The Strategic Value Gap: Rethinking How Organizations Manage and Measure Strategy-Driven Projects [1]

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Abstract

Organizations increasingly use projects, programs, and portfolios to translate enterprise priorities into action. Yet initiatives intended to advance organizational strategy are often governed, managed, and evaluated using delivery-oriented approaches designed for more conventional projects. Scope, schedule, cost, quality, and delivery performance remain essential measures of execution discipline, but they do not fully explain whether an initiative produced the organizational value that justified the investment. This paper introduces the Strategic Value Gap, defined as the disconnect between successful delivery of a strategy-driven initiative and realization of the organizational value the initiative was intended to create.

Drawing on project management, strategy implementation, benefits-realization, and Project Management Office (PMO) literature, together with practitioner observations from modernization initiatives, the paper argues that the expected value of strategy-driven work should shape how such initiatives are governed, led, managed, and evaluated from the outset. Five indicators are proposed to help identify such work: alignment to enterprise priorities, cross-organizational impact, transformational change, executive sponsorship, and long-term value creation. The paper then proposes five management practices, including the need to define and periodically reassess expected value, and considers how PMOs can help maintain the connection among strategic intent, delivery, organizational outcomes, and value realization. The central argument is not that traditional project management is insufficient, but that management approaches should be tailored to the purpose and expected value of the work being undertaken.

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1. Introduction: From Strategy to Organizational Value

Organizations rarely suffer from a shortage of ideas. Leaders identify opportunities, establish priorities, approve investments, launch transformation efforts, and develop plans intended to move their organizations forward. The more difficult challenge is converting those intentions into sustained organizational value.

Understanding that challenge requires clarity about strategy. Strategy is more than a collection of goals, projects, or annual priorities. Porter (1996) distinguishes strategy from operational effectiveness by emphasizing choices about how an organization will create a distinctive position and value. Rumelt (2011) similarly describes effective strategy as a coherent response to an important challenge, supported by a guiding approach and coordinated action. For purposes of this paper, strategy refers to the choices an organization makes about the priorities it will pursue, the capabilities it will develop, and the actions through which it intends to create value.

Strategy creates value only when those choices are translated into action. Strategy implementation is a dynamic organizational process involving the activities of managers and employees, organizational structures, resources, coordination, communication, and adaptation (Tawse & Tabesh, 2021; Friesl et al., 2021). In this paper, strategy execution refers specifically to the translation of organizational priorities into coordinated decisions, investments, initiatives, capabilities, behaviors, and measurable outcomes.

Projects, programs, and portfolios are among the mechanisms organizations use to make this translation possible. A technology modernization effort may implement a new platform. A transformation program may redesign processes and operating models. A portfolio may direct resources toward investments intended to advance an enterprise priority. In each case, project-based work becomes a vehicle through which organizational intent is converted into action.

The project management profession increasingly recognizes this relationship. The PMBOK® Guide - Eighth Edition emphasizes value delivery, adaptability, accountability, and the connection between projects and organizational value, while expanding attention to PMOs and tailoring practices to context (Project Management Institute [PMI], 2025a). PMI's more recent research similarly emphasizes navigating interconnected systems and complexity as important to delivering value (PMI, 2025c, 2026a).

This evolution matters because not all projects exist for the same purpose. Some primarily deliver a bounded output: replace equipment, relocate an office, implement a discrete process improvement, or produce a clearly defined product. Other initiatives are

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undertaken because leaders expect them to change performance, build capability, alter how work is performed, enable transformation, or advance a major enterprise priority. This paper refers to the latter as strategy-driven projects: projects or programs whose primary justification is their expected contribution to an organizational priority and the value associated with achieving it.

A strategy-driven initiative may be delivered on time, within budget, and according to approved scope while the organization fails to achieve the adoption, capability, performance improvement, or other outcome that justified the investment. This paper refers to that disconnect as the Strategic Value Gap.

