



Examples of Data Publication Mandates

March 2026



Acronyms and Initialisms

CoST	Infrastructure Transparency Initiative
IDS	Infrastructure Data Standard
IDP	Infrastructure Disclosure Platforms
MSG	Multi-Stakeholder Group
OC4IDS	Open Contracting for Infrastructure Data Standard
OGP	Open Government Partnership
SICOIN	System of Integrating Accounting
SISOCS	Information and Monitoring System for Works and Supervision Contracts

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1 Introduction

Transparency in infrastructure development is no longer optional; it is a fundamental requirement for accountability, efficiency, and public trust. As governments and stakeholders invest significant resources into infrastructure projects, the need for clear, accessible, and reliable information becomes critical. This is where the formal data publication (disclosure) mandate of CoST – the Infrastructure Transparency Initiative plays a vital role.

In this context, this Guide is intended for CoST members and partners to help them gain a clear understanding of how to customise formal data publication mandates (formerly called formal disclosure mandates) using examples recognised as international good practices.

2 Example from Honduras (Executive Decree)

Honduras provides a strong example of a formal disclosure mandate that is explicitly aligned with CoST principles and standards. Through Executive Decree 002-2015, the government established a requirement for all procuring entities to disclose infrastructure project information in accordance with the full CoST Infrastructure Data Standard (IDS). This includes the systematic publication of data throughout the entire project cycle, from identification and procurement to implementation and completion, and covers all 40 CoST data points. The mandate is operationalised through dedicated digital platforms, particularly the national infrastructure transparency system SISOCS, which enables centralised, standardised, and publicly accessible reporting. Supported by Honduras's broader legal framework on access to information and public procurement, this approach ensures compliance with legal and policy requirements.

Below is the literal content of the executive decree.

EXECUTIVE DECREE NUMBER 02- 2015

THE PRESIDENT OF THE REPUBLIC OF HONDURAS IN THE COUNCIL OF MINISTERS

WHEREAS: Honduras is a rule-of-law State where transparency and accountability are guarantees of better public service performance and necessary conditions for effective citizen participation in the consolidation of authentic democracy.

WHEREAS: The Government of Honduras is moving towards the achievement of the objectives such as establishment of a modern, transparent, responsible, efficient and competitive State; promoting the implementation of public management mechanisms based on the principle of publicity of their processes and actions and, of citizens' access to public information, through the use of electronic means, in order to ensure greater efficiency and effectiveness of the investment and public spending, building citizen confidence in the government function and generating a culture of transparency and accountability.

WHEREAS: In the Republic of Honduras, all public institutions and individuals, are obliged to govern their commercial relations, by the principles of good faith, transparency and fair competition, when they participate in bidding processes, contracts, concessions, sales, auctions of work or contest; as well as to comply with the contracting conditions, use of formats of specifications and terms of reference, established in the Law or by the governing body.

WHEREAS: In order to achieve fair competition in contracts and significantly increase the flow of foreign direct investment and cooperation for the development of the country's infrastructure sector, the information system on the contracting and monitoring of works and supervision contracts must be modernized, strengthening institutional capacities to comply with the Law on Transparency and Access to Public Information (and other related laws, acts, proclamations, etc.).

WHEREAS: In July 2024, Honduras was admitted, following a voluntary application process, to the Infrastructure Transparency Initiative (CoST), which requires information management tools to comply with the CoST Infrastructure Data Standard (IDS) and subsequent assurance processes.

WHEREAS: The CoST Initiative is aligned with the principles and values of the Open Government Partnership (OGP), and Honduras is a member of OGP.

THEREFORE:

In use of the powers conferred by law and in application of Articles (245, numeral 11 and 248) of the Constitution of the Republic; (1, 11, 17, 22 and 36) of the General Law of Public Administration; (5 and 6) of the State Contracting Law; (1, 7, 12, 13) of the Law on Transparency and Access to Public Information.

DECREE

Article 1.- For the purpose of a correct interpretation and application of this Decree, the following definitions shall apply:

- 1) **Open Data:** data that can be used, reused and redistributed freely by any person, and even integrated with other data sets, subject only to the fact that they are attributed to the source and shared in the same way in which they appear published.
- 2) **Proactive data publication:** the act of making the information publicly available before a request or access request is made.
- 3) **CoST Infrastructure Data Standard:** a series of elements approved by the International Board of Directors of the Infrastructure Transparency Initiative (CoST) for the publication of information in the countries (regions or states) that have adhered to the Initiative.
- 5) **Independent Review Process:** verification and analysis of the integrity and accuracy of the information and data disclosed under the CoST IDS.

Article 3.- The use of the Information and Monitoring System for Works and Supervision Contracts (SISOCS) shall be mandatory for all national procuring entities managing infrastructure projects and shall serve to contribute to publishing data and information relevant to the planning, contracting, execution and monitoring of works and supervision contracts of the official infrastructure projects, with an open data approach.

