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The Role of Donor Agencies in Promoting Standardized Project Management in the Spanish Development Non-Government Organizations

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Abstract: Project management is an autonomous discipline that is applied to a huge diversity of activity sectors and that has evolved enormously over the last decades. International Development Cooperation has incorporated some of this discipline's tools into its professional practice, but many gaps remain. This article analyzes donor agencies' project management approaches in their funding mechanisms for projects implemented by non-governmental organizations. As case study, we look at the Spanish decentralized donor agencies (Spanish autonomous communities). The analysis uses the PM^2 project management methodology of the European Commission, as comparison framework, to assess and systematize the documentation, requirements, and project management tools that non-governmental organizations need to use and fulfill as a condition to access these donors' project funding mechanisms. The analysis shows coincidence across donors in the priority given to project management areas linked to the iron triangle (scope, cost, and time) while other areas are mainly left unattended. The analysis also identifies industry-specific elements of interest (such as the UN Sustainable Development Goals) that need to be incorporated into project management practice in this field. The use of PM^2 as benchmark provides a clear vision of the project management areas that donors could address to better support their non-governmental organization-implemented projects.

Keywords: project management; PM^2 methodology; international development cooperation; non-government organizations; Spain; UN Sustainable Development Goals

1. Introduction

International development cooperation (IDC) is an important social and economic activity sector globally. According to the Organization for Economic Cooperation and Development's Development Assistance Committee (OECD-DAC), in 2019 the total Official Development Assistance (ODA) amounted to USD 169.2 billion from DAC countries and other official providers and there is a slow increase trend in 2020 [1,2]. The European Union (EU) (DAC EU member states together with the EU Institutions) is the world's leading donor [1]. The EU's New European Consensus on Development [3] sets the development policy framework that applies to all EU institutions and member states, providing a common approach to development for the next decades. Signed on 2017, it responds to the need for alignment with the United Nation's (UN) 2030 Agenda for Sustainable Development and the adoption of the Sustainable Development Goals (SDGs) as shared objectives. It specifically recognizes the multiple roles that Non-Governmental Organizations (NGO) play in development and promotes their participation and contribution to sustainable development.

In IDC, projects are a key instrument for aid delivery [4] and, despite the availability of wide PM knowledge and standards, the adoption of standardized project management (PM) practice in IDC projects by non-government organizations (NGOs) has been assessed

to be lacking efficiency and effectiveness, with an irregular approach towards PM practice and some PM tools being widely adopted, while others are ignored and, in general terms, with a preference towards adopting individual techniques rather than structured methodologies [5]. Academic literature studying PM in the field of IDC implemented by NGO is scarce and inconclusive, with many knowledge gaps on the way NGO engage with PM practice [6–8]. There are, however, indications of the positive relationship between the adoption of PM methodologies and project success [9].

IDC projects share characteristics that often influence and condition their management. Because of their nature seeking improvement in the life conditions of the most disadvantaged population, projects are often linked to public sector and are frequently undertaken in complex environments [10]. These projects also frequently involve dense networks of stakeholders in different countries with different cultural backgrounds [11]. The lack of a defined and/or powerful client, resources scarcity and the difficult to define and measure intangible outputs that they often generate [12] are also defining characteristics of IDC projects.

The most widely adopted PM tool in IDC projects is the logical framework approach (LFA), which is considered a de facto standard for the sector [13,14]. LFA is a donor-supported dominant project management tool that is well suited for satisfying upward accountability, but that has drawn considerable criticism from both development researchers and practitioners [15]. Hermano et al. [16] assessed LFA against a set of critical success factors (CSFs) for IDC projects and concluded that LFA presents important drawbacks for managing IDC projects successfully.

In fact, the use of the LFA is a prerequisite for funding by donor agencies [17,18]. Donor agencies allocate public funding to NGO by means of competitive procedures (calls for proposals – CfPs) in which project proposals are assessed against transparent criteria and grant contracts are signed for the implementation of the projects. The CfP set the conditions, rights, and obligations of each party responsible for the project, including PM requirements. However, the LFA is a project management tool [19] and not a comprehensive standardized PM methodology as elements such as risk management, quality management or change management, that are not contemplated by the LFA. Additionally, LFA does not have a certification mechanism to support it.

The current article aims at answering the following questions: what is important for development donors when funding NGO to implement development projects, in terms of PM practice? Do they promote a comprehensive and standardized approach to PM practice? The objective of this article is to reveal the influence that donors have on the way NGO manage their projects and implement PM practice through the conditions and requirements that are present in the CfP.

To achieve our objective, we need to establish two main elements: a standardized PM benchmark that provides a comparison framework and a case study with a sample of donors that regularly provide funding to NGO by means of CfP. These two main elements are addressed in the two following sections.

2. Project Management Benchmark

Projects have been implemented in one way or another for millennia, but in the second half of the 20th century people started to recognize project management (PM) as an autonomous discipline [20], and organizations have started to apply systematic tools and techniques to complex projects [21]. In a matter of decades, PM has become a recognized independent professional practice, with several internationally recognized PM methodologies, standards and certification mechanisms that are applied to a wide array of disciplines [22]. It has evolved to become even an independent academic field of study [23].

