CONTROLLED EXTERNAL METHODOLOGICAL SUPPLEMENT

UNDP FINANCIAL ASSESSMENTS FOR CLIMATE ACTION

External Supplement Appendix

Investment, Financial Flow and Scenario Evidence Governance

v1.0 | 16 August 2026

CORE PROPOSITION

A national climate financial assessment is not the beginning of the evidence process. It is an authorised analytical output produced from an upstream chain of target, sector, investment-entity, funding-source, historical-data, scenario, methodology, calculation, policy and review evidence.

A controlled external methodological reference layer for EMJ.NEXUS evidence infrastructure. This edition governs how the UNDP 2026 financial-assessment methodology may be referenced and linked to enterprise evidence without amending the canonical 128 MME Mapping or transferring country, policy or methodological authority to EMJ.LIFE.

Document Control

Control field	Controlled value
Document code	EMJ-EXT-UNDP-FA-2026-APPX
Document title	EMJ.LIFE UNDP Financial Assessments for Climate Action Investment, Financial Flow and Scenario Evidence Governance External Supplement Appendix
Version / edition	v1.0 | Initial controlled edition
Publication date	16 August 2026
Prepared by	EMJ.LIFE / EMJ LIFE HOLDINGS PTE. LTD.
System context	EMJ.NEXUS v2.0 | 128 MME Mapping
Document class	Controlled external methodological supplement
Methodological cut-off	16 August 2026, Singapore time
Status	FINAL CONTROLLED DRAFT - companion-material completion required before operational release
Language	English
Canonical impact	None. No amendment to the 38-field Physical Interface, nine mapping frameworks, 128 MME task identity or scoring logic.
DOI	Registration pending; insert a complete DOI only after Crossref registration.

Executive Statement

The United Nations Development Programme 2026 Guidebook on the methodology for financial assessments to address climate change supports countries in translating national climate targets, including Nationally Determined Contributions, into assessments of investment flows, financial flows, operation and maintenance costs and, where explicitly included, subsidy costs. The methodology compares a baseline scenario with a target scenario and identifies the incremental financial changes, savings and policy implications associated with implementation.

This Appendix governs the evidence relationship between that country-led methodology and distributed records generated by governments, corporations, households, financial institutions and other investment actors. It does not conduct or approve a national assessment, define an NDC, select a sector or measure, classify climate finance, determine a scenario, choose a policy instrument or represent methodological conformity.

GOVERNING PRINCIPLE

National climate finance assessments depend on evidence generated across distributed investment entities. Decision-ready evidence must preserve the relationship among the national target, sector boundary, investment measure, entity, funding source, historical input, baseline and target assumptions, calculation, limitation, policy implication and authorised report.

Purpose

- Establish a controlled UNDP financial-assessment external-methodological reference layer for EMJ.NEXUS.
- Translate the methodology's evidence dependencies into identified tasks, Evidence Units, scenario records, calculation events and authorised decisions.
- Preserve source hierarchy, data provenance, entity and funding-source separation, scenario lineage, assumptions, limitations, overlap controls and change history.
- Enable protected enterprise Evidence Packages and limited public provenance disclosures.
- Prevent platform coverage, mapping or traceability from being represented as a UNDP assessment, climate-finance determination, national decision or endorsement.

Institutional boundary

UNDP publishes the external methodology. Countries and their authorised institutions own the assessment scope, scenarios, assumptions, calculations, policy judgments and official results. EMJ.LIFE may structure and preserve selected evidence relationships. It does not exercise governmental, policy, methodological, statistical, assurance or financing authority.

1. Authority and Non-Amendment Boundary

This Appendix is an external methodological-source control document. It governs how the supplied UNDP Guidebook and, once acquired, its companion materials may be identified, versioned, cited and linked to EMJ.LIFE evidence workflows. It is not a UNDP publication, an NDC, a national financial assessment, a policy recommendation, an assurance standard, a Governance Master or a Direct Mapping Guideline.

