

RESULTS BASED MANAGEMENT



APPROACH OF THE COUNCIL OF EUROPE

**PRACTICAL
GUIDE**

May 2024
VERSION 4.1





On becoming Secretary General, I stressed my intention to strengthen the role of the Council of Europe as the guardian of human rights, democracy and the rule of law in our pan-European area, and to provide effective responses to the many challenges facing member States.

The results-based management approach developed within the Organisation is an important tool for achieving that mission. It enables a real shift in focus from the implementation of activities to the achievement of results and it allows us to measure the effects of our action against the objectives set by our member States.

This practical guide presents the concepts and tools that underpin this approach. It is intended for all staff and its use will help strengthen our results-oriented culture.

The further implementation of results-based management is the means by which to achieve ever more coherent, responsible and effective action. This, in turn, will contribute to change in our member states, so that our values continue to improve people's lives.

Marija Pejčinović Burić
Secretary General of the
Council of Europe

TABLE OF CONTENT

INTRODUCTION

What is the PURPOSE of this guide?	6
FOR WHOM is this guide?	6
What is IN THE SCOPE of this guide?	7
What is OUT OF SCOPE of this guide?	9
What is the link with the PROJECT MANAGEMENT METHODOLOGY (PMM) approach?	10
HOW TO USE this guide?	11

1

WHAT DO I NEED TO KNOW?

THE PROGRAMME AND BUDGET..... 13

What is the PROGRAMME ?	13
What is the BUDGET ?	13
What is the PROGRAMME AND BUDGET ?	13
How is the PROGRAMME AND BUDGET STRUCTURED ?	144
What is the PROGRAMME AND BUDGET CYCLE ?	17

RESULTS-BASED MANAGEMENT APPROACH WITHIN THE COUNCIL OF EUROPE – KEY ELEMENTS..... 19

What is a PUBLIC POLICY ?	19
How is a public policy MANAGED ?	21
What is RESULTS-BASED MANAGEMENT (RBM) ?	23
What is a RESULT ?	24
What is a RESULTS CHAIN (or causal chain) ?	277
How to MEASURE RESULTS? The indicators	3030
What is the link between the programme life cycle and RISK MANAGEMENT ?	356

2

WHAT DO I NEED TO DO?

DEFINING PRIORITIES 40

PROGRAMMING AND BUDGETING..... 45

IMPLEMENTING & MONITORING 49

APPENDICES 53

WHAT DO I NEED TO KNOW?

1



WHAT DO I HAVE TO DO?

2



Fig. 1

What is the **PURPOSE** of this guide?

- Providing **useful information** about the Council of Europe's Programme and Budget cycle and results-based management approach within the Organisation.
- Providing practical guidance on **WHO** does **WHAT** and **WHEN** during each phase of the Programme and Budget (PandB) cycle: **defining priorities, programming & budgeting, implementing & monitoring, evaluating and learning.**

FOR WHOM is this guide?

- The **coordinators** who are responsible for a sub-programme, and the **reference points** who are in charge of specific immediate outcomes in the Programme and Budget **and their teams** that are involved in this process.

PandB structure

SUB-PROGRAMME	COORDINATOR	REFERENCE POINTS
Sub-Programme 1	L TRUCHON	I GAVRILOVA
Sub-Programme 2	J JAGER	R GUSTAFFSON / C LASSEN
Sub-Programme 3	L PIAZZA	C FOKINA / J DUPONT

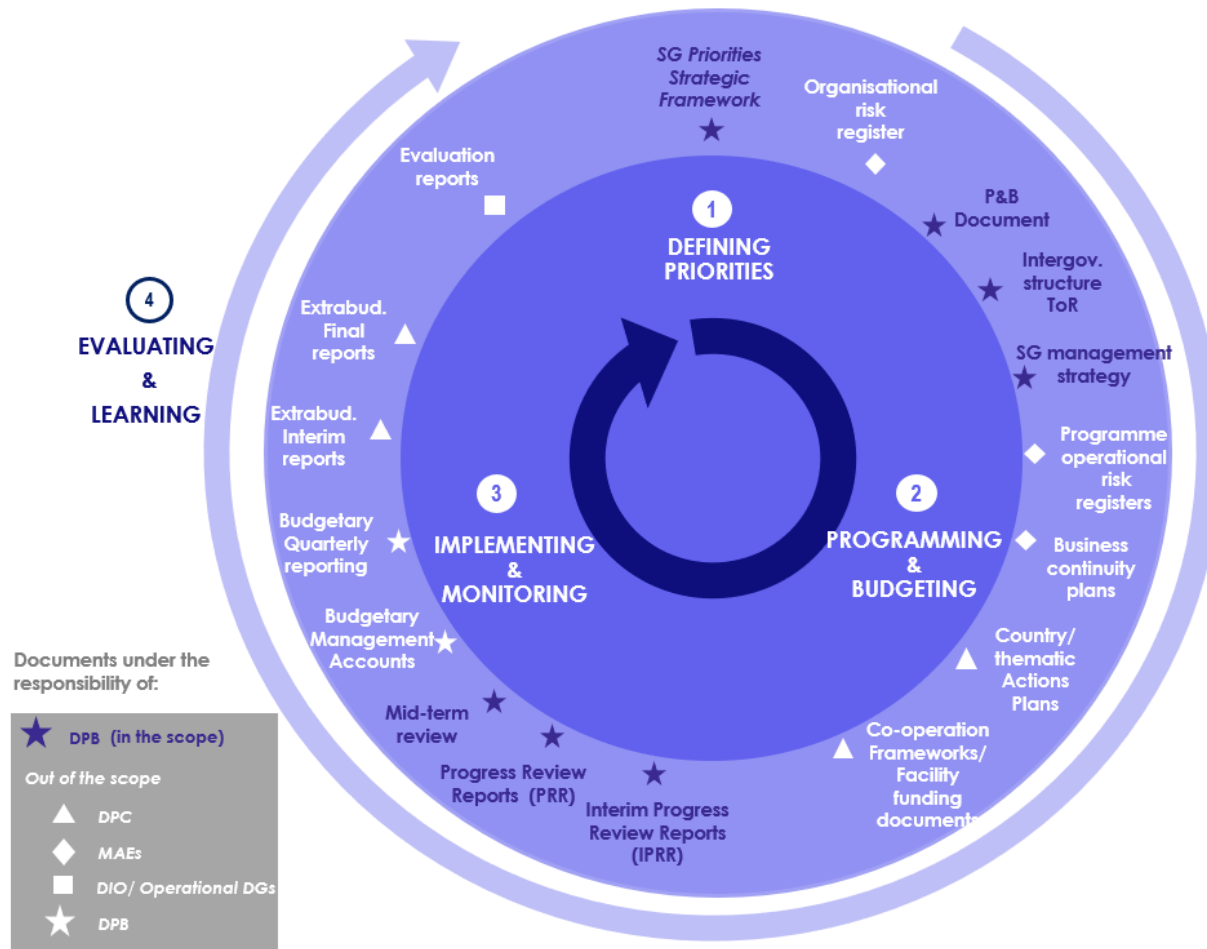
- **Any stakeholder** who wishes to better understand the Council of Europe's PandB process.

 A list of acronyms is available at the end of the document.

 A video presenting the RBM approach at the Council of Europe is available on the [DPB intranet](#).

What is **IN THE SCOPE** of this guide?

- ✓ All phases of the Programme and Budget cycle: **Defining priorities, Programming & Budgeting, Implementation & Monitoring, and, to a lesser extent, Evaluating and Learning** (which can happen at different moments throughout the process). This guide focuses on the documents marked with a blue star below.



Note: The MAEs provide inputs throughout the cycle for the preparation of the different documents.

Fig. 2


What is **OUT OF SCOPE** of this guide?

X This guide does not provide any guidance on **how to produce budgetary information** included in the above documents or in any specific budgetary reports such as the Budgetary Management Accounts (BMA) or the Budgetary Quarterly Reporting.¹

X This guide does not provide any guidance on **how to produce budgetary and programmatic information included in documents distributed by DPC** and concerning extrabudgetary resources such as Action Plans (thematic and country-based), EU/Council of Europe Joint Programmes, Funding mechanisms, Voluntary Contributions, ...

¹ Information/guidelines on budgetary aspects can be found in the [Programme and Budget Tool \(PBT\)](#)  or on the [DPB webpage](#) .

What is the link with the **PROJECT MANAGEMENT METHODOLOGY (PMM)** approach?

The PMM approach , under the responsibility of DPC, is focused on management of **co-operation projects** mainly funded by **extrabudgetary resources** whereas the PandB approach is focused on the management of the **Organisation's Programme and Budget** mainly funded by the **Ordinary Budget**.

There are **many links** between both approaches:

- alignment with the **strategic priorities** defined by the Secretary General and adopted by the Committee of Ministers;
- same **programmatic structure** (Programme/Sub-programme);
- common **results-based management approach** including harmonised understanding of concepts (outputs, outcomes and indicators...);
- common principles for **budgetary information** to make the link with the financial systems (FIMS).

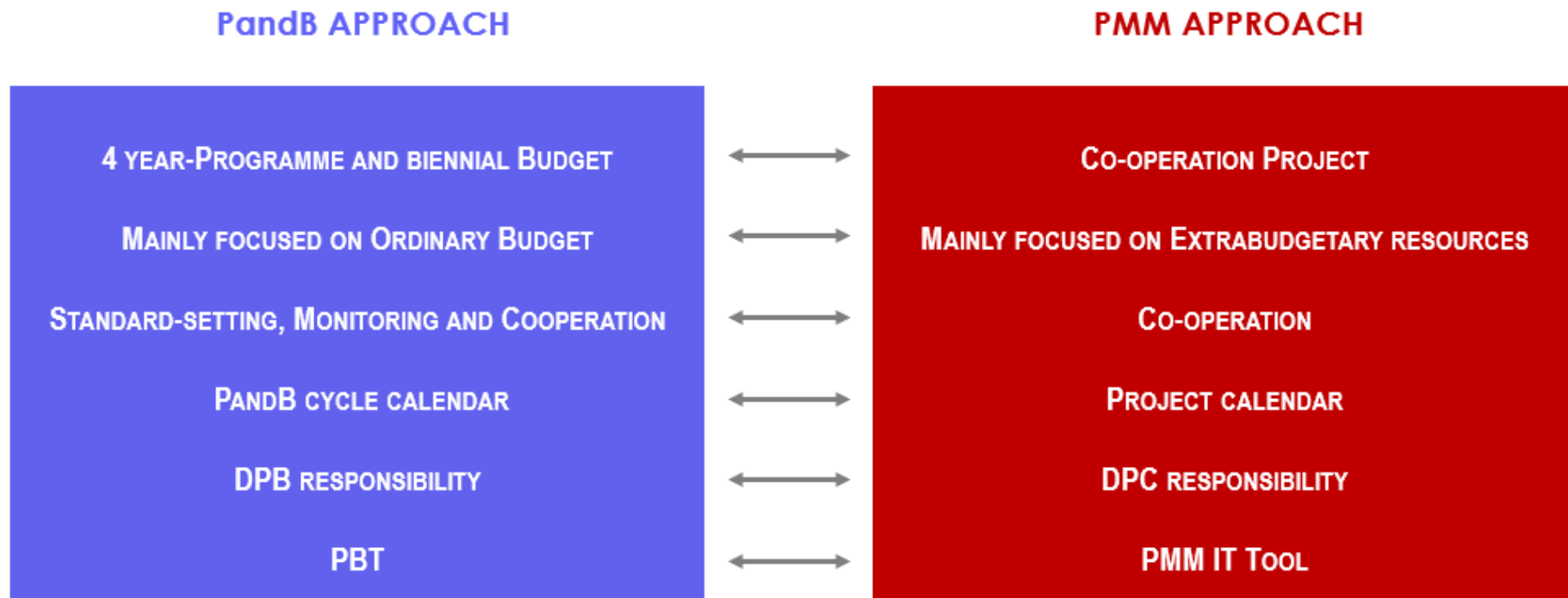


Fig. 4

HOW TO USE this guide?

