

1. Introduction

CoST – Infrastructure Transparency Initiative (CoST) has developed a series of Guidance Notes on implementing its core features of multi-stakeholder working, disclosure, assurance and social accountability. These set out the key requirements, questions and steps that those responsible for developing a CoST programme need to consider. A further Guidance Note describes the different forms of CoST membership, ranging from a fully supported programme to a context where tools and standards associated with one or more CoST features are adopted without ongoing engagement with or support from the broader CoST initiative.

This Guidance Note sets out the objectives, tasks, approach, outputs and reporting requirements necessary for undertaking a scoping study in support of a potential or current CoST programme. It can be used as a basis for developing terms of reference for a study that will suit the local context.

To fully appreciate this document, the reader should already be familiar with the [CoST approach](#), and how it differs from other transparency and good governance initiatives. The [Guidance Notes](#) on each of the core features of CoST, and on CoST membership, constitute valuable background reading.

The scope and depth, and hence time and budget, required of a scoping study will depend on the circumstances in which it is undertaken. In every case, however, a scoping study serves to clarify whether and if so, how the CoST approach can realistically be expected to contribute to systematic improvements in governance of the public infrastructure sectors or sub-sectors under consideration.

2. Objectives and overview

The objectives of any scoping study are to achieve an improved understanding of:

- i) The extent to which transparency and accountability in the preparation and delivery of public infrastructure is currently achieved
- ii) How such transparency and accountability, and associated stakeholder participation, could potentially be improved, including through existing and planned initiatives, and
- iii) How CoST and its associated tools and standards could be adapted and applied in order to facilitate and/or enhance such improvements.

The study report may be detailed but need not be complicated, and should always be clear, specific, and objective. In most cases it should also provide as an output: A baseline measure of transparency in publicly funded infrastructure projects and associated contracts, particularly in those sub-sectors where the CoST approach is most likely to be piloted or introduced.¹

In the case of a programme where a decision has already been taken to adopt the CoST approach, both the scoping study and the associated baseline assessment should be as in-depth and detailed as necessary to provide a sound basis for conclusions and realistic resulting recommendations.

¹ The scope of such a baseline assessment may in some cases include Public-Private Partnership (PPP) infrastructure projects, for which some or all of the initial capital investment is from private sources. Because of the different nature of associated risks and sensitivities, the appropriate transparency requirements for PPP projects differ from those financed directly from the public purse. For further information see the [CoST PPP Learning Paper](#) and the associated [Annex](#).

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In other cases, a scoping study may be undertaken as part of a more exploratory process primarily aimed at determining whether and if so, how a particular national or sub-national context would benefit from, and could realistically adopt, the CoST approach. In such cases a lighter touch, more flexible and lower cost approach should be adopted, without neglecting the need for the resulting report to remain clear, specific and objective.

To achieve its objectives, the scoping study profiles the preparation and delivery of infrastructure projects by:

- a) Providing an overview of infrastructure needs, plans and associated challenges
- b) Identifying relevant strategies, policies, laws and regulations, including in relation to the procurement of associated contracts
- c) Assessing current practice in making relevant data and information available to the public
- d) Mapping the relevant institutions and initiatives relating to the governance of the process
- e) Identifying the stakeholders involved and assessing their attitudes towards transparency, participation and accountability, and
- f) Providing a clear and concise account of recent, current and anticipated achievements, shortcomings and challenges in relation to the above.

If carried out well, this provides valuable insights into the scope that may exist to enhance the relevance and impact of an existing CoST programme or preparing a new one.

3. Tasks

3.1 Assembling a general evidence base

The tasks that need to be undertaken to meet the above objectives start with an objective fact-finding exercise, drawing primarily on secondary sources. Based solely on objectively verifiable information that could if necessary be independently replicated, this lays the foundation for subsequent analysis and assessments. Tasks typically include:

- a) Summarising in chart form the **names** of the various ministries, agencies and procuring entities (PEs)² involved in the planning, preparation and implementation of public infrastructure projects and the procurement³ of associated contracts.
- b) Summarising in tabular form the specific **roles and responsibilities** of each of those institutions in relation to public infrastructure, together with a brief reference to the legal, regulatory or other basis for such definitions as defined in official laws, charters or decrees.
- c) Summarising known features of each of the **stakeholder groups engaged directly or indirectly in the provision of services and works related to public infrastructure**. This will typically include consultants and contractors as well as in some cases state-owned enterprises, government staff and direct labour organisations. In the case of private sector stakeholders, such information is likely to be available through trade associations or professional bodies and will include an indication of the number, scale, and focus of such organisations.
- d) Describing the mandate and role of universities, trade associations, registration bodies and professional bodies in **setting and maintaining technical and professional standards** in relation to public infrastructure provision.