> *The Strategic Value Gap is the disconnect between successful delivery of a strategy-driven initiative and realization of the organizational value the initiative was intended to create.*

The concept does not suggest that scope, schedule, cost, quality, or disciplined project management are unimportant. They remain fundamental indicators of delivery performance. Rather, the gap distinguishes delivery success from value realization. Successful delivery may be necessary for organizational value creation, but it is not, by itself, sufficient evidence that the intended organizational value has been realized.

This distinction has particular implications for PMOs. Standardization creates consistency, visibility, and organizational discipline. Yet as PMOs increasingly become partners in strategy execution, they must also determine when a common management approach is appropriate and when the nature of the investment requires differentiated governance, leadership, and value tracking. Contemporary PMO research increasingly positions the function as a strategic, value-driven organizational asset rather than solely a center for project controls (PMI, 2025b, 2026b; Sandhu et al., 2024).

This paper therefore makes a broader argument than simply calling for new measures of project success: initiatives undertaken to advance organizational strategy require not only broader measures of success, but differentiated approaches to governance, sponsorship, stakeholder engagement, management, adoption, and value realization.

The Strategic Value Gap builds on established project-success and benefits-realization literature but addresses a different management question. Benefits realization focuses attention on whether intended benefits and organizational value are ultimately achieved. The Strategic Value Gap focuses on what that expected value means for how strategy-driven initiatives should be recognized, governed, led, and managed from the outset and throughout their lifecycle. Its contribution is therefore not another definition or measure of

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value, but a practical management lens for identifying when an initiative's relationship to organizational strategy warrants differentiated governance, executive sponsorship, adoption planning, value measurement, and accountability to protect the path from project delivery to long-term organizational value.

2. From Project Delivery to Strategy Execution

2.1 The Evolution of Project Success

Project management has traditionally relied on delivery performance as a primary indicator of success. Cost, schedule, scope, and quality provide essential information about whether work was executed according to approved expectations. These measures remain important because organizations require predictable delivery, responsible resource management, and accountability for commitments.

Scholars have long questioned whether delivery performance alone adequately represents project success. Atkinson (1999) argued that cost, time, and quality provide an incomplete assessment when broader organizational objectives are considered. Shenhar and Dvir (2007) similarly proposed multidimensional approaches that include customer impact, business performance, and preparation for the future.

Benefits-realization research extends this argument by shifting attention from whether an output was delivered to whether expected benefits materialized. Serra and Kunc (2015) found benefits-realization practices positively associated with project success and strategy execution. More recently, Zwikael (2024) emphasized the need to define expected benefits at the project front end and evaluate their realization after completion.

The profession has continued moving in this direction. PMI's recent project-success research emphasizes value relative to the effort and expense invested, while the PMBOK® Guide - Eighth Edition connects project work more explicitly to organizational value (PMI, 2025a, 2025c). The remaining question is therefore not whether value matters. It is how organizations should manage work whose primary purpose is to create enterprise-level value.

2.2 Strategy Implementation Extends Beyond Project Delivery

Strategy implementation research reinforces the need for a broader perspective. Tawse and Tabesh (2021) describe implementation as a dynamic, iterative, and complex process involving managerial actions, organizational conditions, and capabilities. Friesl et al. (2021) similarly conceptualize implementation as strategy work carried out through activities, actors, and tools across organizational levels. A recent systematic review further

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underscores the interaction of managerial and organizational levers in effective implementation (Holm et al., 2026).

This matters because project delivery typically has defined boundaries, whereas value realization often depends on changes that continue after formal implementation. A project team can install a system; it cannot, by itself, guarantee effective use. A program can redesign a process; it cannot, by itself, ensure that leaders reinforce the behaviors necessary to sustain it. A project can deliver a capability; it cannot, by itself, guarantee the organizational outcome used to justify the investment.

The movement from output to adoption to organizational outcome therefore requires responsibilities that extend beyond the traditional boundaries of the project team. Project delivery contributes to strategy execution, but completing a project should not be treated as equivalent to realizing the organizational outcomes the strategy was intended to produce.

