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The Role of Benefits Owner in Effective Benefits Management

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Abstract

In the Project Management (PM) literature debates on Benefits Management (BM), the benefits owner has emerged as one of the key roles (Patanakul et al. 2016, Zwikael et al. 2019). However, there is still a visible lack of clarity in the PM literature and practice, as to who should be the benefits owner and what are the responsibilities of this role. The findings of a doctoral research on the applicability of BM in the Australian Public Sector organizations (PSOs), identified the lack of clarity around benefits ownership and the benefits owner's role is seriously inhibiting benefits management in the case organizations. This study also found that poor benefits ownership is also directly linked to ineffective project/program governance, as the benefits owner plays important role as the Senior Responsible Officer/Owner (SRO) in project assurance and gate reviews. This paper looks at the role of the benefits owner in the PM literature, PM methodologies, impressions, and observations of the PM practitioners in PSOs and how this role can enhance benefits management in the public sector.

Key Words: Benefits management, Senior Responsible Owner, accountability, governance, outcomes, Australian Public Sector

Introduction:

Benefits Management, later rebranded as benefits realization, was floated, first time as a concept in the 1980s by Bradley (2010). Though, it received the researchers' attention from the year 2000 and by 2010 it received visible traction in the project management (PM) literature debates. Benefits management has gradually been suggested as a new criteria of project success in addition to the traditional Iron Triangle of scope, cost and time. However, as expected the benefits management

permeated into the PM practice as a concept but it has not been accepted as an important variable of project success. The Benefits Owner has been highlighted as an important player in the effective management of benefits (Zwikael et al. (2019) and Patanakul et al. (2016). Similarly, in the interviews conducted for a doctoral study (in progress), benefits owner has been pointed out as a linchpin role for benefits management in the Australian Public Sector organizations. There is no consensus in the PM literature, as to who is the most appropriate person in the PM roles to perform as the benefits owner. Zwikael and Meredith (2017) echo this opinion by saying that inconsistent and conflicting terminology is used for key project roles, which includes project owner and benefits owner's roles as well. They identify ten PM roles and combined the project owner and benefits owner into one role. Similarly, Morris (2013) and Krane et al. (2012) suggest project owner as a potential candidate to be the benefits owner. Olsson (2018) identifies type 1 and type 2 project owners, where according to Olsson, in the PM literature, type 1 project owner is responsible for the business case, project execution and benefits realization, but their case study did not find this type of project owner, therefore, a type 2 project owner has been identified, who would normally support the project manager and is mainly responsible for ensuring project deliverables (Olsson 2018). The existing ambiguity around the benefits owner's role is adversely impacting the accountability and responsibility for the success/failure of benefits management in programs/projects implemented in the Australian public sector organizations. Therefore, it is important to explore how and who is playing the role of a benefits owner and with what impact, in the Australian Public Sector.

Literature Review:

The PM literature witnessed a significant focus on project success between 1960- 1980 (Snyder 1987, Muller and Jugdev 2012), when the researchers started looking at project success beyond the Iron Triangle. Pinto and Slevin (1988) published 10 factors of a project's success, and Ballard (2014) considers this as the pioneering work in the project success debate. Shenhar et al. (2007) argue that 'one size does not fit all' to project types and the same is true for the project success criteria. Similarly, Muller and Jugdev (2012) point out that project success is multidimensional and subjective, therefore, we will come across varying opinions and interpretations of project success. We state that the project success is a dynamic concept, and it has been evolving from its focus on the delivery of the outputs to stakeholders' satisfaction. But quite recently, Zwikael and Smyrk (2019, 2012) argue for making project outcomes rather than the outputs as the criteria for project success. The authors endeavour to modify the conventional view of projects from Input-Process-Output (IPO) to Input-Transform-Outcome (ITO) of project activity. In this regard, Zwikael and Smyrk (2019, 2012) argue for changing the definition of project, as they consider the existing definition is misleading in the sense that projects are expected to result in outputs. They emphasise that terms such as goals and results refer to a definition built around project outcomes and not the outputs. They argue that the outcomes and benefits are more important to the project funder rather than the outputs. We argue that this shift from outputs to outcomes rejects the old notion of projects delivering outputs even if the organization accrues no benefits. Zwikael and Smyrk (2019, 2012) state that project benefits are the value that flows into the organization and Badewi (2016) defines project benefits as a measurable advantage owned by a group of stakeholders incurred by changing the current state through project management mechanism. Both definitions emphasise on results in the form of benefits that would eventuate once the project product/service has been operationalised. Therefore, it signifies the need for two definitions such as the project management success and the project success (Cook-Davies 2002). A lot has been written on the success of project management but the debate on project success

during last 20 years has turned the researchers' attention to outcomes, benefits management and value accruing to the project sponsor/funder.

