Planning Is Not an Annual Exercise: A Cross-Sector Practitioner Framework for Connecting Strategy, Resources and Delivery [1]

Sudhir Taneja
Independent Programme and Project Manager
Swansea, United Kingdom

Abstract

Organisations invest a significant amount of focus in planning. Annual plans are developed, quarterly assessments are conducted, and performance packs are delivered on time and often to a high standard. Yet, strategic priorities, resource decisions, and day-to-day delivery regularly push in opposite ways, even within the same organisation and month. The planning activity is real. What it is supposed to generate, alignment, is frequently absent.

The starting point of this study is that the gap is not a failure of planning technique, and it cannot be closed by planning harder or purchasing better software. This is a governance issue. Organisations plan without the ability to translate planning data into coordinated decisions about what is funded, delivered, stopped, and learned from. Drawing on delivery experience in banking, e-commerce, and publicly funded research, and building on two previous papers on governance construction and governance failure, this paper defines Planning Governance Capability (PGC) as an organisation's repeatable ability to translate changing strategic priorities into governed choices about resources, delivery, benefits, and adaptation.

PGC is presented as six interdependent capabilities: Strategic Direction, Prioritisation, Resource Alignment, Delivery Governance, Benefits Realisation, and Governance Learning. Each capability is defined by a governing question, a common failure pattern, and a requirement for effective practice. The study concludes with a three-part practitioner argument: governance must first be constructed, then protected from anticipated failure, and finally maintained as situations change. It also specifies the framework's boundaries and the measurement question that the following paper in this series must address. Higher education research program management is the primary

[1] How to cite this paper: Taneja, S. (2026). Planning Is Not an Annual Exercise: A Cross-Sector Practitioner Framework for Connecting Strategy, Resources and Delivery; *PM World Journal*, Vol. XV, Issue IX, September.

application environment, with cross-sector examples demonstrating that the pattern is structural rather than sector-specific.

Keywords: *Planning governance, governance capability, dynamic capability, resource alignment, delivery governance, benefits realisation, organisational learning, research programme management, higher education administration, portfolio governance*

1. Introduction: Planning Happens, but Alignment Does Not

A quarterly review meeting rarely appears to be a failure while it is in progress. The PowerPoint deck is current, the budget has been reconciled with the forecast, and milestones are colour-coded so that red items appear at the top of the list rather than on page fourteen. Everyone in the room can explain what was planned for the quarter and what actually occurred. The meeting therefore concludes almost as routinely as it began: with a plan that no longer reflects the realities under which the organisation operates, and no apparent strategy of narrowing that gap before the next quarter repeats itself.

This is not a story about bad planning or discipline. Most organisations plan more than before, not less. Annual strategy cycles are now combined with quarterly business reviews, monthly portfolio checkpoints, and increasingly detailed dashboards that promise real-time visibility of progress toward goals. What has not kept up is the organization's ability to put all of its plans into action.

The following argument is structured around four points. Planning activity is growing more popular in practically every area, from government-supported research programs to commercial businesses with hundreds of sites. However, the amount of planning activity does not guarantee a connection between strategy, resourcing, and delivery, and considering the volume of planning as a proxy for governance quality is one of the most common misconceptions that organisations have about themselves. Where this failure occurs, it is structural rather than procedural: no mechanism exists to translate planning insights into a decision that alters what is funded, delivered, stopped, or learnt from. And this is the foundation for the rest of the paper: planning is not a parallel activity to governance. It is the practical representation of governance, the point at which governance either performs its function or silently fails.

Two previous articles in this practitioner series examined how governance is constructed where none exists (Taneja, 2026a) and why governance arrangements, once built, still tend to fail due to anticipated failures in ownership, visibility, and escalation (Taneja, 2026b). Both viewed governance as a relatively stable system that is built and then either maintained or allowed to break down. Neither addressed what occurs when the structure

is sound, but the organisation's priorities, resource base, or delivery conditions differ beneath it.

Planning is exactly where this normal phase should be handled, yet it is rarely done. A well-designed governance framework clarifies who owns what and how escalation works. However, it does not inform the organisation what to do if a funder alters a reporting requirement in the middle of the year or a partner withdraws previously committed capability. Those are planning problems, and how the organisation responds to them, or fails to do so, is where governance either demonstrates its viability or indicates that it was only ever constructed for the conditions that existed at the time of development.

This article defines Planning Governance Capability, or PGC, as the missing link in that chain: the repeatable organisational ability to transform shifting strategic priorities into governed decisions about resources, delivery, benefits, and learning. PGC is not an innovative planning method, nor is it an expanded version of existing reporting cycles. It is presented here as six interdependent capabilities, followed by cross-sector illustrations. It is a discussion of where the framework does and does not apply, a practitioner diagnostic, and a set of shifts in how planning is understood at the point where strategy, resourcing, and delivery are supposed to intersect but frequently do not.

2. Governance Does Not End Once It Is Built

Governance is often thought of as a project with a defined end state, whether implicitly or explicitly. A framework is created, roles are given, and the organisation goes on to the next priority. That assumption has serious consequences, because governance arrangements that were suitable for purpose at the time of construction rarely remain so indefinitely. Funding regimes change, partners join or depart a program, and delivery pressure shifts from one workstream to the next. A governance system designed to answer last year's question does not necessarily address this year's.

Paper 1 in this series addressed the construction issue directly, demonstrating how newly formed, multi-partner funded research programs can build governance infrastructure from a diagnostic baseline rather than importing generic templates that do not fit the delivery conditions on the ground (Taneja, 2026a). Paper 2 demonstrated that governance arrangements that are structurally sound at the time of construction fail in practice, following a predictable sequence of ownership, visibility, and escalation failures in sectors ranging from banking to national research infrastructure (Taneja, 2026b). The two papers discuss how governance is built and why it fails once built.

What neither research examined was how governance that has already been established and is functioning is rebalanced as strategic priorities, resource limits, and delivery

conditions move around it. This is a circumstance that every governed programme eventually experiences, usually within twelve to eighteen months of the initial structure being implemented. That is the unanswered challenge raised by this paper: not how governance is constructed, nor why it fails, but how it keeps up with a constantly changing reality.

