

Guidance Note: Disclosure

1. Introduction

This guidance note sets out the key requirements, questions and steps for the disclosure process under a national or sub-national programme for CoST – the Infrastructure Transparency Initiative (CoST). It supplements the more detailed CoST Disclosure Manual.

Disclosure is one of the four core features of CoST, the others being multi-stakeholder working, assurance and social accountability (see separate guidance notes). It is the publication of data from publicly financed infrastructure projects by procuring entities. This data needs to be disclosed at key stages throughout a project's life cycle, either in the CoST Infrastructure Data Standard (CoST IDS) or the Open Contracting for Infrastructure Data Standard (OC4IDS) format.



The CoST IDS and OC4IDS ensure that information related to the purpose, scope, cost, implementation and impact of an infrastructure project is open and accessible to the public, and is disclosed in a timely manner. Specified data points defined in these standards relate to the identification, preparation and completion stages of projects as well as the tender management and implementation of contracts.

2. Disclosure journey

The structure of this guidance note reflects the CoST disclosure journey (**Figure 2.1**): from CoST IDS and OC4IDS to infrastructure analytical dashboards.

CoST IDS is a standard list of data and information that should be disclosed, both proactively and reactively, by procuring entities during the complete project life cycle.



Figure 2.1 CoST disclosure journey

- OC4IDS is an open data standard that leverages the CoST IDS and Open Contracting Data Standard. It combines CoST's work on what to disclose about infrastructure projects and related contracts with Open Contracting Partnership's work on how to disclose data about contracting processes.
- Infrastructure analytical dashboards are business intelligence tools that provide opportunities for effective data management and the subsequent development of powerful visualisations. They enable users to interact with data and to drill into detailed information that is easy to understand.



3. CoST IDS

The first step in the disclosure journey starts with understanding the CoST IDS. It contains a list of data and information concerning three stages – identification, preparation and completion – in the project life cycle and two stages – tender management and implementation – in the procurement of related contracts.

It is likely that one set of project data will be disclosed as well as several sets of contract data covering the principal contracts related to the planning, design, supervision and construction of the works. As presented in **Tables 3.1** and **3.2**, the CoST IDS recommends 40 data points for proactive disclosure and 27 items of information for reactive disclosure in each project stage, including all associated contracts.

In this context, "proactive" disclosure occurs regularly as a matter of "business as usual". By contrast, "reactive" disclosure means the provision or publication of information upon request from citizens or other stakeholders.

PROJECT STAGE	PROJECT LEVEL DATA	PROCUREMENT STAGE	CONTRACT LEVEL DATA
Last updated	Date		
Identification Preparation Completion	 Project reference number Project owner Sector, subsector 4. Project name Project location Purpose Project description Project scope (main output) Environmental impact Land and settlement impact 11. Contact details Funding sources 13. Project budget Project status (current) Completion cost (projected) Completion date (projected) Scope at completion (projected) Reasons for project changes Reference to audit and evaluation reports 	Tender management and implementation	 21. Procuring entity 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) 30. Contract price 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 to contract duration 38. Variation to contract scope 39. Reasons for price changes
	20. Reference to audit and evaluation reports		40. Reasons for scope and duration changes

Table 3.1 Project data for proactive disclosure



PROJECT STAGE	PROJECT LEVEL INFORMATION	PROCUREMENT STAGE	CONTRACT LEVEL INFORMATION
STAGE Identification Preparation Completion	 Project brief or feasibility study Project officials and roles Multi-year programme and budget Environmental and social impact assessment Resettlement and compensation plan Financial agreement Procurement plan Project approval decision Implementation progress reports Budget amendment decision Project completion report 	STAGE Tender management and implementation	 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 23. List of variations, changes, amendments 24. List of escalation approvals 25. Quality assurance reports 26. Disbursement records or payment certificates
	 Project evaluation report Technical audit reports Financial audit reports 		27. Contract amendments

Table 3.2 Project information for reactive disclosure

3.1 Designing and implementing a disclosure process

The disclosure process requires participating procuring entities to ensure that information about publicly financed infrastructure projects is open and accessible to the public, and that it is disclosed in a timely manner. The information is intended to be sufficient to inform stakeholders about relevant aspects of the project in a useful way. This requires it to be sufficiently timely, accurate and consistent to be capable of meaningful analysis.

The process of designing and implementing a thoughtful and informed disclosure process can be described in terms of eight distinct steps, as shown in **Figure 3.1**.



Figure 3.1 Designing and implementing a disclosure process



3.1.1 MAPPING PROCESSES AND PRACTICES

A scoping study should be undertaken before designing and implementing a disclosure process (see separate CoST guidance note). If this is not practical, the disclosure process should start by mapping existing data management processes and disclosure practices within the procuring entities.

3.1.2. IDENTIFYING FORMATS AND CHANNELS

Data should be presented in a clear and usable format that lends itself to analysis yet is easily understood by an ordinary person. Moreover, data should be disclosed through a public channel that is accessible to a wide range of stakeholders. There are various mechanisms for disclosure, including online platforms, print media, broadcast media and social media. Generally, one channel should be chosen as the primary mechanism, with others added to address specific needs or objectives.