Breese (2012) states that the quest for measuring the benefits was initiated in the IT industry to evaluate hefty investments in technology, but benefits management is equally applicable to other sectors that employ project management as a strategy to achieved organizational goals. Mossalam and Arafa (2016) state that benefits realization has now become a key factor in project success. The survey results by APM Special Interest Group (2017) highlight that its members acknowledged an increasing awareness in their organizations seeking to make benefits management an integral part of project management practices, particularly at Project, program and portfolio management (P3M). Marnewick (2016) argues for integrating benefits management into the project life cycle and suggest the PMBOK should include benefits management as another knowledge area. Badewi (2016) sees a correlation between project management and benefits management and calls for integrating both under a single governance framework for enhanced project success. The role of poor project governance with regards to benefits management has been criticised by the researchers. Saeed et al. (2019) state that 80 percent of the research participants expressed dissatisfaction with the existing project governance practices in the Australian public sector organisations. They maintain that the current program/project governance is focused on the delivery of outputs rather than the outcomes. The research participants highlighted that the lack of understanding about the governance roles and responsibilities by the senior executives sitting the governance boards, is adversely impacting benefits management. There is a lack consistency on the reporting requirements for benefits management in project status reports to the governance boards for intermediate project benefits (Saeed et al. 2019). The role of benefits owner has been highlighted as critical by many researchers such as Peppard et al. (2007), Winch and Leiringer (2015), Badewi (2016) and Zwikael (2019), who argue the 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 for assigning benefits ownership, to the 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 Owner/Officer (SRO) is nominated as the benefits owner with the project initiation. The 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, Saeed and Rashid (2020) state the role of the 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.

In this article three roles such as project owner and benefits owner and the SRO have been repeatedly used, therefore, it is pertinent to briefly define these roles. The project owner is a person who has identified a problem and fervently seeks to resolve it (Goff-Dupont 2020). Bradley (2010) states the benefit owner is responsible for realising benefits. The SRO is recognised as the owner of the business case, the driver of a business change, and accountable for successful delivery (finance.gov.uk). Therefore, being the owner of the business case, where the high-level benefits are identified, the SRO assumes the benefits owner role in the public sector organizations. However, the SRO per se has not been mentioned in the PM literature, therefore, it would be pertinent that we briefly introduce the SRO, before we discuss the SRO's role, as benefits owner in the case study organizations. The UK Government (2019) Infrastructure and Projects Authority, states the SRO role was established over two decades ago, and is now mandatory in the governmental functional standards for major projects portfolio. Outlining the SRO's role, it says, SRO is accountable for ensuring that a program or project meets its objectives, delivers outcomes, and realises benefits. Besides, the SRO is the owner of the project business case, ensuring governance and assurance regime for the project, and project

transition into service (UK Government 2019). OGC (2009) describes SRO's role as "the individual responsible for ensuring that a project or programme of change meets its objectives and delivers the projected benefits. They should be the owner of the overall business change that is being supported by the programme/project" (P312). Bradley (2010) states the SRO can a business manager, who supported the project idea during the initiation phase or could be a senior manager from amongst the stakeholders' group, who is likely to receive majority of the benefits. Figure 1 shows the accountability and responsibility of three key project roles: SRO, project manager and benefits owner.

