Benefits Management – Between Dreams and Realities

Munir Ahmad Saeed, Candidate for Doctorate of Project Management,
UNSW, Canberra, Australia.
munir.saeed@student.adfa.edu.au Corresponding Author.

Dr Tahmina Rashid, Associate Professor, University of Canberra, Canberra, Australia.
Tahmina.Rashid@canberra.edu.au

Abstract

In the Project Management (PM) literature Benefits Management (BM) has been highlighted as the real purpose for the implementation of projects both in the public and private sectors. PM literature has been discussing project success since the 80s but since 2000, the focus of project success debates has turned to benefits realization. Benefits realization takes the project success debate from outputs to outcomes, inviting the senior management to shift their focus from project delivery on time and cost, to outcomes and benefits to bring real value to the organization. But the current literature on benefits management, is mainly normative and aspirational, therefore most of the debates in PM literature, are about what should be done, rather than what is happening in practice on benefits management. To fill this gap, recently, a doctorate study research was conducted 45 interviews in six public sector organizations of the Commonwealth government. The emerging research findings highlight a gap between dreams and realities, aspirations and practices in benefits management in the Australian public sector. This research found several factors behind poor benefits realization such as a lack of accountability for benefits, mandatory requirements to report on benefits realization, focus on delivery on time and budget and poor governance and leadership by the senior executives. This article briefly compares what the aspirations of BM literature and the current BM practices in the public sector organizations.

Keywords: Benefits Management, Benefits Realization, Governance, PMO, Benefits Owner, Framework

Introduction

Project success has frequently been discussed over the decades in the PM literature and achieving project success has been the major aim project practitioners. Project success debates also captured the imagination of researchers, as Ballard et al (2014) state that project success, as an area of academic interest, appeared in the 1980s, when researchers started investigating project success beyond scope, cost and time, and leading this debate, Pinto and Slevin (1988) published a list of 10 project success factors, which is now considered a pioneering work on this issue (Ballard 2014). Since

the last decade and a half, the project success debate has moved from project outputs to outcomes and benefits realization. Bradley (2010) is credited to have introduced the concept of benefits management, initially and later, he rebranded it as benefits realization. Project Benefits Management (BM) has assumed significance as a key success criterion in addition to delivery of projects within scope and on time and cost. Project Management literature has been increasingly arguing for focusing on project outcomes rather than project outputs. An extensive literature conducted for this study highlights that BM literature is more aspirational and normative, and it does not reflect current BM practices in the public sector organizations. There is a need to fill in the existing gap between research and practice in benefits management and our study endeavours to bridge this gap and this article is the first step towards this objective.

Literature Review:

Benefits management as a new criterion for project success, despite having been introduced nearly two decades ago, had a slower uptake by the practitioners in various industries employing project management, possibly due to the fact that Project Management (PM) methodologies and training were all centred around project delivery on time and cost and a paradigm shift such as benefits management had to fight the inertia of the existing practices. Zwikael (2016) states that PM literature and relevant PM standards overwhelmingly focus on the need for providing project deliverables within the triple constraints and he states this focus ignores the significance of project effectiveness in delivering project benefits or value to stakeholders. Breese (2012) states that IT industry took the lead by adopting benefits management to evaluate big investments in technology, but benefits management is equally applicable to other disciplines as well. Mossalam and Arafa (2016) claim that benefits management has now become a key factor in project success. APM-Special Interest Group (2017) survey results indicate that the group members reported increasing awareness in their organizations, that benefits management must be an integral part of project management practices, particularly at P3M3. Marnewick (2016) also calls for integrating benefits management into the project life cycle and argues for necessary amendments to PMBOK standard by making benefits management a new knowledge area. Badewi (2016) states that there is a co-relation between project management and benefits management, therefore both should be woven together under a single governance framework for enhanced project success. The role of project poor governance with regards to benefits management has been criticised by researchers. Saeed et al (2019) state that 80 percent of research participants expressed dissatisfaction with project governance in the public sector organisations, as project governance is focused on the delivery of outputs rather than outcomes. At times people in project governance are unaware of their roles and responsibilities and there are no reporting requirements for benefits management in project status reports to the governance boards (Saeed et al 2019). For effective benefits management, the role of benefits owner has been highlighted as critical by many researchers such as Peppard et al (2007) argues that benefits owner should be identified at the outset and the owner should be accountable for benefits realization. Saeed et al (2019) state that research participants have unanimously called upon the benefits owner be assigned to operations/business managers, whose department would be the end user of the project product/service. Our research indicates that in the public sector organizations, mostly a Senior Responsible Officer (SRO) is nominated as a benefits owner. SRO is normally a senior executive of Band 2 or 3 level (www.finance.gov.au), who is a division head and is accountable for a number of projects running in a program. However, the role of benefits owner has become ineffective due to the lack of mandatory requirements and accountability for benefits realization during the post project delivery period of 12 to 18 months.