This is a distinct failure mode from either of the two previously identified. A governing framework that was never developed has a clear gap. One that breaks through ownership, visibility, or escalation failure, as discussed in Paper 2, at the very least creates a visible trail that can be traced back to the source of failure. A governing structure that has simply become stale leaves no trace. Reports are being made, meetings are held, and the structure looks just as it did when it was operational. The sole indicator that something has gone wrong is a persistent, difficult-to-determine mismatch between what the organisation claims to be doing and what it is actually resourcing, and that mismatch does not emerge until someone asks the right question at the relevant review.

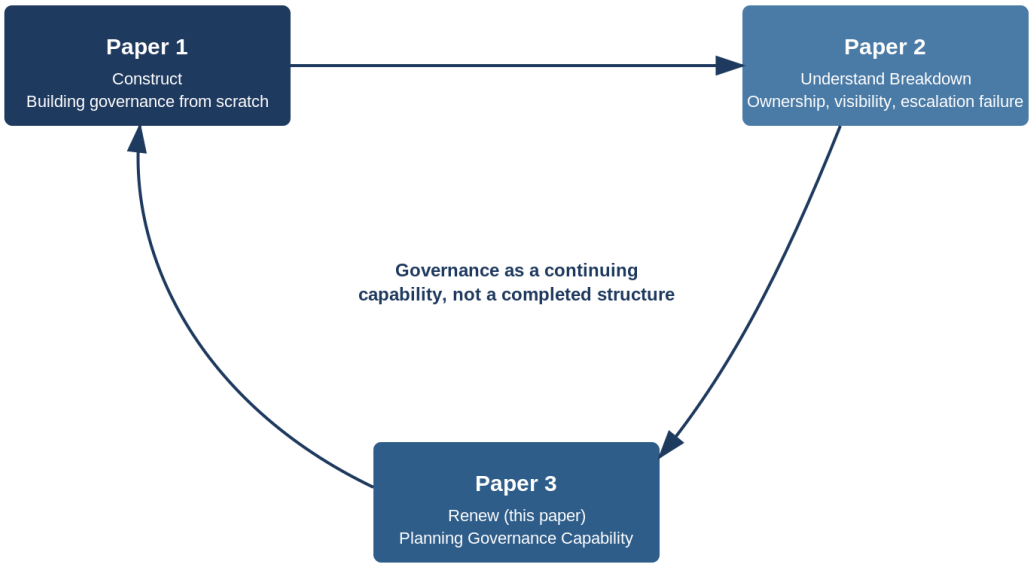

Figure 1: Construct, Understand Breakdown, Renew: the three-part relationship between Papers 1, 2 and 3, showing governance as a continuing capability rather than a completed structure.

It is important to distinguish between the two concepts because they are often conflated. Sustained and renewed governance are not the same thing. The first presupposes that structures remain fit for purpose; the second assumes that they must constantly change. A governance arrangement can be perfectly preserved, which is that no one has allowed it to decay, while nevertheless being inappropriate for the current conditions. Sustaining

the incorrect structure well is not an option. It is essentially a slower version of the problem that this work aims to address.

3. Why Planning Fails as a Governance Mechanism

Planning fails as a governance strategy in a consistent and recurring manner. No planning rarely occurs. It is the case that planning occurs in one location, but the decisions it is intended to guide occur elsewhere, typically on a different timeline and occasionally owned fully by a separate portion of the organisation. Four disconnections appear regularly across sectors, and each demands individual attention since they fail in different ways and require different solutions.

The first is a misalignment between strategy and priorities. An organisation can have a perfectly logical strategic direction, as stated explicitly in a strategy document or a funder's program objectives, and still fail to transform that direction into a defined, prioritised set of priorities that determine what receives attention this quarter vs next year. Priorities explain the series of actions that lead an organisation to its desired goal, whereas strategy describes the intended objective. Without an explicit mechanism to connect the two, priorities default to the loudest or most senior demand, rather than the one that really promotes the intended goal.

The second is the misalignment of priorities and resources. Even when priorities are clearly defined, subsequent resourcing decisions frequently follow on a distinct track, regulated by different rules and calendars. This is a prevalent pattern in publicly supported research, where funding tranches, personnel approvals, and priority setting all run on their own cycles, with none synchronised with the others. As a result, a resourcing decision made in month three has no mechanical link to a priority agreed upon in month one.

The third is the mismatch between delivery and decisions, which is extensively addressed in Paper 2 under the Ownership-Visibility-Escalation sequence (Taneja, 2026b). Delivery activity continues, but the information it creates does not consistently reach the point where a choice may be made in response. A milestone slips silently for six weeks before anyone with the authority to reallocate resources becomes aware of it. The milestone was documented during the planning cycle. It never linked that status to anyone authorised to act on it.

The fourth, and most commonly overlooked, is the mismatch between outcomes and learning. An organisation delivers something, closes the file, and moves on to the next cycle without inquiring whether what was delivered provided the benefit promised by the original plan, or integrating that response back into how the next cycle is structured.

Every subsequent planning cycle begins close to cold, repeating assumptions from the preceding cycle that have already been tested and, in some cases, refuted.

None of the four disconnections is obvious from within a single planning cycle when looking simply at itself. Each becomes clear when a cycle is compared to what occurred before and after it, which is precisely the comparison that most planning systems are not designed to make. A quarterly review is designed to look back at the previous quarter and forward to the next quarter. It rarely questions whether this quarter's priorities are consistent with those established two cycles ago. These disconnections exist not because anyone is neglectful within a cycle, but because the process lacks a built-in method of checking across cycles.

The pattern is the same for all four. The issue is not a lack of planning activity, as organisations that fail this way frequently plan extensively and on time. What is absent is the governance competence to convert that knowledge into coordinated decisions about what gets funded, delivered, stopped, and learned by people with the authority to do so. The remainder of this study focuses on that skill and how often it is structurally lacking in planning regimes.

4. Positioning Planning Governance Capability Within Existing Scholarship

Three bodies of literature address this issue, and it is worth noting how much ground each one actually covers before introducing a fourth word to an already crowded field. Flyvbjerg's (2006) work on megaproject risk demonstrated that bad forecasting is frequently not a technological failure, but rather a structural incentive problem, because the individuals creating a plan and the people judging its promises rarely require the plan to say the same thing. Planning literature provides a clear explanation of the text. It says little about what happens to a plan once it is approved, which is the focus of this paper.

The governance literature, which includes the two previous studies in this series as well as Klijn and Koppenjan's (2016) analysis of governance networks in the public sector, describes how governance is formed and how it breaks down once established. Their primary thesis, that governance in networked, multi-actor contexts is based on managing interdependence rather than exercising hierarchical control, is immediately applicable to a research program with seventeen partner organisations reporting to no single line of authority. However, their account treats the network's structure as an object of analysis. It says little about how that structure should adapt its own behaviour when the priorities of its actors shift, which is a planning problem one step above the governance question addressed by their work.