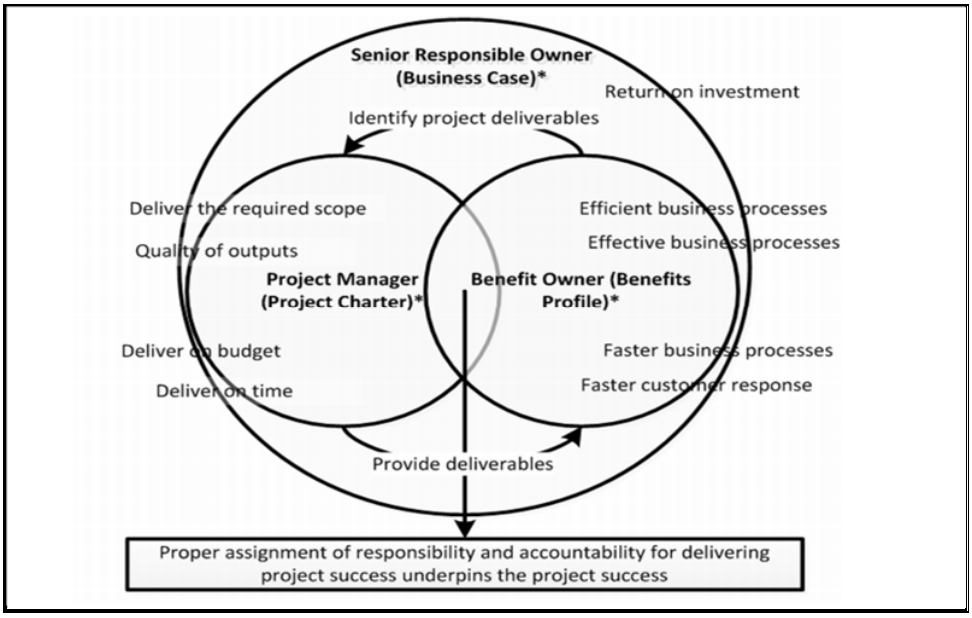

Figure 1: Accountability and responsibility of the SRO, Project Manager and Benefits Owner
Badewi (2016, p 5)

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 the BM enablers. Similarly, Serra and Eduardo (2017) also identify stakeholders' engagement and effective communication as the BM enablers. Young et al. (2014) argue that one of the reasons for poor benefits management is the managers' mindset that the benefits will automatically be realised with the delivery of the product. Young et al. 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. The BM literature forcefully argues for the adoption of benefits management, as the basis of decision making on project success, it also seeks the top management support for the establishment of necessary processes, 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. Our research found the following benefits management enablers:

- Change management for benefits realization
- Assurance and accountability for benefits realization (of the benefits owners)

- Top management support for benefits management
- Effective PMO and P3M practices
- Project/program governance focus on benefit realization during the delivery and post-delivery periods

As briefly noted above the effective benefits management requires enabling environment, which may include strong commitment and support of the top leadership, robust contestability at the business case approval stage and continuous accountability for benefits during the life cycle of the project/program, and beyond. The SRO's role attains critical significance in making benefits management a success story, thus enabling the public sector organizations to achieve their strategic goals through investment in projects and programs.

Research Methodology:

The research is based on qualitative methodology which employed the case study method. The case study method has the inherent ability to answer, 'how and why' questions (Yin 2009, 2014). The case study enables exploring a phenomenon, which is current, observable and does not require control over the behavioural phenomenon and focuses on contemporary events. Blomquist et al. (2010) call for 'project as practice' research in order to resolve challenges faced by the project managers and managers. Our research endeavours to enhance 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. This research reached out to the project practitioners to identify current benefits management practices in the public sector organizations. This study employed interviews as a tool to collect data and conducted 45 semi-structured interviews and these interviews were conducted in six Commonwealth Government departments. The research investigated a number of important issues concerning benefits management, but this article is limited to the role of the benefits owner for benefits realization in the case study organizations. These interviews lasted between one to one and half hour and the transcripts were read through to develop codes and the emerging themes. This study used the content analysis method to analyse the interview data. Maxwell (2012) argues that a qualitative research study must specify how the data analysis will be conducted 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'. For this research we employed the categorizing Strategy involving the identification of codes and the development of themes from the codes. 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). It is also important how the codes are generated whether on the basis of the research data or the concepts borrowed from the existing literature. 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 start the process with already known important concepts, as a first step and then add more categories, which were not known initially. Therefore, this research employed, Schreier's mixed method starting with the research questions. However, the effectively identify yet the hidden concepts we read through all the transcripts line by line, resulting in a large number of

codes and later on themes. We also used the qualitative analysis software, NVIVO to ensure rigour, redundancy, and validity to our coding process. In the first round 23 themes were identified, in the second round these themes were merged into 14 main themes and the third round resulted in 8 final themes. In the process of revision, no theme was dropped out and all the initial 23 themes were consolidated into the last 8 themes making these theme more comprehensive and inclusive. The themes consolidation process was based on similarities of meanings, and relevance. One of these themes is 'benefits ownership' and hence this article focusses on benefits owner in effective benefits management and realization. Following are the research questions of the doctoral study.

