taxation and economics to help support this work if technical capacity does not exist within the Secretariat.

Specific Objectives	Details of activity	Budget rationale
1.1.3 Parties implement time-bound measures (Articles 8, 11 and 13)	1.1.3.1 Provide technical assistance to Parties on Articles 8, 11 and 13, upon request <i>At least 20 Parties supported upon request</i>	Each project is budgeted at US\$ 40 000. Costs might include hiring experts, interpretation, travel support, per diem, venue and other local costs. Depending on the request and needs expressed, the cost may vary.
	1.1.3.2 Prepare materials (including e-learning tools, toolkits, policy briefs and manuals) to assist in the implementation of the WHO FCTC, and maintain existing tools <i>At least four new materials developed</i>	The budget will be used to undertake the production and dissemination of these toolkits and manuals. The actual costs will depend on the type of material to be developed.
	1.1.3.3 Organize workshops to address specific challenges identified by Parties in the implementation of the WHO FCTC and to engage in South–South and Triangular cooperation <i>The workshops will be conducted in collaboration with WHO country and regional offices and other partners, where appropriate, on identified specific challenges in implementation of the WHO FCTC</i>	Budget planned for at least eight face-to-face multisectoral workshops. The budget for this activity includes travel (in accordance with WHO FCTC travel policies), experts (three on average), interpretation (on average two or three languages), preparation of documentation and logistics. The actual costs per workshop may vary depending on circumstances such as number of participants, cost of travel, and so on.
Total cost for Strategic Objective 1.1		US\$ 3 600 000

Strategic Objective 1.2 Strengthen systems for regularly capturing and sharing lessons and evidence on new, innovative and successful means of implementing tobacco control measures

Specific Objectives	Details of activity	Budget rationale
1.2.1 Improve mechanisms for sharing of expertise through South–South and Triangular cooperation	1.2.1.1 Assist and facilitate interested partners in South–South and Triangular cooperation <i>At least 10 Parties engaged</i>	The budget for this activity may include travel costs (for example, when sending one Party to another Party for a technical cross-learning mission) or for face-to-face meetings/workshops where Parties may be gathered to discuss South–South and Triangular cooperation.
1.2.2 Strengthen the role of WHO FCTC Knowledge Hubs in assisting the Parties	1.2.2.1 Coordinate the work of WHO FCTC Knowledge Hubs and their provision of assistance to Parties in line with decisions of the Conference of the Parties (COP) to the WHO FCTC <i>Assistance provided to at least 80 Parties</i>	The budget for this activity includes at least two face-to-face meetings of knowledge hub managers (travel and per diem for one participant from each knowledge hub) to share experiences and best practices, and to discuss and provide guidance on issues of mutual interest (for example, fundraising or organization of technical meetings).
Total cost for Strategic Objective 1.2		US\$ 400 000

Strategic Goal 2. Building international alliances and partnerships across sectors and civil society to contribute to WHO FCTC implementation

Strategic Objective 2.1 Mobilize international, intergovernmental and developmental partners to integrate the WHO FCTC into their work, and/or their Sustainable Development Goals (SDGs) responses

Specific Objectives	Details of activity	Budget rationale
2.1.1 Establish stronger alignment between, and cooperation with, WHO, agencies within the United Nations system, and other relevant international agencies and initiatives	2.1.1.1 Promote collaboration or joint activities with United Nations or other entities <i>At least two collaborations and/or joint activities established or conducted</i>	The costs are for travel expenses to attend relevant governing body meetings, such as the United Nations Governing Body Directors meeting, the High-level Political Forum on the SDGs, and the relevant United Nations General Assembly and Economic and Social Council sessions, and visits to selected treaty secretariats, regional integration bodies and regional development banks, as needed and when virtual meetings are not possible or adequate.
	2.1.1.2 Produce advocacy materials for WHO country offices to promote the inclusion of WHO FCTC in the country cooperation strategy (CCS) <i>WHO FCTC implementation included in at least 12 WHO CCSs</i>	The costs are for graphic design and layout of these advocacy materials.
2.1.2 Ensure that the WHO FCTC is fully mainstreamed in the implementation of the 2030 Agenda for Sustainable Development and deliberations in any relevant forum organized under the United Nations umbrella that are relevant to the WHO FCTC	2.1.2.1 Organize side events during relevant meetings of United Nations entities <i>At least four applications for side events submitted</i>	The costs are for organization of side events including travel costs of Convention Secretariat staff, speakers and logistics/interpretation, as needed.
	2.1.2.2 In monitoring implementation of Target 3.a globally, to participate, as co-custodian for Target 3.a, in the work coordinated by the United Nations Statistical Division on the monitoring of SDGs in voluntary national reviews <i>Convention Secretariat contributing to all the requested SDG reports</i>	The costs may include organization of workshops, meetings or webinars to promote the use of this guide among Parties, including interpretation costs, as needed.
	2.1.2.3 Provide contributions to pertinent resolutions of relevant United Nations entities <i>Contributions provided to all resolutions that the Convention Secretariat is informed of</i>	No budget costs are foreseen for this activity.

