



Proposed Workplan and Budget for the financial period 2026–2027

Report by the Convention Secretariat

Purpose of the document

This report describes the Workplan and Budget for the financial period 2026–2027 for consideration by the Conference of the Parties (COP) to the WHO Framework Convention on Tobacco Control (WHO FCTC). Annex 1 contains proposed activities and the budget. Annex 2 presents the composition of the Convention Secretariat team and staff costs. Annex 3 details the total budget for 2026–2027, including activity costs, staff costs and recovery costs. The explanatory note contained in document FCTC/COP/11/INF.DOC./2 provides further detail concerning the proposed Workplan and Budget for the financial period 2026–2027.

Action by the Conference of the Parties

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

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

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/INF.DOC./2, Proposed Workplan and Budget for 2026–2027 – Explanatory note.

Background

1. The proposed Workplan and Budget for the financial period 2026–2027 has been prepared by the Convention Secretariat in compliance with Rules 6, 7(d) and 24ter of the Rules of Procedure of the Conference of the Parties (COP) to the WHO Framework Convention on Tobacco Control (WHO FCTC). The present document includes a proposed Workplan and Budget for the financial period 2026–2027. Annex 1 contains proposed activities and the budget. Annex 2 presents the composition of the Convention Secretariat team and staff costs. Annex 3 details the total budget for 2026–2027, including activity costs, staff costs and recovery costs.
2. The proposed Workplan and Budget was shared with the Bureau and Regional Coordinators elected by the Tenth session of the COP (COP10) as of the Second meeting of the COP10 Bureau. The early submission of the document provided the Parties with an opportunity to request clarification and additional time for discussion. The comments made by the Bureau, with the support of the Regional Coordinators, guided the Convention Secretariat in refining the proposed Workplan and Budget for submission to the Eleventh session of the Conference of the Parties (COP11), in compliance with Article 23.4 of the WHO FCTC.
3. The proposed Workplan and Budget for the financial period 2026–2027 has been prepared on best-estimate projections based on previously adopted workplans. In addition, the proposed sources of funding for the suggested activities – Assessed Contributions (AC) and Extra-budgetary Contributions (EB) – are presented in United States dollars (US\$).
4. The current proposed Workplan and Budget is based on the 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).
5. The proposed budget does not propose an increase in AC compared to the Workplan and Budget for the financial period 2024–2025, adopted by COP10.
6. The explanatory note contained in document FCTC/COP/11/INF.DOC./2 provides further detail concerning the proposed Workplan and Budget for the financial period 2026–2027.
7. It will be necessary to incorporate adjustments to the text of the Workplan and Budget costs and activities, based on the decisions taken by COP11.

Action by the Conference of the Parties

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

Annex 1

Proposed Workplan and Budget for the financial period 2026–2027: activity costs

WHO Framework Convention on Tobacco Control (WHO FCTC)

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
1. Accelerating action	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	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	Number of needs assessments performed	At least eight needs assessments conducted	0	320 000	320 000
			1.1.1.2 Provide technical assistance to Parties on Article 5.1 (develop costed national tobacco control strategies), upon request	Number of Parties that received technical assistance on Article 5	At least four Parties assisted	0	160 000	160 000
			1.1.1.3 Provide technical assistance to Parties on articles most important in the national context, upon request	Number of Parties that received technical assistance on other articles (different from Articles 5, 6, 8, 11 and 13) according to national priority	At least eight Parties assisted	0	320 000	320 000
					Total for 1.1.1	0	800 000	800 000