2.3 Benefits Realization Connects Delivery to Value

Benefits realization provides an important bridge between project delivery and organizational outcomes. Rather than treating project completion as the endpoint, it asks whether the changes enabled by a project ultimately produced the expected organizational benefits.

For purposes of this paper, benefits realization and organizational value are related but not synonymous. Benefits describe the measurable improvements expected from an initiative, while organizational value reflects the extent to which those benefits contribute to the strategic purpose and priorities that justified the investment.

This distinction is particularly important for transformation and modernization efforts because value frequently emerges over time. New technology may require changes in workflows. Redesigned processes may require new behaviors. New capabilities may require governance, training, leadership reinforcement, and operational ownership before measurable benefits become visible.

Benefits realization should not be understood as a purely linear process in which benefits are defined at initiation and evaluated only after delivery. Although expected benefits and measures should be established early, the assumptions underlying them may change as an initiative progresses. New information, resource constraints, stakeholder needs, market conditions, regulatory requirements, or shifts in organizational priorities may affect which benefits remain achievable or valuable. Value realization therefore requires periodic reassessment of expected outcomes, measures, targets, and underlying assumptions

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throughout the initiative. Such reassessment should preserve the connection to the organizational purpose of the investment while allowing leaders to respond deliberately when conditions materially change (PMI, 2019; Zwikael, 2024).

This creates an accountability challenge. Project teams typically own delivery; operational leaders may own the resulting capability; executive sponsors may own the business outcome; and portfolio governance may determine whether continued investment remains justified. Without explicit ownership across these transitions, organizations can successfully close projects while leaving value realization effectively unmanaged.

2.4 The PMO as a Strategy-Execution Partner

PMOs have historically created value through common methodologies, governance processes, reporting structures, tools, resource practices, and performance monitoring. These capabilities strengthen delivery consistency and organizational visibility. Contemporary research, however, increasingly positions the PMO as more than a center for project controls.

Sandhu et al. (2024) identified PMO roles in implementing organizational strategic plans, including project-management methodology development, performance monitoring, organizational learning, and structural and communication improvements. PMI's Project Management Offices: A Practice Guide similarly frames PMOs as strategic, value-driven assets expected to align with organizational goals and demonstrate measurable value (PMI, 2025b). PMI's 2026 PMO research identifies strategic alignment and value realization management as one of three essential capability areas beyond traditional operational expertise (PMI, 2026b).

These developments create a productive tension. PMOs generate value partly through consistency, yet projects differ in purpose, organizational reach, uncertainty, leadership requirements, and expected value. The question is therefore not whether PMOs should abandon methodology or governance, but how they should tailor those practices to the nature and significance of the work.

3. What Makes an Initiative Strategy-Driven?

Not every important, expensive, visible, or complex project is necessarily strategy-driven. The distinction begins with why the initiative exists. A strategy-driven project derives its primary justification from an organizational priority and is expected to create value beyond the immediate delivery of its outputs. Five indicators are proposed to help identify such work:

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1. Alignment to Enterprise Priorities

The initiative directly advances a defined organizational priority, objective, or strategic choice. Failure to achieve the intended outcome would therefore affect more than project performance; it would constrain progress toward an organizational goal.

2. Cross-Organizational Impact

The initiative affects multiple functions, stakeholder groups, business processes, governance structures, or organizational units. Its success depends on coordination and alignment beyond the project team.

3. Transformational Change

The work is expected to alter organizational capability, behavior, operating models, decision-making, processes, or ways of working. Delivering the technical solution is therefore only one component of success.

4. Executive Sponsorship

The initiative requires sustained executive involvement because the project team alone cannot resolve the organizational trade-offs, competing priorities, resource decisions, and cross-functional barriers associated with implementation.

5. Long-Term Value Creation

Expected value extends beyond project closeout. Benefits may depend on adoption, operational integration, performance improvement, capability maturity, or behavioral change that develops over time. These indicators are intended as practical signals rather than a rigid classification system. As their presence and intensity increase, so does the need to manage not only for delivery, but for organizational value realization.