Specific Objectives	Details of activity	Budget rationale
2.1.3 Develop mutually reinforcing approaches to implementing the Global action plan for the prevention and control of noncommunicable diseases (NCDs) 2013–2020 through cooperation with members of the United Nations Interagency Task Force on Prevention and Control of NCDs (UNIATF), the WHO Global Coordination Mechanism on the Prevention and Control of NCDs (WHO GCM/NCD) and other relevant initiatives	2.1.3.1 Participate in the United Nations Interagency work with UNIATF and/or WHO GCM/NCD <i>At least one project developed and implemented</i>	Costs are for development of at least one joint project developed and implemented.
2.1.4 Foster partnerships with government or international intergovernmental organizations (IGOs) and institutions	2.1.4.1 Stimulate applications from IGOs and other relevant institutions for observer status <i>At least one new application for IGO observer status received</i>	No budget costs are foreseen for this activity.
2.1.5 Develop a communications plan on the Global Strategy to Accelerate Tobacco Control: Advancing Sustainable Development through the Implementation of the WHO FCTC 2019–2030 to also raise the profile and visibility of the Convention	2.1.5.1 Continue implementation of the Corporate Communications Strategy <i>At least four new products developed</i>	The budget includes the cost of the production of communication materials and visuals for social media; enhancing, improving and maintaining the website in six languages; design and layout of key publications; and conducting campaigns, including operationalizing the communications plan for the Global Strategy and strengthening media relations. There is an increase in the planned cost of this budget compared to the previous biennium (2024–2025) due to expanded communication needs such as maintaining the website in the six official United Nations languages, translation costs and putting in place a more ambitious and bold fundraising strategy (including through communicating better the work conducted by the Convention Secretariat in order to attract more donor funding).
Total cost for Strategic Objective 2.1		US\$ 470 000

Strategic Objective 2.2 Catalyse and leverage the contributions of external stakeholders, particularly civil society, to achieve the aims of the Convention

Specific Objectives	Details of activity	Budget rationale
2.2.1 Enhance civil society participation, including through the adoption of best practices of other United Nations organizations, taking into consideration WHO FCTC Article 5.3	2.2.1.1 Reach out to nongovernmental organizations (NGOs) to apply for observer status to the COP <i>At least one new application received from NGOs for observer status</i>	No budget costs are foreseen for this activity.
	2.2.1.2 Participation in key global and regional conferences and events organized by civil society in order to increase visibility of the WHO FCTC and engagement with civil society partners <i>At least two conferences or events attended and two side events/sessions organized by the Convention Secretariat</i>	The budget includes travel costs of Convention Secretariat staff to these bilateral meetings and global and regional conferences, and the costs of producing communication materials (booths, flyers) for use and display at such meetings and conferences.
	2.2.1.3 Organize virtual meetings with NGO observers <i>At least four virtual meetings organized</i>	Most of these meetings are planned to be conducted virtually, but a small budget amount is set aside in case of the need for costs related to interpretation, venue and other local costs.
	2.2.1.4 Organize biennial reporting by NGO observers as part of their accreditation process <i>All NGOs with observer status to COP submitting their biennial reaccreditation reports</i>	No budget costs are foreseen for this activity.
	2.2.1.5 Co-organize with or invite to participate NGOs with observer status in workshops, training or awareness-raising events convened by the Convention Secretariat <i>At least 30% of NGOs co-organizing or participating in workshops, training or awareness-raising events</i>	Costs related to travel of Convention Secretariat staff to these workshops, interpretation, venue and other local costs, as needed.
2.2.2 Establish and operate a Coordination Platform in accordance with recommendations provided by the Working Group on Sustainable Measures (FCTC/COP/7/18)	2.2.2.1 Operate and maintain the Coordination Platform <i>Increased number of page views compared with the previous biennium</i>	Information technology costs are related to the maintenance, update and improvement of the Coordination Platform, as needed. The planned costs needed here has been reduced compared to the previous biennium (2024–2025) since the Coordination Platform has been successfully migrated to the new server. The future costs would cover only maintenance costs for hosting of the server and minor edits/changes as necessary and for translation costs, as the platform is available in the six official United Nations languages.