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
		1.1.2 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)	Number of Parties that received technical assistance on Article 6	At least 10 Parties assisted	0	400 000	400 000
					Total for 1.1.2	0	400 000	400 000
		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	Number of Parties that received technical assistance on Articles 8, 11 and/or 13	At least 20 Parties assisted on implementation of Articles 8, 11 and/or 13	0	1 200 000	1 200 000
			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	Number of new materials developed and disseminated	At least four new materials developed and available for use by Parties	0	400 000	400 000
			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	Number of Parties that attended the workshops	At least 30% of Parties attending a workshop	0	800 000	800 000
					Total for 1.1.3	0	2 400 000	2 400 000
					Total for 1.1	0	3 600 000	3 600 000
	1.2 Strengthen systems for regularly capturing and sharing lessons and evidence on new, innovative and successful means of implementing tobacco control measures	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	Number of Parties that have engaged in South–South and Triangular cooperation programmes (as either donor or recipient)	At least 10 Parties engaged in South–South and Triangular cooperation	0	200 000	200 000
					Total for 1.2.1	0	200 000	200 000

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
		1.2.2 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	Number of Parties that have received assistance from the WHO FCTC Knowledge Hubs	Assistance provided to at least 80 Parties	0	200 000	200 000
					Total for 1.2.2	0	200 000	200 000
					Total for 1.2	0	400 000	400 000
					Total for Strategic Goal 1	0	4 000 000	4 000 000
2. Building international alliances and partnerships across sectors and civil society to contribute to WHO FCTC implementation	2.1 Mobilize international, intergovernmental and developmental partners to integrate the WHO FCTC into their work, and/or their Sustainable Development Goals (SDGs) responses	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	Number of collaborations or joint activities with United Nations or other entities	At least two collaborations and/or joint activities established or conducted	0	100 000	100 000
			2.1.1.2 Produce advocacy materials for WHO country offices to promote the inclusion of WHO FCTC in the country cooperation strategy (CCS)	Number of Parties where WHO country offices included WHO FCTC implementation in the CCS	WHO FCTC implementation included in at least 12 WHO CCSs	0	10 000	10 000
					Total for 2.1.1	0	110 000	110 000

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
		2.1.2 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	Number of applications for side events	At least four applications for side events submitted	0	30 000	30 000
			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	Number of SDG reports to which the Convention Secretariat of the WHO FCTC is requested to contribute	Convention Secretariat contributed to all the requested SDG reports	0	25 000	25 000
			2.1.2.3 Provide contributions to pertinent resolutions of relevant United Nations entities	Number of contributions provided for pertinent resolutions of relevant United Nations agencies	Contributions provided to all resolutions that the Convention Secretariat is informed of	0	0	0
					Total for 2.1.2	0	55 000	55 000

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
		2.1.3 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 the 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 United Nations interagency work with UNIATF and/or WHO GCM/NCD	Number of multisectoral assistance activities to Parties implemented in cooperation with UNIATF and/or WHO GCM/NCD	At least one project developed and implemented	0	25 000	25 000
					Total for 2.1.3	0	25 000	25 000
		2.1.4 Foster partnerships with government or intergovernmental organizations (IGOs) and institutions	2.1.4.1 Stimulate applications from IGOs and other relevant institutions for observer status	Number of IGOs and other relevant institutions to which the Convention Secretariat was granted observer status or that have been granted observer status to the WHO FCTC	At least one new application for IGO observer status received	0	0	0
					Total for 2.1.4	0	0	0

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
		2.1.5 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	Number of new products developed as part of the Corporate Communications Strategy	At least four new products developed	30 000	250 000	280 000
					Total for 2.1.5	30 000	250 000	280 000
					Total for 2.1	30 000	440 000	470 000
	2.2 Catalyse and leverage the contributions of external stakeholders, particularly civil society, to achieve the aims of the Convention	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	Number of new applications from NGOs for observer status	At least one new application received from NGOs for observer status	0	0	0
			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	Number of conferences or events attended and side events/sessions organized by the Convention Secretariat	At least two conferences or events attended and two side events/sessions organized by the Convention Secretariat	0	55 000	55 000
			2.2.1.3 Organize virtual meetings with NGO observers	Number of meetings organized	At least four virtual meetings organized	0	0	0
			2.2.1.4 Organize biennial reporting by NGO observers as part of their accreditation process	Number of reports submitted	All NGOs with observer status to COP submitting their biennial reaccreditation reports	0	0	0

