



Commissioned by FCDO

Evaluation of FCDO's Support to  
the Infrastructure Transparency  
Initiative (CoST)

Final Evaluation Report  
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## **Executive Summary**

1. This report presents the methods, findings, conclusions, and recommendations of the evaluation of the Foreign, Commonwealth and Development Office's (FCDO) support to the Infrastructure Transparency Initiative (CoST), funded under the FCDO Green Cities and Infrastructure and Energy Programme (GCIEP).

### **CoST Infrastructure Transparency Initiative programme**

2. CoST is a United Kingdom (UK) registered charity that promotes transparency, accountability and improved governance in public infrastructure. It works with governments, industry and civil society at national and sub-national level to strengthen the disclosure and use of infrastructure data. By supporting greater transparency and public scrutiny, CoST aims to empower citizens and stakeholders to hold decision-makers to account, contributing to reforms that reduce mismanagement, inefficiency and corruption, and improve the quality and effectiveness of infrastructure investments.

3. CoST operates through country and sub-national level members anchored in government institutions and working with civil society and private sector partners. Members implement the CoST four-pillar approach to improve infrastructure governance, comprising disclosure of infrastructure data, independent assurance of that data, multi-stakeholder working, and social accountability. The CoST International Secretariat (IS) supports implementation by developing tools, standards and guidance, and by facilitating stakeholder engagement, capacity building, and knowledge sharing.

4. The UK Government has been a long-standing supporter of CoST. The initiative was originally launched in 2008 as the Construction Sector Transparency Initiative with funding from the UK Government. Since 2015, the UK Government has supported the initiative, first as part of its Department for International Development (DFID) Infrastructure and Cities for Economic Development (ICED) programme, and between 2021-2025 from the FCDO UK Expertise for GCIEP programme.

### **The evaluation, methodology and limitations**

5. This evaluation combines learning and accountability objectives. It assesses CoST's progress towards its intended outcomes and impacts, and its contribution to the objectives of the GCIEP. It also seeks to generate learning to inform the future development of the CoST strategy and broader transparency and anti-corruption efforts. The evaluation assesses programme performance during the 2021–2025 funding period, examines the longer-term impact of the CoST approach since 2015, considers elements of value for money, and provides forward-looking recommendations.

6. The evaluation applied the six Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD DAC) evaluation criteria: relevance, coherence, effectiveness, efficiency, impact and sustainability. These criteria guided the assessment of CoST's performance and informed the evaluation questions. The scope covered the global work of the CoST IS and its support to member initiatives in countries. Member-level analysis focused primarily on countries in FCDO priority regions in Asia and Africa, while global analysis examined partnerships, governance arrangements and the broader enabling environment.

7. The evaluation adopted a theory-based, mixed-method approach. It assessed CoST's performance against its theory of change (ToC) through the collection and analysis of both qualitative and quantitative evidence. During the inception phase, the evaluation team worked with FCDO and the CoST IS to clarify and expand the ToC set out in the CoST 2021–2025 Business Plan. This clarified the results chain, assumptions and pathways through which CoST's activities were expected to contribute to improved infrastructure governance.

8. Data collection combined document review, key informant interviews (KII), focus group discussions (FGD), two surveys and five member case studies. Interviews and discussions were conducted with stakeholders from FCDO, the CoST IS, global partners, funders and independent experts. Member-level case studies were undertaken in Indonesia (West Lombok and Nusa Tenggara Barat), Nigeria (Kaduna), Malawi and Uganda to examine implementation and outcomes in different contexts. The evaluation also analysed programme documentation, monitoring data and external datasets, alongside a literature review on transparency and accountability approaches in infrastructure governance.
9. Qualitative and quantitative data were analysed using a structured analytical framework aligned with the evaluation questions and criteria. Interview and focus group data were synthesised to identify key findings, supported by analysis of monitoring data, surveys and documentary evidence. The evaluation used triangulation across multiple sources to strengthen the reliability of conclusions. Emerging findings were presented to FCDO and the CoST IS during a validation workshop, providing an opportunity to clarify evidence and confirm the interpretation of results.
10. The evaluation faced several limitations. The small number of member case studies, focused on Africa and South-East Asia, limited the ability to generalise findings across all CoST members. Survey response rates were lower than targeted, reducing confidence in the representativeness of some survey results. In addition, establishing CoST's contribution to observed outcomes was challenging given the influence of other actors and contextual factors. The evaluation addressed these limitations through triangulation across multiple evidence sources, careful assessment of evidence strength and transparent reporting of uncertainties in the findings.

## Evaluation Findings

11. **Relevance:** CoST's aims are universally relevant to its stakeholders, and its four-pillar model is relevant, to an extent, to achieving these aims, given learning over the past two decades on transparency, accountability and participation in improving public outcomes. CoST's global/local operating model is seen as relevant to its expertise and influence, and stakeholder needs. The CoST model has been implemented flexibly to adapt to member contexts, including over time, but some perceive CoST as not fully applicable in all contexts and not flexible enough to respond fast to significant, rapid shifts in context. CoST's approval of members has shown willingness to work in different contexts, including where good governance and anti-corruption work is most needed. While the CoST IS has promoted gender equality, disability and social inclusion, CoST's autonomous members integrate these concerns variably in their CoST programmes.
12. **Coherence:** Overall, the evidence suggests that CoST primarily complements rather than competes with other transparency and governance initiatives. Its focus on infrastructure procurement and capital investment transparency occupies a distinctive niche that aligns with broader efforts to improve governance, public financial management and anti-corruption. However, global and member-level coordination with other initiatives is often informal and varies by context. While relationships are generally positive, limited institutional coordination means that potential synergies are not always fully realised and some overlap occurs at member level.
13. **Effectiveness:** At the intermediate outcome level, member programmes have been established by government, civil society and private sector partners, with the support of CoST.<sup>1</sup> Through support to CoST members, CoST have contributed significantly to accurate data and improved evidence in infrastructure management, but significant gaps remain in the completeness of the data. CoST multi-stakeholder groups (MSGs) have carried out structured monitoring and scrutiny, but this has been more limited than in the previous reporting period due to funding constraints. Only a handful of independent reviews were done, but uptake of CoST's new Infrastructure Transparency Index (ITI)

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<sup>1</sup> The IS funding the member programmes is discussed under Efficiency.

assessments meant that nine out of CoST's 19 active members had undertaken some sort of CoST structured scrutiny process 2021-2025. In some contexts CoST has trained journalists and communities to monitor infrastructure investments. CoST has built trust between stakeholders, and this has led to better collaboration between actors. More difficult to achieve was other country actors using infrastructure data and mobilising to advocate for reform, even if achieved by some members.

14. At the outcome level, CoST has contributed to an improved business environment for infrastructure to a limited extent. In some contexts, in addition to more infrastructure data in the public domain, actions by CoST members, supported by CoST, have contributed to the key systemic changes needed, and there is some, but not wide-spread, evidence of improvement in specific infrastructure projects with implicit savings.

15. **Efficiency:** Funding has been a significant constraint for CoST during the evaluation period. While the initiative has diversified its funding sources to some extent, it remains heavily dependent on funding from FCDO. The latter has provided crucial support to CoST, but delays and changes in FCDO decisions have reduced efficiency and affected implementation. Available resources have generally been allocated strategically across members and activities, and systems are in place to support responsible financial management. The IS monitors key cost drivers and has taken steps to manage and reduce expenditure where possible. However, funding constraints have limited the level of financial support that can be transferred to members. CoST members provide significant in-kind contributions, including staff time and other resources, although these contributions are not systematically captured. Despite this support, several core activities remain dependent on IS funding.

16. Overall, CoST demonstrates good value for money, reflecting a high degree of economy and indications of cost-effectiveness. Nevertheless, value for money has been affected to some extent by inefficiencies linked to funding constraints, limited leverage among funders and partners, and variability in whether and how well its autonomous members adopt gender, equality, disability and social inclusion approaches.

17. **Impact:** CoST has contributed to important institutional changes, particularly cultural shifts toward greater data transparency, accountability, and trust. It has also influenced policy, regulatory and systems reforms. Case studies suggest these shifts, alongside political and contextual factors, are laying foundations for longer-term improvements in governance and integrity. In some contexts such as Thailand and Uganda there is evidence of more embedded change where political conditions were supportive. However, evidence of system-wide improvements in infrastructure quality and efficiency remains limited, even in contexts where CoST has been active for longer, particularly where entrenched political economy constraints persist.

18. **Sustainability:** CoST's shaping of global good practice on infrastructure management and member-level effects on government legal frameworks and systems is likely to endure. Yet, these results, as well as improvements in data publication, will remain vulnerable to political and institutional change at member level and to resistance to more openness. However, CoST's impacts on the demand for transparency and accountability would help bolster these gains.

19. The CoST funding model has faced challenges, and efforts to secure additional resources have produced limited results to date. Grants remain, and are likely to continue to remain, the primary source of income for CoST. Compared with similar organisations, CoST has not been able to attract funding from foundations or the private sector. It has also generated some but limited commercial income, linked to individual pillars of the CoST model. Addressing this may require strengthening the programme's business case and generating additional evidence of results. There may also be scope to explore alternative funding sources, including commercial funding, although this could involve trade-offs with aspects of the CoST model, as not all elements of its work are equally suited to market-based funding. Diversifying funding sources will require careful planning and sustained effort and may be difficult to achieve without stable and predictable core funding

20. **Explanatory factors:** The evaluation tested four factors on how well they explain CoST's results, in response to the TOR.

- The results CoST has achieved, as well as where it has fallen short, can be explained by the **validity of the assumptions** it made for the strategic period. Some assumptions about how the CoST model and approach would operate were valid. However, assumptions that were invalid, or held up only partially, were about funding; about MSGs and their commitment; and about the extent to which CoST's actions would be sufficient for committed governments to implement and enforce reforms, and for actors to change their behaviours.
- CoST is working with some of the right **partners** globally, but insufficiently with the funders of infrastructure. CoST members' engagement with enforcement agencies like supreme audit institutions, and private sector partnerships are also not strong, and potentially a missed opportunity. The CoST membership model has merit for both CoST global and members, but the way in which the model is implemented is sub-optimal.
- CoST's **monitoring and evaluation** have been of limited effectiveness. Reporting quality varies significantly, requires substantial staff time, and focuses mainly on activities and outputs rather than outcomes and impacts. There is little evidence that the monitoring and evaluation (M&E) framework supports adaptive management or learning. It is seen primarily as a communication and donor reporting tool, not a mechanism for improvement, and does not adequately capture contribution to impact, which undermines CoST's ability to demonstrate its value-add.
- The supply of predictable and consistent funding has been affected by global **crises** and shifts in priorities. At country level, crises have had a limited impact on CoST results, with other factors playing a more important role. In some cases, CoST members have been able to capitalise on crisis to advance their agenda.

## Conclusions

21. **CoST is highly relevant to the development challenges of today. It is recognised as a global centre of knowledge on infrastructure governance.** This is highly relevant to the needs of its partners and stakeholders: the FCDO, its other funders, governments, civil society and the private sector. In a rapidly changing world of increasing infrastructure needs and changing infrastructure financing models, CoST occupies a distinct niche in the landscape.

22. **CoST's model and approach is flexible in principle, but implemented in a uniform, and some say an overly rigid way to fit many contexts and adapt rapidly to change.** The adaptability of its tools and standards, however, is well recognised.

23. **CoST's funding model is not working well.** CoST did not diversify or grow its funding significantly, and its funding to members has dwindled. Key explanatory factors are shrinking donor funding, changing donor priorities, and limited visibility. Members have not filled the gap by raising their own financial resources, even if they have continued to make substantial in-kind contributions, alongside Engineers Against Poverty (EAP), the CoST IS host organisation. As a result, CoST's financial and human resources are spread thin.

24. **Even so, CoST has demonstrated ability to achieve its target outcomes, but only in a few member cases, associated with conducive context conditions and more funding.** CoST has contributed to 19 member programmes being active in 16 countries by October 2025, led by MSGs with support from member secretariats. Limited resources have reduced members' assurance activities, restricting broader engagement of actors beyond MSG members. However, CoST has contributed to increased infrastructure data and improved systems for government data publication in most locations, along with fostering trust among stakeholders.

25. **CoST contributed to change in governments' legal frameworks, systems and practices** – but this is true only in some member cases, and is generally linked to more funding, more activities and context factors that are not always present or easily replicated. It has also had impacts on specific projects, improving their efficiency, quality or inclusiveness.

26. **CoST has laid foundations for impact across members. In one or two cases, it is close to demonstrating contribution to structural changes in infrastructure governance.** The outcome results of CoST have not generally led to long-term, structural shifts in the management, efficiency and quality of infrastructure investments. There are, however, specific cases where CoST's contribution is close to achieving such impacts. Even so, durable legal and system changes and shifts in transparency have laid a foundation for future impacts.

27. **CoST results have been limited, because it has not operated at scale at member level, and its assumptions about when and how actors change their behaviours did not hold for all the contexts in which it works.** CoST's transparency, scrutiny and mobilisation gains did not always trigger change in how government officials and contractors behave. This could be explained by gaps in government capacity to implement reforms and enforce accountability, challenges which the CoST ToC sees as enabling conditions. In CoST contexts, however, these conditions are rarely in place.

28. **CoST has not leveraged its partnerships well, or secured all the partnerships needed, to accelerate its work, especially at country level.** There are gaps in whom CoST partners with. Key examples are the funders of infrastructure at global and country level, who share CoST's interest in an efficient use of resources. Better partnerships with these can help address enforcement barriers and raise CoST's profile. Better partnerships with global development finance institutions may help address CoST's funding shortage, raise its profile and help it respond to geo-political shocks.

29. **In the absence of multiple high-level impacts across many contexts, and a weak monitoring and evaluation system, CoST does not have the evidence to demonstrate its value convincingly.** CoST measures impact as the individual changes in systems and projects that it directly contributes to. While this has value as early signals of impact (as we argue in this report), it does not enable it to demonstrate effects beyond its boundary partners (the organisations it works with and has contact with directly). Overall, its monitoring and evaluation system has gaps, and does not function convincingly to enable deep learning.

30. **There are issues to address about the interactions between CoST's funding model, its membership model, and its four-pillar approach.** For more than a decade, CoST has followed an integrated four-pillar model that is presented as a package for success. It is tightly guided by the CoST IS, and in practice, member implementation has not deviated much. The model has worked for CoST members that are adequately funded and in specific contexts. CoST lacks resources to scale the model effectively, and its membership approach has not motivated members to find their own resources for expansion. As a result, CoST's outcomes and impacts are limited to a small share of the countries it works in. This is something that CoST has recognised, based on early discussion papers on its future strategy.

31. However, CoST is a small programme. Over the evaluation period, it has operated with less than GBP1.2 million in funding a year, and in-kind contributions from EAP and members. This has meant more limited results than what was envisioned from the better-resourced programme planned prior to COVID and geo-political development funding shocks. Yet, CoST has still demonstrated legal and system reforms and exponential savings in infrastructure costs relative to its funding. From this perspective, **CoST is good value for money**, even if there are factors that detract from this value for money, including how efficiently it can operate given its membership model, funding, and number of members, and limited equality-impacts of its work.

## Lessons from the evaluation

32. In line with good evaluation practice, the evaluation presents seven key lessons, or generalisations for broader application in other settings, for consideration by evaluation users. These include the importance of ensuring that funding is predictable; of adjusting programme ToCs and implementation choices strategically when funding or implementation conditions change; of ensuring that grant makers' monitoring or results frameworks do not crowd out recipients own objectives and M&E needs; of ensuring that high-level and outcome results are measured as well as possible within reasonable cost, even when hard because data is not commonly available in existing local datasets; of the importance of enabling adaptation to local contexts; and to crises; and of the centrality of strategic intent in partnerships and collaboration to results.

## Recommendations

### Recommendations to CoST

#### **Recommendation 1. Unbundle the CoST offering and position CoST as a global centre of excellence.**

CoST should explore shifting to a model where it thinks of the four pillars not necessarily as an integrated package but as sets of knowledge, expertise and support CoST provides to governments, civil society, contractors, funders etc., on demand. Presenting itself as a centre of excellence on infrastructure transparency and social accountability, and a provider of standards, tools and support in these areas, would make CoST more flexible to take up opportunities of collaboration. It would also mean it can raise funds separately for each of these branches of work, which would be far more sellable to funders than an integrated package model.

#### **Recommendation 2. Roll out the ITI to become a credible, global index on infrastructure integrity covering 100+ countries and many cities across the globe.**

CoST should raise funding specifically to work with national civil society organizations or academics beyond CoST members, to assess infrastructure transparency and systems for countries/regions/cities periodically, and build its country and city ITIs. Positioning the ITI as a global public good exercise might generate demand for CoST's infrastructure services.

#### **Recommendation 3. CoST should encourage and support local partners to seek local funding and consider scaling down the number of countries it supports if additional global funding is not raised.**

Member programmes need to be better funded to scale up their activities. There are two avenues to scale up funding. CoST should encourage and support local partners to seek funding to deliver member commitments. For this, it could consider matched or seed funding models to encourage members to seek other funding sources. CoST should ensure it funds members more adequately by increasing global funding raised, and/or reducing the number of members.

#### **Recommendation 4. CoST should be more strategic about its partnerships.**

At the global level, this would mean being more strategic about whom it partners with and with what objective in mind (future funding, increasing its visibility, furthering the ITI, etc.). At country level, CoST should strengthen its guidance on partnership, including on which partnerships MSGs should seek. This may be with the finance ministry infrastructure management team, the SAI, parliamentary oversight committees, fellow initiatives like the Extractive Industries Transparency Initiative (EITI), or with other civil society organisations and industry organisations.

#### **Recommendation 5. CoST should seek strategic partnerships with development finance institutions and rekindle its relationship with the World Bank.**

CoST should raise its profile with development finance institutions and seek stronger relationships. One opportunity may be to leverage the World Bank's ongoing decentralisation process and seek out relevant units in the regional hubs. CoST should build on its Inter-American Development Bank relationship to develop further partnerships with regional development banks.

And with the International Monetary Fund Fiscal Affairs Department (IMF FAD), to explore links between their and CoST's tools.

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**Recommendation 6. CoST should orient its monitoring, evaluation and learning system to building an evidence base on systemic outcomes and impacts.**

CoST should build credible generation of evidence on the effectiveness and impact of its approach, into its monitoring, evaluation, accountability, and learning (MEAL) system for its next strategic period. This would mean clarity on what data would indicate progress at various levels of its results chain, including at higher outcome and impact levels. This should balance collecting better evidence on how CoST and its member programmes achieve results, with collecting evidence of impact. Evidence generated by CoST should be integrated into its business cases and other communication materials. The evidence-building should also consider how its interventions affect different groups of society differently.

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**Recommendation 7. CoST should seek to increase its visibility. This would be through partnerships, but also by strengthening its communication practices.**

CoST should strengthen communication of its work and demonstration of its expertise in good infrastructure governance in global landscapes, especially with potential funders. Unbundling the CoST offer (Recommendation 1) and compiling more solid evidence on results (Recommendation 6) would help CoST to communicate in a more targeted and convincing way.

## Recommendations to the FCDO

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**Recommendation 8. The FCDO should continue to fund CoST, at least for a transition period, with an emphasis on collecting evidence on its model, while ensuring the funding is predictable.**

The FCDO should continue to fund CoST and ensure sufficient support to adequate evidence collection. CoST would require stable funding of its core staff and services, while potentially transitioning to a different way of working, improving its evidence base, and seeking new funding. The FCDO should consider providing a predictable funding horizon over the next three years, to give CoST the space in which to transition and step up its communication and fund-raising efforts. The FCDO should also consider, with CoST IS, how its reporting and evaluation requirements affects or supports CoST's learning efforts.

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**Recommendation 9. The FCDO should consider convening a funding meeting for CoST, as part of high-level support.**

The FCDO, as part of high-level support for CoST, should consider convening a meeting of good public governance and infrastructure public and private donors, to stimulate interest in funding CoST over the medium to long term. At the meeting, CoST could showcase its results, emphasising its experience in collaborative, multi-stakeholder governance and expertise on infrastructure transparency and governance, as well as the value for money it offers (leveraging system changes with small resource flows).

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**Recommendation 10. The FCDO should seek to create synergies between the core investments it makes in CoST, and its country programmes.**

CoST programmes require greater visibility and stronger partnerships at the member level to secure local funding and expand their impact. UK Embassies and High Commissions can support CoST in achieving this. The FCDO should link its core investment in CoST with its country-level programmes. Senior Responsible Owners of FCDO programmes backing CoST should collaborate with CoST IS to inform relevant UK Embassies and High Commissions about CoST and ensure that Ambassadors/High Commissioners and key staff are introduced to CoST MSG chairpersons and secretariats. Ongoing follow-up may be needed to ensure all parties stay informed about new synergy opportunities between CoST initiatives and FCDO programmes.

**Acronyms and Abbreviations**

|         |   |          |   |
|---------|---|----------|---|
| AI      | Artificial intelligence   | IDS      | Infrastructure Data Standard  |
| AICC/IP | African Institute of Corporate<br>Citizenship Integrity Platform (Malawi) | IMF      | International Monetary Fund   |
| BASIC   | FCDO's Better Assistance in Crises  | IPPI     | Information platform for public<br>infrastructure (Malawi)  |
| CIRA    | Construction Industry Regulatory<br>Authority (Malawi)                    | IR       | Inception report  |
| CoST    | Infrastructure Transparency Initiative                                    | IS       | International Secretariat   |
| CPI     | Transparency International's<br>Corruption Inde                           | KI       | Key informant   |
| DFID    | Department for International<br>Development (DFID)                        | KII      | Key informant interview   |
| e-GP    | e-Government Procurement  | M&E      | Monitoring and evaluation   |
| EAP     | Engineers Against Poverty   | MG       | Management Group  |
| EITI    | Extractive Industries Transparency<br>Initiative                          | MSG      | Multi-stakeholder group   |
| EQ      | Evaluation question   | NCIC     | National Construction Industry<br>Council (Malawi)  |
| EQUALS  | Evaluation Quality Assurance and<br>Learning Service                      | NTB      | Nusa Tenggara Barat   |
| ER      | Evaluation report   | NTB      | Nusa Tenggara Barat (Indonesia)   |
| ET      | Evaluation team   | OC4IDS   | Open Contracting for Infrastructure<br>Data Standard  |
| FCDO    | Foreign, Commonwealth and<br>Development Office                           | OCP      | Open Contracting Partnership  |
| FGD     | Focus group discussion  | ODA      | Official development assistance   |
| FLLAJ   | Road Traffic and Transportation<br>Forum                                  | OECD DAC | Development Assistance Committee<br>of the Organisation for Economic Co-<br>operation and Development |
| GCIEP   | Green Cities and Infrastructure and<br>Energy Programme                   | PIMA     | Public Investment Management<br>Assessment  |
| GDP     | Gross domestic product  | QS       | Quality support   |
| GEDSI   | Gender equality, disability and social<br>Inclusion                       | SoE      | Strength of evidence  |
| GIACC   | Global Infrastructure Anti-Corruption<br>Centre                           | SRO      | Senior Responsible Owner  |
| GIZ     | Deutsche Gesellschaft für<br>Internationale Zusammenarbeit                | TAP      | Transparency, accountability, and<br>participation  |
| GPP     | Government Procurement Platform<br>(Uganda)                               | TI       | Transparency International  |
| HMG     | His Majesty's Government  | TL       | Team leader   |
| I ACT   | Infrastructure Anti-Corruption Toolbox                                    | ToC      | Theory of change  |
| IADB    | Inter-American Development Bank   | TOR      | Terms of reference  |
| ICED    | Infrastructure and Cities for Economic<br>Development                     | UK       | United Kingdom  |
|         |   | UNCAC    | United Nations Convention against<br>Corruption   |
|         |   | US       | United States   |
|         |   | WB       | World Bank  |
|         |   | WIN      | Water Integrity Network   |

## 1. Introduction

1. This is the final report of an independent evaluation of the support provided by the Green Cities and Infrastructure and Energy Programme (GCIEP)<sup>2</sup> of the United Kingdom (UK) Foreign, Commonwealth and Development Office (FCDO) to the Infrastructure Transparency Initiative (CoST). CoST is a global not-profit organisation that seeks to enhance transparency, participation and accountability in public infrastructure. Mokoro Limited was commissioned by the FCDO to undertake the evaluation between 27 October 2025 and 10 April 2026. The evaluation is an independent evaluation, and the evaluation team was able to work freely and without any interference.

### 1.1 The evaluation and its scope

2. The evaluation combines both learning and accountability goals. The purpose of the evaluation is to assess CoST's progress toward its outcome and impact goals and its contributions to the GCIEP objectives, and to generate learning to support future development of CoST's strategy as well as other transparency and anti-corruption efforts (see the Terms of Reference (TOR) in Annex 1). The specific evaluation objectives and time scope are set out in the TOR as:

- Assessment of performance for the period 2021-2025, the current round of GCIEP funding.
- Assessment of the impact of the CoST approach for the period 2015-2025 covering the period during which the UK Government has provided funding.
- Limited assessment of value for money, including estimation of the value of in-kind support provided by CoST's partner agencies and members.
- Support of forward-looking business planning including assessment of the CoST model incorporating its progress against its eight targets and four strategic priorities, identification of alternative approaches, and learning and recommendations for the next phase of CoST.

3. The TOR required use of the six OECD DAC evaluation criteria (relevance, coherence, effectiveness, efficiency, impact and sustainability) to judge programme success. The evaluation covers the work of the CoST International Secretariat (IS) and the support it provides to country-level member initiatives across the globe.

4. The principal audience of the evaluation are the FCDO Programme Responsible Officer and GCIEP team directorate leadership, followed by the CoST leadership. The TOR also identified external bodies that scrutinise aid as primary stakeholders, as well as CoST's other funders, international partners, and its partner governments and other members of its multi-stakeholder groups (MSGs) at member level.

### 1.2 Organisation of the evaluation report

5. The remainder of this evaluation report is organised as follows:

- **Chapter 2** – provides a **summary of the context for CoST and a description of the initiative**. The chapter includes the CoST theory of change (ToC) diagram, as presented by CoST in its 2021-2026 Business Plan. This chapter is linked to Annex 2, a literature review of approaches to infrastructure governance and transparency, accountability and participation in public governance and anti-corruption.
- **Chapter 3** – presents **the methodology in summary and the evaluation limitations**. It provides the detailed evaluation questions (EQs) and outlines the approach to answering them. The detailed methodology is in Annex 4, including the CoST ToC as explicated for use in the evaluation and the evaluation use and influence plan. Table 20 provides the Evaluation Framework and Annex 6 maps the TOR EQs to the final evaluation EQs.

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<sup>2</sup> The GCIEP was the Green Cities and Infrastructure Programme at inception but changed its name in 2024/25 in recognition of the increasing role of energy projects in the programme.

- **Chapter 4** – presents **the evaluation findings**. This chapter answers the EQs by criterion. Annex 8 provides additional data supporting the evaluation findings, and Annex 9 an overview of the results of the two surveys done for the evaluation.
- **Chapter 5** – presents the evaluation's Conclusions and Recommendations.

## 2. CoST and its Context

### 2.1 The CoST Initiative

6. CoST is a charity registered in the UK that works with governments, industry, and civil society in selected countries at national and sub-national level to promote transparency and accountability in public infrastructure. CoST aims for this to inform and empower citizens to hold decision-makers to account, ultimately seeking to drive reforms that reduce mismanagement, inefficiency, corruption and the risks posed by poor quality infrastructure.

7. CoST was initially launched in 2008 as the Construction Sector Transparency Initiative, a pilot funded by the UK Government. In 2012, it was established as an independent not-for-profit company with financial support from the World Bank. It is governed by a Board of Directors and operates through the IS and three small regional offices. The CoST Board has outsourced the IS since 2012 to a fellow UK Charity, Engineers Against Poverty (EAP), a technical advisor in the pilot. In 2014, CoST was rebranded as CoST, the Infrastructure Transparency Initiative to reflect its focus on the broader infrastructure sector. Since 2015, the UK Government has supported the initiative, first as part of its ICED programme, and between 2021-2025 from the UK Expertise for GCIEP programme.<sup>3</sup> CoST is one of several outputs supported by the GCIEP programme (see Box 1 below).

#### Box 1 The GCIEP

The GCIEP aims to accelerate inclusive, low-carbon and climate resilient growth, and reduce poverty by tackling the obstacles to better infrastructure and city development. Support for CoST has been part of the GCIEP since its inception in 2020, but it is a complementary rather than core element of the GCIEP. The core programme supports FCDO Posts through high quality technical expertise to develop and implement new initiatives focused on enhancing the productivity and sustainability of primary and secondary cities, and on clean infrastructure that generates sustainable economic growth at urban, national and regional scale.

GCIEP has had two sets of delivery partners other than CoST: a consortium led by PwC, the 'Alliance', that manages the programme, and a group of UK public agencies providing sectoral expertise. While CoST does not routinely provide technical assistance deliverables or provide capacity and knowledge training to GCIEP-supported recipient institutions (key other outputs under the GCIEP theory of change), its aims of improved infrastructure governance, increased infrastructure investment and competitiveness, and better-quality infrastructure, align with GCIEP's outcome and impact objectives.

Source: UK Expertise for Green Cities and Infrastructure Programme Business Case and Annual Reviews 2021-2025

8. The CoST model evolves around members – i.e. country-, state- and city-level initiatives anchored in lead government organisations working with civil society and private sector partners – applying the CoST four-pillar approach to improve infrastructure governance with the support of the CoST IS. The four-pillar approach comprises publication of data (or disclosure), independent review (or assurance), multi-stakeholder working, and social accountability. In this report we use publication of data and disclosure, as well as independent review and assurance interchangeably.

9. CoST has produced several standards, guidelines and tools, some with global partners, that support the disclosure of data into the public domain and its take-up into assurance processes.

<sup>3</sup> In 2025, CoST joined the UK Expertise Offer supported by GCIEP as a delivery partner to support countries through problem-driven bespoke assistance, with toolkits and methodologies. In this role it has supported capacity and knowledge training to GCIEP government partners in Zambia, Philippines and Vietnam. This component of CoST's engagement with the GCIEP is separate from its grant-supported work and has not been evaluated.

Examples are the CoST Infrastructure Data Standard (IDS) and the Open Contracting for Infrastructure Data Standard (OC4IDS). In 2020 CoST developed the Infrastructure Transparency Index (ITI) which assesses and scores countries out of 100 on data publication, the enabling environment, capacities and processes, and citizen participation. CoST also engages stakeholders at the global level, such as other groupings working on infrastructure efficiency and governance, and donors and partners that can support CoST objectives at member level.

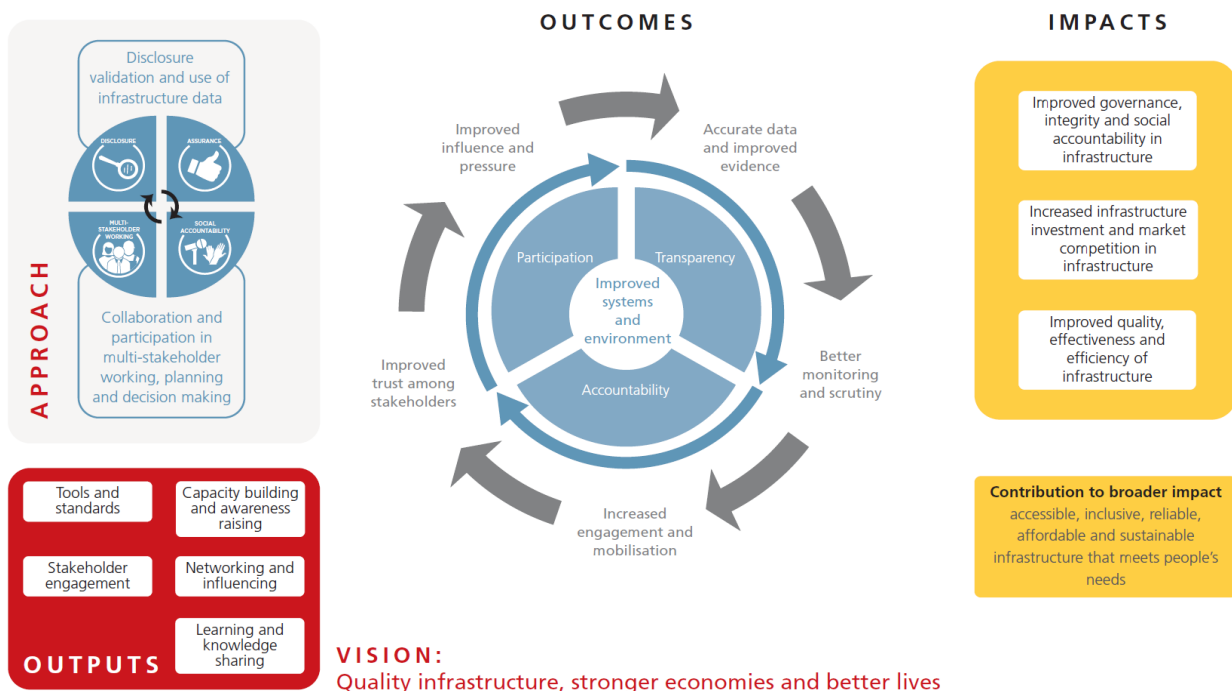
**CoST’s aims and objectives**

10. CoST aims to contribute to quality infrastructure that meets people’s needs. The CoST Business Plan 2021-2025<sup>4</sup> provided its ToC for the evaluation period, making explicit CoST’s expected outputs, outcomes and impacts. Figure 1 below depicts the published ToC diagram. Annex 2 provides the diagram alongside CoST’s detailing of the conditions under which the targeted results could be achieved, and the assumptions underlying progress along the result chain.

11. CoST’s core business is seen as “developing high-quality tools and standards and supporting members and other stakeholders with implementation”.<sup>5</sup> Its **outputs** are the activities and products of the IS, namely tools and standards, stakeholder engagement, capacity building and awareness raising, networking and influencing, as well as learning and knowledge sharing.

12. The **outcomes** involve increased collaboration, participation and capacity – including in MSGs which are established by members with government, civil society, and industry representation – together with disclosure, validation and use of public infrastructure data. Combined as evidence and action, this was expected to generate an enabling environment through a self-reinforcing chain of results: delivering more accurate data and evidence; increased engagement and mobilisation of civil society; better monitoring and scrutiny of public infrastructure; and increasing influence and pressure on governments to improve their transparency, participation and accountability systems.

**Figure 1 The CoST Theory of Change (2021-2025)**



<sup>4</sup> CoST (2020)

<sup>5</sup> Ibid, p18

13. The improved enabling environment, in turn, was expected to lead to three main areas of **impact**, namely improved governance, integrity, and social accountability; increased investment and market competition; and improved quality, effectiveness and efficiency of infrastructure.

14. The 2021-2025 Business Plan set four strategic priorities for CoST to achieve its ToC: increasing impact with a growing number of CoST members and affiliates; increasing international support for improving transparency, participation and accountability in infrastructure investment; improving learning and knowledge sharing; and ensuring sufficient resources to maximise its impact.

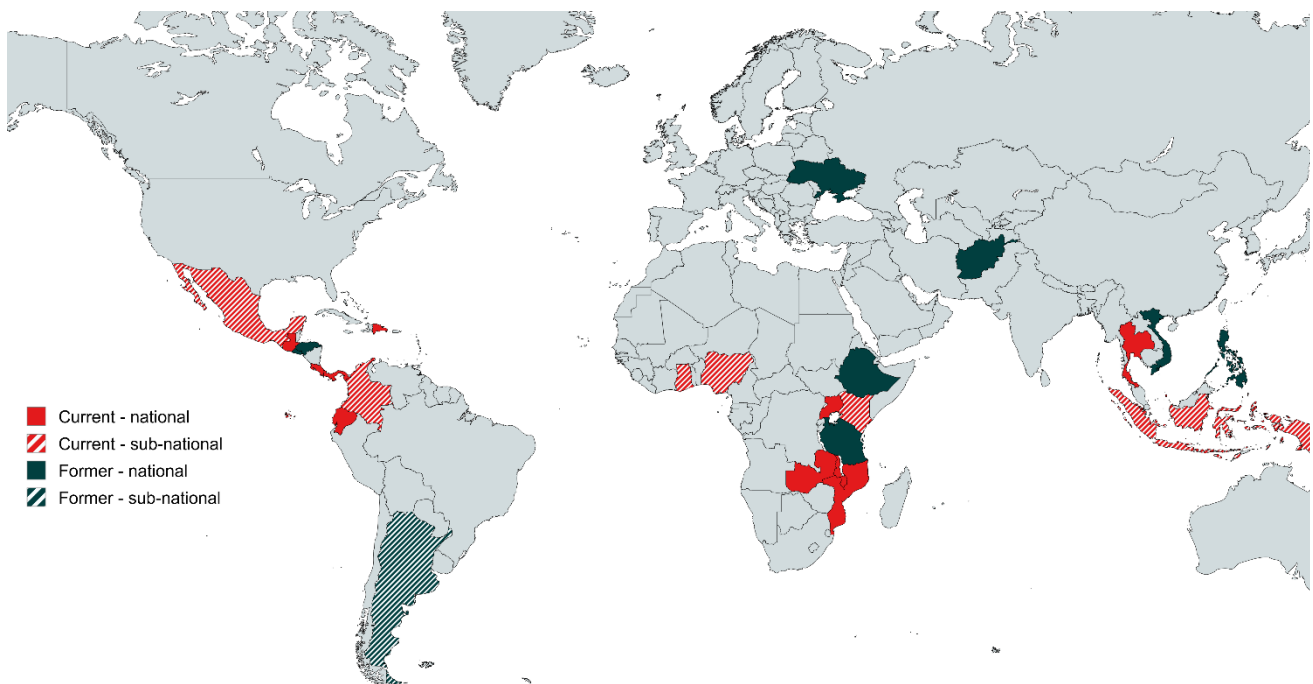
15. The Business Plan targeted gender, equality, disability and social inclusion objectives across the CoST ToC and operational model, including a better gender balance on its board; increasing gender participation in its multi-stakeholder groups and engagement with civil society, the media and citizens; and connecting the OC4ICDS to data sets relevant to gender and social inclusion.

### CoST's members

16. CoST Members are national or sub-national governments which commit to implementing the four pillars of CoST and for whom progress is monitored closely by the board. Members also have access to CoST grant funding, as resources allow. Between 2017 and 2024, CoST had an 'affiliate' category of country-level partner: organisations who adopted and adapted those elements of the CoST model that were relevant to them, and CoST provided advice and support. In April 2024 the CoST Board decided the affiliate category would be closed due to lack of demand and because affiliates often struggled to make progress. In October 2024 the Board approved the new membership model, which had only one category (CoST members), but with sub-categories of full members and associates. Associates are allowed to use CoST tools and standards while working to full membership.

17. As of October 2025, CoST has 19 national and sub-national members and associates in 16 countries across Africa, Asia and Latin America. Figure 2 below shows all countries with CoST members or affiliates/associates over time.

**Figure 2 CoST current (red) and former (black) members and affiliates/associates**



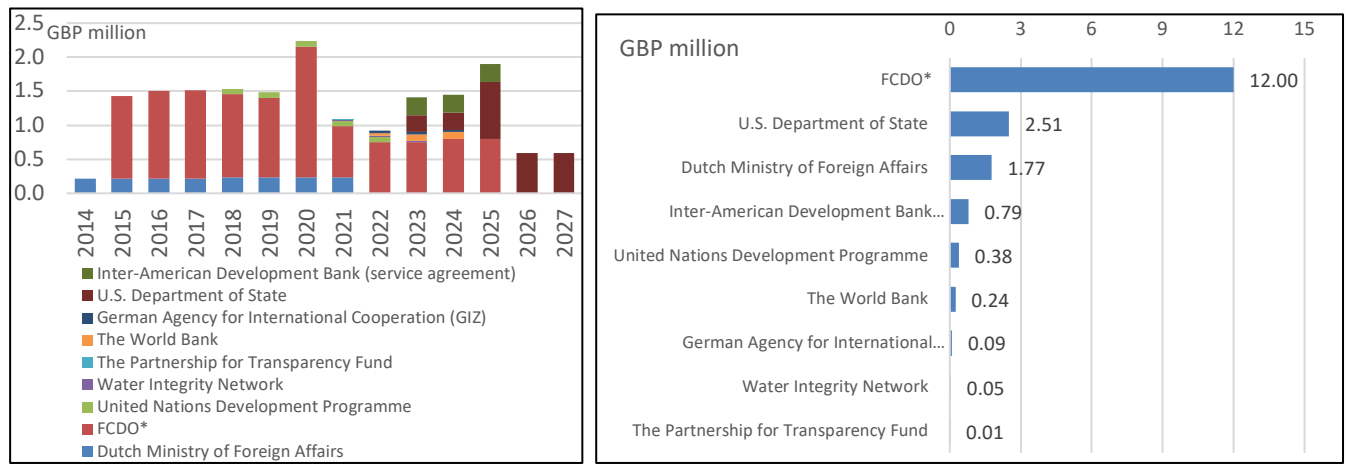
Source: Map created on Mapchart.net, using data on CoST members gathered during inception

**CoST funding**

18. Since CoST was established in 2012, it has received a total of GBP 17.84 million in funding, with some of this funding extending until 2027 (see Figure 3 overleaf). The largest donor is the UK Government, formerly as the Department for International Development (DFID) and now through the FCDO, with a total of GBP 12 million (67% of the total). The United States (US) Department of State has also become an important donor in recent years with a total of GBP 2.51 million committed. The Dutch Ministry of Foreign Affairs was an important partner, but it has not provided funding since 2021.

19. Most of CoST's funding has been received in the form of grants, but more recently it has generated some revenue through a service agreement with the Inter-American Development Bank (IADB) (GBP 0.79 million disbursed of a USD 1 million call-off contract) and with the World Bank (USD 300k).

**Figure 3 CoST funding 2014-2027 by year and donor (left) and total by donor (right)**



\* Includes funding from former DFID

Source: CoST Website

20. Total funding from FCDO to CoST over the evaluation period was GBP 5.7 million. All these funds have been disbursed except GBP 0.47 million which are scheduled for disbursement in 2026.

**2.2 The context of CoST**

**Public infrastructure investment, and the impact of waste and corruption in infrastructure**

21. Developing countries invest a significant and growing share of their resources in public infrastructure. A 2019 World Bank study estimated that low and middle-income economies spent between USD 0.8 trillion and USD 1.2 trillion a year (in USD 2011 terms) in total on infrastructure.<sup>6</sup>

22. The 2021 International Monetary Fund (IMF) Investment and Capital Stock database<sup>7</sup> reported general government gross fixed capital formation of USD 0.2 trillion in low-income economies in 2019 alone, equal to 4% of Gross Domestic Product (GDP) and 1.5 times as much in constant 2017 dollars as in 2009. Emerging market economies spent USD 4.9 trillion, equal to 8% of GDP and 1.4 times as much as in 2009. While advanced economies spent more in absolute terms (USD 1.9 trillion) in 2019, their spending comprised a lower share of GDP (about 3%) and had grown only marginally over spending in 2009.

23. Yet, despite these levels of spending, low and middle-income countries face a significant gap between the infrastructure needed to spur growth and development, and the infrastructure in place. The IMF estimated cumulative investment needs from 2019 to 2030 just in roads, electricity and water, sanitation and hygiene, at around USD 12 trillion for 121 emerging market economies and low-

<sup>6</sup> Fay, M. et al. (2019)

<sup>7</sup> International Monetary Fund (2021)

income developing countries (36.1% of their GDP cumulatively).<sup>8</sup> Sustainable infrastructure development is a known driver of economic growth and social progress.

24. Progress in closing the gap lags the investment of public resources, because of inefficiency, mismanagement and corruption. Inappropriate project choice, excessive costs, poor quality and maintenance, and time overruns reduce the economic growth and poverty alleviation benefits of public infrastructure investment. Although it is very difficult to estimate the cost of corruption, mismanagement and inefficiency in infrastructure,<sup>9</sup> it is frequently cited that losses incurred in the infrastructure sector represent between 10 and 30% of contract values.<sup>10</sup> In 2015, the IMF estimated losses at 27% of public investment on average across 100 countries, with higher losses in low-income countries (40%), than in emerging markets (27%) or advanced economies (13%).<sup>11</sup> Tackling corruption, mismanagement and inefficiency can lead to significant savings and additional investments, especially in resource-constrained countries and regions.

25. Infrastructure projects face a high risk of corruption and inefficiency, because of their scale and complexity; weak public investment management (PIM)<sup>12</sup> systems intensify these risks.<sup>13</sup> When these systems are underdeveloped or poorly coordinated, they create opportunities for discretionary decision-making, opaque budgeting and spending, and weak oversight, which can facilitate corruption and inefficiency.<sup>14</sup> These are the issues that CoST aims to address.

26. There are several models, approaches and strategies to achieve quality, effectiveness and efficiency in infrastructure. Some depend on modernisation of state institutions for infrastructure investment and operations management, and others seek to address the accountability ecosystem in which infrastructure is implemented (see Annex 2 for the literature review). Within this broader landscape, transparency, accountability, and participation (TAP) and inclusion emerge as central principles in the governance and development discourse.<sup>15</sup>

27. While rooted in TAP principles, CoST integrates alternative paradigms to improve integrity and efficiency in public infrastructure by promoting collective action, adapting to local contexts, and leveraging transnational cooperation for systemic reforms.

28. Several initiatives and organizations operate in the same space as CoST, focusing on improving integrity, transparency, and accountability in public infrastructure investment, including the Open Contracting Partnership (OCP), the Open Government Partnership (OGP), Galvanising the Private Sector Programme (funded by the US State Department and implemented amongst other by the OECD),<sup>16</sup> the Basel Institute on Governance, the Curbing Corruption Initiative, and the Global Infrastructure Anti-Corruption Centre (GIACC).

### 3. Evaluation Methodology and Limitations

29. This section provides an overview of the evaluation methodology, and details the limitations on the findings. Annex 4 provides additional information, including on implementation and the evaluation team (ET), the evaluation's approach to equity, the management of ethics and safeguarding, the use of artificial intelligence (AI) tools, the evaluation risks and assumptions and their management, evaluation governance, and the use and influence plan. No ET member had any conflicts of interest.

<sup>8</sup> Yuan Xiao, Devin D'Angelo, and Nghiã-Piotr Trọng Lê (2020)

<sup>9</sup> Cecilie Wathne (2022)

<sup>10</sup> Wells, J. (2013).

<sup>11</sup> International Monetary Fund (2015)

<sup>12</sup> PIM refers to the institutions, processes, and rules that govern how public funds are allocated to infrastructure projects—from strategic planning and project appraisal to budgeting, procurement, and implementation

<sup>13</sup> Eltokhy, K. (2024); Robinson, T. et al. (2021)

<sup>14</sup> Pattanayak, S. and Verdugo-Yepes, C. (2020)

<sup>15</sup> Jackson, D. and Moreno, D.S. (2016); Jackson, D. (2020)

<sup>16</sup> CoST also implements components of the programme, including, more recently, the Infrastructure Anti-Corruption Toolbox (I ACT), previously implemented by the OECD.

### 3.1 Overview of the approach

30. The TOR requires the evaluation to assess CoST's progress towards its outcome and impact goals, and to generate learning to support the development CoST's strategy as well as other transparency and corruption efforts. To deliver on these objectives, the evaluation followed a theory-based, mixed-method approach, assessing the performance of CoST against its ToC through qualitative and quantitative data collection and analysis. This assessment was done relative to the contexts in which its approach is implemented, to help understand why, how and with what success CoST adapted its model to different social, economic and political contexts.

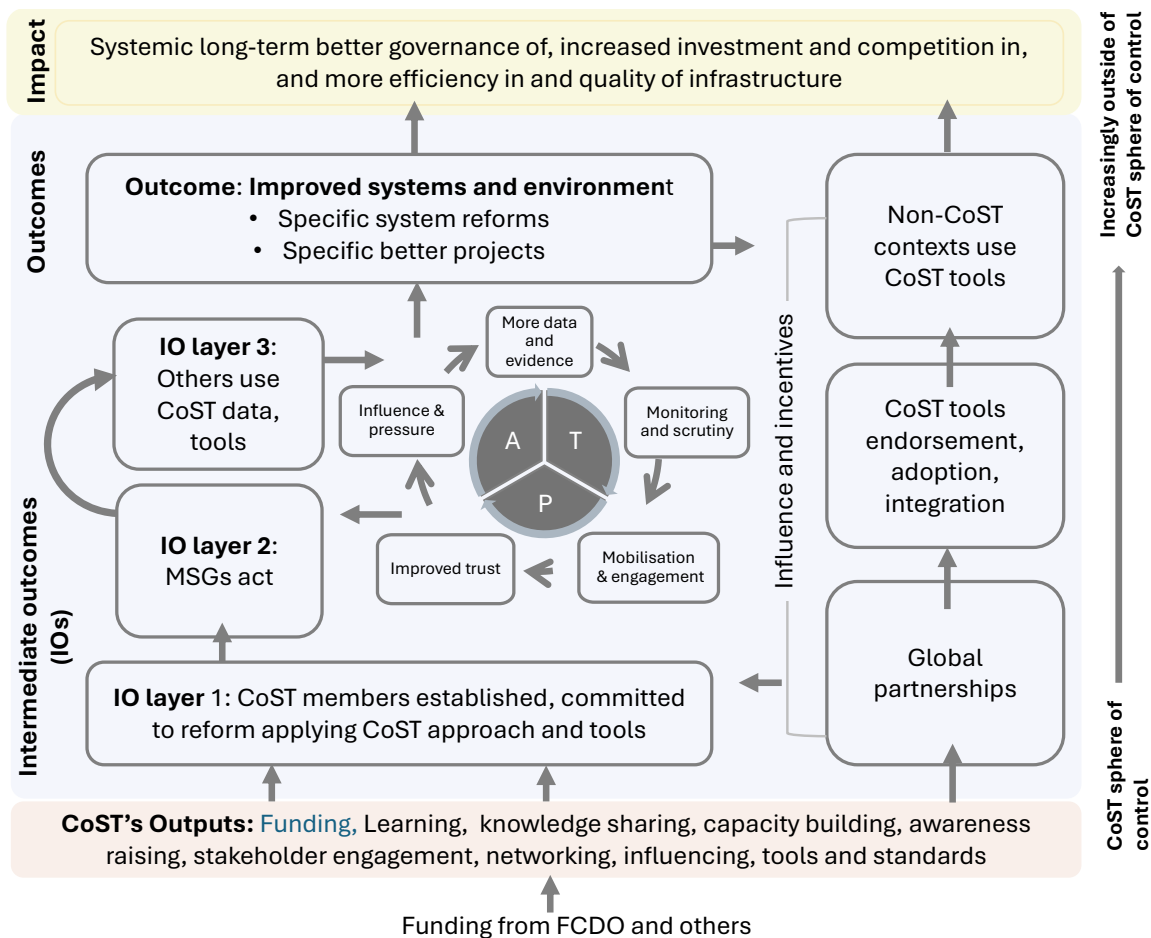
### 3.2 The evaluation methodology

31. The evaluation was done between October 2025 and April 2026. A summary of the evaluation plan and timeline is provided in Figure 13 in Annex 4.

#### Main features of the methodology

32. During the inception phase (27 October to 12 December 2025), the evaluation team (ET) agreed an **explicated ToC** with the FCDO Management Group (MG) established for the evaluation, and the CoST IS. An explication of the ToC published in the CoST 2021-2025 Business Plan was needed to clarify the result chain and identify pathways and assumptions which were not adequately articulated in the ToC, but which became clear to the ET from inception phase interviews, document review and the literature review. A detailed, explicated ToC is provided in Figure 12 in Annex 4. Figure 4 below is a simplified version.

Figure 4 Explicated CoST ToC



33. The evaluation used **OECD-DAC evaluation criteria** as the basis on which to make evaluative judgements about CoST's success. Table 8 in Annex 4 provides evaluation-specific definitions for

each of the criteria, based on the revised OECD criteria definitions.<sup>17</sup> During the inception phase, the ET agreed a revised set of **evaluation questions**. Table 1 below provides the main questions. Table 9 in Annex 4 provides the full set of evaluation questions and sub-questions, while Annex 6 maps the TOR questions onto the revised evaluation questions.