Research Questions:

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:

Similar to the PM literature debates on benefits management (Patanakul et al. 2016, Zwikael et al. 2019) the role of the benefits owner figured repeatedly during the interviews with the participants of this research. Query results of interview transcripts show that the word 'SRO' and 'Owner' were mentioned 116 and 149 times respectively. When the text was searched using NVIVO, overall made 39 statements overall were made by 18/35 interviewees, in which they highlighted the role of benefits owner and the Senior Responsible Owner/Officer (SRO) and discussed how the benefits owner's role is being performed currently in the case study organizations and to what effect?

In the case study organizations, the SRO is a key player in benefits management as notionally the SROs is the project/benefits owner by virtue of being the head of a division or the business area consuming the expected project product/service. In the case organizations, the SRO's 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 with managing other matters. Identifying the causes behind the SRO's poor performance particularly on benefits, Bartolomew (2017) states that the lack of understanding of SRO's role, wrong people are nominated for this role, not having real accountability, the SRO not devoting enough time to this role, not having sufficient skills and experience and the short stints as SRO. This research found several similar factors, Bartolomew highlighted, as at times the SROs are from finance or management backgrounds, therefore, they find it hard to effectively perform a different role in the PM space. Our research found that the executives playing the SRO's role are possibly accustomed to dealing with the matters on outputs rather than something measurable such as benefits. Confirming the focus of the SRO on outputs, one participant said, when the SRO was asked about benefits of a project proposal, *"the SRO turned around and said, I will tell you, what the benefits are, when the project is delivered"*. The understanding and knowledge of SROs, about project management has been questioned by a number of participants in their interviews with these researchers. Some of the participants are of the opinion that people performing project governance roles try to run it like managing an organization. Senior executives who are not brought up in the project world, need training and coaching. As one research participant commented on the knowledge of SROs about benefits management and said,

> *"I would have to say half the reasons why we are struggling; our SROs do not understand benefits. Senior executives don't understand benefits, so they talk about it, this is the benefits and that's benefit, but they don't understand that for it to be benefit, you have to measure it, got a baseline, got a methodology for it. Due to the lack of understanding of benefits by the senior executives, they keep trying to push the benefits to the program managers and project teams, who of course won't be there after the project has been delivered ... and the project team lives in ICT [department] and of course the benefits are in the business world. SROs need to be made aware that you have to do it, your business team has to do it with the project, and I have been battling that for two years".*

As noted above, the SRO is the business case owner and thereby the ultimate benefits owner and the interest SROs take in business case is evident from this comment by a research participant, *"I have SRO, who have never read the business case, which defines why are you doing it and what are you getting out of it. This SRO had been here for two years saying, she has never read the business case… because such executives are really focussed on outputs and products, and not benefits and outcomes"*. The SRO is nominated in this role by default for being head of a division, which is problematic, as one participant commented, *"You have just been made the SRO, because you happen to be responsible for that branch, you do not necessarily know of it"*. Our research highlights that some SRO's lack of knowledge about the PM matters is exploited by the program managers, who are most contractors and they do not provide accurate and real time information to the SROs on programs and particularly benefits. *"They [SROs] heavily rely on their program managers to advise them if there is anything wrong with the project, and the program managers are very highly paid contractors and lot of them hide a lot. So, they [SROs] don't get told the full story of what is going on"*. This research found that the program managers present reports in such a way that these do not tell the entire story about the state of programs and projects, as one participant said, *"he [SRO] sees that status reports are green, but they could be watermelon projects, when effectively just below the surface is very red and to a large extent, we are not aware of that"*. The SRO reports to assurance committees on the state of the programs under their supervision but when the SROs get stale and incorrect updates programs, they just relay the same inaccurate advice to the governance and assurance committees. This research also discovered that some SROs in fact discourage program directors for telling the truth, as one participant said, *"My SRO would say at the outset of the meeting, do not give me bad news"*. We conclude that the sanitised information provided to the SRO, is perhaps packaged knowing the attitude and expectations of a particular SRO. The communication and consultation with the SRO are refined and the story the SRO gets told is that he probably wants to hear.