DECISION BOUNDARY

Final assessment scope, sector selection, baseline and target scenarios, investment and financial flow treatment, policy implications, funding strategy, report approval and public communication remain with the legally and institutionally authorised actors.

1.1 Controlling source hierarchy

Layer	Source class	Controlled effect	Decision authority
A	Applicable law, NDCs, national plans and official public decisions	Control national mandates, targets, scope and official policy meaning.	Government and authorised public institutions
B	UNDP 2026 Guidebook and controlled companion materials	Provide the external financial-assessment methodology and implementation guidance.	UNDP as publisher; authorised country users as implementers
C	Official national statistics, administrative data and authorised sector sources	Provide assessment inputs subject to national quality and use controls.	Source owner and national assessment team
D	EMJ.NEXUS constitutional, governance and mapping controls	Control evidence identity, lineage, schema, access, tiering and claims boundaries.	EMJ.NEXUS
E	This External Supplement Appendix	Adds non-authoritative interface, provenance and evidence-readiness controls.	EMJ.LIFE controlled supplement

1.2 Non-amendment statement

- No change to the canonical 38-field Physical Interface or 128 MME task identities.
- No change to the nine underlying mapping families: ISSB, SASB, GRI, ESRS, TNFD, TISFD, COSO, Scope 3 and SDGs.
- No automatic country, NDC, sector, investment-measure, entity, funding-source, flow-type, scenario, policy, eligibility, assurance or report conclusion.
- No conversion of an EMJ Evidence Tier into data quality, methodological sufficiency, financial materiality, policy priority or climate-finance classification.
- No incorporation or redistribution of UNDP or third-party protected content beyond applicable rights and permissions.

2. Controlled Methodological Baseline

Source ID	Controlled source	Status	Appendix role
UNDP-FA-GB-2026	Guidebook on the methodology for financial assessments to address climate change, Chapters I and II, 2026 Edition	BYTE-LOCKED	Fundamental concepts and nine methodological steps
UNDP-FA-RG-2026	Reporting Guidelines for financial assessments to address climate change	ACQUISITION-REQUIRED	Complete and transparent reporting controls
UNDP-FA-WS-2026	Worksheets for scenario calculations	ACQUISITION-REQUIRED	Data collection, scenario calculation and aggregation
UNDP-FA-TM-2026	Applicable thematic sector module or modules	SCOPE-DEPENDENT / ACQUISITION-REQUIRED	Sector-specific application guidance and examples
UNDP-FA-POLICY	Policy guide, training materials and other implementation resources referenced by the Guidebook	REVIEW-REQUIRED	Policy and implementation context

SOURCE-COMPLETION RULE The supplied Guidebook states that the general methodology is accompanied by Reporting Guidelines, Excel worksheets and thematic sector modules. No operational claim of complete implementation is permitted until the materials relevant to the use case are acquired, source-locked and assessed.

3. Methodological Architecture and Scope

3.1 Monetary flows covered

Construct	Controlled external-method meaning	Evidence-governance treatment
Investment flow (IF)	Capital cost of a new physical asset with a life longer than one year.	Retain asset or measure, investment entity, funding source, period, amount, currency, unit and source.
Financial flow (FF)	Expenditure other than a physical asset, often for programmatic measures.	Preserve as a distinct flow class; do not merge automatically with IF.
Operation and maintenance (O&M;)	Costs of operating and maintaining assets and measures.	Maintain annual streams and link them to the responsible investment entity and relevant asset or measure.
Subsidy costs	Optional explicit public-cost treatment under the methodology.	Record the selected treatment and prevent inconsistent net/gross accounting or duplicate recognition.

3.2 Investment entities and funding sources

The methodology distinguishes the entity responsible for an investment decision from the source of the funds used. Households, corporations and governments are investment-entity categories. Funding-source detail may include domestic and foreign sources, public and private sources, debt, equity and other categories allowed by the controlled methodology and available data.

SEPARATION CONTROL

The investment entity and the source of funds are different controlled dimensions. Identity, ownership, payment origin or contractual counterparty data must not be used to infer one from the other without assessment-specific evidence.