The International Project Management Association (IPMA), originally founded in Switzerland in 1965, provides a PM standard based on competences -the Individual Competence Baseline (ICB)- that is currently on version 4 [24]. The Project Management Institute (PMI), established in the USA in 1969, provides a Project Management Body of Knowledge

(PMBOK®) that is based on knowledge areas and processes, and that is currently on its 6th edition [25] with the 7th announced to be released in 2021. Projects in Controlled Environment (PRINCE2) was initiated in the UK in 1989 and provides a product-based PM method [26]. These are all widely adopted PM global references that offer certification mechanisms to their users. Also, the International Organization for Standardization (ISO) alone has developed up to seven different standards (not intended for certification) related to the field of PM, since the publication of UNE/ISO 21500:2013 [27]. More recently, in 2016, the European Commission (EC) released its internal PM methodology for the public under the name of Open PM^2 aiming at bringing the methodology closer to all European Union Institutions, contractors, and the broader EU stakeholder groups [28]. Out of the EC, the PM^2 Alliance provides community-based support and a PM^2 certification mechanism openly available since 2019 [29].

As we have briefly seen, all these PM methods and standards have different origins, developments, and focus. IPMA focuses on competences; PMI focuses on knowledge and processes; PRINCE2 follows a product approach and ISO offers a non-certifiable standard. Our benchmark would require having a balanced approach and to provide a project lifecycle and a bundled package of PM templates to cover the project lifecycle to facilitate the comparison framework for the donor's CfP document analysis and systematization. We have found that PM^2 adequately covers these requirements.

PM^2 has a balanced approach to PM practice as the methodology is based on globally accepted PM best practices. This is declared in the very introduction of the PM^2 Guide: "PM^2 incorporates elements from a wide range of accepted project management best practice, captured in standards and methodologies" ([30], p. 1) and it specifically mentions IPMA's ICB standard as a relevant influence ([30], p. 10). PM^2 aims at delivering effective solutions and benefits sustained by four pillars: a flexible governance model that assigns clear roles and responsibilities; a lifecycle that covers all necessary project activities in four phases; a set of processes that act as project management activities; and a collection of templates (denominated Artefacts) to facilitate and guide project managers in their day-to-day endeavors (PM^2 elements). The lifecycle model is complemented by an overarching group of continuous activities focused on monitoring and control against agreed baselines using key metrics. The methodology also includes the denominated PM^2 Mindsets, which provide a set of beliefs and values for PM^2 project teams [30].

Even if other standards and methods have greater maturity and global adoption, PM^2 has been chosen as comparison benchmark in this study also for the following reasons:

- As it has been previously stated, the EU, collectively with its member states, is the world's largest IDC donor. Being developed and supported by the EC and used by many EU institutions, PM^2 is suited to be used in IDC projects;
- It has been previously assessed as ideal for projects related to the public sector and grants [31] and as light and easy to implement while addressing the complete lifecycle of projects [32].

Additionally, PM^2 has several characteristics that represent advantages for NGO to use it in IDC grant projects [33]:

- It is open source, which means that it is freely available to download from the EU Publications Office and that its reuse and reproduction is authorized provided the source is acknowledged [30];
- The governance model included in PM^2 provides an adaptable framework that could help in the management of the complex networks of stakeholders that characterize these projects [11];
- The provided bundled templates (Artefacts) are ready-to-use and offer structure and guidance to project managers and team members at the different PM phases and processes, allowing for better coordination and harmonized information sharing;
- The methodology is flexible and encourages tailoring to the specific needs of the organizations and projects working in complex sectors and contexts such as IDC [10];

- The certification offered by the PM^2 Alliance provides global recognition to PM^2 practitioners, allowing organizations to demonstrate the donors their knowledge on the methodology.

3. Case Study—Spanish Donor Agencies Background

Spain started to have activity in IDC in 1976 [34] and at the end of the 1980's passed from being a net recipient of Official Development Assistance (ODA) to become a donor country [35]. In 1991 Spain became a member of the Development Assistance Committee (DAC) of the Organization for Economic Co-operation and Development (OECD). In the last 10 years, Spain's net ODA disbursements have been tremendously reduced, passing from USD5513 million in 2008 to USD2442 million in 2018, representing 0.2% of the Gross National Income (GNI) [1], far from the 0.7% goal established in 1970 by the United Nations for ODA contribution by advanced countries [36]. The commitment towards this goal was reaffirmed in 2015 adhering to the 2030 Agenda for Sustainable Development [37].

However, despite the decisions taken by successive governments to reduce ODA allocations, Spanish people are strongly supportive of International Development Cooperation. According to the Special Eurobarometer 494: "Support for development aid amongst respondents in Spain is high [. . .]. Eight in ten say tackling poverty in developing countries should be one of the main priorities of the EU: the second highest result after Cyprus. Almost three-quarters (74%) think this should be one of the main priorities of their national government. This is the highest result in any country [. . .]" [38].