The BM literature has not specifically discussed the enablers and inhibitors of benefits management, except Coombs (2015) who highlights enablers and inhibitors for information system, but these are of technical nature rather than cultural and organizational factors impeding benefits management. Coombs states that technical inhibitors include matters such as poor design of reports and low system response in function response time. Similarly, technical facilitators are training on the use of system, mapping and redesign of existing processes. Some other authors such as Young et al (2017) highlight top management support, change in organizational culture and effective communications, as BM enablers. Similarly, Eduardo and Serra (2017) also identify stakeholders' engagement and effective communication as BM enablers. Young et al (2014) argue that one of the reasons for poor benefits management is the managers' mindset that the benefits will be realised with the delivery of the product. The authors state that programs and portfolios do not deliver strategy and there is a lack of interest in government agencies for project outcomes and benefits management.

BM literature forcefully argues for the adoption of benefits management, as the basis of decision making on project success, it also seeks top management support for the establishment of necessary process, accountabilities, and the integration of BM into the project life cycle. It also argues for an active benefits tracking, measuring and realisation after the project delivery, so that organizations get expected value from investments into projects. However, it raises an important question, how far the industry has been able to catch up with what BM literature has been proposing. This paper compares what literature has been propositioning on benefits management and what is practiced by the industry on ground. This research endeavours to bring research and practice closer by transporting the war stories from the trenches and explains what challenges the practitioners encounter in their efforts to adopt benefits management.

Methodology:

The methodology for this research is qualitative and is based on a case study method. A case study method has been selected due to the inherent ability to answer, 'how and why' questions (Yin 2009, 2014). The case study method is appropriate to explore a phenomenon, which is current, observable, allows interviewing and does not require control over the behavioural phenomenon and focuses on contemporary events. Blomquist et al (2010) argues for research based on 'project as practice' to discover solutions for project managers and managers. This research enhances our understanding of the challenges faced by organizations in benefits management and responds to a call by Blomquist et al (2010) for project as practice, to identify benefits management practices in the public sector organizations. For this research, field data was collected through 45 semi-structured interviews, conducted in six Commonwealth Government departments. The research covered a wide range of issues related to benefits management, but this article is limited to a brief comparison of BM literature and practices in the case study organizations of the Australian public sector. Interview transcripts were analysed to identify codes and emerging themes. Contents analysis method was employed to analyse the data from these interview transcripts. Maxwell (2012) argues that a qualitative research study must specify how data analysis will be carried out and this decision should 'influence and be influenced' by the rest of the design. He specifies three types of qualitative data analyses, such as 'Categorizing Strategy' (coding and thematic analysis), 'Connecting Strategies' (narrative analysis and individual case study analysis) and lastly 'Memos and Display'. A code is "a short word or phrase that symbolically assigns a summative, salient and essence-capturing, and or evocative attribute for a portion of language based or visual data" (Saldana 2012, p 3). Schreier (2012) identifies three strategies for structuring and generating codes, such as Concept

driven, Data driven and a Combination of both. Braun and Clark (2014) consider concept driven approach as top down, in which a researcher comes up with a series of questions, concepts and ideas. Braun and Clark also agree that it is near impossible to be completely inductive or deductive. Therefore, Schreier (2012) prescribes a 'typical mix' in which we can initiate with key concepts based on what we already know, by making them into main concepts, as a first step and then add more categories, initially not known. Following Schreier, a mixed method was employed for codes and themes generation, based on the research questions (below) but all the transcripts were read line by line, which resulted in the identification of large number codes and themes. The emerging themes were revised and where possible these themes were merged, based on similarities of meanings, relevance and the third round of revision resulted into 8 final themes. This research started with a hypothesis that BM literature is mostly aspirational and normative, and it aimed at reaching out to the practitioners and find out the dreams of BM literature and the realities of practice.