4. The Strategic Value Gap

Strategy-driven initiatives create a management challenge: project delivery and value realization are connected within the same investment, but they represent different dimensions of success. Delivery asks whether approved scope was completed, resources were managed responsibly, milestones were achieved, risks were controlled, and expected outputs were produced. Value realization asks whether people adopted the resulting capability, performance improved, the intended change occurred, expected benefits materialized, and the investment advanced the organizational priority that justified it.

The Strategic Value Gap can emerge even when project management is effective. A team may successfully deliver a technology platform, redesigned process, operating model, or

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organizational capability according to approved requirements. Yet value depends on what follows: whether stakeholders adopt the change, leaders reinforce it, operating units integrate it into everyday work, benefits are monitored, and the organization continues making decisions consistent with the original intent.

The path from strategy to value is therefore better understood as a connected sequence of decisions and outcomes rather than a direct relationship between strategy and project delivery. Strategy establishes organizational direction, but leaders must first clarify what change and value would indicate progress toward that direction. Initiatives are then authorized as investments intended to produce outputs that enable those outcomes. Each stage creates conditions for the next, but none guarantees it. Moreover, the relationship is not entirely linear: as organizations learn through implementation and adoption, new information may require leaders to revisit assumptions about the initiative, expected outcomes, measures, or value.

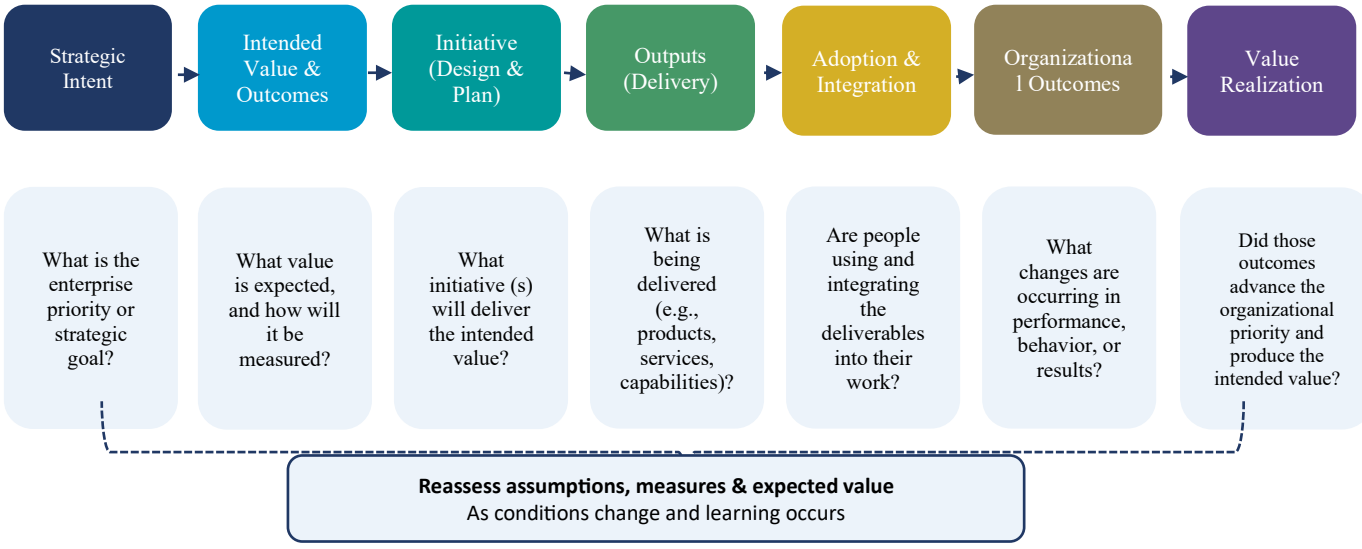


Figure 1. From Strategic Intent to Value Realization
A dynamic pathway for strategy-driven initiatives (not entirely linear)

The Strategic Value Gap can emerge when successful delivery does not translate into adoption, organizational outcomes, and ultimately the value expected from the investment. Because assumptions and conditions may change, intended value and measures should also be reassessed throughout the initiative.