This reality translates into a strong social support to NGO in Spain. In 2017 the NGO reported to manage €563.4 million (with 58.15% coming from private donations) for a total of 3646 projects in 105 different countries and involving 20,032 volunteers [39]. The importance of the NGO may also be seen at the light of the share of the total Spanish bilateral ODA managed by NGO, which represents 45.9%, the biggest share of all channels used for disbursing Spanish bilateral AOD [1].

Spain has a decentralized government system in which the regions or Autonomous Communities (AACC) share with the central government several competencies. This is the case of IDC, in which most AACC have established agencies or specialized departments, supported by legal mandates and regulatory frameworks, to manage IDC in their respective territories [40,41] to foster the participation of the local civil society. AACC have been represented as a strong mechanism for all processes in the Spanish IDC system [42], and regularly (on a yearly basis in most cases) publish funding mechanisms -Calls for Proposals (CfP)- for NGOs to implement IDC projects in diverse sectors, locations, and socio-economic contexts. At this level, in 2019 there were 1039 NGOs registered in the 17 AACC Spanish autonomous regions working in IDC projects, frequently participating in the AACC CfP to access funding for their IDC projects [43]. Table 1 shows the AACC funds channeled through NGO.

Table 1. AACC ODA channeled through NGO, 2017.

AACC	ODA (€)	ODA Channeled through NGO (€)	ODA Channeled through NGO (%)
País Vasco (PVA)	53,181,328 €	48,434,971 €	91.1%
Andalucía (AND)	35,155,161 €	19,439,520 €	55.3%
Comunidad Valenciana (CVA)	16,846,601 €	16,019,115 €	95.1%
Extremadura (EXT)	13,297,158 €	11,945,091 €	89.8%
Cataluña (CAT)	29,438,862 €	11,869,375 €	40.3%
Comunidad Foral de Navarra (CFN)	7,002,211 €	6,639,252 €	94.8%
Islas Baleares (IBA)	7,182,939 €	6,013,244 €	83.7%
Principado de Asturias	4,187,446 €	3,953,319 €	94.4%
Castilla y León	4,589,522 €	3,924,945 €	85.5%
Galicia	4,811,027 €	3,310,939 €	68.8%

Table 1. *Cont.*

AACC	ODA (€)	ODA Channeled through NGO (€)	ODA Channeled through NGO (%)
Aragón	2,620,853 €	2,354,841 €	89.9%
Castilla-La Mancha	2,492,972 €	2,236,300 €	89.7%
Comunidad de Madrid	2,631,866 €	2,213,936 €	84.1%
La Rioja	1,462,800 €	1,361,813 €	93.1%
Cantabria	857,104 €	712,104 €	83.1%
Región de Murcia	363,104 €	303,104 €	83.5%
Islas Canarias	420,000 €	130,000 €	31.0%
Total AACC	186,540,953 €	140,861,868 €	75.5%

Source: Own preparation with data from [44,45].

NGOs are key partners in IDC as they play an important role as development actors [46]. As it can be seen in Table 1, the importance of ODA managed by NGOs is even greater in the case of AACC, where an average of 75.5% of the disbursed AOD was channeled through NGOs, ranging between 31% and up to 95.1%. NGOs have an important role in reaching the poorest populations [47] and in the case of Spain, AACC donors and NGOs are important partners for each other in delivering IDC projects.

4. Methodology

For this study, the seven top AACC donors shown in Table 1 have been selected, attending to the criterion of AOD channeled through NGOs in order to prioritize the partnership dimension of AAC donor and NGOs. These seven AACC donors account for 85.4% of all the AOD channeled through NGOs in Spain in 2017, with an average 92% of AOD channeled through NGOs out of the total AACC AOD.

In addition to the seven selected AACC donors, two additional donors have been added in order to improve the comparison framework, one for the Spanish national level, which is the latest CfP from the Spanish International Development Cooperation Agency (AECID) and also the European Commission, taken from the generic regulation for CfP as described in the Procurement and Grants for European Union external actions—A Practical Guide (PRAG) [48] as this is the common framework for all CfP published by the EC Delegations in each of the countries where the EC works.

Managing public funds that need to be managed in an open and transparent manner, CfP (also called grants calls), are the competitive mechanism used by AACC donors to select and award grants to NGOs for the implementation of projects in remarkably diverse sectors, locations, and socio-economic contexts. These CfP are published as a documentation package that NGOs need to process, fill in and use to prepare and submit their proposals and comply with for the subsequent management of the grant project. A call for proposals would generally include the following documents:

- The regulatory framework of the CfP;
- The administrative requirements for NGOs to participate and be eligible for the CfP;
- The contractual conditions (rights and obligations) for the grant project;
- The grant assessment procedure;
- Guidelines and templates to submit the project proposal;
- Guidelines, forms and templates for PM, financial management and audit;
- Procedures and templates for communication and reporting.

The documentation corresponding to the last available CfP (2019 or 2020) has been analyzed. It has been obtained from the web pages of each of the donors, supported by the sources published in the corresponding regional government official journals, which in their respective territories have legal binding capacity.