The third body of study, which this paper draws heavily on, is the literature on dynamic capability. Zahra and George's (2002) reconceptualisation of absorptive capacity as potential and realised capacity is identical to what PGC aims to describe. An organisation can have excellent potential capacity, considerable planning activity, precise dashboards, and in-depth analysis, yet fail to translate any of it into real capacity: an updated resourcing decision, a changed delivery commitment. When viewed through that lens, the four disconnections in Section 3 define precisely where potential capacity fails to become realised capacity over a planning cycle.

This is significant because dynamic capability theory has a gap of its own. Teece's (2007) explanation of sensing, seizing, and reconfiguring defines what a dynamic capability can do, but it reveals nothing about the internal governance mechanism that does the seizing and rearranging. Eisenhardt and Martin (2000) strengthened their argument that such competencies follow identifiable, learnable patterns rather than being unique to each organisation. PGC is proposed as a solution to a specific gap in one domain: governance capability, which operationalises dynamic capability in a planning setting, transforming the demand to identify and reconfigure into six named, checkable practices, each with a specified failure mode. The framework was developed separately from delivery experience in three industries, not from dynamic capability theory, and its overlap with that theory is provided as supporting evidence rather than validation. Heaton, Teece, and Agronin's (2023) finding that resource flexibility alone is insufficient without a governance capability that determines how and when flexibility is used suggests the same thing: flexibility and governance are independent variables, though their study did not test the six-capability structure proposed here.

When viewed collectively, the three literatures leave a gap between them rather than within any of them. Planning literature describes the text. The structure of governance networks is described in the literature. The dynamic capability literature explains the need to adjust without providing a mechanism. None of the three views planning as a governance capacity that an organisation has or does not have. PGC is well-positioned to fill that tight gap, having been tested against direct delivery experience rather than relying solely on theory.

Planning Governance Capability (PGC) is defined here as an organisation's repeatable ability to translate changing strategic priorities into governed choices regarding resources, delivery, benefits and adaptation. The definition is structured around repetition rather than any single planning event, in the same way Zahra and George's achieved capacity is a repeating transformation rather than a one-off success. An institution that generates one good strategic plan does not, on that basis alone, have planning governance capability. An organisation that can consistently transform a new

priority into a changed resource decision, a modified delivery commitment, and a changed measure of success does.

PGC is an organisational capability, not a planning process, and this study is based on that distinction. A methodology can be set up once and followed. A capacity must be exercised regularly by persons with the authority to act on what it reveals, which is why the parts that follow describe what PGC accomplishes rather than a list of steps to take.

4.1 What Planning Governance Capability Is Not

It is important to be specific about what PGC is not, because a framework that claims to explain everything sometimes ends up explaining nothing.

This is not an annual methodology. It runs continually, reviewed anytime conditions change, as opposed to a fixed twelve-month cycle that sees the time between reviews as the inherent unit of governance.

It is not a reporting cycle, either. PGC must produce accurate reports on time, but this alone is insufficient. A proper and timely report is meaningless if no one with the authority to act on it ever sees the relevant section.

It is not a traditional project governance framework. Project governance normally regulates the completion of a specific scope from start to finish. PGC manages something broader and less limited: the ongoing link between shifting priorities and the resourcing and delivery decisions that are expected to adapt to them.

And it is not yet a maturity model. Maturity models represent a journey toward an idealised end state, which an organisation eventually achieves. PGC, as defined above, is a capability that an organisation exercises continuously under changing conditions, with no definite end state to strive for because the conditions themselves never cease moving. Whether a maturity or assessment framework could be created on top of PGC is a distinct matter, which this article will leave to the next in the series.

4.2 How PGC Relates to Existing Practice

PGC is not a replacement for portfolio management, annual planning, PMO discipline, strategic planning, or benefits management. Each remains necessary, and none of them disappears once PGC is in place. PGC resides above them, regulating the connections between them rather than performing their functions for them. Portfolio management determines which projects to run, benefits management assesses value after the fact, and a PMO enforces delivery discipline within an agreed-upon scope. Nonetheless, none of them is designed to detect when a change that started at the strategic priority end of the organisation never reaches the resourcing or delivery end at all. That is PGC's distinct

job: to convert a change in priority into a verifiable change in what is funded, delivered, and measured, rather than allowing it to vanish somewhere between the strategy report and the delivery team.

Section 2 is divided between maintaining governance and renewing it: structures protected versus structures kept current. That is why PGC is defined as a capability rather than a maintenance discipline: maintaining a well-built structure is not the same as ensuring that it still meets the organisation's current needs.

This has practical implications for how PGC should be read. It is not a call to reconstruct governance structures more frequently, nor is it a justification for continuous reorganisation. Most of the processes that a well-governed organisation currently has (reporting lines, milestone tracking, and escalation routes) are still applicable under PGC. What varies is what is expected of them. A reporting mechanism under PGC is not merely required to create a correct report; it is also expected to produce information that can be traced back to a resourcing or delivery decision within a defined, short period of time, or it has failed to perform its function, regardless of how accurate the report itself was.

4.3 The Planning Governance Chain

The six capabilities outlined in Section 5 form a chain: Strategy, Planning, Resource Decisions, Delivery, Benefits, and Learning. Strategy determines direction. Planning transforms that direction into a decision about what receives attention initially. Resource decisions determine whether the organisation is willing to support that decision with money, personnel, and time. Delivery pits the decision against reality. Benefits show whether the option produced anything worth having. Learning determines what the next cycle does differently based on what the previous one demonstrated.

In practice, the chain does not go in a single direction, despite what appears on the page. A delivery issue can reveal a priority that was never achievable. A confirmed or unconfirmed benefit can influence next year's resourcing decisions before the next formal planning cycle even begins. The four disconnections described in Section 3 (strategy to priorities, priorities to resources, delivery to decisions, and results to learning) are located at the four joints in this chain, and PGC is best understood as the ability to keep a signal moving across all four joints rather than stalling at any one.

Figure 2: Strategy, Planning, Resource Decisions, Delivery, Benefits, Learning, shown as a linear chain with the four disconnection points from Section 3 marked directly on it.

The difference between the two columns is easier to see side by side than described in prose, and the six capabilities in Section 5 map onto it directly, row for row.