Specific Objectives	Details of activity	Budget rationale
2.2.3 Promote research that is relevant to WHO FCTC implementation, particularly in priorities set out in the Global Strategy, in accordance with Article 20	2.2.3.1 Organize virtual meetings with Parties and researchers to identify research gaps, particularly in priorities set out in the Global Strategy <i>At least one report developed</i>	Costs are for graphic design or translations of any materials or reports, as needed.
Total cost for Strategic Objective 2.2		US\$ 170 000

Strategic Goal 3. Protecting the integrity and building on the achievements under the WHO FCTC

Strategic Objective 3.1 Improve the governance and administrative mechanisms of the WHO FCTC to ensure that all WHO FCTC-related activities undertaken are prioritized, effective and sustainable, and insulated from any influence by the tobacco industry

Specific Objectives	Details of activity	Budget rationale
3.1.1 Align the agendas, workplans and budgets of the COP with the Global Strategy	3.1.1.1 Align agendas, workplans and budgets of the COP with the Global Strategy <i>Agenda, workplan and budget aligned with the Global Strategy presented to the COP</i>	No budget costs are foreseen for this activity.
3.1.2 By 2020, create a peer-led WHO FCTC Implementation Review Mechanism to facilitate addressing gaps and challenges of individual Parties, share lessons learnt and contribute to the implementation of the Global Strategy	3.1.2.1 Implement the Voluntary Implementation Peer Review (VIPRS) Mechanism for the WHO FCTC as decided by COP11 <i>Maximum of 25 Parties participating in the VIPRS Mechanism</i>	Costs include the meetings of the VIPRS Mechanism and engaging an expert consultant to prepare documentation for the VIPRS Mechanism meetings about the Parties under review. The costs might cover other activities of the VIPRS Mechanism, depending on the operational details decided by the COP.
3.1.3 Protect COP and other WHO FCTC activities from the commercial and other vested interests of the tobacco industry	3.1.3.1 Collect and process declaration of interest (DOI) forms and perform due diligence, as appropriate <i>DOI forms requested in COP and any other subsidiary bodies and Convention Secretariat meetings, as appropriate</i>	No budget costs are foreseen for this activity.
Total cost for Strategic Objective 3.1		US\$ 200 000

Strategic Objective 3.2 Support and encourage Parties in their efforts to remove barriers to country-level tobacco control efforts