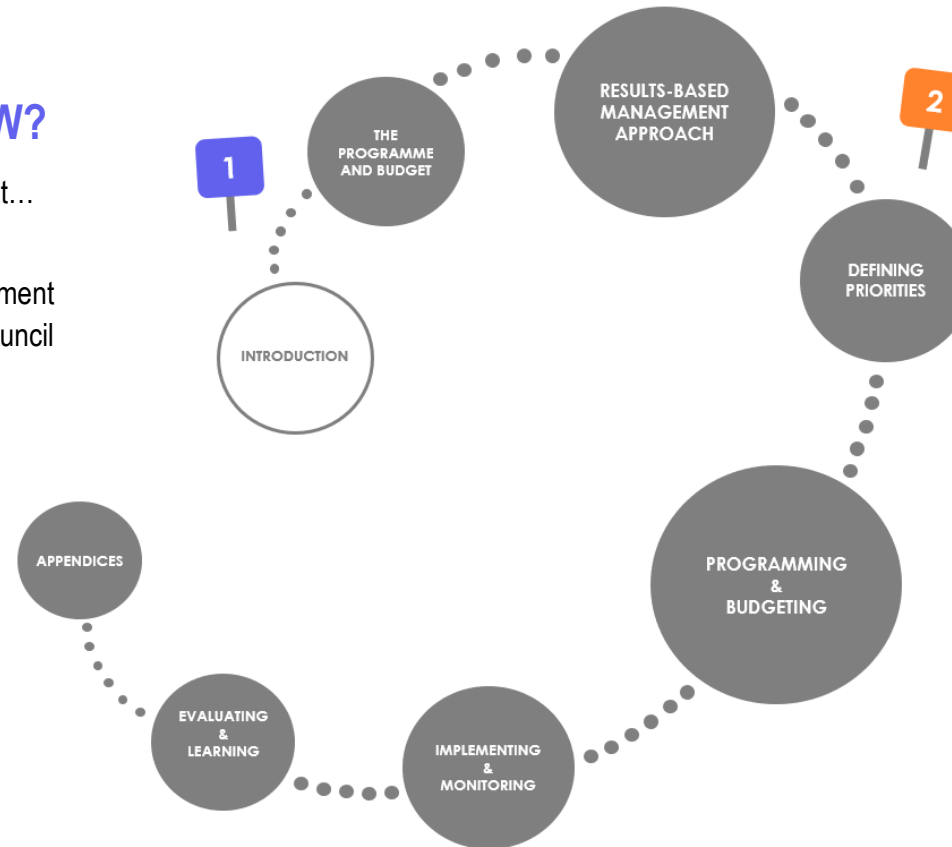
This practical guide provides concise information to address **frequently asked questions** summarised in the table of contents. It follows a path comprising **two main questions** about **WHAT TO KNOW** and **WHAT TO DO** during the Programme and Budget cycle.

WHAT DO I NEED TO KNOW?

You are looking for some **information** about...

...the Programme and Budget cycle

...or how the results-based management approach has been implemented in the Council of Europe ...



WHAT DO I HAVE TO DO?

You are looking for some practical information on...

...**WHO** is doing **WHAT** and **WHEN** during each phase of the Programme and Budget cycle

WHAT DO I NEED TO KNOW?

1

THE PROGRAMME AND BUDGET

INTRODUCTION

RESULTS-BASED MANAGEMENT APPROACH

WHAT DO I HAVE TO DO?

2

DEFINING PRIORITIES

PROGRAMMING & BUDGETING

APPENDICES

EVALUATING & LEARNING

IMPLEMENTING & MONITORING

THE PROGRAMME AND BUDGET

What is the **PROGRAMME**?

The Programme describes how member States collectively intend to address, through **public policies**, priority challenges faced in Europe in the field of Human Rights, Rule of Law and Democracy.

What is the **BUDGET**?

The Budget represents the resources (both staff and operational) that the member States agree to allocate to the Programme implementation. The Budget is mainly funded by member States' obligatory contributions which are split based on a formula that takes into account population and Gross Domestic Product (cf. Resolution(94)31). In addition to the budget, member States' voluntary contributions and Joint Programmes with the European Union allow the Organisation to support the Programme.

What is the **PROGRAMME AND BUDGET**?

The Programme and Budget brings together both dimensions by addressing three fundamental questions: **what** (does the Organisation do), **why** (does the Organisation do) and **how** (structures and resources). The Programme and Budget is proposed by the Secretary General and approved by the Committee of Ministers. As of 2022, the Programme covers a four-year period while maintaining a biennial budgetary cycle.

How is the **PROGRAMME AND BUDGET STRUCTURED?**

The structure is set for the 4-year-period and may evolve in time:



Fig. 5

For the **institutions, the governing bodies and the support programmes**, the document presents their mission and their performance plan, followed by the relevant indicators, structures and resources. For the **operational programmes**, the document presents – at the level of their respective sub-programmes – the problem they intend to solve, their added value and intervention logic, their theory of change and their priorities for 2024-2027, followed by the relevant indicators, structures and resources. Theories of change ensure and demonstrate that the intended action will contribute to the achievement of the objectives set. Resources available are also shown at programme level, together with the theory of change of the overall programme.

The operational programmes and sub-programmes cover **3 types of activities**, constituting the “**dynamic triangle**” of the Organisation (Fig. 6):

- **standard setting** activities aimed at the elaboration and adoption of norms – whether legally binding or not – and the identification of best practices, such as conventions, protocols, recommendations, conclusions, guidelines or policy recommendations.
- **monitoring and advisory** activities aimed at assessing compliance by States with the above-mentioned standards, whether in pursuance of legal undertakings or on a voluntary basis, or whether following a legal procedure or not; for example, to assess compliance with a convention,

recommendation or undertaking by a State party.

- **co-operation** activities conducted mostly in the field (in member States and other States), aimed at raising awareness about standards and policies agreed by the Organisation, supporting States in reviewing their laws and practices in the light of those standards, and enhancing their capacity; including when the monitoring procedures reveal areas where measures need to be taken to comply with the standards of the Organisation.

This “**dynamic triangle**” is supported by different types of structures:

- **Institutions** are the statutory organs provided for in the Statute of the Council of Europe¹ – the Committee of Ministers, the Parliamentary Assembly and the Secretary General, the Congress of Local and Regional Authorities,² and the Commissioner for Human Rights³, and the European Court of Human Rights. All institutions have specific prerogatives established in the respective legal texts.
- **Intergovernmental structures** are committees, bringing together representatives of member States and possibly non-member and observer States or organisations, and operating in accordance with specific rules.⁴ Their terms of reference are decided by the Committee of Ministers (cf. CM(2021)131-addfinal) and all member States of the Organisation are entitled to take part in those activities. Other committees with a mandate based on a Council of Europe convention or a resolution of the Committee of Ministers also support the work of the Organisation. They are committees representing the parties to a given treaty or, in the case of Resolution-based committees, representing all the Council of Europe member States.
- **Independent mechanisms** are committees or bodies made up of experts appointed following specific procedures and are responsible for overseeing the functioning, operation and application of international instruments, or implementing specific activities. They are set up either by resolution or decision of the Committee of Ministers or provided for directly in the international instruments. It should be noted that in some cases the independent mechanism operates in the framework of a partial agreement – the Venice Commission, for example.
- **Partial agreements** are a particular form of co-operation within the Organisation. They allow member States among themselves (partial agreements) and together with other States (enlarged partial agreements or enlarged agreements⁵) to carry out specific activities. From a statutory point of view, a partial agreement remains an activity of the Organisation in the same way as other intergovernmental activities, except

¹ See Statute articles 10 and 36.

² See CM/Res(2015)9.

³ See Resolution (99) 50 on the Council of Europe Commissioner for Human Rights.

⁴ See Resolution CM/Res(2011)24 on intergovernmental committees and subordinate bodies, their terms of reference and working methods. The list of such committees, their respective terms of reference and website is available online: <https://intranet.coe.int/fr/group/programme-budget/intergovernmental-structure-2024-2027>.

⁵ *Enlarged agreements* for agreements concerning all member States and one or more non-member States.

that partial agreements have their own budget and working methods which are determined solely by the members of the partial agreement. The legal framework is provided in resolutions of the Committee of Ministers.⁶ They are formally created by a resolution of the Committee of Ministers, which contains the agreement's statute and is adopted only by those States that wish to do so.⁷

- **Headquarters Secretariat** corresponds to all the services provided by the headquarters in particular all the administrative and support services.
- **Field presence** provides support to member States, partner countries and entities in implementing European standards through targeted co-operation programmes largely funded through extrabudgetary resources.

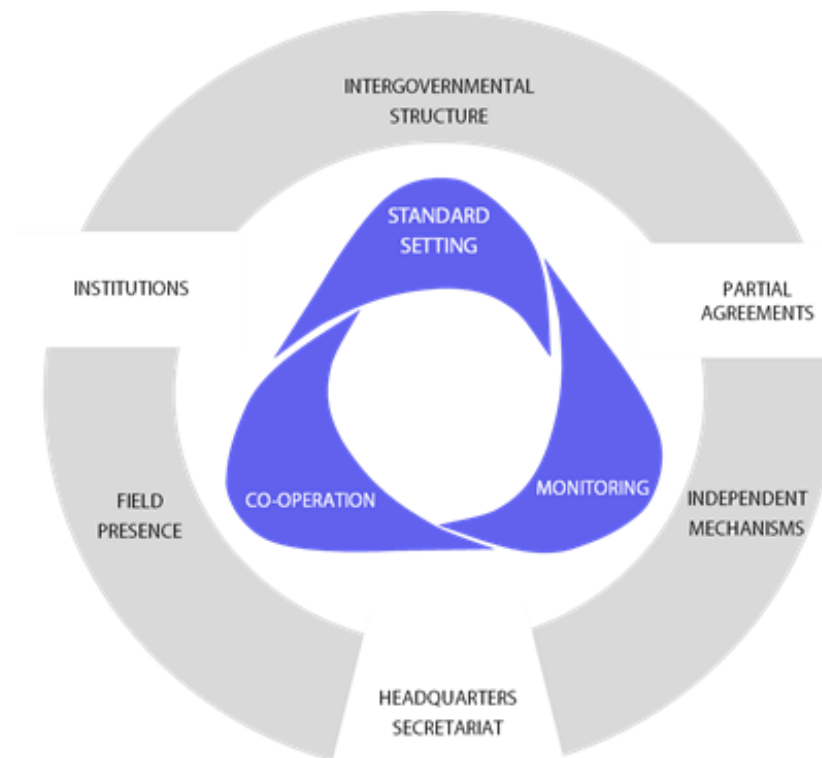


Fig. 6

⁶ See resolution adopted by the Committee of Ministers at its 9th Session, on 2 August 1951, Statutory Resolution(93)28 on partial and enlarged agreements amended and Resolution(96)36 amended by Resolution CM/Res(2010)2.

⁷ The list of partial agreements is available at <http://www.coe.int/en/web/conventions/partial-agreements/-/conventions/ap/list>.

What is the **PROGRAMME AND BUDGET CYCLE**?

This cycle encompasses **4 phases**:

- 1 defining priorities (see more details on page 37)
- 2 programming & budgeting (see more details on page 41)
- 3 implementing & monitoring (see more details on page 45)
- 4 evaluating & learning

The first 2 phases (preparation/planning phases) start during the previous period: for instance, concerning the Programme and Budget B, during the last year of the Programme and Budget A (see picture hereafter). Phase 4 (evaluating/learning phase) actually takes place throughout the process. During each phase of the cycle, some **documents** need to be produced and distributed on certain dates according to the financial regulations.

The Programme and Budget covers a four-year programming period, including a mid-term review, to reflect the longer-term nature of the Council of Europe's action, providing greater certainty, stability and coherence, while maintaining the existing biennial budgetary cycle.