3.1.3. DEFINING RESPONSIBILITIES AND TIMING

The timing and frequency of disclosure should consider the nature of the different infrastructure sectors, and the size and complexity of individual projects. There are two options for the timing and frequency of disclosure.

- Disclosure at project milestones. This may be preferred at the early stages of the project cycle as much of the data is collected once and is unlikely to change.
- Disclosure at regular fixed intervals, such as monthly or quarterly. This can be particularly relevant during construction, when significant changes can occur in a relatively short time.

3.1.4. QUALITY ASSURANCE AND APPROVALS

Procuring entities will normally need to establish an internal quality assurance process to ensure the timing, accuracy and completeness of disclosure is consistently achieved, with clear lines of responsibility for quality management and related internal approvals. In the timelines associated with approvals, allowance should be made for possible delays in cases where data quality needs to be improved.

3.1.5. INTERACTION WITH STAKEHOLDERS

To be effective, a disclosure process should provide an appropriate means for stakeholders to raise questions about the disclosed data. Provision of a formal mechanism for submitting stakeholders' questions and ensuring they are received by the appropriate person in the procuring entity will make this process transparent and fair.

3.1.6. MANDATING DISCLOSURE

A disclosure mandate provides the legal obligation for procuring entities to publish project and contract data and information in line with CoST IDS or OC4IDS. This mandate is important because it gives public officials a clear authority and duty to collect, compile and disseminate data to the general public within legal boundaries.

A mandate may be needed to support and help shape a disclosure process that aligns with and complements a country's existing institutional functions, policies and laws relating to access to information, procurement and public financial management. Drafting a compelling disclosure mandate may entail consultation with private sector and civil society organisations as part of the process of generating awareness and support for a CoST programme.



3.1.7. BUILDING CAPACITY

Building the awareness and capacity of participating procuring entities to meet the new legal requirements of a disclosure mandate is of critical importance if transparency in public infrastructure is to be realised. This can be achieved by CoST member secretariats working with governments to raise awareness of the mandate and to help train officials in the practicalities of disclosing data from their infrastructure projects.

3.1.8. SCALING UP

Building on scoping study findings, disclosure process experiences and disclosure mandate content, CoST multistakeholder groups and CoST member secretariats can support relevant government entities in identifying the path for scaling up the initial disclosure process to its eventual broader institutionalisation.

3.2 Public-private partnerships and CoST IDS

CoST IDS is focused on projects categorised as being traditionally procured. For public–private partnerships (PPPs), CoST collaborated with the World Bank Group (WBG) and the Public–Private Infrastructure Advisory Facility to develop A Framework for Disclosure in PPP. This includes all relevant data points from the CoST IDS and further key elements applicable specifically to PPPs. It should be used when designing and implementing disclosure processes for PPPs.

CoST HONDURAS: PIONEERING DISCLOSURE ON PPPS

In 2015, Honduras became the first CoST member to disclose PPP data as part of its agreed transparency programme. In 2016 CoST Honduras recommended the creation of a specific disclosure portal for PPPs in its third assurance report, where the CoST IDS was tested, highlighting the need to expand disclosure to relevant financial data, risk allocation, PPP screening and transaction management. In 2017 the national secretariat collaborated with WBG and the Government of Honduras to develop a diagnostic disclosure report for PPPs and supported the design of an innovative web-based disclosure portal for PPPs called SISOCS PPP. In 2019 the secretariat dedicated its sixth assurance process to PPP projects, identifying the need for improving access to open data published in the SISOCS PPP. In 2020 the secretariat supported the Government in improving the portal, which has now become the OCDS PPP extension.

3.2 Public-private partnerships and CoST IDS

4. OC4IDS

The second step in the CoST disclosure journey is the OC4IDS, an open data standard for joined-up data about infrastructure projects and their contracts. For CoST members that have applied the first step in their disclosure journey, this new step means continuing to disclose the same data points set out in the CoST IDS but ensuring that the structure and formats required by the OC4IDS are followed.

Details of the OC4IDS are freely available in a website developed by OCP and CoST, where the structure of data and its meaning is described in detail (Figure 4.1).

4.1 Exploring the OC4IDS toolkit

When procuring entities have decided to implement the OC4IDS, CoST member secretariats can support the process in different ways. This support can include: explaining the basics of the OC4IDS to public officials and stakeholders, providing guidance to appoint a team of developers, building relationships with donors, and even managing a contract for information technology services. In any case it is strongly recommended that CoST member secretariats are familiar with the OC4IDS website and its content.



4.2 Benefits of advancing in the disclosure journey

The main benefit of advancing in the disclosure journey by implementing the OC4IDS is the access it provides to more structured technical data that can be, "freely used, re-used, and redistributed by anyone – subject only, at most, to the requirement to attribute and share alike". This is the definition of open data in the Open Data Handbook (opendata.org).

Access to open data can facilitate the CoST assurance process by providing bulk data for an initial analysis of sectors or procuring entities. Open data can also support the CoST social accountability process by providing access to reusable project-level data that can help to hold decision makers to account.