**Table 1. Evaluation Questions**

| Main evaluation questions  |   |
|--|---|
| <p><b>Relevance:</b> How relevant was the design of CoST? Has CoST adapted to ensure continuing relevance?</p> <p>1. How relevant was the original design of CoST?</p> <p>2. How well has the CoST adapted over time?</p> <p>3. To what extent has CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its activities?</p>   | <p>9. Have resources (financial, human, technical support, etc.) been allocated strategically to achieve outputs?</p> <p>10. How well have CoST resources been managed?</p> <p>11. To what extent does CoST's approach represent value for money?</p>   |
| <p><b>Coherence:</b> How coherent are CoST's activities with other relevant activities?</p> <p>4. To what extent is CoST complementing or competing with other efforts to improve public transparency, improve competition, and improve infrastructure quality within the countries and agencies in which it works?</p>  | <p><b>Impact:</b> Is there evidence of higher order changes resulting from CoST?</p> <p>12. What are the most significant, expected or unexpected, positive and negative changes observed at the institutional and final beneficiary levels since the beginning of HMG support of CoST in 2015? How strong is the evidence of CoST's contribution?</p>  |
| <p><b>Effectiveness:</b> Is CoST achieving its objectives?</p> <p>5. Is there evidence that the CoST outputs have directly contributed to improved transparency, accountability and participation in infrastructure as articulated under the 2021-2025 Business Plan?</p> <p>6. Is there evidence linking CoST implementation to an improved business environment?</p> <p>7. Has CoST influenced systems and business environments beyond the countries/sub-national regions in which it works directly?</p> | <p><b>Sustainability:</b> How sustainable is the CoST approach?</p> <p>13. To what extent are the results of the intervention likely to make long term, sustainable positive contributions?</p> <p>14. How sustainable is the CoST funding model?</p>   |
| <p><b>Efficiency:</b> How well have CoST resources been used?</p> <p>8. What is the value, including in-kind contributions, of the resources mobilized in support of CoST?</p>   | <p><b>Explanatory factors:</b> What factors explain the strengths and weaknesses of CoST performance?</p> <p>15. To what extent have the assumptions of the theory of change proved valid?</p> <p>16. Is the programme working with the right partners in the right way to meet the intended outcomes?</p> <p>17. How effective has CoST monitoring &amp; evaluation been?</p> <p>18. To what extent have local and/or global crises influenced or affected CoST's results, and how has CoST addressed the influence?</p> |

34. The **evaluation framework** was central to the evaluation, setting out the relationship between the evaluation criteria, main questions, lower-level judgement criteria specific to the questions, and associated data sources. The agreed full evaluation framework, including the assessment criteria for each of the questions and an overview of the sources of evidence, is available Table 20 Table 21.

### Data collection methods

35. Table 11 in Annex 4 provide a matrix showing how different data collection methods and tools were used to answer each of the evaluation questions. These are summarised below. Data collection preparation occurred 12-19 December 2025, and data collection 6 January-18 February 2026.

### Collection and use of secondary data

36. The evaluation reviewed and used existing CoST documentation and results data, to track its activities and results. These datapoints were validated, insofar possible, through key informant interviews (KIIs), focus group discussion (FGDs), the surveys, and third-party documentation at

<sup>17</sup> OECD (2019)

global and member levels. The evaluation also used global databases (like the IMF Public Investment Management Assessment database) and data (like Transparency International's (TI) Perceptions of Corruption Index) to understand relevant features of the contexts in which CoST operated, and undertook a literature review of transparency, accountability and participation approaches to improving infrastructure governance and addressing corruption, to provide context and evidence in interpreting CoST's relevance and results.

***Primary data collection: Global KIIs and FGDs***

37. At the **global level** the evaluation undertook KIIs and FGDs with informants identified in the stakeholder mapping (see Table 10 in Annex 4), prioritising the GCIEP team, representatives from the CoST IS and prominent global partners, and other relevant global bodies and recognised experts as identified in the literature review. Table 12 in Annex 4 provides detail on the 21 KIIs and FGDs done (versus 15-17 planned) by main group. We interviewed representatives from the FCDO (3), the CoST IS (6), CoST leadership (a FGD with the Board), global partners and donors (6), and global experts (5). To encourage frank discussion, the ET provided informants with assurance of confidentiality.

***Primary data collection: member level case studies, KIIs and FGDs***

38. At **member level**, the evaluation undertook case studies of five CoST members in four countries: Indonesia (Nusa Tenggara Barat (NTB) Province and West Lombok Regency), Nigeria (Kaduna State), Malawi (national) and Uganda (national). The Nigeria case study was done remotely, by a core ET team member and a national consultant. A week of fieldwork was done in Indonesia, Malawi and Uganda each by a core team member, supported by a national consultant.

39. The case studies were selected during inception and agreed with the MG to be representative in terms of geographical location, length of time in CoST, national and sub-national members, different levels of perceived corruption, and known success and less successful cases. Table 13 in Annex 4 provides an overview of the selected cases, their CoST membership characteristics and context, with the detailed sampling approach. For each member, the objective was to undertake a review of documentation (CoST and member documentation) and consult with a balance of direct CoST stakeholders (the lead member, CoST manager and MSG members) and representatives from civil society, government and industry organisations not directly involved in CoST.

40. Table 14 in Annex 4 provides the detail on the stakeholders consulted in each of the member cases alongside the sampling approach. We undertook 65 interviews altogether (versus 40-51 planned), comprising CoST managers and hosts (7), non-government MSG members (20), government representatives (MSG and non-MSG (16), and other stakeholders outside of MSG and government (22). Other than in Uganda where government counterparts are not MSG members because there is no MSG, the evaluation secured only one interview with non-host, non-MSG government stakeholders (in Malawi, where a representative from the finance and planning ministry was interviewed). Government MSG members accepted requests for interviews more often, but not as readily as MSG members from civil society, private sector and media.

41. Case study documentary and interview data were analysed in an internal matrix format for each case, using the common analytical matrix template (see paragraph 45 below), and key findings and conclusions extracted for inclusion in the central analytical matrix. As agreed during the inception phase, individual case study reports were not prepared. However, case study findings and conclusions were presented in an online validation workshop to CoST MSGs and representatives from the IS for validation, or shared in a written summary where a workshop could not be organised in time.<sup>18</sup> Comments from these sessions are considered in this report.

<sup>18</sup> A draft summary was shared with Malawi, and the CoST Manager interview took place at the end of country data collection which allowed preliminary discussion of key emerging findings.

42. The evaluation undertook two further sets of KIIs and FGDs with countries not covered by the case studies (see other members in Table 14 in Annex 4). Firstly, two FGDs were held with MSG members from government (5), civil society (5) and the private sector (3) from nine Latin American CoST members. This was to ensure the evaluation considered primary stakeholder perspectives on CoST's work and results in the region. Secondly, the evaluation undertook KIIs with informants from closed CoST members. The evaluation prioritised requests for interviews with informants from Ethiopia, Afghanistan and Ukraine, but received responses only from Afghanistan and Ukraine.

#### **Primary data collection: surveys**

43. The evaluation undertook two electronic surveys, one of MSG members and stakeholders in countries where CoST members are active (the country survey), and one of global stakeholders (the global survey). Some questions were shared between the surveys. The surveys were tested with the FCDO Management Group (MG) and CoST IS. Distribution was done through the CoST IS, as the UK Data Protection Act and General Data Protection Regulation (GDPR) meant that it could not share contact lists with the evaluation team without permission of the contacts. We received 53 valid responses from 16 out of 20 CoST members in the country survey, below the targeted 70 responses, but high on the share of members represented, although for six members fewer than three respondents completed the survey in full, limiting our confidence in the generalisability of their views. We received 54 responses to the global survey, which is closer to but still below the 60 responses targeted for a 90% level of confidence with a 10% margin of error that the views are representative. Annex 9 provides more detail on the survey, including the survey questions and an analysis of the responses.

#### **Data analysis**

44. Data analysis took place from 19 January to 25 February 2026. We undertook deductive coding as the data were collected. This was followed by preparation of draft emerging frameworks and online team workshop sessions to discuss data and evidence, between 16 and 23 February 2026.

45. **Overarching data analysis:** We undertook a systematic two-step analytical processes to synthesise the data collected for the evaluation. First, we used the core analytical framework to deductively code KII and FGD data, alongside summary member case findings, by source, against the evaluation criteria questions, sub-questions and assessment criteria. This was supplemented by analysis of member quarterly reports to CoST IS (cases and additional members from different regions); of all CoST assurance reports; of CoST's impact stories and register; and from the literature review against the matrix. Evidence from quantitative data sources (monitoring framework indicators, survey results) was used directly from the analysis to populate the emerging findings framework.

46. Secondly, we used grounded coding of the completed analytical framework, supported by insights from the quantitative data analysis to findings by evaluation question. As agreed in the inception phase, the analytical matrix is internal and confidential, as it captures perspectives and evidence by individual source. The framework template is provided in Table 15 in Annex 4.

47. **Triangulation:** For each evaluation question and sub-question, the evaluation drew on multiple data sources and evaluation tools. To facilitate triangulation, the findings emerging from the analysis of different sources were captured in an internal emerging findings framework (see the template in Table 16, Annex 4). We evaluated the strength of the evidence, considering reliability and generalisability. As agreed in inception, the framework with detailing of evidence sources is internal to the team. The emerging findings presentation follows from the emerging findings framework. Annex 7 provides a reflection by finding, of our assessment of strength of evidence.

48. **Contribution analysis:** The evaluation applied contribution analysis only to a limited extent to guide data collection, as the short window for primary data collection limited reiterative rounds to strengthen the contribution story. It was, however, used as an analytical tool to tease out the CoST

contribution to changes observed, from other contributions. We used the evidence collected on CoST members work and context, to construct the contribution story for key outcomes, and recorded the results in the contribution matrix, noting the strength of evidence for each conclusion. The matrix is shared in Table 26 in Annex 8, supporting the effectiveness findings.

### **Validation**

49. The team drew on the emerging findings framework, to present emerging findings and conclusions to the FCDO MG and the CoST IS on 25 January 2027. The CoST IS provided comments in the workshop, and written comments on the validation presentation which was shared after the workshop. Because of the limited time between completion of the analytical phase and the workshop, the team had not yet formulated recommendations. By agreement the recommendations were validated by exchange of emails with the FCDO Senior Responsible Owner (SRO). The CoST IS commented on the recommendations in the draft report.

50. The draft report was distributed to the FCDO MG and the CoST IS for comment on findings, conclusions and recommendations, providing another opportunity for validation.

### **3.3 Methodological Limitations**

51. The evaluation team identified several limitations during the inception phase that were expected to affect the scope and interpretation of findings. Key limitations are outlined below, alongside additional limitations that have materialised and mitigation strategies. Table 17 in Annex 4 analyses deviations from the planned methodology, with an assessment of their impact and mitigating actions.

52. **CoST Contribution to observed results:** The evaluation has distinguished contributions made by CoST from contributions by other actors to the extent possible. The evaluation incorporated questions about other contributions in data collection, to ensure such contributions were surfaced in member data collection. As explained above, the team did not apply reiterative collection of data to repeat test the contribution story, but made sure that it triangulated evidence of CoST and other contributions across diverse sources where possible (e.g. for member-level contributions primarily in the case studies, and for global contributions in the global KIIs). The outcomes of this process are captured in the contribution analysis table, which indicates the strength of evidence for contribution claims, to aid readers' interpretation of findings on effectiveness.

53. **Respondent Bias:** Stakeholders such as the CoST IS and funders may have an interest in presenting CoST's performance positively. To mitigate this we emphasised learning as a key objective to encourage openness. Perspectives were collected from more direct stakeholders in CoST (the CoST IS, Board and CoST managers and MSG members), as well as from independent stakeholders in government, civil society and the private sector at member level, and from development partners no longer directly involved in CoST at global and member level, as well as independent experts at global level. Data collection across stakeholder groups were largely as planned, although at member level we secured fewer interviews with non-CoST government representatives than planned. We mitigated by doing more interviews with non-government non-MSG stakeholders. However, we considered this when judging the strength of evidence for findings. The surveys also targeted respondents not directly involved in CoST, especially at global level.

54. **Limited Member case sample:** Resource constraints meant that only three full and two mini member case studies were conducted. While the case studies were selected to be representative of CoST's members along several key dimensions, the small number of cases (five out of 20 current members) limits comparative analysis and generalisability. FCDO also requested that the case studies focus on their priority country and regions. This led to three African case studies out of four and the absence of a Latin American case study. Mitigation measures included: a) triangulating case study findings with global-level interviews, FGDs, surveys and document review of member-level

documentation for additional cases; b) on-line focus groups with stakeholders in Latin America; and c) rating evidence strength for each finding and transparently communicating confidence in Annex 7.

55. **Limited survey responses:** The team calculated the target number of responses on each of the surveys to achieve a confidence level of 90% and a margin of error of 10%. While the global survey is close to this number, the country survey is below, implying a risk that the survey results do not represent the perspectives of CoST stakeholders for all members. We still use survey results as evidence in the findings, but ensured this source is well triangulated with data from other sources.

56. **Data Gaps and Reliance on CoST reporting:** Some activity and output data relied on CoST monitoring systems and progress reports, especially for non-case members. The discussion of findings below documents the sources of evidence, calculation methods for quantitative analysis, and identifies limitations on evidence transparently, to aid readers' interpretation of the findings.

57. **Language and Cultural Sensitivity:** Given the multi-country scope, interviews and surveys could have faced language barriers and cultural nuances. The evaluation used core team members who were first language speakers of the official or main foreign language in case members, and national consultants to limit language barriers and ensure cultural nuances were not missed in the member cases. The surveys were translated into English, Spanish, Portuguese, Bahasa Indonesia and Thai to avoid misinterpretation of questions.

## 4. Evaluation Findings

### 4.1 Relevance

58. Relevance refers to the extent to which CoST's objectives and actions respond to, and continue to respond to, the needs and priorities of the main programme partners in context, including the FCDO, other funders, partnering government institutions, civil society and private sector groups.

#### **EQ1: How relevant was the original design of CoST?**

**Finding 1. CoST's aim of improved infrastructure governance, efficiency and quality was aligned and remains aligned with the priorities of its central stakeholders, the main stakeholding groups in public infrastructure.**

59. All stakeholders, at global and member level, see CoST as highly relevant to address critical infrastructure gaps, because of its aim to improve infrastructure governance, efficiency and quality. It is difficult to argue against the relevance of CoST's aims. No respondents thought that CoST was irrelevant to better infrastructure governance, or that better infrastructure governance was not important to the world, in their geographic scope of interest, and their organisation.

60. CoST itself presents a compelling argument that its aims are highly relevant: it frequently refers to the large gap between infrastructure needed to support growth and quality of life globally and evidence of the toll inefficiency, mismanagement and corruption take on available financing to close the gap (as discussed with evidence in the background section, see from paragraph 23 above). It sees improved transparency, public participation and accountability as key to address these. The validity of its argument on this strategy to improve infrastructure, is considered in Finding 4.

61. Key evaluation informants (KIs) at both global and member level frequently referred to the paucity of infrastructure project information and expenditure in the public domain and the necessity of transparency for good infrastructure governance, when they explained why CoST was important.

62. CoST's work was aligned with its funders' priorities and needs. The FCDO supports CoST because of its focus on better transparency and accountability in infrastructure, and the contribution of public infrastructure to address poverty and increase economic growth and climate resilience. Other past and current funders had similar interests.

**Finding 2. The different elements of CoST's design align in different ways to different member stakeholder priorities, but its work on publication of infrastructure data and multi-stakeholder working, is central to all.**

63. CoST responds to member stakeholder needs. It is a demand-driven programme and requires a government institution to want to be a member or endorse membership, signalling commitment to better infrastructure transparency, participation and accountability. This approach guarantees alignment with at least one government institution's interests. Overall, MSG members saw all four pillars as important to realise CoST's aims.

64. At member level, in member cases and in the Latin American FGDs, differences between stakeholder groups emerged on why CoST was important to them. CoST's focus on publication of infrastructure data, as supported by CoST standards and tools, was seen as necessary by all stakeholders to achieve better infrastructure. It also had specific utility for all CoST's primary stakeholding groups. Multi-stakeholder was also often seen as a valuable element of CoST's approach, and is aligned to stakeholders' interests. The other two pillars, assurance and social accountability, were seen by at least one stakeholder group as valuable to its aims, and sometimes necessary to achieve transparency advances, but was not seen by all as of utility to them other than in principle, by supporting improved infrastructure.

65. Across stakeholders, CoST's capacity building on infrastructure data and management, was also seen as highly valuable, and responding to needs.

**Table 2. Alignment of CoST's four pillars with member stakeholder needs**

| Pillar                           | Alignment with stakeholder interests and needs  |
|----------------------------------|---|
| <b>Transparency</b>              | <p><b>Government:</b> Publishing data according to CoST standards or through CoST portals, signals that government is willing to be open, contributing to citizen trust building. More data provides transparency on delivery and helps manage performance.</p> <p><b>Civil society:</b> More data in the public domain is aligned to interest in monitoring government commitments and performance.</p> <p><b>Private Sector:</b> Leads to a level playing field and reduced risk.</p> |
| <b>Multi-stakeholder working</b> | <p><b>Government:</b> Is valuable for government access to expertise, and new tools. MSG is a forum to handle complaints. MSGs help comply with laws on such forums (Indonesia).</p> <p><b>Civil society:</b> Multi-stakeholder working aligns with civil society's interest in having a seat at the table. It leads to CSOs working with construction experts and better advocacy.</p> <p><b>Private sector:</b> Provides a platform to discuss issues with government.</p>            |
| <b>Assurance</b>                 | <p><b>Government:</b> Provides insight on issues in specific projects.</p> <p><b>Civil society:</b> Leads to advocacy on infrastructure being supported by evidence.</p>  |
| <b>Social accountability</b>     | <p><b>Civil society:</b> Directly aligned to civil society aims and ways of working.</p>  |

Source: Case study KIIs and Latin America FGDs

**Finding 3. There is good evidence that the CoST model is adaptable to different contexts, to an extent. Participation and ownership, however, vary between members and within members between constituency groups.**

66. There is strong evidence that CoST's membership model allows different set-ups, and that CoST member programmes indeed differ between members.

- CoST has adjusted its membership model to allow for different levels of membership.
- CoST is not set up in the same way everywhere. For example, Uganda does not have an MSG, and the host is a civil society organisation; in Thailand CoST is funded by government and located in the finance ministry; in Malawi the host is an independent state institution.
- Members differ in what actions under the CoST model they focus on at any point in time. Analysis of ten CoST members' quarterly reports shows considerable variation in the share

of quarters with disclosure, assurance or social accountability actions (see Figure 15 in Annex 8).

67. In Malawi and Uganda, we heard about choices made for and in the member programme that were well suited to the local context, namely placing CoST in a credible, independent institution with an aligned legal mandate (Malawi), and using existing institutions (barazas) to enable community participation in infrastructure (Uganda). In Nigeria and Indonesia we also heard about ways in which the CoST tools and model were adapted.

68. Survey and KII respondents did not all think that the CoST approach has been very well adapted or localised. When asked how well CoST adapted to member needs and priorities, capacity and institutional context, the share of survey respondents selecting three (meaning very well) was 50% on average. When responses are considered by member, differences emerge. Across the three dimensions of localisation, respondents in Guatemala, Ecuador and Thailand were on average more sceptical of CoST's localisation, than others (see Figure 16 in Annex 8). Some member KIIs thought that in their context, the CoST approach was only partly relevant, and CoST guidance was not universally applicable. Similarly, some global KIIs said CoST's model was suited only to some contexts, a view that reflects the TOC enabling conditions (please see ToC in Annex 2). The CoST IS sees its model and approach as adaptable to most contexts.

69. In contrast to the model, many global KIIs thought CoST's standards and tools were highly adaptable and worked in different contexts for different infrastructure sectors and funders. However, at member level a few KIIs thought CoST's data requirements/data were not suited to context, because of the technical burden on public institutions and the difficulty of using data for civil society.

70. The member cases showed that ownership of CoST was mixed across members, and between constituencies within members. This is supported by KIIs and the survey evidence. In Malawi, for example, some MSG members had strong ownership of CoST, but ownership differed across individuals and not all constituencies participated equally. Ownership also did not extend beyond the MSG members into their constituencies. Evidence was mixed on whether all constituencies participated fully in Indonesia. Overall, the country survey showed that while respondents from five members thought CoST did poorly on ownership (ratings on average below two), respondents from six members thought it did well (ratings of two and above), reflecting differences between members.

#### **Finding 4. Overall, CoST's approach and model are appropriate to achieve its aims.**

71. The literature review showed that CoST's four-pillar design aligns well with evidence on works to improve good governance and reduce corruption (see Annex 3). An evidence review of 39 studies on the effectiveness of transparency, social mobilisation, rule-change and managerial interventions, and enforcement strategies to curb political corruption in public decision-making,<sup>19</sup> provides evidentiary support for the elements of CoST's approach. The review also reflects that individual strategies are effective when interconnected. Table 23 in Annex 8 provides an analysis of the CoST approach against the different strategies and a summary of the review's assessment. In summary:

- It found that the evidence on **transparency** being effective was mixed. It depended at least in part on whether the right kinds of data were provided and the context it was delivered in.
- **Social mobilisation** strategies, on the other hand, demonstrate a degree of effectiveness, but this was linked to the ability to mobilise large sections of the population and to lead to stronger normative constraints on behaviour.
- CoST also aims to **change systems and rules** a strategy that the evidence suggests can be effective, if backed by **enforcement strategies** (only weakly incorporated in CoST through inclusion of public institutions involved in enforcing anti-corruption laws in MSGs).

<sup>19</sup> Jackson, D. and Moreno, D.S. (2016)

72. Results from both surveys, support the perspective, put forward strongly by the CoST IS, that the CoST model as a whole is relevant to its aims. While respondents rated all four pillars close to three on average, when asked to rate them zero to three where zero was not important to reduce corruption, mismanagement and inefficiency in infrastructure, and three very important, a small share rated pillars as zero or one, more often so for assurance than the other pillars (assurance 7%, social accountability 4%, multi-stakeholder working 3% and transparency 2%) (see Figure 14 in Annex 8).

73. KIIs supported the evidence and surveys but provided more nuanced insights on trade-offs for CoST between a holistic model and focusing on one element. Across global KIIs, views emerged that while CoST has a niche on infrastructure transparency (see Section 85 below), it is competing for stakeholders' time and energies in other areas (social mobilisation, multi-stakeholder working) with initiatives that have more resources and specialisation, while not fully focusing its resources and energy on its niche. While these views were not common, they do highlight a central issue for CoST.

74. There were differing views on CoST's operating model. Many note the importance of operating at a global scale, with a local footprint. A hands-on understanding of conditions in countries, meant that CoST can provide global public goods (standards, tools, knowledge) that are relevant in different contexts. For members, CoST's global expertise is relevant, and (a strengthened) global profile was seen by some country and global respondents as relevant to member-level authorities being interested in CoST, as a signal of good systems and behaviours.

## **EQ2 How well has CoST adapted over time?**

**Finding 5. The CoST approach and operating model have demonstrated ability to adapt to some critical shifts in context, to some extent, but many see its model as too rigid to respond fast.**

75. CoST is well placed to respond to shifts in who finances infrastructure. CoST partners and independent experts at the global level thought that CoST's standards and tools could cope well with global shifts to non-traditional donors and private funds. This was seen as important, as new funders often had no internal systems to enforce integrity and efficiency, and relied more on country systems.

76. Global KIIs noted CoST's relevance to maximising the value of available resources to meet emerging needs, in the context of rapid urbanisation and climate change. CoST's proven adaptability to city-level infrastructure governance is a benefit, and CoST has collaborated with GIZ to fill gaps in climate finance infrastructure transparency standards.<sup>20</sup>

77. CoST's member programmes have demonstrated the ability to weather political change in countries, regions and cities. In the member cases, governments have changed in both Indonesia and Malawi. In Malawi the CoST programme has accelerated when the change is favourable, and weathered conditions when not, over several changes of government.

78. KIIs noted, however, that the four-pillar model was complex, and did not allow member programmes to adjust swiftly how CoST operates. A key challenge was when the lead government institution was no longer interested in transparency/reform/CoST (e.g. Province of Buenos Aires, Honduras). MSGs can also stagnate and become unable to respond to changes in context. Survey evidence shows significant scepticism amongst members and CoST's global stakeholders on how well CoST has adapted over time: 31% of members' average responses and 27% of global responses scored below two on the question of how well CoST has adapted to change in countries, regions and cities (where zero is not well adapted and three very well adapted).

79. Moreover, CoST's approach emerged in an era when transparency, accountability and participation approaches to governance and service delivery challenges, and public financial management (PFM) reforms were well supported by official development assistance (ODA). While validity of transparency is still recognised, funding has become reduced, unpredictable and

<sup>20</sup> See CoST's climate finance infrastructure transparency guidance [here](#), and its sustainability infrastructure transparency data points [here](#)

inconsistent. ODA budgets are being slashed, strategies are being adapted to respond to geo-political changes,<sup>21</sup> and priorities have shifted away from public participation and civil society.<sup>22</sup>

**Finding 6. CoST's approval of members is based on members' commitment to reform. This is relevant to its model.**

80. The CoST membership process is demand-driven; governments, or another organisation with endorsement from government, applies to be a member. This demand can be stimulated by various actors: the evaluation has heard from KIIs that advice from OGP can be a catalyst (Nigeria), advice/funding from donors (Latin America FGD, Afghanistan and Malawi), or learning about CoST in global or regional events (Costa Rica and other Latin American members), amongst other. CoST would not approve applications where the desire to enhance transparency and accountability in public infrastructure investment is absent. This is relevant to its model, because of its push for collaborative multi-stakeholder working rather than confrontation in its pursuit of social accountability.

81. CoST has admitted members with very difficult governance contexts, provided that the commitment to reform is in place (e.g. Afghanistan). This is evidenced by a country score of 32 on average for CoST members on TI's Corruption index in the year they joined, compared to the global average (43 in 2013, 42 in 2024).<sup>23</sup> CoST, in approving countries, therefore meets needs with regards to better infrastructure governance where it is really needed, rather than easier to achieve.

82. Despite targeting growth in membership in the 2021-2025 Business Plan, CoST's total number of members has been stable due to funding constraints. It has demonstrated the ability to attract new members (Bogotá and Cali City in Columbia, Dominican Republic and Kakamega County in Kenya have been admitted during 2021-2025), but has also admitted instances of members where the programme did not take root (Timor Leste and Belitung in Indonesia), suggesting inadequacies in its vetting process. CoST has more actively closed inactive members and members who are unable to continue due to country circumstances (Afghanistan, the Province of Buenos Aires in Argentina, El Salvador, Ethiopia, Honduras, Timor Leste, and Ukraine) demonstrating agility to adapt the global programme.

**EQ3: To what extent has CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its activities?**

**Finding 7. CoST has integrated inclusivity concerns into its guidance for member programmes, but there is mixed evidence that these have been mainstreamed by members.**

83. The CoST IS mainstreamed gender equality, disability and social inclusion (GEDSI), into assurance, multi-stakeholder working and social accountability guidance early in the evaluation period.<sup>24</sup> In 2024/25, CoST also integrated GEDSI into OC4IDS, and issued a separate guidance note on integrating gender across its four pillars.

84. For many CoST IS staff, inclusivity is a core value of the CoST initiative, despite a universal commitment amongst CoST donors to mainstream GEDSI now being absent and even opposed. This has created tensions for how it delivers the programme. CoST member reporting frameworks include a requirement to report on gender participation in social accountability events. This is aligned with CoST's gender mainstreaming note, which drew on learning from Uganda and Honduras.

<sup>21</sup> See for example the UK Government Press Release of March 2026 on the UK's new approach to development (UK Government, 2026).

<sup>22</sup> "The [OECD DAC Creditor Reporting System \(CRS\)](#) data show that In 2013-14 on average PFM and procurement absorbed 0.9% of aid budgets, and public participation and civil society 1.64%. In 2023-24 PFM was down to 0.7% and public participation and civil society to 1%. In 2025, the OECD DAC expects overall ODA spending to decline between 9 and 17%, on top of a 9% decline in 2024. OECD DAC, 2025, Cuts in official development assistance, [link](#)."

<sup>23</sup> Transparency International (2024)

<sup>24</sup> See the Gender Mainstreaming Guidance [here](#); Other examples are the [Social Accountability Guidance Note](#) and the guidance on [Establishing Multi-Stakeholder Groups](#). The latter goes beyond gender to encourage outreach to organisations representing the youth and people with disabilities when establishing a MSG.

85. The extent to which these actions translated into CoST members mainstreaming GEDSI as member-level objectives, is mixed, given member autonomy in designing and implementing their programmes. In some member programmes inclusivity is mainstreamed well (e.g. Uganda, Thailand, Honduras), but in others not (Malawi, Indonesia). For only half of the 16 members with survey respondents one or more respondents was aware of GEDSI initiatives in their programme. The most common mainstreaming reported, and observed in country cases, is into multi-stakeholder working, assurance processes and criteria, and in social accountability processes.

## 4.2 Coherence

86. Coherence refers to the extent to which CoST complements (and does not compete with or duplicate) other interventions at global and member level to improve public transparency, competition, and infrastructure quality.

**EQ4: To what extent is CoST complementing or competing with other efforts to improve public transparency, improve competition, and improve infrastructure quality within the countries and agencies in which it works?**

**Finding 8. CoST is generally well-aligned and complementary to other global transparency initiatives, and maintains both long-term and project-based partnerships. It occupies a distinct niche, although its visibility beyond members and funders remains limited.**

87. CoST aligns with the principles and provisions of United Nations Convention against Corruption (UNCAC), particularly Articles 9, 10 and 13. The literature review and global KIIs indicate that CoST's emphasis on data standards and multi-sector working is broadly consistent with the approaches adopted by other international transparency and governance initiatives.

88. At the global level, CoST maintains working relationships with a range of organisations operating in related fields, including initiatives focused on open government and anti-corruption, as evidenced through global KIIs. Some partnerships are longstanding and extend beyond specific projects (OGP, Water Integrity Network (WIN)), while others are more transactional and centred on the development of particular tools, guidance or events.

89. Several organisations expressed a desire to deepen and strengthen their relationships with CoST and to explore opportunities for joint working at global and regional levels. These include stronger collaboration through or alongside initiatives such as OGP, Extractive Industries Transparency Initiative (EITI), GIACC and OECD. We do not have sufficient data to analyse the feasibility and strategic value of strengthening each of these individual partnerships. Examples cited by partners included joint activities, knowledge sharing, greater use of each other's tools and standards and collaboration on specific infrastructure initiatives like the Lobito transparency corridor in Southern Africa. While there were isolated references to collaboration challenges in these KIIs, these were rare and could not be generalised.

90. KIIs and a review of relevant literature indicate that CoST is widely perceived as technically credible, adaptable, and innovative in comparison to similar initiatives. Respondents frequently described CoST as occupying a distinct entry point, particularly through its multi-stakeholder working and its infrastructure-specific approach to disclosure. CoST's work is understood to focus primarily on transparency in public procurement as an entry point and, more recently, the capital investment stages of infrastructure projects in its climate finance work. This focus is perceived to complement the work of other institutions that concentrate on institutional arrangements and decision-making processes. Stakeholders who are familiar with CoST's model regard its approach as distinctive and clearly differentiated. However, those with more limited familiarity, including stakeholders in member countries who had not had the opportunity to directly interact with CoST activities, do not necessarily distinguish between CoST and other governance or transparency models. The CoST IS has said that

the awareness of CoST within the sector has grown considerably over the evaluation period, but that more needs to be achieved at a higher political level.

**Finding 9. There are no formal coordination mechanisms with similar initiatives at global or member level, and some evidence of overlap at member level.**

91. Evidence from case studies and global KIIs indicate that at the national and sub national level CoST member programmes frequently engage with the same government and civil society organisations as other transparency initiatives, including EITI, OGP and OCP. These relationships were reported to be positive.

92. However, coordination at member level tends to be informal and largely dependent on CoST member programmes' links with specific individuals within partner organisations. As a result, potential synergies are not systematically identified nor exploited. Case study KIIs indicated that there is limited coordination with other FCDO funded projects at member level, even where stakeholders and objectives are closely aligned. FCDO staff showed little awareness about the work of CoST members. Members have engaged with embassies particularly in Latin America and Asia, although high turnover of FCDO staff and different priorities of FCDO at country level were identified as a barrier to establishing longer term and more meaningful institutional relationships. The CoST IS noted that a historic power dynamic between partners in Africa and FCDO also influenced partners' perspectives on engagement, but the evaluation did not find other evidence to support this in member KIIs and FGDs. While the support provided by the FCDO is greatly valued by CoST, there are opportunities to capitalise on and explore synergies with other FCDO programmes and priorities in the countries with a CoST member.

93. Survey results and case study findings suggest that coordination with other initiatives is uneven across members. While 36% of respondents believe that CoST is well aware of similar initiatives and coordinates effectively with them, a further 32% think there could be improvement in CoST's coordination with similar initiatives, particularly in Ecuador, Guatemala and Sekondi-Takoradi. While only 4% of country survey respondents indicated that the MSG could be more aware of similar initiatives and that this undermines coordination, the case studies and FGDs identified some areas of overlap. These related primarily to procurement data portals that predated CoST and to other civil society organisations (CSOs) operating in specific locations. These examples were limited and cannot be generalised across members, but they illustrate the potential for duplication where coordination mechanisms are weak.

### 4.3 Effectiveness

94. Effectiveness refers to the extent to which CoST has achieved its outcome objectives of improved transparency, accountability and participation in infrastructure, and establishing a conducive business environment for infrastructure.

**EQ5: Is there evidence that the CoST outputs have directly contributed to improved transparency, accountability and participation in infrastructure as articulated under the 2021-2025 Business Plan?**

95. Table 3 below summarises CoST's results by selected members (case studies plus six additional members covered in the quarterly report analysis, as well as Thailand) against the four CoST pillars. Results from the level and consistency of member activity level to the depth and consistency of tangible changes in the environment were considered. More detail is provided in the effectiveness findings below. The table does not consider assessment of the CoST global programme's contribution to these results, which is discussed in the findings. For ease of

interpretation we have RAG-rated the result level, i.e. as red, amber or green (RAG-rated),<sup>25</sup> and also rated our strength of evidence (SoE) in the case studies for the occurrence of the results.<sup>26</sup> For all the others the result statements rely on CoST reports and are not triangulated.

**Table 3. Evidence of progress during period of review, selected members**

| Member  | Disclosure   | Assurance   | Multi-stakeholder working   | Social accountability   |
|---|--|---|---|---|
| <b>Case Studies</b>   |  |   |   |   |
| Kaduna State (Nigeria) Member since   | Portal established; OC4IDS use; progress toward disclosure mandate<br>(Strong SoE)   | No assurance yet; planned from 2026<br>(Strong SoE)   | MSG forming; early signs of engagement<br>(Strong SoE)  | CSO/media engagement initiated; early-stage signals only of engagement<br>(Medium SoE)                                      |
| Indonesia Nusa Tenggara Barat (NTB, member since 2024) & West Lombok (WL, programme launched in 2021) | Sub-national portals established; regular disclosure; formal mandates<br>Data were available before, however.<br>(Medium SoE)  | Limited assurance (1 ITI and 1 assurance report in WL)<br><br>(Medium SoE)                  | Infrequent MSG meetings, particularly in NTB, but continued collaboration in road infrastructure forums that pre-date CoST.<br>(Strong SoE) | Limited activities; no clear evidence of use of data and other uptake beyond road infrastructure forums<br><br>(Medium SoE) |
| Malawi Member since 2012, part of 2008 pilot  | Portal established; weak legal mandate, but integration of transparency standards in law; incomplete disclosure, but relatively consistent over period<br>(Strong SoE) | One assurance report (2021), an ITI and a climate finance report (2025)<br><br>(Strong SoE) | MSG meets, some evidence of collaboration between MSG members but not beyond<br><br>(Medium SoE)  | High CSO training and media activity; some evidence of uptake and adjustments to projects<br><br>(Medium SoE)               |
| Uganda Member since 2014  | Integration of OC4IDS in government portals; incomplete and inconsistent reporting to existing portal, but new portal not yet launched.<br>(Strong SoE)                | Assurance processes reduced post-2021; some scrutiny via ITI<br><br>(Strong SoE)            | No MSG; alternative institutional arrangements in place<br><br>(Strong SoE)   | Barazas and community engagement; some evidence of behavioural uptake, and adjustments to projects<br><br>(Medium SoE)      |
| <b>Selected other members</b>   |  |   |   |   |
| Bogotá (Colombia) Member since 2021   | Disclosure initiated in 2025 (early stage)   | No assurance activities   | MSG not yet active  | No activities; no evidence yet  |
| Costa Rica Member since 2017  | Regular disclosure via portal  | Two ITI reports with follow-up actions  | Regular MSG meetings  |   |

<sup>25</sup> Ratings reflect the level and consistency of activities and outcome results, rather than verified effectiveness or impact. Green indicates substantial and sustained activity with some evidence of uptake; amber indicates partial or inconsistent activity with limited outcome signals; red indicates limited or no activity.

<sup>26</sup> Strength of evidence is based on the extent to which the evidence is triangulated and can be generalised at member level.

| Member  | Disclosure  | Assurance  | Multi-stakeholder working                                     | Social accountability  |
|---|---|--|---|--|
|   |   |  |   | Very limited activity; limited evidence of outcomes                                    |
| Dominican Republic<br>Member since 2021       | Portal under development (early stage)  | No assurance activities                                | No MSG meetings   | No activities; no evidence yet   |
| Ecuador<br>Member since 2019                  | Portal established; disclosure began Q3 2025 (early stage)                        | No assurance yet; ITI planned                          | MSG established; regular meetings since 2025                  | Engagement around portal launch; early-stage signals only                              |
| Jalisco (Mexico)<br>Member since 2019         | Consistent disclosure via portal  | No assurance activities                                | MSG somewhat active   | Active CSO/media engagement; some evidence of uptake                                   |
| Sekondi-Takoradi (Ghana)<br>Member since 2019 | Portal established; low volume of projects disclosed                              | Assurance and ITI completed with dissemination         | MSG somewhat active   | Engagement linked to ITI; some evidence of awareness/uptake and adjustment to projects |
| Thailand<br>Member since 2015                 | Established disclosure systems; relatively strong and consistent data publication | Regular assurance processes, including ITI and reviews | MSG active and institutionalised within government structures | Ongoing engagement activities; some evidence of uptake and institutionalisation        |

Source: CoST reports, country third party documentation, KIIs and FGDs for country cases; CoST reports for other cases.

**Finding 10. Most members have established MSGs to drive CoST member programmes, but some have remained passive or are stagnant or dysfunctional.**

96. The establishment of functional MSGs (or an equivalent) to drive member programmes is seen as a first level of member results under the CoST initiative in its ToC. MSGs are in place in 12 out of 19 CoST members, with their membership reported on their website or the global CoST website.

97. However, forming and maintaining MSGs can be challenging. Three Latin American members who committed to forming an MSG in 2021 still face institutional or political hurdles, while two new members from 2024-2025 are setting up MSGs. One new member is inactive, and one was closed because of inactivity. Notably, formal MSGs are not always required: the three Latin American members run active data publication programs without them. In Uganda, data and participation results continue despite the disbandment of its MSG after a governance review.

98. MSGs can be dysfunctional, become stagnant or remain passive, and fall short on the role they should play as multi-stakeholder collaborative forums and instruments of mobilisation. Even when MSGs exist, they meet irregularly; quarterly reports show most meet only once in some years, and up to four times in other years, driven by funding which determines activity levels. MSGs can also stagnate, with the same organisations and individuals remaining on them for many years. In the Malawi case study, some respondents thought that the organisations represented have been there too long and that the seats have become ‘personalised’, limiting ownership in and how CoST could mobilise constituencies beyond the MSG, even if the MSG worked well together. Malawi refreshed its MSG in 2024, but only a few seats rotated.

**Finding 11. CoST has contributed significantly to accurate data and improved evidence in infrastructure management, but significant gaps remain in the completeness of data.**

99. CoST has had extensive results at member level on infrastructure transparency, as shown by its global reporting, member documents and confirmed in the member cases. Between 2020/2021 and 2024/2025, members disclosed data on an additional 66,000 infrastructure projects, double the number reached by the end of the previous business period.<sup>27</sup> Moreover, by the end of the period, open infrastructure data portals covering the CoST datapoints, were available in 14 of 19 active members, a significant change over 2019, when only Honduras had a portal in place.<sup>28</sup>

100. When analysing the contribution of CoST and others to improved data in four cases, we found that CoST's made a high contribution to medium results in all three cases analysed (see Table 26 in Annex 8). Results were medium because data existed already and/or significant gaps in the CoST-linked data in coverage of institutions, projects, and data points. In all cases, interventions by and the support of government partners were important to the results achieved, and other initiatives helped pave the way for the progress made by CoST. In the fifth case, Uganda, where a portal is still underway, KIIs also indicate the centrality of relationships between the CoST CSO host and government counterparts to results.

101. The perspective that CoST delivers data results, also emerged from the survey. In the country survey, by member, on average across questions about data improvement, in 12 of the 16 members for which there were responses, members on average rated CoST's achievement between two and three (where zero is no results, and three significant results) (see Figure 17 in Annex 8).

102. Progress, however, has not been consistent. Across all members, after peaking at just over 19,000 projects published in member countries, regions and cities in 2020/21, the number of additional projects more than halved to between 8,000 and 9,000 projects, according to CoST's annual reports. This shift is attributed to the Afghanistan programme closing after the Taliban takeover, and CoST Ukraine closing with the advent of the war. But variability across years is also reflected in the consistency with which projects are published for individual members. In Malawi, an analysis of the data on the Information Platform for Public Infrastructure portal shows that in 2025 data for 44 new projects were uploaded, compared to 78 in 2024, and 204 in 2023. Spikes in data publication are linked to political change (e.g. Malawi), the launch of a portal (e.g. Kaduna, Nusa Tenggara Barat), a new legal mandate (e.g. West Lombok, Malawi), but also to awareness raising, capacity building and consultation, and MSG assurance processes.

103. Despite growth in transparency, there are still significant gaps in the coverage and quality of data, with incomplete coverage of procuring entities, projects and data points. In Kaduna, for example, the infrastructure portal includes data for only seven state ministries and entities, and does not include the State Roads Agency. The portal scores the coverage of 17 OC4IDS data points by four project holding entities an average of 29%. A review of the CoST Assurance Reports published between 2021 and 2025, shows that for members where this data was reported, on average for the projects reviewed, 54% of data points were covered pro-actively, a share that went up to 77% when the data were requested from project holding entities. Moreover, on average, the nine countries that have reported against the ITI, have an information disclosure score of 40%.

**Finding 12. CoST MSGs have had less opportunity between 2021 and 2025 than before to undertake monitoring and scrutiny of infrastructure projects and mobilise actors, as CoST funded fewer independent reviews.**

<sup>27</sup> CoST Business Plan 2021-2025 reports CoST contributing to data on 38,000 investments. 66,000 reflects aggregation of reported figures in CoST's Annual Reports to the FCDO, rounded up.

<sup>28</sup> Ukraine and Afghanistan also had active portals in place when the programmes closed.

104. Most CoST member programmes have been active, some more so than others (Finding 21 below for how this relates to funding). CoST reports show that MSGs, supported by CoST managers contracted consultants and the CoST IS, have instigated or undertaken: independent reviews and ITIs; capacity building of civil society, private sector, media and government actors; press interviews and appearances on radio and television shows; lobbying and advocacy with government stakeholders; and multi-stakeholder events. They have also overseen the development of data portals, hiring and directing their technical work and engagement with government technicians (where relevant). For member cases, we were able to triangulate that MSGs were active as described in the CoST reports. For the ten members for whom we analysed the quarterly report, activity levels differ significantly, from one to three activities (Bogotá, Nusa Tenggara Barat) per quarter on average between 2021-2025, to more than fifteen (Uganda, Malawi, Ecuador, Sekondi-Takoradi in Ghana). On average, by country, members have conducted 10 activities (see Annex 8, Figure 15).

105. When analysed by pillar, across the ten countries, the least activities occurred for independent reviews (about one a year, far less than the about one per quarter for the other pillars). In the CoST model independent reviews, or assurance processes, are key vehicles for the member CoST secretariat and the MSG to undertake monitoring and scrutiny of infrastructure projects, identify key issues, and mobilise broader civil society, the media and citizens to advocate for change. CoST's log of impact stories, 2021 to 2025 (November 2025) show the specific action taken and the CoST tool or approach that led to the improvement. 55% of actions were taken because of an assurance report. However, there were only a handful of independent reviews conducted 2021-2025. Of the 48 reports published between 2017 and 2025, only 13 were done during the evaluation period (eight in 2021 and five from 2022). The total number of projects reviewed 2021-2025 was only 181 compared to 526 in the previous business period. It is notable that two active members that have fared better on the ITI participation dimension (Guatemala, Uganda), also have the most assurance reports post 2021.

106. Overall, KIIs have highlighted that assurance processes are appreciated by all stakeholders, including government, because they are a way in which to encourage change in government.

107. The ITI process, however, provides an alternative vehicle of investigation and mobilisation. For example, in Malawi the December 2025 ITI release led to a flurry of CoST activity and press coverage. Over 2021-2025 CoST undertook 14 ITIs in 12 of its 19 members, of which seven also did independent reviews. Net, independent reviews or ITIs were done for nine active CoST members.

108. Lack of funding and short time periods to utilise funding made available, are primary drivers of fewer assurance processes. Where MSGs had accessed funds other than CoST IS grants, assurance processes continued. For example, in Thailand where government funds CoST fully, reviews were done in 2022 and 2023.

**Finding 13. Actual use of data beyond the CoST MSG, to monitor and scrutinise infrastructure contracting and implementation, to engage in infrastructure management, and to mobilise actors was much harder to achieve.**

109. KIIs in our member cases pointed to a gap between data publication and its use by actors who are not part of the MSG, to hold governments to account, to mobilise people, and advocate for change independent of CoST processes. However, there are exceptions. Uganda (a member case, see Box 2 below) and Thailand stood out from our document review as members where communities are routinely engaged in infrastructure because of processes outside of CoST. We triangulated this information in the Uganda case study. Malawi also stood out from the documentation, although in Malawi, beyond the MSG, few KIIs had heard of CoST and its data portal in the private sector and in government. These two cases have been analysed, to detail CoST's contribution in Table 26, Annex 8. We also heard of strong mobilising efforts in Latin America, from the CoST IS and the FGDs, but could not triangulate these results without a case study in the region.

**Box 2 Use of infrastructure data by other actors to monitor, scrutinise and mobilise**

The use of CoST data by actors beyond the MSG to monitor and scrutinise infrastructure projects, and mobilise actors across countries, varied across the case countries.

In **Uganda** barazas, or community meetings, were an existing institution, which CoST utilised to bring communities and infrastructure decision makers together around assurance reports. Multiple KIIs noted the effectiveness of these meetings in creating trust, identifying infrastructure design, delivery and quality issues. The Kampala Capital City Authority has created municipal development fora, drawing on CoST barazas. Uganda scored 33.65/100 on citizen participation in its 2023 ITI, improving its 2021 score of 13.8. In Uganda, it is also expected that government will use data from the forthcoming portal.

In **Malawi** CoST has reported using television and social media to engage up to 50,000 members of the public on infrastructure, including through a regular popular television programme. CoST's partner, the African Institute of Corporate Citizenship, have also trained almost a hundred CSOs, media and public officials on how to use data from its portal to monitor projects. Yet, on the ITI, Malawi scored 3.7/100 on citizen participation. The case KIIs of non-CoST stakeholders also showed very little knowledge of the CoST data portal, and no cases of the data being used.

In **Kaduna**, progress on data use is nascent. A multi-stakeholder user workshop was held with all stakeholders, to 'co-create' the OC4IDS datapoints for the portal; a social accountability subgroup has been formed; some media events have been held; and now the expectation was that especially CSOs would ensure dissemination and mobilisation.

In **Indonesia** many KIIs in both localities noted that CoST taking over from a previous programme that promoted transparency and participation (see Annex 8, Table 26.1), has brought a stronger focus on data, while the road traffic forums CoST inherited were about complaints/issues. Respondents were concerned that citizens were not ready for the complexity of the data. In the meantime, it was reported that civil society and government continued to engage informally on issues, like they did before CoST.

Country case documentation, KIIs, CoST IS Impact Stories

110. The survey results support that country stakeholders see CoST as less effective in delivering higher level results, compared to data publication results. Figure 17 in Annex 8 show that respondents from fewer members on average thought CoST achieved results on monitoring and mobilising, than on the various aspects of data publication. Lack of progress on community monitoring impacts CoST's ability to achieve higher-level results. The CoST Log of Impact stories link 40% of the reported results to community monitoring.

**Finding 14. There is evidence that CoST has built trust between stakeholders, and that this trust can lead to improved collaboration.**

111. Where MSGs have functioned well, they have been critical forums that drive transparency and system improvements. In the case KIIs, we heard frequently that the MSGs have brought groups together to work collaboratively, where there were previously conflictual relationships. In Kaduna for example, respondents noted how CoST brought together engineers and civil society. Where they had experienced friction before, both sides now understood they had shared interests and worked together. Similarly, we heard about officials admitting systemic issues, to jointly work on solutions.

112. While CoST aims to generate evidence and pressure for reform through mobilising actors beyond the MSG, we have evidence that reforms can result from close relationships of trust and shared expertise within an MSG, or amongst a group of actors linked to the CoST programme and secretariat. See Finding 15 below. Trust is also not only generated through the actions of MSGs. In Uganda, the engagement between Kampala Capital City Authority and citizens, to which CoST contributed, was seen to have improved trust between them.

113. The evaluation has not learnt of a case where trust deteriorated between constituencies because of CoST. Where trust is broken it is usually because of a change in country context, and outside of CoST's control (e.g. when a political change means a government institution no longer wants to collaborate). Some KIIs and selected responses to the survey, however, noted that an

unintended consequence of CoST can be when a member programme does not live up to stakeholders' expectations, which breaks trust in CoST.

#### **EQ6: Is there evidence linking CoST implementation to an improved business environment?**

#### **Finding 15. CoST's actions for some members have contributed to changes in government systems needed for an improved business environment and infrastructure.**

114. Firstly, increasing numbers of projects with data in the public domain, combined with improvements in data coverage over the evaluation period point to improved business environments for some members. As noted above, these improvements are not linear. In addition, CoST has contributed to changes in government systems, needed for or (potentially) contributing to an improved business environment. It has reported 43 instances of system reforms over the period, linked to CoST member programme activities in its Annual Reports to the FCDO. While we could not triangulate all of these, we could do so for the member cases (see Box 3 for a summary).

#### **Box 3 Contribution to system reforms**

In **Malawi**, the country case found that CoST had made a medium/high contribution to a medium result, when it influenced the integration of CoST data standards in Malawi's public procurement law, regulations and their update. The result is considered medium: while a legal framework change is significant, it is still only a theoretical change until significantly more project-holding entities publish to the requirements. The contribution is considered medium/high, as the Public Procurement and Disposal of Assets Authority were at the same time working with the OGP, OCP and development partners like the World Bank to modernise its systems. In **Uganda**, the Ministry of Finance, Planning and Economic Development and the Public Procurement and Disposal of Assets Authority, agreed to integrate the OC4IDS standards into the Government Procurement Portal, and the e-Government Procurement system in development. CoST's contribution is considered high, because CoST could sketch out its path of lobbying and persuasion to achieve the changes. But the results are considered medium, because having the standards in the system does not yet equal a real change in how much data is available. There are also the legal mandates to publish data in the two **Indonesia** members studied.

Source: Country case documentation, KIs, CoST IS Impact Stories

115. The 43 instances of reform were of different kinds: changes to legal frameworks that require more data or more participation; integration of CoST data standards into government systems; integration of CoST principles into government institutions' way of doing business; change of infrastructure bidding rules to allow more local, small contractors to bid etc.

116. However, over the evaluation period, only six of CoST's 19 members reported results at this level, and within this six, almost nine out of ten results were reported by CoST Uganda and CoST Sekondi-Takoradi in Ghana. Members reported system changes also less often towards the end of the period than at the start (12 in 2021, 17 in 2022, six in 2023, five in 2024 and three in 2025). This can be ascribed to new members joining, and longer-standing members closing, but coincides with fewer assurance reports (see Finding 12).

#### **Finding 16. There is very limited evidence of improved procurement competition, but in for some members CoST contributed to improvements/changes in specific infrastructure projects with implicit cost savings.**

117. Assurance report data between 2017 and 2019 suggest more competition can result from CoST. For four out of the seven members with quantitative data on number of bids in early and later assurance reports, there were more bidders later. This evidence is weak, though, because the results from two independent reviews are not necessarily comparable, as they look at only a few projects from different sectors and institutions. In Uganda, changes to the Public Procurement and Disposal Authority Act in 2021, which CoST brokered between government and private sector associations, favoured small and medium-sized enterprises and special interest groups.

118. CoST Annual Reports to the FCDO indicate that between 2020/21 and 2024/25, 59 projects were changed in one or other way because of CoST. These improvements – which range from instructions to fix cracks in walls, to alerts that sub-par materials were used to the identification of mismanaged processes -- were reported by only five members, but mostly by three (Uganda, Malawi, Sekondi-Takoradi). It is notable that the improvements occur in batches, and for both Malawi and Sekondi-Takoradi, they are explicitly linked to an effort by a third party and CoST, respectively, to train CSOs to monitor the construction of infrastructure. As such, they signal the effects CoST could have, if operating at scale within members' jurisdictions.

119. We were not able in the country fieldwork visits to triangulate the data in full: in Malawi the changes were not raised by member stakeholders in interviews. Survey respondents from Malawi and Uganda, however, indicated that CoST had led to specific improved projects. Sekondi-Takoradi had not participated in the survey. Figure 17 in Annex 8 shows share of members where respondents on average thought CoST had contributed to pressure for reform, pressure on contractors and other aspects of an improved business environment.