² Where there are many similar PEs at the same administrative level, they can be grouped as a category for this purpose and subsequent tasks.

³ Procurement refers to all stages of the process of creating and fulfilling contracts for goods, services and works, including contract implementation. Different government bodies may be responsible for different stages of procurement.

- e) Providing an **overview of civil society organisations** (if any) with a known or potential interest in contributing to the oversight of public infrastructure projects. Where one or more potentially relevant umbrella organisations exists, that should be noted.
- f) Describing the **formal accountability mechanisms** that exist in relation to infrastructure procurement. This includes the various stages of approval required before payment is made for services or works being provided as specified, as well as associated provisions for both internal and external technical and financial audits. The mandate, role, and typical activities of the anti-corruption agency (or equivalent) and prosecutors should also be described in this section.
- g) Describing any **informal accountability mechanisms** that can be brought to bear in raising concerns that may prompt more formal intervention.
- h) Summarising in tabular form the **legal and regulatory provisions** that determine the approach adopted by each PE (or category of PE) to the procurement of public infrastructure. These will typically include:
 - i. Public procurement law and regulations, including basic good practice and any associated requirements for transparency, accountability, fair competition, and associated mechanisms for lodging complaints or raising concerns.
 - ii. Permitted exceptions to the public procurement law, together with some indication of prevalence of such exceptions. These may for instance include situations where competition requirements can be suspended, or where donor policies and procedures take precedence over national regulations or practice, or vice versa.
 - iii. Access to information law and regulations, and associated provision for civil society engagement in some stages of procurement processes; and
 - iv. Other applicable laws and regulations.
- i) Summarising information on other **ongoing or planned transparency and accountability and anti-corruption initiatives or reforms** in the sector as well as recent⁴ reports on the delivery of public infrastructure.

3.2 Prioritisation and sampling

Assembling this evidence base is not an end in itself, and its focus should be informed by its purpose. That is to provide a basis for achieving a better understanding of where opportunities may exist for stakeholders to collaborate in using enhanced transparency and associated analysis to shine a light on, and together address, any evident shortcomings.

The amount of effort that can be justified in seeking, analysing and presenting information will depend on the context and objective of a specific study, as well as its associated budget. Underlying principles to be applied in this regard include the need to:

- i) Maintain a high level perspective
- ii) Identify specific matters that warrant more in-depth study
- iii) Avoid wasting time seeking out data or information that proves unexpectedly difficult to obtain, particularly if the details being sought would not, even if obtained, have a significant bearing on emerging recommendations, and
- iv) Focus on doing the basics well, thereby laying a sound foundation for potential further study by others.

The study team should liaise closely with the client in adjusting the approach as appropriate to help the study achieve its intended purpose in a timely manner within the specified budget. This is particularly important when it comes to identifying PEs and choosing which ones to study in more detail.

⁴ The meaning of 'recent' can vary with context, but findings of reports and studies more than five years old would normally need to be considered in the light of subsequent developments and reforms, if any.

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It would not normally be realistic to identify and consider all PEs, so the approximate number of such PEs should be estimated, and (where possible) disaggregated by infrastructure sector (water, transport etc.).

PEs differ according to size (number and value of projects commissioned each year), sector (roads, buildings, water, power etc.) and whether they are national or local agencies. The sample selected for more detailed study should normally include a cross section of agencies by size, sector and location.

In contexts where a CoST multi-stakeholder group (MSG) has already been established and has decided to focus on specific sectors (such as roads) or on specific PEs, those same sectors/PEs should be used for the collection of baseline data on current disclosure practice. Where such PEs selected are all at national level the list should normally be supplemented by inclusion of at least one PE at sub-national (local) level. Where the focus is currently on just one sector a small number of PEs involved in other sectors should if possible also be included. This would help chart the way for a possible future expansion of the programme.