Specific Objectives	Details of activity	Budget rationale
3.2.1 Build political support for tobacco control efforts	3.2.1.1 High-level engagement by the Head of the Convention Secretariat with Parties to build political support for WHO FCTC implementation <i>At least six high-level political visits conducted/meetings organized</i>	Costs are related to travel of the Head of the Convention Secretariat and interpretation for bilateral meetings, when required.
3.2.2 Promote multisectoral collaborative efforts, including increased collaboration with civil society organizations	3.2.2.1 Provide technical assistance to Parties on Article 5.2 (establishment of national coordinating mechanism), upon request <i>At least five Parties assisted in implementation of Article 5.2</i>	The budget for this activity includes travel costs, expert/consultant support, and direct assistance to Parties for organizing national workshops and activities. Depending on the request and needs expressed, the cost of the technical assistance per Party may vary.
3.2.3 Mobilize sustainable resources for tobacco control	3.2.3.1 Assist Parties to develop investment cases for tobacco control <i>At least eight Parties supported with development of investment cases</i>	The costs incurred during this activity are those related to contracting the services of specialized consultants, travel and the dissemination of results. Depending on the request and needs expressed, the cost of the investment case per Party may vary.
3.2.4 Implement measures to protect public health policy from interference by the tobacco industry (Article 5.3) and continuously monitor tobacco industry activities at the national and international levels	3.2.4.1 Provide technical assistance to Parties on Article 5.3, upon request <i>At least 20 Parties assisted in implementation of Article 5.3</i>	The budget for this activity includes expert/consultant technical assistance, direct assistance and travel costs to support Parties in organizing national workshops, and for support for relevant activities. Depending on the request and needs expressed, the cost of the technical assistance per Party may vary. This activity will be carried out in coordination and with the participation of the Knowledge Hub on Article 5.3.
	3.2.4.2 Raise awareness on the issue of Article 5.3 and tobacco industry tactics and interference <i>At least one campaign or activity conducted to raise awareness on tobacco industry interference</i>	The budget for this activity includes costs to implement the communications plan for Article 5.3, and may include contracting services with communications agencies, as well as costs to conduct other activities related to Article 5.3.
	3.2.4.3 Promote and follow up on the uptake of the Model Policy for the United Nations System on Preventing Tobacco Industry Interference <i>At least one campaign or activity conducted</i>	The budget for this activity includes costs to implement the communications plan or other related activities for the Model Policy, and may include contracting services with communications agencies.

Specific Objectives	Details of activity	Budget rationale
3.2.5 Monitor policy and programme progress of the key WHO FCTC provisions, including estimates of lives saved, costs averted, and other improved health and economic outcomes	3.2.5.1 Continue engagement with entities that own or manage databases with information relevant to the WHO FCTC for data sharing and data analysis purposes <i>At least three entities engaged</i>	No budget costs are foreseen for this activity unlike in the previous biennium (2024–2025) as travel is not anticipated for these engagements (virtual means of communication will be sufficient).
	3.2.5.2 Implement workshops/webinars on reporting <i>At least 30% of Parties attending the workshops/webinars</i>	The actual costs will depend on whether the activities are conducted virtually (requiring interpretation costs) or in person, and the number of activities performed. There is an increase in the planned costs compared to the previous biennium (2024–2025) in the event that face-to-face workshops may be needed to support the rollout and use of the new online reporting platform. These would only occur if EB funds were mobilized.
	3.2.5.3 Conduct the biennial reporting cycle in 2027 <i>At least 80% of Parties submitting their report and receiving feedback, if needed</i>	Costs are related to editing and translating amendments to the reporting instrument and other relevant documents into the United Nations languages and additional short-term analytical capacity in the Convention Secretariat for data analysis. There is a decrease in the planned costs compared to the previous biennium (2024–2025), as the new online reporting instrument platform development has been completed. The funds allocated here would focus only on data analysis and preparation/publishing of the 2027 Global Progress Report.
	3.2.5.4 Develop the 2027 Global Progress Report <i>2027 Global Progress Report published online and disseminated</i>	Costs are related to underlying analysis, preparation, editing and design of the report.
Total cost for Strategic Objective 3.2		US\$ 1 800 000

Operational Objective 4.1 Sustainable funding – manage the finances of the Convention to maximize its efficiency and effectiveness, and find new revenue streams to support WHO FCTC implementation activities

Details of activity	Budget rationale
4.1.1 Management and administration of the Investment Fund	Costs are related to engaging consultants to support this work and/or development of communication advocacy/policy briefs about the Investment Fund.
4.1.2 Update and implement a fundraising plan as per COP decision FCTC/COP7(25)	Costs are related to translation, editing and design of documents to be sent to potential donors and interpretation for bilateral meetings, when needed.
4.1.3 Follow up on collection of AC	Costs are related to translation of documents to be sent to Parties and interpretation for bilateral meetings, when needed.
Total cost for Operational Objective 4.1	US\$ 71 000

