Horváth Middle East

BEYOND APPROVAL

WHAT IT TAKES FOR TRANSFORMATION PROGRAMS IN THE MIDDLE EAST TO REACH THEIR OUTCOMES, AND WHERE EXECUTION DISCIPLINE MAKES THE DIFFERENCE

Drawn from **15 years** of transformation work in this region. Five patterns, six instruments, and three questions any board can put to its own portfolio this quarter.

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Delivery belongs to the organization that owns the mandate. Everything that follows is about equipping it

Accountability for delivery sits with the organization that owns the mandate. It cannot be transferred to a consultancy, and the work goes better when that is settled before it starts. What can be built, and handed over, is the capability to hold it.

Across **15 years** of transformation work in this region, on the ground for more than a decade, the programs that did not reach their outcomes almost never failed at the point of approval. They were approved with conviction, resourced properly, and announced to organizations that believed in them. **They stalled later, quietly, somewhere in the middle.**

Organizations miss their own forecasts, not the market's.

What follows, and in what order

The failure is not where you look for it

Most governance mechanisms are designed to detect a program that has stopped moving. Few are designed to detect a program that continues moving while ownership, accountability, and delivery gradually separate.

This paper examines that gap, explains why it occurs, and outlines practical mechanisms to address it before outcomes are compromised.

01 Where programs stall

The gap between what is approved and what arrives is measurable. Across transformation portfolios, five recurring patterns account for most execution drift. While some are visible, the most damaging pattern is often the least obvious until outcomes have already deteriorated.

02 What has to change

The solution is rarely a new strategy, restructuring effort, or governance layer. Six practical management instruments consistently address the underlying causes of delivery drift and can be applied within existing portfolio structures and operating models.

03 Putting it to the test

This argument is often challenged by four recurring objections. The paper addresses each directly and introduces a small set of practical questions that leaders can use to determine whether delivery is actively being steered or simply being monitored.

BEYOND APPROVAL

WHERE PROGRAMS STALL

Five patterns, and the tell that precedes each one

Most delivery failures become visible only after outcomes have already begun to deteriorate. By the time a program appears in a recovery discussion, the underlying issue has often been present for months.

In practice, execution drift follows a limited number of recurring patterns. More importantly, each pattern announces itself through observable signals that appear long before delivery is at risk.

Those signals matter more than the patterns themselves because they are available to leadership teams now, while interventions are still relatively inexpensive and effective. The tell matters more than the pattern, because the tell is available now.

01 Ambition is sized for the organization you would like to have

The tell: Nobody in the approval meeting can name the single constraint that would stop the plan.

02 Approval is treated as the finish line

The tell: The last substantive leadership discussion of the program was the one that approved it.

03 Ownership dissolves at the entity boundary

The tell: More than one party is accountable, and everyone is comfortable with that arrangement.

04 Reporting measures activity, and activity is always green

The tell: Status has not changed color in four quarters, and nobody finds that strange.

05 The plan and the money live in separate systems

The tell: Asked where a benefit lands, the answer is a function rather than a budget line.

The most visible failure and the most expensive one are not the same

Of those five patterns, the one that occurs most often and the one that costs most are not the same pattern. That gap is the most useful thing a board can understand about its own delivery.

The most common

PATTERN 02 · APPROVAL TREATED AS THE FINISH LINE

It happens in every sector and at every scale, and it is also the cheapest to correct. The remedy is a governance redesign and a ninety-day plan. It costs weeks of senior attention rather than committed capital, and the improvement is visible almost immediately, which is part of the reason it gets fixed.

Visible, and cheap to fix.

Caught by almost every governance instrument you already own.

VS

The most expensive

PATTERN 03 · OWNERSHIP DISSOLVES AT THE ENTITY BOUNDARY

The absence of a single accountable owner on cross-entity initiatives that commit capital. It does not announce itself. Nothing visibly goes wrong. Work sits between organizations while capital continues to be committed on the assumption that it is moving. By the time it surfaces, the money is spent and the sequencing cannot be recovered.

Invisible, and slow, and paid for.

Caught by almost none of them, unless it is screened for.

Organizations fix what they can see and price what they can measure. The common failure is visible and cheap. The expensive one is invisible and slow.

Almost every governance instrument a large organization owns is designed to catch the first. Correcting only the common pattern improves how the portfolio reads without changing what it costs.

Milestones delivered, value unquantified

Both cases are drawn from our own regional work and are anonymized. Neither began as a governance problem. Both ended as one.

Case One

A portfolio delivering milestones and no measurable value

PATTERN 05 · THE PLAN AND THE MONEY LIVE IN SEPARATE SYSTEMS

The setting

A large portfolio of transformation programs. All approved, all resourced, and none carrying a stated financial outcome. Targets had been agreed at the top and cascaded down, but nobody had calculated what hitting them would actually do to the numbers. The portfolio had grown the way most do, program by program, each approved on its own merits, each with its own sponsor, and no single view of what the whole was supposed to be worth. The finance function saw the spending. The transformation office saw the activity. Nobody saw both in one place.