In contexts where the MSG has not yet decided to focus on specific PEs, or where an MSG has not yet been established, the study team should, in consultation with the client, identify those PEs most likely to be involved in a CoST programme and include at least some of these in the sample.

3.3 Undertaking the baseline study

To provide the baseline measure of transparency, the study assesses various aspects of current levels of disclosure of data at the project level and contract level. This is then compared with the CoST disclosure standard (either the CoST Infrastructure Data Standard (CoST IDS) or the Open Contracting for Infrastructure Data Standard (OC4IDS) depending on the context)⁵ to provide a point of reference against which future changes in the level of disclosure can be assessed. Specific tasks are to:

- a) Review the laws and regulations governing procurement plans and practices related to public infrastructure projects and identify which items of data from the CoST IDS for 'proactive disclosure' (data disclosed without official request) (Annex A, Table A1) are required by law/regulations/policy to be disclosed by PEs or others.
- b) Identify which items of information from the CoST IDS for 'reactive disclosure' (data disclosed on request) (Annex A, Table A2) are required by law/regulations/policy to be made available to the public upon request.
- c) Assess, from the sample set of PEs, which items of data listed in Table A1 are currently being disclosed to the public and by what means.
- d) Assess from the sample set of PEs which items of information listed in Table A2 are currently made available on request from members of the public.
- e) Assess the barriers (legal, administrative, capacity, technology) to mainstreaming the release of the data and information by the participating PEs.
- f) Identify the appropriate legal, regulatory or policy instrument(s) that could provide a basis for a formal disclosure mandate.⁶

The above assessments entail looking at both project level data and contract level data. Simple Excel tools to facilitate that process and present results are described in the CoST Assurance Manual and provided in the associated workbook. Similar more detailed Excel tools, tailored to the additional requirements of a Scoping Study, are available with this Guidance Note. An extract of such a tool to document the level and nature of proactive disclosure is illustrated in Annex B, while Annex C shows an extract of a similar tool in relation to reactive disclosure.

⁵ As detailed in the Disclosure Guidance Note, the CoST IDS defines the scope of what is to be disclosed. In relatively sophisticated data disclosure environments, the OC4IDS builds on this by specifying the technical requirements that need to be met for this data to be more readily shared, managed, processed and stored.

⁶ As detailed in the Disclosure Manual, a disclosure mandate is the administrative or legal basis that obliges procuring entities to publish project and contract data and information in line with the CoST IDS or OC4IDS.

3.4 Assessing attitudes of stakeholders towards features of the CoST approach

The information assembled in the general evidence base described above should be complemented by an assessment of the apparent attitudes of members of each stakeholder group towards each of the four features of the CoST approach. Though inevitably somewhat subjective, this assessment should be conducted in a structured manner that lends itself to objective analysis.

A simple [Excel-based tool](#) is available to facilitate such an assessment. Presented as Annex D, this allows the assessor to set out perceived stakeholder attitudes. An early such assessment should be conducted, discussed at progress meetings, and updated periodically during the study. Intended primarily for internal use, this will help mitigate the risk that the CoST approach could become imposed (and therefore less likely to be sustained) rather than being in response to genuine interest on the part of government and other stakeholder groups.

3.5 General analysis

Beyond the baseline study, the general analysis tasks build on the evidence base that has been established, and where possible validated by participating PEs through a workshop or review. Informed by an in-depth awareness and understanding of the CoST approach, these tasks include:

- a) Comment on the apparent strengths and weaknesses of current approaches to the planning and delivery of public infrastructure, and related provisions for transparency and accountability.
- b) Identify any areas of an apparent lack of institutional clarity in terms of overlapping or conflicting responsibility, or of potentially inconsistent laws, regulations or procedures.
- c) Identify any areas of apparent capacity constraints that could undermine the ability of official policies and procedures to deliver the intended results.
- d) Where possible, identify any unofficial but widely recognised understandings or practices that influence or determine one or more aspects of public infrastructure procurement, including at times in an improper manner that runs contrary to what is officially condoned.
- e) For each of the main stakeholders identified from government, the private sector and civil society, identify then summarise in tabular form potential incentives for and barriers to their adoption of one or more features of the CoST approach. Such a table will be similar, though not identical, to the assessment of perceived stakeholder attitudes described previously, to which Annex D relates.
- f) Identify potential current or future windows of opportunity for CoST to achieve both quick wins and longer-term benefits in contributing to or otherwise enhancing current or planned strategies or policies aimed at reducing corruption risks and improving sector performance.