Each document from each CfP package from the selected sample has been individually analyzed considering its title, its table of content and its intended purpose for use as described by the donor in the CfP. The analysis and subsequent systematization have produced two documentation maps that will be the basis for our discussion.

Documentation map 1 consists of a quantitative systematization based on:

- Nature of the document—what the document is for:

  ○ Documents for reference, of informative/regulatory nature;
  ○ Documents to be filled in and used (forms and templates).

- Intended main user of the document – who is to use the document:

  ○ Documents of internal use of the donor, for administrative purposes and for the grant proposal assessment procedure, not relevant to the PM duties of the NGO recipient of the grant;
  ○ Documents to be referenced and used by the NGO during the project lifecycle.

- Intended moment (using the PM^2 model) when the document is intended to be used. Given the proliferation of documents intended for financial management throughout the lifetime of the project, an additional category was established for financial management. Similarly to monitoring and control, financial management happens throughout the whole lifecycle of the grant project:

  ○ Donor grant assessment
  ○ Initiating and Planning phase
  ○ Executing phase
  ○ Closing phase
  ○ Monitoring and control
  ○ Financial management

Documentation map 2 consists of a qualitive systematization based on the degree of alignment/correspondence with the different PM^2 methodology elements (phase, artefact and/or process), according to a defined scale: from 3 (strong alignment—green) to 0 (non-aligned—red) as shown in Table 2.

Table 2. Scale of document alignment with PM^2.

Value	Alignment with PM^2	Description
3	Strong	The donor requests or mentions the element in the documentation; it is relevant to PM; and provides with a form/template that offers guidance/support for PM purposes
2	Acceptable	The donor requests or mentions the element in the documentation; and it is relevant for PM purposes
1	Weak	The donor requests or mentions the element, but in a way that it does not allow for/facilitate its use for PM purposes
0	Non-existent	The donor does not request or mention the element in the documentation, obviating its use for PM purposes

The assignation of values 3 and 0 was based on the value descriptions, which define the way in which the donor is mentioning or requesting the use of a PM element that is part of PM^2. This allowed to assess the presence and coverage of globally recognized PM practice that is fostered by the donors in their CfP. Values 2 and 1 were assigned by approximation to their reference values (3 and 0, respectively) and based on the content and context of each document in relation to the PM^2 methodology. As a limitation to this study, it must be noted that, given the disparity of the analyzed documentation and its non-straight correspondence with the PM^2 elements, a degree of flexibility and subjectivity is implied in the mapping and alignment assessment exercises.

These two documentation maps allow to discuss the approach of donors to PM practice by providing information regarding: the administrative burden that NGOs face

to access the project grants; the moments in which donors foresee greater document use, an estimation of the PM priorities for the donors and PM areas of alignment with PM^2 as comparison framework based on globally recognized PM practices. We have identified the PM areas of greater priority for the donors and those areas where minor or no priority is given by the donors, in terms of PM practice. Also, the comparison has identified areas of key importance to donors that are linked to the specificities of IDC projects and that are not covered by the PM^2 methodology. All these identified areas provide valuable information regarding the approach and orientation of donors to NGOs' PM practice.

5. Results and Discussion

The abovementioned two documentation maps are separately analyzed and discussed, considering the quantitative nature for the data on Table 3 (documentation map 1) and on the qualitative nature of the data on Table 4 (documentation map 2).

Table 3. Documentation map 1—CfP documents by nature, intended user and moment of use.

		EC	AECID	PVA	AND	CVA	EXT	CAT	CFN	IBA	Avg.
	Year of the CfP		2020	2019	2019	2019	2019	2019	2019	2019	
	Max. amount/project (K€)		450	600	300	600	435	140	90	125	
	Total number of documents	55	67	45	47	76	52	34	35	46	51
Nature	Informative/regulatory documents	33%	84%	82%	64%	82%	79%	59%	83%	80%	72%
	Fixed forms and templates	67%	16%	18%	36%	18%	21%	41%	17%	20%	28%
User	Exclusive use of the donor (1)	24%	28%	38%	40%	36%	25%	26%	40%	43%	33%
	For use of the NGO	76%	72%	62%	60%	64%	75%	74%	60%	57%	67%
Moment of use	Donor grant assessment	24%	28%	38%	40%	36%	25%	26%	40%	43%	33%
	Initiating and Planning	16%	12%	24%	15%	22%	15%	21%	20%	15%	18%
	Executing	9%	10%	18%	19%	9%	15%	12%	9%	11%	12%
	Closing	2%	4%	2%	6%	3%	4%	6%	6%	2%	4%
	Monitoring and Control	2%	0%	2%	0%	1%	2%	0%	0%	0%	1%
	Financial Management	47%	45%	16%	19%	29%	38%	35%	26%	28%	31%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Note (1): Administrative requirements and grant assessment procedures for the donor—irrelevant for the NGO's PM practice.

Table 4. Documentation map 2—areas of alignment between CfP's documentation and PM^2 Elements.