Traditional Planning	**Planning Governance Capability**
Sets direction once a year	Tests every resourcing decision against a current, specific direction
Ranks requests by seniority or urgency	Ranks requests against a stated, repeatable basis
Protects last year's budget allocation	Reallocates resource to this cycle's agreed priority
Reports milestone status	Assigns ownership and escalates before a milestone slips
Closes the file at delivery	Checks delivery against the benefit it was funded to produce
Repeats last cycle's assumptions	Carries tested conclusions into the next cycle

Capability	Traditional Planning	Planning Governance Capability
Strategic Direction	Strategy referenced once at the start of a planning cycle, then set aside; rarely revisited as delivery conditions change.	Direction stated specifically enough that a resourcing decision can be tested against it, and revisited when conditions shift.
Prioritisation	The loudest or most senior request wins by default; the portfolio grows	A stated, repeatable basis for ranking competing demands, with visible

	because nothing is ever formally stopped.	reasoning and real decisions to stop work.
Resource Alignment	Resourcing reflects last cycle's priorities or existing budget lines rather than what was most recently agreed.	Resourcing decisions reference the current priority ranking directly, overriding institutional precedent.
Delivery Governance	Risk is technically tracked but invisible to anyone positioned to act, until it becomes a missed commitment.	Clear ownership from the start, early visibility, and a low-threshold escalation pathway people actually use.
Benefits Realisation	Delivery closure and benefits confirmation are treated as the same event; the benefit often goes unconfirmed.	A defined benefits check at a fixed point after delivery, with interim proxies for long-horizon benefits.
Governance Learning	Each cycle repeats the previous cycle's untested assumptions; nothing carries the lesson forward.	A defined mechanism connects what was learned at the end of one cycle to priority setting at the start of the next.

Table 1: Traditional planning and Planning Governance Capability compared. Each row corresponds to one of the six capabilities introduced in Section 5, in the same sequence.

5. The Planning Governance Capability Framework

Planning Governance Capability is not a singular mechanism. It is described below as six interconnected capabilities, each of which addresses a distinct point along the chain, from strategic priority to organisational learning. Each is presented in the same way: the governing question it addresses, what it looks like in practice, where it frequently falls, what makes it useful, and how it relates to the other five. Capabilities are designed to be interdependent. Strengthening one without addressing the others tends to result in a new form of the disconnection problem outlined in Section 3, although at a different point along the chain.

The order in which the six capabilities are presented is not random. It continues the same chain as in Figure 2, from strategic direction to governance learning, with the final capability connecting back to the first, resulting in a cycle rather than a line. This is significant because organisations frequently improve one or two skill sets in isolation, typically Delivery Governance and Resource Alignment, because they are the two most obviously linked to operational performance and the two most likely to attract attention when something goes wrong. The other four are equally vital. An organisation with

outstanding delivery governance but no Governance Learning capabilities will keep solving the same delivery problems each cycle because nothing carries the lesson forward.

5.1 Strategic Direction

The governing question is whether the organisation can define, explicitly enough to act on, what it is seeking to achieve before deciding what to fund and accomplish.

Strategic Direction seems to be the most obvious of the six competencies. In practice, it is one of the most often accepted rather than firmly established. Many organisations have a strategy written down. Fewer translate it into a small number of concrete statements that are specific enough to evaluate a resourcing decision against. The capability is the absence of a documented approach. The organisation's capacity to concretely communicate its direction ensures that the next five capabilities have something tangible to connect to.

Where this falls short is a strategy that is theoretically existent but practically useless, only mentioned once at the start of a planning cycle and never again. To make it function, direction must be provided with enough precision to allow for disagreement: a vague strategic target produces no argument about whether a given resourcing decision serves it, because practically every option can be squared with an abstract goal. A specific one can be tried, and it may fail, which is precisely the idea.

Strategic Direction has Prioritisation as its direct outcome. Direction without a system for grading conflicting demands is a preference rather than a controlling input.

A specific version of this failure is worth mentioning in a multi-partner-funded research project. The funder and the host university frequently collaborate to establish strategic direction, which can be clearly expressed at the time of award. What deteriorates with time is not the original statement itself, but its currency: eighteen months into a three-year program, delivery conditions frequently evolve in ways that the original objectives did not predict. Keeping Strategic Direction alive as a capability necessitates someone with the authority to say whether the initial statement is still valid, rather than accepting the funding agreement as forever fixed just because it was signed.

5.2 Prioritisation

The governing question: when different goals compete for the same restricted resource, who chooses what goes on and what stops, and on what basis?

Prioritisation is a capability that is typically left to informal seniority or urgency rather than being formally managed. If no rules are in place, the loudest demand, the most recent request, or whatever the most senior stakeholder prefers, regardless of its real

relevance to strategic direction. This rarely indicates poor judgment on anyone's behalf. It's simply what happens when there is no explicit mechanism to alter the default behaviour.

The common failure is a portfolio of ongoing work that has continuously increased without a matching decision to stop an activity, because terminating necessitates a process whereas starting does not. What makes it effective is a clear, repeatable foundation for ranking competing needs that is implemented consistently enough that anyone affected by a prioritisation choice can understand the reasons behind it, even if they disagree with the outcome.

Prioritisation is directly related to resource alignment. A prioritised list that does not actually guide resourcing decisions is a documentation exercise rather than a governance capacity. The true test is not how the list was created, but what happens when an urgent demand outside of it appears, requesting to be moved up the queue. Without a clear response to that issue, an organisation simply piles the additional demand on top of everything else, which is how portfolios increase without anything being publicly deprioritised.

5.3 Resource Alignment

The governing question is whether resources, budget, staff time, and capacity are allocated in accordance with the priorities agreed upon by the organisation, or the priorities that were most prominent when the resourcing choice was made.

This is where the disconnection between priorities and resources described in Section 3 shows up most clearly, and where Heaton, Teece, and Agronin's (2023) finding is most directly relevant: an organisation can hold considerable resource flexibility, the raw ability to redeploy capital, staff, or capacity, and still fail to align resources with priority, because flexibility is a precondition for alignment, not a substitute for the governance decision that

The usual failing is a resourcing pattern that follows last year's priorities, or whichever team has the most established budget line, rather than what the organisation most recently agreed upon. Effective practice requires a resourcing decision process that directly and transparently mentions the current priority ranking, rather than relying on precedent.

