AUTHORITY ASSET 01 · EXECUTION ARCHITECTURE · BREAK PATTERNS

Three breaks show up again and again.

Across procurement, S2P and P2P transformations, the visible symptoms vary — stalled rollouts, rising escalations, savings that never reach the P&L. Underneath, the same three system breaks repeat. They are not capability problems. They are architecture problems.

Break 01 — Ownership is fragmented.

Work crosses functions, but accountability stays local, unclear or duplicated. Many teams contribute to the outcome; nobody owns the full path. The symptom is activity without movement: handoffs that return work, escalations that substitute for decisions, cost pressure that never converts into structural change.

What the pattern looks like resolved: In one P2P organization, structural friction across roles, responsibilities and execution ownership was creating hidden structural cost. The move was not another negotiation round — it was simplifying the operating model, clarifying roles, redesigning ownership and aligning governance around the actual P2P execution flow. **More than USD 1M in cost reduction was reported** through P2P organizational restructuring (Class B — implemented outcome; anonymized, not externally audited; baseline, period and validating role not public; not a benchmark or guarantee).

The same ownership logic carries commercially: in a shared-service setup, value leakage came from ambiguous scope, fragmented accountability and reactive cost discussions — not only from price. Clarifying scope, strengthening accountability and installing a governable service model **reported more than USD 1M in cost reduction** through shared-service negotiation (Class B; same validation boundaries; not an outsourcing benchmark).

Break 02 — Tools automate undefined work.

Automation scales confusion when owner, rule, control, data and exception logic are not explicit. Technology creates capability, not discipline. A system can be fully implemented and still not govern anything.

What the pattern looks like resolved: An S/4HANA procurement environment had the technology, but governed usage did not follow automatically. Strengthening agreement usage, system-enabled structures and governed execution logic **reported approximately USD 450K in cost avoidance** through Outline Agreements (Class B — implemented outcome; anonymized, not externally audited; cost avoidance is not cash savings).

The executive lesson generalizes: technology does not create control. Governed usage creates control.

Break 03 — Governance measures activity instead of movement.

Meetings, dashboards and status rituals only matter when they create a governed next move. When decision rights are implicit, escalation becomes the operating model and leadership time becomes the currency. A busy program creates the impression of movement — but if Monday still produces the same blockers, the system has not changed.

What the pattern looks like resolved: In a multi-entity S2P environment with uneven adoption, regional workarounds and unclear escalation, the correction was a shared L4 process taxonomy, explicit ownership map, handoff logic and governance checkpoints. The public working sample shows the standardized route (Class D — method/control evidence; no financial or adoption result is publicly validated; this proves method depth and implementation logic, not a financial result).

What the three breaks have in common

Each break survives on implicit structure: implicit ownership, implicit rules, implicit decision rights. Programs that add activity — more tools, more meetings, more reporting — make the breaks harder to see. The correction is always the same order: **make the system explicit before scaling anything on top of it.**

The self-test

Take one recurring blocker from last month and ask: who owned the outcome, which rule applied, where should it have escalated, and what changed afterwards? If the answers are political rather than structural, at least one of the three breaks is live.

One next step

Name the break before funding the next program. The **Execution Signal Assessment™** locates which of the three patterns is active; an **Executive Diagnosis** turns it into a governed fix and one credible next move: `kulicadvisory.com/execution-signal-assessment/` · `kulicadvisory.com/executive-diagnosis/`

Evidence discipline: every case above carries evidence class, validation status and boundary on the live pages: `kulicadvisory.com/use-cases/` *and* `kulicadvisory.com/proof/`*. No individual case repeats the aggregate proof signal.*

Discussion prompt: Which of the three breaks is live in your organization right now — and who owns it end to end?