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IMPLEMENTATION ROADMAP AND PHASING GUIDE

*FIFTY-YEAR SEQUENCING, TRANCHE LOGIC, AND DOMESTICATION FOR
AGENDA FOR SOCIAL EQUITY 2074 ACROSS PCPP, PCGG, AND DESA*

CREATED BY

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Care to Change the World



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Implementation Roadmap and Phasing Guide

Preamble

This Roadmap establishes the long-horizon sequencing, tranche logic, and financing architecture for the Agenda for Social Equity 2074 fifty-year mandate, organizing the progressive rollout of PCPP, PCGG, and DESA as the three principal programmes, with component institutions from GSEA and GSCA executed in concert and with enabling support from GSIA and GSDA. The Roadmap harmonizes national domestication requirements with international compacts, including the UN 2030 Agenda (SDGs), AU Agenda 2063, and the Paris Agreement, and it preserves safeguards equivalence to the World Bank ESF and IFC Performance Standards (2012). Internal control and assurance are anchored in COSO Internal Control – Integrated Framework, ISO 31000 Risk Management, the IIA IPPF, and non-financial assurance under ISAE 3000 (Revised), with climate-related assertions positioned for ISAE 3410. Digital-trust remains non-derogable under GDPR and ISO/IEC 27001, mapped to NIST CSF 2.0 and NIST SP 800-207 (Zero Trust).

Chapter 1 – Sequencing and Milestones

Implementation follows a fifty-year, four-epoch structure, each with defined entry conditions, institutional milestones, and externally auditable outcomes, ensuring that PCPP, PCGG, and DESA advance coherently and at country-appropriate speed, with GSEA and GSCA components phased-in as capacity and governance maturity permit. The epochs are cumulative; earlier competencies remain in force and are periodically elevated to stricter standards.

Epoch I (Years 1–7): Foundation and Pilot Domestication. Countries or RECs enter via SDEP and targeted pilots that establish safeguards equivalence to the World Bank ESF/IFC PS, value-for-money procurement under ISO 20400, and digital-trust baselines under GDPR/ISO/IEC 27001. Milestones include: first DESA chartered in at least one jurisdiction; operational MEL per Document 08; first cohort certifications (Document 19) in ESG, fiduciary, and cyber domains; and Transparency Register activation (Document 13, Ch. 5) with OCDS/IATI publication.

Epoch II (Years 8–20): Institutionalization and Scale-Up. DESA becomes the operational anchor for multi-sector delivery; PCGG institutions (GSCA components) are introduced to formalize social-equity governance across employers, workers, and communities; PCPP pipelines mature into multi-country operations. Milestones include: multi-DESA network across priority regions; co-financing frameworks per Document 14 embedded with safeguards-equivalence clauses; recurrent external validation cycles (Document 09); and climate-linked operations positioned for ISAE 3410 assurance. GSIA supports governance services and project holding where eligibility gaps persist; GSDA mobilizes pooled and catalytic capital.

Epoch III (Years 21–35): Consolidation and Systems Convergence. National systems absorb and internalize programme standards. Milestones include: country system assessments demonstrating control equivalence to COSO and audit conformance to IIA IPPF; generalized adoption of sustainable procurement and beneficial ownership disclosure; widespread zero-trust architectures aligned with NIST CSF 2.0/SP 800-207; and full integration of PCGG institutions within domestic policy frameworks. GSEA custodial oversight continues via the governance allocation (Document 13, Ch. 2), now subject to deeper performance audits.



Epoch IV (Years 36–50): Enduring Capability and Handover. Creativa’s direct operational footprint recedes; host institutions sustain delivery at or above baseline standards. Milestones include: mature DESA-equivalent domestic agencies; permanent social-equity institutions aligning with PCGG doctrine; resilient cross-border PCPP corridors; and codified legacy arrangements for standards maintenance, peer review, and continuous improvement. External assurance under ISAE 3000 validates the final state; climate outcomes remain subject to ISAE 3410 where claimed.

Sequencing is portfolio-adaptive. Countries may progress asynchronously through epochs provided readiness gates are satisfied (Document 15) and risk appetite and tolerance (Document 17, Ch. 4) are respected. Parallelization for hybrid RECs proceeds under the mutual-recognition mechanism already established (Document 15, Ch. 3). Throughout, separation-of-functions is preserved: first-line delivery by DESA/PCPP/PCGG teams; second-line ESG/compliance/digital-trust (with GSEA custodial standards and GSCA social-equity governance); third-line internal audit; and external peer review (Document 09).