3.3 Baseline, target and incremental states

State	Meaning	Control requirement
HISTORICAL	Observed or estimated data before scenario projection.	Preserve source, period, coverage, quality, estimation and limitation.
BASELINE	Expected conditions without new climate policies beyond business-as-usual.	Record assumptions, policies already implemented, model or method and scenario owner.
TARGET	Conditions with additional or scaled mitigation or adaptation measures.	Record measures, timing, assumptions, technology and relationship to national targets.
INCREMENTAL	Target scenario value minus baseline scenario value.	Preserve inputs, sign convention, rule, aggregation, output ID and calculation timestamp.

3.4 Assessment parameters

Each assessment requires a controlled target or plan reference, sector and measure scope, geography, base year, historical period, assessment period, currency and price basis, analytical approach, investment-entity and funding-source taxonomy, selected companion materials, owners, reviewers and known cross-sector overlaps.

4. Actor, Authority and Responsibility Model

Actor	Evidence responsibility	Authority boundary
Government or national steering authority	Mandate, target, scope, national ownership and official release.	Approves the assessment and policy use.
Sector technical team	Sector boundary, measures, historical inputs, scenarios and calculations.	Acts within delegated assessment authority.
Statistical office or source institution	Official statistics, administrative records, methods, revisions and limitations.	Controls source-data status, not final assessment policy.
Corporation, household or public investment entity	Activity, asset, expenditure, financing and O&M; evidence.	Provides evidence; does not approve national aggregation.
Financial institution or funding provider	Funding source, instrument, terms and disbursement evidence.	Controls its records and financing decisions.
Independent reviewer, auditor or specialist	Defined QA/QC, review or assurance work.	No authority beyond the engagement scope.
EMJ.LIFE / EMJ.NEXUS	Evidence identity, lineage, status, access and package controls.	No national, methodological, policy or financing authority.

4.1 Allocation gate

1. Identify the authorised national assessment and owner.
2. Identify the target, sector, measure, geography and assessment period.
3. Identify every investment entity and distinguish it from each funding source.
4. Assign source ownership, data rights, review responsibility and decision authority.
5. Record unresolved authority, entity or funding-source questions as REVIEW-REQUIRED.
6. Preserve transfers between teams and institutions without resetting evidence history.

5. Nine-Step Financial Assessment Evidence Lifecycle

Step	Method action	Minimum evidence relationship	Reserved decision
1	Establish key parameters	Target and plan identity; sectors; measures; scope; base year; period; currency; cost basis; analytical method; owners; overlaps.	Authorised assessment design
2	Compile historical IF, FF, O&M; and other inputs	Source dataset; entity; funding source; investment type; year; unit; price basis; estimation; gap; limitation.	Acceptance of evidence and estimates
3	Define baseline scenario	Business-as-usual drivers; existing policies; demand; technology; socio-economic assumptions; model and rationale.	Approval of national baseline
4	Identify annual baseline costs	Annual IF, FF and O&M; by investment type, entity, funding source and year; model lineage.	Official baseline results
5	Define target scenario	Additional or scaled measures; timing; technology; implementation assumptions; target consistency; overlap control.	Approval of target scenario
6	Identify annual target costs	Annual target IF, FF and O&M; by investment type, entity, source and year; model lineage.	Official target results
7	Calculate changes required	Target minus baseline by year, type, entity and source; additional finance, savings, aggregation and reconciliation.	Acceptance of incremental results
8	Identify policy implications	Responsible entities; predominant funding sources; barriers; reallocation needs; policy options.	Policy and resource-mobilisation decisions
9	Synthesize results and complete report	Controlled tables; narrative; assumptions; limitations; source register; reviews; report version.	Approval and official communication

REQUIREMENT-TO-EVIDENCE CHAIN

National target or plan -> assessment parameter -> sector and measure -> investment entity and funding source -> source evidence -> scenario assumption -> calculation event -> aggregated result -> policy implication -> authorised report and decision.