Resource Alignment is linked to Delivery Governance because resourcing decisions are only meaningful until delivery is measured against the commitments those decisions created. It is also the capability most exposed to organisational history: existing budget lines have institutional gravity that a newly agreed-upon priority ranking does not

automatically overcome, and effective practice requires a mechanism with enough authority to move resources against that gravity, rather than simply enough data to describe the mismatch.

5.4 Delivery Governance

The overriding question is whether delivery activity is visible early enough to be addressed, and whether anyone really uses the escalation method when a risk is identified.

This capability is based directly on the Ownership-Visibility-Escalation sequence established in Paper 2 (Taneja, 2026b), which demonstrated that governance arrangements fail in a consistent pattern across sectors: ownership of a risk is unclear, so visibility of that risk does not reach the right person, and escalation either does not occur or occurs too late to be meaningful. Within PGC, Delivery Governance is the operational framework responsible for preventing that sequence from continuing.

The failure followed the same pattern as in Paper 2: a milestone or risk that was technically recorded but barely noticeable to anyone in a position to act on it until the outcome was unavoidable. What works is clear ownership assigned from the start of work, a visibility mechanism that identifies risk before it becomes a missed commitment, and an escalation pathway with a genuinely low threshold, because a pathway that is only used for catastrophic failures does not function as governance; it functions as a post-mortem.

Delivery Governance is connected to Benefits Realisation because delivery that occurs without regulated visibility rarely gives a clean, quantitative basis for determining whether the desired benefit was accomplished. PGC has one additional task to perform beyond what Paper 2 described: recognising when delivery conditions have shifted enough to warrant feeding a signal back up to Prioritisation and Resource Alignment, rather than treating a slipping milestone solely as a problem to be managed within the current plan.

5.5 Benefits Realisation

The governing question is whether, after something is delivered, somebody checks to see if it provided the promised benefit, and if so, is that check intentional rather than accidental.

Benefits Realisation is the capability that is most commonly assumed rather than practised. Organisations treat delivery closure and benefits confirmation as the same process, even if they are not. A project or program may be completed well, on time, and

within budget, but the benefit for which it was funded may remain unknown for years, if not indefinitely. When this fails, the project file is closed, leaving an open, unanswered inquiry regarding whether the funded outcome occurred. What good practice requires is a defined benefits check incorporated into the governance cycle at a predetermined point after delivery, rather than being treated as a discretionary follow-up competing for attention with whatever the organisation is delivering next.

Benefits Realisation's most direct outcome is Governance Learning, because a benefits check that never feeds back into how the organisation prepares its next cycle produces information but not capabilities.

A valid criticism of formalising Benefits Realisation is that some benefits, particularly those in research and public sector delivery, take years to manifest and cannot be accurately proven on a convenient reporting timeline. That is a reasonable point, and it does not reduce the requirement; it simply alters what the capability must provide. Where the ultimate benefit is truly on a long horizon, effective practice requires a defined interim proxy, a leading indicator that the organisation has agreed represents credible progress toward the eventual benefit, checked on a cycle short enough to inform the next planning round, rather than treating the lack of a final answer as an excuse to check nothing at all.

5.6 Governance Learning

The governing question the organisation changes how it plans, prioritises, and resources its next cycle depending on what took place in the previous one, or if it starts each cycle from scratch.

Governance Learning capability closes the loop, and it is usually the weakest of the six in most organisations because it necessitates deliberately connecting information generated at the end of one cycle to decisions made at the beginning of the next, across a time gap and frequently across different people in the relevant roles. Szulanski's (1996) research on the internal stickiness of knowledge transfer is directly relevant here, as organisational learning fails less frequently due to a lack of information than due to a failure to convey that information to where the next choice is being made.

A classic failure in planning is that it repeats the previous cycle's untested assumptions rather than its tested conclusions, sometimes for several cycles in a row, because nothing in the process requires the prior cycle's learning to be considered. Effective practice requires a defined method, not a hope, that connects what was learnt at the end of one cycle to the priority-setting conversation at the beginning of the next.

Governance Learning back to Direction, completing the six capabilities in a cycle rather than a one-way sequence: what is learned should visibly impact what the organisation proclaims as its direction next time around, or the loop is not truly closed.

This closing is what PGC is: a checklist of best practices used at each stage of the planning process. A checklist views the six capabilities as distinct boxes to check. PGC treats them as a single circulating system, with a weakness at any one point limiting what the other five can achieve, and the true measure of capability is how reliably a signal, a changed priority, a resourcing constraint, or a delivery risk completes the circuit and reaches the point where the next decision is made.