Zwikael et al. (2019) state that the PM literature uses inconsistent and conflicting terminologies about PM roles. The PM literature describes project owner as a person, who has the authority to finance and receive the benefits from a project (Krane et al. (2012). The benefits management literature offers different views as to who should be responsible for benefits management and the program manager, senior user and senior responsible owner are all candidate roles for being a benefits owner (PMI 2017, OGC 2009). Senior Responsible Owner/Officer is exclusively accountable for outcomes and benefits of any project or program (OGC 2002, 2003). This lack of clarity about the role of benefits owner leads to a lack of accountability on benefits management in the public sector organizations. Zwikael et al. (2019) argue for the operations manager to play a proactive role in benefits management throughout the project life cycle. This is ideally a good proposition, but it is not common in practice because appointing the operations manager as benefits owner has some practical impediments. Figure 2 shows the involvement of the SRO from pre-project and across delivery to transitioning phase and it also shows over lapping responsibility of the operations manager for benefits realization.

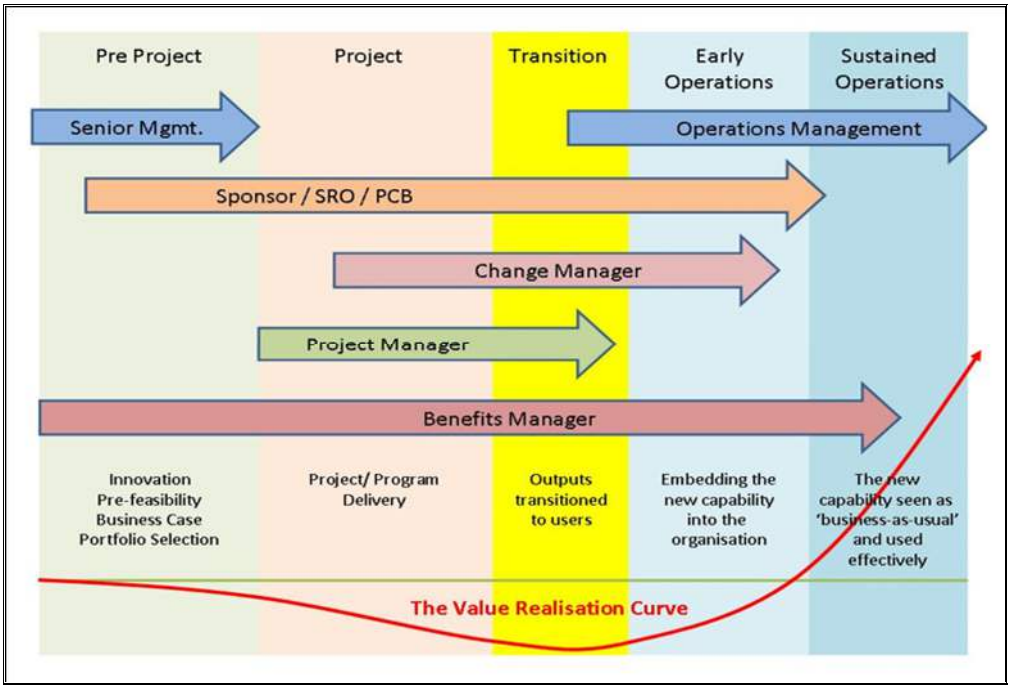

Figure 2: The overlapping roles and responsibilities of the SRO and Operations Manager for benefits. (Weaver, 2012)