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Consider, for example, an organization whose strategy includes improving customer retention. Leaders authorize a technology modernization initiative intended to improve the customer-service experience. The project's output may be a successfully implemented customer relationship management platform. Adoption may be reflected in whether employees consistently use the new workflows and capabilities rather than reverting to legacy tools or workarounds. An organizational outcome may be faster response times, improved first-contact resolution, or higher customer satisfaction. The intended value may ultimately be improved customer retention and revenue.

The platform could therefore be delivered on time, within budget, and according to requirements while a Strategic Value Gap remains if adoption is low, service performance does not improve, or customer retention remains unchanged. Conversely, leaders may learn during implementation that customer retention is being affected by factors the original initiative does not address. In that case, governance should provide a mechanism for reassessing the expected benefits, measures, or initiative itself rather than treating the original business case as static.

The concept is not intended to replace contemporary definitions of project success or benefits realization. The profession already recognizes that success extends beyond traditional delivery constraints. Rather, the Strategic Value Gap provides a lens for examining where responsibility, governance, and measurement may become disconnected between project delivery and organizational value realization.

The distinction is especially important at closeout. Formal project completion often marks the transition of resources and governance, yet for many strategy-driven initiatives it may also mark the beginning of meaningful value realization. Unless ownership of benefits, adoption, and post-implementation outcomes is explicit, the transition between project, operational, sponsor, and portfolio responsibilities can leave value effectively unmanaged.

A project can therefore be delivered successfully and still fail to achieve its intended strategic outcomes. Conversely, an initiative may experience schedule changes, scope adjustments, or implementation challenges while ultimately producing substantial organizational value. The implication is not that organizations should tolerate poor project management in the name of strategy. It is that delivery performance and organizational value should be evaluated together.

> **The question should evolve from "Did we deliver what we planned?" to "Did what we delivered create the organizational change and value we intended?"**

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5. Managing for Strategic Value

Recognizing the Strategic Value Gap has limited practical value unless it changes how organizations manage strategy-driven initiatives. Traditional disciplines, including clear scope, planning, risk management, resource discipline, schedules, governance, communication, and accountability, remain essential. The argument is for differentiation: if projects vary in their relationship to strategy, enterprise impact, change requirements, leadership demands, and expected value, the management system should reflect those differences.

The first management decision is therefore one of classification: does the initiative meet enough of the indicators described in Section 3 to warrant treatment as strategy-driven work? If so, the following practices provide a basis for tailoring its management and governance to the value it is expected to create.

5.1 Define and Reassess Value Throughout the Initiative

Strategy-driven initiatives should begin with a clear articulation of the organizational outcome the investment is intended to produce. Project initiation frequently focuses on scope, requirements, deliverables, timelines, resources, and risks. Those elements answer how the work will be delivered; they do not fully answer why the work matters.

Before delivery begins, leaders should identify the organizational priority being advanced, the problem or opportunity justifying the investment, the outcomes and benefits expected, who owns those benefits, and how and when value will be evaluated (Serra & Kunc, 2015; Zwikael, 2024).

These expectations should not be treated as static. Strategy-driven initiatives frequently operate in changing environments, and new information, resource constraints, stakeholder needs, external conditions, or shifts in organizational priorities may alter the benefits that remain achievable or valuable. Measures, targets, assumptions, and expected outcomes should therefore be revisited at meaningful governance points throughout the initiative.

This becomes particularly important when constraints require trade-offs. If time-to-market becomes paramount, for example, leaders may deliberately reduce initial scope while protecting the benefits considered essential to the investment. Conversely, changing conditions may make an originally expected benefit less valuable even if it remains technically achievable.