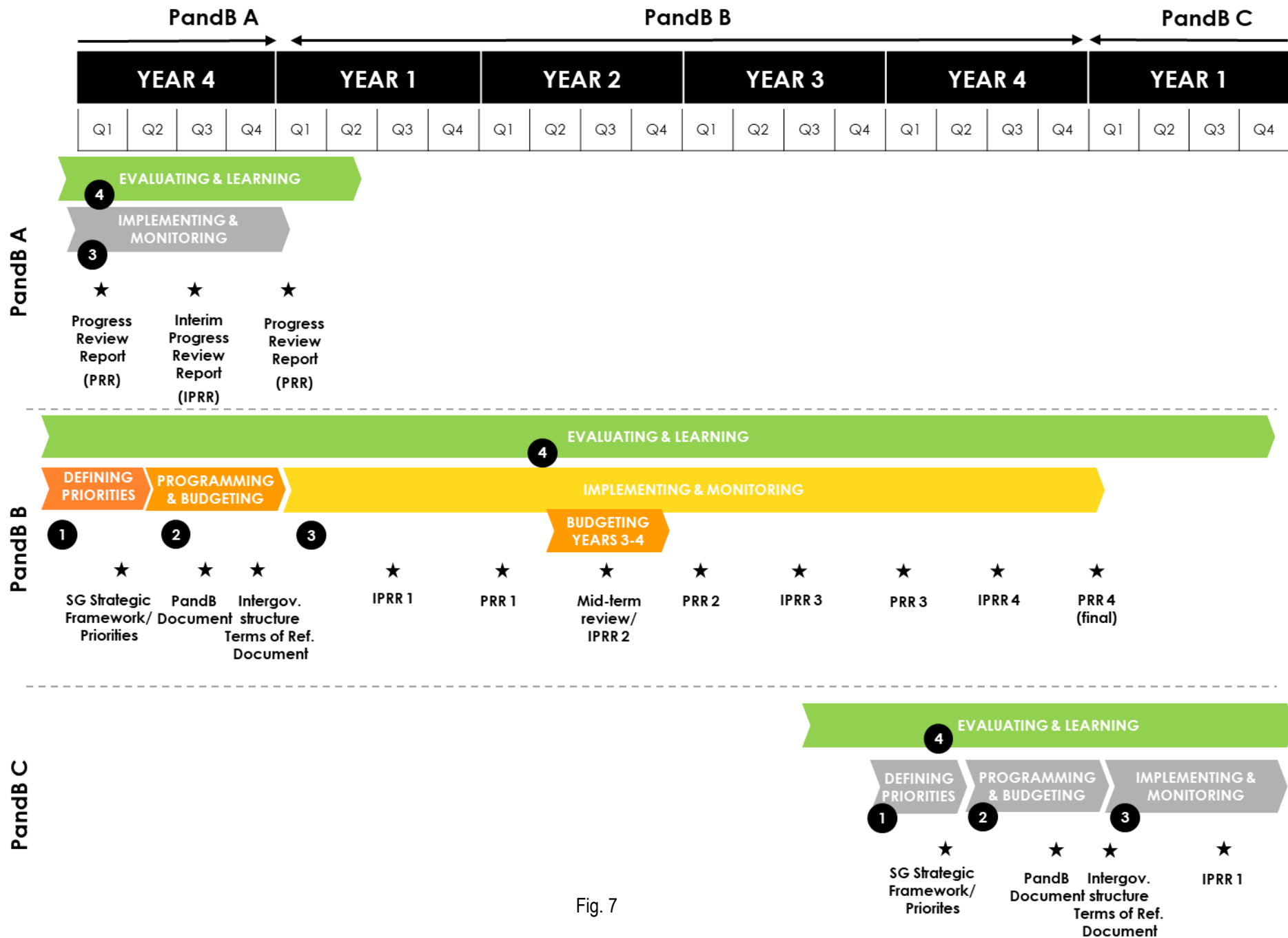



Fig. 7

In order to fulfil the mission entrusted in its statute, the Council of Europe develops and implements public policies.

What is a **PUBLIC POLICY**?

 “A public policy is a series of decisions and activities aimed at solving a problem that is politically defined as collective. This set of decisions and activities gives rise to formalised acts aimed at changing the behaviour of social groups supposed to be at the root of the collective problem to be solved (target groups), in the interest of social groups suffering the negative effects of the problem (final beneficiaries).”

Knoepfel et al.2006.

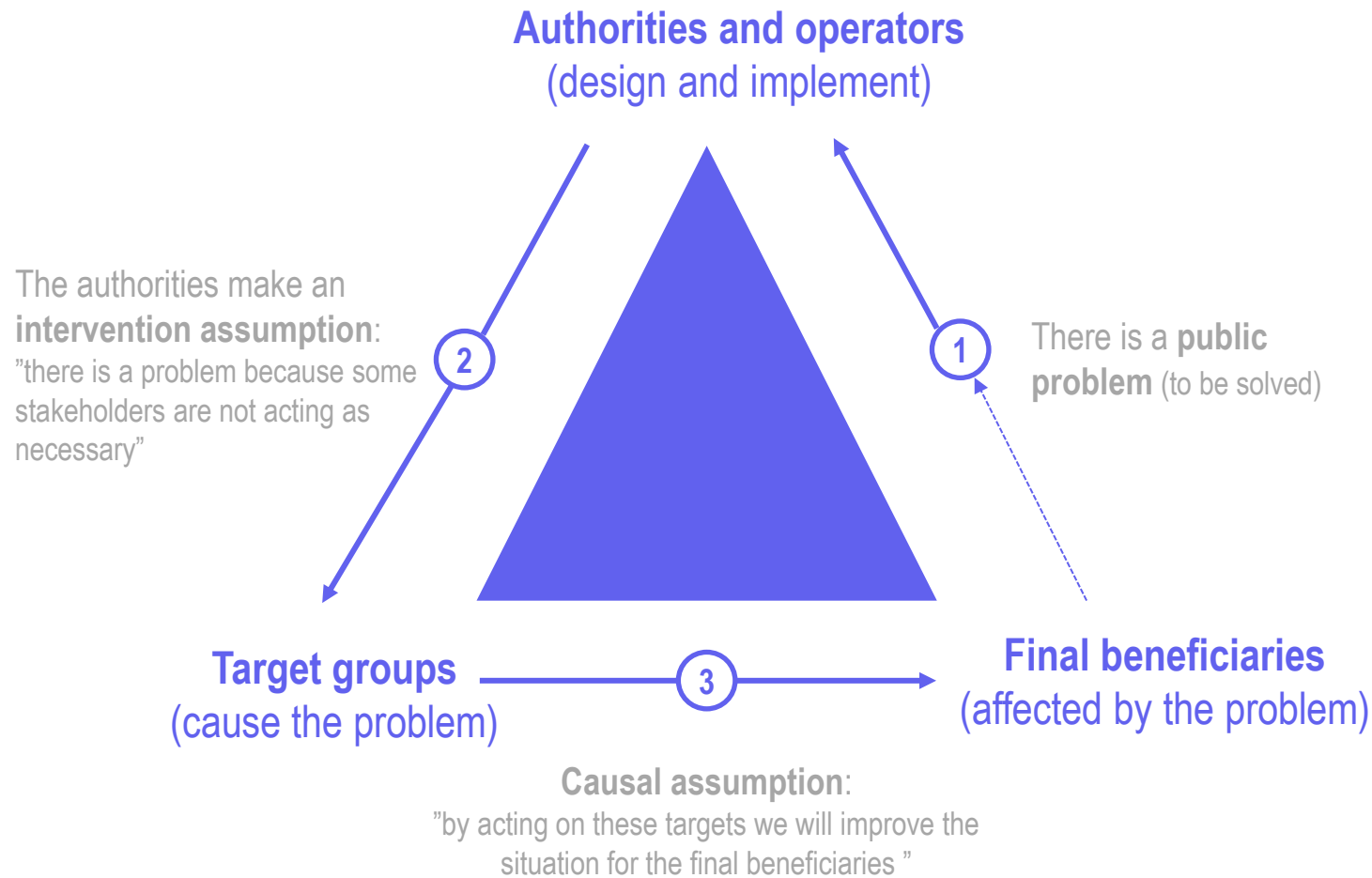
A public policy is therefore based on **4 main elements**:

- It provides a solution to a problem (need, issue, challenge, difficulty) declared of public concern;
- There are target group(s) at the root of the problem on which it is possible to take action;
- There are possible solutions to improve the situation of those affected by the problem (final beneficiaries);
- The public actor concerned has legitimacy to intervene.

This public policy can take the form of **a programme, a project, an action, a standard...**

STAKEHOLDER TRIANGLE

The authorities have **legitimacy** to intervene.



Source: Adapted from Knoepfel et al. 2001 (Quadrant Conseil)

Fig. 8

How is a public policy **MANAGED**?

Public policy management covers the **different actions** undertaken throughout the public intervention cycle which starts with the identification of problems and needs and ends with the achievement of the results and desired change.

The public policy management steps are the following:

DESIGNING



This step is a formal process aiming at insuring the best adequacy between:

- the « public problem »,
- the intervention scope and means of the institution,
- the intervention scope and means of other organisations.

... based on evidence that gives legitimacy to the decision (evidence-based policy). This includes **defining priorities, programming and budgeting**.

IMPLEMENTING



This step covers the **execution** of the planned activities, transformation of inputs into outputs that aim to achieve the outcomes set.

MONITORING



This step is the **continuous examination of progress** achieved during the implementation of a project or a programme in order to track compliance with the plan; it checks whether the allocated resources and delivered outputs are making the intended difference on target groups within the defined period.

EVALUATING AND LEARNING



This step covers the **performance or value assessment** of an existing intervention against standard criteria such as: relevance, coherence, effectiveness, efficiency, impact, sustainability and added value. It checks whether the programme (its allocated resources and delivered outputs) has contributed in the long run to make the intended change for the final beneficiaries (persons). It also ensures the integration of lessons learnt through the process.

The figure hereafter represents the link between the **life cycle of a public intervention** and the management steps.

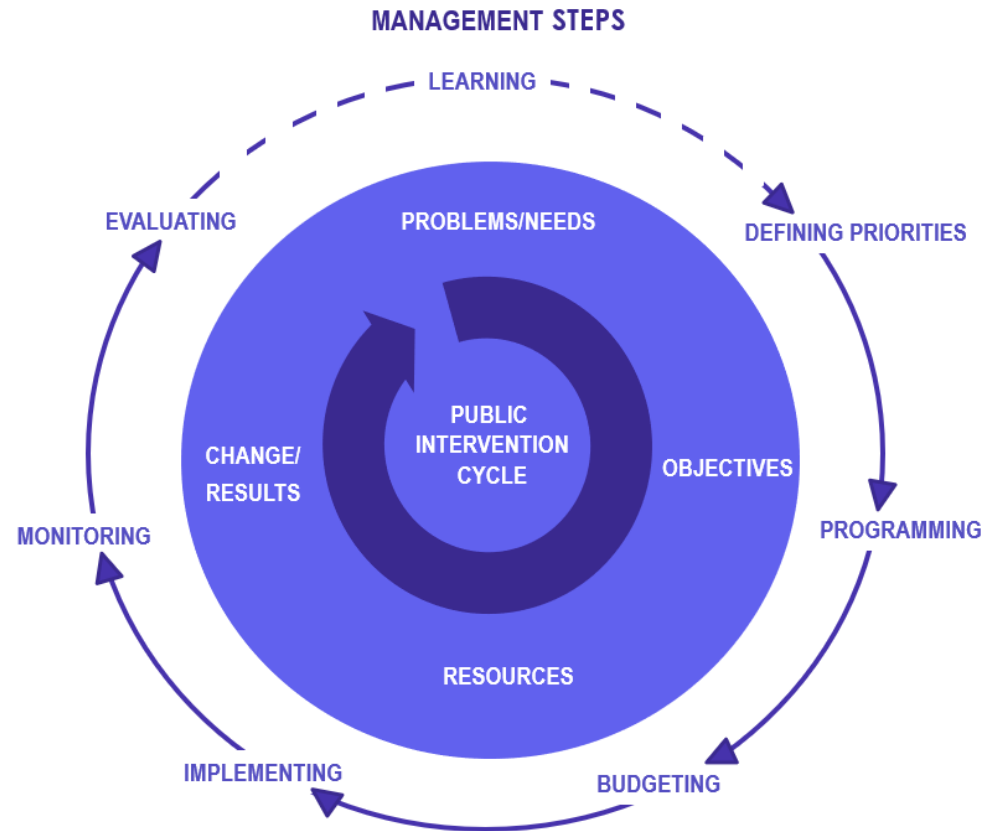



Fig. 9

What is RESULTS-BASED MANAGEMENT (RBM)?

 "RBM is a management strategy by which all actors, contributing directly or indirectly to achieving a set of results, ensure that their processes, products and services contribute to the achievement of desired results. The actors in turn use information and evidence on actual results to inform decision making on the design, resourcing and delivery of programmes and activities as well as for accountability and reporting."

United Nations Development Group

Results-based Management (RBM) is a management strategy aiming at changing the way institutions operate. RBM helps **shifting from a logic of resources and activities to a logic of results**. This is done through the production of programmes and budgets structured around public policy **objectives** and the development of monitoring and evaluation systems. They are less concerned with the volume of expenditure than with the results achieved.