A completed EMJ.NEXUS task does not establish completion of a UNDP method step. Task completion may support evidence readiness only when the external-method attributes, source records, assessment owner and authorisation state are also controlled.

6. Historical Data, Gaps and Estimation Governance

6.1 Minimum historical-data record

- Source identity, publisher or provider, dataset edition, acquisition date, official locator and rights state.
- Investment type, flow type, investment entity, funding source, year, amount, currency, unit and price year.
- Coverage, granularity, exclusions, quality state and relationship to sector scope.
- Observed, allocated, interpolated, regressed, modelled, proxied or expert-judgment status.
- Method, rationale, reviewer, uncertainty, limitation and unresolved data gap.

6.2 Gap and judgment controls

State	Required treatment
OBSERVED	Retain source record, collection method, boundary, period and revision status.
ALLOCATED	Retain total, allocation basis, formula, proportions and source evidence.
INTERPOLATED / REGRESSED	Retain method, input series, model parameters, diagnostics and limitation.
EXPERT-JUDGMENT	Identify the expert, competence, question, basis, alternatives and uncertainty.
PROXY	Identify the proxy relationship, justification, coverage mismatch and replacement plan.
DATA-GAP	Do not replace with zero or assumed completeness; preserve OPEN or REVIEW-REQUIRED status.

7. Scenario, Assumption and Model Governance

Control object	Minimum record
Scenario identity	Assessment ID, sector, BASELINE or TARGET state, version, owner and approval status.
Assumption set	Socio-economic, policy, demand, technology, implementation, climate and timing assumptions.
Measure set	Mitigation or adaptation measure, scale, start date, lifetime, affected investments and dependencies.
Model or analytical method	Model name, version, operator, run date, parameter set, calibration and output relationship.
Cost basis	Currency, real or nominal status, price year, exchange rate, discount rate and treatment of inflation.
Limitations	Data gaps, uncertainty, exclusions, sensitivity, comparability and decision-use constraints.
Change relationship	Supersedes, superseded_by, affected-input query, recalculation state and reviewer.

SCENARIO BOUNDARY

A scenario is a controlled analytical construct, not an observed fact or forecast guarantee. Baseline and target evidence must remain separately identifiable even where they share source data or model components.

8. Calculation, Aggregation and Reconciliation Governance

8.1 Calculation-event record

- Calculation ID, assessment ID, step, operator, timestamp and engine or process version.
- Input evidence IDs, scenario versions, units, conversion rules, exchange rates and discount rates.
- Target-minus-baseline rule, sign convention, annual and cumulative output, and rounding treatment.
- Breakdown by investment type, investment entity, funding source, sector and year.
- Review state, exception state, supersession relationship and downstream decision-use links.

8.2 Cross-sector overlap and double-count control

1. Define sector scope and ownership before data collection.
2. Register activities, assets, programmes and monetary flows that may appear in more than one sector.
3. Assign an overlap key and primary aggregation owner.
4. Retain sector-specific context without adding the same monetary amount more than once to national totals.
5. Reconcile annual and cumulative tables by entity, source, sector and flow type.
6. Escalate unresolved duplicates, omissions or classification conflicts as REVIEW-REQUIRED.

8.3 Incremental results

Incremental values are calculated as target scenario costs minus baseline scenario costs for each relevant year, investment type, investment entity and funding source. Positive values may indicate additional finance required and negative values may indicate savings. The sign does not by itself establish desirability, feasibility, fiscal treatment, financing eligibility or policy priority.

9. Policy Implication and Decision Governance

Evidence output	Permitted use	Reserved decision
Incremental finance requirement	Identify the scale, timing, entity and source associated with a change.	Whether and how resources should be mobilised.
Expected savings	Identify scenario differences and timing.	Whether savings are reliable, bankable or fiscally realisable.
Entity/source distribution	Show which actors and sources carry projected changes.	Policy burden, incentive, mandate or financing allocation.
Barrier and gap record	Document implementation, capacity, market and evidence constraints.	Policy-instrument selection and sequencing.
Scenario sensitivity	Show how results change under controlled assumptions.	Risk appetite and acceptable uncertainty.
Evidence readiness	Show source, lineage, status and unresolved issues.	Official acceptance, publication and policy reliance.