Additionally, access to structured open data can facilitate movement towards the third step in the CoST disclosure journey by allowing data interoperability or intermixing. This means that datasets from different sources can be combined and presented through infrastructure analytical dashboards.

5. Infrastructure analytical dashboards

Infrastructure analytical dashboards (IADs) are the third step in the CoST disclosure journey. For CoST programmes with access to open data, such business intelligence tools provide opportunities for effective data management and the subsequent development of powerful visualisations. These enable users to interact with data and to drill into detailed information that is easy to understand.

IADs can contain a vast amount of data generated by different sources. They can be used by CoST member secretariats to provide support to multistakeholder groups, procuring entities and a large group of stakeholders. The main goal of an IAD is to present a comprehensive overview of data. This is crucial for decision-making processes that help to improve the performance of a project, sector or procuring entity. Open Contracting for Infrastructure Data Standards Toolkit 0.9.2

🗄 About

Getting started
Schema reference
Implementation guidance
CoST IDS & OCDS Mapping

Support

Data Review Tool





Figure 4.1 OC4IDS website

Based on the experience of CoST members and design principles available online, the following guidelines will help to ensure success when developing and implementing an IAD.

5.1 Audience

CoST member secretariats and other interested parties need to know who is going to use an IAD, as well as the context and access devices. This will inform the process of adding value to available data by presenting it as readily understood information that responds to user needs and facilitates decision making.



Figure 5.1 shows areas likely to be of interest to the road sector that were identified by CoST Ukraine when designing its IAD, called Transparent Infrastructure.

5.2. Context

It is helpful in an IAD to provide relevant context for the information provided. Even if some elements of this may seem obvious, the audience may find it useful. Context helps users to know whether the numbers shown in a chart are good or bad, or how they compare with norms or targets.

5.3 Key performance indicators

It is important to select the right key performance indicators (KPIs) that will help to shape the content of an IAD. These metrics will display visual representations of relevant insights based on specific aspects of the infrastructure sector.

Figure 5.2 shows an example KPI dashboard display from CoST Honduras' IAD. Called InfraS, this focused on KPIs for four areas of sustainable infrastructure: environmental, institutional, social and financial.

5.4 Type of dashboard and charts

IADs should be responsive and fit all types of screens. Each dashboard should be designed for a particular user group with the specific aim of assisting recipients in the decision-making <complex-block>

Figure 5.1 CoST Ukraine IAD: road sector areas of interest





process. Information is valuable only when it is directly actionable by procuring entities or other relevant authorities.

Additionally, it is important to understand what type of information CoST member secretariats and MSG members and others interested in using CoST disclosure want to convey, and to choose a data visualisation that is suited to the task. The appropriate choice of charts depends on what is being communicated. An IAD chart may for instance aim to communicate relationships, distributions, compositions or comparisons in ways that makes sense to the target audiences.

5.5 Layout

It is generally unhelpful to create a one-size-fits-all IAD or to cram too much information into a single screen. The audience will normally include different groups of individuals with different needs and interests. If some users want to see all the data on a single dashboard, the CoST member secretariat could use tabs to split the information by theme or subject, making it easier for users to find information.



5.6 Simplicity

Simplicity facilitates communication. Figure 5.3 shows how CoST Ukraine's IAD achieves simplicity in its visualisations.

Simplicity includes the need for clarity over labels and legends, and the related choices of font, size, and colour. Text should not obscure charts yet be large enough to be read. When done well, the design of an IAD can be a complicated process that results in a simple user interface that highlights and communicates the key elements of a story.



Figure 5.3 CoST Ukraine IAD: example of simplicity

5.9 Colours

The interactive nature of an IAD means they should be minimalist and clean. Member secretariats should either use the CoST brand identity (including colours, logo and fonts) or go for a different colour palette that has a meaning (e.g. for United Nations sustainable development goals).

For example, **Figure 5.4** shows how the CoST Honduras IAD uses traffic light colours on maps to differentiate projects that have an environmental licence, inconsistently have one or do not have one.



Figure 5.4 CoST Honduras IAD: traffic light colours for environmental licences



5.10. Consistency

In terms of functionality, the main aim of an IAD is to enable users to extract important insights at a glance. It is important in this regard to ensure that all labelling and formatting is consistent across KPIs, tools and metrics.

5.11. Evolve and share

The process of designing an IAD should be continuous, with improvements being made in response to feedback. Such feedback, and the ability to act on it, is essential. By requesting regular input from the users and asking the right questions, CoST member secretariats will be able to improve the layout, functionality, look, feel and balance of KPIs to ensure continued relevance and impact.

CoST members and partners are invited to share their digital tools through the CoST Infrastructure Disclosure Platforms.

6. Further guidance

More detailed guidance on the CoST disclosure process is available in the CoST Disclosure Manual. This includes further detail about each milestone in the disclosure journey, a set of simple tools to facilitate the disclosure process, and practical examples of how the disclosure process should be conducted in specific circumstances.

UK Government







Ministry of Foreign Affairs of the Netherlands

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