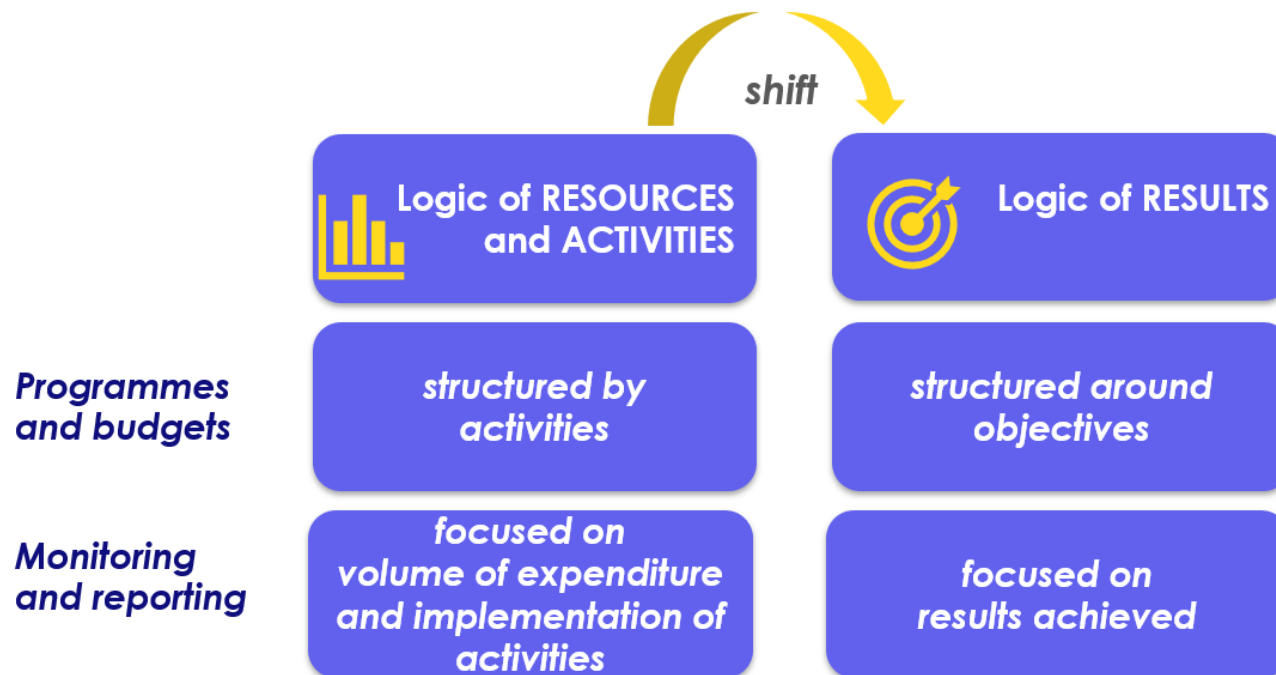


Fig. 10

Why an **RBM APPROACH** at the Council of Europe?

Because the **value of our action** is more linked to our capacity to solve problems faced by members States and persons than to our ability to spend resources efficiently or to implement perfectly what was planned.

To use information and **evidence** on actual results to **inform decision making** on the design, resources and delivery of programmes and activities as well as for accountability and reporting.



Results-based budgeting (RBB)⁸ was introduced in 2004 at the Council of Europe.

The first PandB was presented for 2011 (first biennium: 2012-2013, first Programme for a 4-year period: 2022-2025)

What is a **RESULT**?



“A result is a describable or measurable **change** that derived from a cause and effect relationship.”

UN agreed RBM terminology

Expected results (immediate and intermediate outcomes) are thus **describable and measurable changes** induced by the activities carried out within the programme to the direct benefit of the target groups. Basically, it means any expected result should be defined as a change.

However, it is important to recognise some **particularities** of the Council of Europe. Although any type of activity should contribute to influence institutional change directly or indirectly in a mid-to longer term perspective, it is clearly not realistic to foresee tangible effect on persons during the lifetime of the Programme and Budget for each intervention.

⁸ Results Based Budgeting (RBB) is a subset of Results Based Management (RBM). RBM is therefore much broader.

A **three-level outcome approach** is used to formulate how the Council of Europe seeks to influence change taking into account these specificities:

- the first level is the **immediate outcome level**. It usually specifies changes in knowledge, awareness and access to resources on the part of the intervention's beneficiaries. *For example, as a result of a training session, participants increase their knowledge in a given field.*
- the second level is the **intermediate outcome level**. It usually specifies changes expected of the target groups. It may be defined not only as a change but also as the prevention of a negative change, when for example the Organisation operates to prevent the deterioration of compliance with human rights standards. *For example, participants having increased their knowledge, subsequently change their practice.*
- the third level is the **impact level**. Impact is recognised as the outcome of a combination of factors and of the work of many diverse actors. It represents the intended longer-term change to which the Organisation contributes bearing in mind the principle of subsidiarity. The Organisation may need to continue actions in areas where it is understood that intended impact could be difficult to achieve. Impact assessment in subject to evaluation.

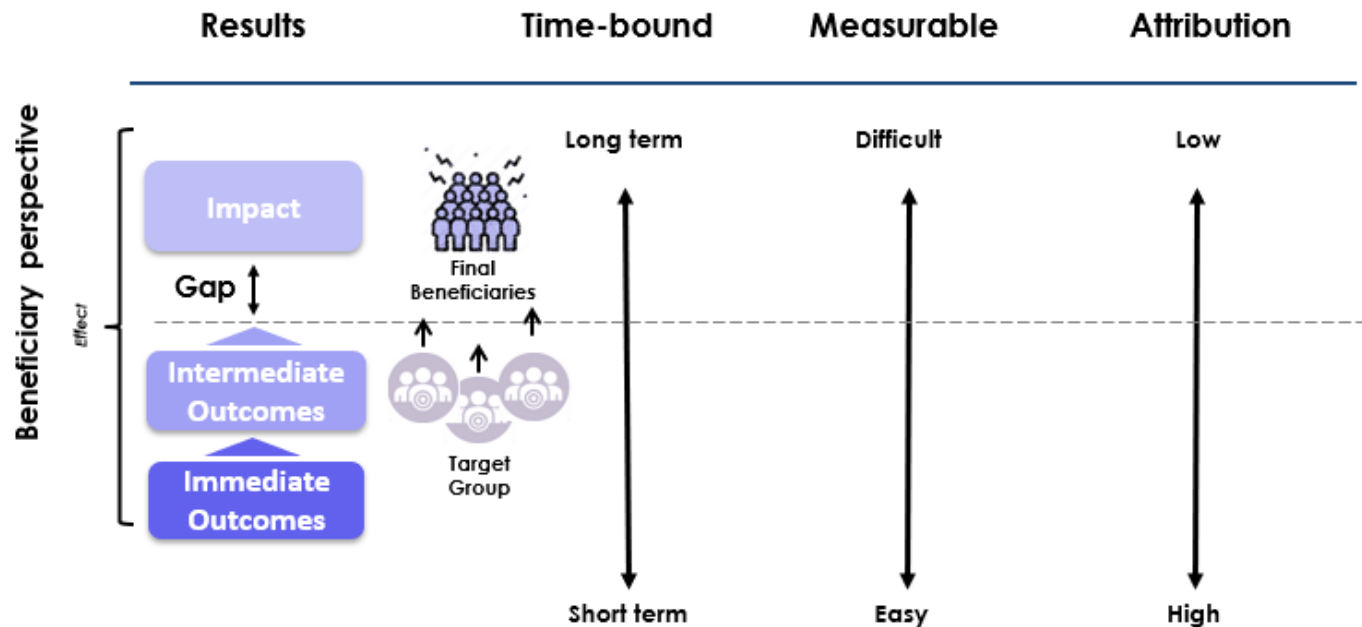


Fig. 11

NB: This RBM approach concerns mainly the **operational programmes and sub-programmes**. The **institutions and the support programmes** follow another approach. They develop a performance plan setting their expected outcomes at immediate level (there is no expected intermediate outcome neither impact) and relevant indicators to monitor their performance. These indicators focus on the deliverables and on stakeholders' satisfaction.

What is a THEORY OF CHANGE OR RESULTS CHAIN?

It is the **causal sequence** for a Council of Europe intervention that stipulates the necessary sequence to achieve desired results – beginning with inputs, moving through activities and outputs, and culminating in outcomes and those that influence life for the citizens, goal/impacts and feedback. It is based on a **theory of change**, including underlying assumptions.

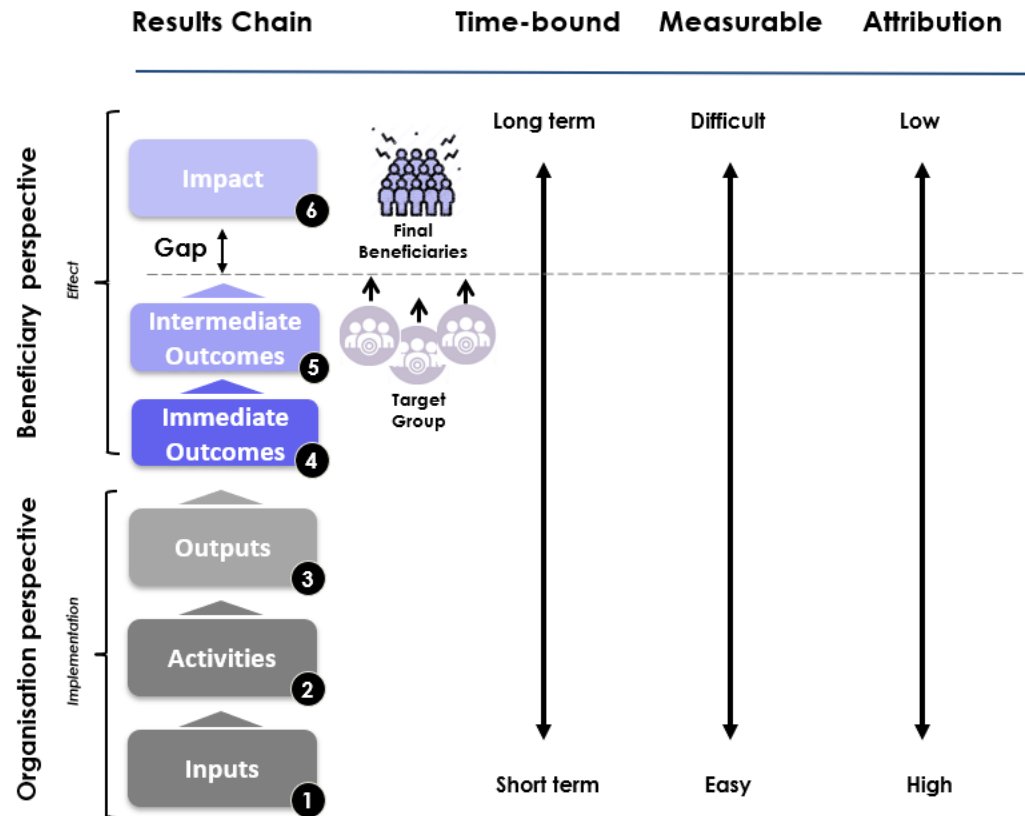


Fig. 12

The Council of Europe has **considerable control** over the immediate outcomes and **reasonable influence** over the intermediate outcomes. From a long-term perspective, it becomes more difficult to attribute part of the change to the Council of Europe intervention.

Attribution is the ability to state that the intervention was a direct cause of the observed results without any important external factors

What is the difference between **INPUTS/ ACTIVITIES/ OUTPUTS AND OUTCOMES?**

Below are the definitions used in the Programme and Budget documents, consistent with the definitions proposed in the PMM glossary (2016).