Operational Objective 4.2 Operational effectiveness – promote optimal operation of the COP and the capacity and ability of the Convention Secretariat to provide support to the COP and to the Parties in their implementation, monitoring and reporting work

Details of activity	Budget rationale
4.2.1 Provide general management and administration to the Convention Secretariat	Costs include telecommunication costs, purchase of information technology devices and software, editing, translation, mailing costs, strategic planning meeting costs and other miscellaneous operating costs, as required.
4.2.2 Organize the Twelfth session of the Conference of the Parties (COP12) <i>Overall cost estimate based on convening COP12 for six days: should the duration of COP12 need be extended (to be discussed with the Bureau of the COP), funds will need to be identified</i> <i>Costs of preparing COP documentation (translation and editing) based on an estimated maximum of four pages per document and the measures to conduct a PaperSmart COP</i>	<p>The budget for COP12 includes:</p> <ul style="list-style-type: none"> • travel support (air tickets and per diem) for one delegate from each of the least-developed country (LDC) Parties to the WHO FCTC; • travel support (air ticket only) for one delegate from each of the low-income country (LIC) and lower-middle-income country (LMIC) Parties to the WHO FCTC, in line with the travel policy for the COP; • per diem for one delegate from LIC and LMIC Parties if EB funds are available; • overall logistics including interpretation, security, rental services, salaries of short-term conference staff and overtime, costs related to staff on loan, live webcasting of plenary sessions, and documentation (editing and translation); • official records; • Development of a software application to allow a PaperSmart meeting with a PaperSmart portal; • side events; • communications campaign and media engagement; and • any unforeseen expenses.
4.2.3 Organize regional preparatory meetings for the COP (pre-COP meetings). <i>Six pre-COP meetings to be held back to back with regional preparatory meetings for the Meeting of the Parties (MOP) to the Protocol to Eliminate Illicit Trade in Tobacco Products</i> <i>WHO regional meetings to improve the preparation of Parties for the discussions of the themes and documents that will be presented at COP12</i>	Costs assume that the meetings will be in person; they are related to travel support, per diem, interpretation, venue and other local costs.
4.2.4 Prepare and support the work of the COP Bureau, and convene meetings, including through videoconferences and teleconferences <i>Based on the needs of the Bureau – if more than two languages are needed, the budget will be adjusted accordingly</i>	<p>The budget includes travel, per diem, interpretation, editing and logistics.</p> <p>There is a decrease in the planned cost compared to the previous biennium (2024–2025), as this is now based on actual expenditures incurred from the Bureau in that biennium. It should be noted that this budget line may vary in its amount based on the final geographical location of the new Bureau Members (as this affects flight prices to/from Geneva, Switzerland).</p>

Details of activity	Budget rationale
4.2.5 Make the necessary arrangements for intersessional subsidiary bodies as decided by COP11 <i>Subject to decisions of the COP with precise terms of reference and composition of the subsidiary body – the number of meetings and costs can be adjusted accordingly</i>	<p>The budget is planned for two intersessional subsidiary bodies, including through virtual means. Costs include:</p> <ul style="list-style-type: none"> • travel support (air ticket and per diem) for delegates from LDC Parties; • travel support (air ticket only) for delegates from LIC and LMIC Parties; • travel support (air ticket and per diem) for Convention Secretariat and technical experts; • interpretation (three languages on average); • room rental; • documentation; and logistics. <p>The final amount for this budget line will be subject to decisions taken at COP11 on whether to establish subsidiary bodies (working or expert groups). If no such bodies are established at COP11 this budget line would be removed from the final workplan and budget.</p>
Total cost for Operational Objective 4.2	US\$ 2 496 145

Staff

11. The table below shows the summary of the proposed staff positions to be funded with WHO FCTC AC and EB, by type of position and source of funding.

Level	D2 ^a	P5 ^a	P4 ^a	P3 ^a	P2 ^a	G6 ^a	G5 ^a	Cost (US\$)
AC	1 (70%) ^b	4 (70%) ^b	2 (100%)	2 (100%) 1 (50%)	2 (50%) 1 (50%) ^b	1 (100%)	2 (100%)	6 510 132
EB	–	–	–	3 (100%) 1 (50%)	1 (50%) ^b	–	1 (100%)	2 084 400
Total	1	4	2	6	2	1	3	8 594 532

^a For information on the United Nations staff category codes, see [Career Options](#), United Nations; 2025 (accessed 29 May 2025).