	PM^2 Elements	EC	AECID	PVA	AND	CVA	EXT	CAT	CFN	IBA
Initiating	Project Initiation Request	0	0	0	0	0	0	0	0	0
	Business Case	3	0	0	0	0	0	0	0	0
	Project Charter	1	1	1	1	1	0	1	0	1
Planning	Project Handbook	1	1	1	1	1	1	0	1	1
	Roles and Responsibilities	1	1	1	0	1	1	0	1	1
	Requirements Management Plan	0	0	0	0	0	0	0	0	0
	Issue Management Plan	0	0	0	0	0	0	0	0	0
	Quality Management Plan	0	0	3	0	0	0	0	0	0
	Change Management Plan	1	1	1	1	1	1	1	2	1
	Risk Management Plan	3	2	1	2	2	1	1	1	2
	Communications Management Plan	3	1	2	1	2	2	0	0	0
	Project Workplan	3	3	3	3	3	3	3	3	3
	Work Breakdown (LFA matrix)	3	3	3	3	3	3	3	3	3
	Budget	3	3	3	3	3	3	3	3	3
	Schedule	3	3	3	3	3	3	3	3	3
	Stakeholder Matrix	0	0	0	0	0	0	0	0	0
	Outsourcing Plan	1	1	1	1	1	1	1	0	0

Table 4. *Cont.*

	PM² Elements	EC	AECID	PVA	AND	CVA	EXT	CAT	CFN	IBA
	Deliverables Acceptance Plan	0	0	0	0	0	0	0	0	0
	Transition Plan	1	1	1	1	0	1	1	1	1
	Business Implementation Plan	1	1	1	1	0	1	1	1	1
Executing	Coordination	0	0	0	0	0	0	0	0	0
	Quality and Deliverables Acceptance	1	1	1	1	1	1	1	1	1
	Project Reporting	3	3	3	3	3	3	3	3	3
	Information Distribution	3	0	1	0	1	1	0	0	0
Closing	Project-End Report	2	3	2	3	2	2	2	2	1
	Project Implementation (scope, budget, time)	2	3	3	3	2	2	2	2	2
	Coordination	3	3	1	3	1	3	3	3	1
	Sustainability	3	3	3	3	2	3	3	3	3
	Administration	1	3	1	2	1	1	1	1	1
	Lessons Learned and Recommendations	3	3	1	3	2	0	0	3	0
	Administrative Closure	3	3	3	0	0	0	0	3	0
Monitoring and Control	Project Logs (1)	0	0	0	0	0	0	0	0	0
	Project Checklists (2)	1	0	0	0	0	0	0	0	0
	Project Workplan (updated)	3	3	3	3	3	3	1	1	2
	Progress Monitoring	3	3	3	3	3	3	1	1	3
	Schedule Control	3	3	3	3	3	3	1	1	3
	Cost Control	3	3	3	3	3	3	1	1	0
	Stakeholder Management	0	0	0	0	0	0	0	0	0
	Requirements Management	0	0	0	0	0	0	0	0	0
	Issue and Decision Management	0	0	0	0	0	0	0	0	0
	Quality Management	0	0	3	0	0	0	0	0	0
	Change Management	1	1	1	1	1	1	1	2	1
	Risk Management	2	1	0	1	1	0	0	0	1
	Deliverables Acceptance Management	0	0	0	0	0	0	0	0	0
	Transition Management	1	0	0	0	0	0	0	0	0
	Business Implementation Management	1	1	1	1	0	1	1	1	1
	Outsourcing Management	1	1	1	1	1	1	1		

Alignment scale: 3 (white) = Strong; 2 (light grey) = Acceptable; 1 (dark grey) = Weak; 0 (black) = Non-existent. Values description in Table 2. Notes: (1) PM² provides ready-to-use Project Logs for Change, Risks, Issues and Decisions; and (2) Project Checklists for Phase-end, Quality, Stakeholders, Deliverables Acceptance, Transition and Business Implementation.

5.1. Discussion of Documentation Map 1—Quatitative Data

To participate in one of these AACC CfP, the applicant NGO needs to go through (read, process and/or fill in) an average of 51 documents, ranging from 34 in the case of Catalonia to 76 in the case of Valencia, with an average of 28% of them being fixed forms and templates to fill in and use. Participation in these CfP provides access to maximum amounts of funding for projects in all cases below €600,000. The bureaucratic burden, measured by the number of documents an NGO needs to process to submit a proposal, provides an indication of the amount of work an NGO needs to undertake in order to be able to receive funds to implement their projects. It also provides an indication of the priority given to administrative requirements by the donors, which may have an influence on the PM approach of NGOs on the projects.

It must be noted that, being a competitive procedure, only those selected are awarded a grant and get to sign a legally binding grant contract. A fraction of the NGOs submitting proposals are not awarded a grant to implement their projects despite having dedicated considerable time and effort to the preparation of the complete set of documentation required to participate in the CfP.

From Table 3 it is possible to assess the general distribution of priorities for the donors in terms of PM of the grant projects. The distribution shows that, on average, donors give

approximately equal importance to three big groups of activity, according to the moment of use of the analyzed documentation and that are described below. It is also possible to assess that there is no apparent correlation between the total number of documents included in the CfP and the maximum amount available for funding per project.