Article 4.- Through the SISOCS, all national procuring entities shall proactively publish all information related to the indicators contained in the CoST Infrastructure Data Standard or the OC4IDS, which will be updated permanently, according to the content and procedures described in the corresponding Operating Regulations or Users Guidelines. The minimum data and information to be disclosed is as follows:


CoST Infrastructure Data Standard

Table 1: Project and Contract Data for proactive disclosure

Project phase	Project data	Contract phase	Contract data
Last updated		Procurement	Procuring entity Procuring entity contact details Procurement process Contract type Contract status (current) Number of firms tendering Cost estimate
Project Identification	Project reference number Project owner Sector, subsector Project name Project Location Purpose		Contract administration entity Contract title Contract firm(s) Contract price Contract scope of work Contract start date Contract duration
Project Preparation	Project description Project Scope (main output) Environmental impact Land and settlement impact Contract details Funding sources Project Budget Project budget approval date		
Project Completion	Project status (current) Completion cost (projected) Completion date (projected) Scope at completion (projected) Reasons for project changes Reference to audit and evaluation reports	Implementation	Variation to contract price Escalation of contract price Variation to contract duration Variation to contract scope Reasons for price changes Reasons for scope and duration changes

Table 2: Project and Contract Information for disclosure upon request

Project information	Contract information
Identification and Preparation Multi-year programme & Budget Project brief or Feasibility study Environmental and social impact assessment Resettlement and compensation plan Project officials and roles Financial agreement Procurement plan Project approval decision	Procurement Contract officials and roles Procurement method Tender documents Tender evaluation results Project design report Contract Contract agreement and conditions Registration and ownership of firms Specifications and drawings
Completion Implementation progress reports Budget amendment decision Project completion report Project evaluation report Technical audit reports Financial audit reports	Implementation List of variations, changes, amendments List of escalation approvals Quality assurance reports Disbursement receipts or payment certificates Contract amendments

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Article 5.- The Multi-Stakeholder Group (MSG) of the CoST Initiative will monitor the SISOCs to verify compliance with the disclosure standards through the independent review processes.

Article 7.- This decree is immediately executed and must be published in the Official Gazette. Given in the city of Tegucigalpa, on the 20th day of the month of February of the year 2015.

COMMUNICATE IT:

PRESIDENT OF THE REPUBLIC OF HONDURAS

3 Example from Guatemala (Legislative Decree)

Guatemala provides a clear example of a formal disclosure mandate aligned with CoST principles. Through Decree No. 50-2016, the Government of Guatemala requires all procuring entities to disclose standardised infrastructure data across the project cycle. This includes the publication of 31 data points derived from the CoST Infrastructure Data Standard (IDS) via the national e-procurement platform, Guatecompras. The mandate applies universally to public infrastructure projects and establishes a legally binding, proactive, and systematic approach to transparency. By embedding CoST requirements within national legislation and digital systems, Guatemala has institutionalised disclosure practices and strengthened accountability in public investment.

Below is a summary of the most relevant references to articles and provisions in Guatemala's Decree No. 50 of 2016 that underpin CoST-aligned disclosure practices.

1. Article on Transparency and Public Access to Information

- All public institutions (national and sub-national level) must publish budget execution, contracts, and expenditures and ensure information is accessible to the public via electronic means.
- Disclosure must be standardised, regular, updated and free of charge.

2. Article on Monthly Reporting Obligations

- Procuring entities are required to submit **monthly execution reports**, and these include financial and physical progress of projects.
- Reports must be submitted to oversight bodies and published online within a fixed timeframe (often within 5 days after month-end).

3. Article on Use of National Information Systems

- All financial and project information must be recorded in the Government financial systems (SICOIN) and the Procurement platform (Guatecompras).
- These systems serve as the official and public source of information.

4. Article on Disclosure of Contracts and Procurement

- Procuring entities must disclose contract details, procurement processes, and supplier/contractor information.
- Information must be published in official procurement systems and updated throughout contract implementation.

5. Article on Oversight and Accountability

- Information must be reported to the Ministry of Finance, the Congress, and the Comptroller General.
- At the same time, it must be publicly disclosed online.

4 Example from Malawi (Regulations)

In Malawi, public procurement, including works, is governed by the Public Procurement and Disposal of Public Assets Act and its accompanying regulations, which establish a structured, rules-based system. Procuring entities are required to follow the principles of transparency, competition, and value for money, and to use standardised procurement methods such as open competitive bidding and restricted tendering. Each entity must maintain dedicated procurement units and committees responsible for managing and documenting procurement processes. Recent reforms have strengthened transparency by mandating the disclosure of beneficial ownership information and introducing electronic procurement systems, which can be aligned with the existing infrastructure data system, thereby improving accountability and public access to procurement data.

The procurement regulations, while not explicitly framed as a CoST-style data standard, require the publication and recording of several categories of information covering key stages of the infrastructure project cycle. More specifically, procurement regulations require the disclosure of key information, including procurement plans, tender notices, bidding and evaluation details, contract awards, and implementation data such as payments and contract variations. Procuring entities are also required to maintain comprehensive records for audit and oversight purposes, ensuring accountability in the use of public funds.

Below is a link to the full text of the Malawi Procurement Regulations 2020.

[Public Procurement Regulations, 2020 – MalawiLII](#)



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