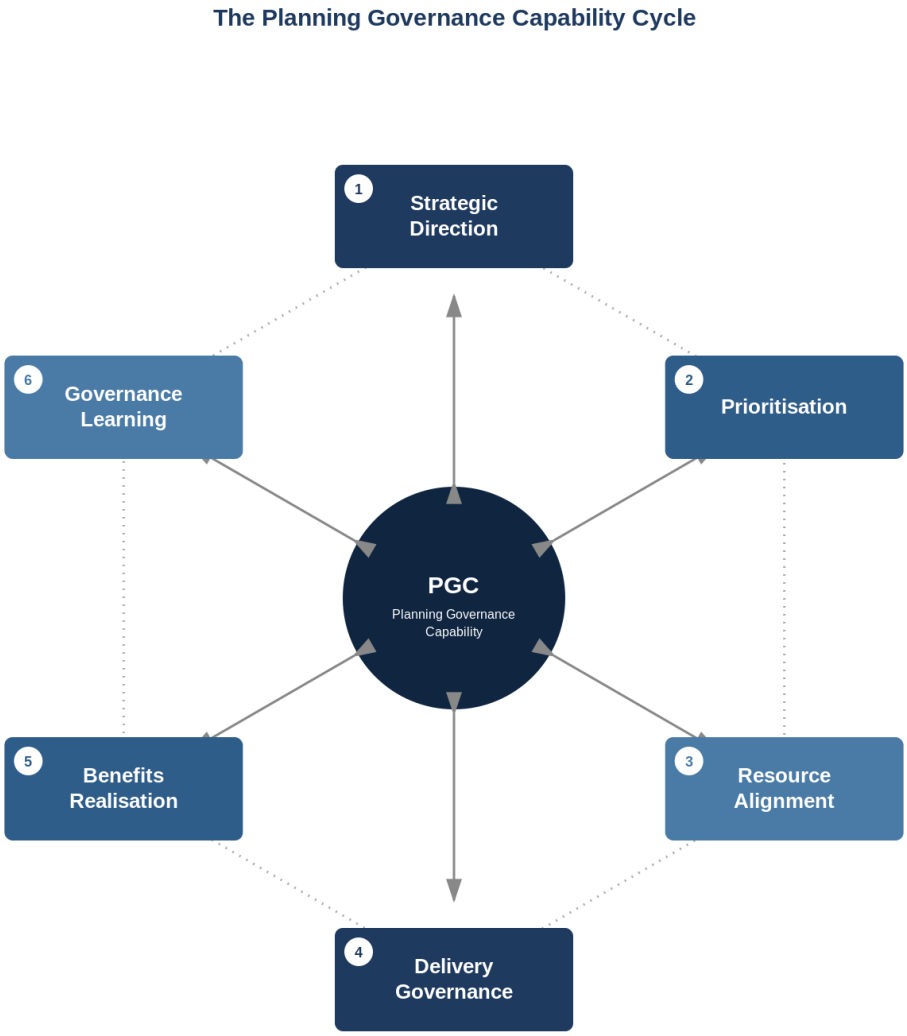

Figure 3: Circular model, PGC at centre, six capabilities surrounding it, connected by two-way arrows.
Numbered 1 to 6 in the sequence introduced in Section 5; capability 6 connects back to capability 1, closing the cycle.

6. Planning Governance Capability in Practice: Four Cross-Sector Illustrations

The six capabilities are clearer in reality than to define in theory, and the best way to demonstrate this is through direct delivery experience. Four illustrations, drawn from banking, e-commerce, and publicly funded national research infrastructure, are presented in a fixed format: context, the structural disconnect, the first intervention and

how quickly it was implemented, the governance response, the measurable result, and the specific PGC lesson demonstrated.

The four scenarios are from different sizes and regulatory frameworks since the argument relies on a common pattern across all of them. If planning governance capability and its absence were limited to publicly funded research, the four disconnections in Section 3 would not appear in a commercial bank's cost reporting function or a start-up's vendor payment procedure in the same way. They do, and that is what each case demonstrates.

ING Vysya Bank, North Region Loan Operations

Context: The bank operated a loan hub that processed home, automobile, personal, and education loan applications throughout North India. It facilitated approximately INR 20 crore in monthly payouts against a pipeline of 150 to 180 active cases, with no clear framework governing how a file progressed from application to disbursement.

Structural disconnect: Separate tracks to plan volume and processing capacity. Files entered the pipeline based on sales channel activity, but there was no standardised sequence or established ownership during processing. A file at risk of missing its turnaround time was only discovered when a customer complaint brought the delay to the attention of those outside the operation.

First intervention and speed: Rather than increasing headcount or using a generic workflow tool, the team began by determining where and why existing process files were stagnating before planning any structural changes.

Governance response: They created an end-to-end architecture that included application login, eligibility screening, credit manager handoff, question resolution, and disbursement, with defined stage gates and time-bound checks at each stage. A milestone tracker provided daily visibility into the status of each active file against specific checkpoints.

Result: The average processing time for application decisions decreased by almost a third, from approximately eighteen working days to twelve, across a staff of eighteen Customer Support Officers handling 150 to 180 active files per month.

PGC lesson: This is Delivery working as intended: ownership is allocated at each level, visibility is incorporated into the daily operational rhythm rather than emerging only through complaint, and turnaround is safeguarded since risk was identified before it became a missed commitment rather than after.

IndusInd Bank, North Zone Cost and Performance Reporting

Context: The North Zone business intelligence department managed 200+ outlets with an annual operating budget exceeding ₹50 crore. Cost reporting was prepared manually, and it required about ten working days each month to compile at the zonal, regional, and branch levels.

Structural disconnect: Budget ownership existed on paper, assigned to the Zonal Head and cascaded down, but there was nothing to track that budget against real spending on a practical timescale. By the time a monthly cost pack arrived, the expenditure decisions it outlined had already occurred weeks before, so budget governance served as retrospective commentary rather than a live input into resource decisions.

First intervention and speed: Before building anything, the team held structured conversations with all four zonal heads, not just North Zone, to establish what decisions they were actually trying to make with cost data, and what format would let them make those decisions faster.

Governance response: a cost reporting infrastructure was built and automated using existing tools, producing monthly cost packs at zonal, regional and branch level, alongside a reconciliation process comparing channel reported sales figures against system recorded actuals on a weekly cycle rather than a monthly one.

Result: reporting production time dropped from roughly ten working days to one, and misreporting instances, caught through the new reconciliation process, reduced by an estimated 25 to 30 percent within six months.

PGC lesson: this is Resource Alignment at scale, budget ownership converted from a formal assignment into a governed, current input by closing the gap between when spend happened and when the people accountable for it could actually see it.

Cars24, Third Party Payroll and Resource Integrity

Context: an administration and facilities function managing 14 vendor agreements covering 600 or more third-party staff, inherited with a two-month salary payment backlog and no verified basis for the headcount vendors were invoicing against.

Structural disconnect: payments to vendors were made against self-reported data with no independent verification, so the organisation's resource base, what it believed it was paying for, did not match what actually existed on the ground.

First intervention and speed: within 60 days of identifying that manual attendance recording was enabling inflated vendor headcounts, a biometric verification system was

proposed, approved and rolled out across all sites, converting attendance from a self reported figure into a verified one.

Governance response: the payment process was rebuilt to tie disbursement directly to verified biometric data rather than vendor-submitted numbers, and all 14 vendor contracts were subsequently restructured with retention clauses linked to new joiner tenure, closing the loop between resource verification and the contractual terms governing it.

Result: over 200 non-existent employees were identified and removed from payroll, recovering approximately ₹4 million in recurring overpayments, with payroll discrepancies dropping by more than 80 percent within 90 days of the new process going live.

PGC lesson: this is resource integrity treated as a governance question rather than an audit exercise. The diagnosis was fast because the underlying disconnect was identified precisely, and the speed of the response, 60 days from identification to a fully implemented system, is itself a Prioritisation signal.

A UK University Research Programme (anonymised)

Context: a multi-partner, publicly funded research programme under two concurrent national funding regimes, coordinating seventeen or more partner organisations, with an annual reporting obligation that had historically taken one to two months each cycle.

Structural disconnect: the reporting obligation was treated as a discrete annual task rather than a continuous output of ongoing activity, so the same data was manually reconstructed each year, at cost to researcher time and programme momentum, rather than generated as a byproduct of how the programme already operated.