#### **EQ7: Has CoST influenced systems and business environments beyond the countries/sub-national regions in which it works directly?**

**Finding 17. CoST has engaged in global partnerships, seen its standards integrated into tools and frameworks used by other actors, and contributed to global public infrastructure management goods. It has also seen spread of CoST within and between countries.**

120. CoST has continued to collaborate with other actors globally, leading to integration of CoST standards into global instruments, endorsement of CoST's standards, and use of its data. Examples are the design and roll-out of the ITI, which has fed back into members' advocacy; the integration of its standards into tools and frameworks used by other global initiatives, as well as donors/financiers of infrastructure (e.g. the C20, IDEAS, the Water Integrity Network, the Blue Dot Network, the United Nations Office on Drugs and Crime, the OECD and the World Bank); and its participation in many global events, publicising its tools, approach and results.

121. It is reasonable to assume that these partnerships, endorsements and use of its tools would have been vectors of CoST influence on infrastructure management beyond its members. The evaluation however has no concrete examples of this happening, other than working to bring countries into the CoST network. For example, the partnership with the IADB in Latin America, with GIZ in Afghanistan, and Kaduna becoming a CoST member because of exposure through OGP.

122. Similarly, there are examples of CoST spreading within and across countries, e.g. three sub-national governments in Indonesia from one at the start of the period, interest beyond Kaduna in Nigeria, and Sekondi-Takoradi in Ghana, and the spread across South America.

#### **4.4 Efficiency**

123. Efficiency refers to the extent to which CoST delivers, or is likely to deliver, its results in an economic and timely way, considering the financial and in-kind contributions from governments, civil society and the private sector

#### **EQ8: What is the value, including in-kind contributions, of the resources mobilized in support of CoST?**

**Finding 18. CoST has mobilised limited resources other than grants from FCDO, which has rarely been consistent or predictable over the evaluation period.**

124. As illustrated in Figure 18 in Annex 8, FCDO accounts for approximately 70% of all funding received by CoST since 2014. In the evaluation period, funding has been identified as a significant constraint in reports to the FCDO. Funding contracted significantly in 2021 and 2022. This follows the

UK reforms that merged DFID with the Foreign and Commonwealth Office (FCO) to create the FCDO. This process was accompanied by a decision to drop the commitment to provide 0.7% of gross national income as ODA, resulting in a significant drop in the UK's ODA of GBP 3 billion (or 21%) compared to the previous year.<sup>29</sup>

125. Over the evaluation period, and despite the drop experienced in 2021 and 2022, dependency on FCDO investments has increased. FCDO investments accounted for an average of 80% of total income over the period 2020-2024 and up to 88% in 2024 (Figure 18). This is explained by a combination of factors. Firstly, the Ministry of Foreign Affairs of the Netherlands, which had supported CoST since 2014, stopped funding in 2021. Secondly, CoST could not mobilise substantial volumes of funding from other sources. Using income data from the financial statements, there is evidence that the number of sources has increased steadily over the same period with four sources reported in 2020 and six in 2023 and 2024. This data already captures the US State Department as a funder, but not its full support which was expected to generate more income in 2025 and 2026 compared to 2024.

126. FCDO funding flows have not been consistent or predictable over the funding period, and as such made a lower contribution to CoST's outcomes than what could have been possible for the same amount, delivered predictably. Figure 5 shows significant time gaps between commitments (most notable in 2022 and 2023), as well as relatively small and repeated commitments (2023 and 2025) instead of large ones. Interviews with CoST IS and narrative reports to FCDO also reflect multiple instances of delays and changes in funding decisions that have affected implementation.<sup>30</sup> There have also been some cases where initial commitments by FCDO were complemented with additional funding from unspent resources later in the year that came with short spending windows. This led to significant expending spikes in the implementation of CoST activities and made implementation less efficient according to interviewees. For example, in FY 23/24, 69% of total expending took place in the last quarter.

**Finding 19. In-kind contributions from EAP and members are important to support the administration of CoST and multi-stakeholder groups.**

127. At global level, EAP provides in-kind support to CoST as its host. While, the support has never been quantified, the evidence suggest it has been important, especially when funding has been limited or delayed. EAP helped mitigating the funding shortage in 2021 and 2022 and delays in FCDO funding flows in 2023, by providing in-kind support.<sup>31</sup> Some other global actors have contributed to the work of CoST with time and expertise. For example, the World Bank (WB) participated in Board Meetings as an observer up to 2024. There has also been collaboration with partners on common interest areas (e.g. OCP supporting development of the OC4IDS).

128. CoST members depend on in-kind and financial contributions to operate. These contributions come in the form of staff time for secretariat function, data analysis and platform development. Both in-kind and financial government support for CoST members have been encouraged. For example, CoST has introduced a commitment by government to support the work of the CoST members in membership applications, and its MSG guidance reflects an expectation MSGs will source funding.

129. In-kind and financial contributions have not been consistently and accurately evaluated. CoST has tried to collect data through the quarterly reports from members, but members have tended to avoid reporting, perhaps unwilling to disclose salary and level-of-effort information. Our analysis of assurance reports identified three members reporting in-kind contribution with a sufficient level of consistency. The reported amounts are highly variable, from USD 810 per quarter in Ecuador to GBP 3,975 per quarter in Malawi. Considering the evidence, it is likely that these figures underestimate the

<sup>29</sup> FCDO (2023).

<sup>30</sup> CoST International Secretariat (2024); CoST International Secretariat (2025).

<sup>31</sup> CoST International Secretariat (2022); CoST International Secretariat (2025).

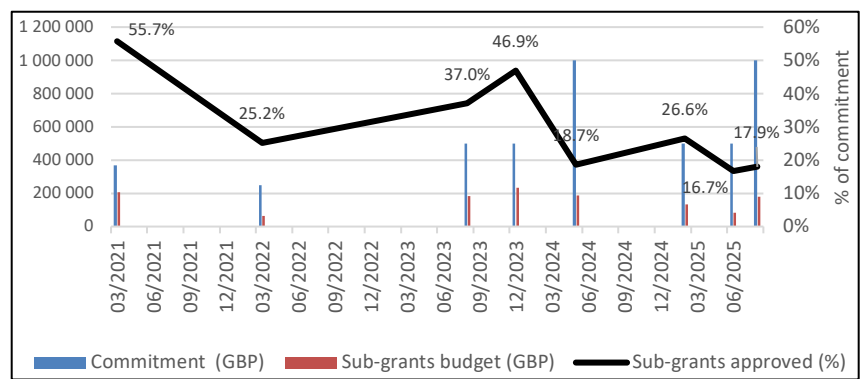
actual figure by not counting government officials deployed to monitor projects in assurance report and other activities. The case studies and the survey provide additional evidence that this contribution can be substantial, with CoST Managers reportedly spending a significant share of their time (often more than 40%) in CoST-related activities in Bogotá, Thailand, Guatemala and Nusa Tenggara Barat.

130. Moreover, MSG members are not remunerated and contribute their time to CoST. The evaluation tried to capture some information on this via the survey to MSG members, but the resulting data is very inconsistent. Once CoST managers are excluded, the most common estimates are in the range of ten to twenty days a year. The case studies offer some additional evidence. In West Lombok and Nusa Tenggara Barat, non-governmental MSG members stated they spent an average of one day a month in MSG related tasks with a maximum of three days and a minimum of half a day.

**Finding 20. Funding from FCDO has been crucial to support the work of CoST members and deliver key activities and outputs.**

FCDO have provided flexible or core funding, making it the only source of funding the CoST IS can use to support its members. Other income streams, that cannot be used for member grants, are project-based funding. Between 2021 and March 2026, a budget of GBP 1.3 million from FCDO investments was set aside for grants to CoST members. As of December 2025, GBP 1.1 million had been transferred, with the remainder being scheduled for release in 2026. However, it is worth noting that the share of FCDO funding provided as sub-grants to members decrease from over 55% in 2020, to less than 20% in 2025 and 2024 (Figure 5).

**Figure 5 CoST allocation to sub-grants in GBP and as a share of FCDO commitments**



FCDO includes funding from former DFID

Source: CoST financial statements 2020-2024

131. Despite the in-kind contributions, CoST members remain dependent on CoST IS grants. The analysis of the progress reports for 10 members, shows that IS grants are generally the only source of funding for activities such as capacity building, consultants leading assurance reports, and CoST-managed data platforms and analytical dashboards. There are some exceptions such as Thailand, which is fully funded by the national government, and Malawi, where the work of CoST received substantial grants intermediated by a local CSO and CoST MSG member (the African Institute of Corporate Citizenship (AICC)) in accordance with the grant conditions.

**EQ9: Have resources (financial, human, technical support, etc.) been allocated strategically to achieve outputs?**

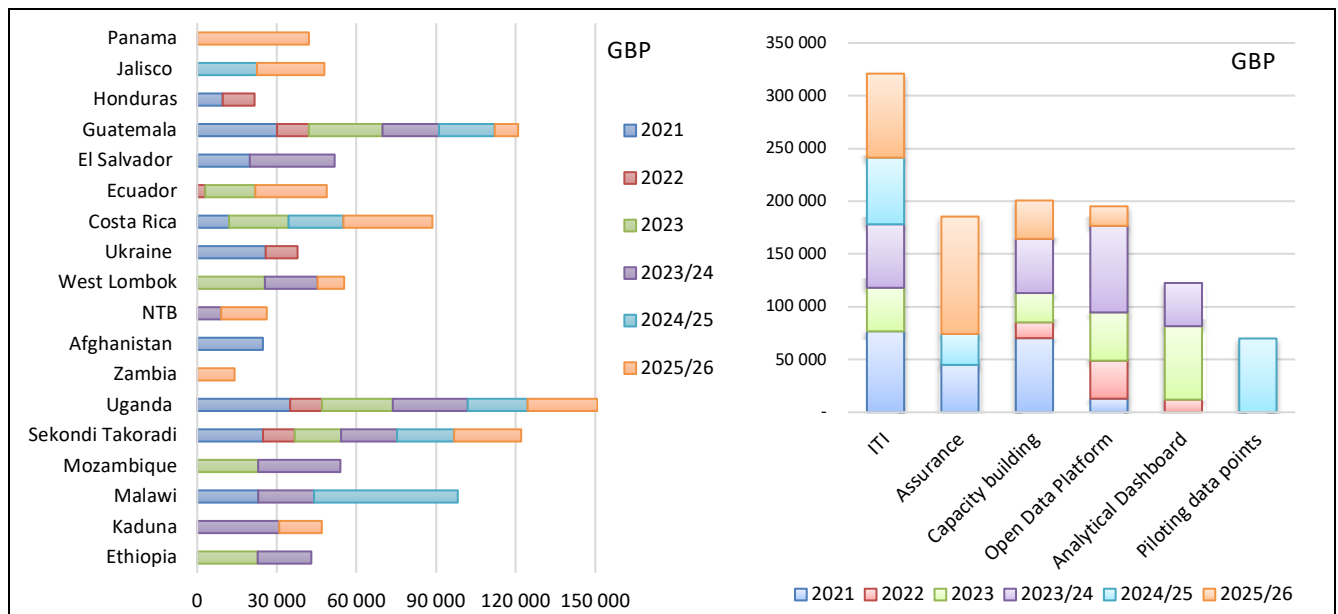
**Finding 21. Allocation of resources across members has been strategic and based on demand and readiness.**

132. Analysis of CoST IS grants to members show that most funding has gone to countries that a) have been members over the whole period; and b) have been more active as evidenced by the case studies and CoST documentation (Figure 6), and linked to more results. Top is Uganda, which features prominently in multiple impact stories and where the case study revealed strong engagement with multiple institutions and promising results. Sekondi-Takoradi was also relatively more active and had a high share of reported outcome-level results (see Finding 15). Guatemala has also been very active over the evaluation period, but there is noticeable drop in funding in the last

year which can be explained by a more difficult operational environment due to tensions within the MSG. Countries on the lower end of the funding spectrum are generally recent or former members, as well as countries where progress has been more limited (see Section 4.3).

133. Allocation of member grants across activities shows that between 2021-2025 ITIs have attracted the most funding (29%), followed by capacity building (18%), data platforms (18%), assurance (17%) analytical dashboards (11%) and piloting data points (7%), which was a one-off project. Data platforms and analytical dashboard combined, however, is about equal to ITIs. The three categories that have attracted most funding are also the most regular ones in terms of receiving support across years (Figure 6). For assurance reports there is a noticeable gap in funding between 2021 and 2024, and a big spike in 2025, which links to the results CoST has been able to achieve (see Finding 12 on the impact of fewer assurance reports on CoST monitoring and scrutiny activities).

**Figure 6 Allocation of CoST grants to members by country (left) and objective (right)**



Source: CoST data on sub-grants 2021-2025/26

134. The distribution of funding between activities is a mix of CoST IS, member priorities and how mature different members are. Grants to members are allocated based on demand and members must submit a formal application. During the review process member capacity and opportunities for engagement are considered. There is a natural sequence in country choices that has been validated through member interviews. Usually, members initially focus on data publication before expanding the range of activities to include ITIs or assurance reports. Data platform and dashboard grants are generally deployed to support publication of data. When allocating grants to members, global regions are not a factor in the award process (there are no regional allocation targets that should be met).

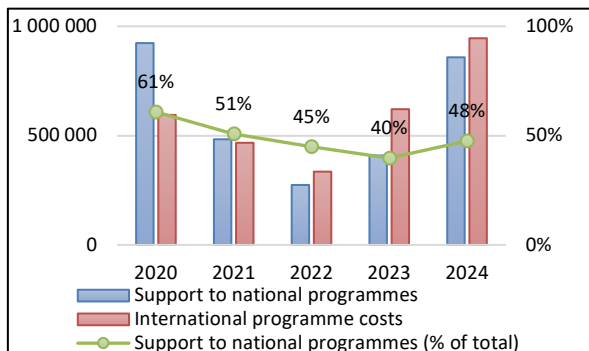
135. The evaluation team does not have sufficient evidence to assess the allocation of funding to global activities

**Finding 22. The amount of funding transferred by the CoST IS to its members has contracted over time and members perceive funding as an important constraint on programme implementation.**

136. Financial statements provide a breakdown of CoST spending on member programmes compared to international programme costs. Figure 7 shows that just before the evaluation period the largest share of funding went to member programmes (61% in 2020), but this trend has inverted over time with the share decreasing to 40% in 2023 and 48% in 2024.

One plausible explanatory factor is that as income contracted in 2021 and 2022, a higher share of expenses was absorbed by the IS and therefore reported as international programme costs.

**Figure 7 CoST spending on member vs international programmes**



Source: CoST Financial statements 2020-2024

tranches or disbursements grants that are far apart in time being used predominantly to support IS related costs. Figure 5 provides additional evidence to support this claim with spikes in funding provided to members happening relatively soon after other FCDO commitments.

137. All five case studies provide evidence that lack of funding is seen as a constraint and that members are not well resourced in relation to current needs and objectives. The survey provides additional evidence, with insufficient funding from the IS seen as the most common constraint across members (respondents from 11 out of the 16 of the CoST members that answered the survey identified it as a constraint) and individual respondents (49% of total respondents). This indicates that there is demand and willingness to absorb additional funds among members.

138. The discussion under Finding 19 noted a drive over the evaluation period to encourage in-kind and financial government support for CoST members. Unfortunately, the lack of data does not make it possible to evaluate the extent to which this might have made CoST members less dependent on internal funding and therefore allowed CoST IS to shift funding from member grants to other activities.

#### EQ10: How well have CoST resources been managed?

**Finding 23. CoST has adopted appropriate measures to ensure good management of programme resources, identify risks and deal with them effectively.**

139. Multiple levels of reporting help CoST manage programme resources and identify risks. Firstly, as an UK registered charity, CoST submits a set of audited financial statements every year, that include a report from trustees highlighting key results and financial trends, alongside an independent audit opinion. Secondly, under the FCDO grant, CoST submits quarterly reports and an annual review to the FCDO. These standardised reports include information on performance, risks and programme management relating to the FCDO grant. Thirdly, all CoST members submit quarterly progress reports alongside a detailed financial and a grant report if they have received CoST grants. Interviews confirm that CoST staff is aware of the risks and adopt a proactive approach to manage risks. This involves transaction costs as some members have to be trained in project management.

140. This approach has proven effective at identifying and dealing with risks at member level. Although it dates to before the evaluation period, the most remarkable case took place in Uganda. CoST became aware that some MSG members were looking to financially benefit from the funding allocated for the CoST Uganda programme. Following a governance review, the board took a decision to dissolve the MSG and assign the management of the CoST programme to a CSO. The case was also reported to the DFID Fraud in line with existing procedures. A similar case took place

in Tanzania in 2019. In both cases, it is also important to consider that financial amounts at risk are relatively low.

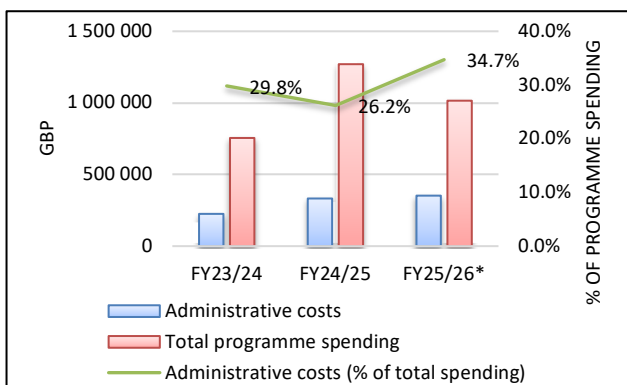
**EQ11: To what extent does CoST's approach represent value for money?**

**Finding 24. CoST represents good value for money having shown significant economy and potentially significant cost-effectiveness. Value for money was somewhat diminished by inefficiencies emerging from funding constraints, poor leverage and variable implementation by CoST's autonomous member programmes of CoST guidance on gender equality, disability and social inclusion.**

141. CoST has demonstrated good **economy** with awareness of main cost drivers and the adoption of containment measures to minimise them. Annual and quarterly reports to FCDO demonstrate a good understanding of cost drivers. These costs drivers are mostly linked to the IS and include staff costs, travel and systems. Over the evaluation period, CoST has adopted different containment measures, including: appointment of regional managers to reduce staff costs and travel expenses; tracking/monitoring of travel expenses and consultancy fees; and use of virtual meetings. From an economy perspective it is also important to note that the agreement with EAP helps to reduce cost related to overheads by allowing CoST to use EAP's financial and procurement systems.

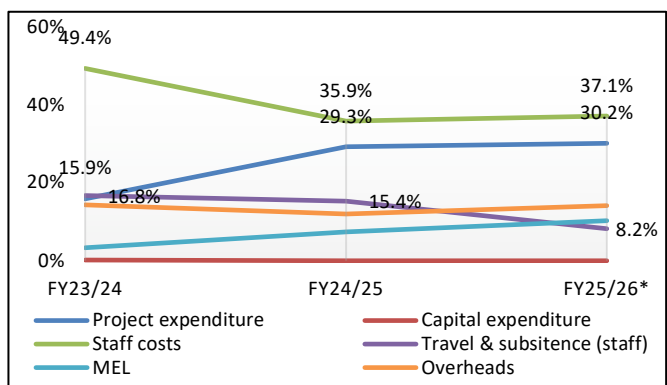
142. Analysis of the FCDO budget for the last financial years shows that estimated administrative costs generally represent under 30% of total programme spending (see Figure 8 below).<sup>32</sup> The share is slightly higher in FY25/26, as a result of a change in the methodology used to estimate project overheads. The administrative costs are relatively high considering that many donors consider 30% as the maximum share allowed for administration costs in grant agreements. This figure is influenced by overall funding constraints and indicate that the initiative has not been operating at a sufficient scale.

**Figure 8 Administrative costs and total programme spending (FCDO grant)**



Excluding overheads Source: CoST Financial statements 2020-2024

**Figure 9 Expenditure as a share of total expenditure by budget category**



\*To December 2025 Source: CoST Financial statements 2020-20

143. The **efficiency** of CoST as a global programme has been diminished by funding constraints. Budget data shows that underspending in the annual budget is small (Table 27 in Annex 8). Deviations by item are more significant with consistent higher spending on staff and travel costs and lower spending on project costs (including sub-grants) compared to the budget. Moreover, Figure 9 shows an inverted relationship between staff costs and project expenditure. In years where funding was particularly tight (FY 23/24) the share of spending on staff costs increases, while the share on project expenditure (including member grants) decreases. When funding starts flowing again (FY 24/25) the two shares become similar. These trends reflect the trade-offs faced by a small organisation adjusting to sudden changes in funding, while trying to preserve capacity to implement

<sup>32</sup> These costs are not captured as such in the CoST FCDO budget. We have approximated them by adding up the lines on programme management, programme support and administration, and MEL.

programmes. CoST IS interviews, moreover, linked unpredictable funding to difficulty in planning activities, deploying resources to members and allocating staff resources efficiently. Ultimately, this efficiency challenge combined with member funding reductions (Finding 22) is likely to reduce the value of CoST (see discussion in Finding 18).

144. Where and if successful, CoST represents a **cost-effective** approach, delivering savings and efficiencies that are several times larger than programme costs. This report assesses cost-effectiveness at the member level. The value and contribution of the global work conducted by CoST is difficult to estimate; the evaluation has collected limited evidence on cost and results. However, the results we could demonstrate (see Finding 17 above) suggest significant additional value for money.

145. With the public sector accounting for 83% of the of infrastructure project investment (estimated at USD 500 billion in 2017) in emerging and developing economies, small savings in percentage terms, can have a significant impact on public finances.<sup>33</sup> In Thailand, the Ministry of Finance estimated savings of USD 360 million over the period 2015-2019 with annual savings in excess of 10% of the project value.<sup>34</sup> Savings were attributed mainly to increased competition. In more recent reports, the savings estimates were revised down to 5-6% of contract value.<sup>35</sup> Unfortunately, there is limited evidence on the value of savings and efficiencies for other CoST members (see Section 4.3). Even so, compared to the known savings in Thailand and potential savings achieved by other CoST members where they have contributed to adjustments to individual projects (see Finding 16), the FCDO contribution to CoST (approximately GBP 5.8 million over the period 2021-2025) is small. CoST effectiveness could be further increased by reducing the number of non-performing members. While CoST monitors performance closely, interviews reveal that decisions to revoke membership have taken some time and that there is scope for improvement.

146. CoST has **leveraged limited support**, which could have accelerated cost-effectiveness, towards its objectives. More funding could have accelerated its cost-effectiveness. While donors recognise the value of CoST, funder interest and engagement have decreased over time and the investment of time and resources in promoting CoST has been limited. This is partially visible in funding trends which show an increased dependency on FCDO (Figure 5). Moreover, the interviews and member cases provide additional evidence that key funders and partners have devoted limited time over the evaluation period to CoST objectives, at global and member level. As discussed in Finding 34, the World Bank is no longer on the CoST board, there has been limited engagement of FCDO staff with CoST members in several countries (Finding 9), and partnerships with similar initiatives like OGP are not always leveraged well at country level.

147. On **equity**, CoST has integrated GEDSI in key tools and outputs, but as reported in Finding 7, these tools have not translated to consistent integration into country programmes. The evaluation has evidence where specific project improvements from CoST engagements have had GEDSI impacts (e.g. ensuring disability ramps are added to projects, ensuring roads are safe for women who fetch water). However, with some exceptions, CoST lacks a systematic approach to GEDSI at the member level, to deliver value on equity (see Finding 7). The CoST IS provides support and guidelines, but members have autonomy to decide whether and how to adopt and implement CoST's tools and guidelines.

## 4.5 Impact

148. Impact refers to the extent to which CoST has generated or is expected to generate significant positive or negative, intended or unintended, effects with regards to increased infrastructure investment, and improved quality, effectiveness and efficiency of infrastructure overall.

<sup>33</sup> Public-Private Infrastructure Advisory Facility and World Bank (2017)

<sup>34</sup> CoST Thailand (no date)

<sup>35</sup> CoST International Secretariat (2025)

**EQ12: What are the most significant, expected or unexpected, positive and negative changes observed at the institutional and final beneficiary levels since the beginning of HMG support of CoST in 2015? How strong is the evidence of CoST's contribution?**

**Finding 25. The evaluation found limited evidence of CoST leading to system-wide shifts in improved quality, effectiveness and efficiency of infrastructure, but in some cases progress in strengthening the enabling environment have laid foundations for impact.**

149. Finding 15 and Finding 16 details CoST results in terms of specific changes to infrastructure systems and improvements in specific projects' efficiency and effectiveness.<sup>36</sup> Finding 11 and Finding 13 show how it has contributed to significant shifts in transparency, and in social mobilisation. These changes often coincide for members.

150. However, limited evidence was identified linking these tangible but specific changes to broader systemic shifts in infrastructure quality. Several stakeholders noted that a longer time horizon may be required before such changes can be meaningfully observed or measured in more recent CoST programmes. In other contexts, including Malawi, CoST would have had sufficient time to realise some of those longer-term changes, if the conditions had been right.

- The case studies, other than Uganda to some extent, did not demonstrate clear causal pathways between reported CoST actions and sustained structural change. Rather, they raised blockages in context.
- Global KIs thought CoST could have a systemic impact (as discussed under the relevance findings) but did not offer evidence that this impact has already occurred.
- The survey results provide some support on impacts, especially in improved infrastructure governance (see Figure 19 in Annex 8). 36% of country and 26% of global respondents thought CoST had contributed to results (rating the contribution as two or three where three means significant results and zero no results) on infrastructure governance, but only 26% and 19% respectively thought the same for improved infrastructure efficiency and quality.
- CoST measures impact primarily at the higher outcome level and does not systematically collect data on longer-term systemic impacts. As a result, we could not draw on the current monitoring framework for pointers to results on structural change linked to CoST.<sup>37</sup>

151. There are however some green shoots. The Thailand CoST is the best example of where CoST is to some extent already leading to system-wide, structural change. There, strong government support resulted in CoST being embedded in legislation, alongside the formal integration of regular assurance and community engagement in infrastructure project operations. As detailed in Finding 24, studies have shown significant cost-savings from better projects for the Thai government. Uganda, where the case study has shown that CoST's community participation approach has been taken up into government approaches, with promise of systemic improvements, and its data standards into a new e-Government Procurement system, is also promising for impact-level results.

152. Moreover, given the importance of transparency for both participation and accountability, any shifts in transparency have the potential for impact down the line. In many cases, such as in Malawi and Mozambique, the transparency progress CoST is triggering, however incomplete, presents a shift from a culture of no information to some information.

153. But the context barriers can be significant. A key blockage involved the capacity of governments to implement/enforce legal frameworks and reforms. For example, in Malawi, KIs noted

<sup>36</sup> CoST IS monitoring and evaluation framework sees it as impacts. Chapter 3, as well as Annex 4 from paragraph 11 motivates why the evaluation has opted to look at long-term system-wide change at the impact level.

<sup>37</sup> CoST IS has recognized this as an issue over the evaluation period and has commissioned a paper on how to measure structural impacts (CoST – Infrastructure Transparency Initiative & Government Transparency Institute (2026)). The expense of systematic impact assessments, however, is an issue. We have understood from CoST IS, that it is working on an approach that focuses on learning lessons on when and why 'seeds of change' (such as results at the higher outcome level in the evaluation ToC) translate into more impact. This was suggested in an independent learning review commissioned by CoST on request from the World Bank in 2023 (Mulcahey S et al, 2023).

poor implementation of laws and systems as a key barrier to better governance. The Malawi ITI supported this: it reported a 78/100 score on enabling environment for transparency, but a 21/100 score on publication of data, and 7/100 score on capacities and processes (and 3.7 in citizen participation). KIIs further suggested that entrenched patronage networks and elite resistance are significant factors that perpetuate poor implementation of laws. Moreover, in the country survey, respondents thought most frequently that the lack of government capability to implement reforms, the existence of patronage networks and lack of space for civil society to operate, were significant barriers to CoST's success, after funding.

154. As discussed in Finding 4, global evidence on whether and when transparency, accountability and participation processes work, suggest that two aspects may help explain why CoST's tangible impacts results are still limited, despite long programmes in some contexts: the scale of scrutiny and social mobilisation, and the need for enforcement strategies when CoST's own enabling condition of existing accountability systems that work, is not fulfilled. CoST does not have a mandate for enforcement, and enforcement is not an explicit component in its model. It also does not consistently have strong partnerships or links to agencies who have powers to enforce, such as supreme audit institutions (SAIs). This is discussed further under Finding 34 below. Its logic of support for enforcement scuppering collaboration holds water, but the importance of enforcement as a needed building block to better infrastructure should not be underestimated. Success for CoST, without explicitly seeking to strengthen country enforcement agencies, is dependent on the commitment to reform that CoST requires for membership being genuine.

#### **4.6 Sustainability**

155. Sustainability refers to the extent to which the net benefits of CoST observed at country and global level will continue or are likely to continue.

**EQ13: To what extent are the results of the intervention likely to make long-term, sustainable positive contributions?**

**Finding 26. CoST's contributions to shaping global good practice on infrastructure management, and improvements in government legal frameworks and systems, have a high likelihood of being sustained, but sustaining data publication is less certain.**

156. CoST's data standards, tools and frameworks are a long-term positive contribution to infrastructure management globally. Once these standards are integrated into what actors see as good practice, and how they approach infrastructure investment, their impacts can endure. However, in a world of rapid technological advancement, CoST standards and tools would need to evolve continuously to remain relevant and effective.

157. Similarly, at member level, system changes imbedded into member authorities' legal frameworks and institutions are more likely to be sustained once the improvements are integrated into the machinery of the state. The telling example is Thailand, where the CoST model is mainstreamed into the delivery of infrastructure by government. The integration of OC4IDS into Uganda's Government Procurement Portal and e-Government Procurement system, and IDS into Malawi's procurement law and regulations, is also likely to endure.

158. But changes in the context, like political change and staff turnover, can threaten these gains. In Malawi the presidential decree, which was seen by CoST Malawi as a legal mandate to entities to publish infrastructure data on its portal, was effectively voided when government changed. In the Latin America FGDs, members raised risks of frequent restructuring resulting in anchor technical units disappearing, and the CoST IS raised Honduras closing as an example of realised political risk.

159. These headwinds, plus embedded cultures of non-compliance and entrenched networks of bad actors, will threaten gains in publication of infrastructure data in the public domain more directly. Where data platforms are managed by CoST, disclosure gains are vulnerable to funding constraints.

160. Sustained demand for transparency, participation and accountability from CoST's members and stakeholders, like the private sector, media, civil society and communities, however, would help support sustained publication and collaboration. But this will require reaching a threshold of demand for data and access, and continuous engagement by actors in monitoring and scrutiny of infrastructure.

161. Any take-up of CoST approaches outside of CoST-funded actions, such as the Malawi civil society organisations scrutinising infrastructure projects using CoST tools, is critical for this demand, as are investments by others to sustain CoST-built capacities of actors and practices. There is some evidence of such investments – e.g. the Accountability School founded by a local CSO on behalf of CoST in Honduras has continued to operate despite the CoST programme closing – but in general it will require more investment by CoST members in stronger local partnerships, and in raising their own funds to scale up their activities and reach, aspects that are missing. Moreover, there is limited evidence yet of members developing their own sustainability strategies.

#### **EQ 14. How sustainable is the CoST funding model?**

##### **Finding 27. Efforts to diversify and increase funding in the period 2021/25 have had limited success in a more difficult funding context.**

162. Funding has been perceived as a significant risk by CoST since the beginning of the evaluation period, and diversification of funding a priority (Annual Reports to FCDO). In the same year, a consultant was engaged to develop a fundraising strategy. Despite these efforts, CoST remains heavily dependent on the FCDO (Finding 18). Limited success in attracting new funding sources can be explained by changes in the external context combined with a limited capacity of CoST to adapt its model. As discussed in Finding 5, donor budgets have reduced and priorities have shifted away from transparency, accountability and participation approaches. CoST has responded by adapting its offering in the disclosure pillar, but still promotes all four pillars as an integrated approach.<sup>38</sup>

163. Moreover, additional sources of funding have not brought a substantial volume of funding to CoST (Figure 5). In part this is explained by the scope and size of the grants, with several of them focusing on specific deliverables (e.g. the work with the Water Integrity Network in 2021 or the research funded by the World Bank in 2022). However, there are also some agreements that did not deliver as expected. For example, in 2022, CoST signed a service agreement with the IADB for a value of up to GBP 0.79 million, but as of the end of 2024, IADB had only requested CoST services for a value of GBP 41,999. In 2022, CoST was close to partnering with the World Bank in a new trust fund, but it never became operational. Evidence from the interviews suggest that a combination of changing funder priorities and the turnover of CoST focal points - and champions - within these organisations help to explain why some of these opportunities did not fully materialise.

##### **Finding 28. Grants are likely to remain the main source of funding, but there is scope to attract resources from foundations and private sector.**

164. The current CoST model is predominantly based on grants from official donors with some small projects supported by other organisations, although CoST has explored other sources. This model is prevalent among similar global initiatives, but with some notable differences in the share of funding from foundations and the private sector. OCP, for example, generates 50% of its income from official donors, 38% from foundations and trusts and 10% from private sector grants.<sup>39</sup> EITI shows a similar

<sup>38</sup> Towards the end of the evaluation period, the board has engaged in discussions about moving to a simpler three pillar approach: Data Publication, Data Analysis & Use, and Collective Action (CoST Board Meeting 55 Paper C – Strategy (January 2025)).

<sup>39</sup> Open Contracting Partnership (2025)

funding pattern, even if it breaks down the figures in a different way. EITI receives most funding in the form of grants from donors, foundations and non-governmental organisations (75%),<sup>40</sup> followed by private sector grants (23%) and member countries' fees (2%).<sup>41</sup> EITI implementing countries, however, fund their own work.

165. The current constraints in development funding makes attracting funding from other sources such as foundations and the private sector particularly appealing for CoST, although with limitations given the size of the global construction versus extractives industries. While it has not been possible to explore the funding model of EITI and OCP in more detail, the interviews suggest that EITI's global visibility and the reputational benefits for donors have been important in mobilising support from the private sector, and to a lesser extent foundations.

**Finding 29. CoST has generated limited income at member level, with the legal basis and lack of appetite for the integrated four-pillar model restricting access to funding opportunities in some programmes.**

166. Aside from in-kind contributions, CoST has generated little income at member level. In addition to Thailand, which is fully funded by the government, only Malawi has attracted funding for implementing CoST activities. Over the whole period, Malawi received GBP 131,728 from CoST and GBP 170,007 from locally raised money, including from the EU and GIZ. These cases generate income for implementation at member level, but do not generate income for the IS.

167. Despite limited examples to date, mobilising grants at member level is perceived as the most promising source of funding by MSG members, with survey respondents from half of the member countries thinking that it should be explored further. The evaluation identifies different barriers that contribute to explaining the difference between expectations and actual income generation. Firstly, the legal basis for the CoST MSGs does not always facilitate access to grants. CoST guidance offers different models: appointing a fiscal agency, utilising host organisations or establishing a not-for-profit organisation,<sup>42</sup> of which the first two align with how most MSGs operate. In this context, grants require intermediation from the host organisation (e.g. CIRA in the case of Malawi). In practice, this setup can restrict access to funding due to risk aversion and/or restrictions to sub-granting. Government entities can also face restrictions in relation to the type of grants it can access. These challenges have been recognised by CoST.<sup>43</sup>

168. Secondly, CoST's integrated package can be more difficult to sell than more targeted pieces of work. While there is no conclusive evidence on this, the case studies show that different stakeholders are interested in different aspects of the CoST approach with government, for example, more invested in the transparency and efficiency aspects and CSOs more interested in the accountability angles (see Finding 2). Donors too, have become more interested in more concrete and specific results. The implications are that CoST could make its work more attractive by proposing knowledge, expertise and support to governments, civil society, and other stakeholders on demand, rather than as an integrated package of four pillars. The service agreement with the IADB can be considered an interesting precedent in this regard, even if demand has proven lower than expected. CoST has also delivered support in Zambia, Vietnam and Philippines as part of the UK Expertise Offer under GCIEP (see footnote 3).

169. CoST has also encouraged member-based contributions during the current period, but governments have shown limited appetite to contribute financially. In theory, governments should be potentially interested on grounds of efficiency and savings, but it has proven hard to mobilise their support beyond in-kind contributions (now a requirement for new members, see Finding 19).

<sup>40</sup> Data is not broken down further in the accounts

<sup>41</sup> Extractive Industries Transparency Initiative (2025)

<sup>42</sup> CoST (2021). Guidance Note: Establishing a CoST Multi-Stakeholder Group

<sup>43</sup> Ibid

However, similar initiatives such as EITI which have deployed a membership-based model, collect a very small percentage of income this way and not all members pay their contribution, despite often being situated with the finance ministry.<sup>44</sup> MSG survey provides additional evidence with members from three CoST members (out of 16) considering government funding was an option to explore further. This suggests that government resources at member level can be difficult to tap into. Moreover, it is important to note that independence/neutrality may be a trade-off if significant funding from government is mobilised at member level. In certain contexts, this is not seen as desirable (e.g. in Uganda and Malawi) as independence is perceived as a crucial condition for effectiveness.

#### 4.7 Explanatory factors

170. This chapter focuses on key cross-cutting factors identified in the TOR as likely important in explaining the performance of CoST. These are the validity of the CoST ToC assumptions and enabling conditions; partnerships; CoST's monitoring and evaluation (M&E) framework; and the effects of global and local crises.

##### **EQ15: To what extent have the assumptions of the theory of change proved valid?**

171. Table 28 in Annex 8 rates each ToC assumption on whether it held up in practice, so that CoST could achieve its objectives 2021-2025. We used a RAG-rating system<sup>45</sup> to indicate the extent to which each assumption was valid, and the extent to which CoST worked where the enabling conditions were in place.

##### **Finding 30. Assumptions about sustained funding for CoST and its members were invalid/ became outdated, which had repercussions for realising CoST's theorised result chain.**

172. The CoST ToC assumed that funding would be sustained for CoST and the country-level MSGs (Assumption 2). This has not been the case. Finding 5 highlights shrinking funding for initiatives like CoST. Finding 18 details that CoST did not mobilise significant additional resources, while Finding 20 explained how critical CoST's funding (i.e. the FCDO investments) was for the work of MSGs, but that there were stark trade-offs between global and member funding when funding is scarce.

173. Lack of funding affected whether assumptions about CoST's significance as a player and its convening power held up, alongside assumptions such as government and others' commitment to reform. While CoST was without doubt a legitimate player in influencing transparency and accountability, in practice it was not always a significant player (Assumption 6). There is little doubt that CoST's expertise enabled it to contribute well to better data availability (Finding 11) and sometimes change in systems (Finding 15), but the engine of social accountability envisioned in the CoST model to power accountability and change, requires consistency of pressure and scale, which CoST could not deliver (Finding 12, Finding 13, Finding 25).

174. CoST's assumption that it is a significant player and can convene stakeholders, was also not sufficiently supported by how it managed its partnerships, at global and country level (see below, Finding 34 to Finding 36).

##### **Finding 31. Some central assumptions about the flexibility of CoST's model and how it would operate when implemented well, held up, when enabled by the context.**

175. On balance, the assumption that CoST's model can be adapted to suit different contexts was correct (Finding 3). Also, assumptions about the importance of trust in infrastructure governance and its improvement, and the ability of multi-stakeholder working to build this trust and vice versa (Assumptions 5 and 7), were valid. Finding 14 discusses where and why this was the case.

<sup>44</sup> Ibid.

<sup>45</sup> Where R is red (not valid), G is green (valid), and A is amber (sometimes or somewhat valid).

176. CoST's assumption that improved disclosure of infrastructure data, and the validation and use of that data through CoST will improve transparency, participation and accountability in government systems (Assumption 11), is validated in the evaluation (see Finding 11, Finding 15 and Finding 16).

177. These findings also supported that CoST's assumptions about the value of civil society participation for better policymaking and accountability (Assumption 13), and of better systems of governance and social accountability for better infrastructure (Assumption 14). However, these two assumptions were about how outcomes would translate to impact, and at this level they could not be tested other than in Thailand. In most other cases, CoST has not yet delivered better systems of infrastructure governance and social accountability (see Finding 25 on CoST's impact).

178. This is partly about funding and scaling, as discussed. But it is also about an enabling environment. While the evaluation has provided evidence of the value of civil society participation, and better governance and social accountability, it has also highlighted that better means to publish better data (e.g. establishing portals, integrating standards, getting legal mandates – Finding 11) and waves of scrutiny and pressure (Finding 16), may come to naught when governments do not have the capacity to implement reforms or enforce changed rules. As CoST itself does not work directly on enforcement, this is about the enabling environment. Enabling environment requirements 4 to 7 (e.g. existing accountability measures can hold government to account, government has capacity for reform, government is functioning), encapsulate this. In short, such conditions were not always in place for CoST members, which affected the systemic impacts of CoST's actions and their results.

**Finding 32. CoST's assumptions about when and how actors change their behaviours were only partly valid.**

179. We have rated several other assumptions as green/amber, amber or amber/red, because they were incomplete or did not always hold up as stated, in the environments where CoST works. The assumption that capacity building alone will enable stakeholders to use data and improve accountability (Assumption 3) did not hold up. Training people to monitor does not mean they have an incentive to translate this training into sustained practice (Finding 13). While it is true that infrastructure providers care about exposure enough to change their behaviour in many contexts (Assumption 10), this is less true in contexts where corruption is part of the fabric of the system and bad actors' behaviour is sustained by social norms that support corruption. Moreover, the assumption that improved infrastructure monitoring and scrutiny will lead to improved regulation and enforcement of infrastructure standards (Assumption 9), underestimates the difficulty of changing entrenched non-compliance in the absence of also working on enforcement, either directly or through partnerships.

**Finding 33. CoST's assumptions about MSGs, and the commitment of government partners, were also only partly valid.**

180. In many cases the assumption that multi-stakeholder groups would remain representative and independent, held up, but there are also cases where this was not sufficiently the case for member programmes to deliver (Assumption 4, see Finding 10). Dormant memberships provide evidence that governments' commitment to implement CoST can be incomplete, and the lack of evidence of reforms in all but a handful of members, suggest that either CoST is partnering with the wrong government institutions, that the commitment is incomplete, or capacity for reform is lacking.

**EQ16: Is the programme working with the right partners in the right way to meet the intended outcomes?**

**Finding 34. CoST is working with some of the right partners, but not sufficiently with those funding infrastructure (development finance institutions, finance ministries), which has implications for its success.**

181. Global KIIs and the global survey identified potential opportunities to strengthen partnerships with the OGP, the Basel Institute on Governance, EITI, OECD, and the Institution of Civil Engineers (see discussion in Finding 8), all of which are relevant for CoST and its success.

182. CoST does not currently benefit from significant partnerships with major international financial institutions, including the World Bank, IMF, or most regional development banks. The World Bank no longer engages with the CoST Board as an observer. Such partnerships would be important for CoST to raise its profile, connect it with key related technical work, and generate funding.

183. CoST staff emphasised that CoST membership should not be made a prerequisite for concessional financing, because it would not generate good incentives for sustained performance or meaningful reform. Given the chequered history of conditionality in development assistance, this argument has merit. However, international financial institutions promoting CoST tools and standards in ways that encourage constructive engagement with potential partners, is not in dispute. Indeed, the contribution analysis shows that transparency conditionalities can serve as a catalyst for or co-contributor to CoST's successes (Table 26 in Annex 8).

184. Reported barriers to strengthening such partnerships include frequent restructuring and high staff turnover in these institutions, and the crowded nature of the infrastructure governance space, within which CoST is not always highly visible. KIs have argued that staff in these institutions also have incentives to prioritise loan disbursement over more critical or technically demanding work on better country infrastructure governance systems. This blocks imbedding infrastructure requirements into their funding frameworks, which would create demand for CoST's expertise.

185. At member level, government actors are identified as CoST's most significant and important partners. The specific ministry, department or agency (MDA) hosting CoST varies across members. In most contexts, however, CoST does not engage systematically with Supreme Audit Institutions or ministries of finance, despite: high compatibility of interests (efficiency and integrity in the management of resources and infrastructure); the centrality of finance ministries in infrastructure investment management and their mandate to set rules on reporting public funds; and of both in regulatory compliance and enforcement. Instead, engagement tends to focus on key infrastructure implementing agencies rather than central governing bodies, with procurement agencies representing a partial exception. Thailand offers evidence that having finance ministries host CoST, leads to institutionalisation and systemic change.<sup>46</sup> In Finding 31 we discuss the importance of enforcement partners for CoST's aims. Global KIs often thought CoST should sell itself better to these ministries

**Finding 35. MSGs (where they exist) have private sector representation, but there is little evidence that member-level engagement with the private sector goes beyond the MSG**

186. Quarterly reports and case studies provide evidence of private sector engagement at member level. KIIs identified private sector involvement as a distinguishing feature of CoST when compared with similar initiatives such as the OGP. Interviewees highlighted individual examples of change attributed to private sector participation. However, the evaluation did not identify widespread evidence demonstrating the consistency of this across contexts.

187. The country survey rated CoST's success in building partnerships with the private sector, including engagement with private sector initiatives, as medium to strong, with an average score of 2.34 out of 3, where 3 is the maximum representing significant results. In contrast, findings from the global survey were more reserved. "Partnerships with the private sector" ranked as the lowest scoring factor among those identified as contributing to CoST's results.

188. At the global level, significant private sector partnerships include the International Federation of Consulting Engineers (FIDIC) and the Confederation of International Contractors' Associations

<sup>46</sup> Guatemala, Cali City (Columbia) and Mozambique are the only other cases where finance ministries are involved in the CoST MSGs.

(CICA). FIDIC formally endorsed CoST in 2019 and featured CoST at its annual conference in 2025. In addition, CoST, FIDIC and CICA collaborated on a survey examining barriers to participation in post-war reconstruction in Ukraine. Finding 28 argues that CoST could consider developing funding relationships with global foundations.

**Finding 36. Having country members as local CoST partners has worked to build and sustain the CoST brand, supported the relevance of its work, and ensured its tools are used. However, how CoST has implemented membership in practice, has not generated the results it seeks.**

189. For CoST the membership model is under scrutiny (CoST IS and leadership KILs). We would however argue that this is because its success is so closely tied to the funding model, and the funding model has not worked well (see findings under 4.4. Efficiency and 4.6 Sustainability). It is not fundamentally about whether CoST should have members at country or sub-national level, as having such members are in its interest.

190. Having country-level members have benefitted CoST global: it gives it legitimacy, grounds its work, ensures its tools are used and helps it to build and sustain the CoST brand. This is evidenced throughout the evaluation (see Finding 2, Finding 5, Finding 8, Finding 11, amongst others). Similarly, for members in countries, the model has benefits. For one, being part of CoST signals that member authorities are willing to govern better. Country respondents to the survey perceive CoST's reputation as important for its success (as do global respondents). For many, access to CoST's tools, the expertise of those working as CoST, and technical assistance are also seen most often as significant contributing success factors.<sup>47</sup> Interestingly, while members most frequently say CoST IS is their most important source of funding, they see such funding least frequently as a success factor.

191. Although CoST IS emphasises that its members are independent and autonomous, in practice the CoST initiative has the appearance of a global programme being implemented in 19 countries by partner organisations. A few factors contribute to this impression: CoST gives grants to host organisations, for most members these are their only source of funding. Most MSG meetings are linked to CoST IS-funded activities. CoST member programmes run on a volunteer basis, with contracted consultants and technical expertise from CoST global. CoST members undertake the same activities, in similar sequence (see Finding 21), and produce the same outputs, following guidance prepared by CoST IS. The available country workplans are about implementing CoST IS-funded and very similar activities and outputs.

192. From CoST IS perspective, this de facto membership model puts a lot of pressure on its resources, which are spread too thinly over too many countries for how it is set up. CoST members remain highly reliant on central funding (see discussion in Finding 20 and Finding 22 above). Moreover, global and case study KILs, together with member progress reports, indicate that member secretariats require substantial and time-intensive support from the relatively small CoST IS. This support spans a wide range of functions, including the development of workplans and reporting, the establishment of data portals, and the commissioning and management of independent reviews.

193. It is arguable that while a membership model has benefits for both countries and CoST global, how it is being implemented currently bounds results. It is neither focused on just a few countries to achieve scale and impact, nor a wide-spread global initiative with self-funded independent chapters in many countries, like EITI, with access to tools, knowledge sharing, technical support, and branding, provided conditions or standards are met.<sup>48</sup> As a result, its outcomes and impacts are limited to a small share of the countries it works in. Early discussion papers on CoST's future strategy shared with the evaluation team, shows that CoST recognises this issue.

<sup>47</sup> The member survey shows that members most frequently see CoST tools and standards, closely followed by the reputation or positive perceptions of CoST amongst infrastructure funders as significant contributing factors to CoST success. Global survey participants thought reputation contributed significantly, most often. See Table 29 in Annex 8.

<sup>48</sup> EITI makes a distinction in this regard between member countries, and compliant countries.

**EQ17: How effective has monitoring and evaluation of CoST been?**

**Finding 37. The quality of reporting from members varies significantly and requires substantial time from CoST staff to receive the required data. There is very little evidence that the M&E framework has facilitated adaptive management and learning.**

194. A review of quarterly progress reports submitted by members, including versions containing feedback and comments, together with evidence from KIIs, indicates variable reporting quality and several instances of incomplete data. Reporting predominantly focuses on activities undertaken. Although the reporting framework is intended to articulate linkages between activities, outputs and impacts, these connections are not consistently or clearly demonstrated in practice.

195. The case studies and KIIs did not provide evidence of programme adaptations or strategic changes made in response to monitoring data. This suggests a disconnect between the intended and perceived purposes of progress reporting and associated indicators. In practice, CoST's monitoring capacity is substantially spent on collecting data to report to donors according to agreed (donor-oriented) CoST global objectives, logframes or reporting frameworks, and reporting appears to be understood by members primarily as a mechanism for communicating progress to the CoST IS against uniform requirements, rather than as a two-way management tool to inform reflection and adjustment of workplans to achieve member-level objectives. This interpretation is supported by findings from the country survey, in which "communicates progress and results" was ranked as the most important function of the M&E Framework, while "identifies areas for improvement" was ranked as the least important.

**Finding 38. The M&E framework does not facilitate the capturing of outcome results and contribution or progress to impact. This undermines communication on the value-add of CoST.**

196. Evidence for this finding is drawn from the CoST Programme Indicators Tracker, member quarterly reporting, and the current CoST theory of change. Additional relevant evidence is presented under EQ12. The CoST IS noted the extent to which its M&E framework has been driven by the need to provide regular data to the FCDO as the major funder (e.g. for GCIEP annual reviews), with a focus on reporting against output targets as defined in the FCDO funding results framework.

**EQ18: To what extent have local and/or global crises influenced or affected CoST's results, and how has CoST addressed the influence?**

**Finding 39. CoST funding is vulnerable to global crises.**

197. At global level, the COVID-19 pandemic was perceived by some IS staff as a driver of the funding constraints reported in 2021 and 2022. Other interviewees attribute a greater role to the merge of DFID and FCDO and the reduction of the commitment to deliver 0.7% of Gross National Income as ODA. In practice, it is possible that both events triggered a shift in UK priorities that explain the funding shortfall and the suspension of discussion that were being negotiated with DFID at the time. Moreover, broader geopolitical and security trends have triggered changes in donor priorities which have led to decision to decrease ODA levels across many traditional donors and made it more difficult for CoST to access funding (see Finding 5).

**Finding 40. Global and local crisis have had a limited impact on CoST's results. In some cases, CoST has been able to capitalise on such events.**

198. At country level, crises have had negative effects on implementation of activities and transparency levels. In limited cases, CoST has been able to capitalise on these occasions. Assurance reports shows that COVID-19 and natural disasters were a primary driver for delays and declines in transparency across several countries, including Afghanistan, Uganda, Thailand, Malawi, Guatemala, and Mozambique. In some countries such as Uganda and Malawi, CoST collected

evidence on inadequate practices (e.g. on emergency procurement), which helped create political debate.

199. Political crisis can act as catalyst of change, both positive and negative. In Thailand, CoST was established following a coup, and the importance new authorities attributed to issues of transparency and building trust. In Afghanistan and Ukraine, sudden political change and war respectively led to the disengagement of CoST. In general terms the impacts of global and local crises on CoST can be seen as limited when compared to cyclical events such as political cycles or donor priorities and funding preferences.

## 5. Conclusion and Recommendations

### 5.1 Conclusions

200. **CoST is highly relevant to the development challenges of today. It is recognised as a global centre of knowledge on infrastructure governance.** CoST has significant value as a global resource on standards, tools, knowledge and data on transparency, integrity and efficiency in infrastructure management. This is highly relevant to the needs of its partners and stakeholders, namely the FCDO, CoST's other funders, governments, civil society and the private sector. In a rapidly changing world of increasing infrastructure needs and changing infrastructure financing models, CoST occupies a distinct niche in the landscape: it operates in the nexus of infrastructure, transparency, and collaborative governance. (Finding 1, Finding 2, Finding 5, Finding 8).

201. CoST's four-pillar approach reflects best knowledge on what works to tackle corruption, mismanagement, and inefficiency in public governance (Finding 4). Its operating model – a global secretariat developing high-quality tools and standards and supporting autonomous country-level members with implementation – has benefits for both CoST global and members (Finding 36).