Following are the research questions of this research:

1. How project benefits realization is being practiced in organizations?

    1.1. What are the current frameworks, processes and practices employed?

    1.2. How project target benefits are formulated and appraised in practice?

    1.3. What is the role of governance in project benefits realization?

2. What are the enablers and inhibitors of benefits realization in organizations?

Results and Discussion:

Table 1: A comparison of BM literature and BM practices in the public sector organizations

What Literature Says	References	What Practitioners Do	Selected Quotes from participants interviews
Benefits in business cases are used to sell the project idea and defined in broad and generic terms involving subjectivity	Aubry et al (2017)	Benefits identified in the business case are at times unrealistic, and do not play much role in decision making on a project proposal. In some cases, benefits are listed in the business case just to tick the box	'In the business case you can promise anything, it does not mean it's going to happen'. 'The benefits don't come into it for decision making so, a project is rarely, if ever approved on their benefits'.
Benefits must be aligned with organization strategic objectives	Marnewick (2016)	Benefits are aligned to strategic objectives in the business case, to meet requirement.	'Strategic objectives are written in such a way that you can align anything to them'
Benefits should be effective (SMART) and comprehensive	Zwikael et al (2018)	Identified benefits are at times unrealistic, unmeasurable and developed in isolation	In the business, 'There are no defined benefits that we can even measure when we get

(involving stakeholders).		without much involvement of end users	them in, because they are generally written by policy folk, who have no project management experience'
Organization do not have the ability to formulate benefits	Chih and Zwikael (2015)	People who develop benefits are from the Policy or Strategy divisions of the organizations and they define benefits as outcomes statements.	'Benefits are identified as feel good statements and client satisfaction is a cliched benefit here' 'For me, the scope is the outcome, and the outcomes is the benefit'. 'They write our business case to the government and they are flawed from the moment they are written because they do not understand benefits'.
Project manager should track benefits along the entire project life cycle	Massalam and Arafa (2016)	Project manager is hired to deliver the project on time and cost, and benefits reporting is not among the responsibilities of a project manager	'Benefits are not the KPI of the project manager anymore and PM's performance is not going to be measured whether or not the PM does benefits realization well'.
The focus of project governance should be extended to ensuring benefits realization	Marnewick (2016)	Governance is focused on outputs delivery on time and on cost	'I think benefits realization is the first cap to go as well when things get tough, they'll take the benefits realization out'. ' I think as a part of the equation where delivery dominates over business, benefits management also suffers. There is no systematic approach, business areas need to lead and articulate benefits.'

Benefits Framework should be integrated into PM processes	(Zwikael and Smyrk 2012, Chih and Zwikael 2015)	Benefits frameworks exist in isolation of PM processes	' I think it's probably fair to say that once you pass the funding decisions, the utilisation of the benefits realisation frameworks has been significantly less than I think it would be appropriate'.
There is no consensus whether benefits should be managed at the project, program or portfolio levels	Allen and Saeed (2018) Saeed et al (2019)	In all case study organizations benefits are managed at the program level, benefits are identified at the project level but are managed at the program level, as many projects may be contributing towards one program benefit	'Projects produce outputs and programs produce outcomes and benefits and portfolio generate value' 'benefits should be managed at programs due to a longer life cycle' 'benefits should be managed at the portfolio for providing an organizational view of benefits'
It is more common to evaluate project success on the basis of benefits rather than deliverable on time and cost	Mossalam and Arafa (2016)	Projects are still assessed by the Iron Triangle, as the project governance is focused on outputs delivery schedule, budget, quality and risks	'Benefits work as drivers for getting project funding only but the project success is still based on the delivery of scope, on cost and time'.
Project life cycle be extended to 5th phase for project outcomes	Zwikael and Smyrk (2012, 2019)	There is a support for the 5th phase but no clarity who will manage the added phase, as project managers are mostly contractors and their contracts are based on funding cycles. Projects must be closed on delivery of the outputs	'There should not be a whole cottage industry of people capturing and reporting benefits, therefore, it should be woven into the performance reporting within the organization in their regular operating reporting'.
PMOs need to adapt their functions to both organizational and strategic contexts.	Hobbs and Aubry (2007)	PMOs in most of the public sector organizations work as post offices for status reporting only	'Most of the PMOs I have seen in the Australian government are post box PMOs'