First intervention and speed: the annual submission's required data fields were mapped in detail and reverse-engineered into an existing approval workflow, so that completing the relevant reporting entry became a precondition for researchers accessing travel or event funding, rather than a separate task competing for attention against everything else on their calendar.

Governance response: They transformed the annual reporting cycle from a periodic reconstruction effort to a continuous governance output, embedding it immediately into a process that researchers were already using and tracking completion automatically rather than manually at year-end.

Result: The annual submission cycle was reduced from one to two months to less than a week, and the programme remained fully compliant during the reporting period, with no missed outputs.

PGC lesson: This is Governance Learning applied to a planning cycle. The organisation did not simply complete the annual task faster, it changed the task's structure so that the next cycle inherited the previous one's solution rather than repeating its problem, and the evidence the funder required was available and current throughout the year rather than assembled retrospectively under deadline pressure.

Figure 4: Illustrative quarterly operating cadence for the PGC cycle.
Author note: included as an optional figure; retain only if it adds information beyond Figure 3.

7. Where Planning Governance Capability Does Not Apply

A framework that promises to be relevant everywhere is usually making too many claims, and PGC is not intended to be a universal solution. Three situations are worth mentioning explicitly because being honest about the boundary is more important than another case study, and a reader working in one of these contexts deserves to know that this paper does not describe their scenario.

The first is a small organisation with a short planning cycle and a single source of income. A team of five delivering one piece of work against one funder and one budget line has minimal distance between strategy and resourcing to begin with, and the four disconnections in Section 3 occur because signals must go across organisational and temporal boundaries. Where that gap is modest, a framework designed to address it adds process weight without contributing governance value, whereas a competent manager who has the required information in their head is a proportionate answer, not a gap.

The second is an environment that already has disciplined portfolio governance in place, with a functioning gate process that is tightly linked to resourcing, reviewed on a regular basis, and really followed rather than just being present. Introducing PGC risks duplicating a function with a different name. The appropriate solution is to determine whether the existing mechanism genuinely closes all four disconnections, including results to learning, which is the one that portfolio offices frequently overlook even when everything else works well.

The third, and most important to the higher education environment discussed in this work, is a single-funder, single-partner arrangement with a short delivery window. A twelve-month grant to one main scientist working with one partnering institution has a short strategy-to-resource distance, making formal PGC infrastructure disproportionate. The pattern grows in proportion to the complexity of the organisation and its partnerships. This is not to say that every financed activity requires a six-capability structure sitting above it.

This is also the honest answer to the first thing a reader who is familiar with project governance is likely to ask: why doesn't a competent PMO handle this already? In many circumstances, it does, particularly in Delivery Governance and, to a lesser extent, Resource Alignment. What it does not typically do, by design, is manage the relationship between Strategic Direction and Prioritisation, or close the loop from Benefits Realisation back into Governance Learning, because such functions are usually outside of its mission. PGC does not substitute for a functioning PMO. It is proposed to bridge the gap between functions that perform effectively on their own but were never designed to be integrated.

8. Using the Framework: A Practitioner Diagnostic

A framework is only useful if it prompts a question a reader may ask about their own organisation on a Monday morning, rather than simply admiring a model in the abstract. What follows is a short set of diagnostic questions organised around the six PGC capabilities, each with a warning flag to watch for. This is not meant to be an exhaustive assessment. It serves as a starting point for a discourse that most organisations have

never had explicitly about whether their planning activity is genuinely governing anything.

Strategic direction. Can the organisation describe its existing priorities clearly enough so that a resourcing decision may be directly assessed against them? Has anyone examined the strategic direction since the conditions under which it was written have changed? Keep an eye out for strategies that are only mentioned on the first slide of planning meetings and never discussed again.

Prioritisation. Is there a clear, repeatable foundation for determining what happens when many demands compete for the same resource? Has the organisation explicitly ceased anything during the previous planning cycle, or has the portfolio just grown? Keep an eye out for the loudest or most senior request that consistently wins, regardless of its link to the stated priorities.

Resource Alignment. Does the existing resourcing pattern represent the agreed-upon priorities for this cycle or the previous cycle? How quickly can someone responsible for a budget line know what has actually been spent on it? Watch for resourcing decisions that are explained by tradition rather than current priority.

Delivery Governance. Is each active risk or milestone held accountable to a person, rather than a team or function? Is the escalation process used for early-stage concerns, or just after an issue has become serious? Keep an eye out for a risk that was technically tracked somewhere but went unnoticed by anyone who may have taken action.

Benefit Realisation. Is there a specific moment in the governance cycle where the organisation compares delivered work to the benefit it was funded to produce? Is it necessary to perform the check before project or programme conclusion, or may it be completed without it? Look for project files that close with the promised benefit still unknown.

Governance Learning. Does the upcoming planning cycle clearly reference what the organisation learnt from the previous one? Does it depend on whether the same people are still in their jobs? Watch for subsequent planning cycles that replicate the same untested assumptions rather than building on tested results.

To answer any of these queries, no specialist tooling or an external evaluation is required. Most can be addressed, at least provisionally, in a single working conversation, and a true answer can be compared to what happened the previous cycle, although an assumed one usually cannot.

9. Five Practitioner Shifts

Five shifts in how planning is understood stem directly from the six capabilities listed above. Each is described as an old assumption, its practical implication, and the new practice that PGC requires to put in its place.

The very first shift is from planning activity to governing capability. The old assumption views a well-executed planning cycle that is on time and fully recorded as evidence that planning is effective, and organisations end up investing in better planning without ever questioning whether it is relevant. The new method evaluates planning based on what it changes, rather than how effectively it was executed.

The second shift involves making decisions rather than reporting progress. The traditional assumption considers a reporting cycle complete once information has been produced and sent, resulting in a continual stream of correct reports that tell nothing. The new norm mandates that every reporting cycle include a decision rather than just an audience.

The third shift is a departure from project optimisation and toward portfolio alignment. Individual project governance provides a portfolio of well-run initiatives that collectively deviate from declared objectives, because no one governs the relationship between them. The new practice establishes the portfolio as the primary unit, with individual project performance serving as a secondary, contributing measure.

The fourth shift involves moving from resource control to resource reallocation. Treating resource governance as a method of protecting a current allocation against unauthorised change results in a resourcing pattern that builds around the priorities set last year. The new practice views the ability to reallocate resources in response to a changed priority as the true measure of resource governance maturity.