Our research found that the operations managers don't commit to benefits without seeing them happening. They keep themselves busy with the day to day running of the branch under their management. The operations managers also state they do not have the skills and resource to perform the role of a benefits owner. Therefore, we argue that the SRO is an ideal candidate for being a project/benefits owner, as they have the authority to spend money and make decisions on benefits. OGC (2009) suggests the delegation of responsibility of project owner to an executive as a focal person to ensure the project objectives are achieved and benefits are realised. Therefore, the accountability for benefits should remain with the SRO but the program manager (during the delivery) and the operations managers (after delivery) can be delegated benefits ownership by the SRO, which will not only relieve the SRO for many other urgent matters and also enhance benefits ownership early on by the operations manager, rather than becoming benefits owner once the project service has been transitioned BAU. Zwikael and Meredith (2017) state that due to their busy schedules, the senior executive cannot do justice with their role as project owners, therefore, the responsibility to realise benefits can be delegated to someone else possibly from the same department that invests in the project. However, there are some cultural impediments to the delegation of benefits owner's responsibility to program director or the operations manager, a senior consultant explained the interesting process of ducking the responsibility for benefits:

> *"I think part of the problem is getting ownership from the right levels in the public service to actually take responsibility for that and what I found is that they do not want to do that. They don't feel comfortable taking ownership often, so what they tend to do is they push the ownership up, so if we looked at a typical public service organization with a fairly large reform program, you would suggest that the majority of the operations would be run by EL2s or EL2.2s. My experience is, if you try to get an EL2 to own benefits realisation plan, they won't do it, they shall just try to push it up. So it gets pushed up to Band 1, because it has been pushed up the Band 1, and the Band 1 then says, oh, I don't know whether I want to own it, so they push it to Band 2, and then you have got a Band*

> *2, then that's at the umbrella level saying, I have got the overall ownership of it but the benefits realization funds is not real, it's sitting right at the top, so what happens is, it translates back to financials again".*

The above comment highlights that the responsibility for benefits ownership is avoided as much as possible by pushing it upward and where it is not possible to further pass the buck then it is performed poorly due to the lack of accountability for benefits.

In PRINCE2 methodology, project board has three important roles such as Executive- represents business, Senior User- represents end users and Senior Supplier – represents suppliers, which can be internal branch or external provider (OGC 2005). The Executive, in the project board among others, 'has the responsibility to throughout the project to ensure that the business benefits will be achieved' (OGC 2005, p209. The Supplier represents the interests of the final users of the product that will deliver the benefits ultimately. The Supplier, represents those who contribute to designing, developing, and implementing the product/service for the Senior User (OGC 2005). Since the Senior User represents the end user branch/a group of users, therefore can the Senior User be assigned the role of benefits owner? Zwikael and Meredith (2019) suggest the operations managers be assigned the responsibility of benefits ownership. But one very experienced participant expressing his opinion on this question said,

> *"The Senior Supplier and Senior User are notionally members of the project board, but Senior Supplier will hire someone to deliver the project so that s/he can focus on business as usual and similarly, the Senior User will say, ' it is still in the project world, I am BAU, I am not interested in this until it comes to me, and I have got better things to do".*

Therefore, we argue that ideally the operations managers seem to be the right candidates for the role of benefits owner, as recommended by Zwikael and Meredith (2019), but as highlighted by the above noted comment by our research participant with a vast PM experience, the practical realities do not bode well for such a suggestion. However, we suggest that during the delivery of the product/service the SRO should remain accountable for benefits but after the operationalisation of the product/service, the operations managers (Senior User) be delegated the role of benefits owner, reporting to the SRO. We recommend that benefits reporting be made a part of performance reporting of the concerned operations managers. However, the operations managers must be provided with the necessary training and resources enabling them to perform this role effectively.

The BM literature does not specifically stipulate a particular candidate role for benefits owner, but researchers have listed a number of roles, who are mainly responsible for benefits realization. However, there no is clarity as to who can be a project/benefits owner and number of roles have been nominated as possible project/benefits owners (Zwikael et al. 2019). Whoever is made the project/benefits owner, there should be strict accountability and the decisions on the future projects should be based on the performance benefits realization in the previous projects. This research found that among the 16 responsibilities of a typical SRO in a public sector organization include, 'ensuring the program delivers capability that achieves the department's strategic outcomes and realises benefits and providing regular reports on the health of the program and progress towards achieving outcomes and benefits.

The SRO facilitates independent gate reviews of large programs through six gate reviews, Gate Review 5 is exclusively focussed on benefits realization and value for money. In principle, gate review 5 is conducted within 6-12 months after the commissioning of the product or the introduction of the service, and when it is expected that sufficient information of benefits is available (finance.gov.au).