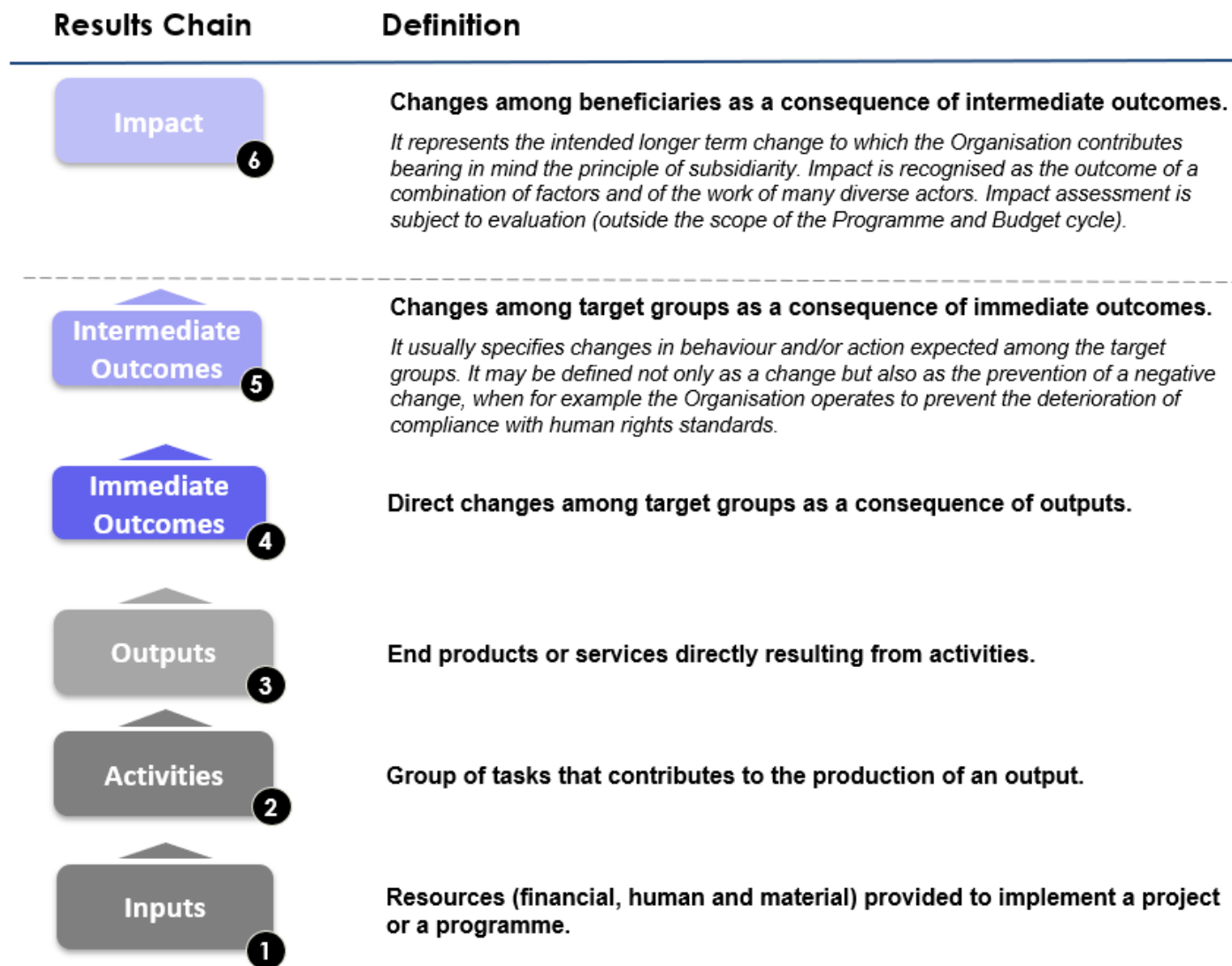


Fig. 13

Results chains (“logigrammes”) for **standard outputs** of the Council of Europe (e.g. legal instruments, monitoring reports, opinions and advice, training, awareness-raising campaign, etc) have been developed to ensure a consistent approach throughout the Organisation. Below is an example for the output “draft standard-setting instrument”:

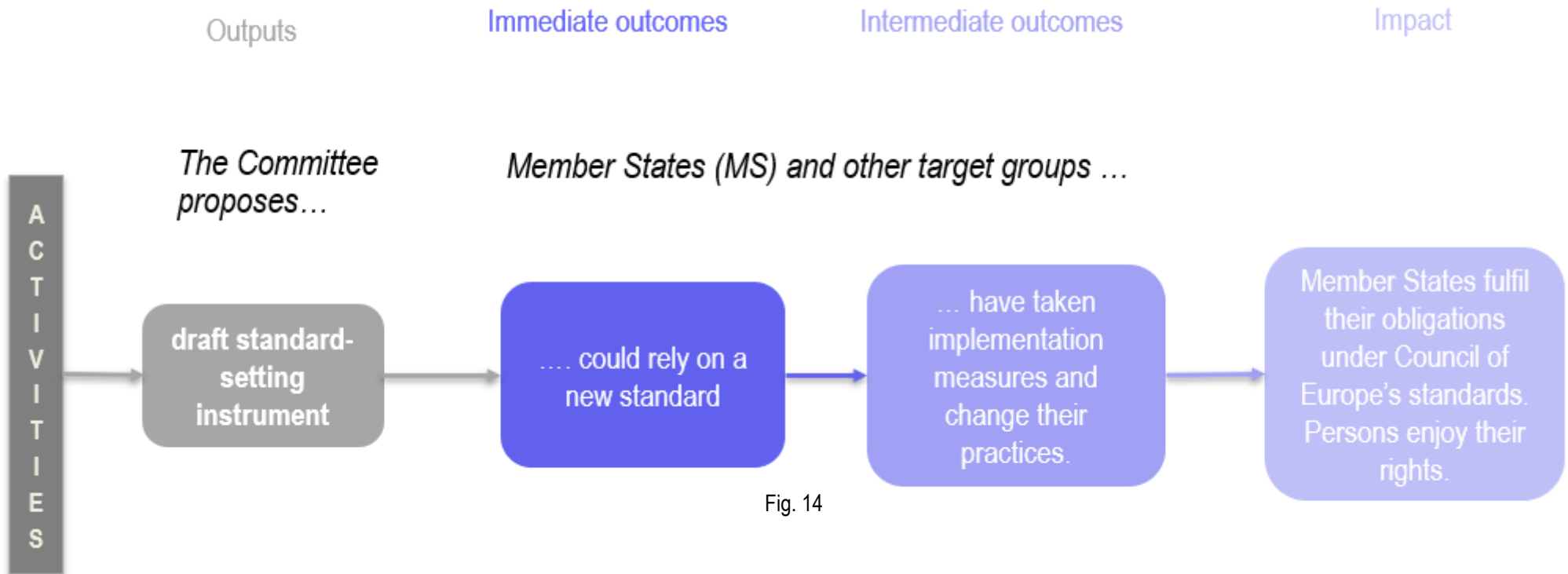



Fig. 14

Others can be found in the [RBM toolkit](#) .

How to **MEASURE RESULTS?** The indicators




- An indicator can be defined as the measurement of:**
- an objective to be met
 - an effect obtained
 - a resource mobilised
 - or a context variable

An indicator can be **quantitative** or **qualitative**:

- quantitative data: defines measurable information about quantities and facts, and can be mathematically verified
- qualitative data: describes events, reasons, causes, effects, etc. or personal views, or procedural/factual experience

Qualitative data can be made quantitative through “scoring” methods. Qualitative and quantitative indicators complement each other. Both can be objective or subjective depending on the way they are conceived and used.

In the Programme and Budget, indicators are mainly set at the **level of the immediate outcome**, the level at which the control of the Council of Europe is effective. Nevertheless, to enhance the results-based approach, indicators are also set at the **level of the intermediate outcome** to have an indication of the achievement of the intermediate outcome.

In the RBM toolkit , standard indicators are proposed for outputs and outcomes level. See for example:

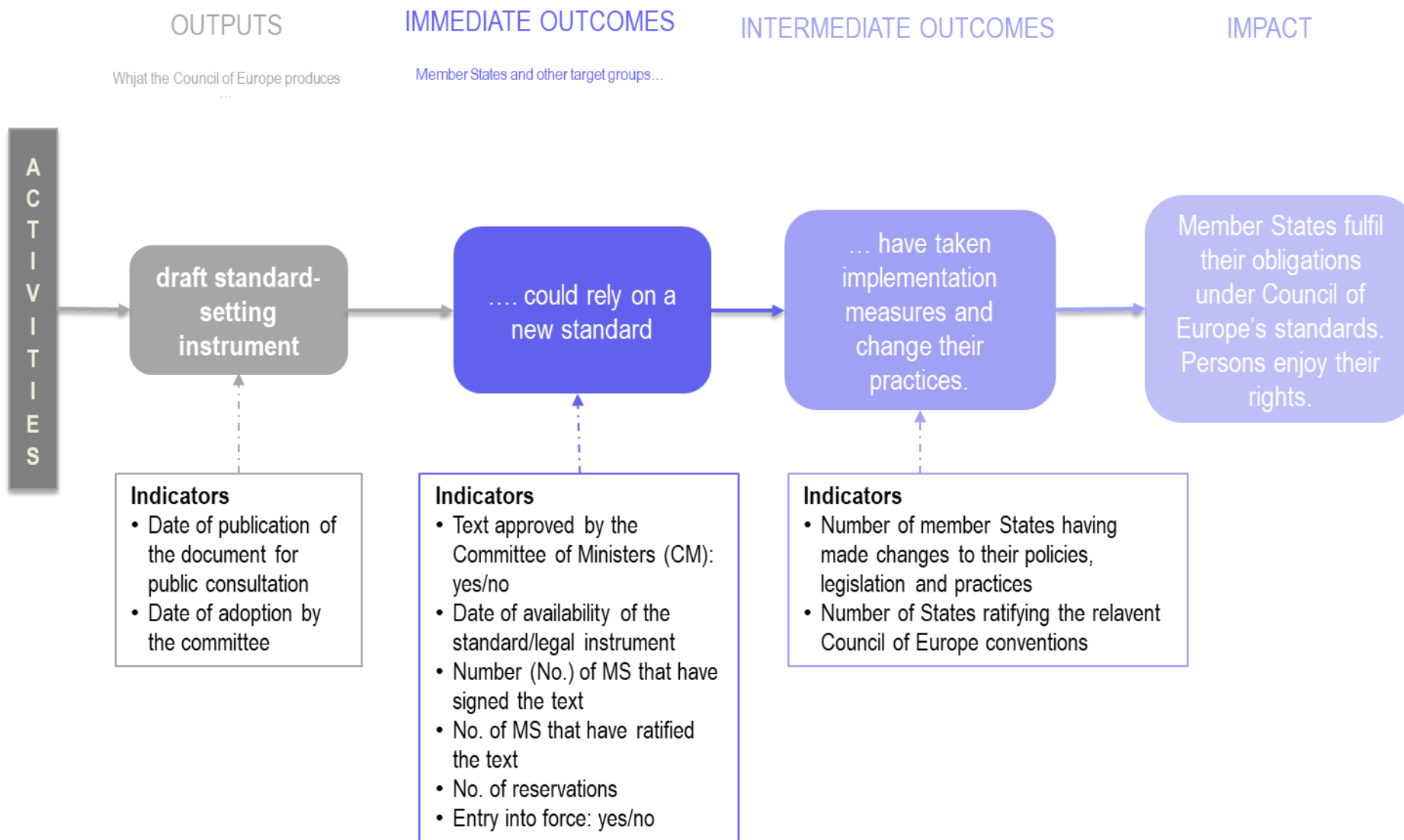


Fig. 15

What does “RESULTS THINKING” mean throughout the programme life cycle?

The public policy management is particularly focused on results at all stages of the cycle from priorities definition to monitoring and evaluation.

Results-based priorities definition	<ul style="list-style-type: none"> • Defining the “public problems” or challenges as it is crucial to clearly diagnose challenges and ensure the Council of Europe legitimacy to intervene, to be able to set proper programmes objectives. • Defining priorities (strategic objectives) at Council of Europe level.
Results-based programming and budgeting	<ul style="list-style-type: none"> • RB programming starts by formulating sound objectives that shift the focus from inputs and activities (how many resources to spend on the intervention) to measurable results (what can be changed with the intervention) in a coordinated way as it is necessary to assess results to know if you have met objectives. • RB budgeting⁹ allocates available resources to activities that will contribute most to the achievement of the desired results. Pre-conditions to sound resource allocation are organisational arrangements ensuring that authority and responsibilities are aligned with results and resources.
Results-based implementation and monitoring	<ul style="list-style-type: none"> • RBM checks whether the allocated resources and delivered outputs are making the intended difference on target groups within the period and feeds back the information into decision-making processes.
Evaluation and learning	<ul style="list-style-type: none"> • RBM checks whether the programme (its allocated resources and delivered outputs) have contributed in the long run to make the intended change for final beneficiaries (persons) and feeds back the information into decision-making processes. • RBM facilitates the identification and integration of lessons learnt throughout the cycle.

⁹ The OECD distinguishes 3 types of results-based budgeting (or “performance budgeting”), which differ mainly in the role of performance information for making decisions on resource allocation:

- presentational performance budgeting, in which performance information is presented in some form in the budget, but has no influence on funding;

- performance-informed budgeting, whereby budgeting decisions are indirectly related to either past or future proposed performance. The link between performance information and funding is neither mechanical nor automatic;

- direct performance budgeting, which involves the direct and explicit linking of resources to results achieved (CURRISTINE T, “Performance Budgeting: A Users’ Guide”, OECD Policy Brief, 2008).

Given its specific context, the Council of Europe does **performance-informed budgeting**.