The drift

By the time we arrived most of those programs were implemented or close to it, and delivering against milestones. What nobody could answer was the only question the chief financial officer cared about: what has this bought us? Activity was complete and value was unquantified, which meant there was no way to tell a successful program from an expensive one. The consequence was quiet rather than dramatic. Programs that should have been stopped ran to completion because nothing distinguished them from the ones that were working, and renewal decisions rewarded the teams that closed milestones while telling leadership nothing about the money.

The intervention

Target setting was connected to the financial plan. Every agreed target was traced through to the line it was supposed to move, whether cost base, revenue or margin. Any target that could not be traced was either restated or stopped. The tracing was done program by program, in the room, with the sponsor and the finance partner present, because the point was not the spreadsheet. It was the conversation the spreadsheet forced: if this program succeeds, which number moves, by how much, and who owns the line it moves.

The outcome

A model in which the financial impact of every agreed target is visible before a program starts and measurable while it runs. Planning and impact assessment became the gate rather than the postscript. The portfolio that emerged was smaller and easier to defend, because every program in it could answer the chief financial officer's question before being asked. **The discipline held after the advisory team left, because the gate was owned by the organization rather than by its advisers.**

Everyone owned their part, and nobody owned the whole

Case Two

A national strategy delivered across participants

PATTERN 03 · OWNERSHIP AT THE ENTITY BOUNDARY PATTERN 04 · REPORTING MEASURES ACTIVITY

The setting

A national strategy with targets that no single organization could deliver on its own. Execution depended on a set of participants: government entities, a regulator, operators and private companies, each with its own mandate, its own funding cycle and its own board. The strategy named the outcome and the sectors it touched. It did not name who convened the participants, who arbitrated between them, or what any of them had actually committed to contribute.

The drift

Each participant delivered the part that sat inside its own mandate, and most did it competently. What fell between mandates belonged to no one, and so waited: shared data, common standards, and the sequencing between one participant's output and another's input. Every participant could report accurate progress against its own plan while the national target moved no closer, because nobody was measuring the aggregate. **The strategy had an owner at the top and owners at the bottom, and nothing in between holding them to each other.**

The intervention

An ecosystem operating framework, installed before any further delivery planning. We started from the questions an ecosystem has to answer before it can be steered, rather than from a program plan. Each answer was written down and given a named owner, and an orchestrating entity was established with the mandate to convene, arbitrate and hold participants to commitments, and, critically, with the standing to do so rather than only the responsibility.

- What is the shared purpose that justifies each participant's involvemen
- What data moves between participants, on what terms and to what en
- Who holds which decision right, and who arbitrates when two mandates collide?
- How is the ecosystem funded beyond its launch budget?

The outcome

One ecosystem framework, with a named custodian. The strategy now has a single entity that owns it end to end, rather than a mandate distributed across everyone who touches it. Inside that custodian sits a delivery office with decision rights, running the program: it holds the aggregate view, arbitrates between participants, and carries the rights the framework defines, namely who joins, on what commitment, and what happens when a commitment is missed. **Each participant still owns its own delivery. What changed is that there is now a point in the system where the whole is owned, and a mechanism attached to it that can act rather than only observe.**

WHAT HAS TO CHANGE

Six instruments, and how you know each one is working

The correction is a set of mechanics rather than a philosophy. None of them requires a new strategy, and each carries a test that can be applied to an existing portfolio without a diagnostic. Each pattern has a tell that surfaces early. Each instrument has a test that confirms the correction has landed.

01 A target picture with numbers attached, before anyone mobilizes

Every agreed target traced to the line it is supposed to move. Any target that cannot be traced is restated or stopped. A target you cannot find in the numbers is an intention.

The test: Can you point to the line each target moves?

02 A portfolio cut against capacity, not against ambition

Most organizations run more initiatives than they have people to run. The first full count is usually higher than expected. Capacity spread across forty initiatives lands none of them.

The test: Is the initiative count lower than it was a quarter ago?

03 Governance redesigned to decide rather than to report

A steering body that cannot stop an initiative, reallocate capacity or move money is a reporting forum. Decision rights and escalation paths have to be written down and tested early against a live decision.

The test: Has the steering forum stopped anything in two quarters?

04 An orchestrating entity with decision rights

Where delivery spans multiple entities, accountability for the whole cannot be shared. One entity must own cross-system decisions and have the authority to enforce them.

The test: When two mandates collide, is there one entity that decides?

05 Steering that looks forward

Status colors describe what has already happened. Forecasts describe what is about to happen, and only one of those can be acted on.