The first group is related to the administrative requirements and documents used by the donor for the assessment of the submitted grant proposals in order to decide its funding (or not). This group of documents is enormously diverse, with requirements ranging from tax certificates and employee composition to partnership agreements and legal status of the applicant. These documents contain no elements related to PM practice for the NGO and represent, on average, 33% of all documents.

The second group is related the financial management of the (to be) donated funds. The documents on this group are related to budgeting instructions; eligibility of the expenses allowed by the grant regulation; rules for the procurement and subcontracting of supplies, services, or works; per diem and banking practice; and accountability and reporting requirements. These documents are related to PM practice as part of the necessary management of budget and costs and are intended for the use of the NGOs and of the donor. It has been separated at the light of the distinctive number of documents related to this area (31%).

The third group is related to actual core PM practice. These documents concentrate on the description of the project context, target beneficiaries, logical framework matrix, schedules, and management plans. These documents represent 36% of all CfP documents.

We see that, combined, administrative requirements for the donor's grant assessment and financial management-related document concentrate, on average, 64% of the documents provided by the donors in their CfP. From this point of view, it may be assessed that donors show greater concern and focus on issues related to administrative compliance and funds use and justification, than to issues related to PM. PM needs to set the focus on delivering benefits to the end users and not on compliance with requirements [19]. Even more, the analysis suggests a strong orientation towards the Initiating and Planning of the project (18% of all documents, representing 51% of all PM-related documents) followed by the executing phase of the project (12% of all documents, representing 36% of PM-related documents).

It may be highlighted that only 1% of all documents (on average) have a direct relation to monitoring and ontrol of the project. This may be interpreted from two different angles: (a) donors do not pay enough attention to monitoring and control mechanisms from a PM perspective; (b) donors give all possible flexibility to NGOs to choose and implement their own monitoring and control approaches and tools. These two possible interpretations are not mutually exclusive but point out an area for potential improvement in terms of alignment with PM best practices, more so if we consider that there is no flexibility in terms of choice for defining and planning the project (as the use of LFA is a prerequisite to submit a proposal [17]) and, also given the rigid nature of the LFA itself [16].

A possible explanation to this biased focus may be a concept of accountability of the donors, regarding the use of public funds, linked to audit needs and transparency requirements in public administration [49]. However, this focus may conceal the dimension of accountability linked to the achievement of impact of the funded projects. Which, in general terms, is also more difficult to measure than money transparently awarded and correctly spent. Further research could try to assess if these observations have an influence on the NGO in terms of PM practice beyond the conditionality to access the funding mechanism.

Cross-examination of the data in Tables 1 and 2 allows to estimate a rather large degree of divergence within the AACC donors. Not only in terms of overall allocated funds, but also in terms of maximum amounts allowed to be requested, bureaucratic workload and priority given to administrative and financial management. We will see in the discussion of the qualitative data that there are convergences between the different donors, in terms of

PM approach, irrespective of the amounts provided for funding (which is a proxy indicator of project size).

5.2. Discussion of Documentation Map 2—Qualitative Data

Table 4 below provides an overview of the areas of alignment between AACC donor's Cfp documents and PM². The structure follows the PM² lifecycle in four phases (initiating, planning, executing, and closing) plus the monitoring and control processes. All CfP documents related to PM practice have been positioned in the PM² lifecycle and graded according to the scale provided in Table 2. Documents for internal use of the donor, administrative procedures and donor grant assessment documents have not been included in this mapping exercise, which focuses on NGO PM practice. The result is a map of areas of alignment of the CfP with PM² that allow to visualize the coincidence of alignment across donors and the gaps in the lifecycle that are not covered by the documentation in the CfP (across all lifecycle). There are 3 clear areas of alignment, common to all donors, identified whith the lighter colors (values 3 and 2).

The first group of aligned practices visually confirms an observation extracted during the document analysis. All donors require the use of the LFA as basic tool to define project activities [13,14,17], outputs and expected results and impact as well as the internal cause-effect logic of the proposed projects. The logical framework matrix is in all cases accompanied by a budget and a schedule as backbone of the project planning exercise, which has an approximate correspondence with the PM² Project Workbook, where the context, beneficiaries and other elements of the project are described.

The second group of alignment regards the establishment of project reporting procedures during the execution of the project (usually on a yearly basis), as well as at the end of it, as part of the closure of the project. This alignment is not as strong as the one showed by the first group as there are divergences on the areas that are to be covered by the project-end reporting, but strong priority on reporting may be observed.

The third group of elements aligned between the documents of the CfP and PM² focuses on a specific area of the monitoring and control group of activities as defined by PM², namely activity implementation progress, schedule control for avoidance/identification of delays and budget control for avoidance of over/under expenditure.