^b Proportion of the amount from the COP budget (see Paragraphs 14, 15 and 16).

12. The Convention Secretariat considers that the cost of the positions of staff members who are essential for conducting basic COP mandates and statutory obligations of the WHO FCTC should be secured and covered by AC since their continuation cannot be put at risk. All posts are filled following the WHO selection process.

13. The positions of staff members who will support other activities that will be implemented with contributions made under donor agreements are to be funded by EB. In these cases, temporary appointments may be the more suitable contract modality. These positions have a maximum duration of 24 months, and a break in service of a minimum of 31 days must be observed before the incumbent could be rehired – if still needed – for another 24 months.

14. The staff costs presented in the draft budget are based on the latest available projected WHO staff standard salary costs (post cost averages) for 2024–2025, with an 8% increase. These costs include net base salary, post adjustment, employee benefits and occupancy costs.

15. Please note that since Article 34 of the Protocol stipulates that the Convention Secretariat shall also serve as the Secretariat of the Protocol, the costs of some posts – including of the Head of the Convention Secretariat and senior management positions – are co-funded between workplans and budgets of the COP and the MOP.

16. The total of the proposed staff posts costs to be covered with WHO FCTC AC is US\$ 6 510 132 for the biennium 2026–2027, as shown in the table below:

(Number of positions) and level	Position	Percentage to be paid by WHO FCTC AC
(1) D2	Head of the Secretariat	70%
(4) P5	Three team leads and one senior legal adviser	70%
(2) P4	Programme manager and treaty officer (legal)	100%
(3) P3	Administrative officer, external relations officer and technical officer (knowledge management)	2 at 100% 1 at 50%
(2) P2	Communications officer and technical officer (international cooperation)	1 at 50% 1 at 50%
(1) G6	Assistant to the executive director	100%
(2) G5	Assistant to team (governance) and assistant to team (reporting and knowledge management)	100%

17. It is further proposed to consider the following current staff positions under EB, as shown in the table below, with a view to undertaking the relevant proposed activities in the workplan, should sufficient EB be raised. The additional staffing costs might reach US\$ 2 084 400, depending on resource mobilization and the pace of implementation.

(Number of positions) and level	Position	Percentage to be paid by WHO FCTC EB
(4) P3	Technical officer (reporting and knowledge management), technical officer (assistance to Parties), technical officer (assistance to Parties) and technical officer (assistance to Parties)	100%
(1) G5	Assistant to team (assistance to Parties)	100%

18. The proposed total of 28 staff members is reasonable, and constitutes a small number when compared with other convention secretariats. In addition, the Convention Secretariat serves two treaties – one with 183 Parties (WHO FCTC) and the other with 70 Parties (Protocol), as of 18 June 2025. The staff plan does not include possible short-term assignments that would be based on actual needs and resources available. The table below gives the list of all positions proposed in both the COP and MOP workplans, and the source of funding.

Level	Position	Percentage WHO FCTC AC	Percentage WHO FCTC EB	Percentage Protocol AC	Percentage Protocol EB
D2	Head of the Secretariat	70%	–	30%	–
P5	Senior legal adviser	70%	–	30%	–
P5	Team lead (governance)	70%	–	30%	–
P5	Team lead (reporting and knowledge management)	70%	–	30%	–
P5	Team lead (assistance to Parties)	70%	–	30%	–