EMJ.NEXUS may preserve the evidence used in policy analysis. It does not select taxes, subsidies, regulation, public expenditure, guarantees, concessional finance, private finance or international finance instruments.

10. Reporting, Review and Continuing Evidence

The Guidebook refers to separate Reporting Guidelines and Excel worksheets for complete and transparent reporting. Until those materials are acquired and controlled, this Appendix may govern provenance and evidence readiness but cannot support a claim that the reporting component of the UNDP methodology has been fully implemented.

Reporting control	Minimum evidence
Report identity	Assessment ID, title, country, sectors, version, owner, approval state and publication date.
Method statement	Controlled source editions, thematic modules, deviations and rationale.
Results tables	Annual and cumulative IF, FF, O&M; and subsidy treatment for historical, baseline, target and incremental states.
Assumptions and limitations	Data gaps, estimates, models, uncertainties, sensitivity and exclusions.

Reporting control	Minimum evidence
QA/QC and review	Reviewer, scope, procedures, findings, responses and unresolved matters.
Correction history	Prior publication, change event, affected result, replacement and notification decision.

11. Interpretation and Claims Controls

ID	Control	Required interpretation
C01	Authority supremacy	Applicable law, official national decisions and controlled UNDP materials prevail.
C02	Method neutrality	Preserve UNDP constructs as external methodology; do not relabel them as EMJ rules.
C03	No climate-finance inference	No asset, expense, project or task becomes climate finance through mapping or storage.
C04	Entity/source separation	Keep the investment decision-maker separate from the origin of funds.
C05	Flow separation	Keep IF, FF, O&M; and subsidy costs distinguishable.
C06	Scenario separation	Keep historical, baseline, target and incremental states versioned and separate.
C07	Boundary control	Record sector, geography, time, measure, entity and funding-source boundaries before aggregation.
C08	Double-count prevention	Reconcile overlaps before national or cross-sector totals are released.
C09	Estimation transparency	Label allocation, interpolation, regression, proxy, model and expert judgment.
C10	Unit consistency	Record currency, price year, real or nominal basis, conversion and discounting.
C11	Model lineage	Preserve model identity, version, parameters, run date, operator and outputs.
C12	Subsidy consistency	Record explicit or implicit treatment and prevent net/gross inconsistency.
C13	Rights and confidentiality	Respect government restrictions, commercial sensitivity, personal data and source rights.
C14	No assurance inference	Traceability or Evidence Tier does not constitute QA/QC, audit or assurance.
C15	Country ownership	National circumstances, capacities, priorities and decisions remain country-owned.
C16	Companion-material gate	No complete-method claim before relevant guidelines, worksheets and modules are controlled.
C17	No endorsement	Citation does not imply UNDP or United Nations participation, approval or recognition.
C18	Change continuity	Retain prior sources, assumptions and results through non-destructive supersession.

12. 128 MME Application and Framework Boundary

The canonical 128 MME Mapping may provide reusable enterprise contexts for evidence collection and governance. Those contexts do not become UNDP method steps and are not asserted as equivalent to NDC, national-finance or public-policy requirements.

Canonical context	Reusable contribution	Application boundary
ISSB S1	Governance, controls, risk, strategy, data responsibility and decision-use context.	Does not define a national target, scenario or finance requirement.
ISSB S2	Climate metrics, transition evidence, GHG data governance and methodology.	Corporate disclosure is not a national financial assessment.
SASB / SICS	Industry and activity context for routing operational evidence.	Industry classification is not a national sector decision.
GRI	Impact, energy, emissions, procurement and management-process evidence.	Impact reporting does not classify IF, FF or climate finance.
ESRS	Climate, value-chain, policy, action, metric and control evidence.	ESRS disclosure coverage does not establish method conformity.
TNFD / TISFD	Nature, social and inequality context relevant to measures and risks.	Context only unless an authorised assessment use is defined.
COSO	Control environment, ownership, information flow, monitoring and remediation.	Internal control does not equal national QA/QC or assurance.
Scope 3	Supplier, activity, allocation and value-chain emissions evidence.	Scope 3 accounting is not an investment or financial flow assessment.
SDGs	National-development and communication context.	No NDC, financing or policy effect.