These three groups, observed across all donors, show a consistent coincidence on the areas of PM that are prioritized by the documentation provided to NGOs in the CfP. This indicates a limited understanding of project success with a narrow focus on the triple constraint represented by the "iron triangle" of scope, time and cost, which is a well-established metaphor of project management success coined in the early ages of PM [50] but that has been assessed as an outdated conception of PM from the beginning of the century [51] to recent times: "research has increasingly started to suggest that although the Iron Triangle is important, it does not tell the whole story of project success" [52]. These observations confirm that some PM tools are widely adopted by NGOs, while others are ignored, not existing a standardized PM approach adopted by NGOs [5].

It is possible to draw a comparison line between the three documents that compose the project workplan that donors request in all cases: LFA matrix, budget, and schedule (usually a Gantt chart); with the three elements of the Iron Triangle (scope, cost, and time), with the LFA matrix being pivotal in the definition of budget (to allocate resources) and schedule (to determine duration). The role of the LFA as a de facto standard needs to be considered at the light of its drawbacks [16], but also its history and advantages [17]. In any case, the results show PM areas to which donors pay limited or no attention.

It is observed the almost non-existing attention paid to the initiating phase, except for the EC. This is given by the fact that the EC standard procedure for CfP includes a concept note (CN) stage that none of the other analyzed donors considers. In this CN stage NGO need to submit first a short 5-page document (CN) defending the rationale and relevance of the proposed project. This CN may be assimilated to the business case in PM². CN are assessed by the donor and only the best proposals are invited to submit

detailed full-fledged plans, schedules, and budgets. The CN stage is deemed an adequate mechanism to reduce the fraction of NGOs that prepare a full proposal and do not get awarded a grant (saving a considerable amount of effort and time), and at the same time would save administrative workload for the donor in the assessment procedure.

The elements linked to deliverables acceptance, transition and business implementation also receive little attention from the donors. This may be due to the "ownership paradox" that emanates from the fact that the final legal owner of the outputs of the project is not the donor agency nor the NGO that implements it, but the final beneficiaries. Deliverables acceptance and transition activities should be undertaken by the final users/beneficiaries of the project since they are to be the final legal owners of the project's outputs. However, this is not the case and the deliverables acceptance is undertaken by the donor, who checks the NGO's compliance with the project contractual obligations before proceeding to project closure. Transition and business implementation activities are generally not considered even if they may be of key importance to ensure sustainability of the project.

The range of PM areas that are mostly ignored by donors, range from the clear definition of roles and responsibilities regarding PM to deliverables acceptance and transition plans, observed in the planning phase as well as in the monitoring and control processes. It may be highlighted the absence of standard tools such as project logs and project checklists that could play a pivotal role for reporting, knowledge management and in ensuring compliance. Stakeholder management is also ignored even though IDC projects have generally a strong social component [53] and the frequent presence of complex stakeholder networks and mixed cultural backgrounds [11] that require careful targeted communication in order to ensure necessary engagement and support while managing expectations and power struggles around the projects. Rodríguez-Rivero et al. [54] have assessed the capital importance of managing cultural differences on project success.

Change management receives a treatment mostly administrative, as donors provide with procedures and templates to inform and request for justified changes in the project, but those changes are not registered systematically in a log. Similarly, risk management is treated in a superficial way, merely focusing on risk identification. The LFA includes a column to indicate identified assumptions, hypothesis, or risks [17], but does not provide adequate tools to assess them in terms of likelihood or potential impact on the project and there is no guidance or definition on risk-response strategies and plans when such assumptions do change. Since these projects are implemented in (often) unstable contexts (economically, socially, and/or politically) change and risk are part of everyday management. Donors should show greater concern to change and risk management (and all other PM areas that are currently ignored [6–8]), integrating them in the heavy planning exercises that are demanded and, also, in the monitoring and control mechanisms in order to allow for flexibility and capacity to adapt the project to the moving conditions. This happens to all PM areas to which donors fail to pay attention to and the NGOs are then forced to look outside of the donor-provided toolkit and apply their own approaches and tools.

5.3. Areas of Specific Interest in IDC Projects Not Linked to PM^2

The document systematization and analysis provided an additional layer of information, regarding areas of specific interest and priority for the studied CfP and that are not significantly present in PM^2. They are presented in Table 5, using an analogous colored scale as the one used in Table 4. These identified areas are commonly prioritized, explicitly, or implicitly, by the donors in their CfP and may be identified in two groups.

Table 5. CfP areas of interest not linked to PM[2].

	EC	AECID	PVA	AND	CVA	EXT	CAT	CFN	IBA
Alignment with SDG	0	3	3	3	3	3	3	3	3
Socio-environmental focus	1	1	3	3	3	3	1	1	3
Participative Approach	2	2	3	2	3	3	2	3	2
Human Rights Based Approach (HRBA)	1	1	3	3	3	3	3	3	3
Gender Perspective	1	1	3	3	3	3	3	3	3
Administrative Requirements	3	3	3	3	3	3	3	3	3
Financial Compliance and Management	3	3	3	3	3	3	3	3	3
External Evaluation of results/impact	1	3	3	3	3	3	3	3	3

Interest scale: 3 (white) = Strong; 2 (light grey) = Acceptable; 1 (dark grey) = Weak; 0 (black) = Non-existent.

