



Key Domains

Financial
Operational
Capacity
Externalities and Equity
Learning and Innovation

Core Function

Governance Architecture
Structural Diagnostics
Organizational Performance

Contact

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Identifiers

Founded 2026
ORCID 0009-0005-8361-2495

INTEGRATED VALUE ARCHITECTURE (IVA)

Governance Architecture Standard

Version 1.1

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This document defines the public architectural requirements of the IVA Standard.

Proprietary materials including valuation manuals, calibration methodologies, scoring interpretation guides, diagnostic protocols, implementation sequencing, evidentiary templates, and audit test instruments are maintained separately and are not incorporated into this public Standard except where explicitly stated.

SECTION 0. DEFINITIONS

0.1 Architecture

The mandatory structural components and relationships defined by this Standard.

0.2 Ledger

A domain-specific accounting structure governing recognition, valuation, reporting cadence, and authority within a distinct form of value.

0.3 Domain Independence

The doctrine that no ledger shall consolidate, convert, net, offset, subordinate, or redefine another ledger's recognition, valuation, or equity.

0.4 Structural Position

A documented structural condition recognized within a single ledger that affects ledger equity.

0.5 Structural Event

A classified change that creates, strengthens, weakens, resolves, or otherwise alters a structural position.

0.6 Recognition

The act of recording a structural position in a ledger register in accordance with Section 5.

0.7 Valuation

The assignment of Structural Value Units (SVUs) to a recognized non-financial



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structural position in accordance with Section 6 and governing valuation manuals.

0.8 Structural Value Unit (SVU)

A non-financial unit of measure representing a documented structural condition that increases or decreases an organization's functional capacity within a defined ledger domain. SVUs are domain-bound and non-convertible.

0.9 Ledger Equity

The net position of assets and liabilities within a single ledger domain expressed in its native unit of measure.

0.10 Structural Integrity

The state in which all mandatory requirements of this Standard are satisfied for the reporting period.

0.11 Non-Compliance

Failure to satisfy any mandatory requirement defined by this Standard.

0.12 Structural Misstatement

A material error or omission that distorts ledger equity through improper recognition, valuation, evidence sufficiency, or cross-ledger propagation.

0.13 Structural Review Authority

The function responsible for resolving cross-ledger conflicts while preserving domain independence.

0.14 Micro-Entity

A single-owner, single-operator entity as defined in Section 14.

SECTION 1. SCOPE AND APPLICABILITY

1.1 This Standard applies to public agencies, nonprofit organizations, and for-profit entities that adopt the IVA governance architecture.

1.2 This Standard supplements, and does not replace, GAAP or GASB for financial reporting.

1.3 This Standard governs structural accounting only.

1.4 Adoption of this Standard requires compliance with all mandatory provisions.

1.5 Proprietary valuation calibration, scoring interpretation, and diagnostic sequencing are not part of the public Standard and shall not be disclosed as a condition of adoption.



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SECTION 2. NORMATIVE LANGUAGE

2.1 “Shall” indicates a mandatory requirement.

2.2 “May” indicates permission.

2.3 “Should” indicates recommendation.

All requirements expressed using “shall” are binding for conformance.

SECTION 3. ARCHITECTURE AND NON-CONSOLIDATION DOCTRINE

3.1 The IVA architecture shall consist of five independent ledgers.

3.2 No ledger shall consolidate, convert, net, offset, subordinate, or redefine another ledger’s recognition, valuation, or equity.

3.3 Cross-ledger impacts shall be recorded independently within each affected ledger.

3.4 The IVA Balance Sheet shall present five independent ledger equity positions without consolidation.

SECTION 4. LEDGER DEFINITIONS AND UNITS

4.1 Financial Ledger

4.1.1 Measures monetary assets, liabilities, and equity under GAAP or GASB.

4.1.2 Uses dollars as its unit of measure.

4.2 Operational Ledger

4.2.1 Measures structural reliability of workflows and execution systems.

4.2.2 Uses SVUs.

4.3 Capacity Ledger

4.3.1 Measures structural load-bearing capacity and organizational readiness.

4.3.2 Uses SVUs.

4.4 Externalities and Equity Ledger

4.4.1 Measures structural legitimacy, exposure, and distributional impact.

4.4.2 Uses SVUs.

4.5 Learning and Innovation Ledger

4.5.1 Measures structural adaptive capacity and knowledge development.

4.5.2 Uses SVUs.

4.6 SVUs shall not be monetized or converted into financial units.

SECTION 5. RECOGNITION REQUIREMENTS



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5.1 A structural position shall be recognized only when all five criteria are satisfied:

- 5.1.1 Documentation
- 5.1.2 Persistence
- 5.1.3 Materiality
- 5.1.4 Cross-Functional Impact
- 5.1.5 Verifiability

5.2 Interview-only evidence shall not satisfy recognition requirements.

5.3 Recognition shall be determined independently within each ledger.

5.4 Failure to satisfy any recognition criterion shall result in non-recognition.

SECTION 6. VALUATION REQUIREMENTS

6.1 Recognized non-financial structural positions shall be valued across five criteria:

- 6.1.1 Strength
- 6.1.2 Scope
- 6.1.3 Persistence
- 6.1.4 Evidence Quality
- 6.1.5 Cross-Ledger Impact

6.2 SVU Value shall equal the sum of these criteria.

6.3 Structural assets shall increase ledger equity.

6.4 Structural liabilities shall decrease ledger equity.

6.5 Cross-ledger impact shall require parallel recognition in each affected ledger and shall not permit consolidation.

6.6 Valuation calibration methodologies remain proprietary.

SECTION 7. STRUCTURAL EVENTS

7.1 All material changes affecting structural positions shall be recorded as structural events.

7.2 Structural events shall be classified as:

- 7.2.1 Creation
- 7.2.2 Strengthening
- 7.2.3 Liability Emergence



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7.2.4 Liability Resolution

7.2.5 Cross-Ledger

7.2.6 Structural Integrity

7.3 Cross-ledger events shall be recorded in each affected ledger.

SECTION 8. LEDGER REGISTERS

8.1 Each ledger shall maintain an authoritative ledger register.

8.2 Each register shall include:

8.2.1 Item name

8.2.2 Classification

8.2.3 Valuation

8.2.4 Evidence reference

8.2.5 Responsible ledger owner

8.2.6 Review date

8.2.7 Structural event history

8.3 The ledger register shall constitute the authoritative record of structural accounting within the domain.

SECTION 9. REPORTING CADENCE

9.1 Each ledger shall close on a defined cadence.

9.2 Financial Ledger: in accordance with GAAP or GASB.

9.3 Operational Ledger: monthly.

9.4 Capacity Ledger: quarterly.

9.5 Externalities and Equity Ledger: semiannual.

9.6 Learning and Innovation Ledger: quarterly.

9.7 Ledger close shall confirm recognition integrity, valuation consistency, and cross-ledger propagation.

SECTION 10. LEDGER EQUITY

10.1 Ledger equity shall equal assets minus liabilities within that ledger domain.

10.2 Ledger equity positions shall not be netted or consolidated across domains.



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10.3 Financial performance shall not override structural deficits in non-financial ledgers.

SECTION 11. GOVERNANCE ROLES

11.1 Each ledger shall have a designated Ledger Owner.

11.2 A Structural Review Authority shall exist for institutional adoption.

11.3 The Structural Review Authority shall preserve domain independence and shall not subordinate any ledger.

11.4 An audit function shall independently verify structural integrity.

SECTION 12. COMPLIANCE AND CERTIFICATION

12.1 An organization shall not claim conformance unless structural integrity exists.

12.2 Non-compliance shall be declared when mandatory requirements are not met.

12.3 Structural misstatement shall be declared when material recognition or valuation errors distort ledger equity.

12.4 Certification shall apply to structural integrity and ledger equity positions only.

12.5 Certification shall be withheld when non-compliance or material misstatement exists.

SECTION 13. DENSITY SCALING

13.1 Governance density may scale with organizational complexity.

13.2 Architectural doctrine shall not scale down.

13.3 Micro-entity deviations are permitted only under Section 14.

SECTION 14. MICRO-ENTITY TIER

14.1 This tier applies only to single-owner, single-operator entities.

14.2 All five ledgers shall exist.

14.3 Evidence sufficiency shall be binary.

14.4 Non-financial valuation may use magnitude classification:



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14.4.1 Low Impact

14.4.2 Moderate Impact

14.4.3 High Impact

14.5 Structural Threshold States:

14.5.1 Exceeding the Utilization Threshold shall place the entity in Capacity Liability Status.

14.5.2 Exceeding the Concentration Threshold shall place the entity in Concentration Risk Status and shall require documentation of stabilizing measures.

14.5.3 Falling below the Learning Threshold shall place the entity in Adaptive Liability Status.

14.6 Micro-entities shall conduct a unified monthly structural review.

14.7 This tier exists to prevent fragility, overextension, and structural erosion while enabling seamless scaling to full institutional IVA.