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
			2.2.1.5 Co-organize with or invite to participate NGOs with observer status in workshops, training or awareness-raising events convened by the Convention Secretariat	Number of NGOs that co-organize or participate in workshops, training or awareness-raising events	At least 30% of NGOs co-organizing or participating in workshops, training or awareness-raising events	0	10 000	10 000
					Total for 2.2.1	0	65 000	65 000
		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	Number of page views of the Platform	Increased number of page views compared with the previous biennium	0	100 000	100 000
					Total for 2.2.2	0	100 000	100 000
		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	Number of reports on research gaps with feasibility and cost analysis provided	At least one report developed	0	5 000	5 000
					Total for 2.2.3	0	5 000	5 000
			Total for 2.2			0	170 000	170 000
			Total for Strategic Goal 2			30 000	610 000	640 000

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
3. Protecting the integrity and building on the achievements under the WHO FCTC	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	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	Agenda, workplan and budget developed in alignment with the Global Strategy	Agenda, workplan and budget aligned with the Global Strategy presented to the COP	0	0	0
					Total for 3.1.1	0	0	0
		3.1.2 Create a peer-led WHO FCTC implementation review mechanism to facilitate addressing gaps and challenges of individual Parties, share lessons learned and contribute to the implementation of the Global Strategy	3.1.2.1 Implement the Voluntary Implementation Peer Review and Support (VIPRS) Mechanism for the WHO FCTC pending decision by COP11	VIPRS Mechanism implemented	Maximum of 25 Parties participating in the VIPRS Mechanism	0	200 000	200 000
					Total for 3.1.2	0	200 000	200 000
		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	DOI forms requested and processed by the Convention Secretariat in accordance with COP decisions (for the Convention Secretariat, and governing bodies and subsidiary bodies meetings)	DOI forms requested in COP and any other subsidiary bodies and Convention Secretariat meetings, as appropriate	0	0	0
					Total for 3.1.3	0	0	0
					Total for 3.1	0	200 000	200 000

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
	3.2 Support and encourage Parties in their efforts to remove barriers to country-level tobacco control efforts	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	Number of high-level visits and meetings of the Head of the Convention Secretariat to build political support for tobacco control efforts	At least six high-level political visits conducted/meetings organized	5 000	15 000	20 000
					Total for 3.2.1	5 000	15 000	20 000
		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	Number of Parties who received technical assistance on Article 5.2	At least five Parties assisted in implementation of Article 5.2	0	200 000	200 000
					Total for 3.2.2	0	200 000	200 000
		3.2.3 Mobilize sustainable resources for tobacco control	3.2.3.1 Assist Parties to develop investment cases for tobacco control	Number of investment cases developed	At least eight Parties supported with development of investment cases	0	400 000	400 000
					Total for 3.2.3	0	400 000	400 000
		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	Number of Parties that received technical assistance on Article 5.3	At least 20 Parties assisted in implementation of Article 5.3	0	800 000	800 000
			3.2.4.2 Raise awareness on the issue of Article 5.3 and tobacco industry tactics and interference	Number of campaigns and activities conducted for raising awareness on tobacco industry interference	At least one campaign or activity conducted to raise awareness on tobacco industry interference	0	50 000	50 000