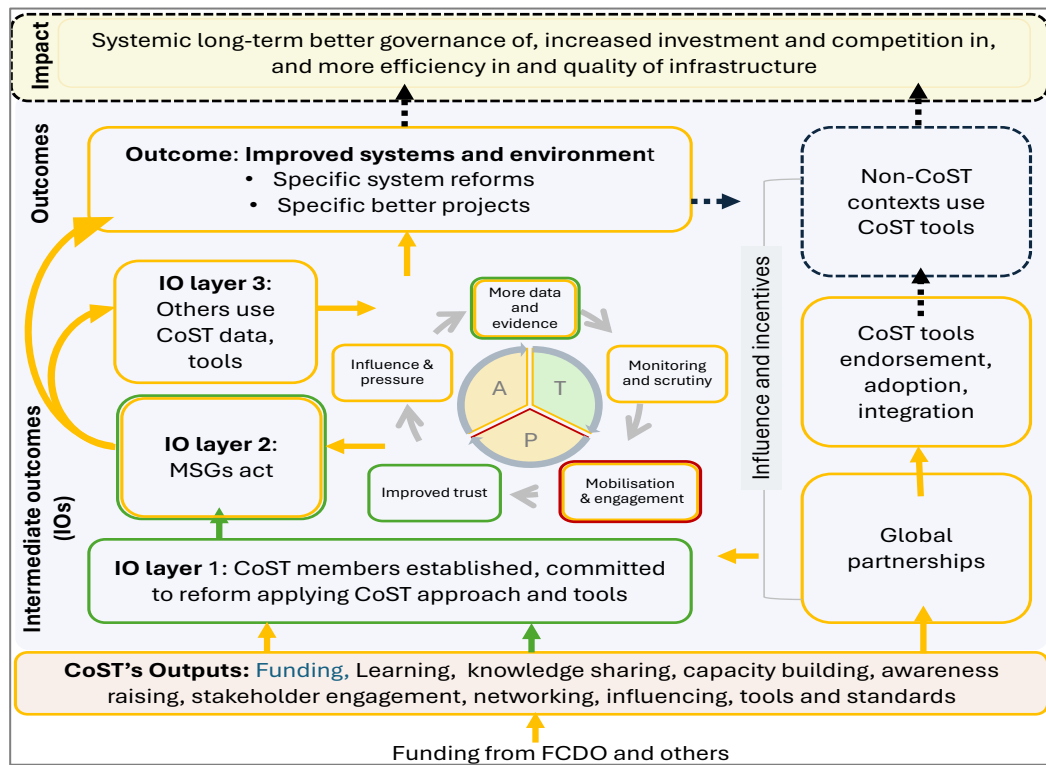
202. **CoST's model and approach is flexible in principle, but implemented in a uniform, and some say too rigid way to fit many contexts and adapt rapidly to change.** Its members have had leeway to implement the model and approach flexibly, but in practice there is high uniformity between members with regards to what they do, how it is done and the sequence in which they operationalise each of the pillars (multi-sector working, publication of data, independent review, and social accountability). This helps explain why many perceive the CoST approach as too rigid, while praising the adaptability of its tools and standards (Finding 3, Finding 5, Finding 20). We have found that CoST's assumption on the flexibility of the approach and how it would work when implemented well, nonetheless held up, when enabled by the context (Finding 31).

203. **CoST's funding model is not working well.** CoST is small, in terms of funded value. In difficult funding conditions, it was unable to diversify its funding sources significantly and grow, and its funding to members have dwindled. Changing donor priorities and shrinking aid have contributed to CoST's difficulties in expanding its funding. Moreover, CoST is not very visible in a congested global transparency and accountability landscape. Members have not filled the gap by raising their own financial resources, even if they have continued to make substantial in-kind contributions. CoST's financial and human resources are spread thin between members, leading to inefficiencies, despite good efforts to manage its funding well (Finding 18 to Finding 24 and Finding 27 to Finding 29).

204. Even so, **CoST has demonstrated ability to achieve its target outcomes, but only in a few member cases, associated with conducive context conditions and more funding.** Figure 10 below provides a RAG (red, amber, green) rating of the CoST ToC, based on the findings of the evaluation. Inputs, outputs, outcomes and causal pathways are coloured green where they have been achieved to a satisfactory extent for most members, amber when achieved for only some members or partially achieved for most, and red when not achieved in general, even if isolated exceptions exist. Black means we do not have the evidence for a definitive conclusion, but can

assume results based on the evidence we have. Annex 10 presents the detailed arguments for the rating of each level of results, linked to findings.

Figure 10 RAG-rated ToC



IO=Intermediate outcome; T=Transparency; A=Accountability; P=Participation. Source: evaluation team assessment

205. In summary, the ToC indicates that between 2021-2025, CoST has shown that its approach can be effective.<sup>49</sup>

- CoST has established and maintained member programmes across the globe, led by MSGs with support from member secretariats. Most CoST member programmes have been active, but have had less opportunity to scrutinise infrastructure projects and mobilise actors, with curtailing of independent reviews.
- A key factor in this has been funding: CoST's assumptions about sustained funding for CoST and its members were invalid.
- This has had repercussions for how well it was able to mobilise government, private sector, civil society and media actors beyond CoST MSG members. Members have undertaken many social accountability activities, but, with a few notable exceptions, there is little evidence of these other actors using CoST data themselves to independently monitor, scrutinise, and advocate for better systems and infrastructure. It is tempting for CoST to count instances of actors participating in CoST-linked processes as the change needed. It could be, but only if CoST-linked processes are regular and have wide and deep coverage.
- Even so, CoST has generally led to more infrastructure data, and in most members, to better means for governments to publish data. In many cases, systematic data on infrastructure projects are in the public domain for the first time. Significant data coverage gaps remain, but this should not detract from the value of starting to publish, or publishing better data.

<sup>49</sup> This section draws on Finding 6, 95, Finding 11, Finding 12, Finding 13, Finding 14, Finding 15, Finding 16, Finding 17, Finding 18, Finding 19, Finding 22, Finding 27, Finding 30, Finding 20, Finding 36.

- Improved trust between actors in infrastructure is also an important outcome of CoST in many locations: it comes from and leads to more collaboration, and has had positive impacts on infrastructure quality.
- CoST can contribute to change in governments' legal frameworks, systems and practices – but this is true only in some member cases, and is generally linked to more funding, more activities and context factors that are not always present or easily replicated.

206. **CoST has laid foundations for impact across members. In one or two cases, it is close to demonstrating contribution to structural changes in infrastructure governance.** The outcome results of CoST have not generally led to long-term, structural shifts in infrastructure governance, competition, investment, efficiency and quality. There are, however, specific cases where CoST's contribution is close to achieving such impacts. Moreover, we recognise that the durable change that comes from legal and system improvements, and shifts in the publication of infrastructure data, do lay a foundation for potential impact in future when conditions shift (Finding 25).

207. **CoST results have been limited, because it has not operated at scale at member level, and its assumptions about when and how actors change their behaviours did not hold for all the contexts in which it works.** CoST member programmes achieve stronger results when they receive better funding, are integrated in government systems, and stay active enough to involve more stakeholders. Where these factors are lacking, outcomes are limited—even if data publication and public engagement improve, structural changes in official and contractor behaviour may not follow. This could be explained by gaps in government capacity to implement reforms and enforce accountability. The CoST model recognise the issue by listing these factors as enabling conditions for CoST's ToC. However, if the initiative's success were to depend on these conditions being in place, it would not work in many contexts where it is most needed (Finding 21, Finding 33).

208. **CoST has not leveraged its partnerships well, or secured all the partnerships needed, to accelerate its work, especially at country level.** CoST is complementary to other initiatives. Globally it has worked with other initiatives to accelerate its work, but at member level cooperation has not been common. There are gaps in whom it partners with. Key gaps are funders of infrastructure at global and country level, who share CoST's interest in efficient use of resources. Better partnerships with agencies such as finance ministries and SAls can help address enforcement barriers to CoST's success, while raising its profile. Better partnerships with global development finance institutions can help address CoST's funding shortage, and also raise its profile (Finding 8, Finding 9, Finding 34 to Finding 36).

209. **In the absence of multiple high-level impacts across many contexts, and a weak monitoring and evaluation system, CoST does not have the evidence to demonstrate its value convincingly.** CoST measures impact as the individual changes in systems and projects that it directly contributes to. While this has value as early signals of impact (as we argue in this report), it does not enable it to demonstrate effects beyond its boundary partners (the organisations it works with and has contact with directly). Overall, its monitoring and evaluation system has gaps, and does not function convincingly to enable deep learning (Finding 37, Finding 38).

210. **Overall, there are issues to address about the interactions between CoST's funding model, its membership model, and its four-pillar approach.** For more than a decade CoST has followed an integrated four-pillar model that is presented as a package for success. It is tightly guided by the CoST IS, and in practice, member implementation has not deviated much. The model has worked for CoST, but only when funded better and in specific contexts. CoST lacks resources to scale the model effectively, and its membership approach has not motivated members to find their own resources for expansion. As a result, CoST's outcomes and impacts are limited to a small share of the countries it works in (Finding 21, Finding 25, Finding 36). This is something that CoST has recognised based on early discussion papers on its future strategy.

211. However, it is a small programme. Over the evaluation period, it has operated with less than GBP 1.2 million in funding a year, and in-kind contributions from EAP and members. This has meant more limited results than what was envisioned from the better-resourced programme planned prior to COVID-19 and geo-political development funding shocks. Yet, CoST has demonstrated legal and system reforms and exponential savings in infrastructure costs relative to its funding. From this perspective, **CoST is good value for money**, even if there are factors that detract from this value for money, including how efficiently it can operate given its membership model, funding and number of members, and limited equality-impacts of its work (Finding 7, Finding 24).

## 5.2 Lessons from the evaluation

212. In this section we present lessons in summary, or generalisations for broader application in other settings,<sup>50</sup> for consideration by evaluation users, including the FCDO and CoST. We have identified seven key lessons, based on the findings and conclusions of the evaluation.

- Funding predictability is critical to results, especially core funding where initiatives have less flexibility to respond rapidly to changes in funding. The CoST case demonstrates clearly the inefficiencies that arise because of unpredictable funding, and the impact on results.
- Funding and result targets should be commensurate. ToCs, and result targets, should be living instruments of programme management, and adjust when funding and implementation conditions change. This means that trade-offs in design and implementation should be considered in a strategic manner by recipients and their funders, including the results and level of results pursued.
- Funders' results frameworks, and M&E requirements should not place additional burdens on or crowd out recipients own objectives and M&E needs for learning and evidence collection. What gets measured is often prioritised by implementers, and funder reporting requirements can prevent programmes from making changes to adapt to local or changing contexts or using their M&E capacities well.
- Measuring high-level outcomes and impact is hard, but critical to learn how governance programmes like CoST should adapt to contribute better to system-level change. It is especially hard and costly for programmes when systematic data is not commonly available in global or country administrative or statistical data systems. The CoST illustrates this well: there are no suitably disaggregated and comparable time series across countries or within many countries on spending on and cost of public infrastructure, or on the coverage of procurement processes and data, and so forth. Measuring change at the impact level is therefore difficult for CoST, which limits its learning and the evidence it can present without significant investment itself. It is important however to ensure that results at this level are tracked, as well as possible within reasonable cost, and this requires funding.
- Flexibility to adapt to local contexts is crucial: how grant makers like the FCDO and COST manage funding and M&E with local level partners should not undermine this flexibility, but rather empower local partners to adapt programmes for local context.
- Crises can have positive and negative impacts on programmes. The flexibility that programmes and local partners have to respond and the incentives they face in responding are crucial for leveraging positive, and mitigating negative impacts.
- Partnerships and collaboration are crucial for programmes to achieve results, especially in a context of dwindling funding, and should receive strategic attention and focus on all levels where programmes are active.

<sup>50</sup> OECD DAC (2022).

## 5.3 Recommendations

### *Recommendations to CoST*

#### **Recommendation 1. Unbundle the CoST offering and position CoST as a centre of excellence**

213. **Rationale:** The evaluation has found that CoST's four-pillar approach is relevant, and that it has expertise in the four pillars, but that there are unavoidable challenges, some of context and some inherent in the model itself, to implement all four pillars across all contexts with sustained success, at the same time. Achieving success requires a certain scale, which in turn requires sufficient funding. As discussed in the evaluation, funding has been scarce and unpredictable, and it is likely to remain so in the near future.

214. **Recommendation:** CoST should explore shifting to a model where it thinks of the four pillars not necessarily as an integrated package but as sets of knowledge, expertise and support CoST provides to governments, civil society, contractors, funders etc., on demand. Unbundling the CoST offer implies a clearer segmentation of activities that would help CoST establish itself as a centre of excellence and tailor its support to the specific needs of the recipient, driven more by the recipient.

215. This would mean providing knowledge, expertise and support on the publication and assurance of infrastructure data without recipients of the support (most likely governments) also needing to set up multi-stakeholder institutions and undertake actions to ensure that social accountability is triggered.

216. Similarly, it can provide knowledge, expertise and support on multi-stakeholder working and social accountability in public infrastructure to recipients (most likely civil society at global, regional, country or subnational levels), without these recipients necessarily participating in CoST multi-stakeholder groups.

217. Where relevant and demanded, its services may be provided in a platform approach in a single location, akin to its membership model or four-pillar approach to member programmes.

218. Presenting itself as a centre of excellence on infrastructure transparency and social accountability, and a provider of standards, tools and support in these areas to global institutions, public authorities, private sector institutions and companies, civil society organisations at all levels etc. would ensure that it is more flexible to take up opportunities of collaboration. It would also mean it can raise funds separately for each of these branches of work, which would be far more sellable to funders than an integrated package model.

219. This is not a radical departure from the current tier of membership where authorities or organizations may implement elements of the CoST approach without implementing an MSG and all four pillars, except that the membership concept would eventually be abandoned. It could consider replacing membership with vetted annual 'licensing' or 'CoST accreditation' when governments' (at any level) data publication complies with CoST standards, which can also be an income source.

220. One way of thinking about this recommendation is that in the short term, CoST will still have members and relate to these members as currently, but that it would position itself as a global centre of expertise and supplier of: a) services related to infrastructure transparency and independent review (the data and assurance that it is accurate); b) services related to social accountability in the infrastructure sector (services on use of data by citizens, multi-stakeholder working, and social accountability). Over time, it would then consider whether its primary technical and operational model would be the four-pillar approach implemented by members, or whether it would fully shift to an organisation that works on infrastructure transparency and social accountability.

**Recommendation 2. Roll out the ITI to become a credible, global index on infrastructure integrity covering 100+ countries and many cities across the globe, raising CoST's profile and ability to attract funding from diverse sources.**

221. **Rationale:** There is no factual global index on transparency and integrity in the management of infrastructure. As countries/regions/cities shift from concessional sources of funding to market-based sources, a credible index can help them access financing more cheaply. Even for authorities that will remain dependent on concessional sources, a higher score could mean more use of their systems to manage infrastructure projects. A stable index can also attract interest and generate demand for CoST services across stakeholders: from governments interested in improving performance to civil society organisations interested in building capacity to gather data and conduct advocacy.

222. There are several examples of such indexes, that have served their owner organisations and cause well. The Open Budget Index, TI's Corruption Perceptions Index, the Freedom House Index, Legatum Index, and others have influenced partner government positions, and decisions by those who influence partner government decisions (large funders, credit rating agencies, etc.).

223. **Recommendation:** CoST should raise funding specifically to work with national civil society organizations or academics beyond CoST members, to periodically assess infrastructure transparency and systems for countries/regions/cities. The data could then be compiled into country and city indexes.

224. Provided there is sufficient quality and volume, such data would likely be used not only by development finance institutions, bilateral donors, and private funders, but also potentially by private financiers, once it is a known product. It might also be used by development partners in their country situational analyses, and knowledge work, and would almost certainly be used in grey and academic research worldwide, if at a scale to count. This would not only raise the profile of CoST with the potential to attract diverse funding (reducing dependency on one donor), but also offer a strong avenue of influence to improve infrastructure transparency, and create demand for CoST support from its infrastructure transparency services side.

225. If CoST does unbundle its services, we would recommend careful thinking about where the ITI would reside. While it could be seen as an accreditation instrument, this would require demand from governments for accreditation, which would limit whether it reaches saturation point. Positioning the ITI as a global public good exercise under the social accountability branch of CoST work, however, would not require government consent, and might generate demand for CoST's infrastructure services.

226. The rationale for starting the ITI has been along these lines: this recommendation is about accelerating it as a vehicle of influence over country systems, of raising awareness on the paucity of infrastructure data, of enabling civil society organisations beyond CoST members to engage on infrastructure data, and of raising CoST's profile and its attractiveness for funders.

**Recommendation 3. CoST should encourage and support member partners to seek local funding and consider scaling down the number of countries it supports if additional funding is not raised at the global level.**

227. **Rationale:** CoST is not working at the scale it needs to at member level to generate the results and evidence it needs to work efficiently as a global programme and scale up the number of countries it supports for greater global impact. At the heart of the issue is funding: it has not raised sufficient funding globally to support members to work at scale.

228. **Recommendation:** Member programmes need to be funded better to scale up their activities (e.g. capacity building of communities and CSOs, regular independent reviews) to keep transparency and infrastructure management issues in the public eye and mobilise large sections of society to put pressure on government towards systemic, sustained shifts in infrastructure governance.

229. There are two linked avenues to scale up funding. These are not mutually exclusive.

- **Members diversify their income sources:** CoST member hosts should be encouraged to strategise with MSGs on developing member-level income sources to further member's aims. These sources might be development partners, industry, and government. CoST IS could help guide CoST managers on where to look for funding and should encourage cross-learning between members. Malawi is a case where CoST funding has been supported by local funding: others can learn from the Malawi example on how to raise funds, and how to manage funds (who receives the grant, who steers it etc.).
- **CoST IS increases its funding of members:** In order for CoST to fund country programmes better, CoST should either increase the global funding raised or reduce the number of (funded) members so that members on its books are adequately funded, or both.

230. CoST could consider shifting to a fully/partially matched funding or seed funding model, which would make clear that the global CoST programme funds member programme activities only partially. This would have the effect of encouraging members to look for local funding and may have the effect of reducing the number of members, leaving CoST with members that are fully committed to being active and putting in the energy to deliver change/reforms.<sup>51</sup>

231. CoST could consider raising earmarked funding for components of work and build in grants to its members to implement the work at country level. For example, it could raise funding for all its members to undertake ITIs, or climate finance infrastructure transparency, or independent reviews of road sector projects. Should CoST shift to an organisation that deliver infrastructure transparency and social accountability services, its fund-raising model would shift significantly to raising funding for projects.

#### **Recommendation 4. CoST should be more strategic about its partnerships.**

232. **Rationale:** Findings show that CoST has complementarities with many initiatives, and while it has partnered on various products with institutions and has ties with sister initiatives at the global level, it is not clear that choices of partners are strategic. At the country level, there is little evidence that CoST MSGs consider how they might strategically partner with institutions, initiatives and organisations that are not part of the MSG to extend their reach.

233. **Recommendation:** CoST should strengthen its partnerships. At the global level, this would mean being more strategic about who they partner with and with what objective in mind (future funding, increasing its visibility, furthering the ITI, developing relationships with leading global or regional CSOs, creating demand for its expertise and services, etc.) and then resourcing the development and maintenance of that partnership to achieve the objectives set.

234. At country level, under the membership model, CoST should build more strongly into its model and guidance, that MSGs should seek partnerships to further their aims. This may be with the finance ministry infrastructure management team, the SAI, parliamentary oversight committees, fellow initiatives like EITI, or with other civil society organisations and industry organisations. These partnerships do not need to be formalised, but it is about strategically and actively building relationships with relevant institutions, organisations and initiatives.

#### **Recommendation 5. In particular, CoST should seek strategic partnerships with development finance institutions and rekindle its relationship with the World Bank.**

<sup>51</sup> Matching grants and seed money are commonly used by different kinds of donors. CoST IS reported using this model with success in some members in the previous reporting period. Other examples are the GIZ develoPPP programme ([link](#)) and its application in Ukraine to road reconstruction ([link](#)); or the Open Society Foundation Challenge Grant to the OGP ([link](#)). The success of matched and seed funding models is also well-studied (see for example a 2023 study, which includes a literature review of earlier studies ([link](#))). While these examples do not replicate the CoST context, they are indicative of use and lessons learnt.

235. **Rationale:** Infrastructure in low and middle-income countries is likely to be financed by development finance institutions. These institutions may not have a direct need for countries to have more transparent infrastructure systems, given that they would opt for their own systems to manage projects where country systems are less strong/transparent. However, they would have an interest in strengthening country systems to improve the business environment in which they implement projects, and to ensure transparency in all projects to understand their risks better and ensure efficient use of country's resources. From this perspective they could be funders of CoST, or accelerate CoST's work at global, regional and country level (including by bringing CoST closer to finance ministries). CoST does not have strong relationships currently with any of the regional development banks other than the IADB, or with the World Bank and the IMF (whose Public Investment Management Assessments (PIMAs) are complemented well by CoST's work).

236. **Recommendation:** CoST should raise its profile with development finance institutions and seek stronger relationships. One opportunity may be to leverage the World Bank's ongoing decentralisation process and seek out relevant units in the regional hubs.<sup>52</sup> CoST should also seek out partnerships with regional development banks. CoST should seek stronger relationships with the IMF FAD, to explore links between the PIMAs and CoST's tools.

**Recommendation 6. CoST should orient its monitoring, evaluation and learning system towards building a better evidence base on systemic outcomes and impacts.**

237. **Rationale:** The CoST M&E framework is oriented to tracking member activities and reporting against its grants. CoST does require outcome and impact reporting by members, but these are set at levels – in line with donor reporting requirements – that do not systematically help it learn or evidence its broader systemic impacts. While the CoST impact stories are informative, they too easily read as promotional material rather than as evidence of the effectiveness of CoST's approach. Current and potential funders are interested in measurable results, especially considering the current context and levels of competition for resources among development actors.

238. **Recommendation:** CoST should build credible generation of evidence on the effectiveness and impact of its approach into its MEAL system for its next strategic period. This would mean clarity on what data would indicate progress at various levels of its results chain and not shying away from collecting data at system level. It may mean establishing baselines and periodically re-running the data collection instruments to understand what changes have occurred: capturing elements such as government officials' attitudes to transparency; contractors perception of competition in the system and willingness to bid for government contracts; interest in infrastructure transparency and knowledge of CoST and CoST standards amongst civil society organisations; mapping the number of open projects by sector versus projects on the published database at member level; and ensuring portals and databases can generate statistics for individual datapoints at large scale, to list a few. It may also mean building in quasi-experimental options into this data collection, for example by also mapping an adjacent region or city. CoST may consider commissioning an impact evaluation now for the end of its next strategic period, so that data collection for it is built into its M&E. Evidence generated by CoST should be integrated into businesses cases and other communication materials (see Recommendation 7).

239. As far as GEDSI is concerned, its evidence-building should also consider how its interventions affect different groups of society differently, including often-excluded populations like women and people with disabilities.

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<sup>52</sup> The World Bank is undergoing a significant restructuring, decentralising leadership to its eleven regions.

**Recommendation 7. CoST should seek to increase its visibility. This would be through partnerships, but also by strengthening its communication practices.**

240. **Rationale:** CoST is not visible enough in the good governance landscape and amongst the funders of transparency, accountability and participation initiatives to attract the funding it needs. The evaluation has also shown that CoST's current business case is not well adapted to the current funding context, nor it is supported by good evidence. CoST is also not very visible at member level beyond the MSG undermining its reach.

241. **Recommendation:** CoST should aim to strengthen communication of its work and demonstration of its expertise in the good governance as well as infrastructure global landscapes, especially with potential funders. It could do this by stepping up its participation in global events, but also by publishing more often in well-read global knowledge and blog platforms (e.g. the World Bank's Infrastructure blogs, the G20 Infrastructure Hub, the IMF's PFM Blog). It should aim to leverage its existing partnerships and endorsements into its communication strategy, e.g. the G20 relationship.

242. Unbundling the CoST offer (Recommendation 1) would also support communication by allowing CoST to develop funding proposals and services which are better targeted to stakeholder demand. Similarly, more solid evidence on results (Recommendation 6) would help CoST communicate better and gain visibility.

**Recommendations for the FCDO**

**Recommendation 8. The FCDO should continue to invest in CoST, at least for a transition period, with an emphasis on collecting evidence on its model, while ensuring the funding is predictable.**

243. **Rationale:** CoST is a global public good and fills a critical gap in the overlap between transparency, open government data, open contracting, specialist knowledge and expertise in infrastructure, and leveraging social accountability. While CoST has options to remould itself and seek funding elsewhere, this would be enabled by predictable support in the short to medium term.

244. **Recommendation:** The FCDO should continue to invest in CoST, in the least at similar levels as in the past three years, and ensure sufficient support to adequate evidence collection. CoST would require stable funding of its core staff and services, while potentially transitioning to a different way of working, improving its evidence base, and seeking new funding. The FCDO, as CoST's instigator and most consistent funder, should consider providing a predictable investment horizon over the next three years, to give CoST the space in which to transition and step up its communication and fund-raising efforts. When planning support for CoST, the FCDO should consider (with the CoST IS) how the reporting and evaluation requirements of the FCDO programme that funds CoST might distort CoST's M&E frameworks and capacity away from CoST's learning and outcome/impact evidence needs.

**Recommendation 9. The FCDO should consider convening a funding meeting for CoST, as part of high-level support for CoST.**

245. **Rationale:** CoST has a valuable product but is not visible enough. It made progress towards a trust fund, but lost traction as the context and contacts shifted. Funders that work in the TAP and public financial governance space, multilateral, bilateral and private foundations, would have reason to be interested in CoST, but it is not very visible in this space. Similarly, infrastructure financiers, both concessional and private, as well as global infrastructure companies with corporate social responsibility programmes, would have reason to be interested in CoST's potential to strengthen country systems to improve the business environment in which they implement projects, and to

ensure transparency in all projects to understand better their risks and the efficient use of country's resources.

246. **Recommendation:** The FCDO, as the initial catalyst funder of the CoST pilot in 2008 and its most stable investor over time, should consider convening a meeting of good public governance and infrastructure public and private donors to stimulate interest in funding CoST over the medium to long term, as part of high-level support for CoST. At the meeting, CoST could showcase its results, emphasising its experience in collaborative, multi-stakeholder governance, its expertise on infrastructure transparency and governance, as well as the value for money it offers (leveraging system changes with small resource flows), as found in this evaluation. While the meeting might not be staged as a pledging meeting as such, it could serve the purpose of raising CoST's profile and showcasing the work it does across regions, to potential donors. In addition, at the global level beyond the funding meeting, FCDO should look for opportunities to promote its work to relevant global partners and connect it with new partners and communities of expertise.

**Recommendation 10. The FCDO should seek to create synergies between the core investments it makes in CoST, and its country programmes**

247. **Rationale:** At member level, the results of CoST member programmes are held back by limited funding, which curb their activities and therefore their visibility, reach and influence. This report has identified member-level fundraising as a key option to address this limitation. This will, however, require CoST member programmes to be more visible. Strengthened engagement with UK Embassies and High Commissions has high potential to help increase the visibility of CoST members, strengthen programmes' public image and unlock new strategic partnerships towards infrastructure transparency and governance reforms. There are cases where a simple Embassy endorsement of CoST and support for the organisation of events have helped CoST gain significant traction.

248. **Recommendation:** The FCDO should actively seek to create synergies between the core investment they provide to CoST and the work they do at country level. This will require as a first step that the SROs of FCDO programmes investing in CoST, work with the CoST IS to ensure that information on CoST and the relevant member programme, are provided to relevant staff in UK Embassies, and that Ambassadors and relevant members of country diplomatic missions and development offices are introduced to the CoST MSG chairpersons and secretariats. This would give CoST members the needed access to adapt and operationalize the guidance the CoST IS provided to members in 2025, on strengthening engagement with UK Embassies and High Commissions. Follow-up may be required to nurture relationships, and highlight to all parties new CoST initiatives and FCDO programmes that offer renewed opportunities for better integration.

## Annex 1 Terms of Reference

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### Terms of Reference for Evaluation of FCDO's Support to the Infrastructure Transparency Initiative (CoST)

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## Introduction

1. FCDO is seeking an Evaluation Contractor to conduct an evaluation of CoST the Infrastructure Transparency Initiative (CoST). CoST is currently funded under the Green Cities and Infrastructure Programme (GCIP) Business Case which is due to end in December 2025, and a Business Case Amendment is currently with Ministers. As the second phase of GCIP is being designed, now is an appropriate time to reflect on the value that funding CoST has provided to date; its alignment with current FCDO priorities; and considerations for its future operating model in the context on reduced development funding (including the UK's).
2. The Evaluation will be commissioned through Lot 4 of FCDO's Global Evaluation Monitoring Framework Agreement (GEMFA).
3. Proposers are encouraged to propose the evaluation approach that they believe best delivers the ability to answer the evaluation questions. Generally, FCDO believes this approach is likely to be theory-based, using a mix of quantitative and qualitative information to assess the linkages in the theory of change and assess their validity. This will need to be supplemented with at least two case studies and limited value for money assessment based on an assessment of effectiveness of the delivery of CoST outputs.

## Programme context and background

4. It is estimated that up to 30% of investment in infrastructure is lost due to poor governance, corruption, mismanagement and inefficiency. Since its formation CoST has become one of the leading global non-profits that addresses this problem by supporting government, civil society and the private sector to improve the transparency, participation and accountability of infrastructure investments. The CoST approach to increasing infrastructure transparency and accountability is through multi-stakeholder working, the publication of data (disclosure), independent review of data (assurance) and social accountability.
5. CoST describes itself as aligning with Sustainable Development Goal (SDG) 9, "building resilient infrastructure" along with other goals and targets related to cities and human settlements, where infrastructure is critical to the equitable and sustainable provision of energy, water and sanitation (goals 6 and 7). CoST believes that by supporting delivery of quality infrastructure it is helping to address the effects of climate change, improve gender equality, livelihoods and deliver inclusive economic growth. CoST tracks gender at the output level, and the CoST Business Plan (page 30) outlines how it will improve and strengthen its gender targets and approaches. Disability has not been tracked and social inclusion has not been specifically tracked.
6. CoST was launched by the UK Government in 2008 as a pilot project and it became an independent non-profit organisation in 2012. The UK government (first DFID and now FCDO) has provided CoST with steady funding since 2015, first as part of its Infrastructure and Cities for Economic Development (ICED) programme, and currently from the UK Expertise for Green Cities and Infrastructure (UKGCI).
7. CoST is currently working in 18 countries and has a membership model at both national and sub-national level. CoST tools and standards are now recognised as

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being among best practice in their field and have been endorsed by the G7 and G20.

8. In 2023, FCDO provided over 77% of CoST funding. Other funders include GIZ, the World Bank, and the US State Department. The evaluability assessment for this project confirmed the importance of the partnership approach to the programme's effectiveness and sustainability.

### Theory of Change

9. CoST most recently revised its Theory of Change (ToC) as part of the 2021-2025 Business Planning Process. The ToC includes activities, outcomes, impacts and wider impacts. Linkages are expressed as assumptions to achieve outcomes and necessary conditions to achieve Impacts. Detailed ToC narrative can be found in the 2021-2025 Business Plan (p.21-25). The Business Plan also identifies contextual enabling conditions that should be considered when assessing effectiveness across different operating environments. The evaluability assessment for this review found the ToC to have sufficient clarity to support an evaluation but also identified Impact and Output gaps that bidders should consider in their methodology.

- 10.

#### CoST Theory of Change



Figure 32 CoST theory of change

### Purpose, objectives and scope :

11. The purpose of the evaluation is to assess CoST's progress toward its outcome and impact goals, the contributions to the GCIP objectives, and to generate learning to support future development of CoST's strategy as well as other transparency and anti-corruption efforts. The evaluation has both learning and accountability goals.

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12. The contract is expected to run from June to October with the draft report expected in August 2025. This timing is so that any recommendations can be a part of funding decisions that need to be made in the Autumn following the next Spending Review.
13. The broad objectives of the evaluation are:
- a. Assessment of performance for the period 2021-2025 covering the current round of GCIP funding. This includes assessment of Relevance, Coherence, Effectiveness, Efficiency, and Sustainability.
  - b. Assessment of the Impact of the CoST approach for the period 2015-2025 covering the period during which HMG has provided funding .
  - c. Limited assessment of Value for Money, including estimation of the value of in-kind support provided by CoST's partner agencies and countries .
  - d. Support of forward-looking business planning including assessment of the CoST model including its progress against its eight targets and four strategic priorities (both p.8 of Business Plan), identification of alternative approaches, and learning and recommendations for the next phase of CoST.

### Recipients and use

14. The evaluation will be published externally on the UK Government's Development Tracker. The formal recipients for the evaluation will be:
- i. FCDO's Green Cities and Infrastructure Team in the Economic Development and Partnerships Directorate; and
  - ii. Decision-making officials, ministers, and external bodies that scrutinise aid spend.
15. FCDO will use findings to inform decisions on potential further funding to support or scale the programme. As the delivery partner, CoST will be expected to absorb lessons and adopt recommendations agreed with FCDO.
16. In addition, other stakeholders have expressed interest in the evaluation. These evaluation stakeholders include:
- i. The CoST board and directors;
  - ii. Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ); and
  - iii. The US State Department.
17. Anticipated evaluation uses are described in the follow table and is a starting point for the Use and Influence plan that the selected contractor will develop during Inception.

| Stakeholder | Use   |
|-------------|---|
| FCDO GCI    | GCI anticipates using the results of the evaluation to inform immediate programming decisions, funding, and areas of focus. |
| Wider FCDO  | FCDO anticipates using the evaluation results to identify key lessons on implementing anti-                                 |

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|   |   |
|---|---|
|   | corruption efforts at the national and regional levels.   |
| Other funders                                   | Other funders anticipate using the evaluation results in their reporting and for justification of programming decision making, along with identifying key lessons on implementation of anti-corruption efforts.             |
| CoST  | CoST anticipates using the evaluation results to improve their internal business planning process and to identify areas of opportunity and improvement, including, specifically, options for alternative management models. |
| The wider anti-corruption development community | The wider development community may utilise the evaluation results to identify lessons of context-specific anti-corruption intervention design and the efficacy of transparency initiatives.                                |

## Evaluation Framework and Questions

18. The evaluation should assess CoST's results, value for money, processes, and long-term impacts. This will likely include instances where qualitative data might be useful to support the quantitative indicators provided by the delivery partner in the Logframe and quarterly monitoring reports. In addition, external sources of data, such as the World Bank's study on Enhancing Government Effectiveness and Transparency, data collected by organizations like Transparency International, and other data as identified by the evaluation team. FCDO does not anticipate that there will be scope for comparison or control groups.
19. In addition to review of existing documentation and interviews with global stakeholders, the evaluation should be informed by field work in 2-3 CoST participant countries that are also in FCDO priority regions. The field work selections will be agreed with FCDO approval and should meet the following criteria:
- i. Representing FCDO priority countries
  - ii. Representing geographic diversity and preferably more than one continent
  - iii. Representing a mix of national and regional partnership models

The below table describes the existing CoST partner counties by region and implementation model:

| Africa     |          | Asia      |          |
|------------|----------|-----------|----------|
| Country    | Model    | Country   | Model    |
| Ghana      | Regional | Thailand  | National |
| Nigeria    | Regional | Indonesia | Regional |
| Ethiopia   | National |           |          |
| Uganda     | National |           |          |
| Malawi     | National |           |          |
| Mozambique | National |           |          |

20. Bidders should explain how they will achieve the evaluation objectives using the following criteria for programme success, based on the OECD DAC criteria:

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Relevance, Coherence, Effectiveness, Efficiency, Impact, and Sustainability, along with Lessons and Recommendations.

21. A list of potential questions is presented below, developed with consideration of the evaluation objectives and grouped by the above-mentioned criteria. Bidders should present proposals for developing a full evaluation framework, including data sources and methodologies, based on these evaluation questions. A preliminary evaluation matrix should be presented along with proposals. This will be finalized during Inception.
22. Once the contract is awarded the questions will be refined according to the context of selected country visits and may need to be adjusted in number/scope. The draft Evaluation Questions are:

**i Relevance:**

- (1) To what extent do the intended specific outcomes and immediate objectives continue to meet the priorities (increasing international trade and global growth and development/poverty reduction) of the main programme partners, including funders, partnering government institutions and public agencies, and civil society and private sector groups?  
Are activities and outputs tailored to local needs and support local ownership and accountability?
- (2) Does the CoST theory of change present a technically adequate solution to the development problem at hand in terms of links between outcomes and impact and their links to external factors?
- (3) Is the programme working with the right partners to meet the intended outcomes? Are there any stakeholders or other partners missing? Is there sufficient Private Sector engagement to achieve the intended outcomes?
- (4) How and why has CoST selected countries in which to work? Does the choice of countries adequately balance the needs of stakeholders while maximizing the opportunities for success?
- (5) To what extent has CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its activities?

**ii Coherence:**

- (6) To what extent does CoST is cost complementing or competing with other efforts to improve public transparency, improve competition, and improve infrastructure quality within the agencies and countries in which it works? Do other, similar efforts exist in the same or different sectors from those in which CoST works?
- (7) Does the logframe adequately measure anticipated results as articulated in the theory of change and business plan? Has monitoring adequately grown along with the scale and reach of the programme? Is the monitoring and evaluation system results-based and facilitate an adaptive management and learning?

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**iii Effectiveness:**

- (8) Is there evidence linking CoST implementation and an improved business environment, including improved procurement competition, including competition between local and international suppliers and/or reduced costs?
- (9) Is there evidence that CoST outcomes have directly contributed to strengthening governance as articulated under the 2021-2025 Business Case?
- (10) Is the current membership model the most effective design for the future of CoST?
- (11) To what extent have local and/or global crises influenced/affected results and effectiveness and how has the CoST addressed this influence? Has it been able to effectively adapt to change?
- (12) Is there evidence that CoST has had impact beyond the countries/sub-national regions in which it works directly? If so, what is the mechanism through which this influence is transmitted?

**iv Efficiency:**

- (13) Does CoST's approach represent value for money? Could CoST have achieved similar results at a lower cost? Have resources (financial, human, technical support, etc.) been allocated strategically to achieve outputs?
- (14) What measures have been put in place to ensure a good management of programme resources? What aspects have been more and less effective?
- (15) What is the value of resources, including donor and partner resources and in-kind contributions, of the resources mobilized in support of CoST?

**v Impact:**

- (16) What are the most significant, expected or unexpected, positive and negative changes observed as a result of CoST at the institutional and final beneficiary levels since the beginning of HMG support of CoST in 2015?
- (17) Is there evidence of the following since 2015 (and if so, what has been achieved) as a result of CoST interventions:
- o Improvements in governance, integrity, and social accountability in infrastructure?
  - o Increased investment and market competition in infrastructure?
  - o Improved quality, effectiveness, and efficiency in infrastructure?
- (18) Have the assumptions regarding the link between outcomes and impacts been examined? Is there evidence that the assumptions about these links are valid?
- (19) What do CoST's partner governments/sub-national entities perceive to be the major changes since 2015 linked to CoST on themselves, their institutions and the business environment? To what extent do partners feel they had adequate participation in the planning and steering of the priorities and activities of the programme at the national/regional and global levels?

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**vi Sustainability:**

- (20) Is there evidence that CoST's interventions since the start of HMG funding in 2015 have resulted in long-term, sustained impacts? (and if so, what has been achieved)
- (21) Can the types of changes sought by CoST be maintained by partner Governments CoST works in when donor support is withdrawn? Where are the gaps?
- (22) To what extent are the results of the intervention likely to have a long term, sustainable positive contribution to increasing international trade and global growth and poverty reduction? Are these being measured or monitored?
- (23) How effective has CoST been at identifying non-FCDO funding? Is the current funding base sufficiently broad to sustain activities if one or more funding sources become unavailable? Is there a clear, workable plan for expanding the funding base?
- (24) Is there an alternative funding approach that CoST could effectively leverage, other than donor funding?
- vii. **Cross-cutting Issues:** When addressing all evaluation questions, the evaluation team should consider the extent to which gender and inclusion been factored into Cost's delivery and outcomes?
- viii. **Lessons and Recommendations:** What lessons can be learned and recommendations made to potential future CoST investments and for anti-corruption and infrastructure programming?

24. FCDO would welcome initial comments from bidders suggesting adaptations, deletions and additions to the proposed questions. Bidders will recognise that these draw on the Theory of Change and the OECD-DAC evaluation criteria, and may wish to comment or suggest further linkages.

**Approach, Methodology and Data**

25. Bidders should present proposals for developing a full evaluation framework, including data sources, methodologies and so forth. The selected evaluation team shall work with FCDO during the Inception Phase to finalise these questions and other elements of their proposed design for both phases.
26. An evaluability study has been completed and is available for bidders to review.

**Outputs and timing**

26. The evaluation will be comprised of three phases: 1) Inception Phase; 2) Implementation Phase; and 3) Post-Implementation Phase. A provisional list of core outputs in each phase, with timings, is provided below. We would expect bidders to comment on these in their proposal, and the list will be finalised by agreement during the inception period.
27. *Inception Phase, Inception Report:* Building on the evaluator's technical proposal, the inception report should address all elements of these Terms of Reference and specify the design and conduct of the evaluation. This should include detailed descriptions of methodology and analysis. Some stakeholder mapping may be necessary to inform this detail. A plan for communications and use of the evaluation

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(Use & Influence plan) must be included. This should focus on identifying key audiences and their current levels of interest as well as plans for engagement and how learning can be best communicated.

Timing: 3-4 weeks

28. *Implementation Phase, Evaluation Report*: Following the implementation phase of the evaluation, an evaluation report, of no more than 40 pages (excluding annexes), will include (though not necessarily in precisely this structure):

1. Cover page.
2. Table of Contents.
3. Executive Summary
4. Introduction to CoST and the evaluation
5. Overview of evaluation approach and methodology, with limitations
6. Findings (in multiple sections)
7. Lessons
8. Recommendations
9. Annexes – detailed methodology and additional findings/ supporting evidence

Timing: 8-9 weeks from the end of the inception phase

29. *Post-Implementation Phase, Closure meeting and dissemination/knowledge products*: The evaluation team will meet with FCDO for a closure meeting that will reflect on the evaluation lessons and recommendations. The evaluation team will also produce short formats for dissemination and documentation. The content and formats can be discussed during the evaluation phase. We wish to encourage the evaluation team to share with FCDO prominent learning through short, accessible products, such as 1-2 page briefings, videos and/or short slides sets.

Timing: 4 weeks from acceptance of the Final Report

30. All reports require high quality, accessible, well designed Executive Summaries, of 2-3 pages for the inception report and 6-8 pages for substantive reports. Executive Summaries should focus on key conclusions and recommendations.

31. Draft evaluation reports will be reviewed by FCDO's Evaluation Quality Assurance and Learning Service (EQUALS).

32. The contractor will grant FCDO an irrevocable right to publish and re-use the outputs from the evaluation. FCDO will have unlimited access to the material produced by the contractor (as expressed in FCDO's general conditions of contract). This gives FCDO rights to request anonymised data, quantitative and qualitative (though the right is rarely exercised in respect of the latter, recognising the work required to adequately anonymise qualitative data).

## Timetable and Workplan

33. This evaluation will run from June 2025 to October 2025. The contract start date is expected to be by 1 July 2025 and the end date 21st November 2025, but dates will be agreed with the preferred bidder. On the basis of a start by July 2025, key milestones are expected to be as follows:

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| Phase   | Date Assuming 2 June Start |
|---|----------------------------|
| Contract begins with Start Up Meeting and Inception Phase | 01 July                    |
| Inception Report  | 18 July                    |
| Implementation Phase Start                                | 25 July                    |
| Draft Evaluation Report                                   | 19 September               |
| Start of Dissemination and Close Out Phase                | 20 October                 |
| Close Out Complete  | 3 November                 |

34. Bidders should set out a full workplan detailing a realistic timetable for delivering the evaluation, including activities and milestones, using a Gantt chart.

Paragraph 34 omitted.

### Evaluation governance and management

14. The evaluation will be overseen by a Management Group (MG) of between three to four members: the Head of Infrastructure Policy, the CoST Policy and Programme Lead, CoST Senior Responsible Owner (SRO), and the Monitoring and Evaluation Adviser from the Green Cities and Infrastructure Programme. FCDO may invite expert(s) from within FCDO and/or external organisations to join the MG. The MG will be responsible for approving the evaluation outputs and commenting on draft reports (drawing on the quality assurance reviews by FCDO's Evaluation Quality Assurance Service). The PRO has additional responsibility for publishing a management response and leading on implementation of agreed recommendations.

15. Within FCDO, the main points of contact will be as follows:

- CoST PRO
- Contractual Matters: FCDO Procurement and Commercial Department

16. In their proposal, bidders should explain how their team will be structured, what the anticipated roles and responsibilities will be, and be clear on leadership and points of contact. Bids should set out their approach to quality assurance throughout the evaluation and by whom, including assuring that all draft outputs are delivered complete and to a high standard throughout the contract.

17. Bidders should also explain how they will ensure close working relationships with FCDO and CoST while ensuring independence. Proposals should include an explanation of how bidders will avoid a conflict of interest, and how they would handle any situations of undue pressure.

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18. The Contractor will provide regular updates to FCDO on the progress of the evaluation; brief fortnightly updates are likely to be appropriate during intensive periods of activity.
19. Bidders should expect frequent interaction with the MG during active phases. Formal MG meetings will be held at least once every six weeks during phases 1 and 2, with likelihood of some shorter 'catch up' meetings. Inception will begin with a start-up meeting, with at least one further MG meeting during this phase. The majority of meetings will be entirely online. However, if the team leader and/or other senior member(s) are UK based we would expect to meet in person, probably in London, for the start-up meet and at least once during each of the Inception and Implementation Phases (in addition to presentations).

Payment milestones and KPIs omitted.

### **Ethics and Safeguarding**

20. Proposals should outline their view of the ethical considerations for this evaluation and spell out how they plan to address these. Contractors will be expected to have an ethics policy/code (consistent with FCDO's [Ethical guidance for research, evaluation and monitoring activities](#)) and apply ethical clearance protocols, where appropriate. Bids should set out how they propose to uphold the principle of 'Do no harm' and to ensure the confidential treatment and secure storage of project documentation and data collected throughout the evaluation.
21. The successful contractor will need to be fully cognisant of the importance FCDO attaches to Safeguarding and understand and follow relevant guidance throughout the conduct of the evaluation. This includes [Enhanced Due Diligence – Safeguarding for External Partners](#) and UKCDR's research specific [guidance](#).
22. Bidders should note that where any digital tools are to be developed that will influence the delivery of activities or be used for data collection, suppliers are required to demonstrate how they have adhered to or will adhere to the [Principles for Digital Development](#) and how they will apply ethical considerations in design and deployment. This includes expectations for the supplier's approach to managing data integrity and responsible data practices including privacy, confidentiality, and consent. This should also include explicit reference to the use of Artificial Intelligence (AI) and a formal statement on where they intend to use AI in the evaluation process.

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**Duty of Care**

23. The supplier must be self-supporting and responsible for their own activities and should not rely on FCDO transport, offices, facilities, logistical or administrative support. Suppliers must include all such costs in their bids.
24. The Supplier owes a duty of care to the Supplier Personnel and is responsible for the health, safety, security of life and property and general wellbeing of such and their property and this includes where the Supplier Personnel carry out the services.
25. The Supplier warrants that it has and will throughout the duration of the Contract:
- carry out the appropriate risk assessment with regard to its delivery of the services;
  - provide the Supplier Personnel with adequate information, instruction, training, and supervision;
  - have appropriate emergency procedures in place to enable their provision of the Services so as to prevent damage to the Supplier Personnel's health, safety, security of life and property and general wellbeing.
26. The provision of information of any kind whatsoever by FCDO to the Supplier shall not in any respect relieve the Supplier from responsibility for its obligations under this section. The positive evaluation of the Supplier's proposal for the provision of the services and the award of this Contract is not an endorsement by FCDO of any arrangements which the Supplier has made for the health, safety, security of life and property and wellbeing of the Supplier personnel in relation to the provision of the services.
27. The Supplier acknowledges that the FCDO accepts no responsibility for the health, safety, security of life and property and general wellbeing of the Supplier Personnel with regard to the Supplier Personnel carrying out the Services under this Contract.
28. FCDO will share available information with the consultants on security status and developments in-country where appropriate. Travel advice is also available online and the Supplier must ensure they (and their Personnel) are up to date with the latest position.
29. Suppliers will be fully responsible for Duty of Care of their own and sub-contract staff (if any).
30. If sub-contracted, the Suppliers must develop their Tender on the basis of being fully responsible for Duty of Care in line with the details provided above and the initial risk assessment. Suppliers must confirm in the Tender that:
- They fully accept responsibility for Security and Duty of Care.
  - They understand the potential risks and have the knowledge and experience to develop an effective risk plan.

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- They have capability to manage their Duty of Care responsibilities throughout the life of the contract.
- If a Supplier is unwilling or unable to accept responsibility for Security and Duty of Care as detailed above, their Tender will be viewed as non-compliant and excluded from further evaluation.

31. Please note that the risk assessment will be re-examined at the point of transition between the Inception phase and the implementation phase. If at any stage, there are concerns that the Supplier cannot manage Duty of Care then they may be precluded from operating in that region. The ability of the Supplier to manage Duty of Care shall remain a pre-condition of the contract.

### **Risks**

32. There will be a number of risks and challenges that the evaluation team will encounter. Therefore, proposals should set out risks and how these will be managed, as well as specifying a system for identifying, managing, and reporting risks during the implementation of the evaluation. A full risk assessment should be conducted during inception phase. We have listed here a few of the more obvious challenges:

- acquiring and retaining sufficiently thorough knowledge of CoST
- building engagement and relationships across CoST
- accessing policy makers and other relevant stakeholders to collect data necessary to assess outcomes and impacts
- language barriers in countries where there is a different primary language than English.

Budget omitted.

Team requirements omitted.

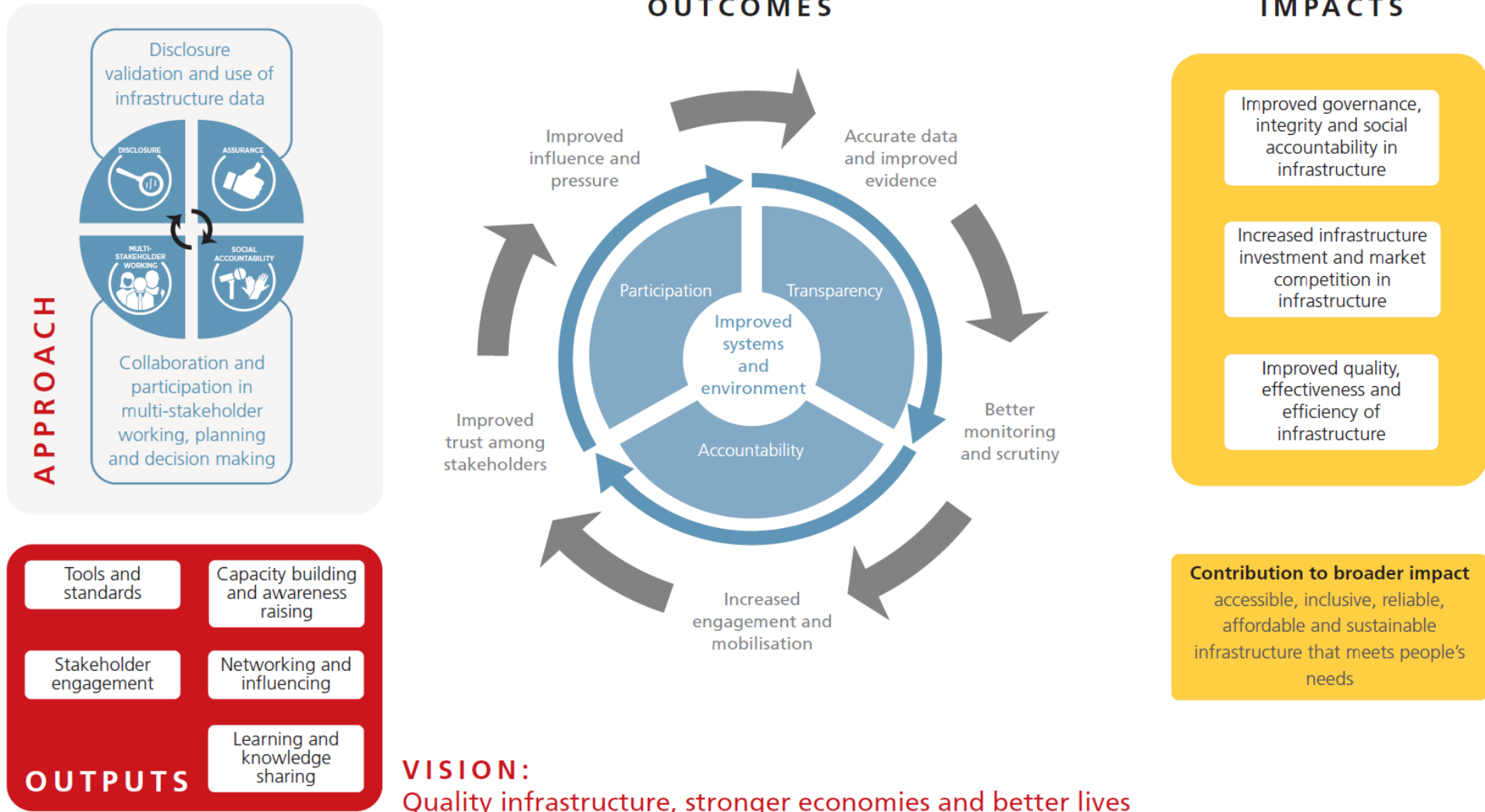
Evaluation assessment criteria omitted.