Chapter 2 – Tranche Logic and Financing

Tranche logic governs the phased release of resources linked to verifiable milestones, unified MEL evidence, and risk controls, ensuring disciplined progress over a fifty-year horizon. Financing blends subscription/fee income with grants, pooled funds, blended-finance instruments, and private/philanthropic capital, structured under the fiduciary architecture in Document 13 and partner standards in Document 14.

Tranche Architecture. Tranches are organized in design–mobilize–execute–consolidate cycles, each with pre-defined conditions precedent and covenants:

- **Design Tranche** enables safeguards instruments (ESIA/ESMP), fiduciary baselining, zero-trust design, and procurement readiness. Conditions precedent include: approved ESG categorization (World Bank ESF/IFC PS); MEL framework with baselines (Document 08); and data-protection impact assessments per GDPR/ISO/IEC 27001.
- **Mobilize Tranche** secures co-financing and activates procurement under ISO 20400 with OCDS publication, confirms the governance allocation to GSEA (Document 13, Ch. 2), and finalizes risk registers mapped to ISO 31000.
- **Execute Tranches (phased)** link disbursements to output/outcome milestones verified under MEL (Document 08) and, where applicable, to climate/nature metrics positioned for **ISAE 3410**. Breaches of KRIs (Document 17, Ch. 3) or ESG covenants trigger re-sequencing or suspension.
- **Consolidate Tranche** finances systems convergence, accreditation renewals (e.g., ISO 45001/ISO 14001/ISO/IEC 27001, ISO 37001/ISO 37301), and the transfer of operational responsibility to domestic institutions, validated through external peer review (Document 09) and internal control assessments (COSO, IIA IPPF).

Financing Sources and Instruments. Subscription and fee models stabilize core operations (Document 13, Ch. 1). **Grants and pooled funds** under donor covenants (Document 13, Ch. 2) de-risk early phases. Blended finance—guarantees, first-loss tranches, and concessional co-loans—follows the OECD Blended Finance Principles, crowding-in private capital while protecting public interest.

Private finance and philanthropy are admitted under co-financing standards (Document 14, Chs. 3 & 5), with ESG equivalence clauses and anti-corruption systems per **ISO 37001** and **ISO 37301**. **GSDA**

administers catalytic facilities and pooled structures; **GSIA** provides governance services, including project-holding where eligibility constraints block sovereign execution.

Covenants, Disclosure, and Remedies. All financings embed: (i) safeguards-equivalence warranties to ESF/IFC PS; (ii) open-data and beneficial-ownership publication in the Financial Transparency Register (Document 13, Ch. 5) via OCDS/IATI; (iii) cyber/digital-trust covenants (GDPR, ISO/IEC 27001, NIST CSF 2.0/SP 800-207); (iv) audit and inspection rights aligned to ISAE 3000; and (v) explicit remedies and step-in rights harmonized with Document 14, Document 16 (HCA), and Document 17 (escalation tiers). Success-fee arrangements tied to public award decisions are prohibited (Document 13, Ch. 3–4).

Long-Horizon Discipline. Over the fifty-year horizon, tranche sizing and frequency adjust to portfolio maturity: early cycles emphasize design/mobilize risk reduction; mid-horizon execution scales with demonstrated absorption capacity; late-horizon consolidation invests in standards maintenance, accreditation renewals, and intergenerational governance. Periodic risk-appetite reviews (Document 17, Ch. 4) adjust tolerances in light of systemic shocks or structural gains. External validation (Document 09) provides independent assurance at critical junctions, and climate-relevant portfolios undergo ISAE 3410 engagements where public claims or financing terms depend on GHG outcomes.