Strategic Goals	Strategic Objectives	Specific Objectives	Activity	Indicator	Target By the end of 2027, unless otherwise stated	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra-budgetary Contributions	Total
			3.2.4.3 Promote and follow up on the uptake of the Model Policy for agencies of the United Nations system on preventing tobacco industry interference	Number of communication campaigns or activities relating to the Model Policy organized by the Convention Secretariat	At least one campaign or activity conducted	0	50 000	50 000
					Total for 3.2.4	0	900 000	900 000
		3.2.5 Monitor policy and programme progress of the key WHO FCTC provisions, including estimate 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	Number of entities engaged	At least three entities engaged	0	0	0
			3.2.5.2 Implement workshops/webinars on reporting	Number of Parties attending the workshops/webinars	At least 30% of Parties attending the workshops/webinars	0	165 000	165 000
			3.2.5.3 Conduct biennial reporting cycle in 2027	Number of reports received, analysed and with feedback provided, when necessary	At least 80% of Parties submitting their report and receiving feedback, if needed	15 000	70 000	85 000
			3.2.5.4 Develop the 2027 Global Progress Report	2027 Global Progress Report produced	2027 Global Progress Report published online and disseminated	30 000	0	30 000
					Total for 3.2.5	45 000	235 000	280 000
					Total for 3.2	50 000	1 750 000	1 800 000
					Total for Strategic Goal 3	50 000	1 950 000	2 000 000
					Total for all Strategic Goals	80 000	6 560 000	6 640 000

		Activity	Activity cost (in US\$) from Assessed Contributions	Activity cost (in US\$) from Extra- budgetary Contributions	Total
4. Operational Objectives	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	4.1.1 Management and administration of the Investment Fund	0	50 000	50 000
		4.1.2 Update and implement a fundraising plan as per COP decision FCTC/COP7(25)	5 000	15 000	20 000
		4.1.3 Follow up on collection of Assessed Contributions	1 000	0	1 000
		Total for 4.1	6 000	65 000	71 000
	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	4.2.1 Provide general management and administration to the Convention Secretariat	40 000	0	40 000
		4.2.2 Organize the Twelfth session of the COP	1 002 446	913 699	1 916 145
		4.2.3 Organize regional preparatory meetings for the COP (pre-COP meetings)	0	240 000	240 000
		4.2.4 Prepare and support the work of the Bureau and convene meetings, including through virtual means	150 000	0	150 000
		4.2.5 Make the necessary arrangements for intersessional subsidiary bodies as decided by the Eleventh session of the COP, including through virtual means	0	150 000	150 000
		Total for 4.2	1 192 446	1 303 699	2 496 145
		Total for Operational Objectives	1 198 446	1 368 699	2 567 145
		Total activity cost for all areas of work	1 278 446	7 928 699	9 207 145

Annex 2

Gross staff costs breakdown (US\$)^a

Funded with Assessed Contributions (AC)	AC	Extra-budgetary Contributions (EB)	Total
D2 70% COP AC/30% MOP AC (1 post)	599 508	0	599 508
P5 70% COP AC/30% MOP AC (4 posts)	1 953 504	0	1 953 504
P4 100% COP AC (2 posts)	1 172 880	0	1 172 880
P3 100% COP AC (2 posts)	976 320	0	976 320
P2 50% COP AC/50% MOP AC (1 post)	193 860	0	193 860
G6 100% COP AC (1 post)	424 440	0	424 440
G5 100% COP AC (2 posts)	751 680	0	751 680
Funded with AC and EB			
P3 50% COP AC/50% COP EB (1 post)	244 080	244 080	488 160
P2 50% COP AC/50% MOP EB (1 post)	193 860	0	193 860
Funded with EB			
P3 100% COP EB (3 posts)	0	1 464 480	1 464 480
G5 100% COP EB (1 post)	0	375 840	375 840
Total staff costs	6 510 132	2 084 400	8 594 532

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

Annex 3

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

Cost category	Covered by Assessed Contributions	Covered by Extra-budgetary Contributions	Total
1. Activity costs	1 278 446	7 928 699	9 207 145
2. Staff costs	6 510 132	2 084 400	8 594 532
3. Total direct costs	7 788 578	10 013 099	17 801 677
4. Recovery costs	1 012 515	1 301 703	2 314 218
5. Grand total	8 801 093	11 314 802	20 115 895

^a Total for Assessed Contributions (activities, salaries and recovery costs): **US\$ 8 801 093**.