12.1 Enterprise workflow

1. Register the authorised assessment, controlled source family and use purpose.
2. Identify the assessment parameter, sector, measure, entity, funding source and method step.
3. Open or link the canonical task and Evidence Unit without changing the task identity.
4. Store external-method attributes in an approved logical extension or referenced Evidence Package.
5. Route limitations, conflicts and authority questions to qualified reviewers.
6. Release only the authorised evidence-readiness output and retain all decision boundaries.

13. Logical Control Extension Schema

Logical group	Illustrative controlled attributes	Function
source_identity	source_id; publisher; title; edition; locator; sha256; access_date; rights_state	Authority and version lock
assessment_context	assessment_id; country; owner; target_ref; sector; measure; geography; period	Assessment identity and boundary
flow_context	flow_type; investment_type; entity_type; funding_source; amount; currency; price_year	Monetary-flow classification
scenario_context	scenario_id; scenario_type; assumption_set; policy_set; model_id; version	Historical/baseline/target separation
method_context	method_step; thematic_module; reporting_guideline; worksheet_version; estimation_method	External-method lineage
calculation_context	input_ids; rule; discount_rate; exchange_rate; timestamp; output_id	Reproducible transformation
quality_context	coverage; granularity; gap_method; uncertainty; limitation; reviewer; qa_qc_status	Transparency and review
overlap_context	sector_owner; overlap_key; reconciliation_rule; duplicate_state	Double-count control
change_context	change_event_id; affected_query; recalculation_status; supersedes; superseded_by	Continuing evidence
decision_boundary	authorised_actor; decision_use; approval_state; publication_state; claims_status	Authority and release

13.1 Controlled null and exception states

State	Controlled meaning
NOT-ASSESSED	No authorised assessment has been completed for the defined question.
NOT-DETERMINED	Evidence exists but the authorised actor has not made the decision.
CONTEXT-ONLY	The source supports terminology or method context but no assessment input.
NOT-APPLICABLE	A justified assessment found no relationship to the use case.
REVIEW-REQUIRED	Source, scope, rights, quality, scenario, classification or authority is unresolved.
CALCULATION-REQUIRED	Inputs are controlled but the required transformation is incomplete.
RECALCULATION-REQUIRED	A source, assumption, parameter or boundary change affects a prior result.
SUPERSEDED	A controlled replacement exists; the historical record remains retained.
AUTHORISED	The designated assessment authority approved the output for the stated use.

14. Controlled Evidence Package and DOI Landing Page

14.1 Protected enterprise Evidence Package

Package component	Minimum content
Authority record	National target or plan, assessment mandate, authorised owner and decision boundary.
Source register	Methodology and dataset identities, editions, locators, hashes and rights states.
Boundary record	Sector, measure, geography, entity, funding source, time and overlap decisions.
Historical-data record	IF, FF, O&M; and subsidy treatment with provenance, gaps and limitations.
Scenario record	Baseline and target assumptions, policies, measures, models and rationale.
Calculation record	Inputs, rules, conversions, discounting, output and timestamp.
Aggregation record	Cross-sector ownership, duplicate tests, totals and unresolved exceptions.
Review and change record	Reviewer, QA/QC, changes, recalculation and supersession.
Decision-use record	Policy analysis, financing discussion, report reference and authorised follow-up.

14.2 Public DOI Landing Page

A public page may expose only authorised status-level information, including Appendix version, source edition, Evidence Package version, assessment period, last review date, current or superseded state and high-level review status. Non-public government data, enterprise or supplier identity, financial values, model parameters, commercial terms, personal data and draft policy judgments remain protected unless the authorised owner approves disclosure.