3.6 Formulation of recommendations

Based on the above analysis:

- a) In the case of a potential new programme, make a summary assessment of whether, and if so how, CoST could realistically contribute to current and likely future reforms aimed at improving performance, starting with one or more specific sub-sectors.
- b) In the case of an existing programme, set out how its scale or focus could realistically evolve in future.
- c) In both cases, set out a road map in tabular form that describes in a series of recommended steps. For each step and approximate time frame should be defined, the responsible party specified, and other parties that need to be involved identified.

Depending on the specific context, further categories of recommendations may be specified by the client in the terms of reference.

4. Approach

4.1 Client support and guidance

In undertaking these tasks, the study team is expected to work in close and effective partnership with the CoST client, while remaining responsible for all deliverables and related quality management. In the case of a prospective new programme the client may be the CoST International Secretariat or a regional officer. In the case of an existing programme, it would normally be the designated programme manager. Both the manager and (in cases where one has already been established) the MSG should be closely involved in shaping/approving the terms of reference and providing ongoing support and guidance to the study team. To the extent possible, such support would normally include:

- i) Resolution of any lingering uncertainties or lack of clarity about the features of the CoST approach, and the purpose of the scoping study
- ii) Access to relevant documents that CoST is in possession of and is permitted to share
- iii) Facilitation where possible of meetings with stakeholders from government, the private sector and civil society, and
- iv) Feedback at key hold points in the contract, to ensure that effective use is made of limited available time and other resources. This may for instance include:
 - Engagement in the process of identifying a sample of PEs from which to collect data concerning their current disclosure practices. Some of these will ideally have already been agreed in principle to cooperate with the study and potentially a pilot CoST programme.
 - Potential adjustment of the focus of the study following assembly of the evidence base. Such adjustment may be called for in cases where there is evidence of fresh areas of opportunity from a CoST perspective, or where unexpected obstacles have been encountered in the conduct of the study.

4.2 Record-keeping

In close consultation with the client, the study team should set up, test and populate a simple database to record the information collected from the PEs during the study. A recommended structure for the database, in the form of a series of [Excel worksheets](#), one of which is partially illustrated in Annex B, is available with this Guidance Note.

For each of the selected PEs, the study team should

- a) Conduct interviews with appropriate officers to gather information on their current disclosure practices, as well as their understanding of the current law and policy on disclosure.
- b) From the information provided by PE officers, record which of the data items from the CoST IDS for 'proactive' disclosure (see Table A1 in Annex A) are:
 - i) Required by law to be released into the public domain
 - ii) Prevented by law from being released into the public domain
 - iii) Prevented by other factors (political, managerial, administrative) from being made available to the public
 - iv) Released by the PE into the public domain (e.g., on website) - indicating a sliding scale of always/majority of cases/ minority of cases/never
 - v) Forwarded from the PE and released into the public domain by others (e.g. project implementation agency, procurement oversight authority).

- c) Carry out checks on a small sample of projects to confirm that the information that the PEs say they disclose is actually available in the public domain and record any discrepancies.

Where further underlying information is already in the public domain or readily available, there may be additional baseline indicators that could usefully be captured. These can then be used to help measure the possible impact of CoST over time. Such indicators include:

- d) The unit costs of construction for standard classifications of construction work (such as the per m² cost of road construction or resurfacing based on the same standard specifications)
- e) The average time and cost deviations for construction contracts (expressed as % deviation from the time or cost anticipated at contract award)
- f) The average number of bids submitted on commonly encountered categories of infrastructure contract (categorised by scope and scale), and
- g) Other relevant information available from studies or perception surveys related to the assessment of the nature and extent of inefficiency, mismanagement or corruption in the sector.