Annexes omitted.

## Annex 2 The CoST Theory of Change

Figure 11 CoST Theory of Change and its enabling conditions and assumptions

### CoST Theory of Change



**ENABLING CONDITIONS**

- Existing accountability mechanisms can hold a government to account (legal, regulatory, etc.)
- Governments have the capacity and resources to respond and implement reforms
- Opportunity for equal and inclusive representation in decision making
- There is a functioning and operating government
- Space exists for civil society and stakeholder engagement and expression
- Governments, procuring entities and civil society are willing to collaborate
- International networks and organisations leverage support and incentives

**ASSUMPTIONS**

- Governments commit to implementing the core features, introducing the necessary reforms that improve transparency, participation and accountability and follows through by using the disclosed data and evidence to improve infrastructure governance and the quality, effectiveness and efficiency of infrastructure.
- The CoST approach can be adjusted to specific social, economic and political contexts and address different challenges.
- Multi-stakeholder working ensures that all members have a voice and participate, which improves collaboration, strategies and solutions as they are collectively agreed and so more sustainable.
- Building the capacity of stakeholders will enable them to use disclosed data and create evidence that can improve accountability.
- Improved disclosure, validation and use of infrastructure data through adoption of CoST will improve transparency, participation and accountability in government systems.
- Improved monitoring and scrutiny of infrastructure data will lead to improved regulation and enforcement of infrastructure standards.
- Improved participation of civil society in decision making and monitoring within a multi-stakeholder context improves accountability. It is a significant factor in whether governments and the private sector respond and improve policies and practice.
- Better systems of governance and social accountability improve the quality, efficiency and effectiveness of infrastructure.
- Being a trusted partner of governments is more likely to influence their actions and approach in a positive way.

CoST is a legitimate and significant player in influencing transparency and accountability in infrastructure investment. CoST Multi-stakeholder Groups (MSGs), and national and sub-national secretariats have the convening power to engage and bring together different stakeholders working in the sector.

### Annex 3 The Context of CoST – literature review

#### What is the evidence of the necessity and effectiveness of CoST's approach (TAP initiatives)?

##### Effectiveness of TAP and limitations

1. The literature review shows that research on transparency, accountability and participation (TAP) have mostly focused on service delivery, public financial management and the management of natural resources (land, water, minerals, etc.).
2. As shown in the table below (Table 4), literature on TAP agrees on the importance of working on the three pillars of TAP in order to achieve results. Beyond TAP, contextual factors also have a significant impact on the effectiveness of TAP interventions. These include civic space, media freedom, rule of law, enforceability and government capacity.<sup>53</sup>
3. Multiple sources also identify important gaps in the evidence base on the effectiveness of TAP approaches (e.g. Gaventa & McGee, 2013; Vian, 2020)<sup>54</sup> and highlight the lack of rigorous evaluations (Rathinam et al., 2019).<sup>55</sup>

Table 4. Summary of literature review on TAP

| Source  | Short Description of Paper  | Sector Focus  | Arguments Supporting TAP as Effective   | Arguments Against/Limitations of TAP  |
|---|---|---|---|---|
| Brusca, Manes Rossi & Aversano (2018) <sup>56</sup> | Comparative analysis using panel data from 75 countries to empirically test whether transparency (using the Open Budget Index), quality of budgetary management, and strength of audit institutions affect the perception of corruption and trust in governments. | <b>Government in General</b> (cross-country comparative analysis focusing on public finance, budgetary management, and auditing). | <b>Transparency, quality of budgetary management, and strong audit systems positively affect the perception of corruption.</b> Countries with a <b>higher Open Budget Index (OBI) score have better positions in the Corruption Perception Index (CPI)</b> . Enhancing the transparency of accounting information positively affects the perception of corruption. Stronger Supreme Audit Institutions (SAIs) lead to a <b>better perception of corruption</b> . Transparency increases the accountability of decision-makers and their sensation of being controlled, which can <b>reduce corruption</b> and the perception of corruption. | The study <b>did not find that transparency or strengthening the SAIs increases the level of confidence/trust</b> in governments. Limitations relate to the nature of the data available and the way scores were evaluated by each institution.   |
| Mejía Acosta (2013) <sup>57</sup>                   | A critical review of existing literature on measuring the impact and effectiveness of Transparency and Accountability Initiatives (TAIs) specifically in the  | <b>Extractives/Natural Resource Governance</b>  | TAIs are implemented to improve the processes through which actors and institutions can effectively <b>bring governments to account</b> for prudent management of resources.  | Transparency initiatives must be <b>accompanied by measures for strengthening citizens' capacity to act</b> upon the information, requiring citizens to have the necessary <b>education, motivation, resources, and stable institutions</b> . There is a lack of robust theories of change that connect participation and |

<sup>53</sup> Mejía Acosta, A. (2013); John Gaventa and Rosemary McGee (2013); Norman Eisen et al. (2020)

<sup>54</sup> Norman Eisen *et al.* (2020)

<sup>55</sup> Francis Rathinam et al. (2019)

<sup>56</sup> Francesca Manes Rossi, Isabel Brusca, and Natalia Aversano (2018)

<sup>57</sup> Mejía Acosta, A. (2013)

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|  | governance of <b>natural resources (NRG)</b> .  |  |  | transparency to desired outcomes. Structural factors (e.g., lack of autonomy of oversight agencies) can limit the scope for reform and prevent alleged corruption cases from prospering.   |
| <b>Vian (2020)<sup>58</sup></b>                | A critical review summarizing Anti-Corruption, Transparency, and Accountability (ACTA) concepts, frameworks, and interventions aimed at reducing <b>corruption risks within health systems</b> .  | <b>Health Systems/Health Sector</b>  | The UN Office of the High Commissioner on Human Rights advocates <b>transparency, accountability, non-discrimination, and meaningful participation as effective means to fight corruption</b> . Transparency enables observers to <b>detect improper behaviour more easily</b> . <b>Audit reports can trigger prosecutions</b> , and the threat of audits may have a deterrent effect. Community monitoring interventions show promise. Full implementation of internal audit regulations and ensuring the independence of the internal audit function can help fight administrative corruption. | Existing research does <b>not provide a comprehensive picture</b> of how anti-corruption efforts align. There is <b>little research on the effectiveness</b> of anti-corruption measures. In one instance, a citizen-led accountability program using scorecards in Indonesia and Tanzania <b>did not have a statistically significant impact</b> on maternal and newborn health services. Corruption thrives where rules are broken <b>without detection, monitoring, or enforcement</b> . Interventions require <b>political action to modify power imbalances</b> .   |
| <b>Gaventa &amp; McGee (2013)<sup>59</sup></b> | A scholarly synthesis based on a review of literature and documentation, assessing the effectiveness and second-order <b>impact</b> (e.g., achieving improved service delivery) of Transparency and Accountability Initiatives (TAIs).  | <b>Multi-sectoral</b> (Service Delivery, Budget, Freedom of Information (FOI), Natural Resources, Aid) | Under some conditions, TAIs create opportunities leading to positive outcomes such as <b>better budget utilisation, improved service delivery, greater state responsiveness</b> , and the empowerment of local voices. Freedom of Information (FOI) can be understood as an end in itself, altering the <b>balance of power</b> . Participatory budgeting initiatives contribute to <b>multiple outcomes</b> , including new civic associations and strengthened democratic processes.   | The <b>available evidence of impact is uneven and sparse</b> . Transparency is a <b>necessary but insufficient condition</b> for accountability and does not automatically generate it. Many initiatives lack a clearly articulated theory of change, making it difficult to test underlying assumptions. Effectiveness is dependent on <b>contextual factors</b> like the level of democratisation and <b>essential freedoms</b> (association, voice, media). The focus is often placed only on "downstream accountability" (efficient delivery) and ignores citizen voice in shaping policies "upstream". The literature rarely explores possible risks or documents negative effects. |
| <b>Rathinam et al. (2019)<sup>60</sup></b>     | A working paper synthesizing what works and what does not regarding Transparency and Accountability initiatives specifically within the <b>extractives sector</b> , noting methodological challenges and lack of rigorous evaluation. (A 3ie Evidence Gap Map Working Paper). | <b>Extractives</b> (Mining, Gas, Oil)  | The synthesis covers studies assessing interventions like <b>citizen monitoring and feedback mechanisms</b> .  | The <b>evidence base on the effectiveness of TAIs is sparse</b> in the extractive sector. The lack of rigorous evaluation is due, in part, to methodological challenges and potential <b>political impediments</b> .   |

<sup>58</sup> Mejía Acosta, A. (2013)

<sup>59</sup> John Gaventa and Rosemary McGee (2013)

<sup>60</sup> Francis Rathinam et al. (2019)

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| <b>Huberts (1998)<sup>61</sup></b>                     | Summarizes the main results of an <b>expert survey</b> regarding the extent and causes of public corruption and fraud, focusing on expert views on <b>strategies</b> to combat the phenomenon.   | <b>Government in General</b> (Expert consensus on corruption strategies) | Experts agree on the importance of <b>more openness/transparency of political party finances</b> . Improving <b>internal control and supervision</b> (including auditing systems) is seen as a very effective method. Creating political commitment should result in <b>more transparency</b> .   | Scepticism is appropriate as "what is said" by politicians differs from "what is done" in actual policies. A comprehensive <b>conglomerate of strategies</b> must be applied, rather than relying on a single method.  |
| <b>Kolstad &amp; Wiig (2009)<sup>62</sup></b>          | A study analysing whether transparency alone is sufficient to mitigate the resource curse effect and reduce corruption in resource-rich countries using <b>regression analysis</b> .   | <b>Extractives/Resource-Rich Countries</b>                               | Transparency can reduce corruption by increasing the <b>detection effect</b> . Improving information on <b>how decisions are made</b> is more beneficial than just knowing who makes them.  | Transparency is <b>insufficient in itself</b> and requires complementary reforms. In certain cases, <b>transparency can increase corruption</b> . Transparency alone does <b>not mitigate the resource curse effect</b> of reduced growth from resource wealth. The emphasis of the Extractive Industries Transparency Initiative (EITI) on <b>revenues rather than expenditures appears misplaced</b> .   |
| <b>Eisen et al. (2020)<sup>63</sup> (LTRC Project)</b> | A foundational paper advancing the " <b>TAP-Plus</b> " <b>framework</b> for anti-corruption work along the Natural Resource Value Chain (NRVC), arguing for bundling TAP, addressing implementation gaps, and incorporating five key contextual factors. | <b>Extractives/Natural Resource Value Chain (NRVC)</b>                   | <b>Bundling TAP interventions</b> (hybrid interventions that include multiple TAP elements) enhances the chances of successfully reducing corruption compared with focusing on transparency alone. E-government tools can <b>minimize discretion from public officials</b> and positively impact corruption reduction where infrastructure is appropriate. Sharing information and deliberation can <b>increase trust</b> in specific contexts. | Narrowly focusing on the adoption of TAP measures alone, <b>even when fully implemented, are unlikely to suffice</b> . Many well-intended TAP efforts have failed due to an <b>implementation gap</b> . Pure transparency interventions (like FOI) have <b>limited impact</b> . Accountability ideally requires both answerability and <b>sanctions (enforceability)</b> . Transparency initiatives face limitations because many contract provisions require significant contextual information and <b>financial sophistication</b> to yield accountability. The efficacy of EITI has been mixed regarding reducing corruption. |
| <b>Lindstedt &amp; Naurin (2010)<sup>64</sup></b>      | A quantitative study using <b>regression analysis</b> to test the assertion that transparency reduces corruption, distinguishing between agent-controlled and non-agent-controlled transparency.   | <b>Comparative Governance/Public Sector</b>                              | Transparency <b>may reduce corruption</b> . Both agent-controlled and non-agent controlled transparency have <b>significant negative effects on corruption</b> . This negative effect is heightened by conditions for <b>publicity (like a high level of education or high media circulation)</b> .   | Transparency <b>in itself is not enough</b> ; making information available will not prevent corruption if the conditions for publicity and accountability are weak. <b>Agent-controlled transparency</b> (e.g., FOI laws implemented by the government itself) is generally <b>less effective</b> against corruption compared to non-agent-controlled transparency (e.g., a free press). Previous studies drew misleading conclusions by combining the concepts of transparency, publicity, and accountability.  |

<sup>61</sup> Huberts, L.W.J.C. (1998)

<sup>62</sup> Ivar Kolstad and Arne Wiig (2009)

<sup>63</sup> Norman Eisen et al. (2020)

<sup>64</sup> Catharina Lindstedt and Daniel Naurin (2010)

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| <b>Lyrío, Lunkes &amp; Taliani (2018)</b> <sup>65</sup> | A <b>structured literature review</b> synthesizing 63 articles over 30 years to analyse the evolution of research on transparency, accountability, and corruption in the public sector.                                   | <b>Public Sector</b> (Meta-literature on governance/administration)   | An increase in transparency and/or accountability <b>may decrease corruption levels</b> . E-government is a potential factor for <b>improving transparency and accountability</b> . Participatory practices and information availability <b>strengthen democracy and minimize corruption</b> .  | Fighting corruption is <b>not a purely technical issue</b> but involves context. It is difficult to establish a methodological path for research in the area, as issues are addressed from managerial, political, social, legal, and institutional points of view. The final sample size was small, limiting statistical analysis.  |
| <b>European Commission (2022)</b> <sup>66</sup>         | A <b>Handbook</b> mapping and analysing 27 innovative or established anti-corruption practices across <b>EU Member States</b> and clustering them into types, focusing on implementation mechanisms, costs, and outcomes. | <b>Public Sector/EU Member States</b> (Focusing on public procurement, lobbying, access to information, audit, and integrity) | <b>Transparency is essential for accountability</b> and deliberation. Transparency mechanisms can overcome the challenge of <b>fragmented public information</b> . <b>Open data mechanisms</b> (e.g., Austria's OffeneVergaben.at) improve accountability and the possibility of corruption detection. The <b>ERAR platform</b> (Slovenia) for tracking public sector transactions resulted in an <b>increase in corruption reports</b> and supported civil society watchdog activities. The <b>Czech Register of Contracts</b> enabled investigative journalists to <b>discover hidden bonuses</b> in hospital contracts. Technological solutions enable the <b>oversight of transparency regulations</b> (e.g., Register of Interest Representatives in France). Citizen engagement, like the TI Broish campaign in Bulgaria, puts <b>indirect pressure on public institutions</b> to act with more accountability. | Transparency is a <b>necessary, but not sufficient condition</b> . Challenges include <b>citizens' apathy to participate</b> . The quality of information disclosed often <b>depends on the goodwill of those declaring</b> . Underlying legislation may exempt specific entities (e.g., state-owned enterprises or certain municipalities/regions) from disclosure, limiting impact. Information technology tools may have technical limitations, such as a lack of user-friendliness or difficulties handling non-machine-readable data formats.  |
| <b>Adam (2024)</b> <sup>67</sup>                        | A Transparency International guide detailing legislative and policy practices (especially ICTs and oversight) to curb high corruption risks and strengthen governance and value-for-money in public procurement systems.  | <b>Public Procurement Systems</b> (Goods, services, and works, including infrastructure works)                                | Transparency has been shown to <b>reduce corruption risks substantially</b> in public procurement. E-procurement systems and platforms (ICTs) significantly enhance <b>transparency, efficiency, and accountability</b> by reducing transaction costs and information asymmetries. Standardized data (like Open Contracting Data Standard) allows for <b>cross-referencing with other datasets to detect integrity breaches</b> . <b>Ukraine's Prozorro</b> resulted in <b>improved efficiency and significant cost savings</b> . Increasing the probability of audits resulted in an <b>8% decrease in unaccounted infrastructure expenditure</b> in Indonesia. <b>Integrity Pacts</b> are effective multi-stakeholder tools that add a layer of deterrence against corrupt behaviour. Framing reforms as improving <b>efficiency</b> can make them more palatable to sceptical elites.                              | Public procurement is subject to <b>high corruption risks (10–25% loss)</b> due to complexity and discretion. Corruption is difficult to tackle as it may be <b>institutionalized and systematic</b> . Effectiveness is hindered by <b>implementation challenges</b> (de jure versus de facto systems). Corruption is a hallmark of <b>patronage-based political orders</b> . The mere existence of <b>open data does not translate into lower corruption</b> due to limited resources for users and the need for <b>consequences/rule of law</b> . Corrupt practices may be <b>displaced to the contract implementation phase</b> (Bangladesh example). Policymakers often <b>do not use audit institutions' technical knowledge</b> . |

<sup>65</sup> Maurício Vasconcellos Leão Lyrío, Rogério João Lunkes, and Emma Teresa Castelló Taliani (2018)

<sup>66</sup> European Commission (2023)

<sup>67</sup> Isabelle Adam (2024)

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| <b>Schwartz, Fouad et al. (2020)<sup>68</sup></b> | Book compiling IMF/World Bank work on strengthening <b>infrastructure governance</b> (PIM) institutions to reduce waste, improve efficiency, and boost growth across the infrastructure investment cycle. | <b>Infrastructure/Public Investment Management (PIM)</b> | Strengthening infrastructure governance is critical to end waste. Countries could close <b>more than half the efficiency gap</b> by adopting best PIM practices. Countries with stronger governance enjoy a <b>stronger positive output impact</b> from public investment, which also stimulates <b>private sector investment</b> . Rigorous appraisal, central scrutiny, and independent review mitigate undue <b>political influence</b> . There is a positive correlation between the <b>Control of Corruption Index</b> and PIMA scores (effectiveness in project appraisal and project selection). | Weaknesses in governance are widespread, particularly in the <b>allocation and implementation stages</b> . The system is only as strong as its weakest link. Countries generally score better on <b>institutional design</b> (de jure) than <b>effectiveness</b> (de facto), meaning reforms are not fully translated into practice. The appraisal and selection process cannot be purely technical; <b>political influence exists</b> and is the main limitation. Weakest areas are <b>project appraisal, project selection, and maintenance funding</b> . Weak governance can lead to <b>crowding out of private investment, higher debt-to-GDP ratios, and significant waste</b> . |
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### *TAP interventions in the infrastructure sector*

4. Academic literature provides evidence on the impact of corruption on the infrastructure sector,<sup>69</sup> but limited evidence on the effectiveness of TAP approaches to combat corruption and mismanagement in the sector. Nonetheless, infrastructure can be seen as a sub-set of broader set of literature which looks at TAP in public procurement systems.

5. Literature on TAP and public procurement systems has been organised using the 6-level framework provided in Jackson & Köbis, 2018 as adapted in WIN, 2024.<sup>70</sup> Some emerging findings includes:

- The analysis reveals different types of interventions possible under each of the items in the framework.
- The volume of examples and the quality of the literature vary across interventions.
- While there is a strong rationale supporting each of the interventions, the actual evidence on effectiveness is often limited.

**Table 5. Literature review of TAP in public procurement organised along the six dimensions**

| Intervention   | Rationale   | Proven/Empirical Effectiveness  |
|--|---|---|
| <b>Rule changing Strategies</b>                      |   |   |
| <b>Specific Anti-Corruption Laws and Regulations</b> | Formal laws provide a deterrent and define the boundaries of ethical and legal behaviour (e.g., prohibited practices and sanctions for non-compliance).   | Can be effective as demonstrated by the enactment of laws like the Brazilian Anti-Corruption Law 12.846/2013 following scandals, which strengthened external oversight. <sup>71</sup>   |
| <b>Beneficial Ownership (BO) Disclosure Laws</b>     | Mandating the disclosure of beneficial ownership prevents corrupt actors (e.g., politicians or high-level officials) from obtaining public contracts or licenses through hidden interests, thereby increasing transparency. | The mere adoption of disclosure standards is <b>insufficient</b> . Effectiveness requires mandatory full disclosure as a qualification criterion and a prohibition on participation by conflicting officials. Must be supported by <b>verification and enforcement mechanisms</b> to reduce the implementation gap (e.g., Slovakia's Register of Public Sector Partners). <sup>72</sup> |

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| <b>Freedom of Information (FOI) Laws</b>             | FOI laws grant citizens the right to access government records, which theoretically empowers the public (the principal) to monitor the government (the agent) and expose corruption.                        | <b>Mixed and conditional.</b> Empirical studies show limited impact on corruption reduction in isolation. FOI legislation yields positive effects <b>only when implemented in societies with pre-existing higher social openness</b> . Its success is conditional on <b>publicity</b> (media circulation, education) and <b>accountability</b> (electoral democracy, rule of law) to enable citizens to process information and impose sanctions. However, one field experiment in India showed FOI requests significantly expediting administrative processes, reducing inertia/corruption risk in service delivery. <sup>73</sup> |
| <b>Decentralisation of Authority</b>                 | Transferring responsibility for corruption prevention or management to local bodies aims to increase local proactiveness and accountability.  | <b>Conditional.</b> Fiscal decentralization only leads to lower corruption if a supervisory body, such as a <b>free press</b> , is present to monitor bureaucrats. Decentralization of natural resource revenue, without safeguards, can exacerbate local-level corruption. Lithuania's 2021 Law on Corruption Prevention introduced decentralised responsibility for public sector bodies to actively prevent corruption, moving accountability closer to the source. <sup>74</sup>  |
| <b>Organisational and Managerial Strategies</b>      |   |   |
| <b>Codes of Conduct (CoC) and Ethical Guidelines</b> | CoCs serve as "soft laws" that establish clear ethical standards, including mandatory disclosure of financial interests and conflicts of interest, acting as a deterrent.                                   | Codes of Conduct have the <b>potential to ensure accountability</b> . However, their effectiveness is limited if they are voluntary and not supported by enforcement/punishment mechanisms. For example, in Italy, "soft laws" approaches were culturally unsuited to the preference for harsh sanctions in the judicial culture. Voluntary CoCs for local politicians aim to increase legitimacy and trust. <sup>75</sup>  |
| <b>Professionalisation and Merit-Based Hiring</b>    | Selecting personnel based on honesty and capability, and ensuring merit-based procedures, counters patronage and raises the capacity of procurement officials to implement rules efficiently and ethically. | Experts view <b>stronger selection of public personnel</b> as a highly effective method. Merit-based recruitment can successfully counter patronage-based systems. Capacity building and training for procurement staff can lead to more successful implementation of procurement rules. <sup>76</sup>  |
| <b>Internal Controls and Supervision</b>             | Improving financial management information systems and internal auditing reduces opportunities for corruption (monopoly and discretion) and increases the chances of detection within the public body.      | Improving internal control and supervision (including auditing systems) is regarded as a <b>very effective</b> method by experts across different income levels. Weak internal controls and oversight arrangements directly increase the chances of corrupt behaviour during project implementation. <sup>77</sup>  |
| <b>Economic Incentives (Salaries)</b>                | Increasing salaries diminishes the financial stimuli and low wages that often drive corruption, particularly petty corruption.  | Evidence is <b>moderate</b> . Low salaries are identified as a critical cause of corruption, especially in lower-income countries. Paying higher salaries is part of the economic strategy to combat financial incentives for corruption. <sup>78</sup>   |

<sup>68</sup> Schwartz, G. et al. (2020)

<sup>69</sup> Schwartz, G. et al. (2020); Isabelle Adam (2024)

<sup>70</sup> David Jackson and Nils Köbis (2018); Water Integrity Network (2024)

<sup>71</sup> Isabelle Adam (2024)

<sup>72</sup> Norman Eisen et al. (2020)

<sup>73</sup> Norman Eisen et al. (2020); Catharina Lindstedt and Daniel Naurin (2010)

<sup>74</sup> Norman Eisen et al. (2020)

<sup>75</sup> Isabelle Adam (2024); Maurício Vasconcellos Leão Lyrio, Rogério João Lunkes, and Emma Teresa Castelló Taliani (2018)

<sup>76</sup> Huberts, L.W.J.C. (1998); Schöberlein, J. (2019)

<sup>77</sup> Isabelle Adam (2024); Huberts, L.W.J.C. (1998)

<sup>78</sup> Huberts, L.W.J.C. (1998)

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| <b>E-procurement/ E-Governance</b>                            | Digitalising public procurement processes (e.g., e-procurement) removes human discretion, limits personal interactions (reducing opportunities for corruption), and improves the tracking and monitoring of complex procedures.   | Several studies indicate a <b>positive impact</b> of e-government processes in reducing corruption, especially where telecommunication infrastructure is appropriate. E-procurement mechanisms enhance transparency throughout the bidding process. <sup>79</sup>  |
| <b>Social Norms Strategies</b>                                |   |  |
| <b>Leadership and Institutional Culture of Integrity</b>      | Leaders setting ethical standards influences the attitudes and norms of public servants. This approach aims to build a sustainable culture where the public interest is prioritised over private interests.   | Experts widely consider improving the example set by management and leadership as a <b>highly effective</b> method. However, embedding integrity-based practices requires changing organizational culture, which often faces resistance. <sup>80</sup>   |
| <b>Social Norms and Behaviour Change (SNBC) Interventions</b> | When corruption is deeply entrenched, challenging the informal social norms (e.g., peer pressure, shared expectations) that make corruption acceptable is necessary to create a new "equilibrium" of integrity.   | The field is still <b>nascent</b> , and there is <b>very little evidence</b> , yet on what definitively works to address socially entrenched corruption patterns. Effectiveness hinges on tailoring interventions to specific contexts and framing corruption control as a means to achieve shared, beneficial goals (e.g., improving equity in services). Further research is needed to determine pathways to behaviour change. <sup>81</sup>                             |
| <b>Collective Action (CA)</b>                                 | Collective approaches (e.g., multi-stakeholder initiatives like the Alliance for Integrity) increase the credibility and impact of individual anti-corruption efforts by promoting voluntary commitment and shared values, aiming to create integrity as a social norm. | <b>Moderate effectiveness.</b> CA initiatives (like Integrity Pacts, cross-listed in Social Accountability) are based on the voluntary commitment to shared values. Success challenges include ensuring sustainability (as they rely on voluntary partnerships) and measuring specific outcomes of awareness-raising efforts. The approach has been proven efficient in countering corruption in challenging environments like maritime transport. <sup>82</sup>           |
| <b>Enforcement Strategies</b>                                 |   |  |
| <b>Supreme Audit Institutions (SAIs) and Audits</b>           | Independent SAIs monitor the financial and administrative management of the state, checking information accuracy, preventing financial misappropriation, and reviewing public procurement procedures.   | The strength of audit institutions <b>positively affects the perception of corruption</b> . SAIs are considered <b>highly effective</b> deterring mechanisms and are potentially more effective at reducing corruption compared to anti-corruption authorities (ACAs). Their efficacy relies on adequate capacity and a supportive institutional context (e.g., parliamentary oversight). <sup>83</sup>  |
| <b>Anti-Corruption Agencies (ACAs) and Judiciary</b>          | Independent ACAs and a strengthened judiciary extend the state's capacity to investigate, prosecute, and sanction corrupt actors, imposing costs on malfeasance.  | <b>Mixed, but conceptually high importance.</b> Creating independent institutions against corruption is rated as <b>very effective</b> by experts. Effective law enforcement (police, judiciary) is essential to deter grand corruption and ensure credibility. However, ACAs vary widely in effectiveness depending on independence, mandate, and resources. There is criticism of "agencification" leading to ineffective results without systemic change. <sup>84</sup> |

<sup>79</sup> Schöberlein, J. (2019); Schwartz, G. et al. (2020)

<sup>80</sup> European Commission (2023); Huberts, L.W.J.C. (1998)

<sup>81</sup> Baez Camargo, C. (2022)

<sup>82</sup> Scarlet Wannewetsch (2025); European Commission (2023)

<sup>83</sup> Isabelle Adam (2024); Schöberlein, J. (2019)

<sup>84</sup> Huberts, L.W.J.C. (1998); European Commission (2023)

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| <b>Advanced Detection and Investigation Tools</b>                   | Using technology (like data analytics) to process large volumes of complex data (e.g., procurement contracts, tax data) and identify specific red flags or unusual patterns for targeted investigation.                                  | <b>Innovative and promising.</b> Datafication is a strong trend. The Finnish Harmaa (Grey)project uses data analytics to assist law enforcement in efficiently separating routine cases from cases requiring detailed investigation, thereby combating financial crime. <sup>85</sup>  |
| <b>Conflict of Interest (Col) Monitoring/Enforcement</b>            | Mechanisms to detect and manage Col situations (e.g., mandatory recusal, disclosure) prevents officials from using their position for private gain in processes like public procurement.   | Romania's <b>PREVENT system</b> for public procurement uses an IT system to analyse integrity data against public databases, issuing warnings to identify potential conflicts of interest <i>before</i> contract awarding, obliging authorities to take corrective measures. This mechanism provides ex-ante verification. <sup>86</sup>                 |
| <b>Social Accountability Strategies</b>                             |  |  |
| <b>Media and Public Exposure</b>                                    | A free press functions as "non-agent controlled transparency," willing and able to investigate and report corruption, creating publicity for malfeasance, which raises the perceived risk for corrupt actors.                            | A <b>free press</b> and media coverage are strongly associated with lower corruption levels. Public exposure by media is viewed by experts as an <b>effective method</b> . Without an active media to publicise released information, corruption may continue unabated. <sup>87</sup>  |
| <b>Civic Monitoring and Social Audits</b>                           | Watchdog activities by civil society and the general public (e.g., community monitoring, social audits, report cards) oversee government actions and generate bottom-up pressure for accountability.                                     | Social audits can contribute to the <b>exposure of corruption and enhance effectiveness</b> in program implementation. Effectiveness is achieved when these mechanisms <b>trigger traditional accountability mechanisms</b> (like official investigations or sanctions). The success of participatory initiatives generally remains mixed. <sup>88</sup> |
| <b>Collective action/Integrity Pacts (IPs)</b>                      | IPs are "fair-play" commitments in public procurement, agreed upon by the procurement agency and bidders, with monitoring by an independent external party. This mechanism facilitates transparency and citizen monitoring of contracts. | IPs are a <b>broadly accepted good practice</b> across several EU countries, aiming to promote integrity and prevent corruption in public procurement. They represent a key mechanism in the Collective Action category. <sup>89</sup>   |
| <b>Whistleblower Protection</b>                                     | Providing protection ensures that employees who report wrongdoing in the public or private sector are safeguarded, lowering the personal cost of reporting corruption.   | Effective whistleblowing protection is essential to promote integrity. For systems to be effective, there must be a <b>supporting context of institutional and legal reform</b> that guarantees an independent judiciary and law enforcement, ensuring trust in the process. <sup>90</sup>   |
| <b>Transparency Strategies</b>                                      |  |  |
| <b>Public Disclosure of Accounting Information (Budget/Finance)</b> | Disclosure of detailed accounting and budgetary information resolves information asymmetry, allowing citizens (the principal) to assess how public money is allocated and used, thereby enhancing answerability.                         | Disclosure of accounting information and the strength of financial management systems <b>positively affects the perception of corruption</b> . Publishing audit and accountability reports makes corrupt practices more visible, facilitating public monitoring and overcoming cultures of impunity. <sup>91</sup>                                       |

<sup>85</sup> European Commission (2023); Schwartz, G. et al. (2020)

<sup>86</sup> European Commission (2023)

<sup>87</sup> Norman Eisen et al. (2020); Francesca Manes Rossi, Isabel Brusca, and Natalia Aversano (2018); Catharina Lindstedt and Daniel Naurin (2010)

<sup>88</sup> European Commission (2023); Francesca Manes Rossi, Isabel Brusca, and Natalia Aversano (2018); John Gaventa and Rosemary McGee (2013); Norman Eisen et al. (2020)

<sup>89</sup> European Commission (2023); Scarlet Wannewetsch (2025)

<sup>90</sup> European Commission (2023); Schwartz, G. et al. (2020)

<sup>91</sup> Francesca Manes Rossi, Isabel Brusca, and Natalia Aversano (2018)

|  |   |  |
|--|---|--|
| <b>Open Data/Open Contracting (Public Procurement)</b> | Public disclosure of procurement contracts, decision criteria, and actors involved in key decision points (Open Data/Open Contracting) limits discretion and provides information necessary for public scrutiny.  | Transparency measures, like disclosing contracts and using e-procurement platforms, are necessary and foundational. <b>Transparency alone is not sufficient</b> ; it requires participation and accountability mechanisms to yield impact. <sup>92</sup>   |
| <b>Making Data Accessible and Understandable</b>       | Using technologies or simplifying design (e.g., user-centric design, visualisation tools) ensures that large volumes of complex data generated by transparency initiatives can be used by experts and ordinary citizens (meeting the publicity condition).  | This is crucial for effectiveness, as large amounts of open data can be incomprehensible and useless if not properly processed and visualized. Innovative cases like the Luxembourg "Renow" repository focus on <b>accessibility of budget information</b> that is understandable to the general public. The Czech Register of Contracts similarly aims to make information user-friendly for public monitoring. <sup>93</sup> |
| <b>Agent vs. Non-Agent Controlled Transparency</b>     | Agent-controlled transparency (information released by the institution under supervision, e.g., published financial reports) makes concealment harder. Non-agent controlled transparency (information released by independent third parties, e.g., the free press) makes corruption more dangerous due to risk of exposure. | <b>Non-agent controlled transparency (free press) is generally more effective</b> at reducing corruption compared to agent-controlled transparency methods (rules requiring internal disclosure). The latter is more dependent on the rule of law for its effectiveness, while the former is enhanced by political accountability (e.g., elections). <sup>94</sup>   |

### CoST alignment with intervention areas

6. CoST defines four pillars of work in its Business Plan 2021-2025:

- Multi-stakeholder working brings together government, private sector and civil society in a concerted effort to pursue a shared goal of improving transparency and accountability in public infrastructure. This is typically achieved through a multi-stakeholder group where each stakeholder group has an equal voice in leading a CoST programme.
- Disclosure is the publication of data from infrastructure projects. Data is disclosed by procuring entities at key stages throughout the entire project cycle in OC4IDS or CoST IDS format.
- Assurance is an independent review that validates the accuracy and completeness of the disclosed data and uses the data by turning it into compelling information highlighting issues of concern and areas of good practice.
- Social accountability refers to efforts made to ensure that the disclosed data and assurance reports are taken up and used by stakeholders – especially civil society and the private sector – to strengthen accountability and deliver practical improvements.

7. The CoST pillars align relatively well with multiple levels in the 6-level framework defined by in Jackson & Köbis, 2018 as adapted in WIN (2024). The following table provide an overview about how well CoST interventions align with or support the six different levels in the framework.

<sup>92</sup> European Commission (2023); Schwartz, G. et al. (2020); Norman Eisen et al. (2020)

<sup>93</sup> European Commission (2023)

<sup>94</sup> Catharina Lindstedt and Daniel Naurin (2010)

**Table 6. Alignment of CoST interventions with the 6-level framework**

| Framework level                                 | Overall alignment | Contribution   |
|---|-------------------|--|
| <b>Transparency strategies</b>                  | Strong            | <p>Disclosure is a core feature of the CoST approach. CoST promotes transparency by disclosing data from public infrastructure investment using specific tools, such as the Infrastructure Data Standard (IDS) and the Open Contracting for Infrastructure Data Standard (OC4IDS). CoST's objective is to set up systems that allow for reliable disclosure of information, overcoming opacity in the sector.</p> <p>CoST also encourages the establishment of Disclosure Requirements that provide a legal basis for disclosing data. CoST has helped establish legal mandates for disclosure in four countries and supports institutionalising disclosure within regulations.</p> <p>CoST collaborates closely with related initiatives like Open Contracting and Open Data. CoST's partnership with the Open Contracting Partnership (OCP) led to the technical development of the OC4IDS, which uses open data standards. Tools like the data disclosure analytical tool developed by CoST Ukraine enable stakeholder analysis of OC4IDS data on thousands of projects in real time.</p>   |
| <b>Social Accountability Strategies</b>         | Strong            | <p>Social Accountability is one of CoST's four core features. The ultimate goal of CoST is to increase accountability. CoST works to ensure that the public, CSOs, and media hold the government to account.</p> <p>Multi-Stakeholder Working (MSW) is a key feature and core building block of the CoST approach, bringing together representatives from government, the private sector, and civil society. MSGs provide a "neutral and constructive space" for collaboration and are a form of citizen participation. CoST supports this concept rather than just the formal institution.</p> <p>CoST facilitates social accountability mechanisms, such as community monitoring, and has worked to increase media demand for transparency and accountability through training and awareness workshops. Civic participation is essential to CoST's theory of change. CoST uses public exposure through the media and civil society engagement to press procuring entities (PEs) to improve practices.</p>  |
| <b>Rule-changing Strategies</b>                 | Moderate          | <p>CoST drives the process of formalising disclosure needs in legislation or regulations. CoST focuses on ensuring that data disclosure becomes institutionalised within standard public procurement processes. For example, CoST has helped establish legal mandates for disclosure in four countries and targets getting members to establish policy, regulatory, or legal instruments that mandate disclosure.</p> <p>Beyond that, CoST model could help catalyse indirect systemic change and institutionalise transparency and accountability.</p> <ul style="list-style-type: none"> <li>Assurance report recommendations are intended to lead to wider reforms. CoST aims to build on its principles to help influence policy that drives improved transparency and accountability in the infrastructure sector.</li> <li>CoST actively works to promote its relevance to and consistency with international standards that define good practice in public procurement. CoST advocates for the widest possible use of its transparency standards at the international level, for example, by seeking adoption of CoST standards as part of international standards like ISO 10845.</li> </ul> |
| <b>Organisational and Managerial Strategies</b> | Moderate          | <p>CoST activities include providing guidance and targeted training for member secretariats and MSGs. These efforts aim to build the capacity of those using the disclosed information.</p> <p>The emphasis on technical standards (IDS, OC4IDS) aims to improve management systems and data handling practices of procuring entities (PEs).</p> <p>CoST aims to influence PEs to improve their data management and working practices. Assurance reports provide evidence of weaknesses in specific projects for use by government reformers. Procuring entities are expected to act to improve quality, effectiveness, and efficiency in response to evidence raised by assurance reports or citizens.</p>  |

| Framework level                | Overall alignment | Contribution   |
|--------------------------------|-------------------|--|
|                                |                   | CoST seeks to create a culture of integrity, which aligns with standard-setting collective action initiatives aimed at lifting the standard of business integrity. MSGs agree to and understand the values and code of conduct.  |
| <b>Enforcement Strategies</b>  | Weak              | CoST explicitly seeks to avoid replicating the role of government regulatory authorities or crossing the line into investigative or oversight functions. Assurance is a core feature of CoST. This mechanism could trigger traditional accountability mechanisms, such as investigations or sanctions. CoST also conducts advocacy based on assurance reports. The mechanism acts as a "stick" to encourage action, but the primary strength is accountability pressure, not formal enforcement. |
| <b>Social Norms Strategies</b> | Weak              | CoST does not have a direct focus on social norms. The multi-stakeholder working aims to build trust and understanding between government, industry, and civil society. The approach can also provide a "safe space" for discussing sensitive issues like corruption, facilitates a gradual shift towards integrity (a core element of social norms strategies).   |

### What do we know about CoST's results and impacts from third-party research?

8. Six reports or papers have been published that review or discuss the effectiveness, results and/or impact of the work of CoST. These are summarised in Table 7 below.

**Table 7. Summary of published reviews**

| Source   | Purpose of review  | Results / impacts  | Challenges / recommendations  |
|--|--|--|---|
| CoST external review, Crown Agents, 2020 <sup>95</sup> | The 2020 external review, commissioned by DFID and the Dutch Ministry of Foreign Affairs, assessed CoST's relevance, effectiveness, efficiency, impact, sustainability, and complementarity against its 2017–2020 Business Plan and DFID's Infrastructure for Cities and Economic Development programme. | Key achievements include the institutionalization of disclosure norms through the Infrastructure Data Standard (IDS) and the Open Contracting for Infrastructure Data Standard (OC4IDS). By 2020, CoST had facilitated the disclosure of thousands of infrastructure projects across 19 countries, significantly reducing information asymmetries in procurement and project delivery. The assurance process had strengthened accountability and improved public confidence in infrastructure governance. Evidence from countries such as Afghanistan and Honduras demonstrated tangible benefits such as cost savings, improved project quality, and enhanced trust between government and private sector actors. The review also notes CoST's role in fostering collective action by convening government, private sector, and civil society actors. This collaborative approach has helped shift norms toward openness and integrity, positioning CoST as a global leader in infrastructure governance. | Despite these achievements, the review identifies critical challenges that limit CoST's transformative potential. Political commitment remains uneven; while some governments champion transparency, others resist reforms due to vested interests. This variability creates implementation gaps and undermines sustainability. Capacity constraints in technical and institutional systems hinder effective data disclosure and assurance processes, particularly in low-resource settings. Moreover, while CoST has succeeded in publishing data, social accountability mechanisms (e.g. citizen engagement and media uptake) are often weaker, reducing the impact of transparency on actual governance outcomes. There is insufficient follow-up of assurance report recommendations.<br><br>The review also highlights limitations in the progress made. In some contexts, data is published but remains inaccessible or unusable, limiting its utility for oversight. CoST's reliance on donor funding in some contexts raises concerns about long-term financial |

<sup>95</sup> Justine Davila, Paolo Craviolatti, and Eddie Rich (2019)

| Source  | Purpose of review   | Results / impacts   | Challenges / recommendations  |
|---|---|---|---|
| From disclosed data to sector reform, Hawkins and Prado, 2020 <sup>96</sup> | This research paper examined infrastructure data from ten countries and provided examples of where CoST has promoted long-lasting reform, including Honduras, Thailand, Uganda, Ukraine, Afghanistan, and Malawi. | <p>Disclosure has been a cornerstone of CoST’s success. Through the Infrastructure Data Standard (IDS), governments disclose 40 key data points covering project identification, preparation, procurement, and implementation. By 2019, nearly 25,000 projects had been disclosed using CoST standards, with several countries—such as Honduras, Guatemala, Malawi, and Costa Rica—embedding these requirements into law. Digital platforms like Sisocs (Honduras) and MapaInversiones (Costa Rica) have further institutionalized transparency, while collaboration with the Open Contracting Partnership led to the development of OC4IDS, endorsed by the G20 as a global standard.</p> <p>Assurance, the independent review of disclosed data, has transformed transparency into actionable accountability. Between 2016 and 2018, 218 projects worth over US\$3.7 billion were assessed across ten countries. Disclosure rates improved significantly, with Thailand exceeding 90% and Uganda rising from 51% to 67% in one year. Assurance reports identified persistent issues such as poor project preparation, tender irregularities, and contract management failures—patterns consistent with global literature. These findings triggered corrective measures, including design reviews, improved procurement practices, and enhanced contract oversight.</p> <p>Other country-level impacts influenced by the work of CoST have included:</p> | <p>sustainability and its ability to scale operations globally. Addressing these gaps requires strategies to deepen institutionalization, strengthen local capacity, and ensure that transparency translates into actionable accountability.</p> <p>Overall, assessing CoST’s progress against milestones and targets in the logframe limited the view of CoST’s success due to its quantitative focus. The review recommended alternatives for capturing results and impact, if resources allowed.</p> |

<sup>96</sup> Hawkins, J. and Prado, M. da G.F. de A. (2019)

| Source  | Purpose of review  | Results / impacts   | Challenges / recommendations   |
|---|--|---|--|
|   |  | <ul style="list-style-type: none"> <li>• Honduras introduced mandatory community consultation clauses and updated design standards;</li> <li>• Uganda amended its Roads Act to improve safety;</li> <li>• Malawi established a whistleblowing mechanism; and</li> <li>• Afghanistan created a design review committee.</li> </ul> <p>These reforms demonstrate CoST's ability to catalyse systemic change beyond individual projects.</p> <p>Social accountability initiatives have amplified these impacts. In Honduras, over 300 citizen commissions were trained to monitor projects, while investigative journalism awards encouraged data-driven reporting. Uganda adopted community meetings to engage citizens in oversight, and Malawi launched radio debates and SMS platforms for public feedback.</p>  |  |
| <p>Enhancing government effectiveness and transparency, World Bank, 2020<sup>97</sup></p> | <p>This report includes CoST as a case study in improving infrastructure governance and transparency, highlighting its role in reducing corruption risks and improving project outcomes.</p> | <ul style="list-style-type: none"> <li>• Improved Transparency: CoST has advanced systematic disclosure of infrastructure project data using standards like the IDS and OC4IDS. This has enabled governments to publish comprehensive project information, reducing information asymmetry and fostering trust.</li> <li>• Institutionalization of Reforms: In countries such as Thailand, leadership from the Ministry of Finance and inclusion of accountability institutions helped embed multi-stakeholder working groups into governance structures. Ukraine leveraged data-driven visualisations to make assurance findings actionable, while Honduras combined international support with local leadership to strengthen transparency and social audit mechanisms.</li> <li>• Enhanced Accountability: Assurance processes have identified risks and prompted corrective actions. In Honduras, social audit capabilities and citizen engagement have pressured authorities to address irregularities.</li> <li>• Global Influence: CoST has contributed to international standards like OC4IDS and influenced policy reforms at national and sub-national levels, creating synergies with initiatives such as the OGP and OCP.</li> </ul> | <ul style="list-style-type: none"> <li>• Incremental Progress: Reform paths differ by context and remain non-linear, requiring sustained effort. Significant hurdles persist, including resistance from vested interests and weak institutional capacity.</li> <li>• Capacity Constraints: Technical limitations in data management and assurance processes hinder full implementation.</li> <li>• Social Accountability Challenges: While citizen engagement is growing, its effectiveness varies, and mechanisms for feedback and enforcement need strengthening.</li> <li>• Systemic Issues: CoST's tools alone cannot address deeper governance weaknesses; complementary reforms in procurement, financial management, and legal frameworks are essential.</li> </ul> |

<sup>97</sup> World Bank (2020)

| Source  | Purpose of review  | Results / impacts   | Challenges / recommendations   |
|---|--|---|--|
| Transparency and budget savings in public procurement, Saelawong et al, 2024 <sup>98</sup>              | Research to evaluate “the effect of transparency measures on public procurement efficiency, focusing on Thailand’s Infrastructure Transparency Initiative (CoST)”. | Thailand’s adoption of CoST’s standards marked a significant shift toward transparency in public procurement. Introduced in 2015 and formally embedded in the Public Procurement Act of 2017, CoST established a structured framework for disclosing critical data throughout the lifecycle of government construction projects. Between 2017 and 2022, CoST monitored over 1,400 projects worth Baht 151.5 billion, requiring proactive publication of details such as procurement methods, bidder numbers, project scope, environmental impacts, and contract modifications. The initiative delivered measurable fiscal benefits. Statistical analysis revealed that projects adopting CoST standards achieved budget savings ranging from Baht 3.3 million to Baht 9.6 million per project, representing approximately 4.5% to 5.4% of project budgets. In aggregate, CoST contributed to Baht 7.6 billion in savings since 2017, a substantial improvement compared to typical savings of only 0.5% in Thai public procurement. These results were consistent across multiple econometric models, even after controlling for variables such as procurement method and agency type. Beyond financial gains, CoST strengthened accountability and public trust by making procurement processes more transparent and verifiable. | <p>Despite these successes, the study highlights some limitations and challenges. Firstly, the author notes that CoST’s scope remains selective, covering only projects below Baht 1 billion and relying on voluntary participation by agencies. This restricts its systemic impact, especially given the complexity and high corruption risks in large-scale projects managed by state-owned enterprises. Second, while transparency improves governance, it introduces operational and financial burdens. Maintaining disclosure systems, responding to information requests, and ensuring data accuracy require significant resources - costs that can strain agencies, particularly in resource-constrained settings. Another gap lies in data integration and accessibility. Information is dispersed across multiple platforms, complicating public engagement and oversight. Furthermore, the study notes that many CoST data points overlap with Thailand’s existing Official Information Law, making it difficult to isolate CoST’s added value beyond legal disclosure requirements. Finally, the research acknowledges that its focus on fiscal outcomes overlooks qualitative benefits, such as enhanced citizen trust and reduced corruption risks, which remain harder to quantify.</p> <p>CoST in Thailand demonstrates that structured transparency can deliver tangible savings and improve governance. However, its full potential depends on broader adoption, streamlined digital platforms, and sustained investment in capacity building. Without addressing these gaps, transparency initiatives risk becoming costly compliance exercises rather than transformative governance tools.</p> |
| Promoting transparency in sustainable infrastructure procurement, World Bank & CoST, 2024 <sup>99</sup> | Review of evidence on transparency and sustainability in infrastructure procurement, including CoST’s IDS and OC4IDS standards.                                    | Since 2015, data on 80,000+ projects have been published using CoST IDS or OC4IDS. OC4IDS has been integrated into government systems in countries like Ghana, Indonesia, Malawi, Mexico, and Ukraine.  | <p>Like CoST IDS, OC4IDS does not yet fully cover sustainability dimensions or later lifecycle stages.</p> <p>Need for Expansion, both standards should evolve to include sustainability-related data across the entire project lifecycle (decision-making, operation, maintenance, decommissioning).</p> <p>New modules proposed, 45 sustainable infrastructure data points grouped into four dimensions:</p>   |

<sup>98</sup> Saelawong, T. et al. (2023)

<sup>99</sup> CoST – Infrastructure Transparency Initiative, Open Data Services, and World Bank (2024)

| Source   | Purpose of review   | Results / impacts  | Challenges / recommendations   |
|--|---|--|--|
| Infrastructure transparency initiative and anticorruption in public infrastructure projects (PIPs), Ambituuni, 2025 <sup>100</sup> | Research to identify antecedents that enable or hinder 'the effectiveness of transparency in combating corruption within PIPs, as well as the typology of agency relationships that emerge in response to these antecedents'. | Evidence from assurance reports and interviews across eight implementing countries shows that CoST has helped identify persistent issues such as poor tender management, weak project preparation, and inadequate financial planning. When properly implemented, the assurance process builds trustful relationships, mitigates conflicting interests, and improves compliance with transparency norms. Political commitment, donor conditions, and institutionalisation through legal frameworks have enabled CoST to deliver governance benefits, enhance public confidence, and support value-for-money outcomes. In some contexts, CoST has also been leveraged to attract foreign investment by signalling openness and reliability in infrastructure delivery (perhaps in the absence of other transparency indicators). | <ul style="list-style-type: none"> <li>• Economic &amp; Financial (e.g., life-cycle cost, maintenance plan, cost-benefit analysis).</li> <li>• Environmental &amp; Climate (e.g., biodiversity measures, climate risk assessment, GHG emissions forecast).</li> <li>• Social (e.g., number of beneficiaries, inclusive design, health &amp; safety).</li> <li>• Institutional (e.g., policy coherence, beneficial ownership, lobbying transparency).</li> </ul> <p>Despite these achievements, the study reveals significant complexities. First, CoST's effectiveness depends on enabling antecedents such as political will, local capacity, and robust processes. Increased disclosure does not always lead to social accountability, especially when citizen engagement is weak or data is overly complex. Protecting commercially sensitive information can limit transparency, creating tension between openness and confidentiality. Power imbalances within multi-stakeholder groups allow principals or agents to capture processes, using transparency selectively to protect vested interests.</p> <p>Transparency can be co-opted for reputational purposes rather than anticorruption, with some governments joining CoST primarily to attract investment rather than reform practices. Finally, the initiative faces contextual limitations: its current focus on developing countries means findings may not translate to environments where corruption is episodic rather than systemic.</p> |

<sup>100</sup> Ambituuni, A. (2025)

## Annex 4 Evaluation Methodology

### Introduction

9. This annex provides additional detail on the evaluation methodology and its implementation as outlined in Chapter 4 of the main evaluation report, and should be read in conjunction with the chapter. In addition, it provides detail on how the evaluation was organised and governed, which is not covered in the main report. The Annex covers the following (with hyperlinks to the relevant paragraphs):

#### *Detail on the evaluation methodology and its implementation*

- The **detailed explicated TOC** used for evaluation purposes and agreed in the inception phase, alongside a discussion of why explication was necessary (see from paragraph 10 below).
- The **definition of the OECD-DAC evaluation criteria** as applied to the evaluation and agreed in the inception phase (see from paragraph 17 below).
- The full list of evaluation questions and sub-questions (see from paragraph 18 below)
- The **evaluation stakeholder analysis** done by the ET in the inception phase (see from paragraph 19 below).
- The **evaluation plan matrix**, showing how different data collection methods and tools were deployed to answer each of the evaluation questions (please see from paragraph 20 below).
- More **information on the members selected as member cases** (please see from paragraph 22 below).
- The **templates of the analytical frameworks** that are internal to the team (please see from paragraph 25 below).
- Analysis of **deviations from the methodological elements agreed with the FCDO MG in the inception phase**, detailing the reasons why these occurred and their impact on the evaluation (please see from paragraph 26 below).
- The planned and achieved evaluation timeline (see from paragraph 27 below).

#### *The organisation and governance of the evaluation*

- An **overview of the approach to equity and treatment of ethical considerations** in the evaluation (see from paragraph 29 below).
- The use of artificial intelligence in the evaluation (see from paragraph 36 below)
- The **risks to the evaluation**, including assumptions (see from paragraph 41 below).
- **Quality assurance arrangements** (see from paragraph 43 below).
- Evaluation **team roles and responsibilities** (see from paragraph 45 below).
- Evaluation **governance and independence** (see from paragraph 46 below).