Chapter 3 – Domestication and Scale-Out

Domestication is the progressive incorporation of standards, controls, and operational capabilities into host-country and REC systems, enabling scale-out across sectors and borders under the fifty-year Agenda for Social Equity 2074 mandate. The process is governed by readiness gates (Document 15), risk appetite (Document 17), and tranche logic (Chapter 2 of this Document), and remains anchored in safeguards, fiduciary integrity, and digital-trust baselines consistent with the World Bank Environmental and Social Framework (ESF), the IFC Performance Standards (2012), responsible business conduct under the OECD Guidelines for Multinational Enterprises (2023), human-rights due diligence under the UN Guiding Principles on Business and Human Rights, climate alignment to the Paris Agreement, and development coherence with the UN 2030 Agenda (SDGs) and AU Agenda 2063. Digital-trust domestication remains non-derogable and is mapped to GDPR, ISO/IEC 27001, and cyber-resilience architectures under NIST CSF 2.0 and NIST SP 800-207 (Zero Trust).

Pathway and Instruments. Domestication proceeds through a structured sequence: (i) Policy Transposition, whereby host authorities adopt or reference Creativa standards within national frameworks (safeguards manuals, procurement codes, data-protection policies); (ii) Systems Integration, embedding internal control and assurance mechanisms compatible with COSO Internal Control – Integrated Framework and internal audit under the IIA IPPF; (iii) Operational Convergence, wherein DESA or equivalent domestic agencies operate programs with sustainable procurement aligned to ISO 20400 and open-data publication using OCDS and IATI; and (iv) Cross-Border Scale-Out, aggregating investments into PCPP corridors under co-financing standards (Document 14). Each step is accompanied by MEL indicators (Document 08) and external validation cycles (Document 09), with material climate claims prepared for ISAE 3410 assurance where applicable.

Mutual-Recognition and Equivalence. For hybrid RECs and overlapping jurisdictions, a mutual-recognition protocol validates that national/REC systems meet or exceed baseline requirements. Where divergence exists, the stricter standard prevails, as evidenced by gap analyses and remedial action plans that reference ESF/IFC PS, OECD Guidelines, UNGPs, GDPR/ISO 27001, and

NIST CSF 2.0/SP 800-207. Recognition decisions are recorded in the Financial Transparency Register (Document 13, Ch. 5) and form preconditions for scale-out tranches.

Institutional Anchors and Role Separation. DESA (or its domestic successor) anchors first-line delivery; GSEA provides custodial oversight of standards and external validation cadence; GSCA institutionalizes employer/worker/civil-society governance consistent with PCGG; GSIA supplies governance services and project-holding where eligibility gaps persist; GSDA mobilizes catalytic and pooled capital. The governance allocation to GSEA (Document 13, Ch. 2) is maintained during scale-out to finance standards enforcement, MEL integration, and peer review.

Triggers for Scale-Out. Scale-out from single-country pilots to multi-country PCPP corridors requires: (a) safeguards system operating at ESF/IFC equivalence; (b) fiduciary and compliance controls aligned with ISO 37001 (anti-bribery) and ISO 37301 (compliance); (c) digital-trust maturity evidenced by ISO/IEC 27001 certification or functional equivalence and zero-trust enforcement; (d) sustainable procurement and transparent publication (OCDS/IATI); and (e) tranche-linked performance against MEL outcomes. Breaches of KRIs (Document 17, Ch. 3) or risk-appetite limits (Document 17, Ch. 4) halt scale-out until remedied.

Localization and Equity. Domestication embeds inclusive participation, labor standards, and grievance mechanisms per IFC PS1/PS2/PS4, with results disclosed in accessible formats and languages. The SDG “leave no one behind” commitment is operationalized through targeting, disaggregated indicators, and corrective actions documented and disclosed per Document 13 and validated via Document 09.

Chapter 4 – Monitoring and Reporting

Monitoring and reporting constitute the public-facing accountability regime that evidences progress, enables tranche decisions, and provides assurance-ready transparency over the fifty-year horizon. The regime is harmonized with the Unified MEL (Document 08), external validation (Document 09), compliance and ethics obligations (Document 11), data-protection and digital-trust controls (Document 12), and the financing architecture (Document 13 and Document 14).

MEL Architecture and Indicator Design. Indicators follow the logic model from inputs to outcomes and impact, with cross-walking to national plans, the UN 2030 Agenda (SDGs), AU Agenda 2063, and, where applicable, NDCs and adaptation plans under the Paris Agreement. Indicator design adheres to quality criteria and evaluation principles consistent with the OECD DAC Evaluation Criteria, with data-collection protocols, baselines, and verification sources documented ex-ante. Climate or nature-related metrics intended for public claims or finance conditions are positioned for external assurance per ISAE 3410; all other material non-financial statements follow ISAE 3000 (Revised).