Governance therefore has a dual responsibility: maintain the connection to the organizational purpose that justified the investment while creating a disciplined mechanism for reassessing what value means as conditions change. Reassessment should

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enable adaptation, not provide a mechanism for retrospectively redefining success when expected benefits fail to materialize. For PMOs, this means that portfolio intake and initiation should establish the initial line of sight from enterprise priority to expected outcome, while subsequent governance reviews should periodically test whether that line of sight remains valid.

5.2 Differentiate Governance According to the Nature of the Work

Standardization is one of the PMO's most valuable contributions, but consistency does not require uniformity. A bounded delivery project and an enterprise transformation may both require disciplined project management without requiring identical governance.

Strategy-driven initiatives may warrant more frequent executive decision-making, cross-functional governance, stronger change-management integration, explicit benefits ownership, greater stakeholder participation, outcome-oriented reporting, and continued evaluation after implementation. PMOs can support this differentiation by tailoring governance to enterprise impact, organizational change, risk, stakeholder complexity, and expected value. The goal is not more bureaucracy; it is governance matched to the conditions required for success.

5.3 Make Executive Sponsorship an Active Leadership Role

Observations from modernization initiatives informing this paper suggest that sponsorship cannot end with charter approval, funding, or periodic steering committee meetings. Sponsors connect the initiative to organizational priorities by visibly reinforcing why the change matters, advocating for the intended organizational value, resolving cross-functional barriers, making decisions, protecting priorities when competing demands emerge, reinforcing expectations, and maintaining accountability for intended outcomes.

Project leaders can surface competing priorities, stakeholder resistance, or lagging adoption, but they may not have the authority to resolve those issues. Sponsorship therefore bridges project execution and organizational leadership. PMOs can strengthen this capability by making sponsor roles, decision rights, expectations, and accountability explicit rather than assumed.

5.4 Treat Adoption as a Condition of Value Realization

Implementation and adoption should not be confused. Implementation delivers capability; adoption creates the conditions through which many capabilities can produce value.

A technology can be functional while users retain old processes. A redesigned workflow can be implemented while teams develop workarounds. A governance model can exist formally

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while decisions continue through previous structures. In each case, the output has been delivered, but the organizational conditions necessary for downstream outcomes may not yet exist.

Adoption, however, should not itself be mistaken for strategic value. For many initiatives, adoption functions as an intermediate outcome or leading indicator connecting a delivered capability to downstream organizational results. A new sales platform, for example, may achieve high user adoption without increasing sales, revenue, or market share. Conversely, low adoption may help explain why those downstream benefits failed to materialize.

Measures should therefore reflect the value pathway appropriate to the initiative. Organizations may need to monitor delivery measures that indicate whether outputs were produced, adoption measures that indicate whether the capability is being used or integrated, operational measures that indicate whether performance or behavior changed, and strategic measures that indicate whether those changes produced the organizational value sought.

Organizational change management and stakeholder engagement should consequently be treated as more than communications workstreams. Together, they support understanding, solution quality, ownership, readiness, and sustained use. Responsibility for adoption should be intentionally assigned, and adoption measures should be interpreted as part of the pathway to value rather than as evidence of value realization by themselves.

5.5 Extend Accountability Beyond Project Closeout

Project lifecycles end; organizational value often emerges on a different schedule. Strategy-driven initiatives therefore require an explicit transition from delivery ownership to value ownership.

Before closeout, organizations should clarify who owns the resulting capability, who is accountable for benefits realization, which measures will continue, when post-implementation outcomes will be reviewed, and what will happen if expected value does not materialize. The PMO does not need to own every benefit, but it can make ownership and outcome visibility part of the governance system. For strategy-driven work, closeout may therefore represent a transfer of accountability from delivering the change to realizing its value (Serra & Kunc, 2015; Zwikael, 2024).

5.6 The PMO: From Delivery Assurance to Value Stewardship

Taken together, these practices suggest a focused evolution in the PMO's role. The PMO need not become a strategy office or assume accountability that belongs to executives and

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operational leaders. Its distinctive contribution is to preserve the connection between strategic intent, delivery, and value across the portfolio. Value stewardship therefore includes not only maintaining traceability to the original business case, but also facilitating disciplined reassessment when assumptions, organizational conditions, or expected benefits materially change.