The first group relates to approaches linked to the very nature of IDC (Sustainable Development and Human Rights). Some of them could be industry-specific standards, as they have clearly defined definitions that are internationally recognized and adhered to, like Human Rights and the SDG. Many of these areas could be supported by improved PM practice. Other areas would require specific tools or guidelines to address them. In any case, it would be advisable to integrate a systematic methodological approach as part of an enhanced PM for IDC, which should be promoted and lead by the donors at the light of their capacity to influence NGOs in their PM practice.

The SDG provide a comprehensive and well-defined list of targets and indicators for the 17 SDG that should be part of standard definition of the projects and of standard monitoring and control of the projects to be able to know the degree of contribution of the project to each SDG. Integrating the SDG indicators in the LFA and across a PM methodology could allow for improved efficiency, comparability and knowledge management and sharing.

The second group is coincidental on the priority given to administrative compliance, sound financial management and the requirement for an (external or mixed) evaluation of results/impact of the project with the purpose of confirming the success of the project in terms of results/impact achievement. The provision of instruction on administrative compliance and financial management is exhaustive. However, there is little connection between monitoring tools and evaluation, when evaluations may rely heavily on data collected during monitoring, as it has been identified by Nicolaisen and Fischer [55]. Guidance and tools should be in place, from the beginning and along the whole lifecycle of the project, for the undertaking of such final evaluation exercise and it is the donors who need to provide them to ensure the capacity to measure the achievement of results and impacts of the funded projects.

6. Final Considerations

The existing literature on PM in IDC, specifically on projects implemented by NGO, focus on the role of the NGO project managers and on the adoption of PM tools, techniques, and methods. This research contributes with a different point of view, analyzing the role of donors in the promotion of standardized PM practice. We have been able to confirm that donors have a limited approach to PM, which is imposed on NGOs in their funding mechanisms.

The results show the answer to the first question that we have initially posed, unveiling the PM areas that are of most importance for donor agencies. As we have seen, ICD donors funding grant projects implemented by NGOs share a core approach to PM that they impose to the NGOs participating in the CfP and that is characterized by a heavy bureaucratic burden, a narrow focus on the definition, reporting and monitoring of—essentially—project scope, time, and cost; together with emphasis on a strong planning and reporting exercise but limited attention to execution and closing of the projects. We have been able to determine that donors provide great importance to areas that could be defined as IDC-specific standards, such as the SDG, Human Rights Based Approach (HRBA), participatory approaches or gender perspective. Gender perspective and participatory approaches could

be incorporated in standard PM practice as part of stakeholder management and including specific and adapted monitoring and control processes and activities.

These identified burden, focus and emphasis shape a PM understanding that disregards numerous standard PM areas that could not only add value to the management of the projects (and subsequently to their improved implementation) but that are key in IDC projects working in complex contexts, such as stakeholder management and change management. The observed results suggest that the answer to our second question is that donors are not promoting a standardized PM practice, but rather an approach that covers some PM areas/needs, and not others, where NGOs need to seek for external additional guidance and PM tools to manage the projects.

It is likely that NGOs will use their own tools and methods to cover the identified PM gaps, as NGOs are professional organizations devoted to their respective mandates, missions, and visions. But there is no doubt that their PM practice is influenced by what is imposed on them by the donors and the standard tool used by the sector (LFA). A systematic approach, using a common PM methodology could improve efficiency in project management, in project implementation and in accountability for all, donors and NGO. Moreover, it could create new opportunities for learning and capacity building as all stakeholders would be sharing a common methodology with a common language throughout the whole lifecycle and the whole range of PM processes and activities. At the light of the role of the donors in shaping PM practice, it should be them leading such transition.

Some limitations of the research have already been mentioned, linked to the disparity of the analyzed documentation and the diverse approaches from donors. It is evident that the case study refers only to the context of Spain and its AACC donors, but the inclusion of the EC as international donor opens the door to expand the research to other international donor agencies. Further research could also continue the analysis of the identified PM gaps from the perspective of the NGO practice, to adapt standardized PM methodologies (IPMA, PMI, PRINCE2 or PM^2 to the specific needs and constraints of NGOs implementing IDC projects that need to be compliant with donor requirements.

PM^2 has proven to be a useful analysis framework for its comprehensive, lean, and straightforward approach to standard PM practice. Considering the above-mentioned characteristics of this methodology (open source, straightforward and ready to use, with a flexible governance model, adaptable and with an accessible certification mechanism) it could be considered by donors and NGOs as the PM methodology of choice, as it is for the European Commission. PM^2 already integrates in its foundation the internal logic linked to LFA (activities—outputs—outcomes—results—impact) and covers all additional needs for work breakdown, scheduling, budgeting, and reporting that all donors already require. But it also caters for all other areas of standard PM practice that are ignored by donors.

The integration of IDC-specific standards (such as the LFA, the SDG and the HRBA) and PM standards in one comprehensive and standardized IDC PM methodology is another area for further research that could be addressed. The authors believe that it would bring enormous benefits to IDC projects implemented by NGOs and, subsequently, it would contribute to a more sustainable and fairer world.

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