Cadence and Formats. Reporting operates on quarterly, annual, and epochal cycles. Quarterly updates cover tranche-relevant outputs, disbursement status, procurement summaries, and incident logs. Annual reports consolidate financial statements, outcomes by pillar and geography, safeguards performance, grievance statistics, and cyber posture. Epochal reviews (end of each epoch) provide independent syntheses aligned to Document 09 and are used to recalibrate risk appetite (Document 17) and tranche logic (Chapter 2). All public disclosures are published through the Financial Transparency Register (Document 13, Ch. 5), with machine-readable data in OCDS and IATI formats where applicable.

Data Governance and Security. Monitoring data are subject to data-minimization, purpose-limitation, and retention rules under **GDPR** and security controls per ISO/IEC 27001. Identity and access are

enforced via Microsoft Entra ID (conditional access, PIM); endpoints via Microsoft Intune; information protection, DLP, records, and eDiscovery via Microsoft Purview; threat protection via Microsoft Defender; and SIEM/SOAR via Microsoft Sentinel. Architecture and control mapping align to NIST CSF 2.0 and NIST SP 800-207, with audit trails preserved for external inspection.

Assurance and External Validation. Independent assurance is scheduled at material milestones, with scopes defined by risk and financing covenants. ESG and safeguards performance are reviewed against ESF/IFC PS; fiduciary integrity and anti-corruption systems are tested against ISO 37001 and ISO 37301; internal control and internal audit conformance are assessed against COSO and IIA IPPF. Where climate outcomes underpin financing terms or public claims, ISAE 3410 assurance is commissioned. Peer review and meta-evaluation under Document 09 ensure methodological robustness and comparability across jurisdictions and epochs.

Remedies, Learning, and Feedback Loop. Variances and incidents trigger the escalation tiers defined in Document 17 (Ch. 3) and corrective measures under Document 06 (ESG Safeguards) and Document 11 (Compliance). Lessons learned are codified into updated standards, model clauses, and training content (Document 19) to prevent recurrence and accelerate convergence. Where persistent under-performance occurs, tranche re-sequencing or partial suspension is applied until corrective actions restore compliance.

Open-Data and Beneficial Ownership. In furtherance of public confidence and market integrity, procurement and award data are published under OCDS; aid-flow and results data use IATI where applicable; and beneficial ownership disclosures are made for prime vendors and first-tier sub-vendors, subject to lawful exceptions and donor terms, consistent with the OECD Guidelines (2023) and whistleblowing protections under ISO 37002.

Compatibility and Interoperability. Reporting templates are designed for interoperability with DFI and MDB systems, avoiding duplication and facilitating co-financing. Where partner systems are adopted (“use of country systems”), a documented equivalence assessment ensures retention of baseline controls and transparency aligned to ESF/IFC PS, OECD Guidelines, UNGPs, GDPR/ISO 27001, and NIST CSF 2.0/SP 800-207.

Chapter 5 – Governance Linkages to Top Organisations and Legacy Projects

This chapter codifies the institutional interfaces required to execute the fifty-year Agenda for Social Equity 2074 through coherent deployment of PCPP, PCGG, and the program families under DESA, while preserving separation-of-functions, fiduciary integrity, and externally verifiable assurance. It clarifies that Agenda 74 Agency (A74) is the neutral implementation body mandated to operationalize programs; GSEA and GSCA are the standards-bearing sources of program components; GSDA is the financing enabler for pooled and catalytic capital; and GSIA is the governance and compliance support organ that provides eligibility, project-holding, and oversight services where required. These linkages are binding across all epochs established in Chapter 1 and are embedded in the tranche logic of Chapter 2.