The fifth shift is from annual agreements to ongoing adaptation. Treating the annual plan as a permanent commitment, revisited once a year and otherwise held constant, explains why conditions change more quickly than the annual cycle can adjust, as seen in every example in Section 6. The new practice views the plan as a living output of a continuous governance capability, modified as circumstances change rather than defended until the next scheduled review allows for a rewriting.

None of these shifts requires an organisation to forgo its current planning cycle or tools. Annual strategy documents, quarterly reviews, and portfolio dashboards can remain precisely as they are. Each transition requires a shift in what the organisation expects those mechanisms to perform, as well as a readiness to recognise when one is technically operational but no longer yielding the decision for which it was designed.

10. Limitations

The evidence base for Planning Governance Capability is practitioner-derived rather than statistically validated, and this should be stated explicitly rather than left to the reader to guess. The framework was developed based on direct delivery experience across four organisations in three sectors, rather than a controlled comparison with organisations lacking the capability, and the six capabilities were identified through pattern recognition across that experience rather than a method designed from the start to test for them. This is in the same practitioner tradition as the last two papers in this series, but PGC is presented here as a framework for testing and refinement rather than a verified model.

A similar point is about causation. Each scenario in Section 6 describes a measurable outcome that followed a governance intervention, and the sequence is actual. The data does not support the claim that governance was the sole cause of that result. Other circumstances, such as staffing changes, seasonal variations in demand, and factors unrelated to any specific intervention, were present in all cases and not isolated from the governance reform itself. The more plausible claim, and one that this research advances, is that governance altered the conditions under which delivery occurred. It is not claimed that governance was the sole factor that mattered.

The four cases were also chosen by the author from his own delivery history, introducing a method of selection that the reader should consider carefully. Examples in which a governance intervention did not result in a measurable improvement are not included in the record reported here, and their absence limits what this paper can assert, not proving that such examples do not exist. A reasonable next step, in addition to the measurement question already indicated for the next paper in this series, is to evaluate PGC against examples that the author did not pick or deliver.

11. Conclusion

Organisations do not generally fail because they abandon planning. Every scenario considered in this study, from a retail lending business in North India to a nationally funded mental health research program, involved an organisation that was already planning, often meticulously and on a set schedule, when the underlying disconnection was identified. What was missing in each case was not the actual planning activity. It was the governance capability to transform that action into a decision that changed what was funded, delivered, stopped, or learnt.

This paper argues that Planning Governance Capability is the missing link connecting the two previous papers in this series to an issue that neither explicitly addresses: how governance, once constructed and safeguarded against foreseeable failure, remains

relevant as the conditions surrounding it change. The six capabilities are presented as a framework for continuing development, rather than a project with a deadline. Section 7 was added to keep that offer honest: PGC is a claim about complex, multi-partner, resource-distant scenarios, not that every planning cycle anywhere requires a six-capability structure sitting above it.

When read together, the three studies describe governance as a continuous organisational capability rather than a framework that can be built and left alone. Paper 1 suggested that governance must be consciously designed. Paper 2 demonstrated how it fails in predictable ways unless ownership, visibility, and escalation are actively maintained. This study builds on that idea by demonstrating that governance must evolve as strategic priorities, resources, and delivery conditions change. The trilogy argues that successful governance must be developed, protected, and constantly renewed.

This paper completes the trilogy without concluding the argument. It has proven that PGC exists as a distinct organisational capability, whether evident or clearly lacking, in industries as diverse as banking, e-commerce, and publicly funded research. What remains unanswered is a specific challenge rather than a broad one: how PGC can be quantified with higher accuracy than the diagnostic in Section 8 permits, in a way that could support a maturity or assessment instrument. That is the anticipated topic for the next paper in this series.

Organisations that improve their planning without changing governance will continue to produce better plans, not better judgments.

Organisations rarely fail because they discontinue planning. Planning is not one of their weak points. They cannot turn a plan into a decision before the conditions for which it was developed have altered.

References

Cohen, W. M., Levinthal, D. A. (1990). Absorptive Capacity: A New Perspective on Learning and Innovation, Administrative Science Quarterly, 35(1), 128-152.

Eisenhardt, K. M., Martin, J. A. (2000). Dynamic Capabilities: What Are They?, Strategic Management Journal, 21(10-11), 1105-1121.

Flyvbjerg, B. (2006). From Nobel Prize to Project Management: Getting Risks Right, Project Management Journal, 37(3), 5-15.

Heaton, S., Teece, D., Agronin, E. (2023). Dynamic Capabilities and Governance: An Empirical Investigation of Resource Reconfiguration, Strategic Management Journal, 44(2), 520-548.

Klijn, E. H., Koppenjan, J. (2016). Governance Networks in the Public Sector, Routledge, London.

Szulanski, G. (1996). Exploring Internal Stickiness: Impediments to the Transfer of Best Practice Within the Firm, Strategic Management Journal, 17(S2), 27-43.

Taneja, S. (2026a). When There Is No Framework: Building Programme Governance From Scratch in Funded Research Environments, PM World Journal, Vol. XV, Issue V, May.

Taneja, S. (2026b). Different Failures, Same Structure: Why Governance Breaks Down Across Sectors, PM World Journal, Vol. XV, Issue VII, July.

Teece, D. J. (2007). Explicating Dynamic Capabilities: The Nature and Microfoundations of (Sustainable) Enterprise Performance, Strategic Management Journal, 28(13), 1319-1350.

Zahra, S. A., George, G. (2002). Absorptive Capacity: A Review, Reconceptualization, and Extension, Academy of Management Review, 27(2), 185-203.

Declaration on Use of Artificial Intelligence

AI-assisted technology was used during the preparation of this manuscript to support readability and language editing. All research direction, analysis, framework development, case selection and conclusions are the author's own, drawn from direct professional experience and verified source records. All AI-assisted output was reviewed and edited by the author prior to submission, consistent with PM World Journal's policy on the use of AI in manuscript preparation.

About the Author

Sudhir Taneja

Swansea, UK

Sudhir Taneja is a programme and project manager specialising in governance design, operational visibility, and delivery architecture across complex multi-partner environments. His work spans funded research governance, financial services, and cross-sector reporting systems in the United Kingdom and India. He holds an MBA with Distinction from Swansea University and is a member of the Association for Project Management. He is based in Swansea, UK. He can be contacted at sudhirstaneja@gmail.com; Website: sudhirtaneja.com
ORCID: 0009-0003-2977-8780