5. Selecting a study team

The task of conducting a scoping study would generally be outsourced. CoST experience suggests that a successful outcome is dependent on finding (usually through a competitive process) an organisation that can provide a team with the skills and experience needed to meet the broad ranging objectives of the study. This could be a consultancy firm or an academic research centre. The skills and experience required include:

- i) An ability to undertake consultancy work to a high standard while meeting associated deadlines
- ii) Working experience of the issues to be addressed, including those of transparency and participation
- iii) An awareness of policies and practices related to infrastructure procurement
- iv) An awareness of applicable legal and regulatory environment
- v) Good communication skills, and a proven ability to interact in a constructive and positive manner with busy professionals, government officials and others
- vi) Professional integrity, including a willingness to ask for guidance and support when uncertain about how to proceed, or when setbacks arise, and
- vii) Good data management, analytical and report-writing skills.

The appointment of the team should be made by an organisation that can enter a contract. In cases where CoST is not established as an independent identity, the team can be appointed by a host organisation. This must be done in close consultation with the MSG where one has already been formed, or otherwise with the CoST programme manager. In cases where the scoping study is being conducted to assess the potential for a CoST programme, the contract may be procured by the CoST International Secretariat or a Regional Manager. Whoever appoints the team, it is important that there is sufficient management capacity, including a quality management process,⁷ to deliver a high-quality report. The CoST International Secretariat can provide support where necessary in the selection of the team and oversight of the process.

⁷ Though the contracted party will be responsible under the contract for their own internal quality management processes, the client should also institute sufficient additional measures to ensure through reviews and other checks that the final product is well founded and professionally prepared in a manner that will not detract from CoST's reputation.

As part of the tender evaluation process, the study team will have had to demonstrate a basic understanding of the objectives of CoST and the objective and collaborative approach it adopts. Before starting work the study team will be expected to study CoST in more detail, so that they are familiar with the full suite of CoST guidance notes and capable of accurately describing the CoST approach to others.

6. Outputs and reporting requirements

6.1 Outputs

The outputs of this assignment will be:

- a) A formal, well-structured and coherent report, suitable for sharing beyond CoST, that includes:
 - A concise narrative overview of the findings of the assessment of disclosure practices and understanding among the sample set of PEs
 - Clear and compelling information, in the form of charts or graphs where possible, that communicates the background information collected from secondary sources as set out in this guidance note
 - Recommendations on how multi-stakeholder working, disclosure and assurance should be adapted for the CoST programme
 - Supporting annexes including details such as:
 - The procedures used to select the sample set of PEs for data collection, and
 - Excel data sheets recording data collected from the PEs.
- b) A short informal report, for internal CoST use only, that provides additional more subjective information such as:
 - The table of perceived attitudes of stakeholders (see Annex C)
 - Comments on further findings or insights gained for which there was insufficient objective evidence to warrant inclusion in the main report, but which nevertheless may have a bearing on CoST decision-making going forward.

6.2 Reporting requirements

The scoping study team should be required to:

- a) Meet with the client to discuss the assignment before work commences and at specified milestones during implementation. These include the initial briefing, the identification of procuring entities to be studied in more detail, interim findings, and draft final report.
- b) Raise any questions in the original brief, or issues arising during the work, on which further clarification is required.
- c) Provide further detail on progress, or submit drafts of the outputs, upon request.
- d) Submit a draft report for review and a final report within two weeks of receiving comments on the draft.

7. Further guidance

More detailed guidance notes and manuals available on the CoST website at www.infrastructuretransparency.org/cost-guidance.