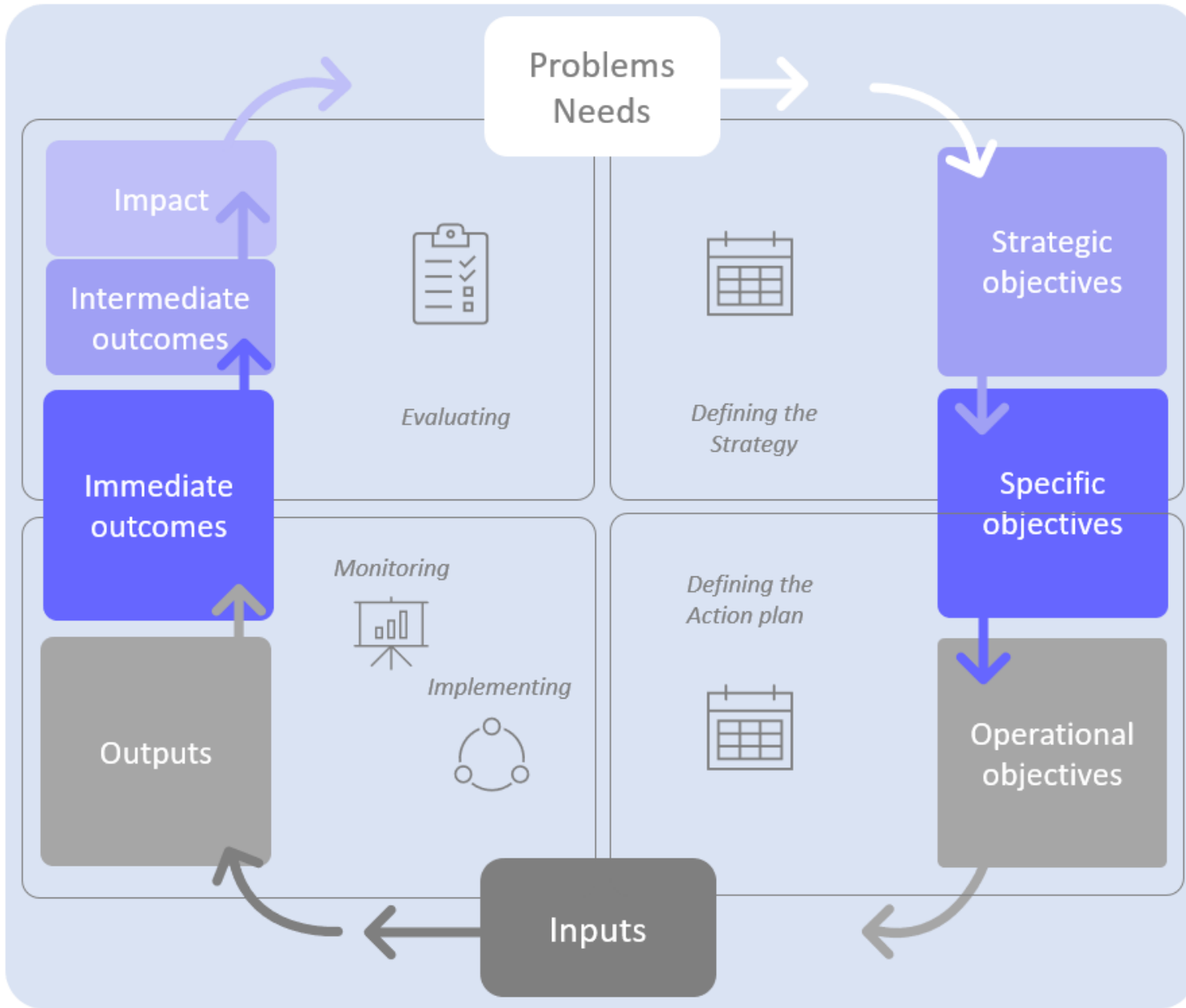


Fig. 16

Our **THEORY OF CHANGE**: the results to which we contribute. The overall approach of the Organisation is consolidated in the figure below:

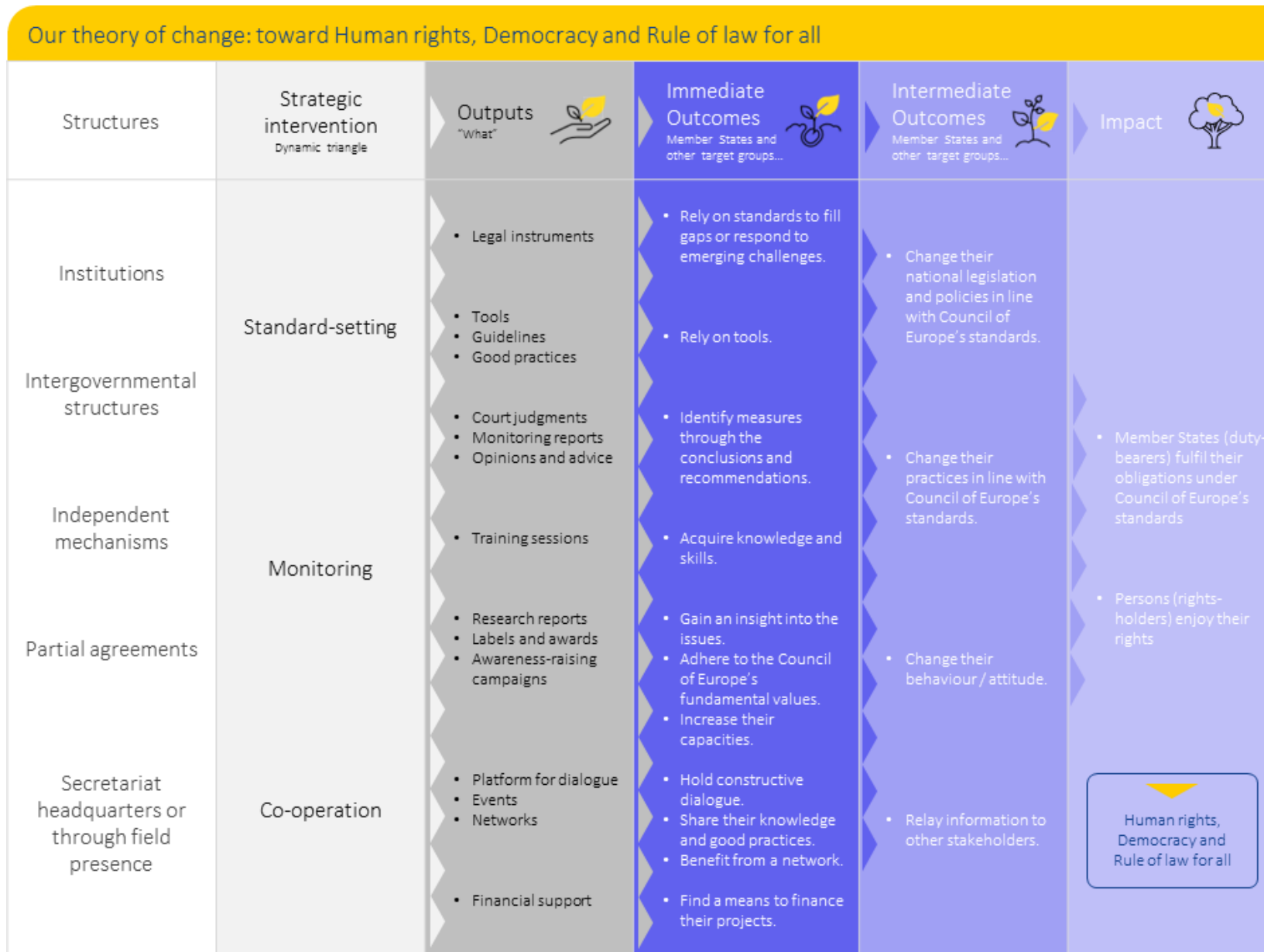



Fig. 17


What is the **EVALUATION POLICY** of the Council of Europe? ¹⁰

Evaluation is an integral part of the RBM approach and assesses whether the topics evaluated have contributed to make the intended change.

Evaluation is a systematic and impartial assessment of an intervention, whatever its scope is. It analyses the level of achievement of results by examining the results chain, processes, contextual factors and causality using appropriate criteria, such as relevance, effectiveness, efficiency, impact, sustainability and added value. An evaluation provides relevant, credible, useful evidence-based information that enables the timely incorporation of its findings, recommendations and lessons into the decision-making processes of the Council of Europe and its stakeholders.


All evaluations share the purposes of learning, accountability and evidence-based decision-making by systematically analysing the underlying causal logic and assumptions, linking activities, outputs and outcomes. This enables the Council of Europe to understand how well its activities and programmes are designed and how they are making a difference. Evaluation aims at making important contributions to organisational reforms and innovation.

The [Council of Europe Evaluation Guidelines](#)  describe in detail the implementation modalities of the Evaluation Policy. They are intended for all Council of Europe staff who wish to learn how evaluation works in the Council of Europe, and in particular those who commission and manage evaluations. The Guidelines describe the full evaluation process both for DIO-led and decentralised evaluations, from the identification of evaluation topics, planning and preparation, to the implementation of an evaluation and its follow-up, including the description of all relevant stakeholders, their roles and responsibilities.

¹⁰ More details can be found [here](#) 

What is the link between the programme life cycle and **RISK MANAGEMENT**? ¹¹


Risk management aims to facilitate managers' approach to risk and to increase their ability to identify and mitigate risks that may affect the achievement of objectives. The Council of Europe approach to Risk Management aims to provide a practical, structured and pragmatic approach to risk without overburdening management. It implies to be proactive in recognising and managing uncertain events that can have an effect on the achievement of objectives.

 The simplest definition of **risk** is “uncertainty that matters”, because it can affect one or more objectives the Organisation intends to achieve: risk has to be identified in relation to an objective. Wherever objectives are defined, there will be risks to their successful achievement.

The risk management policy constitutes a formal commitment of the Council of Europe to managing risks in a pragmatic and transparent way and makes it an integral part of the Organisation's corporate governance and management arrangements. As such, risk management is an integral part of the Council of Europe's Programme and Budget cycle. **In accordance with the structure of the Programme and Budget, an operational risk register must be developed for each sub-programme** and updated at least once a year to guarantee its relevance and usefulness. In order to reinforce complementarities between risk management and Results-Based Management, this update should particularly take into consideration the theory of change developed for each sub-programme.

Risk registers  are the main risk management tools at the Council of Europe. The link between objectives and risks allows to identify risks at different levels, based on the governance and management system of the Organisation:

- *Organisational level risk register*: The Organisational (strategic) Risk Register responds to the need of governing bodies and senior management to understand and to address the risks which might affect the organisation's strategic objectives.
- *Operational level risk registers*: Each sub-programme reference point conducts a formal risk assessment at least once a year, or whenever a major change in the context occurs.
- *Project level risk register (PMM)*: co-operation projects and joint programmes have their specific risk registers. The Project Management Methodology (PMM) Handbook gives brief information on project-level risk management. It is complemented with a risk template and other information that are available on the PMM website.

¹¹ More details, including the Council of Europe Risk management policy and guidelines can be found [here](#) 

The Council of Europe risk management approach relies on the following principles:

- **anticipate and manage risk:** when developing strategies, action plans, work plans, designing or reviewing programmes, projects or activities, staff members should consider risks to the achievement of expected results.
- **avoid/minimise unrewarded risk:** there is no benefit in accepting a risk if it does not help to advance towards objectives.
- **accept risk when benefits outweigh costs of eliminating/mitigating risk:** total risk elimination might not be possible or be excessively costly; value for money considerations must be taken into account.
- **make risk management decisions at the right level:** take decisions on risks at the level of delegated authority; do not assume risks for which authority has not been given to you; escalate the risk to a higher level of management when necessary.
- **do not take risk management as an exact science:** it is based on professional judgment and constitutes a support to good managerial practices.

An overview of the Council of Europe organisational Risk Management roles and responsibilities is presented hereafter (cf. Fig. 18).