The test: Does the pack carry forecasts or colors?

06 Benefits written into the financial plan

If a saving does not appear in a budget line with an owner's name against it, it will not be delivered and nobody will notice. This is what connects a transformation office to a finance function.

The test: Does each benefit have a budget line and a name?

What ninety days looks like

Leadership teams reasonably want to know what changes and how quickly. Three months is enough to see it, and the sequence is consistent enough to plan against.

Days
1 to 30
One List

One list, one honest count

One consolidated list of everything in flight, with a count against it. For most leadership teams this is the first time the whole portfolio has appeared in one place, and the number is higher than anyone guessed. A meaningful share is stopped, merged or deferred inside the first month. Every survivor has a named owner who was in the room when the name was written down.

Watch for: the number is higher than anyone guessed.

Days
30 to 60
First Red

Baselines, forecasts, the first red

Baselines exist, so no improvement can be claimed without a starting number. Forecasts replace status colors. The first honest red appears, and the leadership team's reaction to that first red determines whether any of the rest survives. Steering meetings get shorter and the agenda moves from what happened to what needs deciding. A decision log exists and has entries in it.

Watch for: the reaction to the first red.

Days
60 to 90
It Compounds

Benefits land in budget lines

The first benefits are traceable to a budget line. Capacity conflicts are resolved explicitly rather than by whoever escalates loudest. Escalations close in days rather than months, and the organization begins to trust the mechanism enough to bring it problems early, which is the point at which it starts to compound.

Watch for: problems arriving before they are asked for.

The test at ninety days is not the dashboard

- It is whether a program owner brought a problem to the steering forum before being asked about it.
- Organizations where that happens have built an instrument. Organizations where it does not happen have built a report.

PUTTING IT TO THE TEST

Four objections, and where each one lands

Any argument for execution discipline meets the same four responses. The first is correct, and this paper starts from it. Two are partly right. One is wrong.

"

"Execution is the client's job."

That is where this paper began, and it is correct. Accountability cannot be outsourced and should not be. What can be built and handed over is the capability to hold it. That is why the work runs through joint teams and why the exit is designed at the start rather than negotiated at the end, the second always being worse. We are not renting out ownership. We are installing the instruments that make ownership possible, and we leave when the solution works.

Correct

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"This is just project management with a better name."

The distinction is real, and it is narrow. A project office reports; a steering mechanism decides. The difference lies in the connection to decision rights and to the financial plan. If a mechanism cannot stop an initiative or move money, it is reporting, whatever it is called.

Partly Right

"

"Consultants created this problem."

And we include ourselves in that. Years of advisory work in this region were sold on ambition and delivered as design. Clients were right to expect more, and the shift now underway toward delivery and measurable outcomes is a correction the industry earned rather than one it chose.

Partly Right

"

"This will slow us down."

Though the first month rarely feels that way. Capacity spread across forty initiatives delivers none of them on time. Sequencing protects ambition rather than reducing it, and the organizations that sequence deliberately reach more of their agenda, not less.

Wrong

Three questions a board can ask this quarter

Any leadership team can test its own position without external help. Three questions are usually enough to establish whether a portfolio is being steered or observed.

01

Who owns this outcome, and were they in the room when we agreed it?

02

Where does this benefit appear in the financial plan, and against whose budget?

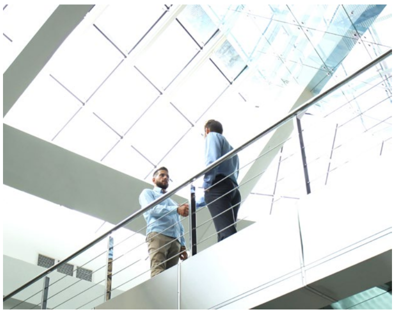
03

What did our steering meeting decide last month, and can we point to it?

The third is the most revealing. If it is difficult to answer, the mechanism in place is reporting, and the organization is carrying the cost of governance without the benefit of it.

This region has never had a shortage of ambition. What it is building now is the discipline to deliver it, which is a harder thing and a more valuable one.

15 years of working on that question here has produced one durable conclusion. The programs that reach their outcomes are not the ones with the boldest plans or the largest budgets. They are the ones where someone could always answer who owns this, what does it change, and how will we know.



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About Horváth Middle East

From strategy through execution, Horváth Middle East management consultants work with government entities, financial institutions, energy companies and defense organizations across the region to achieve measurable business impact through industry expertise and data-driven outcomes.

We operate from our regional headquarters in Riyadh, with offices in Abu Dhabi and Dubai. Horváth is a global, independent management consultancy and a top consultancy for transformation, performance management and digitalization.

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Source. All material in this report is drawn from Horváth Middle East client work and is anonymized.

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