Annex A: Overview of CoST disclosure requirements

TABLE A1: PROJECT DATA FOR PROACTIVE DISCLOSURE			
PROJECT STAGE	PROJECT LEVEL DATA	PROCUREMENT STAGE	CONTRACT LEVEL DATA
Last updated	Date	Tender management	21. Procuring entity
Identification	1. Project reference number 2. Project owner 3. Sector, subsector 4. Project name 5. Project Location 6. Purpose 7. Project description		22. Procuring entity contact details 23. Procurement process 24. Number of firms tendering 25. Cost estimate 26. Contract administration entity 27. Contract type 28. Contract title 29. Contract firm(s)
Preparation	8. Project Scope (main output) 9. Environmental impact 10. Land and settlement impact 11. Contact details 12. Funding sources 13. Project budget 14. Project budget approval date		30. Contract price 31. Contract scope of work 32. Contract start date 33. Contract duration
Completion	15. Project status (current) 16. Completion cost (projected) 17. Completion date (projected) 18. Scope at completion (projected) 19. Reasons for project changes 20. Reference to audit and evaluation reports	Contract implementation	34. Contract status (current) 35. Variation to contract price 36. Escalation of contract price 37. Variation to contract duration 38. Variation to contract scope 39. Reasons for price changes 40. Reasons for scope and duration changes

TABLE 1: PROJECT INFORMATION FOR REACTIVE DISCLOSURE			
PROJECT STAGE	PROJECT LEVEL INFORMATION	PROCUREMENT STAGE	CONTRACT LEVEL INFORMATION
Identification	1. Project brief or feasibility study 2. Project officials and roles	Tender management	15. Contract officials and roles 16. Procurement method 17. Tender documents 18. Tender evaluation results 19. Project design report 20. Contract agreement and conditions 21. Registration and ownership of firms 22. Specifications and drawings
Preparation	3. Multi-year programme & budget 4. Environmental and social impact assessment 5. Resettlement and compensation plan 6. Financial agreement 7. Procurement plan 8. Project approval decision		Implementation
Completion	9. Implementation progress reports 10. Budget amendment decision 11. Project completion report 12. Project evaluation report 13. Technical audit reports 14. Financial audit reports		

Annex B: Extract of excel tool help assess the scope and nature of proactive data disclosure by a specific procuring entity

STUDY REFERENCE:		Assessment of proactive disclosure in relation to the CoST Infrastructure Data Standard (IDS)						Has a defined data standard been adopted? → <small>(drop-down menu)</small>		
PROCURING ENTITY:		Released into the public domain by PE: <small>(drop-down menu)</small>	Released into public domain by others <small>(name)</small>	Made available to the public on request: <small>(drop-down menu)</small>	Method of releasing information: <small>(drop-down menu)</small>	Required by law or public policy to be made available to the public: <small>(Yes/No)</small>	Prevented by law or public policy from being made available to the public: <small>(Yes/No)</small>	Prevented by other factors from being made available to the public: <small>(Yes/No)</small>	Name(s) of relevant law(s) and / or public policy(ies)	Further comments and elaboration of responses
PROJECT	Project Identification	1. Project reference number								
		2. Project owner								
		3. Sector, subsector								
		4. Project name								
		5. Project location								
		6. Purpose								
		7. Project description								
	Project Preparation	8. Project scope (main output)								
		9. Environmental impact								
		10. Land and settlement impact								
		11. Contract details								
		12. Funding sources								
		13. Project budget								
		14. Project budget approval date								
	Project Completion	15. Project status (current)								
		16. Completion cost (projected)								
		17. Completion date (projected)								
		18. Scope at completion (projected)								
		19. Reasons for project changes								
		20. Reference to audit and evaluation reports								
CONTRACT FOR DESIGN	Tender management	21. Procuring entity (PE)								
		22. PE contact details								
		23. Procurement process								
		24. Number of firms tendering								
		25. Cost estimate								
		26. Contract administration entity								
		27. Contract type								
		28. Contract title								
		29. Contract firm(s)								
		30. Contract price								
	Contract Implementation	31. Contract scope of work								
		32. Contract start date								
		33. Contract duration								
		34. Contract status (current)								
		35. Variation to contract price								
		36. Escalation of contract price								
		37. Variation of contract duration								
		38. Variation to contract scope								
		39. Reasons for price changes								
		40. Reasons for changes								
CONTRACT FOR SUPERVISION	Tender management	21. Procuring entity (PE)								
		22. PE contact details								
		23. Procurement process								
		24. Number of firms tendering								
		25. Cost estimate								
		26. Contract administration entity								
		27. Contract type								
		28. Contract title								
		29. Contract firm(s)								
		30. Contract price								
	Contract Implementation	31. Contract scope of work								
		32. Contract start date								
		33. Contract duration								
		34. Contract status (current)								
		35. Variation to contract price								
		36. Escalation of contract price								
		37. Variation of contract duration								
		38. Variation to contract scope								
		39. Reasons for price changes								
		40. Reasons for changes								
		21. Procuring entity (PE)								
		22. PE contact details								