### The explicated CoST ToC

10. Figure 1 presents the CoST Theory of Change as presented in the CoST 2021-2025 Business Plan. The ToC, which was constructed by CoST as a strategy guide and communication tool, is also a critical instrument for the evaluation, which will assess whether CoST has performed against the theory it encapsulates. The ET assessed the CoST ToC in the inception phase to test its usefulness as an evaluation instrument. Overall, the team agreed with the findings of the evaluability assessment that “the CoST ToC is supported by clearly stated assumptions about the linkages between outputs and outcomes and by necessary conditions to move from outcomes to impacts.”<sup>101</sup>

<sup>101</sup> Neil Pogorelsky (2020)

11. However, the existing depiction of CoST's ToC was not robust enough to guide data collection and analysis for the evaluation. There were several gaps:

- The connection between the different layers of CoST's activities is not well articulated, e.g. the ToC did articulate how CoST's global and the member-level work contributed to each other and its ultimate objectives.
- The ToC did not make sufficiently clear distinctions between outputs and outcomes, and outcomes and impacts. Specifically, the ToC was not clear on what should be considered CoST outputs, intermediate outcomes, outcomes and impacts with regards to transparency, accountability and participation.
- There was limited articulation of behavioural change mechanisms. It mentioned "influence and pressure" but did not clearly describe how behaviours were expected to change once transparency improves.
- The ToC implied but did not make explicit that behavioural change was expected from public and private actors.
- The ToC did not integrate political-economy drivers sufficiently. The model assumed willingness and capacity to reform but omitted political incentives, patronage networks, and elite resistance as factors in whether transparency leads to accountability and change.

12. Overleaf we present an explicated ToC. This ToC is not different in principle to the CoST ToC in the 2021-2025 Business Plan, except for how it conceived the difference between outcomes and impacts. It just makes more explicit the result pathways that the evaluation will be testing, and which were captured in the narrative around or implicit in the 2021 ToC.

13. In this regard, the explicated ToC sets out different levels of results for evaluation purposes:

- **Outputs** are seen as the actions and outputs of the CoST IS and its regional offices.
- **Intermediate outcomes** are seen as progressing along and distinct from outcomes in three dimensions, the extent of CoST's control over the change; the complexity of the change; and the time needed to achieve it. This allowed the three layers of change (intermediate outcome (IO) layers 1 to 3 in the diagram) to be identified in the ToC, and tested in the evaluation. At the global level, any partnership actions with organisations of transnational or global reach and influence, are seen as intermediate outcomes.
- **Outcomes** are when the implementation of the CoST approach contributes to specific, but limited reforms by member authorities, improvements in specific infrastructure projects, or evident commitments and actions from both specific government and private sector actors that signal a change in attitude or behaviour. The CoST monitoring and evaluation framework measures these changes as impacts. The integration or use of CoST standards and tools by global partners is also seen as an outcome, with non-CoST members using the tools as a next level of outcomes.
- **Impacts** are seen, in line with the OECD-DAC criteria definitions, as the broader, higher-level, long term systemic changes in infrastructure sector governance, functioning and results that go beyond specific changes targeted/triggered by CoST MSGs. To assess the presence of such change, the evaluation looked for signals of system-wide change in attitudes, behaviours and infrastructure outcomes.

14. The ToC sets out three pathways of achieving impacts. One is through the implementation of the CoST approach at member level, that lead to specific reforms and changed behaviours, which feed back into a reinforced -- and potentially replicated by actors beyond the MSG members -- CoST approach. The second pathway operates through the deterrent effects of increased transparency and accountability that lead directly to improved integrity in infrastructure. And the third is through CoST's global partnerships and work, which provide influences and provide incentives for joining CoST and changing behaviour at member level, and replication of its tools and approaches in other members.

Figure 12 Explicated CoST ToC for the Evaluation

**Context conditions for CoST to be effective**

- Existing accountability mechanisms can hold a government to account (legal, regulatory, etc)
- Governments have the capacity and resources to respond and implement reforms
- There is a functioning and operating government
- Political incentives are conducive, and patronage networks, or elite resistance does not block effective change

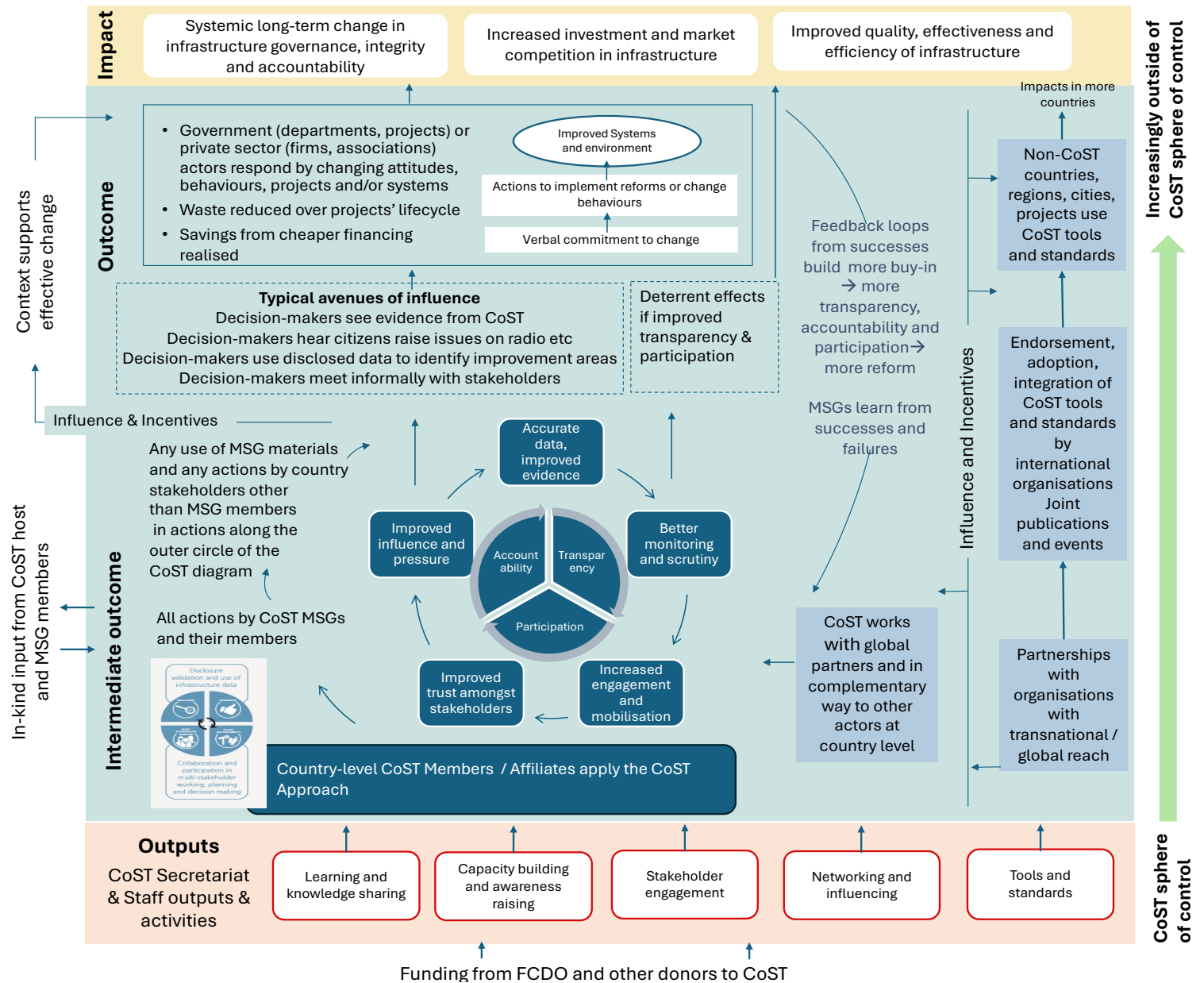
**Context conditions for CoST to operate**

- Space exists for civil society and stakeholder engagement and expression
- Opportunity for equal and inclusive representation in decision making

**Assumptions in the Theory of Change**

Outputs to intermediate outcomes

- The CoST approach can be adjusted to specific social, economic and political contexts and address different challenges.
- Funding is sustained for CoST / the country-level multi-stakeholder groups
- Building the capacity of stakeholders will enable them to use disclosed data and create evidence that can improve accountability



**Assumptions in the Theory of Change (continued)****Intermediate outcomes to outcomes**

- The multi-stakeholder groups remain representative and independent.
- Multi-stakeholder working ensures that all members have a voice and participate, which improves collaboration, strategies and solutions as they are collectively agreed and so more sustainable.
- CoST is a legitimate and significant player in influencing transparency and accountability in infrastructure investment. CoST Multi-stakeholder Groups (MSGs), and national and sub-national secretariats have the convening power to engage and bring together different stakeholders working in the sector.

- Being a trusted partner of governments is more likely to influence their actions and approach in a positive way.
- Governments commit to implementing the core features, introducing the necessary reforms that improve transparency, participation and accountability and follows through by using the disclosed data and evidence to improve infrastructure governance and the quality, effectiveness and efficiency of infrastructure.
- Improved monitoring and scrutiny of infrastructure data will lead to improved regulation and enforcement of infrastructure standards.
- Infrastructure decision-makers, especially those that are corrupt or taking bad decisions, care

about exposure enough to change their behaviour.

- Improved disclosure, validation and use of infrastructure data through adoption of CoST will improve transparency, participation and accountability in government systems.

**Outcomes to impact**

- Improved participation of civil society in decision making and monitoring within a multi-stakeholder context improves accountability. It is a significant factor in whether governments and the private sector respond and improve policies and practice.
- Better systems of governance and social accountability improve the quality, efficiency and effectiveness of infrastructure.

15. The ToC makes explicit feedback loops from successes and failures. The diagram also captures the Enabling Conditions of the 2021-2025 Business Plan, which are relevant context factors for realisation of the ToC, adding a conducive political economy to the list and ability to raise additional resource at member-level to the list. The latter was added during the evaluation data collection. In addition, the ToC makes explicit that the CoST programme should be able to influence or help create these conditions, if it were to be relevant in all contexts.

16. We agreed in inception, with the assumptions that were made explicit in the 2021-2025 Business Plan, but proposed the following additional assumptions for testing.

- *Sustained funding*: the ToC assumes consistent donor and partner support, yet inception interviews reveal that funding has been a constraint for CoST.
- *Conducive attitudes and social norms*: Infrastructure decision-makers, especially those that are corrupt or taking bad decisions, care about exposure enough to change their behaviour: The pathway set from transparency to accountability notes the importance of making use of the information disclosed through monitoring and scrutiny and mobilising around it for influence and pressure, but does not articulate assumptions about how and when that would lead to the answerability and enforcement of consequences for decision-makers (accountability), and to responses.
- *Independence of the multi-stakeholder group*: the multi-stakeholder groups remain representative and independent. Sustainability of participation depends on legitimacy, funding, and protection of civic space. Moreover, multi-stakeholder groups are vulnerable to capture by forces opposing change.

**Evaluation criteria**

17. We applied the OECD revised criteria definitions in the evaluation, as set out below.<sup>102</sup>

<sup>102</sup> OECD (2019)

**Table 8. The evaluation criteria**

| Criterion & OECD DAC definition  | Application to the evaluation  |
|--|--|
| Relevance: The extent to which the intervention's objectives and design respond to beneficiaries' global, country and partner/institution needs, policies and priorities, and continue to do so if circumstances change. | The extent to which CoST's objectives and actions respond to, and continue to respond to, the needs and priorities of the main programme partners in context, including the FCDO, other funders, partnering government institutions and public agencies, and civil society and private sector groups |
| Coherence: The compatibility of the intervention in a country, sector or institution   | The extent to which CoST complements (and does not compete with or duplicate) other interventions at global and member level to improve public transparency, competition, and infrastructure quality   |
| Effectiveness: The extent to which the intervention achieved, or is expected to achieve, its objectives and its results, including any differential results across groups.   | The extent to which CoST has achieved its outcome objectives of improved transparency, accountability and participation in infrastructure, and an improved business environment for infrastructure.  |
| Efficiency: The extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way.   | The extent to which CoST delivers, or is likely to deliver, its results in an economic and timely way, considering the financial and in-kind contributions from governments, civil society and the private sector  |
| Impact: The extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects   | The extent to which CoST has generated or is expected to generate significant positive or negative, intended or unintended, effects with regards to increased infrastructure investment, and improved quality, effectiveness and efficiency of infrastructure overall                                |
| Sustainability: The extent to which the net benefits of the intervention continue or are likely to continue.   | The extent to which the net benefits of CoST observed at country and global level will continue or is likely to continue   |

## Evaluation questions and sub-questions

18. During the inception phase, the evaluation team reviewed the evaluation questions proposed in the TORs, based on the analysis of ToC, desk document review and inception phase interviews. Table 9 below provides the full list of revised main questions and sub-questions agreed with the FCDO MG. Table 22 in Annex 6 compares the proposed questions with the TOR evaluation questions and explains the changes introduced.

**Table 9. Revised evaluation questions and sub-questions**

| Main Questions  | Sub-questions  |
|---|--|
| Relevance: How relevant was the design of CoST? Has CoST adapted to ensure continuing relevance?  |  |
| 1. How relevant was the original design of CoST?  | 1.1 How well did the design of CoST respond to the priorities of the main programme partners, including funders, partnering government institutions and public agencies, and civil society and private sector groups?<br>1.2 Were activities and outputs tailored to local needs and supportive of local ownership and accountability? |
| 2. How well has the CoST adapted over time?   | 2.1 Does CoST continue to meet the priorities of its various partners and stakeholders?<br>2.2 How well has the selection of members balanced stakeholder needs against opportunities for success?   |
| 3. To what extent has CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its activities? | 3.1 Are these aspects explicitly addressed in the design?<br>3.2 How well are they incorporated in monitoring and reporting?   |
| Coherence: How coherent are CoST's activities with other relevant activities?   |  |

| Main Questions   | Sub-questions   |
|--|---|
| 4. To what extent is CoST complementing or competing with other efforts to improve public transparency, improve competition, and improve infrastructure quality within the countries and agencies in which it works?                                       | 4.1 How coherent are CoST activities with other similar activities in the same or different sectors from those in which CoST works at member level?<br>4.2 How coherent are CoST activities with similar activities led by international agencies?  |
| <b>Effectiveness: Is CoST achieving its objectives?</b>  |   |
| 5. Is there evidence that the CoST outputs have directly contributed to improved transparency, accountability and participation in infrastructure as articulated under the 2021-2025 Business Plan?  | 5.1 To what extent did CoST contribute to accurate data and improved evidence in infrastructure management?<br>5.2 To what extent did CoST contribute to better monitoring, scrutiny, and engagement in infrastructure management and to mobilisation of actors?<br>5.3 To what extent did CoST contribute to improved trust between stakeholders in infrastructure?<br>5.4 To what extent did CoST contribute to improved influence and pressure in infrastructure management?<br>5.5 What other outcomes, positive or negative, can be observed linked to CoST? |
| 6. Is there evidence linking CoST implementation to an improved business environment?  | 6.1 Is there evidence of improved procurement competition, including competition between local and international suppliers?<br>6.2 Is there evidence of reduced costs?  |
| 7. Has CoST influenced systems and business environments beyond the countries/sub-national regions in which it works directly?   | 7.1 Is there evidence of possible external influence?<br>7.2 If so, what is the mechanism through which this influence is transmitted?  |
| <b>Efficiency: How well have CoST resources been used?</b>   |   |
| 8. What is the value, <sup>103</sup> including in-kind contributions, of the resources mobilized in support of CoST?   | 8.1 What is the value of donor resources mobilized<br>8.2 What is the value of partner (monetary and in-kind) resources mobilised?  |
| 9. Have resources (financial, human, technical support, etc.) been allocated strategically to achieve outputs?   | 9.1 Has resource allocation been strategic and efficient between members and regions?<br>9.2 Has resource allocation been strategic and efficient between outputs and activities?   |
| 10. How well have CoST resources been managed?   | 10.1 What measures have been put in place to ensure a good management of programme resources?<br>10.2 What aspects have been more and less effective?   |
| 11. To what extent does CoST's approach represent value for money?   | 11.1 Which of the CoST outputs are the most valuable to achieve its objective?<br>11.2 Could CoST have achieved similar results at a lower cost?<br>11.3 To what extent did donor efforts crowd in additional resources?  |
| <b>Impact: Is there evidence of higher order changes resulting from CoST?</b>  |   |
| 12. What are the most significant, expected or unexpected, positive and negative changes observed at the institutional and final beneficiary levels since the beginning of HMG support of CoST in 2015? How strong is the evidence of CoST's contribution? | 12.1 To what extent are there improvements in governance, integrity, and social accountability in infrastructure that can be linked to CoST?<br>12.2 To what extent are there increased investment and market competition in infrastructure that can be linked to CoST?<br>12.3 To what extent are there improved quality, effectiveness, and efficiency in infrastructure?   |
| <b>Sustainability: How sustainable is the CoST approach?</b>   |   |

<sup>103</sup> Value is defined both in terms of monetary value, and quality of funding in terms of its effects on the CoST programme.

| Main Questions  | Sub-questions  |
|---|--|
| 13. To what extent are the results of the intervention likely to make long term, sustainable positive contributions?                | 13.1 What are the areas where the contribution is more likely to be sustained?<br>13.2 Is sustainability being measured and/or monitored?<br>13.3 Can the types of changes sought by CoST be maintained by Governments and other partnering stakeholders when donor / CoST support is uneven or withdrawn? Where are the gaps? |
| 14. How sustainable is the CoST funding model?  | 14.1 How sustainable has CoST funding been over time?<br>14.2 How effective has CoST been at identifying non-FCDO funding?<br>14.3 Is there an alternative funding approach that CoST could effectively leverage, other than donor funding?  |
| Cross-cutting What factors explain the strengths and weaknesses of CoST performance?  |  |
| 15. To what extent have the assumptions of the theory of change proved valid?   | 15.1 To what extent are the ToC's causal assumptions valid?<br>15.2 To what extent are assumptions about enabling factors valid?   |
| 16. Is the programme working with the right partners in the right way to meet the intended outcomes?                                | 16.1 Are there any stakeholders or partners missing?<br>16.2 Is there sufficient Private Sector engagement to achieve the intended outcomes?<br>16.3 Is the current membership model the most effective design for the future of CoST?   |
| 17. How effective has monitoring and evaluation of CoST been?   | 17.1 Is the monitoring and evaluation system sufficiently results-based?<br>17.2 Has it facilitated adaptive management and learning?<br>17.3 Has monitoring adequately grown along with the scale and reach of the programme?   |
| 18. To what extent have local and/or global crises influenced or affected CoST's results, and how has CoST addressed the influence? | No sub-questions   |

## Evaluation stakeholder analysis

19. Table 10 below details the stakeholders for the evaluation, and their interest and involvement in the evaluation.

**Table 10. Stakeholders in the evaluation**

| Stakeholder  | Interest and involvement in the evaluation   | Specific units / organisations / networks  |
|--|--|--|
| <b>PRINCIPAL STAKEHOLDERS</b>  |  |  |
| FCDO Programme Senior Responsible Owner (SRO) and Directorate Leadership | <b>High interest, medium involvement</b><br><b>Interest:</b> High interest in accountability, strategic allocation of FCDO resources and decision-making. The FCDO anticipates using the results to inform immediate programming decisions, funding, and areas of focus.<br><b>Involvement:</b> Formal recipients of the evaluation outputs. The Directorate Leadership together with the Green Cities and Infrastructure (GCI) Team will respond to the evaluation's recommendations. | FCDO Programme SRO and Directorate Leadership; Decision-making officials, Ministers. |
| FCDO Programme Team  | <b>High interest, high involvement</b><br><b>Interest:</b> High interest in learning and accountability (of CoST). They will use the evaluation results to identify key lessons on implementing anti-corruption efforts at national and regional levels. They are responsible for the design of a follow-on programme if approved.   | FCDO's GCI Team in the Economic Development and Partnerships Directorate.            |

**Involvement:** The FCDO Programme Team are key informants (KIs) for the evaluation, and will be involved in the validation process.

| <b>PRIMARY STAKEHOLDERS</b>  |   |  |
|--|---|--|
| External bodies that scrutinise aid  | <p><b>High interest, low involvement</b></p> <p><b>Interest:</b> High interest in accountability in principle. These users may use the evaluation in their scrutiny of official development assistance</p> <p><b>Involvement:</b> No involvement anticipated.</p>   | Bodies such as the International Development Committee of the House of Commons and the Independent Commission for Aid Impact   |
| CoST Leadership (Board and Directors)<br>CoST IS   | <p><b>High interest, high involvement</b></p> <p><b>Interest:</b> High interest in learning. They anticipate using the results to improve their internal business planning process and to identify areas of opportunity and improvement, including options for alternative models. They are expected to absorb lessons and consider agreed recommendations.</p> <p><b>Involvement:</b> The CoST leadership will be evaluation KIs.</p>  | The CoST board and directors; CoST International Secretariat and consultants employed by CoST.   |
| Other funders (US State Department, World Bank and GIZ)                                    | <p><b>Medium interest, medium involvement</b></p> <p><b>Interest:</b> Interest in learning and accountability. They may use the evaluation results in their reporting and for justification of programming decision making. Past funders, like the World Bank and GIZ, and any future funders may use it to support funding decisions.</p> <p><b>Involvement:</b> Funders 2021-2025 are also evaluation KIs.</p>  | Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ); The US State Department; the World Bank; the Inter-American Development Bank  |
| Partner Governments/Sub-national entity relevant public bodies                             | <p><b>Medium interest, high/medium involvement</b></p> <p><b>Interest:</b> They are a primary target of MSG efforts and develop, call for or approve the major changes linked to CoST. They will have a medium to low interest in the evaluation recommendations and results, as a source of information on infrastructure governance reforms.</p> <p><b>Involvement:</b> Representatives from this group will be KIs providing primary data in fieldwork.</p>                            | Oversight, financing and procuring public bodies from partner governments/sub-national entities in CoST members (if not the CoST host), such as ministries of finance, public works, transport and other, auditor general, forensic engineers, and procurement oversight agencies)   |
| Multi-Stakeholder Groups (MSGs) in current and past members with CoST members / affiliates | <p><b>High interest, high involvement</b></p> <p><b>Interest:</b> They will have high interest in learning from the results and recommendations of the evaluation, as they key implementers of the CoST approach at member level, to improve their functioning.</p> <p><b>Involvement:</b> Members are important KIs for gathering views on CoST performance and assessing performance.</p>   | National and sub-national of current and past MSGs composed of representatives from government, industry, and civil society.   |
| CoST international partner organisations   | <p><b>Medium interest, high involvement</b></p> <p><b>Interest:</b> As peer organisations they have an interest in learning from the evaluation, to strengthen their initiatives and consider future partnership with CoST, and continued collaboration, endorsement, and incorporation of CoST tools and standards into their frameworks.</p> <p><b>Involvement:</b> Representatives from CoST's global partners are KIs for the evaluation, as peers working in overlapping spaces.</p> | Partners such as Global Infrastructure Basel Foundation, the Open Government Partnership, Transparency International, the Open Contracting Partnership, Fédération Internationale des Ingénieurs-Conseils (FIDIC), Confederation of International Contractors' Associations (CICA), Fiscal Transparency and Accountability Initiative, development finance institutions that are not also CoST Funders but partner with CoST on specific projects. |
| <b>SECONDARY STAKEHOLDERS</b>  |   |  |
| The Wider Anti-corruption community  | <p><b>Medium interest, low involvement</b></p> <p><b>Interest:</b> Interest in using the evaluation results to identify lessons of context-specific anti-corruption intervention design and the efficacy of transparency initiatives.</p> <p><b>Involvement:</b> Some involvement as KIs, as a sounding board on the CoST approach</p>  | The wider anti-corruption community; other stakeholders in the transparency and governance 'space'.  |
| Central and sub-national governments in non-CoST countries                                 | <p><b>Low interest, low involvement</b></p> <p><b>Interest:</b> Interest in the evaluation results as evidence in decisions to become CoST members</p> <p><b>Involvement:</b> some involvement, especially representatives from governments who opted not to join CoST.</p>   | Central governments who opted not to join, such as Scotland and South Africa.  |

|                              |   |  |
|------------------------------|---|--|
| International organisations  | <p><b>Low interest, low involvement</b></p> <p><b>Interest:</b> Interest in collaboration, endorsement, and incorporation of CoST tools and standards into their frameworks.</p> <p><b>Involvement:</b> limited involvement anticipated.</p>  | <p>Regional Development Banks and other Development Finance Institutions (e.g., ADB, AfDB, IDB, EIB)</p> <p>Global infrastructure and other relevant funds</p> |
| Private Sector/Industry      | <p><b>Low interest, low/medium involvement</b></p> <p><b>Interest:</b> Interest in assurance reports, disclosures, and a level playing field. CoST seeks to improve understanding of different private sector constituencies.</p> <p><b>Involvement:</b> Limited involvement anticipated.</p> | <p>Private companies, industry associations, institutional investors, and construction firms.</p>  |
| Civil Society and the Public | <p><b>Low/medium interest, low involvement</b></p> <p><b>Interest:</b> Interest in using disclosed information to hold decision-makers to account, and leveraging CoST's social accountability features.</p> <p><b>Involvement:</b> Limited involvement anticipated</p>                       | <p>Civil society organisations (CSOs), media, and individual citizens. Academic institutions (for external oversight).</p>                                     |

### **Evaluation design**

20. In line with the mixed-methods design, the evaluation committed to combine both primary and secondary evidence collected through a range of **data collection methods to answer the evaluation questions**. **Table 11** below provides the evaluation design, setting out how we expected to use qualitative and quantitative data sources at member- and global-level to address the evaluation criteria and questions in Table 9.

Table 11. Evaluation matrix for the evaluation

| MAIN QUESTIONS   | GLOBAL                      |                         |        |                   | MEMBER                          |                  |             |        |
|--|-----------------------------|-------------------------|--------|-------------------|---------------------------------|------------------|-------------|--------|
|  | Document review, incl. data | Stakeholder KIs and FGS | Survey | Literature review | Document review, including data | MSG KIs and FGDs | Observation | Survey |
| Relevance: How relevant was the design of CoST? Has CoST adapted to ensure continuing relevance?   |                             |                         |        |                   |                                 |                  |             |        |
| 1. How relevant was the original design of CoST?   | ✓                           | ✓                       | ✓      | ✓                 | ✓                               | ✓                |             | ✓      |
| 2. How well has the CoST adapted over time?  | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                |             | ✓      |
| 3. To what extent has CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its activities?  | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                |             | ✓      |
| Coherence: How coherent are CoST's activities with other relevant activities?  |                             |                         |        |                   |                                 |                  |             |        |
| 4. To what extent is CoST complementing or competing with other efforts to improve public transparency, improve competition, and improve infrastructure quality within the countries and agencies in which it works?                                       | ✓                           | ✓                       | ✓      | ✓                 | ✓                               | ✓                |             | ✓      |
| Effectiveness: Is CoST achieving its objectives?   |                             |                         |        |                   |                                 |                  |             |        |
| 5. Is there evidence that the CoST outputs have directly contributed to improved transparency, accountability and participation in infrastructure as articulated under the 2021-2025 Business Plan?  | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                | ✓           | ✓      |
| 6. Is there evidence linking CoST implementation to an improved business environment?  | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                | ✓           | ✓      |
| 7. Has CoST influenced systems and business environments beyond the countries/sub-national regions in which it works directly?   | ✓                           | ✓                       | ✓      |                   | ✓                               |                  |             |        |
| Efficiency: How well have CoST resources been used?  |                             |                         |        |                   |                                 |                  |             |        |
| 8. What is the value, including in-kind contributions, of the resources mobilized in support of CoST?  | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                | ✓           | ✓      |
| 9. Have resources (financial, human, technical support) been allocated strategically to achieve outputs?   | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                | ✓           | ✓      |
| 10. How well have CoST resources been managed?   | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                | ✓           | ✓      |
| 11. To what extent does CoST's approach represent value for money?   | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                |             | ✓      |
| Impact: Is there evidence of higher order changes resulting from CoST?   |                             |                         |        |                   |                                 |                  |             |        |
| 12. What are the most significant, expected or unexpected, positive and negative changes observed at the institutional and final beneficiary levels since the beginning of HMG support of CoST in 2015? How strong is the evidence of CoST's contribution? | ✓                           | ✓                       | ✓      | ✓                 | ✓                               | ✓                | ✓           | ✓      |
| Sustainability: How sustainable is the CoST approach?  |                             |                         |        |                   |                                 |                  |             |        |
| 13. To what extent are the results of the intervention likely to make long term, sustainable positive contributions?   | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                | ✓           | ✓      |
| 14. How sustainable is the CoST funding model?   | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                | ✓           |        |
| Cross-cutting What factors explain the strengths and weaknesses of CoST performance?   |                             |                         |        |                   |                                 |                  |             |        |
| 15. To what extent have the assumptions of the theory of change proved valid?  | ✓                           | ✓                       |        |                   | ✓                               | ✓                |             |        |
| 16. Is the programme working with the right partners in the right way to meet the intended outcomes?   | ✓                           | ✓                       | ✓      |                   | ✓                               | ✓                |             | ✓      |
| 17. How effective has monitoring and evaluation of CoST been?  | ✓                           | ✓                       |        |                   | ✓                               | ✓                |             |        |
| 18. To what extent have local and/or global crises influenced or affected CoST's results, and how has CoST addressed the influence?  | ✓                           | ✓                       |        |                   | ✓                               | ✓                |             |        |

### Data sources and sampling

21. **Global interviews:** We interviewed 21 representatives from the FCDO, CoST funders and partners, CoST IS and Board, and global experts. Where sampling was needed, we prioritised organisations and individuals that are of greater import for CoST (partners with greater influence globally, closer to CoST, global experts often recognised and quoted in most relevant fields (TAP, anti-corruption, infrastructure management)).

**Table 12. KIs and FGDs with FCDO, CoST, other funders, partners and independent experts**

| Group   | Explanation of delivered KIs and FGDs  | Targeted     | Delivered<br>Sex<br>disaggregated |
|---|--|--------------|-----------------------------------|
| FCDO GCIEP and other FCDO                           | Start and conclusion of the data collection period   | 2            | 3<br>3 male                       |
| CoST IS   | Interviews (5) and a FGD with selected CoST staff at conclusion of data collection (1)                   | 5            | 6<br>4 female, 4 male             |
| KIs with CoST leadership                            | A FGD with the Board (instead of 2 targeted interviews)  | 2            | 1                                 |
| KIs with global partners and donors other than FCDO | Interviews with 2 funder representatives and 3 partners.<br>Written response to questions from 1 partner | 3-5          | 6<br>3 female, 3 male             |
| KIs with global experts                             | Interviews with 5 experts / representatives from expert organisations not currently involved in CoST     | 3            | 5<br>1 female, 4 male             |
| <b>Total</b>  |  | <b>15-17</b> | <b>21</b>                         |

22. **Member case study sample:** The evaluation undertook five member case studies in four countries. In three cases, the fieldwork was done in person, and one case it was a desk study. Table 13 provides an overview of the proposed case studies.

23. The case studies were selected to be representative of FCDO priority regions (Africa and Asia), low-income and lower- and upper-middle income countries with different positioning on Transparency International's Corruption Index (CPI) 2024; national as well as sub-national CoST members; different lengths of time as CoST members, and known success stories and cases where progress has been difficult. Ease and cost of implementing the case study were factors in choosing between countries. The team prioritised countries where it could travel to at lower cost, and with higher likelihood of securing interviews with key stakeholders in 5 day per case fieldwork allowance. These criteria reflect the two criteria for case study selection set out in the TOR, and three additional criteria used by the team to ensure the selection is representative of the CoST programme's investments.

**Table 13. Proposed member case studies**

| Member  | Continent and context                                     | Type            | Membership year                                | In-person/ remote | Justification <sup>104</sup>  |
|---|---|-----------------|--|-------------------|---|
| Nusa Tenggara Barat and West Lombok (Indonesia) | Asia, upper-middle income<br>99 <sup>th</sup> CPI ranking | Regional member | Nusa Tenggara Barat: 2024<br>West Lombok: 2019 | In-person         | Mixed signals of progress and need for improvements over the evaluation period, Nusa Tenggara added over the evaluation period.<br>Recent change in government following elections, will provide perspectives on sustainability of CoST |
| Malawi  | Africa, low income<br>107 <sup>th</sup> CPI ranking       | National        | 2012 (2008 country pilot)                      | In-person         | Long-term membership, with more success over the evaluation period. Could provide insights on drivers of challenges and success over its long membership. Difficult governance context.   |
| Uganda  | Africa<br>Low income                                      | National        | 2014   | In-person         | Success story, operating without an MSG, long-standing member, but with   |

<sup>104</sup> Key points on success and challenges as gleaned from inception interviews, the CoST website, and the minutes of Board Meetings, which include regular review of members' progress, and agreement to formal letters of congratulations, or letters that offer encouragement or improvements to be made.

| Member                           | Continent and context                                     | Type     | Membership year | In-person/ remote           | Justification <sup>104</sup>   |
|----------------------------------|---|----------|-----------------|-----------------------------|--|
|                                  | 140 <sup>th</sup> CPI ranking                             |          |                 |                             | sustainability challenges. Difficult governance context.   |
| Kaduna State (Nigeria)           | Africa, lower-middle income 140 <sup>th</sup> CPI ranking | Regional | 2023            | Remote (travel not advised) | Relatively new member; 'Island of integrity' in difficult context. Other anti-corruption initiatives in place. |
| Reserve (alternative to Nigeria) |   |          |                 |                             |  |
| Sekondi Takoradi (Ghana)         | Africa, lower-middle income 80 <sup>th</sup> CPI ranking  | Regional | 2019            | Remote                      | Regional member, success story but with some notes on needed improvements                                      |

24. **Member-level interviews and FGDs:** We conducted 58 interviews and FGDs with KIs. Where sampling was needed, for non-CoST stakeholders we prioritised organisations and individuals of greater importance to the CoST member's effectiveness (e.g. the international and regional development finance institutions, prominent civil society organisations) while ensuring that we also speak to people who had participated in CoST activities. For MSG members we ensured a representative sample across the constituencies, and aiming to speak to long-standing as well as new members of the MSG, where relevant.

**Table 14. Member level KIs and FGDs with stakeholders**

| Group   | Explanation of delivered KIs and FGDs  | Planned      | Delivered<br>Sex disaggregated |
|---|--|--------------|--------------------------------|
| Member cases  | Nusa Tenggara Barat (8), West Lombok (7), Nigeria (16), Malawi (15), Uganda (19)   | 40-51        | 65<br>15 female<br>50 male     |
| CoST Managers/Hosts   | Nusa Tenggara Barat (1), West Lombok (1), Nigeria (2), Malawi (1), Uganda (2)  | 5            | 7<br>2 female, 5 male          |
| Non-government MSG members (current and past) across constituencies | Nusa Tenggara Barat (5), West Lombok (4), Nigeria (6), Malawi (5), Uganda (0), CoST does not have an MSG in Uganda)  | 11           | 20<br>7 female, 13 male        |
| KIs with government (MSG members and other)                         | Nusa Tenggara Barat (1), West Lombok (1), Nigeria (3), Malawi (3), Uganda (8)  | 12-15        | 16<br>1 female, 15 male        |
| Other stakeholders outside of the MSG and government                | Nusa Tenggara Barat (2), West Lombok (1), Nigeria (5), Malawi (6), Uganda (9)  | 12-15        | 22<br>5 female, 17 male        |
| Other members   |  | 3            | 4                              |
| Former membership cases   | Two FGDs/interviews with ex-MSG members in former membership cases.  | 1            | 2<br>1 female, 1 male          |
| Latin America MSG members (not covered by case studies)             | Two focus group discussions with MSG members from Latin America (attended by 5 members from government, 5 from civil society, 3 from industry, and 2 CoST managers, from Bogotá, Cali, Costa Rica, Colombia, Ecuador, Guatemala, Quito, Panama City, Jalisco.) | 2            | 2                              |
| <b>Total</b>  |  | <b>43-54</b> | <b>58</b>                      |

### Analytical approaches

25. The evaluation used two analytical frameworks, as agreed in the inception phase, to undertake initial deductive coding, followed by inductive coding, and capture the results. These were the **evaluation analytical matrix** (see Table 15 below, which provides the template for the first relevance question by way of illustration) and **the emerging findings framework** (see Table 16 below).

**Table 15. Evaluation Analytical Framework Template**

| Relevance Q1: How relevant was the original design of CoST? |   |   |
|---|---|---|
| Participant ID  | 1.1 How well did the design of CoST respond to the priorities of the main programme partners, including funders, partnering government institutions and public agencies, and civil society and private sector groups?   | 1.2 Were activities and outputs tailored to local needs and supportive of local ownership and accountability?   |
| Assessment criteria   | <ul style="list-style-type: none"> <li>- CoST's objectives and delivery model (as defined in the 2021–2025 Business Case) aligned with priorities of funders, partner governments, civil society and private sector.</li> <li>- Evidence that design addressed specific infrastructure governance challenges in line with best practices (transparency, accountability, participation).</li> <li>- Alignment with country needs at programme inception.</li> <li>- Stakeholder perceptions of CoST's positioning relative to other initiatives</li> </ul> | <ul style="list-style-type: none"> <li>- Country activities reflect local priorities, political economy realities, and institutional capacities.</li> <li>- Evidence that partner institutions actively participated in planning, steering and implementing CoST activities.</li> <li>- Degree of local ownership in MSG functioning, assurance processes and data disclosure.</li> <li>- Perceptions of country stakeholders on relevance and responsiveness of CoST support.</li> </ul> |
| Country case summaries                                      |   |   |
| 0   |   |   |
| 0   |   |   |

**Table 16. Emerging Findings Framework Template**

Strength of evidence score is a factor of its reliability x its generalisability

- Evidence reliability scores:
  - 4=strong reliability (the finding is well supported by multiple credible sources and there is no or only insignificant contrary evidence).
  - 3=medium strong reliability (the evidence is well supported by multiple credible sources, but there is also significant contrary evidence).
  - 2=medium low reliability (the finding relies on few credible sources and significant contrary evidence was also found, but in the judgement of the evaluators the credibility of the supporting sources outweighs the contrary evidence).
  - 1=low reliability (the finding relies on few credible sources or there is significant contrary evidence also from credible sources)
- Evidence generalisability
  - 3=high generalizability (most of the evidence can be generalized for the whole evaluand)
  - 2=medium generalizability (most of the evidence can be generalized to apply to most of the evaluand components -- e.g. member cases, sub-programmes, projects -- but there are important caveats on its generalizability – e.g. a poor survey response rate)
  - 1=low generalizability (the evidence cannot be generalized, but the finding is still deemed important to understand the evaluand's performance)

| Emerging Finding  | Supporting evidence   | Evidence Strength |
|---|---|-------------------|
| EQ 1  | How relevant was the original design of CoST?<br>Conclusion: One para, based on conclusions to sub-questions (100-150 words)  |                   |
| Finding 1: State main finding (factual finding, evaluative judgement) | Supporting evidence: <ul style="list-style-type: none"> <li>• Describe the supporting evidence in simple terms, with sources</li> <li>• State contrary evidence also clearly, with sources</li> </ul> | Rate at 1-12      |

## Analysis of deviation from the proposed methodology

26. In a few respects, the ET could not implement the evaluation fully as designed. The table below details these issues, provides a reason for the deviation, and indicates how the deviation would affect the evaluation, and the mitigation strategies implemented.

**Table 17. Deviations from the proposed evaluation methodology**

| Deviation and reason   | Impact and mitigation strategies   |
|--|--|
| <p><b>Inability to secure interviews with some key stakeholders at global level</b></p> <p>The ET aimed to secure interviews with multilateral providers of development finance, but despite requesting interviews with 3 different respondents, and follow-up requests, no responses were received</p>  | <p><b>Impacts:</b> The evaluation has a data gap with regards to the extent to which relevant actors in these organisations know about CoST, and see it as relevant and effective, etc.</p> <p><b>Mitigation:</b> The evaluation has secured interviews with other independent actors at global level with past relationships with these institutions, whose reflections on these questions helped fill the gap.</p> <p>The data limitation is acknowledged in relevant findings in the report.</p>  |
| <p><b>Inability to secure interviews with some key stakeholders at member level</b></p> <p>The ET aimed to not only speak to government representatives who are part of CoST and not the lead organisation (as one of 3-5 MSG interviews per member), but also representatives from other government institutions that play key roles in infrastructure governance. It was limited in its success on the first group of government representatives (it secured these interviews in all but one case), and highly unsuccessful in the second group (only 1 interview across the cases). This lack of success was significantly because of lack of time during and after the fieldwork to secure information on relevant contacts, and following up with these contacts until some responded</p> | <p><b>Impacts:</b> The evaluation was unable to validate CoST direct stakeholders' claims on CoST/government engagement, interest, alignment, penetration etc with relevant, key government representatives who are not directly involved in CoST.</p> <p><b>Mitigation:</b> The evaluation sought alternative sources of information. These include perspectives from government MSG members; from non-government, non-CoST representatives from the private sector, industry and media in and across cases (more KIs than planned); member documentary evidence; and the perspective of government respondents to the survey.</p> <p>The data limitation is acknowledged in relevant findings in the report.</p>                               |
| <p><b>Not undertaking FGDs with member MSGs.</b> In design, the ET foresaw that each member case would start and/or end with an MSG FGDs. In practice, the CoST member managers did not think these discussions would be possible to organise in the data collection window.</p>   | <p><b>Impacts:</b> The evaluation team was limited to interviews with a sample of MSG members from CoST's three constituencies to ensure a variety of views were heard.</p> <p><b>Mitigation:</b> The evaluation stepped up the number of interviews with MSG members from the 16 planned, to 28 altogether.</p>   |
| <p><b>Survey distribution and securing survey responses</b></p> <p>In inception, the evaluation team expected to be able to secure contact lists from the CoST IS and member managers, to distribute the survey directly. This however was not possible, because of the IS could not hand over contact details without permission of stakeholders. Instead, the survey was distributed through CoST IS and CoST member managers.</p> <p>Despite efforts by the CoST IS, the evaluation survey responses were lower than expected, as detailed in the main report.</p>  | <p><b>Impacts:</b> Potential respondents may have doubted the confidentiality of their responses to questions regarding CoST's performance, because the survey was distributed by CoST. The ET had no direct control over the number of respondents contacted, and the distribution of the survey link and follow-ups. The 90% threshold on survey responses was not reached, limiting how the data can be used in the evaluation.</p> <p><b>Mitigation:</b> The ET provided assurance to respondents in the survey on the confidentiality of their responses. It liaised closely with the CoST IS, on survey distribution and responses, to ensure follow-ups were sent.</p> <p>Survey data are only used when supported by other evidence.</p> |
| <p><b>Limited use of contribution analysis</b></p> <p>In inception the ET expected to be able to use the contribution analysis approach more fully to tease out CoST, versus other actor contributions to observed results. The limited time for data collection, and limitations on stakeholders accessed at member level, however, hindered the process.</p>   | <p><b>Impacts:</b> Limitations on the contribution analysis affect the confidence with which the team can make the case for contribution (or not) of CoST to observed results.</p> <p><b>Mitigation:</b> The team used the strength of evidence assessment of the emerging findings framework to qualify its conclusions on contribution analysis, and limitations are noted in the relevant findings.</p>   |
| <p><b>Bi-weekly engagement between the CoST IS and the ET</b></p> <p>These engagements did not take place as planned. Only three engagements would have happened between the start of evaluation data collection and the validation workshop. The first</p>  | <p><b>Impacts:</b> Lack of continuous engagement could have affected the comprehensiveness of data collection.</p>   |

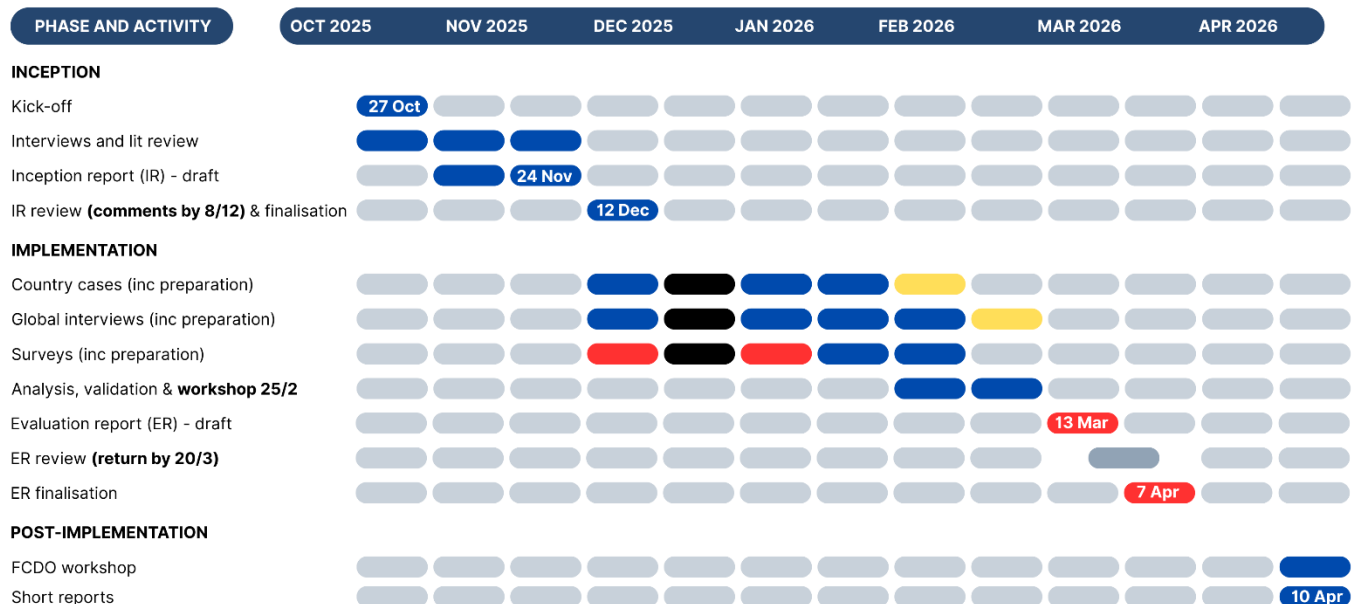
|  |  |
|--|--|
| <p>one occurred, but the second was cancelled because of the CoST Board meeting, and the third because the ET leader and senior evaluator were travelling for case fieldwork.</p>  | <p><b>Mitigation:</b> The CoST IS and the ET were in constant contact via email to secure documentation and CoST data, distribute the survey and consult on stakeholders.</p>  |
| <p><b>Presentation of draft recommendation for reflection at the evaluation validation workshop</b><br/>Due to lack of time, we were unable to present the draft recommendations at the validation workshop</p>  | <p><b>Impact:</b> The recommendations were not tested before being included in the draft report, in particular with CoST IS.<br/><b>Mitigation:</b> We shared the text of the draft comments with the FCDO MG, which provided comments in writing. CoST IS provided comments on the recommendations in the draft report.</p> |
| <p><b>Adjustments to evaluation instruments</b><br/>The team made several adjustments to the various evaluation instruments presented in the Inception Report. These include:<br/>Adjusting the strength of evidence scoring in the emerging findings framework and contribution analysis framework, to provide a more transparent assessment of evidence reliability and generalisability.<br/>Adjusting enabling conditions in the evaluation CoST ToC, to reflect additional assumption that emerged.</p> | <p><b>Impacts:</b> These adjustments are expected to affect the evaluation positively, by ensuring more thorough assessment of strength of evidence, and ensuring better evidence on the context / CoST relationship.</p>  |

### Evaluation planned and achieved outputs, and timeline

27. **Evaluation outputs:** The evaluation outputs included an inception report, the validation workshop, this evaluation report, a short format summary of the evaluation (exact format still to be agreed with the FCDO MG), and a closure meeting with the FCDO to reflect on evaluation lessons and recommendations for take-up by the FCDO.

28. **Evaluation timeline:** Figure 13 below provides a detailed Gantt chart of the evaluation plan against the timeline. Blocks in blue reflect processes that occurred as planned. Blocks in red reflect processes that did not start as planned. Blocks in black reflect weeks when the ET were not active due to the festive season break. Blocks in yellow reflect evaluation processes that ran over time.

Figure 13 Evaluation timeline



### Approach to equity and ethical considerations

29. **Equity considerations:** We mainstreamed equity considerations throughout the design, implementation and analysis of this evaluation. In the evaluation framework, we have included an

evaluation question that captures whether CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its activities. To track whether this is followed through in practice, we have included these concerns in assessment criteria of other questions.

30. We also looked at equity and inclusion in our analysis of data for all questions. However, we were limited in our ability to do this, with limitations on how GEDSI is included in CoST's reporting. We mainstreamed equity questions into our data collection tools (e.g. asking about CoST's mainstreaming of gender in KIIs, FGDs and the survey).

31. To the extent possible, we were conscious of gender balance, and appropriate balance and representation across different stakeholder groups, in our sampling. We also ensured that interviews took place in a conducive environment, e.g. ensuring confidentiality through individual interviews instead of FGDs.

32. **Ethics and safeguarding:** Ethics and safeguarding were particularly relevant given the politically sensitive nature of infrastructure corruption, support of foreign agencies to governance in other countries, and transparency initiatives led by foreign entities.

33. Mokoro's efforts to fulfil its responsibilities for safeguarding and ethical conduct at all stages of the evaluation cycle, was fulfilled through ensuring informed consent of informants, protecting the privacy, confidentiality and anonymity of participants, ensuring cultural sensitivity, respecting the autonomy of participants, ensuring fair recruitment of participants (including women) and ensuring that the evaluation results do no harm to participants or their communities.

34. Mokoro's approach to safeguarding the evaluation against ethical risks was followed in this evaluation and include:

- Adherence to FCDO's Ethical guidance for research, evaluation and monitoring activities,<sup>105</sup> and in particular the minimisation of harm to individuals, and communities and maximisation of benefit. Participation of all stakeholders is always based on informed consent.
- Providing Mokoro's Code of Conduct to all evaluation personnel when contracted, and drawing their attention to the Code before signing the contract. The following Mokoro policies link to the Code of Conduct and are linked in all consultant contracts: Equal Opportunities and Diversity; Safeguarding; Whistleblowing; Anti-bullying and Harassment; and Anti-fraud, Bribery and Corruption. The Code includes issues of political and cultural sensitivity when engaging stakeholders. The team leader and member case study leaders will ensure that all team members are familiar with the Code of Conduct when work commences.
- Preparing an Evaluation Introduction Brief to key informants, that provided information on the evaluation, what reports will be published and/or shared with them, how their data and information will be used and protected, and dealt with when the evaluation is complete, and assurance that engagements will be confidential to the evaluation team.
- The team undertook the evaluation with a commitment to integrity. This included ensuring that stakeholders are given feedback on findings, that findings are clearly and transparently accounted for, and that the report is balanced.
- The team leader will work with the FCDO to ensure that dissemination of findings is adequate, appropriate and well balanced to achieve this commitment. Mokoro Limited will follow the FCDO's practice on copyright and intellectual property of evaluations commissioned by it.

35. **Confidentiality and ethical data treatment:** Notes and recordings from all KIIs and FGDs will be confidential to the evaluation team, to facilitate frank discussions, and stored securely. The survey will be delivered using a secure platform (Alchemer). Reporting of survey in the annex, is

<sup>105</sup> IOD Parc (2019)

anonymised. Any personal data, such as contact details, is stored securely. The project coordinator will ensure that all data are destroyed at the end of the evaluation, in accordance with the agreed protocols.

### **Use of Artificial Intelligence (AI)**

36. This evaluation made use of Microsoft 365 Copilot, an AI-powered assistant integrated within the Microsoft ecosystem, which Mokoro uses for all its day to day and project-specific work. We used Copilot for first summaries of sections of the draft report. Copilot leverages large language models (LLMs) to support tasks such as summarising documents, generating insights, and analysing survey data. These models operate within Microsoft's secure environment and will only access data stored in our Mokoro's SharePoint and OneNote repositories. No data will be transferred to external servers beyond the Microsoft 365 tenant, and all processing will comply with the Mokoro's data protection and AI policies.

37. The principles guiding this approach align with the UK Government's Artificial Intelligence Playbook (Government Digital Service, February 2025). In particular:

- Principle 2: Use AI lawfully, ethically and responsibly. AI use will comply with data protection legislation and ethical standards, ensuring fairness, transparency, and accountability throughout the project lifecycle.
- Principle 3: Use AI securely. Copilot will operate within a secure Microsoft 365 environment, applying encryption and access controls. SharePoint permissions will restrict access to the evaluation team only, and these permissions will be revoked at the end of the assignment.
- Principle 4: Maintain meaningful human control. AI outputs will be reviewed and validated by human analysts before inclusion in any deliverables.
- Principle 10: Assurance and governance. The project will follow organisational policies and maintain clear documentation of AI use.

38. Survey data was collected using Alchemer, and responses were downloaded to Mokoro's Sharepoint. The AI analysis within Alchemer was not used for this evaluation. Responses were analysed with the assistance of Copilot, but raw data remained within the organisation's tenant, and ultimately the analysis will reflect the evaluation team's findings. There were no documents or datasets identified as extremely sensitive by the client or stakeholders. We would have sored these in a separate SharePoint folder with restricted access and will not be processed by Copilot.

39. Copilot will be used by the team only in initial steps to summarise documents and interviews, based on questions formulated by the team. Its outputs will be checked by the team for bias; appropriate consideration of context; comprehensiveness of the data considered and summaries produced; and accuracy and consistency with other data sources and analysis, before being utilised by the team.