Level	Position	Percentage WHO FCTC AC	Percentage WHO FCTC EB	Percentage Protocol AC	Percentage Protocol EB
P4	Programme manager (WHO FCTC)	100%	–	–	–
P4	Programme manager (Protocol)		–	100%	–
P4	Treaty officer (legal)	100%	–	–	–
P3	Administrative officer	100%	–	–	–
P3	External relations officer	100%	–	–	–
P3	Technical officer (reporting and knowledge management)	50%	50%	–	–
P3	Technical officer (assistance to Parties)	–	100%	–	–
P3	Technical officer (assistance to Parties)	–	100%	–	–
P3	Technical officer (assistance to Parties)	–	100%	–	–
P3	Technical officer (legal)	–	–	50%	50%
P3	Technical officer (customs)	–	–	100%	–
P3	Technical officer (reporting and knowledge management)	–	–	100%	–
P2	Administrative officer	–	–	100%	–
P2	Communications and web officer	50%	–	50%	–
P2	Technical officer (international cooperation)	50%	–	–	50%
P2	External relations officer	–	–	–	100%
P2	Technical officer (assistance to Parties)	–	–	–	100%
G6	Assistant to executive director	100%	–	–	–
G5	Assistant to team (governance)	100%	–	–	–
G5	Assistant to team (international cooperation)	–	–	–	100%
G5	Assistant to team (reporting and knowledge management)	100%	–	–	–
G5	Assistant to team (assistance to Parties)	–	100%	–	–
G5	Assistant to team administration)	–	–	100%	–

19. Annex 2 of document FCTC/COP/11/13 presents a detailed breakdown of proposed staff costs.

Recovery costs

20. The Convention Secretariat, as an entity hosted by WHO, is charged recovery costs through a methodology introduced in 2016 to ensure full cost recovery and improve the transparency of the approach. The calculation of the amount to be charged to the Convention Secretariat is based on WHO's management and administration costs and the number of staff members at the Convention Secretariat, which can fluctuate from one biennium to another.

21. The payment of this amount comes initially from the automatic deduction of programme support costs that WHO applies to the expenditures from EB received by the Convention Secretariat. When the amount automatically deducted from EB is not enough to cover the cost recovery in a biennium, WHO will deduct the difference from the WHO FCTC and Protocol AC, proportionally to their total amounts. In the unlikely event that the amount deducted from EB is greater than what is needed to cover the recovery costs, the difference would be returned to the Convention Secretariat.

22. Therefore, the exact amount that potentially will need to come from AC to cover recovery costs depends to the amount of EB that the Convention Secretariat is able to raise and expend.

23. Until 2020, WHO was retaining 13% of the WHO FCTC AC to cover this potential difference, and was only releasing the difference at the end of the biennium. With the signing of WHO's Hosting Terms for the Convention Secretariat on 30 October 2019, it was established that WHO would no longer retain the 13% from AC, but that the Convention Secretariat would still need to consider that amount in all proposed workplans and budgets to cover potential differences between the programme support costs and the cost recovery. The unspent amount of the 13% budgeted from the AC to cover recovery costs, if any, will be carried over to the next biennium.

Total budget

24. AC are envisaged at US\$ 8 801 093 for 2026–2027, including recovery costs. This represents no increase compared to the 2024–2025 AC, which was adopted by COP10. AC are essential to ensure statutory functions and core activities of the workplan, as well as the salaries of core staff in order to be able to deliver those core functions at the expected level of excellence.

25. EB, including recovery costs, are envisaged at US\$ 11 314 802. EB are required for activities not covered by AC, which include direct assistance to Parties, as well as proposed additional staffing to implement such activities. All activities proposed to be funded by EB are subject to the mobilization of the corresponding resources.

26. The total budget is proposed at US\$ 20 115 895, distributed between AC and EB.

Comparison between the adopted 2024–2025 Workplan and Budget and the proposed 2026–2027 Workplan and Budget

27. The total proposed for the 2026–2027 Workplan and Budget is US\$ 20 115 895, which represents a small overall increase of 3.2% compared to the 2024–2025 Workplan and Budget adopted by COP10. This increase is related to a proposed small increase in EB. As previously stated, there is no proposed increase in AC.