Risk management at the Council of Europe: roles and responsibilities

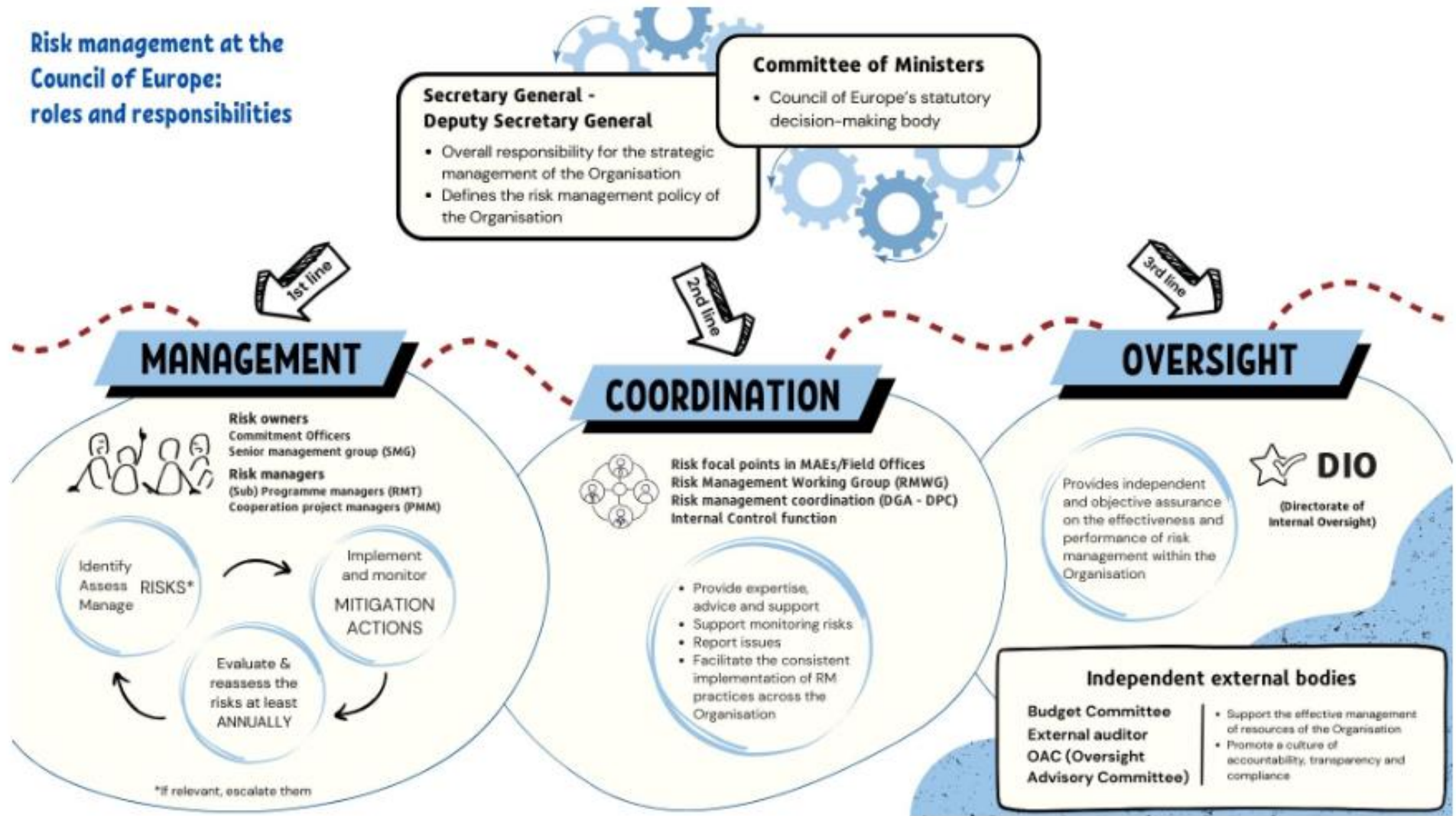


Fig. 18

WHAT DO I NEED TO KNOW?

1

THE BIENNIAL PROGRAMME AND BUDGET

RESULTS-BASED MANAGEMENT APPROACH

WHAT DO I HAVE TO DO?

2

INTRODUCTION

DEFINING PRIORITIES

PROGRAMMING & BUDGETING





APPENDICES

(Ctrl)

EVALUATING & LEARNING

IMPLEMENTING & MONITORING

DEFINING PRIORITIES

 <p>AIM</p>	<p>Identifying the strategic priorities of the Organisation</p> <p>Defining the budgetary envelopes by programme</p>
 <p>TIMEFRAME</p>	<p>From January to April of the year preceding the Programme and Budget</p>
 <p>MAIN DELIVERABLES</p>	<p>Strategic Framework/ Document presenting the priorities of the Secretary General: The document underlines the overall aim of the Organisation, the challenges to be addressed¹² and the proposed structure for the Programme and Budget. Elements about the administrative reform and general budgetary information are also provided.</p> <p>Example: for 2022-2025, cf. SG/Inf(2020)34 and CM(2021)38, for 2024-2027, cf. document CM(2023)88.</p>
 <p>MAIN STEPS</p>	<ol style="list-style-type: none"> 1. Informal discussions between the Secretary General and the Committee of Ministers (<i>January/ February</i>) 2. DPB Memorandum to the MAEs to collect proposals for priority actions in each sub-programme (<i>January</i>) 3. Internal discussions within the Secretariat and submissions of proposals by the MAE to DPB: these proposals should consist of a brief description of the priorities foreseen for each sub-programme and some budgetary aspects (variations foreseen, needs in particular if a convention should enter into force, a new monitoring mechanism has to be established, etc). Activities or areas to be discontinued should also be indicated and explained (<i>February</i>) 4. Preparation of the Priorities by DPB on the basis of informal meetings and proposals submitted by the MAE (<i>April</i>) 5. Approval of the priorities by the Committee of Ministers (<i>April/May</i>)

In 2023, the main steps were adjusted to take into account the outcomes of the 4th Summit of Heads of State and Government (Reykjavík, 16-17 May).

¹² These challenges are generally set out in different reports of the Secretary General (cf. for example, the reports on the State of Democracy, Human Rights and the Rule of Law).



My role as sub-programme coordinator

- **Contribute to the definition of priorities** to be sent by each MAE (each MAE can define its own process to collect input) (cf. good practices hereafter)
- Answer questions DPB or PO may have to finetune the Priorities



My role as reference point for a sub-programme

- **Contribute to the definition of priorities** to be sent by each MAE (each MAE can define its own process to collect input) (cf. good practices hereafter)
- Answer questions DPB or PO may have to finetune the Priorities

GOOD PRACTICES

The corner stone of good policy design, including priority definition, is the **correct identification of the problem**. If you do not get the problem right, you are unlikely to design an effective and efficient policy response. It is necessary to **document the situation and establish a diagnosis**:

- what is the problem?
- who are the stakeholders?
- what are the root causes?
- what are the consequences?
- what do we do?
- what do others do?



To identify the problem, its causes and consequences, it is possible to use tools such as the **problem tree** (Fig. 19).



To identify the root causes of a problem, you may use the **“5 Whys”** (five iterations are usually sufficient).

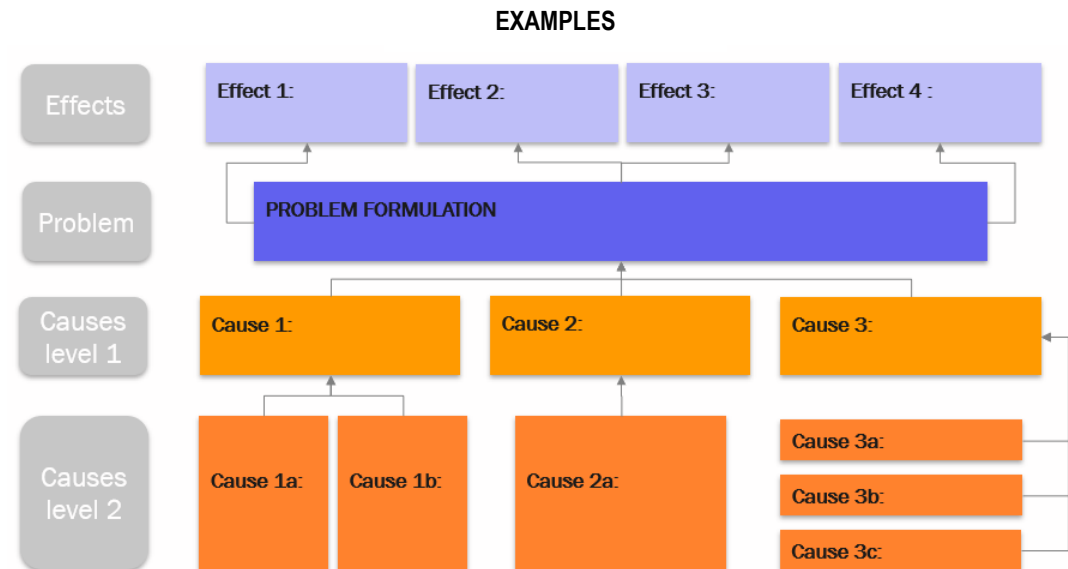


Fig. 19

“Children’s rights are not respected” (the problem)
 WHY? – Parents and children don’t know children have rights (First why)
 WHY? – They have not been informed. (Second why)
 WHY? – There is no education on children’s rights. (Third why)
 WHY? – Children’s rights are not part of the teachers’ curricula (Fourth why)
 WHY? – Member States don’t consider it as a priority (Fifth why, a root cause)

EXAMPLE



For the diagnosis, you may also use the **SWOT analysis** (identifying strengths, weaknesses, opportunities and threats) (Fig. 20).

Strengths

Political Willingness
Institutional Capacity
Existing Policies

Weaknesses

Lack of Political commitment
Insufficient Institutional Infrastructure
Improper Implementation of Policies
Delays in approval of Policies
Lack of Research based policies
Lack of coordination among stakeholders

Opportunities


Availability of successful models at
national and International level
UN Guidelines
Indigenous Knowledge & Practices
External Support
Fund


Threats


Health Related Issues
Environmental Degradation
Degradation of Natural Resources
Socio-economic imbalance
Failure of Projects

Fig. 20


When defining the priorities, it is important:

- ✓ to take into account the **following sources**: the reports of the Secretary General, the recent developments or discussions within the CM Rapporteur groups, the most recent reports of the Council of Europe monitoring bodies, evaluation reports and recommendations, input from the intergovernmental committees, lessons learnt from the previous period;
- ✓ to integrate relevant **mainstreamed perspectives** and take into account **other transversal issues** where relevant (cf. Council of Europe Strategies and Action Plans);
- ✓ to ensure that the Council of Europe has the **legitimacy** to intervene and can have an **added value** action contributing to the **UN Agenda 2030 for Sustainable Development**  (cf also Appendix 2 of CM(2022)1)







 For 2024-2027, other transversal issues taken into account in the work of the Council of Europe where relevant are: **strengthening the meaningful participation with civil society and national human rights institutions in the Organisation, protecting vulnerable persons in the context of migration and asylum, and digital transformation, including artificial intelligence.**

 As a leading human rights organisation, the Council of Europe protects and promotes individual rights and freedoms as enshrined in the European Convention on Human Rights and other specific conventions it has developed. Throughout its work, it gives specific attention to certain human rights issues that are of particular importance for the fulfilment of its mission. These issues are addressed through sectoral strategies adopted by the Committee of Ministers and which call for a mainstreaming approach, i.e. an approach to policy-making that takes into account the situation, interests and concerns of particular segments of the population, which are (vulnerable) groups or in vulnerable situations, in all areas of work, aimed at designing better policies, protecting more effectively the rights of the groups in question and ultimately achieve genuine equality.

For the period 2024-2027, five mainstreamed perspectives are concerned: **gender equality, youth, children's rights, rights of persons with disabilities, and Roma and Traveller issues.**

Gender mainstreaming is an approach to policy-making that takes into account both women's and men's situations, interests and concerns. It aims at designing better policies. It is defined as "*the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all stages, by the actors normally involved in policy-making*". More information on the Council of Europe dedicated [webpage](#) .


PROGRAMMING AND BUDGETING

 <p>AIM</p>	<p>Translating the priorities into concrete sub-programmes (objectives, immediate and intermediate outcomes, indicators)</p> <p>Allocating the resources (operational and staff) by sub-programmes and immediate outcomes (For more information, refer to the procedures for <u>budgeting activities</u>  and for <u>staff split</u>  in PBT)</p>
 <p>TIMEFRAME</p>	<p>Draft PandB: from April to August 31 of the year preceding the period covered by the PandB</p> <p>Final PandB: from September to November 30 of the year preceding the period covered by the PandB</p>
 <p>MAIN DELIVERABLES</p>	<p>The draft and final PandB, including the logframes¹³ and theory of change of each sub-programmes and the presentation of all programmes: for 2024-2027, cf. documents CM(2023)130 and CM(2024)1</p> <p>The Adjusted Budgets for the second year of the biennia (technical adjustments to the budget already approved on a provisional basis) cf. document CM(2022)130, CM(2023)1</p> <p>The draft and final terms of reference of all intergovernmental committees: for 2024-2027, cf. document CM(2023)131-addfinal</p>
 <p>MAIN STEPS</p>	<ol style="list-style-type: none"> 1. Workshops with sub-programme coordinators/reference points for sub-programmes and DPB to discuss their logframes (<i>April-May</i>) 2. Initial draft logframes and theories of change (including identification of the problem, legitimacy/added value of the Council of Europe to intervene, immediate outcomes and indicators, with baselines, milestones and targets for the period) (see Appendix 1) and draft terms of reference of intergovernmental committees submitted by the MAEs (<i>June</i>) 3. Harmonisation and review by DPB (<i>June-July</i>) 4. Validation by Private Office (<i>July</i>) 5. Submission to the Committee of Ministers (<i>31 August</i>) 6. Opinion of the Budget Committee (<i>September</i>) 7. Preparation of corrigenda following Rapporteur groups discussions (<i>September-November</i>) 8. Approval of the final PandB by the Committee of Ministers (<i>November</i>)

¹³ A **logframe** or logical framework is the matrix presenting the overall approach of the Programme and its immediate/ intermediate outcomes accompanied by their respective indicators, targets and milestones.