40. Ethical considerations include:

- a. mitigating bias in AI-generated outputs by the triangulation of evidence and review by members of the evaluation team,
- b. ensuring transparency about where AI has been used with appropriate disclaimers as needed,
- c. and safeguarding privacy by using a programme that limits access to within Mokoro's own Microsoft tenant.

## Risks and assumptions

41. During inception, the ET undertook an analysis of risks to the evaluation, linked to key assumptions underpinning the evaluation methodology. These are set out Table 18 below. There is no known conflict of interest concerning any team members.

42. Regarding security arrangements for field work, Mokoro takes all necessary steps to ensure the safety and security of personnel working on its assignments.

**Table 18. Risks and risk mitigation**

| Risk   | Likelihood and Impact  | Proposed Mitigation Strategy   |
|--|--|--|
| <b>Limited access to required data or poor data quality</b>          | <b>Medium likelihood, High impact.</b> CoST has historically faced challenges establishing a comprehensive M&E system focusing on outcomes, resulting in monitoring gaps. Data disclosed may have quality concerns, affecting reliability.   | Use a <b>mix of quantitative and qualitative data</b> sources, supplementing CoST's reported data (logframe/quarterly reports) with external data (e.g., from the World Bank or Transparency International). Acknowledge any data quality limitations transparently in the evaluation reports.   |
| <b>Stakeholder availability and political sensitivity/resistance</b> | <b>High likelihood, High impact.</b> Anti-corruption topics are politically sensitive. Difficulty securing timely access to high-level government officials, Procuring Entities (PEs), or private sector stakeholders may occur due to lack of sustained political will or reluctance to discuss findings. | Close liaison with FCDO focal points and CoST International Secretariat to facilitate engagement. In case studies, impact can be minimised through; a) triangulation with other sources; and b) diversifying sampling beyond core MSG membership to include a wider range of civil society organisations, private sector representatives, journalists, and local citizens (where appropriate); and c) ensuring strict adherence to anonymity and confidentiality protocols for interviewees.<br><br>As this risk materialised, all these mitigation measures were implemented. |
| <b>Security and Duty of Care Risk in Fieldwork</b>                   | <b>Small likelihood, High impact.</b> CoST operates in several fragile or conflict-affected contexts where travel is not advised (e.g., Kaduna State). Fieldwork, if conducted, poses ethical and physical safety risks to the evaluation team and local respondents.                                      | The proposed selection of case studies already accounted for this risk. Selected countries for country travel did not present an enhanced risk.  |
| <b>Technical and language Barriers</b>                               | <b>High likelihood, Medium impact.</b> Language differences impede data collection and analysis. The technical nature of construction procurement data and anti-corruption measures requires specialised technical knowledge.  | The evaluation team possesses the necessary <b>technical expertise</b> (infrastructure, governance, and political economy). Team members were assigned to member cases to align with languages commonly spoken in the countries concerned. Mokoro recruited <b>National Consultants</b> for in-country fieldwork who were fluent in local languages and have deep contextual knowledge.  |
| <b>Comparability challenge across diverse contexts</b>               | <b>High likelihood, Medium impact.</b> CoST interventions vary significantly in approach, performance, and context across its members. Generalising findings or comparing members is highly complex.   | Select member case studies purposively to represent FCDO priorities, geographical diversity, and different operating models (national/regional). Use a realist approach that specifically explores the interaction between <i>Context-Intervention-Result</i> to explain variability in success.   |

## Quality assurance

43. Mokoro appointed a Quality Support (QS) Advisor who fulfilled an advisory and support role. The QS Advisor reviews all evaluation deliverables against appropriate quality checklists, including the EQUALS assessment criteria for evaluation reports. Alongside the Mokoro Programme Coordinator, QS ensure that deliverables are of a high quality and are delivered in a timely manner.

44. The evaluation MG will provide a first layer of external quality assurance. The MG includes in accordance with the TOR; the Head of Infrastructure Policy, the CoST Policy and Programme, Lead, CoST Senior Responsible Owner (SRO), and the Monitoring and Evaluation Adviser from the Green Cities and Infrastructure Programme. FCDO may invite expert(s) from within FCDO and/or external organisations to join the MG.

### Evaluation Team Roles and responsibilities

45. The evaluation was conducted by a core team of four, in addition to the Quality Support Advisor, and support from the Mokoro in-house team. This evaluation team was entirely independent from FCDO and CoST, and had no conflict of interest in evaluating CoST. Additionally, Mokoro brought in national consultants in Indonesia, Malawi, Uganda and Nigeria to support case data collection. These consultants also had no conflict of interest in evaluation CoST. The roles and responsibilities of the team are detailed in Table 19 below.

**Table 19. Role and Responsibilities**

| Team member and role  | Responsibilities / coverage   |
|---|---|
| <b>Core team</b>  |   |
| Alta Fölscher<br>Team Leader (TL)   | <ul style="list-style-type: none"> <li>• TL with overall responsibility for all aspects of the evaluation, including timely delivery of the evaluation products and the supervision and support of other team members.</li> <li>• Overall responsibility for the design and methodological rigour of the evaluation.</li> <li>• Guides the literature review</li> <li>• Principal liaison with the GCIEP team and CoST IS, unless delegated.</li> <li>• Conducts virtual inception briefings.</li> <li>• Conducts in-person data collection in one country.</li> <li>• Attends key meetings, including the validation and learning and reflection workshops.</li> <li>• Prepares the aforementioned workshops with the Senior Evaluator.</li> <li>• Leads analysis for and principal author of the evaluation deliverables (Inception and Evaluation Reports).</li> </ul> |
| Javier Pereira<br>Senior Evaluator  | <ul style="list-style-type: none"> <li>• Provides evaluation expertise across the assignment, inputting to the methodology and design.</li> <li>• Conducts virtual inception briefings.</li> <li>• Conducts in-person data collection to two members and supports the remote case study.</li> <li>• Attends key meetings, including the validation and learning and reflection workshops.</li> <li>• Leads on the design of the e-survey.</li> <li>• Prepares the aforementioned workshops with the TL.</li> <li>• Significant inputs to the evaluation deliverables, as guided by the TL.</li> </ul>   |
| Malcolm Simpson<br>Infrastructure Advisor   | <ul style="list-style-type: none"> <li>• Provides specialist infrastructure advice throughout the assignment.</li> <li>• Conducts global/remote interviews as necessary.</li> <li>• Inputs into data analysis and the preparation and review of the evaluation deliverables.</li> <li>• Attends key meetings, including workshops, as guided by the TL</li> </ul>   |
| Sarah Candy<br>Thematic (Infrastructure),<br>Evaluation and Research<br>Specialist  | <ul style="list-style-type: none"> <li>• Manages the team's e-library and interview database.</li> <li>• Supports remote KIs and FGDs across the Evaluation Team.</li> <li>• Provides additional capacity to infrastructure expertise, under the guidance of the Infrastructure Advisor, with the ability to apply an evaluation lens.</li> <li>• Attends key meetings, including the validation and learning and reflection workshops.</li> <li>• Leads on the administration and analysis of the e-survey.</li> <li>• Undertakes literature review and portfolio review</li> <li>• Leads on the remote case study.</li> <li>• Significant inputs to analysis of data and preparation of the evaluation deliverables, as guided by the TL.</li> </ul>  |
| <b>National Consultants</b>   |   |
| Hannock Kumwenda<br>Oluwatosin Abiola Akomolafe<br>Wabwire Martin<br>Widya Karttika | <ul style="list-style-type: none"> <li>• Facilitate and participate in networking and meetings at member level.</li> <li>• Provide local knowledge and inputs into analysis for/writing of the evaluation report, as guided by the TL.</li> </ul>   |

| Advisory and Quality Support                         |  |
|--|--|
| Valerie McDonnell-Lenoach<br>Quality Support Advisor | <ul style="list-style-type: none"> <li>• Provides technical oversight over the evaluation. Advises and supports the overall evaluation design and on the relevance, credibility and practicality of the evaluation approach.</li> <li>• Reviews and comments on the main evaluation products before submission.</li> <li>• Participates in meetings with as necessary.</li> </ul>  |
| Project Management                                   |  |
| Céline Cornereau<br>Assignment manager               | <ul style="list-style-type: none"> <li>• Responsible for day-to-day management of the project, assignment administration, contracts and logistics; administrative liaison with client.</li> <li>• Assess and ensure effective management of risks, taking account of Mokoro's duty of care.</li> <li>• With the TL, ensures that assignment deliverables meet the agreed design/presentational standards.</li> <li>• Responsible for reporting on the IATI platform, and other financial and contract performance reporting to FCDO required.</li> </ul> |

## Evaluation governance and independence

46. The evaluation was overseen by the FCDO evaluation MG.

47. The evaluation is an independent evaluation, and the content of this draft evaluation report was determined by the ET. The report reflects differences of opinion within the evaluation team, and amongst stakeholders consulted. The evaluation team was able to work freely and without any interference. Differences of opinion between the ET, the GCIEP team and the CoST IS are discussed openly in this evaluation report.

## Audience Analysis and Dissemination

48. The Use and Influence Plan ensures that evaluation findings are actively used by key stakeholders to inform decisions, improve practices, and promote learning. It aligns with FCDO TOR requirements (p.9) and builds on the stakeholder analysis and communications strategy in the IR.

### *Structure and Approach*

49. The plan identifies priority audiences, their intended use of findings, and strategies for engagement. It specifies communication products (e.g., reports, briefs, workshops) and timing aligned with evaluation phases (Inception, Implementation, Post-implementation). Indicators of influence are included to track uptake, such as citations in policy documents, adoption of recommendations, and participation in learning events.

### *Implementation*

50. During Inception, the evaluation team will validate stakeholder preferences and refine engagement strategies. Throughout Implementation, emerging findings will be shared through briefings and workshops. Post-implementation, tailored products will be disseminated widely, including through FCDO channels and global networks, by FCDO. FCDO will also monitor influence via follow-up with stakeholders and review of policy and practice changes.

Table 20 overleaf sets out the Use and Influence Plan for the CoST Evaluation, including key stakeholders, intended uses, engagement strategies, and indicators of influence.

**Table 20. Evaluation Use and influence strategy**

1. In line with the planned Use and Influence Strategy table below, the team has held regular briefings with the GCIEP team, they also took part in the validation workshop (25 February 2026) and were given the opportunity to comment on the draft recommendations. A session with the CoST Board was held on 30th January 2026. The CoST IS were involved in regular briefings, several KIIs, and the validation workshop. Due to time constraints and participant availability, recommendations were not discussed before submission of the draft report, which would have formed the 'Learning Workshop' channel of communication, and instead were discussed during the draft report commenting process. Partner governments/sub-national entity relevant public bodies and MSGs were involved in KIIs and FGDs for the case studies, they were also sent a summary of findings (member-level briefs) via the CoST Manager and invited to participate in the case study summary validation meetings.

| Stakeholder                                   | Intended use of evaluation  | Level of interest / involvement   | Engagement strategy   | Communication products & channels (responsibility)  | Timing                                       | Indicators of influence   | Notes on implementation of plan by evaluation end date.   |
|---|---|-----------------------------------|---|---|--|---|---|
| FCDO Programme SRO and Directorate Leadership | Accountability and strategic decisions on aid spend                           | High interest, medium involvement | Executive summaries tailored for decision-makers; concise recommendations   | Short report ( <b>Mokoro</b> ); Ministerial or other brief ( <b>GCIEP</b> )                           | Post-implementation                          | Citations in ministerial decision papers or Spending Review notes | Short report will be a digest based on the executive summary  |
| FCDO GCIEP team                               | Inform programming decisions, funding, and strategic areas of focus for GCIEP | High interest, high involvement   | Regular briefings; validation workshops; early sharing of emerging findings | Inception Report; Draft & Final Evaluation Report; Policy briefs; Learning Workshop ( <b>Mokoro</b> ) | Inception Implementation Post-implementation | Evidence of recommendations adopted in GCIEP planning documents   | Learning workshop was replaced with written feedback on recommendations submitted prior to draft and final report submissions. In addition, a closing workshop was held to reflect on learning. |
| External bodies that scrutinise aid           | Accountability and strategic decisions on aid spend                           | High interest, low involvement    | Executive summaries tailored for decision-makers; concise recommendations   | Short report ( <b>Mokoro</b> ); Ministerial or other brief ( <b>GCIEP</b> )                           | Post-implementation                          | Citations in ministerial decision papers or Spending Review notes | FCDO to share Evaluation Digest as appropriate.   |

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|  |  |  |  |   |                                    |   |  |
|--|--|--|--|---|------------------------------------|---|--|
| CoST Board & IS  | Internal business planning; adoption of recommendations; options for alternative management models | High interest, high involvement          | Learning workshop; targeted recommendations; iterative feedback      | Full Evaluation Report; Learning Workshop outputs; Short Evaluation Digest ( <b>Mokoro</b> - specific deliverables to be agreed with GCIEP) | Implementation Post-implementation | Integration of recommendations in CoST Business Plan / new strategy | Learning workshop was replaced with written feedback on recommendations submitted between draft and final report submissions. Short Evaluation Digest to be produced from executive summary, |
| Other Funders (GIZ, US State Dept.)                            | Reporting and justification of programming decisions; lessons for anti-corruption programming      | Medium interest, medium involvement      | Share findings via donor coordination platforms; bilateral briefings | Evaluation Digest; Slide decks; ( <b>Mokoro</b> - specific deliverables to be agreed with GCIEP)  | Post-implementation                | References in donor reports or funding proposals                    | FCDO to decide on convening a donor meeting and sharing the Evaluation Digest as appropriate   |
| Partner Governments/Sub-national entity relevant public bodies | Inform future infrastructure governance reforms; assess CoST contribution                          | Medium interest, high/medium involvement | Member-level validation debriefings; contextualised briefs           | Member case study summaries ( <b>Mokoro</b> ); translated briefs ( <b>GCIEP</b> if required)  | Post-implementation                | Policy changes or commitments linked to evaluation findings         | Member case study summaries were shared. CoST may also share Evaluation Digest via CoST members  |
| Multi-Stakeholder Groups in CoST partner members (MSGs)        | Learning for local implementation; advocacy  | High interest, high involvement          | FGDs during data collection; feedback sessions                       | Member-level briefs ( <b>Mokoro</b> ); Infographics ( <b>GCIEP</b> or <b>Mokoro</b> - specific deliverables to be agreed with GCIEP)        | During case study visits           | Evidence of MSG advocacy using evaluation findings                  | Member case study summaries were shared.   |
| CoST international partner organisations                       | Lessons for design of transparency initiatives and future collaboration with CoST                  | Medium interest, low involvement         | Dissemination through networks (OGP, OCP, TI) or directly by CoST    | Public report; Blog posts; Conference presentations<br>Not included in scope, but could be discussed  | Post-publication                   | Mentions in global anti-corruption forums or publications           | CoST may use evaluation report for additional dissemination activities   |

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|  |  |                                      |   |   |                  |   |   |
|--|--|--------------------------------------|---|---|------------------|---|---|
| Wider anti-corruption development community                | Lessons for design of transparency initiatives   | Medium interest, low involvement     | Dissemination through networks (OGP, OCP, TI)               | Public report; Blog posts; Conference presentations<br>Not included in scope, but could be discussed                              | Post-publication | Mentions in global anti-corruption forums or publications           | Scope was not extended to include outputs for the wider anti-corruption development community |
| Central and sub-national governments in non-CoST countries | Information for potential future CoST engagement   | Low interest, low involvement        | No specific strategy anticipated                            | Short briefs ( <b>Mokoro</b> )  | Post-report      | CoST membership enquiries and/or adoption of transparency standards | CoST IS may share Evaluation Digest as appropriate  |
| International organisations                                | Lessons learned on the use of CoST tools, and information for potential future CoST engagement | Low interest, low involvement        | Engage through MSGs; targeted outreach if findings relevant | Short briefs ( <b>Mokoro</b> )  | Post-report      | Adoption of transparency standards                                  | CoST members to share Evaluation Digest via MSGs  |
| Private Sector / Industry Associations                     | Understand implications for procurement and market competition                                 | Low interest, low/medium involvement | Engage through MSGs; targeted outreach if findings relevant | Short briefs ( <b>Mokoro</b> )  | Post-report      | Adoption of transparency standards                                  | CoST IS to share Digest as appropriate at global level.                                       |
| Civil Society & Media                                      | Use disclosed information for accountability; amplify findings                                 | Low/medium interest, low involvement | Public dissemination; social media                          | Evaluation Digest; Infographics; ( <b>Mokoro</b> - specific deliverables to be agreed with GCIEP); Press release ( <b>GCIEP</b> ) | Post-publication | Media coverage or CSO campaigns referencing evaluation              | CoST members to share Evaluation Digest via MSGs  |

## Annex 5 Evaluation Framework

Table 21. Evaluation framework for the CoST evaluation

Changes to the framework and their rationale is noted in red text.

| MAIN QUESTION   | SUB-QUESTIONS  | ASSESSMENT CRITERIA  | DATA SOURCES  |
|---|--|--|---|
| <b>CRITERION: RELEVANCE</b>   |  |  |   |
| <i>The extent to which CoST's objectives and actions respond to, and continue to respond to, the needs and priorities of the main programme partners in context, including the FCDO, other funders, partnering government institutions and public agencies, and civil society and private sector groups</i> |  |  |   |
| <b>A. How relevant was the design of CoST? Has CoST adapted to ensure continuing relevance?</b>   |  |  |   |
| 1. How relevant was the original design of CoST?  | 1.1 How well did the design of CoST respond to the priorities of the main programme partners, including funders, partnering government institutions and public agencies, and civil society and private sector groups | <p>CoST's objectives and delivery model (as defined in the 2021–2025 Business Case) aligned with priorities of funders, partner governments, civil society and private sector.</p> <p>Evidence that design addressed specific infrastructure governance challenges in line with best practices (transparency, accountability, participation).</p> <p>Alignment with member needs at programme inception.</p> <p><del>Stakeholder perceptions of CoST's positioning relative to other initiatives.</del><br/>This criterion is tested in full under coherence and was removed here.</p> | <p>KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners; global infrastructure governance, transparency and corruption experts</p> <p>Member case studies</p> <p>Survey instruments</p> <p>Desk review of CoST and FCDO documents</p> <p>Literature review of infrastructure governance, public transparency, anti-corruption and alternative transparency initiatives</p> |
|   | 1.2 Were activities and outputs tailored to local needs and supportive of local ownership and accountability?  | <p>Member activities reflect local priorities, political economy realities, and institutional capacities.</p> <p>Evidence that partner institutions actively participated in planning, steering and implementing CoST activities.</p> <p>Degree of local ownership in MSG functioning, assurance processes and data disclosure.</p> <p>Perceptions of member stakeholders on relevance and responsiveness of CoST support.</p>   |   |

| MAIN QUESTION   | SUB-QUESTIONS   | ASSESSMENT CRITERIA   | DATA SOURCES   |
|---|---|---|--|
| 2. How well has CoST adapted over time?   | 2.1 Does CoST continue to meet the priorities of its various partners and stakeholders?                 | <p>CoST's immediate strategic objectives for 2021-2025 (set out below) were appropriate to the initiative continuing to meet global and member partners' needs and priorities, given the global and member contexts:</p> <ul style="list-style-type: none"> <li>○ increasing impact with a growing number of CoST members and affiliates</li> <li>○ increasing international support for improving transparency, participation and accountability in infrastructure investment</li> <li>○ improve learning and knowledge sharing</li> <li>○ ensure sufficient resources to maximise CoST's impact.</li> </ul> <p>Evidence of adaptation in activities, focus areas and engagement mechanisms in response to partner needs, member or global context.</p> <p>Stakeholder satisfaction with CoST's responsiveness and continued usefulness.</p> | <p>KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners; global infrastructure governance, transparency and corruption experts</p> <p>Member case studies</p> <p>Survey instruments</p> <p>Desk review of CoST and FCDO documents</p> |
|   | 2.2 How well has the selection of members balanced stakeholder needs against opportunities for success? | <p>Member selection reflects clear rationale considering governance context, transparency opportunities, political commitment, and demand.</p> <p>Evidence that selected members offered credible opportunities for demonstrating effectiveness of the CoST model.</p> <p>Given global and member contexts and options for support presented to CoST, the selection of members reflect a suitable trade-off given stakeholder needs and opportunities for success.</p> <p>Trade-offs between stakeholder needs and operational feasibility are documented and reasonable.</p> <p>Stakeholder perceptions indicate appropriateness of member choices.</p>  |  |
| 3. To what extent has CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its | 3.1 Are these aspects explicitly addressed in the design?   | <p>CoST's global strategies, business case, and programme documents explicitly reference gender equality, disability inclusion and resilience.</p> <p>Existence of specific inclusion-oriented objectives, activities or guidance at global and member level.</p> <p>Level of demand to address these aspects among stakeholder groups, particularly funders and MSGs.</p> <p>Stakeholder evidence that design reflects contextual inclusion needs.</p>   | <p>KIIs/FGDs with CoST IS</p> <p>Member case studies</p> <p>Survey instruments</p> <p>Desk review of CoST and FCDO documents</p>   |

| MAIN QUESTION   | SUB-QUESTIONS   | ASSESSMENT CRITERIA   | DATA SOURCES  |
|---|---|---|---|
| activities?   | 3.2 How well are they incorporated in monitoring and reporting?   | Availability of sex-disaggregated or inclusion-related indicators.<br>Routine reporting on inclusion outcomes or challenges.<br>Evidence that monitoring findings on inclusion influenced programme decisions or adaptations.   |   |
| <b>CRITERION: COHERENCE</b> <i>The extent to which CoST complements (and does not compete with or duplicate) other interventions at global and member level to improve public transparency, competition, and infrastructure quality</i>   |   |   |   |
| <b>B. How coherent are CoST's activities with other relevant activities?</b>  |   |   |   |
| 4. To what extent is CoST complementing or competing with other efforts to improve public transparency, improve competition, and improve infrastructure quality within the countries and agencies in which it works?  | 4.1 How coherent are CoST activities with other similar activities in the same or different sectors from those in which CoST works at member level? | Evidence of alignment and coordination with national transparency, e-procurement, auditing and open-government initiatives.<br>CoST fills a recognised gap in infrastructure transparency and accountability.<br>No significant duplication of other actors' mandates.<br>Stakeholder perceptions of complementarity.   | KII/FGDs with CoST IS, GCIEP management team; CoST's global partners; global infrastructure governance, transparency and corruption experts<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents<br>Literature review of infrastructure governance, public transparency, anti-corruption and alternative transparency initiatives |
|   | 4.2 How coherent are CoST activities with activities led by international agencies?   | Alignment with international standards (OCDS/OC4IDS), Integrity Pacts, MDB governance frameworks, GIACC tools.<br>Evidence of collaboration or strategic dialogue.<br>Evidence of joint initiatives and partnerships.<br>CoST recognised as part of wider anti-corruption/transparency architecture.  |   |
| <b>CRITERION: EFFECTIVENESS.</b> <i>The extent to which CoST has achieved its outcome objectives of improved transparency, accountability and participation in infrastructure, and an improved business environment for infrastructure. (Additional text was added to reflect the TOC and EQ6 better)</i> |   |   |   |
| <b>C. Is CoST achieving its objectives?</b>   |   |   |   |
| 5. Is there evidence that the CoST outputs have directly contributed to improved transparency, accountability and   | 5.1 To what extent did CoST contribute to accurate data and improved evidence in infrastructure management?   | CoST MSG members disclose more data.<br>CoST MSG members undertake assurance processes.<br>Increased completeness, quality and consistency of disclosed data, by CoST MSG members / other government entities linked to CoST.<br>Institutionalisation of disclosure processes and integration into government systems / establishment of infrastructure portals and other institutionalised means of disclosure linked to CoST. | KII/FGDs with CoST IS; CoST's global partners; global infrastructure governance, transparency and corruption experts<br>Member case studies<br>Survey instruments   |

| MAIN QUESTION   | SUB-QUESTIONS   | ASSESSMENT CRITERIA  | DATA SOURCES                           |
|---|---|--|--|
| participation in infrastructure as articulated under the 2021-2025 Business Plan? | 5.2 To what extent did CoST contribute to better monitoring, scrutiny, and engagement in infrastructure management and to mobilisation of actors? | <p>CoST MSG members participate in monitoring and scrutiny activities.</p> <p>Evidence of increased participation of non-CoST MSG civil society and communities in monitoring, oversight and scrutiny of infrastructure projects.</p> <p>Inclusion of women, persons with disabilities, people affected by emergencies, the poor and populations affected by other contextual factors of exclusion in CoST processes of monitoring, oversight and scrutiny of infrastructure projects.</p> <p>Mobilisation: in member cases, engagement on infrastructure governance issues – by and beyond CoST MSG members, but linked to CoST -- reaches across actors, economic sectors, levels and there is evidence of depth, consistency of engagement.</p> <p>Evidence of use of disclosed data by oversight institutions and other institutions (e.g. infrastructure funders), when scrutinising infrastructure projects or spending.</p> | Desk review of CoST and FCDO documents |
|   | 5.3 To what extent did CoST contribute to improved trust between stakeholders in infrastructure?  | <p>Multi-stakeholder groups are established, operate independently, and function well.</p> <p>Stakeholders perceive that trust between stakeholders in infrastructure is increased due to transparency and multi-stakeholder processes linked to CoST.</p> <p>Examples of constructive collaboration across government–private sector–civil society, within the CoST MSG and beyond, linked to CoST.</p>   |  |
|   | 5.4 To what extent did CoST contribute to improved pressure and influence in infrastructure management?   | <p>Infrastructure data disclosures or assurance findings that can be linked to CoST are discussed in parliamentary debates, the media and other public forums.</p> <p>CoST MSG members and other actors use CoST disclosures or assurance findings in campaigns or other acts to pressurise on infrastructure decision-makers.</p> <p>Decision makers in the public and private sectors involved in public infrastructure link their decisions to disclosures, assurance findings, or pressures that can be linked to CoST.</p>  |  |

| MAIN QUESTION  | SUB-QUESTIONS   | ASSESSMENT CRITERIA   | DATA SOURCES   |
|--|---|---|--|
|  | 5.5 What other outcomes, positive or negative, can be observed linked to CoST?  | Builds on the evidence discovered during the evaluation.  |  |
| 6. Is there evidence linking CoST implementation to an improved business environment?  | 6.1 Is there evidence of improved procurement competition, including competition between local and international suppliers? | Increased access to tender data, including for small businesses, to adverts, tender specifications, and information on tender processes, including through more accessible platforms of data.<br>Observable increases in competition: number of bidders, share of competitive tenders, participation of new firms.<br>Stakeholders perceive procurement to be fairer and more accessible. | KII/FGDs with CoST IS; CoST's global partners<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents   |
|  | 6.2 Is there evidence of reduced costs?   | Evidence of reduced cost overruns or improved value-for-money in infrastructure projects attributed to transparency or assurance findings.<br>Instances where assurance processes prompted corrective measures reducing losses.<br>Evidence that CoST implementation led to cheaper project finance.  |  |
| 7. Has CoST influenced systems and business environments beyond the countries/sub-national regions in which it works directly? | 7.1 Is there evidence of possible external influence?   | Adoption of CoST methodologies or principles by non-member countries/subnational authorities where it works.<br>Uptake of OC4IDS or assurance approaches inspired by CoST.<br>References to CoST in global frameworks, donor policies or infrastructure project proposals.  | KII/FGDs with CoST IS, CoST's global partners; global infrastructure governance, transparency and corruption experts<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents<br>Literature review of infrastructure governance, public transparency, anti-corruption and alternative transparency initiatives |
|  | 7.2 If so, what is the mechanism through which this influence is transmitted?   | Builds on the analysis of the evidence discussed above.   |  |

| MAIN QUESTION  | SUB-QUESTIONS   | ASSESSMENT CRITERIA   | DATA SOURCES  |
|--|---|---|---|
| <b>CRITERION: EFFICIENCY</b>   |   |   |   |
| <i>The extent to which CoST delivers, or is likely to deliver, its results in an economic and timely way, considering the financial and in-kind contributions from governments, civil society and the private sector</i> |   |   |   |
| <b>D. How well have CoST resources been used?</b>  |   |   |   |
| 8. What is the value, including in-kind contributions, of the resources mobilized in support of CoST?  | 8.1 What is the value of donor resources mobilized  | Amount of donor contributions.<br>Predictability of donor contributions.<br>Consistency of donor support relative to programme needs.   | KIIs/FGDs with CoST IS,<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents and data   |
|  | 8.2 What is the value of partner (monetary and in-kind) resources mobilised?                  | Level of financial and in-kind contributions from governments, civil society, and private sector at global level.<br>Level of financial and in-kind contributions from governments, civil society, and private sector at member level.<br>Evidence of increased resourcing over time. |   |
| 9. Have resources (financial, human, technical support, etc.) been allocated strategically to achieve outputs?   | 9.1 Has resource allocation been strategic and efficient between members and regions?         | Alignment of expenditures with intended outputs and objectives.<br>Appropriate balance across members, activities and functions.<br>Evidence of efficiencies or reallocations in response to changing needs.  | KIIs/FGDs with CoST IS, GCIEP management team<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents and data                         |
|  | 9.2 Has resource allocation been strategic and efficient between outputs and activities?      |   |   |
| 10. How well have CoST resources been managed?   | 10.1 What measures have been put in place to ensure a good management of programme resources? | Evidence of financial controls, procurement procedures, risk management and oversight mechanisms.<br>Evidence of efficiency gains, bottlenecks, or delays.<br>Stakeholder feedback on resource management.  | KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents and data |
|  | 10.2 What aspects have been more and less effective?  | Builds on the evidence collected to answer the question above.  |   |

| MAIN QUESTION   | SUB-QUESTIONS  | ASSESSMENT CRITERIA  | DATA SOURCES   |
|---|--|--|--|
| <p>11. To what extent does CoST's approach represent value for money?</p> | <p>11.1 Which of the CoST outputs are the most valuable to achieve its objective</p> | <p>Member and global partner perceptions on the relative value-add of:</p> <ul style="list-style-type: none"> <li>• CoST Tools and Standards</li> <li>• Multi-stakeholder engagement</li> <li>• Networking and influencing (global partnerships and influencing global norms and standards)</li> <li>• Capacity building and awareness raising (including member and partner support)</li> </ul> <p>Learning and knowledge sharing to achieve improved governance, social accountability and transparency in infrastructure; increased infrastructure investment and market competition, and improved quality, efficiency and effectiveness of infrastructure.</p> | <p>KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners; global infrastructure governance, transparency and corruption experts</p> <p>Member case studies</p> <p>Desk review of CoST and FCDO documents and data</p> <p>Literature review of infrastructure governance, public transparency, anti-corruption and alternative transparency initiatives</p> |
|   | <p>11.2 Could CoST have achieved similar results at a lower cost?</p>                | <p>CoST's objectives are relevant, are being achieved in a synergistic way, efficiently, with a high likelihood of achieving the intended impact, and results will be sustained.</p> <p>Comparative evidence on operational models of similar global multi-actor partnership initiatives.</p>  |  |
|   | <p>11.3 To what extent did donor efforts crowd in additional resources?</p>          | <p>Evidence that donor funding stimulated partner investments, private sector interest, or domestic funding.</p>   |  |

| MAIN QUESTION   | SUB-QUESTIONS  | ASSESSMENT CRITERIA  | DATA SOURCES  |
|---|--|--|---|
| <b>CRITERION: IMPACT</b> <i>The extent to which CoST has generated or is expected to generate significant positive or negative, intended or unintended, effects with regards to increased infrastructure investment, and improved quality, effectiveness and efficiency of infrastructure overall</i> |  |  |   |
| <b>E. Is there evidence of enduring changes resulting from CoST?</b>  |  |  |   |
| 12. What are the most significant, expected or unexpected, positive and negative changes observed at the institutional and final beneficiary levels since the beginning of HMG support of CoST in 2015? How strong is the evidence of CoST's contribution?  | 12.1 To what extent are there improvements in governance, integrity, and social accountability in infrastructure that can be linked to CoST? | <p>Documented higher-level improvements in transparency, oversight, audit responsiveness, or reduced corruption risks, that stakeholders link to CoST, for example:</p> <ul style="list-style-type: none"> <li>• Extent to which there are systemic increased access to infrastructure related data and information to inform business decisions (as per CoST standards)</li> <li>• Extent to which social accountability measures lead to answerability, remedial actions as a matter of routine in infrastructure governance</li> <li>• Extent to which infrastructure managers are called to answer in oversight processes</li> <li>• Extent of audit findings on infrastructure being addressed.</li> </ul> <p>Cases where CoST systems have been used/adopted by other authorities/or agencies.</p> | <p>KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners</p> <p>Member case studies</p> <p>Survey instruments</p> <p>Desk review of CoST and FCDO documents and data</p> <p>Literature review of infrastructure governance, public transparency, anti-corruption and alternative transparency initiatives</p> |
|   | 12.2 To what extent are there increased investment and market competition in infrastructure that can be linked to CoST?                      | <p>Evidence of CoST data or assurance findings, or reforms influenced by CoST being used by institutions providing information to investors and influencing investor decisions.</p> <p>Examples of cases where CoST has led or is likely to lead to systemic changes in improved investor confidence, increased competition, or enhanced business environment.</p> <p>Perceptions about improved investor confidence, increased competition, or enhanced business environment and the systemic level</p>   |   |
|   | 12.3 To what extent are there improved quality, effectiveness, and efficiency in infrastructure that can be linked to CoST?                  | <p>Evidence of reduced delays, enhanced quality control or better asset performance at the systemic level</p> <p>Evidence of systemic cost-savings that can be linked to CoST disclosure, assurance findings, or reforms linked to these.</p>  |   |

| MAIN QUESTION  | SUB-QUESTIONS   | ASSESSMENT CRITERIA  | DATA SOURCES  |
|--|---|--|---|
| <b>CRITERION: SUSTAINABILITY</b> <i>The extent to which the net benefits of CoST observed at member and global level will continue or is likely to continue</i>                              |   |  |   |
| <b>F. How sustainable is the CoST approach?</b>  |   |  |   |
| 13. To what extent are the results of the intervention likely to make long term, sustainable positive contributions?   | 13.1 What are the areas where the contribution is more likely to be sustained?  | Builds on analysis of effectiveness and impact: the effectiveness results observed are likely to be sustained over the long-term; the systemic changes observed under impact, are likely to be durable.<br>Stakeholder perceptions on sustainability of results.   | KIIs/FGDs with CoST IS, CoST's global partners; global infrastructure governance, transparency and corruption experts<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents and data   |
|  | 13.2 Is sustainability being measured and/or monitored?   | Analysis of CoST' results framework.<br>Evidence that sustainability is being monitoring by CoST IS and at member level.   |   |
|  | 13.3 Can the types of changes sought by CoST be maintained by governments and other partnering stakeholders when donor / CoST support is uneven or withdrawn? Where are the gaps? | Degree of institutionalisation in government systems, taking into account consistency of funding and support.<br>Existence of national financing or integration in member government budgets.  |   |
| 14. How sustainable is the CoST funding model?   | 14.1 How sustainable has CoST funding been over time?   | Analysis of stability, diversity, predictability and resilience of funding sources.  | KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents<br>Literature review of infrastructure governance, public transparency, anti-corruption and alternative transparency initiatives |
|  | 14.2 How effective has CoST been at identifying non-FCDO funding  | Evidence of proactive fundraising and partnerships.<br>Success in securing alternative funding streams.  |   |
|  | 14.3 Is there an alternative funding approach that CoST could effectively leverage, other than donor funding?   | Analysis of funding models in comparable organisations.<br>Perceptions on feasibility of alternative options of funding for MSGs.<br>Perceptions on feasibility of alternative options of funding CoST International.<br>Options may be: membership fees, pay-for-service, government cost-sharing, or private sector support. |   |
| <b>G. What factors explain the strengths and weaknesses of CoST performance?</b>   |   |  |   |
| The questions grouped here draw on findings against multiple DAC criteria; collecting them here reduces repetition and supports the flow from findings into conclusions and recommendations. |   |  |   |

| MAIN QUESTION  | SUB-QUESTIONS  | ASSESSMENT CRITERIA  | DATA SOURCES  |
|--|--|--|---|
| 15. To what extent have the assumptions of the theory of change proved valid?                        | 15.1 To what extent are the ToC's causal assumptions valid?                          | Builds on other EQs.<br>Evidence that transparency → participation → accountability → improved infrastructure pathways hold in practice.           | KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners<br>Member case studies  |
|  | 15.2 To what extent are assumptions about enabling factors valid?                    | Builds on other EQs.<br>Assessment of assumptions about political will, capacity, data systems, civic space.                                       | Survey instruments<br>Desk review of CoST and FCDO documents<br>Literature review of infrastructure governance, public transparency, anti-corruption and alternative transparency initiatives |
| 16. Is the programme working with the right partners in the right way to meet the intended outcomes? | 16.1 Are there any stakeholders or partners missing?                                 | Builds on other EQs.<br>Landscape analysis at global and member level.   | KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners; global infrastructure governance, transparency and corruption experts<br>Member case studies<br>Survey instruments     |
|  | 16.2 Is there sufficient Private Sector engagement to achieve the intended outcomes? | Builds on other EQs.<br>Private sector participation in MSGs, training, consultations.<br>Stakeholder perceptions on private sector participation. | Desk review of CoST and FCDO documents<br>Literature review of infrastructure governance, public transparency, anti-  |

| MAIN QUESTION   | SUB-QUESTIONS  | ASSESSMENT CRITERIA   | DATA SOURCES   |
|---|--|---|--|
|   | 16.3 Is the current membership model the most effective design for the future of CoST? | Builds on other EQs.<br>Fit of the model to member needs.<br>Evidence of constraints or incentives.<br>Stakeholder perceptions on the membership model, its pros, cons and alternative options such as: <ul style="list-style-type: none"> <li>• Greater local autonomy, relationship with Cost International based on collaboration and mutual benefits.</li> <li>• Decentralisation of CoST International competencies, into regional structures.</li> <li>• No membership, but access to tools and standards.</li> </ul> | corruption and alternative transparency initiatives  |
| 17. How effective has monitoring and evaluation of CoST been?   | 17.1 Is the monitoring and evaluation system sufficiently results-based?               | Builds on other EQs.<br>Existence of a coherent results framework and use of measurable indicators.   | KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners; global infrastructure governance, transparency and corruption experts<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents and data |
|   | 17.2 Has it facilitated adaptive management and learning?                              | Builds on other EQs.<br>Evidence that monitoring data inform decisions, adaptations and learning.<br>Stakeholder perceptions on monitoring data use.  |  |
|   | 17.3 Has monitoring adequately grown along with the scale and reach of the programme?  | Builds on other EQs.<br>Adequacy of resourcing and systems relative to programme size.  |  |
| 18. To what extent have local and/or global crises influenced or affected CoST's results, and how has CoST addressed the influence? | No sub-questions   | Builds on other EQs.<br>Extent to which global or local shocks (e.g., COVID-19, economic crises) affected implementation and outcomes.<br>Extent to which CoST effected timely adjustments in strategy, delivery, partnerships or focus areas (builds on EQ2).  | KIIs/FGDs with CoST IS, GCIEP management team; CoST's global partners<br>Member case studies<br>Survey instruments<br>Desk review of CoST and FCDO documents   |

## Annex 6 Mapping TOR questions onto the evaluation questions

Table 22. Mapping TOR questions onto the revised set of evaluation questions and sub-questions.

| Original question from TOR  | Mokoro comment  |
|---|---|
| <b>A. Relevance:</b>  |   |
| (1) To what extent do the intended specific outcomes and immediate objectives continue to meet the priorities (increasing international trade and global growth and development/poverty reduction) of the main programme partners, including funders, partnering government institutions and public agencies, and civil society and private sector groups? Are activities and outputs tailored to local needs and support local ownership and accountability? | Split into assessment of original design (EQ1) and continuing relevance and adaptation (EQ2).<br>Whether CoST has traction in addressing international trade, global growth and poverty reduction is considered under effectiveness and impact. |
| (2) Does the CoST theory of change present a technically adequate solution to the development problem at hand in terms of links between outcomes and impact and their links to external factors?  | See EQ 15.  |
| (3) Is the programme working with the right partners to meet the intended outcomes? Are there any stakeholders or other partners missing? Is there sufficient Private Sector engagement to achieve the intended outcomes?   | Response to this question will draw on findings under the coherence and effectiveness questions, so moved to the set of EQs on explanatory factors (see EQ16).  |
| (4) How and why has CoST selected countries in which to work? Does the choice of countries adequately balance the needs of stakeholders while maximizing the opportunities for success?   | Now a subquestion of EQ2 on continuing relevance.   |
| (5) To what extent has CoST adequately integrated gender equality, disability inclusion, and resilience into the design of its activities?  | Now appears as EQ3.   |
| <b>B. Coherence:</b>  |   |
| (6) To what extent is CoST complementing or competing with other efforts to improve public transparency, improve competition, and improve infrastructure quality within the agencies and countries in which it works? Do other, similar efforts exist in the same or different sectors from those in which CoST works?  | Now appears in EQ4 and its subquestions.  |
| (7) Does the logframe adequately measure anticipated results as articulated in the theory of change and business plan? Has monitoring adequately grown along with the scale and reach of the programme? Is the monitoring and evaluation system results-based and facilitate an adaptive management and learning?   | This is an important question about M&E that extends beyond coherence. The link between the logframe and ToC is considered under subquestion 3.3. The quality of monitoring and evaluation is considered under explanatory factors (EQ 17).     |
| <b>C. Effectiveness:</b>  |   |
| (8) Is there evidence linking CoST implementation and an improved business environment, including improved procurement competition, including competition between local and international suppliers and/or reduced costs?   | Now EQ6 and its subquestions.   |

| Original question from TOR  | Mokoro comment   |
|---|--|
| (9) Is there evidence that CoST outcomes have directly contributed to strengthening governance as articulated under the 2021-2025 Business Case?  | This is also an important question but given that improved governance is an impact in the ToC, it is covered under EQ 12. We have added a reformulated effectiveness question (now EQ 6) to be about the result chain under outcomes in the ToC. |
| (10) Is the current membership model the most effective design for the future of CoST?  | Now considered under explanatory factors (subquestion under EQ17).   |
| (11) To what extent have local and/or global crises influenced/affected results and effectiveness and how has CoST addressed this influence? Has it been able to effectively adapt to change?   | Now considered under explanatory factors (EQ2; EQ 18).   |
| (12) Is there evidence that CoST has had impact beyond the countries/sub-national regions in which it works directly? If so, what is the mechanism through which this influence is transmitted?   | Now EQ 7 and its subquestions, Wording amended to avoid the “impact” term and link more clearly to the ToC.  |
| <b>D. Efficiency:</b>   |  |
| (13) [first part] Does CoST's approach represent value for money? Could CoST have achieved similar results at a lower cost? [second part] Have resources (financial, human, technical support, etc.) been allocated strategically to achieve outputs?   | The second part of this question (on allocative efficiency) appears as EQ 19 and subquestions.<br>The VFM part appears as EQ 11.   |
| (14) What measures have been put in place to ensure a good management of programme resources? What aspects have been more and less effective?   | Covered by EQ 10 on operational efficiency.  |
| (15) What is the value, including donor and partner resources and in-kind contributions, of the resources mobilized in support of CoST?   | Now EQ 8 and subquestions.   |
| <b>E. Impact:</b>   |  |
| (16) What are the most significant, expected or unexpected, positive and negative changes observed as a result of CoST at the institutional and final beneficiary levels since the beginning of HMG support of CoST in 2015?  | Now merged with (17) under EQ 12.  |
| (17) Is there evidence of the following since 2015 (and if so, what has been achieved) as a result of CoST interventions:<br>Improvements in governance, integrity, and social accountability in infrastructure?<br>Increased investment and market competition in infrastructure?<br>Improved quality, effectiveness, and efficiency in infrastructure?                            | Now EQ 12 and subquestions.  |
| (18) Have the assumptions regarding the link between outcomes and impacts been examined? Is there evidence that the assumptions about these links are valid?  | Now considered under explanatory factors (EQ 18). See also EQ 3 for assessment of the ToC itself. If necessary, implicit assumptions will be surfaced at inception and then tested.  |
| (19) What do CoST's partner governments/sub-national entities perceive to be the major changes since 2015 linked to CoST on themselves, their institutions and the business environment? To what extent do partners feel they had adequate participation in the planning and steering of the priorities and activities of the programme at the national/regional and global levels? | This is more about one specific form of evidence that will be considered under EQ12 during the triangulation. Perceptions will come from the survey, KIIs and FGDs and will be triangulated with other sources of evidence.                      |

| Original question from TOR  | Mokoro comment   |
|---|--|
| <b>F. Sustainability:</b>   |  |
| (20) Is there evidence that CoST's interventions since the start of HMG funding in 2015 have resulted in long-term, sustained impacts? (and if so, what has been achieved?)   | We think this is covered by the Impact questions EQ 12.  |
| (21) Can the types of changes sought by CoST be maintained by partner Governments CoST works in when donor support is withdrawn? Where are the gaps?  | Now formulated as part of EQ 14 which covers the CoST funding model in broader terms (and expanded to include non-Government partners).  |
| (22) To what extent are the results of the intervention likely to have a long term, sustainable positive contribution to increasing international trade and global growth and poverty reduction? Are these being measured or monitored?                   | Now formulated as EQ 13, adapted because sustainability needs to build on findings from effectiveness and impact.  |
| (23) How effective has CoST been at identifying non-FCDO funding? Is the current funding base sufficiently broad to sustain activities if one or more funding sources become unavailable? Is there a clear, workable plan for expanding the funding base? | These questions are merged under EQ 14 since they help to assess the funding model.  |
| (24) Is there an alternative funding approach that CoST could effectively leverage, other than donor funding?   |  |
| <b>G. Cross-cutting Issues:</b>   |  |
| When addressing all evaluation questions, the evaluation team should consider the extent to which gender and inclusion been factored into CoST's delivery and outcomes?   | Anchored in EQ 3, gender and inclusion will be integrated as cross-cutting issues under other EQs, especially on effectiveness. Conclusions will offer a comprehensive assessment building on evidence from different EQs. |
| <b>H. Lessons and Recommendations:</b>  |  |
| What lessons can be learned and what recommendations can be made to potential future CoST investments and for anticorruption and infrastructure programming?  | Will be covered in recommendations.  |

## Annex 7 Assessment of Strength of Evidence

### Evidence reliability scores:

- **G** = strong reliability (the finding is well supported by multiple credible sources and there is no or only insignificant contrary evidence).
- **A** = medium strong reliability (the evidence is well supported by multiple credible sources, but there is also significant contrary evidence).
- **R** = medium low reliability (the finding relies on few credible sources and significant contrary evidence was also found, but in the judgement of the evaluators the credibility of the supporting sources outweighs the contrary evidence).
- **B** = low reliability (the finding relies on few credible sources or there is significant contrary evidence also from credible sources)

### Evidence generalisability

- **G** = high generalizability (most of the evidence can be generalized for the whole evaluand).
- **A** = medium generalizability (most of the evidence can be generalized to apply to most of the evaluand components – e.g. member cases, sub-programmes, projects – but there are important caveats on its generalizability – e.g. a poor survey response rate).
- **R** = low generalizability (the evidence cannot be generalized, but the finding is still deemed important to understand the evaluand's performance).

| Finding   | RAG rating    |                  |
|---|---------------|------------------|
|   | Triangulation | Generalisability |
| Relevance   |               |                  |
| Finding 1. CoST's aim of improved infrastructure governance, efficiency and quality was aligned and remains aligned with the priorities of its central stakeholders, the main stakeholding groups in public infrastructure. | G             | G                |
| Finding 2. The different elements of CoST's design align in different ways to different member stakeholder priorities, but its work on publication of infrastructure data and multi-stakeholder working is central to all.  | G             | A                |
| Finding 3. There is good evidence that the CoST model is adaptable to different contexts, to an extent. Participation and ownership, however, varies between members and within members, between constituency groups.       | G             | A/R              |
| Finding 4. Overall, CoST's approach and model is appropriate to achieve its aims.   | G             | G                |
| Finding 5. The CoST approach and operating model has demonstrated ability to adapt to some critical shifts in context, to some extent, but many see its model as too rigid.   | A             | G                |

|  |   |     |
|--|---|-----|
| Finding 6. In principle, CoST's selection of members is based on members' commitment to reform. It does not establish members where the desire to enhance transparency and accountability in public infrastructure investment, is absent. This is relevant to its model. | A | G   |
| Finding 7. CoST integrated inclusivity concerns into its guidance for member programmes in the evaluation period, but there is mixed evidence that these have been mainstreamed by members.  | A | A   |
| Coherence  |   |     |
| Finding 8. CoST is generally well aligned and complementary to other global transparency initiatives and maintains both long-term and project-based partnerships. It occupies a distinct niche, although its visibility beyond members and funders remains limited.      | A | A   |
| Finding 9. There are no formal coordination mechanisms and some evidence of overlap at member-level.   | G | A/R |
| Effectiveness  |   |     |
| Finding 10. Most members have established MSGs to drive CoST member programmes, but they are not all equally functional.   | G | G   |
| Finding 11. CoST has contributed significantly to accurate data and improved evidence in infrastructure management, but significant gaps remain in the completeness of data.   | G | G   |
| Finding 12. CoST MSGs have had less opportunity between 2021 and 2025 than before to undertake monitoring and scrutiny of infrastructure projects and mobilise actors, as CoST funded fewer independent reviews.   | G | G   |
| Finding 13. Actual use of data beyond the CoST MSG, to monitor and scrutinise infrastructure contracting and implementation, to engage in infrastructure management, and to mobilise actors was therefore much harder to achieve.  | G | A   |
| Finding 14. There is evidence that CoST has built trust between stakeholders, and that this trust can lead to improved collaboration.  | G | A   |
| Finding 15. CoST's actions for some members have contributed to key systemic changes needed for an improved business environment and infrastructure.   | A | G   |
| Finding 16. There is very limited evidence of improved procurement competition, but some although not wide-spread evidence of improvement/changes in specific infrastructure projects with implicit cost savings.  | A | G   |
| Finding 17. CoST has engaged in global partnerships, seen its standards integrated into tools and frameworks used by other actors, and contributed to global public infrastructure management goods. It has also seen spread of CoST within and between countries.       | A | A   |

| Efficiency   |   |   |
|--|---|---|
| Finding 18. CoST has mobilised limited resources other than grants from FCDO, which has not always been consistent or predictable.   | G | G |
| Finding 19. In-kind contributions from EAP and members are important to support the administration of CoST and multi-stakeholder groups.   | G | A |
| Finding 20. Funding from FCDO has been crucial to support the work of CoST members and deliver key activities and outputs.   | G | G |
| Finding 21. Allocation of resources across members has been strategic and based on demand and readiness.   | A | G |
| Finding 22. The amount of funding transferred by the CoST IS to its members has contracted over time and members perceive funding as an important constraint for programme implementation.   | A | G |
| Finding 23. CoST has adopted appropriate measures to ensure a good management of programme resources, identify risks, and deal with them effectively.  | G | A |
| Finding 24. CoST represents good value for money having shown significant economy and potentially significant cost-effectiveness. Value for money was somewhat diminished by inefficiencies emerging from funding constraints, poor leverage and lack of a systematic approach to GEDSI at member level. | G | A |
| Impact   |   |   |
| Finding 25. The evaluation found limited evidence of CoST leading to system-wide shifts in improved quality, effectiveness and efficiency of infrastructure, but in some cases progress in strengthening the enabling environment, have laid foundations for impact.                                     | A | G |
| Sustainability   |   |   |
| Finding 26. CoST's contributions to shaping global good practice on infrastructure management, and improvements in government legal frameworks and systems CoST members have triggered, have high likelihood of being sustained, but sustaining data publication is less certain.                        | G | A |
| Finding 27. Efforts to diversify and increase funding in the period 2021/25 have had limited success in a more difficult funding context.  | G | G |
| Finding 28. Grants are likely to remain the main source of funding, but there is scope to attract resources from foundations and private sector.   | A | A |
| Finding 29. CoST has generated limited income at member level with the legal basis and lack of appetite for the integrated four-pillar model restricting access to funding opportunities in some programmes.   | A | G |
| Explanatory Factors  |   |   |

|            |  |   |    |
|------------|--|---|----|
| Finding 30 | Assumptions about sustained funding for CoST and its members were invalid, which had repercussions for realising CoST's theorised result chain.  | G | G  |
| Finding 31 | Some central assumptions about the flexibility of CoST's model and how it would operate when implemented well, held up, when enabled by the environment.   | G | A  |
| Finding 32 | CoST's assumptions about when and how actors change their behaviours were only partly valid.   | G | G  |
| Finding 33 | CoST's assumptions about MSGs, and the commitment of government partners, were also only partly valid.   | A | A  |
| Finding 34 | CoST is working with some of the right partners but is not sufficiently in partnership with multilateral and bilateral financiers of infrastructure and ministries of finance, which has implications for its success.   | 4 | A  |
| Finding 35 | MSGs (where they exist) have private sector representation, but there is little evidence that member-level engagement with the private sector goes beyond the MSG.   | 4 | AR |
| Finding 36 | Having country members as local CoST partners has worked to build and sustain the CoST brand, supported the relevance of its work, and ensured its tools are used. However, how CoST has implemented membership in practice, has not generated the results it seeks. | A | A  |
| Finding 37 | The quality of reporting from members varies significantly and requires substantial time from CoST staff to receive the required data. There is very little evidence that the M&E framework has facilitated adaptive management and learning.                        | A | G  |
| Finding 38 | The M&E framework does not facilitate the capturing of results and contribution or progress to impact. This undermines communication in the value-add of CoST.   | A | G  |
| Finding 39 | CoST funding is vulnerable to global crises.   | A | G  |
| Finding 40 | Global and local crisis have had a limited impact on CoST's results. In some cases, CoST has been able to capitalise on such events.   | A | A  |

## Annex 8 Additional data

51. This annex provides additional tables, graphs and evidence analysis, supporting the findings in Chapter 4. It is organised by evaluation criterion.