14.3 Permitted public statement

EVIDENCE-READINESS CLAIM

A conforming implementation may state that selected financial-assessment inputs and calculation lineage are identified, versioned, traceable, reviewable and assembled for authorised use. It must not state that EMJ.NEXUS mapping coverage or platform use makes an assessment UNDP-aligned, complete, assured or officially accepted.

15. Change, Monitoring and Release Control

15.1 Change triggers

Trigger	Required action
Guidebook or companion-material update	Acquire, hash, determine scope and effective date, compare method impact and open a Method Change Event.
NDC, national plan or sector-priority update	Revalidate scope, measures, scenarios, authority and affected evidence.
Historical-data revision	Preserve old and current versions; identify affected scenarios, calculations and decisions.
Boundary or classification change	Re-run overlap and duplicate tests; reopen reconciliation and aggregation.
Assumption, model or parameter update	Run affected-input query; recalculate; link old and new outputs.
Rights or confidentiality change	Revalidate access, export, publication and package permissions.
Core EMJ.NEXUS publication update	Confirm non-amendment and refresh permitted references only.

15.2 Release gates

- Supplied Guidebook identity, edition, official locator, acquisition date and SHA-256 verified.
- Relevant Reporting Guidelines, worksheets and sector modules acquired before operational implementation.
- Assessment owner, scope, flow classifications, scenario states and authority boundary documented.
- Units, currency, price basis, discounting, estimation, gaps and limitations transparent.
- Cross-sector overlap and double-count controls passed.
- Calculation lineage reproducible; changes and supersession retained.

- Confidentiality and rights controls passed.
- No UNDP, United Nations, government or authorised-institution endorsement implied.
- Canonical 38-field and 128 MME non-amendment assertions passed.

16. Implementation Decision and Release Plan

Priority	Required implementation	Acceptance condition
P0	Acquire and source-lock Reporting Guidelines and scenario-calculation worksheets.	Reporting and calculation requirements can be tested.
P0	Identify and control applicable thematic sector module or modules.	No generic method is applied where sector guidance is required.
P1	Implement logical extension and controlled status vocabulary.	Every input and output is traceable without changing canonical fields.
P1	Build protected Evidence Package with scenario, calculation, overlap and change records.	A defined calculation is reproducible from controlled inputs and rules.
P1 POC	Test one bounded sector use case without a public result claim.	End-to-end lineage and non-substitution controls pass.
P2	Expose authorised status-only metadata on the Enterprise DOI Landing Page.	Currency is visible without protected values or official-acceptance implication.

FINAL ARCHITECTURE DECISION

UNDP financial-assessment materials are governed as an external methodological reference and evidence-interface layer. They are not added as a core framework and do not require reconstruction of the canonical 128 MME Mapping.

Appendix A. Requirement-to-Evidence Crosswalk

Method requirement	Minimum controlled evidence	Decision boundary
Establish parameters	Target, sector, measure, scope, period, currency, method and owners.	Authorised assessment design
Historical IF and FF	Source, entity, funding source, investment type, year, amount and quality.	Acceptance of evidence
Historical O&M; and subsidy treatment	Asset or measure link, annual cost, entity, source and net/gross treatment.	Method application
Baseline scenario	Existing policies, drivers, assumptions, model and version.	National baseline approval
Baseline annual costs	IF, FF and O&M; by year, entity, source and type.	Official baseline result
Target scenario	Additional measures, timing, assumptions and target relationship.	Target approval
Target annual costs	IF, FF and O&M; by year, entity, source and type.	Official target result
Incremental change	Target minus baseline, sign, annual/cumulative result and reconciliation.	Acceptance of requirements or savings
Policy implications	Entity/source distribution, barriers, gaps and instrument options.	Government or authorised policy decision
Synthesis and report	Tables, narrative, methods, limitations, review and version.	Official approval and publication