Each benefit should have a clear owner responsible for monitoring its status, and ensuring that benefits are measured as well	Mossalam and Arafa (2016) Peppard et al (2007)	Senior Responsible Officer (SRO) is a benefits owner by default for all the projects in a program. Reporting benefits depends on the board, there is no mandatory requirement for benefits reporting	'You have just been made the SRO because you happen to be responsible for that branch, you do not necessarily know of it'. 'SROs are busy executives and cannot come back after a year to see benefits are realized or not'
Project management and benefits realization, should be integrated under a single governance framework for enhanced project success.	Badewi (2016) Mossalam and Arafa (2016)	The relevance of benefits management framework is limited to benefits identification for a business case	'There isn't a robust benefits framework. We have what is called a benefits management approach or a plan, but it's not been rigorously implemented.' 'We do use the benefit side of the framework, but I don't believe people are taking it seriously'

Discussion:

Business, case, benefits identification, formulation, tracking and measurement:

The effectiveness of business case and its critical role towards the organization has been highlighted by several researchers. Where a business case provides an outline of a project, becomes at basis of project approval, it also requires the identification of expected benefits, though at a high level. In the Australian Public Sector (APS) organizations benefits identification in a business case is a mandatory requirement. An approved business case ultimately becomes a reference point for the evaluation of a project success. Einhorn et al (2020) state that there is a strong evidence of relationship between a business case and project success. But organizations employ business case only prior to starting the project and their findings point out that the business case is seldom used effectively. Einhorn (2020) research which was conducted in South African context is quite recent and it corroborates the findings of our research in the Australian Public Sector, where the business case is important just for the approval of project funding and then project delivery takes the centre stage. Our research highlights that benefits identified in a business case are high level, at times unrealistic and unmeasurable. In the PS, there are two types of projects – Capital Investment Portfolio projects (Internally funded) and New Policy Projects (NPP) also known as external projects. Project identification is internal projects is poor and the NPP are the only projects, where benefits are identified upfront as these come from the government or the minister, where outcomes are already defined and determined. But these benefits are not properly identified and realizable as one research participant said,

> 'The only projects that have clearly defined benefits right up front would be new policy proposals, so the government policy driven benefits, the only problem with those benefits is, they are generally not real benefits, they are more outcomes and they are defined but they do not have the method, for how you would measure it, they do not have baseline

values, they are just, we will pluck an outcome, pluck a figure if we think it is so, they are not defined benefits that we can even measure when we get them in because they are generally written by policy fork, who have no project management experience'.

Chih and Zwikael (2015) state that organizations do not have the ability to formulate benefits, which can be measured. Our research echoes the findings of Chih and Zwikael, as benefits are identified as outcomes statements, which are not measurable. Benefits are stated such as 'enhanced customer satisfaction, cohesive Australian society and improving quality'. Our research found that in one case study, benefits are identified by the policy and strategy branches of the organization, with little or no input from the PMO and the end users. In addition to the identification of benefits in the business case, benefits must be aligned to the organizational strategic objectives. Marnewick (2016) states benefits gained from investment in IT projects, are not linked back to organizational strategies and it does not provide insight into organizations, whether the promised benefits have been achieved. Therefore, there can be no certain answer whether the strategic intent has been successfully achieved as a result of investment Young et al (2014). Most of the respondents highlighted that while identifying project benefits, effort is made to align these to organizational goals but the question remains whether it is just a formality or a serious effort, as one of the participants commented that 'organizational goals are such that anything can be aligned to them'. In fact, the major challenge is tracking and measuring the benefits, as soon as the implementation starts, the entire focus is shifted to outputs and the status reporting to the project committees is about milestones, schedule, budget and risks. BM literature puts great emphases on tracking and measuring benefits, but a consistent evidence comes from our research is that benefits tracking, and measuring is not a key concern for either the program managers or the project governance. Allen and Saeed (2018) state that right from the design phase to the entire project life cycle, benefits measuring is of little value. Similar evidence has been highlighted by our research that out of six case study organizations, there is only one organization, where benefits are tracked during the implementation and are measured within 6-12 months after the product/service becomes operationalised. In this case study organization, the benefits realization success rate has been between 30-50 percent (Saeed et al 2019).