Comparison of budget lines between the adopted 2024–2025 Workplan and Budget and the proposed 2026–2027 Workplan and Budget (US\$)

Cost category	Covered by AC in 2024–2025	Covered by AC in 2026–2027	AC variation (%)	Covered by EB in 2024–2025	Covered by EB in 2026–2027	EB variation (%)	Total 2024–2025	Total 2026–2027	Total variation (%)
Activity costs	1 657 313	1 278 446	-22.9	7 460 000	7 928 699	7	9 117 313	9 207 145	1.0
Staff costs	6 131 265	6 510 132	6.2	2 007 075	2 084 400	3.9	8 138 340	8 594 532	5.6
Total direct costs	7 788 578	7 788 578	0	9 467 075	10 013 099	5.8	17 255 653	17 801 677	3.2
Recovery costs (13%)	1 012 515	1 012 515	0	1 230 720	1 301 703	5.8	2 243 235	2 314 218	3.2
Grand total	8 801 093	8 801 093	0	10 697 795	11 314 802	5.8	19 498 888	20 115 895	3.2

Assessed Contributions

28. A total of US\$ 8 801 093 is covered in both biennia by AC, which represents a zero-nominal growth budget for AC.

29. AC are mainly allocated to cover the organization of COP12, Bureau meetings, reporting, communications and core staff positions. A smaller portion of AC has also been allocated to fund general administration and management of the Convention Secretariat in relation to the WHO FCTC.

30. For activity costs, the proposed budget represents a 22.9% decrease in activity costs covered by AC. This is related to the need to divert AC to cover increasing staff costs.

31. For staff costs, the proposed budget represents a 6.2% increase in staff costs to be covered by AC, without increasing the total amount of AC. This is related to regular increases in WHO staff costs. There is no difference between the positions and the percentage to be covered by WHO FCTC AC between the adopted 2024–2025 Workplan and Budget and the proposed 2026–2027 Workplan and Budget.

32. It is important to note that, while the Convention Secretariat seeks to keep the increase in staff costs to a minimum level by not increasing the number of positions or the percentage covered by AC, regular increases from one biennium to another are inevitable as WHO's staff costs increase. Keeping the total amount of AC at the same level will unavoidably put at risk the positions essential for conducting basic COP mandates and statutory obligations of the WHO FCTC and the activities funded by AC, such as the organization of the COP.

33. AC are dues that each Party must pay to participate in the WHO FCTC. The scale of assessment reflects for the most part a country's gross domestic product, and is based on the corresponding WHO scale of assessment, taking into account the difference between membership of WHO and that of the WHO FCTC.

34. AC are a key source of financing for the Convention Secretariat, providing predictable financing, helping to minimize the dependence on a narrow donor base, and allowing resources to be aligned to the workplan and budget adopted by the COP. As in the case of WHO, AC are also a source of flexible funding that allows the Convention Secretariat to keep pace with demands, perform the tasks mandated by the COP and achieve what is expected of it.

35. The Convention Secretariat strictly follows WHO financial regulations and financial rules, and strives to ensure maximum implementation of the AC allocated to activities and staffing. At the end of a biennium, any unspent AC, such as the amount budgeted to cover the recovery costs, will be carried over to the next biennium. This will be reported to the COP and the Bureau of the COP as part of the opening balance in the certified statements of income and expenditure.

36. Any amount carried over to the next biennium would be available to fund priority activities included in the workplan and budget approved by the COP for that biennium. All expenditures will be reported to the Bureau of the COP and to the COP in the financial reports of the Convention Secretariat.

Extra-budgetary Contributions

37. A total of US\$ 11 314 802 would be covered by EB, which would represent a small 5.8% increase.

38. With regard to the activity costs to be covered by EB, the proposed 2026–2027 Workplan and Budget represents an increase of 7% when compared to the 2024–2025 Workplan and Budget.

39. Regarding staff costs, subject to availability of EB, the proposed 2026–2027 Workplan and Budget represents a 3.9% increase. This is related to regular increases in WHO staff costs. There is no difference between the positions and the percentage to be covered by WHO FCTC EB from the approved 2024–2025 Workplan and Budget and the proposed 2026–2027 Workplan and Budget.

40. It should be noted that the proposed budget, when expenditures are foreseen to be covered by EB, is included for the purposes of creating “budget space” and, in some cases, it represents a high ceiling that is included to allow the Convention Secretariat to engage in resource mobilization and to take the appropriate actions in accordance with WHO regulations when a new contribution is made by a donor. The total amount of EB should not be taken as a responsibility of the Convention Secretariat to fully mobilize those resources, but as the maximum amount that can be mobilized in the biennium. All activities proposed to be funded by EB are subject to the mobilization of the corresponding resources.