Institutional Roles and Separation-of-Functions. A74 holds first-line execution responsibility for PCPP, PCGG, and DESA program portfolios, acting through Program Implementation Units (PIUs) constituted under country/REC instruments and Host Country Agreements, with powers limited to operational delivery. GSEA functions as the custodial standards and external-validation counterpart, providing



normative components (safeguards, MEL integration, assurance protocols) and administering the governance allocation defined in Document 13 (Chapter 2) to finance custodial oversight, unified MEL (Document 08), and peer review (Document 09). GSCA provides programmatic components for employers, workers, and civil-society governance consistent with PCGG doctrine, ensuring responsible business conduct and human-rights due diligence in line with the OECD Guidelines for Multinational Enterprises (2023) and the UN Guiding Principles on Business and Human Rights. GSIA supplies governance services—including project-holding where eligibility gaps block sovereign execution—and compliance architecture aligned with COSO Internal Control – Integrated Framework, ISO 31000, and internal audit under the IIA IPPF, ensuring that fiduciary and institutional risks remain within the risk appetite and tolerance regime (Document 17, Chapters 3–4). GSDA mobilizes and administers grants, pooled funds, and blended-finance facilities referenced in Document 13 and Document 14, structuring instruments to crowd-in private capital in accordance with the OECD Blended Finance Principles while safeguarding public interest.

Component Sourcing and Program Assembly. Program designs under PCPP, PCGG, and DESA shall source their core components from GSEA and GSCA catalogues. GSEA components include environmental and social safeguards instruments equivalent to the World Bank ESF and IFC Performance Standards (2012); MEL frameworks and indicator libraries; external-validation and peer-review protocols; and financial transparency requirements aligned to Document 13. GSCA components include employer/worker/civil-society governance frameworks; value-for-money operating models aligned with ISO 20400 Sustainable Procurement; and social-equity participation and grievance mechanisms consistent with IFC PS1/PS2/PS4. A74 assembles these components into country-specific and REC-specific program dossiers, which are then subjected to gate reviews (Document 14), risk screening (Document 17), and public disclosures, including **OCDS/IATI** where applicable.

Financing Enablement and Fiduciary Controls. All financing packages—subscriptions, grants, pooled funds, and blended operations—shall route through structures governed by Document 13 and Document 14. **GSDA** manages catalytic facilities (e.g., first-loss, guarantees) and pooled funds, ensuring transparent allocation, ring-fencing by project, and adherence to anti-corruption controls under ISO 37001 and compliance management under ISO 37301. A74, as implementer, does not control financing decisions; it executes against disbursement schedules and tranche conditions. Eligibility and fiduciary oversight are supported by GSIA, which performs capacity assessments, provides project-holding services where host systems are not yet eligible, and certifies control equivalence to COSO/IIA IPPF baselines, including sanctions screening and beneficial ownership disclosure (Document 13, Chapter 5). All flows are recorded in the Financial Transparency Register; climate-linked claims are positioned for ISAE 3410 assurance, and other material non-financial statements for ISAE 3000 (Revised).

Digital-Trust and Data-Protection Linkages. Digital architectures for all programs shall comply with GDPR and ISO/IEC 27001, mapped to NIST CSF 2.0 and NIST SP 800-207 (Zero Trust) and enforced through Microsoft enterprise controls (Entra ID; Intune; Purview; Defender; Sentinel). GSEA sets minimum digital-trust baselines; GSIA verifies implementation and control effectiveness; A74 operates within approved guardrails; and GSDA ensures data-sharing provisions in financing agreements are consistent with the foregoing.

Legacy Projects and Portfolio Governance. The three legacy program families—PCPP, PCGG, and DESA—are the principal instruments for realizing the fifty-year mandate. Their interplay is governed by



this Roadmap: DESA provides institutional anchoring at country level; PCGG (via GSCA institutions) establishes social-equity governance and employer/worker interfaces; PCPP orchestrates cross-border scale-out and corridor investments. Portfolio governance preserves the escalation tiers and risk-appetite regime of Document 17; embeds external validation cycles (Document 09); and maintains climate-alignment and SDG/Agenda 2063 coherence. When communications carry heightened legal or political risk, message ownership escalates to Creativa Center in accordance with Document 18, while technical content remains sourced from GSEA/GSCA and fiduciary facts from the Transparency Register (Document 13).

Binding Clauses and Non-Derogation. The linkages above are non-derogable minimums. Component entities—SUDESA, DESA units, GSCA/PCGG institutions, GSIA, GSEA, GSDA, WOSL Group—may adopt stricter provisions proportionate to sectoral risk but may not dilute safeguards, fiduciary, anti-corruption, open-data, or digital-trust baselines. Host Country Agreements (Document 16) shall incorporate schedule(s) that expressly recognize A74 as implementer; identify GSEA/GSCA as component sources; confirm GSDA’s financing enablement role; and confirm GSIA’s governance and compliance support, including project-holding where eligibility is not yet met.