However, our research found that in some cases, the gate review 5 was conducted just before the product/service was due to be operationalised, which means, the review was carried out too early on. This research also found that the gate review 5, looks at the plans for benefits realization rather than investigating the real benefits gains on the ground.

This research found, the gate reviews are limited to external programs (approved by Cabinet, Parliament) costing $30 million or above. And for the internal projects (funded internally by the agency), the SRO is equally responsible for benefits realization but there is hardly any independent oversight, similar to gate reviews, therefore, the lack of accountability for benefits realization of the internal projects enfeebles the focus on benefits realization. Therefore, this research argues that there should be an 'at arm's length' contestability mechanism to ensure impartial contestability and accountability for the promised benefits in the business case in the internal projects at the time of business cases approval so that only the genuine and realistic benefits are listed in the business case. Since the SRO is the business case owner, therefore, the SRO should be held accountable for benefits realization, when the project product/service is operationalised. The SRO is required to initiate the Project Implementation Review (PIR), but this research found that in one of the case organizations, hardly any PIR was conducted for many years, which means internally there is a serious lack of accountability for benefits realization for the internal projects.

We argue that the poor performance on benefits realization by the benefits owners, project owners and SROs, is due to the lack of accountability for benefits realization, particularly for the internal projects. However, for the external project the situation is slightly better, due to the gate reviews particularly, Gate Review 5, which is exclusively about benefits realization of major projects. Though there are question marks about the effectiveness of gate reviews, as the gate reviews are not sharp enough and it has almost become an objective to get through the review, rather than using this opportunity to improve the program. Further, gate reviews are audit focused than improvement focused, as these just make sure that standards have been followed and what was promised to the government has been delivered. A number of participants think gate reviews are just the checkpoints that need to be crossed and, in most cases, just before a review is due, project benefits documents are updated for compliance, as one participant commented,

> *"So, they shift their whole emphasis into how do we get them off our backs rather than how do we actually succeed, so actually it is not valid anymore, it is actually a negative, it is causing these guys to actually to put a smoke screen".*

We argue, there is a need for a properly defined and regulated way, which puts the ownership and accountability for benefits realisation on the SRO, project owner or the benefits owner. They should be responsible for reporting on benefits realisation, and for this to happen, there is a dire need for strong leadership and ownership of benefits, and effective program governance on the part of senior executives. Ideally, benefits owners should be engaged during the development of the business case, if not, they should be on board during the planning process as when a benefit profile is produced, it needs to be signed off by the benefits owner to say yes, this makes sense, and we agree that this is the likely impact of the project that has been done. By engaging with the benefits owner at that point having them commit and then putting in place through the governance requirements will increase accountability.

The BM literature emphasises the role of the project owner, which is confirmed by our research findings. However, some recommendations in the literature are impractical as Mossalam and Arafa (2016), Ward and Daniel (2012) argue for each benefit to have a clear owner, as we have seen that having a clear benefit owner for the entire project is a challenge, let alone for every benefit (Saeed

and Rashid 2020). The SRO's role as project owner and the benefits owner is extremely important for ensuring that the benefits are properly identified and formulated, tracked and realized after the project product/service has been operationalised. The SRO as a project/benefits owner can be effective due to the authority vested in the senior executive, but recognising the fact that SROs are busy executives, the responsibility can be delegated to a role such as the Benefits Manager at the PMO during the delivery period and once the product/service is delivered, the operational manager, whose department will consume the project outputs and accrue benefits, should be accountable for benefits realization and reporting. However, we argue, whoever performs the role of the benefits owner, there is a need for strong accountability for benefits realization particularly for the internally funded projects, and external projects as well.

Conclusion:

This article discussed the role of benefits owner in effective benefits management in the Australian Public Sector Organizations. Benefits are considered important when a project business case is initiated and the Senior Responsible Owner/Officer (SRO) is the project and benefits owner. There is a lack of clarity around the role of the benefits owner within the PM literature and practice. Therefore, this research highlights the lack of accountability of the owner for benefits. Benefits management is impeded by various inhibitive factors such as the busy executives, lack of skills and resources to carry out benefits realization activities, ineffective change management, poorly defined benefits and the lack of commitment of the senior executives to benefits. This article argues for the integration of benefits management into the project/program life cycle, effective governance, benefits tracking and measuring processes as well as strong accountability for the promised benefits.

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