Appendix B. Minimum UNDP Financial Assessment Evidence Record

Field group	Required content
Authority	Country, assessment ID, mandate, owner, target or plan reference and approval state.
Method source	Guidebook, Reporting Guidelines, worksheet and thematic-module editions, locators and hashes.
Boundary	Sector, measure, geography, base year, historical period, assessment period and overlap owner.
Monetary flow	IF, FF, O&M; or subsidy; investment type; amount; currency; unit; price year.
Entity and source	Investment entity, funding source, domestic or foreign status and supporting identity evidence.
Data provenance	Source, acquisition, rights, coverage, granularity, method, gap, uncertainty and limitation.
Scenario	Historical, baseline, target or incremental state; assumptions; measures; model and version.
Calculation	Inputs, rule, conversion, discounting, sign, output, timestamp and operator.
Review	Reviewer, QA/QC scope, findings, exceptions, resolution and residual limitation.
Change	Change event, affected query, recalculation, supersedes, superseded_by and notification.
Decision use	Policy, financing, report or communication reference and authorised actor.
Claims	Permitted statement, prohibited inference and publication state.

Appendix C. Evidence Conflict and Escalation Protocol

1. Register the conflicting evidence without overwriting either source.
2. Identify every assessment parameter, sector, measure, entity, source, scenario, calculation, aggregate and decision dependent on the disputed evidence.
3. Classify the conflict as contextual, data-quality relevant, boundary critical, scenario critical, calculation critical, policy critical or publication critical.
4. Apply PROTECTED, REVIEW-REQUIRED, HOLD, CALCULATION-REQUIRED or RECALCULATION-REQUIRED where appropriate.
5. Assess government confidentiality, commercial sensitivity, personal data, source rights and privilege before further collection or disclosure.
6. Seek additional information through an authorised and proportionate channel.

7 Route statistical, economic, accounting, climate, sector, legal, policy, assurance or rights questions to qualified reviewers.

8 Record the authorised resolution, residual uncertainty and reasoned treatment.

9 Issue a new Evidence Package version and preserve superseded history.

10 Notify assessment owners, source institutions or affected decision-makers only where required and authorised.

Appendix D. Cryptographic Source Manifest

Source ID	File / byte identity	SHA-256	Status
UNDP-FA-GB-2026	UNDP-Guidebook on the methodology for financial assessments to address climate change - 2026 Edition.pdf | 3,879,086 bytes	4fd79c68caad757f4c105aad61c738fb05d5 03370c32a46ef1f4e77f740c95fd	BYTE-LOCKED
UNDP-FA-RG-2026	Reporting Guidelines for financial assessments to address climate change	NOT LOCKED	ACQUISITION-REQUIRED
UNDP-FA-WS-2026	Worksheets for scenario calculations	NOT LOCKED	ACQUISITION-REQUIRED
UNDP-FA-TM-2026	Applicable thematic sector module or modules	NOT LOCKED	SCOPE-DEPENDENT

D.1 Official locator

UNDP Climate Promise, Investment and Financial Flows Assessments:
https://climatepromise.undp.org/tags/investment-and-financial-flows-assessments

Appendix E. Standard Insertion and Citation Language

E.1 Core-document reference

APPROVED LANGUAGE

UNDP financial-assessment materials are controlled through EMJ.LIFE UNDP 2026 External Supplement Appendix v1.0. They may support source provenance, evidence readiness, scenario-input lineage, calculation traceability and change control for authorised climate financial assessments. They do not amend the canonical EMJ.NEXUS architecture or determine NDC scope, national priorities, scenarios, climate-finance classification, policy, financing eligibility, assurance or official assessment results.

E.2 128 MME task note

APPROVED LANGUAGE

UNDP-related content, if used, is recorded as external-method evidence under a controlled applicability state. Canonical task identity, framework routing, points, Value Factors, weights, RCF, MCP, AEU, NTCC, Evidence Tier, assurance and claims conclusions remain unchanged.

E.3 Legal and endorsement disclaimer

APPROVED LANGUAGE

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