Annex C: Extract of Excel tool help assess the scope and nature of reactive data disclosure by a specific procuring entity

STUDY REFERENCE:		Based on interview with Procuring Entity		Based on further sources and experience	
PROCURING ENTITY:		Made available to the public on request:	Method of releasing information - where applicable	Made available to the public on request:	Other information and comments about this aspect of reactive disclosure
Instructions: Complete every shaded cell, using the drop-down menu where available, and selecting "not applicable" where appropriate. Data items 1 to 14 relate to project-level data. Data items 15 to 27 relate to procurement-level data, and should be entered separately for the main contracts for design, supervision and construction respectively.		(drop-down menu)	(free text)	(drop-down menu)	(free text)
PROJECT	Identification	1. Project brief or feasibility study			
		2. Project officials and roles			
	Preparation	3. Multi-year programme & Budget			
		4. Environmental and social impact assessment			
		5. Resettlement and compensation plan			
		6. Financial agreement			
		7. Procurement plan			
		8. Project approval decision			
	Completion	9. Implementation progress reports			
		10. Budget amendment decision			
		11. Project completion report			
		12. Project evaluation report			
		13. Technical audit reports			
		14. Financial audit reports			
CONTRACT FOR DESIGN	Tender Management	15. Contract officials and roles			
		16. Procurement method			
		17. Tender documents			
		18. Tender evaluation results			
		19. Project design report			
		20. Contract agreement and conditions			
		21. Registration and ownership of firms			
	Implementation	22. Specifications and drawings			
		23. List of variations, changes, amendments			
		24. List of escalation approvals			
		25. Quality assurance reports			
		26. Disbursement records or payment certificates			
		27. Contract amendments			
		28. Contract amendments			
CONTRACT FOR DESIGN	Tender Management	15. Contract officials and roles			
		16. Procurement method			
		17. Tender documents			
		18. Tender evaluation results			
		19. Project design report			
		20. Contract agreement and conditions			
		21. Registration and ownership of firms			
	Implementation	22. Specifications and drawings			
		23. List of variations, changes, amendments			
		24. List of escalation approvals			
		25. Quality assurance reports			
		26. Disbursement records or payment certificates			
		27. Contract amendments			
		28. Contract amendments			
CONTRACT FOR DESIGN	Tender Management	15. Contract officials and roles			
		16. Procurement method			
		17. Tender documents			
		18. Tender evaluation results			
		19. Project design report			
		20. Contract agreement and conditions			
		21. Registration and ownership of firms			
	Implementation	22. Specifications and drawings			
		23. List of variations, changes, amendments			
		24. List of escalation approvals			
		25. Quality assurance reports			
		26. Disbursement records or payment certificates			
		27. Contract amendments			
		28. Contract amendments			

Annex D: Tool to assess perceived stakeholder attitudes

Structured assessment of perceived stakeholder attitudes to each of the four features of CoST						<i>(for internal use as part of baseline assessment)</i>			
STUDY:	Participation		Disclosure		Assurance		Social Accountability		
ASSESSOR:	Comments on evidence	Rating <small>(scale 1 to 5)</small>	Comments on evidence	Rating <small>(scale 1 to 5)</small>	Comments on evidence	Rating <small>(scale 1 to 5)</small>	Comments on evidence	Rating <small>(scale 1 to 5)</small>	
DATE:									
Perceived government attitude towards CoST features	Apparent interest or commitment								
	Apparent reticence or concerns								
Perceived private sector attitude towards CoST features	Apparent interest or commitment								
	Apparent reticence or concerns								
Perceived civil society attitude towards CoST features	Apparent interest or commitment								
	Apparent reticence or concerns								
GENERAL COMMENTS									
<i>Instructions: Enter text or data into pale cells. Click on cells for further instructions.</i>									



Ministry of Foreign Affairs of the Netherlands