



THE FIVE-LEDGER ARCHITECTURE

Five independent governance views over one organizational context field.

ORGANIZATIONAL CONTEXT FIELD

Financials / plans / drafts / messages / operations / obligations / decisions / tacit knowledge

AI retrieves, relates, and compares across the full field

01

FINANCIAL

Money, assets, liabilities, revenue, cost, restrictions, and funding.

02

OPERATIONAL

Workflow, quality, handoffs, rework, backlog, continuity, and delivery.

03

CAPACITY

Labor, time, attention, infrastructure, redundancy, and resilience.

04

LEARNING + INNOVATION

Adaptation, experimentation, institutional memory, and capability.

05

EXTERNALITIES + EQUITY

Stakeholder effects, access, public duties, burden, and exposure.

HUMAN GOVERNANCE INTERFACE

People determine what the evidence supports and what becomes institutional action.

EVIDENCE

ACCESS

AUTHORITY

TRADEOFFS

ACCOUNTABILITY

No ledger may erase another. A tradeoff remains visible until people with authority approve it.