My role as sub-programme coordinator

- Participate in the **workshops** proposed by DPB
- **Define the theory of change** for the sub-programme. DPB encourages performing this task with the team and checking with colleagues from other sectors what they intend to do in order to avoid overlap and seek synergies. (You can also refer to the current **theories of change** of each programme in the Programme and Budget (cf. CM(2024)1)).
- Draft the sub-programme (introductory part in particular) (cf. good practices hereafter)
- Ensure the integration of **mainstreamed perspectives, including gender equality**, in the sub-programme and take into account other **relevant transversal issues**
- Indicate to which **UN Sustainable Development Goal(s), including specific targets**,  the sub-programme contributes
- Answer questions DPB or PO may have to finetune the Draft Programme and Budget



My role as reference point for a sub-programme

- Participate in the **workshops** proposed by DPB
- **Define the theory of change** at sub-programme level (DPB encourages performing this task with the team)
- Ensure the integration of **mainstreamed perspectives, including gender equality**, in the sub-programme and take into account other **relevant transversal issues**
- Draft the sub-programme: **defining immediate and intermediate outcomes, setting indicators, targets and milestones-** (cf. good practices hereafter)
- Update the **risk register**

The RBM toolkit  includes a results chain and indicators for standard outputs produced by the Council of Europe to guide sub-programme coordinators and reference points in charge of sub-programmes in building their theory of action or intervention logic (logigramme).

HOW TO FORMULATE THE DIFFERENT ELEMENTS OF THE RESULTS CHAIN?



Results are about change. It is important to use ‘**change language**’ for outcomes rather than ‘action language’ that would fit better for activities.

Action language

- ✓ expresses expected results from the **providers’ perspective** – and usually starts with “by doing this or that”;
- ✓ can be interpreted in many ways because it is **not specific or measurable** (e.g. “doing something”); and
- ✓ focuses only on the **implementation/completion of activities** (e.g. to organise x visits in prisons).

Ex: The Council of Europe delivered training sessions.

Whereas change language

- ✓ describes changes in the conditions and/or quality of life of people, from the **beneficiaries’ perspective**;
- ✓ clearly identifies who are the **target groups or beneficiaries** for which these changes are expected; and
- ✓ focuses on **results** and does not focus on the methods to achieve them (hence the need to avoid expressions such as “through this and that” or “by doing this and that”)

Ex: Law enforcement staff have acquired knowledge.

Note: Confusion sometimes arises between activities and outputs on the one hand and results on the other. Activities use action words or verbs that reflect what will be done in a given sub-programme or project (e.g., organise experts’ meetings, plan international conferences, prepare new guidelines, etc.). Outputs are products or services delivered, they have to be expressed as such (e.g. study visits, training seminars, recommendations). Results are describable or measurable changes.

HOW TO CHOOSE AND DEFINE INDICATORS?

- ✓ Indicators have to be **relevant** to inform decision, providing evidence of change
- ✓ A good indicator must provide **simple information** that can be easily understood by all stakeholders
- ✓ Indicators have to be as **precise** as possible
- ✓ Indicators must be accompanied by a **target**, a **baseline** and a **milestone** (to the extent possible, data collected should be **disaggregated by sex**)




A **baseline** is the value of an indicator prior to an intervention. A **target** is the value that the indicator should reach after the intervention. A **milestone** is the value that the indicator should reach at some point during the intervention.

Note 1: Distinction should be made between the indicator and the target set for an indicator.


Ex: "90% of participants satisfied" is not an indicator. The indicator is "percentage of participants satisfied" and the target set for the indicator is "90%".

Note 2: Targets should be set for the four-year period unless indicated otherwise (p.a).

When programming, it is also important:

- ✓ to ensure **consistency** between the terms of reference of intergovernmental committees (main deliverables) and immediate outcomes/indicators in the PandB;
- ✓ to integrate mainstreamed perspectives and other relevant **transversal issues** where relevant (cf. page 42) as well as the contribution to the achievements of the **UN Sustainable Development Goals** (UNSDGs). This is done at Programme level in the PandB, and is also included in the terms of reference of the intergovernmental committees;
- ✓ to use **lessons learnt** from the previous period as well as **evaluation results and recommendations** as they supply strong evidence to design new interventions;
- ✓ to update/ adapt the **risk register** as necessary (see the [template](#) ).









To help you monitoring your indicators you can use the "**Indicator grid**" (see the [template](#) ).



Lessons learnt are a concise description of knowledge derived from experiences. They often reflect on: *what went well? Which activities performed better contributed to the intended change? What did not go well? How could the delivery of the activities could have been more effective? What could have been done differently?*

IMPLEMENTING & MONITORING

 <p>AIM</p>	<p>Ensuring the effective and efficient implementation of the Programme and Budget</p> <p>Tracking progress towards the achievements of results; collect evidence</p> <p>Adjusting the resources and targets if needed</p>
 <p>TIMEFRAME</p>	<p>Implementing: during the four-year period</p> <p>Monitoring: every six months</p>
 <p>MAIN DELIVERABLES</p>	<p>Interim Progress Review Reports (IPRR) after the first six months of each year of the four-year period: these reports are exception reports focusing on overachievements of targets set or on delays experienced and do not give information on programme or sub-programmes which are considered as performing according to plan ('on track'). On the budget implementation, they provide explanations of significant variances. For 2023, see document CM/Inf(2023)19.</p> <p>Progress Review Reports (PRR) at the end of each year of the four-year period: these reports are also exception report focusing on overachievements of target set or on delays experienced. The PRR presented at the end of the first biennium provides a detailed assessment (based on milestones). For 2023, see document CM/Inf(2024)7. The PRR presented at the end of the four-year period covers the whole period (final PRR).</p>
 <p>MAIN STEPS</p>	<ol style="list-style-type: none"> 1. DPB Memorandum to the MAEs to prepare the IPRR (June) / PRR (December) 2. Submission of data by the MAEs via the PBT: see the IPRR Users' guide  and PRR Users' guide  (IPRR: beginning of July/ PRR: end January) 3. Review and analysis by DPB (IPRR: July - August / PRR: February) 4. Submission to the Committee of Ministers (IPRR: before 15 September except for the year of the mid-term review: 15 August/ PRR before 31 March)



My role as sub-programme coordinator

- **Supervise** the sub-programme implementation
- **Coordinate the collection of information** to prepare the reporting at sub-programme level (keeping in mind the indicators set at sub-programme level for intermediate outcomes)
- **Report at sub-programme level**, including on mainstreamed perspectives and other **transversal issues** and the contribution of the sub-programme to the relevant **UNSDGs**
- Answer questions DPB or PO may have to finetune the reports
- Propose adequate adjustments, including reorientation, considering the context and the new challenges



My role as sub-programme reference point

- Ensure that **the Programme and Budget is implemented accordingly to the plans** and to the Committee of Ministers decisions, in particular that the resources are used to reach the outcomes defined by the Committee of Ministers: all activities implemented contribute to the achievement of the immediate outcomes set. It is recalled that the budget shall be implemented in accordance with the principle of **sound financial management** (economy, efficiency and effectiveness).
- **Collect information** to prepare the reporting at sub-programme level (keeping in mind the indicators and immediate outcomes, including **gender-disaggregated data**)
- For the **IPRR** and the **PRR** which are exception reports, **assess through a questionnaire** to be returned to DPB (via the PBT) **if the immediate outcomes are on track or not and report the level of quantitative indicators/ date of availability.**
- For the **PRR** at the end of the first biennium and the final PRR, provide a **detailed assessment of the level of each indicator**, including indicators such as “evidence of” set via the PBT and answer some general questions
- Answer questions DPB or PO may have to finetune the reports
- Propose adequate adjustments, including reorientation, in particular in crisis situation, considering the context and the new challenges

GOOD PRACTICES

During the implementing phase remember to **collect data and evidence** to prepare your report focusing on the indicators included in the PandB. In order to facilitate this process, we encourage you to set for each indicator at what frequency the data collection has to be performed, by whom and what are the sources of information. For the indicators of *evidence of change* you can create a shared document so that every team member can fill it with illustrations of good progress over the process.






Elements of an Effective Results-based Report:

“THINK RESULTS NOT ACTIVITIES”

- What was achieved and what were your indicators of success?
- How do actual results compare to expected results?
- What were the reasons for over or under achievement?
- Any unforeseen problems or opportunities that may require new strategies or a redesign of your initiative

For the IPRR, each immediate outcome will be assessed to know whether it is **on track, delayed or subject to major delay**.




 On track	The immediate outcome should be achieved by the end of the Programme and Budget period. All the indicators should reach the respective target initially set.
 Delay	Planned activities have been postponed or some indicators may not reach the target set. However, the situation may be corrected and the immediate outcome concerned may still be fully achieved.
 Major Delay	One or more indicator of the immediate will not reach the target set (e.g. activities will need to be continued over the Programme and Budget period). Therefore, the immediate outcome concerned will be partially or not achieved. The report will give a risk assessment of the impact of the non-achievement of the immediate outcome (“@ “).



@ Risk assessment:

When an immediate outcome presents a major delay, the report will mention what is the risk of not achieving it.

For the PRR at the end of the first biennium and the final PRR, each immediate outcome will be assessed to know whether it is fully achieved, partially achieved or not achieved.

 Fully achieved	All the indicators have reached the milestone or the target initially set.
 Partially Achieved	One or more indicator (but not all) of the immediate outcome did not reach the milestone or the target set
 Not achieved	None of the expected result indicators met the milestone or the target initially set.

When monitoring, it is also important to:

- ✓ **ensure consistency** with the latest reports and provide an explanation if the situation improves or deteriorates,
- ✓ **be precise and concise** in the information provided.

When immediate outcomes are delayed or partially/not achieved, the reports will provide information of the reasons for any delays or risks for not achieving targets.

APPENDICES

LIST OF ACRONYMS

BMA	Budgetary Management Accounts
CoE	Council of Europe
DGA	Directorate General of Administration
DIO	Directorate of Internal Oversight
DPB	Directorate of Programme and Budget
DPC	Directorate of Programme Co-ordination
EU	European Union
IPRR	Interim Progress Review Report
MAE	Major Administrative Entity
PandB	Programme and Budget
PBT	Programme and Budget Tool
PMM	Project Management Methodology
PRR	Progress Review Report
RBM	Results-based Management
RM	Risk Management
SG	Secretary General
UNSDGs	United Nations Sustainable Development Goals

USEFUL RESOURCES AND LINKS

DPB intranet webpage: <https://intranet.coe.int/en/group/programme-budget/home>

- How to use the Programme and Budget document

Programme and Budget Tool (PBT): <http://pbt.coe.int/>

- Strategic planning – practical guide
- RBM Toolkit
- Indicator grid
- IPRR and PRR Users' guide
- Compilation of lessons learnt

Project Management Methodology (PMM) intranet webpage: <https://www.coe.int/en/group/project-management-methodology/home>

- Handbook and other tools

PMM IT Tool: <https://pmm.coe.int/PMM/project/my-project>

Risk management intranet webpage: <https://intranet.coe.int/fr/group/organisation/governance/risk-management>

- Policy, guidelines and risk register template

DIO intranet webpage on Evaluation: <https://www.coe.int/fr/web/internal-oversight/evaluation-activities>

- Evaluation policy and Evaluation guidelines

Gender Equality webpage: <https://www.coe.int/en/web/genderequality/home>

- Gender Equality Strategy
- Gender mainstreaming at the Council of Europe

Council of Europe contribution to the UN 2030 Agenda for sustainable development: <https://www.coe.int/en/web/un-agenda-2030>

See also: Part 1, section e of the PandB 2024-2027

UN Sustainable development goals: <https://www.un.org/sustainabledevelopment/>

OFFICIAL DOCUMENTS

[Resolution\(94\)31](#) on the method calculating the scales of member States' contributions to Council of Europe Budgets

[Our Rights, Our Future](#) - Report by the Secretary General (2024)

[State of Democracy, Human Rights and the Rule of Law](#) - Report by the Secretary General (2023)

[CM\(2023\)88](#) - Programme and Budget 2024-2027 - Framework

[CM\(2023\)130](#) - Draft Council of Europe Programme and Budget 2024-2027

[CM\(2024\)1](#) - Council of Europe Programme and Budget 2024-2027

[CM\(2023\)131-final](#) - Programme and Budget 2024-2027 - intergovernmental structure

[CM\(2023\)131-addfinal](#) - Programme and Budget 2023-2027 - Terms of Reference of Intergovernmental Structures

[CM\(2022\)1](#) - Council of Europe Programme and budget 2022-2025

[CM/Inf\(2023\)19](#) - Programme and Budget 2022-2025 - Interim Progress Review Report 2023

[CM/Inf\(2024\)7](#) - Programme and Budget 2022-2025 - Progress Review Report 2023

