



THE MUSSOORIE DECLARATION 2026

A Declaration for Designing Organizations in the Age of AI

Discussion Draft v0.1

Purpose

This discussion paper is intended to stimulate debate during The Mussoorie Dialogue 2026. It is not a finished declaration. Participants are encouraged to challenge, refine, replace or expand every principle.

Why Now?

AI is transforming knowledge work faster than organizations are transforming themselves. Most enterprises still operate with structures optimized for functional efficiency rather than continuous value creation. The objective of the Dialogue is to explore enduring design principles rather than technology trends.

Discussion Questions

- What should an AI-native organization optimize for?
- What work belongs to humans and what should AI augment?
- How should leadership evolve?
- What metrics replace utilization?
- What operating model works for MSMEs versus enterprises?
- How can trust, ethics and governance coexist with AI autonomy?

Draft Principles (for discussion)

1. Purpose before Productivity

AI should serve organizational purpose rather than become an objective in itself. Discuss how purpose influences investment decisions, prioritization and governance.

2. Optimize for Flow

Inspired by Lean, Value Stream Management and systems thinking. Optimize the end-to-end flow of value instead of local efficiency.

3. Humans Lead, AI Amplifies

Decision authority, ethics and creativity remain human responsibilities while AI augments analysis and execution.

4. Teams Win Together

Drawing inspiration from Total Football Team and high-performing product organizations, reward collective outcomes over individual heroics.

5. Learning is Continuous

Organizations should institutionalize experimentation, retrospection and AI-assisted knowledge management.

6. Measure Value, Not Activity

Replace utilization and output metrics with customer outcomes, cycle time, learning velocity and business impact.

7. Trust Enables Autonomy

Autonomous teams require transparency, psychological safety and clear guardrails.

8. Design for Adaptation

Operating models should evolve continuously rather than through periodic reorganizations.

9. AI Should Democratize Capability

AI should make expertise accessible to every employee and MSME, reducing barriers to innovation.

10. Sustainable Value Creates Lasting Impact

Balance customer value, employee wellbeing, profitability and societal responsibility.

Appendix — Discussion Cases & Thought Experiments

CASE 1 — Microsoft | *AI as a Daily Co-worker*

CONTEXT

- Microsoft has embedded AI copilots across productivity tools, software development, security, and business applications, fundamentally changing how knowledge work is performed.

DISCUSSION

- Does every employee need an AI Copilot?
- Should organizations redesign roles assuming AI assistance?
- How should organizations measure productivity when AI performs part of the work?

REFLECTION

- What principles from Microsoft could apply to organizations of different sizes?

CASE 2 — Amazon | *Customer Obsession and Working Backwards*

CONTEXT

- Amazon begins product development with customer needs rather than technology.
- Working Backwards ensures every initiative starts with customer value.

DISCUSSION

- Will AI strengthen customer obsession or distract organizations?
- Can AI generate better customer insights?
- Does customer value remain the primary optimization goal?

CASE 3 — Toyota | *Flow Over Utilization*

CONTEXT

- Toyota transformed manufacturing through Lean thinking, eliminating waste while improving end-to-end flow.

DISCUSSION

- What is the equivalent of Lean Flow in knowledge work?
- Can AI reduce organizational waste?
- Are we optimizing utilization instead of value?

CASE 4 — Spotify | *Alignment Without Control*

CONTEXT

- Spotify popularized Squads, Tribes, Chapters, and Guilds to balance autonomy with organizational alignment.

DISCUSSION

- Does AI reduce or increase the need for autonomous teams?
- Should AI become part of every squad?
- How does organizational alignment evolve in AI-native companies?

CASE 5 — OpenAI & Anthropic | *Organizations That Learn Every Day***CONTEXT**

- Leading AI companies operate with rapid experimentation, fast feedback loops, and continuous learning.
- Knowledge compounds quickly, and organizational learning becomes a strategic capability.

DISCUSSION

- How should enterprises increase their learning velocity?
- Can traditional governance coexist with rapid experimentation?
- What capabilities should every AI-native organization develop?

CASE 6 — Indian MSMEs | *AI Democratizing Capability***CONTEXT**

- Millions of Indian MSMEs lack large budgets but increasingly have access to AI tools that were once available only to large enterprises.

DISCUSSION

- What should the AI operating model of an MSME look like?
- How can AI reduce capability gaps?
- What principles are universal regardless of organization size?

CASE 7 — OKAS | *Total Football Team (TFT): Building Energy-Centric Organizations***CONTEXT**

- The OKAS implementation of the Total Football Team framework demonstrated how gamification, healthy competition, shared ownership, and collective performance can unlock organizational energy.
- Rather than optimizing individual performance, the focus shifted toward building resilient, collaborative teams capable of adapting continuously.

DISCUSSION

- How can organizations measure and improve team energy?
- Should organizational success be driven by collective performance rather than individual KPIs?
- What role can gamification play in sustaining motivation and continuous improvement?

REFLECTION

- How might TFT principles complement AI-native ways of working without losing the human element?

CASE 8 — The River of Flows | *The LumeraCart Story (Fictional Business Fable)***CONTEXT**

- LumeraCart is a fictional organization navigating growth, complexity, organizational silos, and technological disruption.
- Through the River of Flows, it explores how trust, purpose, flow, AI, leadership, and continuous learning shape an organization's evolution.

DISCUSSION

- Which organizational bottlenecks prevent value from flowing?
- How can AI remove friction without reducing human creativity?
- Which ValueFlow principles emerge naturally through the story?

REFLECTION

- Which lessons from LumeraCart can be applied immediately in your own organization?

CASE 9 — Moderna | *AI as a Strategic Partner***CONTEXT**

- Moderna has integrated AI across research, drug discovery, operations, and decision support to accelerate innovation while maintaining scientific rigor.
- Rather than treating AI as an isolated tool, it is embedded across multiple stages of value creation.

DISCUSSION

- How does AI change decision-making at an organizational level?
- What governance is required when AI influences critical business decisions?
- What lessons from Moderna extend beyond healthcare?

CASE 10 — Mercado Libre | *Scaling AI Through Culture***CONTEXT**

- Mercado Libre has successfully scaled AI by combining technology adoption with a culture of experimentation, data-driven decisions, and decentralized ownership.
- The focus extends beyond algorithms to organizational behaviors that encourage continuous improvement.

DISCUSSION

- Is culture a greater differentiator than technology?
- How do organizations create trust while adopting AI at scale?
- What cultural principles should underpin AI-native organizations?

Expected Outputs

- Finalize The Mussoorie Declaration 2026.
- Identify 8–12 enduring principles.
- Capture areas of agreement and disagreement.
- Publish a post-event whitepaper with rationale and implementation guidance.