This means helping the organization identify which investments require differentiated governance, maintain visibility from enterprise priority through delivery and value realization, clarify ownership across sponsors and operational leaders, and use outcome information to improve portfolio decisions.

From this perspective, PMO maturity is not defined by standardization alone. It includes the ability to recognize when consistency strengthens execution and when differentiation is necessary to protect value.

6. Limitations and Future Research

The Strategic Value Gap is presented as a conceptual and practitioner-informed lens rather than an empirically validated model. It draws on research in project success, strategy implementation, benefits realization, and PMO practice together with observations from complex modernization initiatives. The concept has not yet been tested across industries, project types, organizational structures, or PMO models.

The five indicators proposed to identify strategy-driven initiatives should therefore be interpreted as practical signals rather than a formal classification system. Organizational context, complexity, culture, governance maturity, industry, and the nature of expected benefits may all affect the management approach required. Value itself is also context dependent: organizations may seek financial performance, efficiency, compliance, capability, stakeholder experience, learning, risk reduction, or public benefit.

Future research could test whether the Strategic Value Gap can be observed consistently across organizational contexts and whether particular governance, sponsorship, adoption, or benefits-realization practices are associated with narrower gaps between delivery and outcomes. The five strategy-driven indicators proposed in Section 3 could also be evaluated as a basis for a diagnostic instrument that helps PMOs and leaders determine when differentiated governance is warranted.

Future studies could also examine the relationships among adoption measures, operational outcomes, and strategic value across different types of initiatives, including whether particular leading indicators reliably predict downstream value realization.

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A further research opportunity concerns the PMO's role in value realization. Recent literature increasingly positions PMOs as contributors to strategy implementation and organizational value. Comparative and longitudinal studies could examine how PMO models allocate benefits ownership, sponsor accountability, post-implementation evaluation, and portfolio learning, particularly because many outcomes emerge after formal project completion.

The concept should therefore be understood as a starting point for inquiry rather than a finished model. Its purpose is to make a frequently observed organizational problem more visible and to create a foundation for examining how organizations can better connect project delivery with the value their investments are intended to produce.

7. Conclusion

Organizations increasingly depend on projects, programs, and portfolios to translate strategy into action. As that dependence grows, project success cannot be considered independently from the organizational purpose the investment was intended to serve.

The Strategic Value Gap describes the disconnect that can occur between successful delivery of a strategy-driven initiative and realization of its intended organizational value. The concept does not diminish the importance of scope, schedule, cost, quality, or disciplined project management, nor does it suggest that every project requires an expanded management model. It argues that the way an initiative is governed, led, managed, and evaluated should reflect why the work exists and the value it is expected to create.

For strategy-driven initiatives, that means defining and periodically reassessing expected value, differentiating governance, establishing active sponsorship, treating adoption as a condition for value realization, and clarifying accountability beyond closeout. For PMOs, it means preserving the benefits of standardization while helping the organization recognize where differentiated management is necessary to protect the value of its most consequential investments.

The question facing organizations is therefore no longer simply whether a project was delivered successfully. For investments undertaken to advance enterprise priorities, leaders must also ask whether what was delivered created the organizational change and value intended.

Organizations do not invest in strategy-driven projects because they want deliverables. They invest because they expect those deliverables to change something that matters. Closing the Strategic Value Gap begins by managing accordingly.

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Disclosure of AI-Assisted Tools

Generative AI tools, including OpenAI's ChatGPT, were used during the development of this manuscript to support literature discovery, source verification, organization, language refinement, and iterative editorial review. The author developed the underlying concept, practitioner observations, arguments, interpretations, and conclusions, and maintained responsibility for all substantive decisions. All sources and citations were independently reviewed and verified by the author, and the final manuscript was reviewed and approved by the author.

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