Responsibility for Benefits Tracking:

The benefits owner is a key player in effective benefits management and several research participants have criticised the poor role of benefits owner, which is performed by the Senior Responsible Officers (SROs) in the case study organizations. Notionally the SROs are the benefits owners by virtue of being the head of a division or the business area consuming the expected project product/service. So far SROs performance as benefits owner has been lacklustre due to many factors such as their lack of understanding of benefits, their focus on delivery on time and cost and too busy in management matters. However, our research indicates that SRO can be an overall benefits owner during the implementation phase, for being a senior executive and the head of a program board. But once the product/service has been delivered and operationalised, then the Operation Manager should be accountable for benefits measuring and benefits realisation reporting. Benefits realization reporting during first 6 to 18 months in post-delivery period should become a performance KPI of the operation manager. But operational managers claim, they are not provided and funding and resources for benefits measuring and reporting, as operational managers are not skilled in benefits realization. Therefore, a suggestion by Massalam and Arafa (2016) and Peppard et al (2007) that each benefit should have a clear owner to track benefits, is not practically possible in the light of current practices and limited resources and skills for benefits management in organisations. However, we suggest that at the PMO there should be a benefits manager, who would coordinate with the operational manager for benefits realization and reporting.

Massalam and Arafa (2016) also call for the project manager (PM) to track benefits for the entire project life cycle. In the light of industry practices, this suggestion is untenable for several practical

reasons. Firstly, in most of the PS organizations, PMs are contractors and hired for project delivery only. In most cases, PMs are engaged after the project approval, where the project benefits have already been identified and formulated, therefore, a PM might find it hard to own such benefits, which may be poorly identified and formulated, and may not make sense or are not measurable and realizable . Secondly, most of the PM's job is the delivery of the product/service within the funding cycle and financial year, therefore, they would not be there after the product delivery and benefits realization would start at least six months after the product has been operationalised. Thirdly, in projects, where there are dependencies across programs, within the organization and beyond, a PM cannot track benefits, therefore, it is more reasonable to expect that benefits should be tracked and managed at the program/portfolio level by the program/portfolio managers, who should be delegated this responsibility by the relevant SROs.

Benefits management at Project, Program or Portfolio levels:

The BM literature has yet to develop a consensus, whether benefits can be effectively managed at the project, program or portfolio levels. Dalcher (2012) states, in the last 20 years, the PM literature has recognised the fact that benefits realization is possible through portfolios. Benefits are identified at the project level and the push for the adoption of portfolio management comes from the demand to measure, deliver and appraise benefits in an organized manner. The Australian government (2012) Assurance Review Process document states that most effective benefits are tangible because these are measurable. For effective benefits management, the document recommends a benefits profile, so that benefits could be collected and managed over the life of a program. The document considers that benefits can be effectively managed at the program level and states that benefits are strategically and dynamically managed throughout the program and beyond.

Our research highlights that in all the case study organizations, BM is carried out at the program level as various projects contribute towards a single program benefit, 'Individual projects themselves rarely deliver a benefit, they are often part of a longer journey, which involves a program delivery, that requires there is a component to be delivered in sequence so that ultimately the program is successful. Further, PMOs in these organizations are not equipped with resources to manage benefits at the project level, as one of the case study organization has 144 projects at a given time running and only three PMOs catering to eight programs. Therefore, at this case study, benefits are identified and mapped at the program level, which provides a program level view for better understanding. Young et al (2017) in their research have studied the possibilities of implementing benefits management at Project, Program and Portfolio Management (P3M) levels to enhance project success. As a part of an action research project, the authors developed a framework to inform business cases for effective benefits management. The authors conclude that benefit management implementation at P3M level is a big ask and it requires change in organizational culture supported by the top management.

PM and BM Integration into a Single Governance Framework:

Badewi (2016) and Mossalam & Arafa (2016) argue for the integration of PM and BM into a single governance framework for enhanced project success. An evidence from our research points towards the efficacy of the suggestion by Badewi, Mossalam and Arafa, as currently in 5/6 case study organisations, PM and BM processes work in isolation of each other. The focus on benefits starts with the business case till the approval of the project. And immediately, after all attention turns to delivery and benefits tracking is carried out sporadically depending on the interest of project board members and later the focus to benefits only returns, if the project is subject to gate reviews. Even there are questions over the effectiveness of gate reviews, as just one week before a scheduled gate review, program managers scramble to collate information on project benefits, which is in most cases, in the form of a spreadsheet. 'Whenever a gate review or a follow-up date nears then people scramble into

action doing ' bits and pieces'. For integrating PM and BM into a single governance framework, organizations need to have a robust and comprehensive BM framework in place. In one case study organization, four research participants gave different information on the use of benefits framework, and some even did not know exactly where the framework is located on the intranet and what is it called. There is only one case study organization that had BM processes woven into all PM processes, which has shown good results in the form of benefits realization success between 30-50 percent.

PMO's Role and Benefits Management:

Darling and Whitty (2016) state, Project Management Office (PMO) is a regularly evolving feature of the PM landscape and the role of the PMO varies in organisations and industries. Hobbs and Aubry (2007) argue that the PMOs need to adapt their functions to both organizational and strategic contexts. Our research found that in most of the case study organizations, PMOs are playing a less desirable role and its primary job has become delivering status reports. Currently, PMOs are playing no to little role in benefits management and in several large organizations PMOs have been contracted out to big four consultancies. In this context, we argue that the PMOs need to play a proactive role in benefits management as the epicentre of benefits management integration into all PM processes. There should be a benefits manager at the PMO to instigate benefits management through training opportunities and coordinate benefits realisation activities with the operational managers, once the project product/service has been operationalised. In our research, we found that in one of the case organizations, the PMO is a hub of BM related processes, where it helps with benefits identification and formulation, defining metrics and benefits tracking. The PMO provides all the technical help, organizes training of project managers and even senior executives and motivation for the integration of benefits management processes into all PM activities. The PMO must evolve further where it is expected to focus on benefits rather than the delivery of widgets.

Conclusion:

This research concurs with the findings of case study research by Allen and Saeed (2018) and Saeed et al (2019) that benefits management practices in the Australian Public Service organisations are patchy and inconsistent and there are a few pockets of excellence, where best practices are followed. There is an early focus on benefits during the development of the business case due to mandatory requirements, but benefits go off the radar as the delivery phase starts. Research participants identified the lack of accountability for benefits, skills and required resources for benefits realization. This research recommends that benefits management should be integrated into all PM processes and BM should be given equal attention assigned to delivery on time, cost and risks in the public sector. This research confirms that there is a gap between the aspiration of researchers and the realities of the practice. This research concludes that there is a general awareness on benefits in the sector, but it does not translate into action perhaps due to the old school thinking, poor understanding of benefits and emphasis on delivery on time and cost. Majority of the research participants expressed optimism for the future of benefits management in the Australian public sector, but they expect, it may take three to five years to achieve maturity with serious efforts to implement on the part of senior executives.

Limitation of This research and Conflict of Interest:

This research was conducted in six organizations of the Australian Public Sector organizations and 45 interviews were conducted and the case study organizations included some of the largest in the public sector implementing hundreds of projects worth billions. However, this research does not claim to be conclusive and recommends a similar research to include the remaining major PS organizations to

cover a wider spectrum and build a detailed picture of benefits management in the Australian public sector.

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