### Relevance

52. CoST's four-pillar approach contains key elements that are common across anti-corruption and good governance interventions. There is evidence that strategies to address political corruption in public decision making, aligned to each of these elements, can be effective. The table below reflects how an evidence review categorised strategies and analysed their effectiveness (to what extent and when) drawing on evidence from 39 studies. It then analyses how the CoST approach aligns to these (more or less) effective strategies.

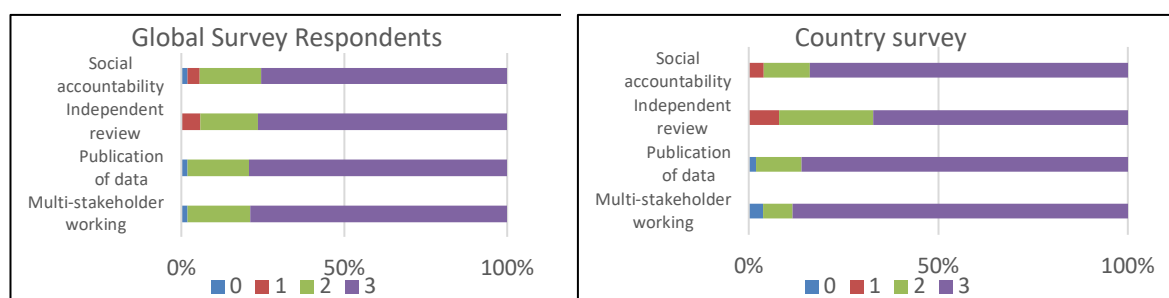
**Table 23. Alignment between the four-pillar approach and evidence on the effectiveness of anti-corruption strategies**

| Strategy  | Effectiveness   | Alignment with CoST's four-pillar model   |
|---|---|---|
| Transparency strategies: focus on generating information that would otherwise be unavailable.   | Mixed: transparency can be effective, but not in all contexts on its own (e.g. evidence of low effectiveness in more totalitarian regimes), and success is sensitive to whether light is shed on the right areas. | Strong: Increasing the availability of infrastructure data is a core feature of the CoST approach.  |
| Social Mobilisation Strategies: focus on efforts by social actors to hold government accountable through monitoring, disclosure, and/or advocacy.         | Demonstrate a degree of effectiveness. Efficacy can be linked to ability to mobilise large sections of the population, and whether they lead to stronger normative constraints in contexts.                       | Strong: Mobilising broader society, including citizens, to hold government to account and advocate for change, is a key feature of the CoST approach.         |
| Rule-changing Strategies/organisational and managerial strategies: focus on changing formal rules and institutions, and soft laws, like codes of conduct. | May be of limited effectiveness, especially in isolation from other interventions, especially enforcement strategies.   | Moderate: CoST's four pillar approach is aimed at addressing weak infrastructure management systems, through disclosure and assurance processes and advocacy. |
| Enforcement strategies: focus on organisations that monitor and enforce anti-corruption laws and rules  | May reduce corruption, is necessary for rule changing strategies. External auditing – as a form of soft enforcement – especially can be effective, when audit outcomes are public.                                | Moderate to weak: CoST members often, but not always, include anti-corruption watchdogs and other institutions that can enforce consequences                  |

Source: Jackson et al, 2016, ET analysis

53. The surveys show little difference in how important respondents think each of the four pillars are for reducing corruption, mismanagement and inefficiency in infrastructure. However, publication of data and multi-stakeholder working was rated 3 on a scale where 1 is not important and 3 is very important more often, than independent review and social accountability.

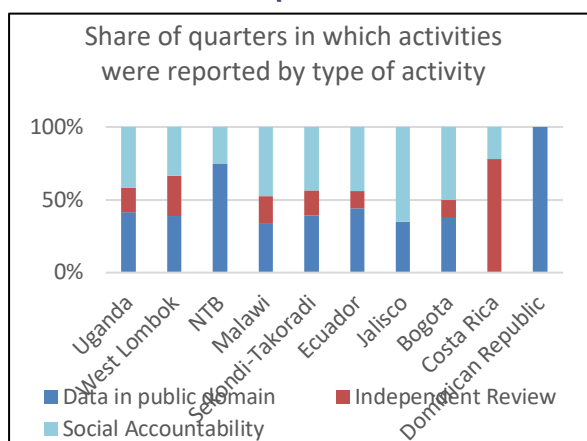
**Figure 14 Importance of the four-pillars in CoST design**



Source: Analysis of Evaluation Surveys

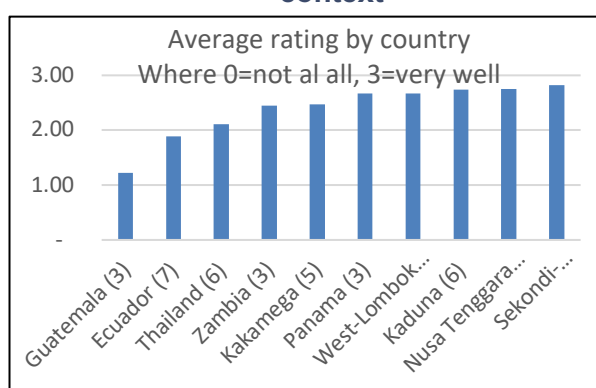
54. Analysis of country quarterly reports showed that CoST members differed significantly in how they implemented the CoST four pillars (Figure 15 below). Members differ in how well respondents thought CoST adapted to context (Figure 16 below).

**Figure 15 CoST member activity profiles**



Source: ET analysis of CoST member quarterly reports

**Figure 16 Survey respondents' view how well CoST adapted to local context**



Source: Country survey (number of respondents per member in brackets, only members with >3 respondents)

**Effectiveness**

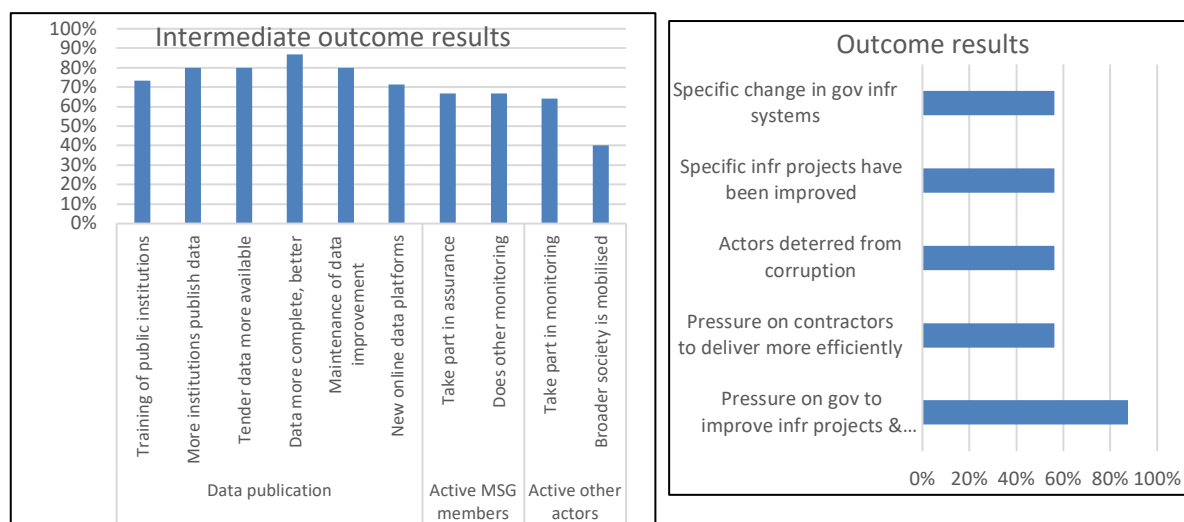
55. Members differ in how active they have been. The table below shows the average number of activities reported by quarter, by member, to the CoST IS.

**Table 24. Average number of activities per quarter for selected members**

| Member              | Average number of activities per quarter 2021-2025 |
|---------------------|--|
| Nusa Tenggara Barat | 1  |
| Bogota              | 2  |
| NTB                 | 2  |
| Kaduna              | 4  |
| West Lombok         | 7  |
| Costa Rica          | 9  |
| Jalisco             | 11   |
| Uganda              | 15   |
| Malawi              | 15   |
| Ecuador             | 15   |

56. There are differences between result layers in how well respondents to the country survey thought, CoST delivered results.

**Figure 17 Country survey respondents' perspectives on CoST achieving results**



57. The contribution analysis matrix is in Table 26 including the criteria for assessing the strength of results, strength of CoST's contribution, and the strength of evidence in coming to these judgements.

**Table 25. Contribution analysis criteria definitions**

| Contribution level | Definition   | Contribution level | Definition   |
|--------------------|--|--------------------|--|
| High               | <p>Without the intervention, the outcome would be unlikely to have occurred, or would have occurred to a substantially lesser extent:</p> <ul style="list-style-type: none"> <li>The intervention was a necessary and influential factor in producing the change.</li> <li>The expected causal mechanisms functioned as intended.</li> <li>Alternative explanations are weak or insufficient to account for the observed results.</li> </ul> | Medium             | <p>The outcome would likely have occurred, but the intervention helped accelerate, strengthen, or expand the change:</p> <ul style="list-style-type: none"> <li>The intervention contributed to the change alongside other significant factors.</li> <li>Some expected causal mechanisms worked, though not consistently.</li> </ul> <p>Alternative explanations exist but the intervention's influence is still plausible and meaningful.</p> |
| Low/none           | <p>The change would likely have occurred regardless of the intervention:</p> <ul style="list-style-type: none"> <li>The causal link is weak, unclear, or unsupported.</li> <li>Expected mechanisms did not function or influence was marginal.</li> </ul> <p>Alternative explanations fully or largely account for the outcomes.</p>   | Negative           | <p>The intervention reduced the likelihood or magnitude of achieving intended results, relative to what would likely have occurred otherwise:</p> <ul style="list-style-type: none"> <li>The intervention triggered unintended harmful effects or weakened existing positive trends.</li> <li>Expected mechanisms broke down or operated counter to intentions.</li> </ul>   |

|                          |  |                          |   |
|--------------------------|--|--------------------------|---|
|                          |  |                          | Stakeholders experienced setbacks or adverse outcomes attributable to the intervention.   |
| <b>Result</b>            | <b>Definition</b>  | <b>Result</b>            | <b>Definition</b>   |
| High                     | The result presents a significant change to the baseline in the practices of member-level actors, that has already been demonstrated or can have lasting effects on the environment.   | Medium                   | The result presents a change in practice that is mostly theoretical – such as a system adjustment that is substantially not implemented in practice – but can be linked to written documents, commitments or texts; or capacities that have been built of civil society organisations but without evidence of using the capacity, or the result presents a change in the baseline of practices which is important, but not significant. |
| Low/<br><br>None         | The result is at best a verbal commitment by an institution of influence/importance in context to publish, participate in monitoring and scrutiny or multi-stakeholder working, participate in advocacy campaigns.<br>Or, the change is a change in practice, but relatively minor.<br>No change in actors' behaviours or attitudes. | Negative                 | Actors' behaviours or attitudes have worsened; there is less data available; public spaces have shut down and trust is declining; there is perception of worse corruption or mismanagement in infrastructure.   |
| <b>Evidence strength</b> | <b>Definition</b>  | <b>Evidence strength</b> | <b>Definition</b>   |
| 4                        | Strong reliability (the finding is well supported by multiple credible sources and there is no or only insignificant contrary evidence).   | 3                        | Medium strong reliability (the evidence is well supported by multiple credible sources, but there is also significant contrary evidence and/or some evidence gaps).   |
| 2                        | Medium low reliability (the finding relies on few credible sources and significant contrary evidence was also found, but in the judgement of the evaluators the credibility of the supporting sources outweighs the contrary evidence).  | 1                        | Low reliability (the finding relies on few credible sources or there is significant contrary evidence also from credible sources).  |

**Table 26. Contribution analysis matrix**

| <p><u>Description of results observed</u></p> <p><i>Describe and rate the granular outcome or impact that relate to CoST objectives</i></p>  | <p><u>What was the context before CoST</u></p> <p><i>Describe the baseline with regards to the outcome observed</i></p>  | <p><u>CoST programme component and sub-component + programme results</u></p> <p><i>Describe the CoST activities and supposed result chain, based on evidence collected. Rate the contribution.</i></p>  | <p><u>What other factors can explain the results observed? Both positive and negative</u></p> <p><i>Describe and rate the contribution of other factors</i></p>   | <p><u>Conclusion on contribution of CoST component to the Outcome?</u></p> <p><i>Make a summary assessment and summarise the main argument</i></p>   |
|--|--|---|---|--|
| <p><b>1. Intermediate outcome objective (layer 1 and 2) Accurate data and improved evidence: more and better data available</b></p>  |  |   |   |  |
| <p>In <b>Malawi</b> the revamped Information Platform for Public Infrastructure (IPPI) was launched in 2022. Since then, a total of 1,262 projects published data. Currently the portal holds 685 active projects, of which 112 is national government entities and corporations, with remainder being mostly cities and district councils. In 2025, data for 44 new projects were uploaded, compared to 78 in 2024, and 204 in 2023.</p> <p>The datastore shows that on average 72.5% of fields are completed. There are red flags on all projects (i.e. required data points are not met). The ITI (2025) scored Malawi at 20.6/100 on data disclosure.</p> <p>Result: Medium/high: while no information was available previously and the IPPI is an institutional change, the extent of compliance is not yet complete.</p> | <p>There was no consistent, detailed data on infrastructure projects in the public domain. The finance ministry published a PIM report annually, but it analysed investment flows and projects in aggregate, with only a few projects reported at the detailed level.</p> <p>The original portal was launched in 2016, modelled on the CoST Honduras platform.</p> <p>The evaluation does not know how populated the 2016 database was.</p> <p>The Public Procurement and Disposal of Assets Act 2017 (PPDA) and regulations required publication by project holding entities of construction data. The 2020 Regulations attached to the act elaborated this data in line with CoST IDS.</p> | <p>CoST secured the commitment by the President of Malawi to champion CoST in 2021. CoST is based in the Construction Industry Regulatory Authority (then the National Construction Industry Council). As such it went into partnership with the Partnership for Transparency, African Institute of Corporate Citizenship/Integrity Platform (AICC/IP, a CoST MSG member) to implement the revamped platform, funded by an EU project on transparency and accountability in construction projects. The original database was modelled on the CoST Honduras platform. The revised platform incorporates OC4IDS.</p> <p>In 2024 CoST launched an analytics dashboard for the IPPI, developed by CoST.</p> <p>CoST has organised 47 lobbying and awareness events, and trained officials how to use the portal. CoST’s awareness raising and capacity building sessions, also led to rapid upticks in publication between 2021 and 2024. CoST can claim high influence over the procurement act regulations, although this predates the evaluation period.</p> <p>Contribution: high</p> | <p>The funding contribution of the EU assisted in establishing the IPPI. CoST was in consortium with two civil society partners (one a member of CoST MSG) to support the project. It is not clear what the contribution of the other partners were versus CoST.</p> <p>In 2021, the President of Malawi became the champion of CoST. In 2021 and again in 2022, soon after the IPPI launch, the President issued instructions that project holding entities must publish their data to IPPI, to comply with the PPDA Act. Both resulted in a flurry of projects being added.</p> <p>In 2025 a new government came in: CoST has not yet confirmed its champion and has not reported additional projects being published.</p> <p>Contribution: high (political support); medium (EU funding and partnerships).</p> | <p><b>CoST’s contribution to more data being available in the public domain is high, but to medium results, alongside other high contributions.</b> While the result is a significant change in practice of project holding entities at all levels of government, there is a flattening off towards 2025 and the data are not complete for most projects.</p> <p>We argue that the contribution is high, as we do not think it would have happened to the same extent, without CoST. This is because of CoST’s influence over the legal base for publication, and securing the political support of the President as the CoST Champion, and instructing entities to publish data. Also, CoST’s participation in setting the standards for the platform, is a significant contribution.</p> <p>However, the President’s contributions were important, as signified by the increased and now flattening off of projects published. Moreover, the funding contribution of the EU was important.</p> <p><b>Strength of Evidence: 3 (high/medium)</b></p> |
| <p>The <b>Kaduna</b> Public Procurement Authority (KDPPA) open data portal has published data on</p>   | <p>Kaduna State Government has been publishing data in the Open Contracting Data Standard (OCDS)</p>   | <p>In 2022 Kaduna state approached CoST at an OGP regional event to implement OC4IDS standards in an upgraded portal.</p>   | <p>The World Bank project states fiscal transparency, accountability and sustainability PfR first</p>   | <p>CoST made a high contribution to a medium result, with medium contributions from other actors. CoST’s</p>   |

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| <p><u>Description of results observed</u></p> <p><i>Describe and rate the granular outcome or impact that relate to CoST objectives</i></p>   | <p><u>What was the context before CoST</u></p> <p><i>Describe the baseline with regards to the outcome observed</i></p>   | <p><u>CoST programme component and sub-component + programme results</u></p> <p><i>Describe the CoST activities and supposed result chain, based on evidence collected. Rate the contribution.</i></p>   | <p><u>What other factors can explain the results observed? Both positive and negative</u></p> <p><i>Describe and rate the contribution of other factors</i></p>   | <p><u>Conclusion on contribution of CoST component to the Outcome?</u></p> <p><i>Make a summary assessment and summarise the main argument</i></p>   |
|---|---|--|---|--|
| <p>1,909 projects (CoST reporting 2025), 1,484 projects were visible on the portal in March 2026. These are from eight project holding entities (although 38 entities were registered), and the completeness rating on 17 data points on average was 43%. Even so, the portal has been accredited by CoST as publishing according to OC4IDS. Medium results (important but not significant change)</p>  | <p>since 2016. This was incentivised through World Bank payment for results (PfR) projects, at Kaduna State level, and for states across Nigeria. It is not known how many public entities and projects published to the OCDS standards portal.</p>   | <p>A CoST grant has supported the redevelopment of the portal, to OC4IDS standards. CoST also ran a multi-stakeholder co-creation workshop on the OC4IDS standards, and trained public officials from publishing entities, and KDPPA on implementing the standard.</p> <p>High contribution (would not have occurred without CoST)</p>   | <p>catalysed publishing according to OC4IDS publication of data, in a disbursement-linked indicator (DLI6). However, this project was closed before the portal was set up and populated – so an important but not critical contribution. The commitment to implement OC4IDS has been made under Kaduna State OGP commitments.</p> <p>Medium contribution</p>  | <p>technical expertise and support was a necessary and influential factor in producing the shift to full OC4IDS data portal with data published. The CoST MSG include key state actors, committed to the project. The contribution of other actors like the WB to incentivise publication to OC4IDS standards was important, but potentially not crucial as these projects had already closed by the time the portal was set up.</p> <p><b>Strength of evidence: 3 (high medium)</b></p>   |
| <p>In <b>West Lombok and Nusa Tenggara Barat (NTB)</b> CoST contributed to the launch of CoST data portals modelled on the SISOCS portal introduced by CoST in Honduras. The INTRAS portal was first established in West Lombok and replaced an existing set of data that had been set up using IDS and not OC4IDS standards, published for the road sector only on the FLLAJ site. NTB, after establishment, followed suit and customised INTRAS. In both cases A Law was published in 2023 mandating use of the portal and migrating it from the CoST server to the government server. In 2024, a similar decree to</p> | <p>Law 14 of 2008 requires infrastructure project data to be published. Before CoST West Lombok and NTB had participated in the Provincial Road Improvement and Maintenance Programme, with support from the Indonesia-Australia Infrastructure Partnership. When this programme ended, CoST was established. The programme is acknowledged by stakeholders to have made progress in establishing the principles of transparency, including by integrating the use of CoST IDS in its manuals for publishing data on the FLLAJ website. The evaluation does not know how complete the coverage was.</p> | <p>CoST was launched with high-level political support in both localities. CoST provided funding to customise the SISOCS portal. Its MSGs were hosted by the existing FLLAJs. The CoST IS participated in capacity building and the launch events. The MSGs prioritised the publication of data, as a starting point for improved stakeholder involvement, to improve infrastructure transparency (as set out in the NTB CoST application). Prioritisation of data, according to the KIIs, is a CoST influence. The previous programme was more focused on stakeholder engagement, according to several KIIs. The CoST MSG influenced securing additional legal mandates for data publication with local laws, although the evaluation is not clear on the exact pathway of the influence.</p> | <p>While the portal in West Lombok was established in 2021/22 already, data publication was sluggish until the issuance of the local law mandating the publication of project data through the portal. In NTB the decree preceded completion of the platform in 2023 completed in 2021 and 2024. The Provincial Road Programme established more openness on infrastructure as a principle already.</p> <p>Medium/high contribution: the establishment of the portal from the baseline would have gone ahead under CoST's influence but may have been less well populated.</p> | <p><b>The West Lombok and NTB CoST programmes, alongside influence from the IS, made a high contribution to medium results, while others also made important contributions.</b> While data was available previously, the CoST INTRAS portal extended the data points and institutional coverage of publication, leading to data on over 5,000 projects being published. Other actors, like the governments passing laws and the previous programmes, also contributed, but we argue this contribution is medium, because establishing the data portal would have gone ahead. The volume of projects covered, appear to relate to these factors.</p> <p><b>Strength of evidence, 2.</b> The evaluation had limited access to government stakeholders because of a</p> |

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| <p><u>Description of results observed</u></p> <p><i>Describe and rate the granular outcome or impact that relate to CoST objectives</i></p>   | <p><u>What was the context before CoST</u></p> <p><i>Describe the baseline with regards to the outcome observed</i></p>   | <p><u>CoST programme component and sub-component + programme results</u></p> <p><i>Describe the CoST activities and supposed result chain, based on evidence collected. Rate the contribution.</i></p>   | <p><u>What other factors can explain the results observed? Both positive and negative</u></p> <p><i>Describe and rate the contribution of other factors</i></p>  | <p><u>Conclusion on contribution of CoST component to the Outcome?</u></p> <p><i>Make a summary assessment and summarise the main argument</i></p>  |
|---|---|--|--|---|
| <p>establish the infrastructure data team was issued in NTB.<br/>In West Lombok, 2,600 projects have been published, and 2,500 in NTB.<br/>Medium (significantly more data available, but data were available before)</p>   | <p>The Government of Indonesia requires that regional and local governments establish a Road Traffic and Transportation Forum (FLLAJ) to increase community involvement and transparency.</p>   | <p>High contribution (CoST was an influential contribution to more data being available)</p>   |  | <p>change in government. Some detail could not be confirmed (e.g. level of data published before, pathways of influence towards decrees.</p>  |
| <p><b>Intermediate outcome layer 3: Better monitoring, scrutiny, and engagement in infrastructure management</b></p>  |   |  |  |   |
| <p><b>Uganda:</b> Barazas, or community meetings, were used by the CoST programme to bring communities and infrastructure decision makers together around the results of assurance reports. KIIs noted the effectiveness of these meetings in creating trust, and identifying infrastructure design, delivery and quality issues. The Kampala Capital City Authority has subsequently created municipal development fora, drawing on lessons learnt from the CoST barazas, adapting and institutionalising the approach to consultation/social accountability.</p> <p>Uganda scored 33.65/100 on citizen participation in its 2023 ITI, improving its 2021 score of 13.8.</p> <p>Medium: clear demonstration effects and some uptake but with</p> | <p>Barazas are a traditional form of consultation citizen participation to discuss public matters.<br/>In road projects, stakeholders noted there was limited engagement with local stakeholders, poor awareness and information sharing and a lack of trust between government and local communities. In some cases, this resulted in opposition of local communities delayed projects and/or resulted in costly compensations for local landowners.</p> | <p>As part of the scoping study conducted in 2017, CoST Uganda examined barazas organised by the Office of the Prime Minister and realised their potential to stimulate debate and facilitate the proactive disclosure of infrastructure information. CoST started convening barazas as part of the assurance process to encourage information disclosure and understand better the drivers of underperforming projects. Barazas are now integrated in the assurance process (e.g., 6<sup>th</sup> Assurance Report).<br/>Barazas helped to encourage dialogue, build trust between infrastructure stakeholders and led to savings in infrastructure projects. For example, barazas helped to rebuild stakeholder engagement in the Busoga College Mwiri Access road and abate citizen strikes delaying the project (3<sup>rd</sup> Assurance Report). In Wakiso district, public officials also reported savings as consultations encouraged local communities to make land available for infrastructure project and decreased the need for compensation.<br/>Building on these experiences, the KCCA has adapted this approach and created local development which organise barazas and report</p> | <p>Barazas are a traditional way of citizen engagement and have been used by other actors. Barazas organised by OPM included discussion of infrastructure projects, but dedicated barazas to discuss infrastructure were less common. There were some perceptions that communities would struggle to engage on technical aspects or fail to understand the budgets involved.<br/>Contribution medium: CoST built on and supported the use of an existing institution</p> | <p>CoST Uganda has made a medium contribution to medium/high results. CoST Uganda used a local institution to encourage data disclosure and encourage citizen participation in infrastructure projects. It demonstrated its potential and helped to institutionalise the approach in KCCA. CoST continues to promote the approach insurance reports.<br/><b>Strength of evidence: 3 (high medium)</b></p> |

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| <p><u>Description of results observed</u></p> <p><i>Describe and rate the granular outcome or impact that relate to CoST objectives</i></p>   | <p><u>What was the context before CoST</u></p> <p><i>Describe the baseline with regards to the outcome observed</i></p>   | <p><u>CoST programme component and sub-component + programme results</u></p> <p><i>Describe the CoST activities and supposed result chain, based on evidence collected. Rate the contribution.</i></p>   | <p><u>What other factors can explain the results observed? Both positive and negative</u></p> <p><i>Describe and rate the contribution of other factors</i></p>   | <p><u>Conclusion on contribution of CoST component to the Outcome?</u></p> <p><i>Make a summary assessment and summarise the main argument</i></p>   |
|---|---|--|---|--|
| <p>limited scope</p>  |   | <p>the results to KCCA.<br/>High contribution: CoST work had a strong demonstration effect.</p>  |   |  |
| <p><b>Outcome level: Specific changes in infrastructure management systems</b></p>  |   |  |   |  |
| <p><b>Malawi:</b> The revised public procurement law of 2017 and 2025 have incorporated CoST infrastructure data standards. The 2017 law and its 2020 regulations set out in detail the data that project holding entities must make available in the public domain. The 2025 act has similar provisions, and its regulations are shaped by the OC4IDS standards.</p> | <p>Infrastructure transparency was not anchored in law prior to 2017. The 2017 Act came in the wake of the 'Cashgate' scandal, in which construction firms were implicated. In Malawi, KIs pointed out that Malawi has many model laws, but that effective implementation routinely lags.</p> | <p>The Public Procurement and Disposal of Assets Authority (PPDA), a key driver of procurement reforms, is on the CoST MSG. CoST published four assurance reports that set problems in infrastructure management, including procurement irregularities, incomplete design, cost overruns, project delays, delayed payments. CoST was included in the Public Sector Reform Commission pre-2017 and provided advice on infrastructure management improvements. CoST, alongside its host the NCIC, engaged parliamentary committees, and provided advice to government on drafting key policies, including the 2017 Act. Evidence of CoST's influence is not documented outside of CoST documents. The contribution claim is triangulated between CoST MSG / government KIs that all confirmed CoST's key contribution to the technical content of the 2017 Act and its 2020 procurement regulations. KIs also alluded to the provisions being taken forward in the new regulations (still in draft, not seen by the ET).</p> | <p>Key development partners like the World Bank have been engaged with the PPDA on procurement reforms over the same time as CoST. Other initiatives also engage the PPDA. OPG and the OPC works with the PPDA on open contracting and beneficial ownership commitments, the amendments to the procurement act to strengthen accountability and transparency. The ET however do not have direct evidence of how these partners influenced the specific infrastructure transparency provisions in law. A 2019 World Bank assessment of the Malawi procurement system refers to many of CoST MSG members, as actors on transparency and accountability in procurement, but does not mention CoST or the CoST IDS.</p> | <p>CoST Malawi has made a medium/high contribution to medium results. While government KIs confirm that CoST was influential, and it is the CoST IDA reflected in the stipulations of the 2020 Regulations, development partners and other similar initiatives like OGP and OCP have also worked with the PPDA and may have contributed to the inclusion of the standards. The result is considered medium because while it is a legal framework change, which could be significant, it is implemented only to a limited extent and therefore is not a significant change in practice. CoST has not with this change, succeeded in changing how the infrastructure sector works in practice.</p> |

| <p><u>Description of results observed</u></p> <p><i>Describe and rate the granular outcome or impact that relate to CoST objectives</i></p>   | <p><u>What was the context before CoST</u></p> <p><i>Describe the baseline with regards to the outcome observed</i></p>   | <p><u>CoST programme component and sub-component + programme results</u></p> <p><i>Describe the CoST activities and supposed result chain, based on evidence collected. Rate the contribution.</i></p>  | <p><u>What other factors can explain the results observed? Both positive and negative</u></p> <p><i>Describe and rate the contribution of other factors</i></p>   | <p><u>Conclusion on contribution of CoST component to the Outcome?</u></p> <p><i>Make a summary assessment and summarise the main argument</i></p>  |
|---|---|---|---|---|
| <p><b>Uganda:</b> The PDDA Act makes standard bidding documents and decisions accessible to the public. The Government of The Ministry of Finance, Planning and Economic Development (MoFPED) and the Public Procurement and Disposal of Assets Authority (PPDA) committed to integrate the OC4IDS standards first into the Government Procurement Portal (in 2021, alignment completed a year later in 2022). In 2022 the PPDA issued letters of compliance to ensure all entities publish data to the standards. In the fourth quarter of 2022, the MoFPED agreed to integrate the standards into the new Electronic Procurement Portal and upskill government officials. The new system, with the data standards integrated, was being tested at the time of the ET country visit. The PDDA in 2024 started to map data in the system to see how ready procuring entities are to integrate the CoST datapoints for climate sustainability into the system. By 2023 the ITI showed that publication of data had increased to 26.81%, still low.</p> | <p>In the ITI 2021, Uganda scored 18.38 on information disclosure, indicating a very low level of compliance with infrastructure data publication obligations. Assurance reports at this time, also indicated low publication of data (43% pro-active disclosure, compared to 74.4% two years earlier). KIIs have indicated that one of the reasons for the drop in publication may be because lack of clarity about the deployment of the new e-GP system and delays led some entities to stop sharing information with PPDA for publication in the GPP. Note: GPP relies on reporting from procurement entities, while the new e-GP system will be used for overall procurement and feed data to the GPP and PPDA directly.</p> | <p>CoST Uganda has been undertaking Independent Reviews (6) and has completed two ITIs covering 187 projects. As part of these reviews, gaps in data published on the GPP were revealed. In 2020 the Uganda Road Agency asked for help from CoST Uganda's CSO host (AFIC) to help them improve data publication. This brought CoST close to the UNRA again. In the meantime CoST had started to lobby the PPDA to integrate the standards into the GPP, to address lagging publication in this portal. CoST has worked closely with PPDA to integrate OC4IDS and pilot the climate and sustainability data points. In parallel, CoST used existing opportunities emerging from the development of the new e-Government Procurement (e-GP) system, including being part of the review panel of the assessment of the procurement system in Uganda funded by the WB (MAPS), to demonstrate the benefits of OC4IDS standards and advocate for their integration. Part of the arguments put forwards was that the standardisation of data made comparisons between projects and localities easier, which can unlock efficiency savings. CoST has trained almost 1,200 stakeholders across government, civil society and journalists. Government KIIs during the case study acknowledge the contribution of CoST saying that CoST has brought the OCDS and OC4IDS to the new system. A workshop was held early in 2026 to present findings on how ready the system is. CoST's contribution was high.</p> | <p>In Uganda, the World Bank has supported the development of the e-GP system, through its Regional Communications Infrastructure Program Phase 5 – Uganda project (2015-2022). The PPDA was the main recipient of this support for the development of e-GP system. The MAPS report includes the following recommendation: "Strengthen access to information, data standardisation and categorisation using international standards such as the OC4IDS (Infrastructure Data Standard) and the OCDS." KIIs confirmed awareness of the OC4IDS and evidence of integration in the new system. The development of the e-GP has also affected publication through GPP by discouraging some procurement entities from reporting. Contribution: medium given that different actors were involved and the process has been complex.</p> | <p>In Uganda CoST has made a high contribution to medium results. CoST Uganda has successfully influenced the MoFPED and PPDA to integrate the OC4IDS into Uganda's procurement portal and new e-Government Procurement system. This is a significant result for publication of data, but it is still somewhat theoretical given that compliance levels still appear low. The contribution would be high once the e-GP is launched and if as expected, this leads to increasing compliance levels in the information disclosed through GPP by feeding directly into the system managed by PPDA. <b>Strength of evidence: 2 (medium)</b></p> |

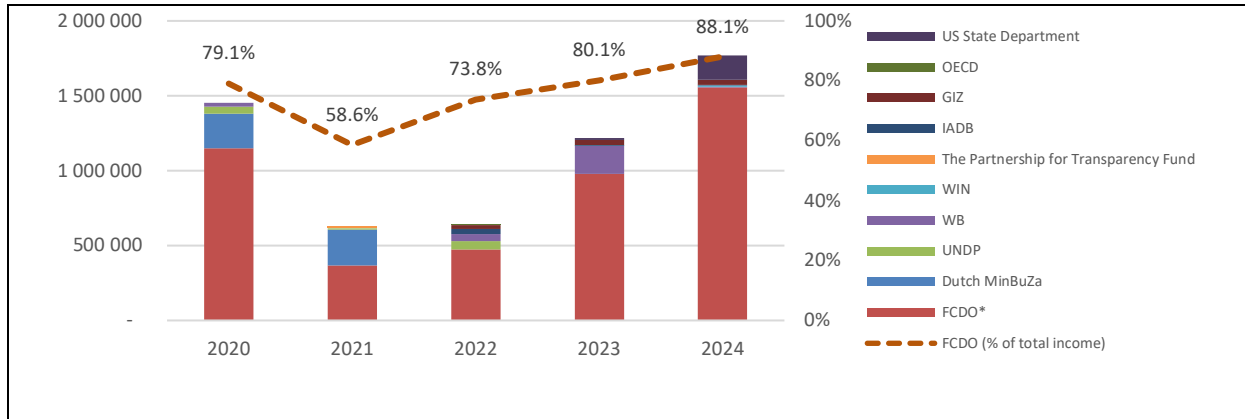
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| <u>Description of results observed</u><br><i>Describe and rate the granular outcome or impact that relate to CoST objectives</i> | <u>What was the context before CoST</u><br><i>Describe the baseline with regards to the outcome observed</i> | <u>CoST programme component and sub-component + programme results</u><br><i>Describe the CoST activities and supposed result chain, based on evidence collected. Rate the contribution.</i> | <u>What other factors can explain the results observed? Both positive and negative</u><br><i>Describe and rate the contribution of other factors</i> | <u>Conclusion on contribution of CoST component to the Outcome?</u><br><i>Make a summary assessment and summarise the main argument</i> |
|--|--|---|--|---|
| Results achieved: medium (a system change, but still theoretical as compliance was still low)                                    |  |   |  |   |

Efficiency

Figure 18 CoST income 2020-2024 (GBP) and FCDO income as a share of total income (%)



\* FCDO includes funding from former DFID

Source: CoST financial statements 2020-2024

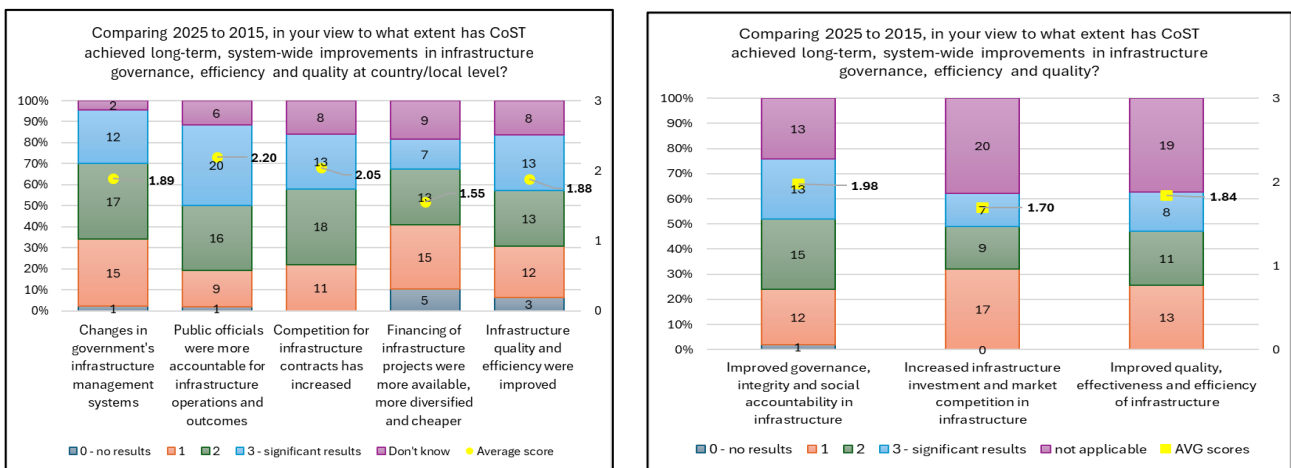
Table 27. CoST FCDO budget, expenditure and budget execution

|                              | Budget           |                  |                  | Expenditure    |                  |                  | Execution<br>(expenditure in % of budget) |              |              |
|------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|---|--------------|--------------|
|                              | FY23/24          | FY24/25          | FY25/26*         | FY23/24        | FY24/25          | FY25/26*         | FY23/24                                   | FY24/25      | FY25/26*     |
| Project expenditure          | 194,051          | 555,615          | 505,953          | 140,345        | 423,372          | 357,109          | 72.3%                                     | 76.2%        | 70.6%        |
| Capital expenditure          | 11,800           | 10,141           | 29,996           | 1,659          | 0                | 0                | 14.1%                                     | 0.0%         | 0.0%         |
| Staff costs                  | 469,254          | 483,238          | 491,846          | 435,991        | 518,322          | 439,261          | 92.9%                                     | 107.3%       | 89.3%        |
| Travel & subsistence (staff) | 132,400          | 185,191          | 213,327          | 147,799        | 222,334          | 97,416           | 111.6%                                    | 120.1%       | 45.7%        |
| MEL                          | 64,835           | 190,834          | 183,232          | 29,448         | 106,387          | 121,804          | 45.4%                                     | 55.7%        | 66.5%        |
| Overheads                    | 127,692          | 191,149          | 247,917          | 126,699        | 173,525          | 167,307          | 99.2%                                     | 90.8%        | 67.5%        |
| <b>Total</b>                 | <b>1,000,032</b> | <b>1,616,168</b> | <b>1,672,271</b> | <b>881,941</b> | <b>1,443,940</b> | <b>1,182,898</b> | <b>88.2%</b>                              | <b>89.3%</b> | <b>70.7%</b> |

Impact

58. The survey asked questions about country stakeholders and global stakeholders views on whether CoST achieved impacts between 2015-2021.

Figure 19 Survey results on long-term, system-wide improvements 2015-2025



Source: Country (left) and Global (right) surveys, February 2026

## Explanatory factors

59. CoST's ability to realise its objectives, was limited by many of the assumptions in its ToC, not holding up in practice. Table 28 below provides our assessment of the extent to which each ToC was valid, and CoST operated in countries with the right enabling conditions. We RAG-rated the assumptions, in other words, we indicate whether the assumption held in most cases (green), mostly held but with some notable exceptions (green amber), held sometimes or to some extent, but also not (amber), mostly did not hold but with some notable exceptions (amber red), mostly did not hold (red). Assumptions added to CoST's own assumptions for the evaluation TOC are in red text.

**Table 28. RAG-rating the ToC Assumptions**

| Assumptions   | RAG rating |
|---|------------|
| <b>Output to intermediate outcome assumptions</b>   |            |
| 1. The CoST approach can be adjusted to specific social, economic and political contexts and address different challenges.  | G/A        |
| 2. Funding is sustained for CoST / the country-level multi-stakeholder groups.  | R          |
| 3. Building the capacity of stakeholders will enable them to use disclosed data and create evidence that can improve accountability.  | G/A        |
| <b>Intermediate outcome to outcome assumptions</b>  |            |
| 4. The multi-stakeholder groups remain representative and independent.  | A          |
| 5. Multi-stakeholder working ensures that all members have a voice and participate, which improves collaboration, strategies and solutions as they are collectively agreed and so more sustainable.   | G          |
| 6. CoST is a legitimate and significant player in influencing transparency and accountability in infrastructure investment. CoST Multi-stakeholder Groups (MSGs), and national and sub-national secretariats have the convening power to engage and bring together different stakeholders working in the sector.          | A/R        |
| 7. Being a trusted partner of governments is more likely to influence their actions and approach in a positive way.   | G          |
| 8. Governments commit to implementing the core features, introducing the necessary reforms that improve transparency, participation and accountability and follows through by using the disclosed data and evidence to improve infrastructure governance and the quality, effectiveness and efficiency of infrastructure. | A/R        |
| 9. Improved monitoring and scrutiny of infrastructure data will lead to improved regulation and enforcement of infrastructure standards.  | A/R        |
| 10. Infrastructure decision-makers, especially those that are corrupt or taking bad decisions, care about exposure enough to change their behaviour.  | G/A        |
| 11. Improved disclosure, validation and use of infrastructure data through adoption of CoST will improve transparency, participation and accountability in government systems.  | G          |
| <b>Outcome to impact assumptions</b>  |            |
| 12. Improved participation of civil society in decision making and monitoring within a multi-stakeholder context improves accountability. It is a significant factor in whether governments and the private sector respond and improve policies and practice.   | G          |
| 13. Better systems of governance and social accountability improve the quality, efficiency and effectiveness of infrastructure.   | G          |
| <b>Enabling environment requirements (red are enabling environment requirements added in inception)</b>   |            |
| 1. Space exists for civil society and stakeholder engagement and expression.  | A/G        |
| 2. Opportunity for equal and inclusive representation in decision making.   | G          |
| 3. Funding for public interest work is available globally and at country level.   | A          |

|  |     |
|--|-----|
| 4. Existing accountability mechanisms can hold a government to account (legal, regulatory, etc).                           | A   |
| 5. Governments have the capacity and resources to respond and implement reforms.   | A/G |
| 6. There is a functioning and operating government.  | A   |
| 7. <b>Political incentives are conducive, and patronage networks, or elite resistance does not block effective change.</b> | A   |

60. Respondents to the country survey rated the importance of a series of factors on their contribution to CoST's success. The table below shows the share of respondents who rated the factor two or three, where three is a significant contribution and zero is no contribution.

**Table 29. Contribution of factors to CoST's success**

| Success factors  | Share of respondents rating the factor 2 or 3 | Share of respondents rating factor 3 |
|--|---|--------------------------------------|
| Tools and standards developed by CoST                                      | 98%   | 63%                                  |
| Reputation or positive perceptions of CoST among funders of infrastructure | 96%   | 54%                                  |
| The expertise of people working under the CoST banner                      | 92%   | 62%                                  |
| Provision of guidance and technical support                                | 90%   | 70%                                  |
| Capacity building and awareness raising                                    | 89%   | 60%                                  |
| Performance of the CoST MSG  | 87%   | 57%                                  |
| Partnerships with the private sector                                       | 85%   | 44%                                  |
| Political/institutional leadership and commitment                          | 85%   | 47%                                  |
| Relevance to local context and needs                                       | 83%   | 51%                                  |
| Financial support available to support the CoST members and affiliates     | 76%   | 42%                                  |

61. The table below presents analysis of the impacts caused by crises, by different impact types, and where these applied.

**Table 30. Examples of impacts caused by COVID-19, natural events and security crises on infrastructure**

| Impact Type           | Observed Effect   | Country Examples               |
|-----------------------|---|--------------------------------|
| <b>Transparency</b>   | Decline in proactive disclosure due to staff rotation.      | Uganda, El Salvador, Ghana     |
| <b>Timelines</b>      | Significant time overruns (up to 83 days or more).          | Thailand, El Salvador, Uganda  |
| <b>Quality</b>        | Physical damage to works; siltation and washouts.           | Malawi, Thailand               |
| <b>Accountability</b> | Emergency procurement identified as a high corruption risk. | Afghanistan, Guatemala, Uganda |
| <b>Resources</b>      | Labor and material shortages; inflation.                    | Thailand, Malawi, Uganda       |

Source: analysis of CoST assurance reports

## Annex 9 Survey results

Two online surveys were disseminated during the evaluation. One targeted CoST MSG members and other stakeholders at member level. The other targeted global stakeholders familiar with CoST. Both surveys were disseminated by CoST IS to ensure compliance with GDPR rules. Initially the surveys were disseminated as part of the newsletter. Reminders by emails followed in two occasions for the survey targeting global stakeholders. In the case of the MSG survey, CoST managers were asked to contact MSG members with reminders.

Open questions are not presented in this annex because some of them contain information that could identify the respondent. They were processed independently and, where they provide relevant insights, are included in the main report.

### Global survey

The inception report estimated the number of global stakeholders at 150 people and set a target of 60 replies to ensure statistical significance (confidence level of 95% and a margin of error of 10%). When the survey was closed, A total of 59 replies had been received. During data validation, 5 replies were eliminated because they were coming from MSG members who were suspected of having replied to the other survey. The final number of valid replies is 54. The number of replies received correspond with a confidence level of 95% and a margin of error of 11%.

### Descriptive questions

Answers to the descriptive questions are presented in the table below. The large number of 'other' under the question on the relationship with CoST is explained by some partners who did not identify with the proposed categories, former CoST members, former employees of CoST funders, as well as EAP and CoST board members.

**Table 31. Descriptive questions**

| Where do you work?   | #  | %     |
|--|----|-------|
| Non-governmental organisation                                      | 16 | 29.6% |
| Government   | 9  | 16.7% |
| Self-employed consultant or researcher                             | 8  | 14.8% |
| Other  | 6  | 11.1% |
| Private sector company   | 6  | 11.1% |
| Academia and research institution                                  | 5  | 9.3%  |
| Provider of development finance (multilateral, bilateral, private) | 4  | 7.4%  |
| Private sector association   | 0  | 0     |
| Relationship with CoST   |    |       |
| I work with a CoST technical partner                               | 10 | 18.5% |
| I am merely interested in CoST's work                              | 13 | 24.1% |
| I participated in CoST workshops                                   | 7  | 13.0% |
| I work with a funder of CoST activities                            | 4  | 7.4%  |
| Other  | 20 | 37.0% |
| Gender   |    |       |
| Female   | 13 | 24.1% |
| Male   | 38 | 70.4% |
| Prefer not to say  | 3  | 5.6%  |

### Questions on CoST's Model

This section included two questions which are summarised in the table below.

**Table 32. Views on the CoST's model and capacity to adapt to changes in context**

| Importance of the four pillars of CoST                                | 3 -very important | 2     | 1     | 0 -not at all | N/A   | Replies |
|---|-------------------|-------|-------|---------------|-------|---------|
| Multi-stakeholder working   | 75.9%             | 18.5% | 0.0%  | 1.9%          | 3.7%  | 54      |
| Publication of data   | 77.8%             | 18.5% | 0.0%  | 1.9%          | 1.9%  | 54      |
| Independent review of data / assurance                                | 73.6%             | 17.0% | 5.7%  | 0.0%          | 3.8%  | 53      |
| Social accountability   | 74.1%             | 18.5% | 3.7%  | 1.9%          | 1.9%  | 54      |
| CoST's capacity to adapt to changes in context                        | 3 -very well      | 2     | 1     | 0 -not at all | N/A   | Replies |
| Adapted to emerging needs and priorities in the infrastructure sector | 33.3%             | 42.6% | 7.4%  | 1.9%          | 14.8% | 54      |
| Adapted to change in the global context                               | 33.3%             | 31.5% | 14.8% | 1.9%          | 18.5% | 54      |
| Supported ownership of the model by country/local institutions        | 33.3%             | 29.6% | 14.8% | 0.0%          | 22.2% | 54      |
| Adapted to change in country context(s)                               | 16.7%             | 33.3% | 18.5% | 0.0%          | 31.5% | 54      |

### Questions on use of CoST's tools and guidance

This section included two closed questions which are summarised in the table below. Respondents were invited to share a brief description of how they have used CoST's tools and to share examples of how other actors have used CoST's tools. A total of 18 respondents replied to the first question and 13 replies to the second.

**Table 33. Use of CoST's tools and guidance**

| Use of CoST's tools and guidance                                | Never | Between 1 and 3 times            | Between 4 and 6 times              | More than 6 times | Replies |
|---|-------|----------------------------------|------------------------------------|-------------------|---------|
| CoST Infrastructure Data Standard                               | 25.9% | 38.9%                            | 13.0%                              | 22.2%             | 54      |
| CoST Infrastructure Transparency Index                          | 29.6% | 44.4%                            | 11.1%                              | 14.8%             | 54      |
| The Open Contracting for Infrastructure Data Standards (OC4IDS) | 33.3% | 37.0%                            | 5.6%                               | 24.1%             | 54      |
| Climate Finance Transparency Guidance                           | 68.5% | 20.4%                            | 7.4%                               | 3.7%              | 54      |
| CoST approach implementation guidance                           | 29.6% | 38.9%                            | 13.0%                              | 18.5%             | 54      |
| CoST country reports  | 24.1% | 37.0%                            | 16.7%                              | 22.2%             | 54      |
| CoST learning notes (e.g. country impact stories)               | 18.5% | 42.6%                            | 25.9%                              | 13.0%             | 54      |
| CoST presentations  | 16.7% | 33.3%                            | 25.9%                              | 24.1%             | 54      |
| Influence on infrastructure governance reforms                  | Yes   | No, but I am likely to in future | No, and I am unlikely to in future | Replies           |         |

Have you used the CoST standards, tools, guidance, research or experiences of CoST governments to design, recommend or implement infrastructure governance reforms in your area of practice?

37.0% 53.7% 9.3% 54

### Results of CoST

This section included three closed questions linked to CoST's results. This section also provided space for participants to share examples of CoST's results. A total of 12 respondents provided examples.

**Table 34. Results of CoST**

| To what extent has the work of the CoST met your expectations between 2021 and 2025?  | 3- large extent | 2     | 1     | 0-not at all | N/A   | Replies |
|---|-----------------|-------|-------|--------------|-------|---------|
| Expectations in relation to CoST as an initiative to reduce corruption and mismanagement in infrastructure and improve infrastructure efficiency and quality  | 25.9%           | 51.9% | 22.2% | 0.0%         | 0.0%  | 54      |
| Results: To what extent has CoST achieved the following results between 2021-2025, to the best of your knowledge?   | 3- large extent | 2     | 1     | 0-not at all | N/A   | Replies |
| Improved country knowledge and capacity with regards to infrastructure transparency and accountability  | 35.2%           | 35.2% | 9.3%  | 0.0%         | 20.4% | 54      |
| Improved country public availability and quality of infrastructure data   | 28.8%           | 34.6% | 21.2% | 0.0%         | 15.4% | 52      |
| Improved country public participation in processes to hold actors to account for infrastructure processes/outcomes  | 26.9%           | 30.8% | 19.2% | 1.9%         | 21.2% | 52      |
| Improved accountability of government actors for infrastructure procurement processes/outcomes  | 25.5%           | 15.7% | 31.4% | 3.9%         | 23.5% | 51      |
| Increased global support for improving transparency, participation and accountability in infrastructure investment  | 26.9%           | 34.6% | 21.2% | 1.9%         | 15.4% | 52      |
| Improved knowledge about infrastructure transparency and accountability at global level   | 41.2%           | 21.6% | 13.7% | 2.0%         | 21.6% | 51      |
| More global use of its standards and tools by other actors and non-CoST countries   | 13.7%           | 29.4% | 21.6% | 3.9%         | 31.4% | 51      |
| Impact: Comparing 2025 to 2015, to what extent has CoST achieved long-term, system-wide improvements in infrastructure governance, efficiency and quality?  | 3- large extent | 2     | 1     | 0-not at all | N/A   | Replies |
| Improved governance, integrity and social accountability in infrastructure: Comparing 2025 to 2015, in your view to what extent has CoST achieved long-term, system-wide improvements in infrastructure governance, efficiency and quality? | 24.1%           | 27.8% | 22.2% | 1.9%         | 24.1% | 54      |
| Increased infrastructure investment and market competition in infrastructure  | 13.2%           | 17.0% | 32.1% | 0.0%         | 37.7% | 53      |
| Improved quality, effectiveness and efficiency of infrastructure  | 15.7%           | 21.6% | 25.5% | 0.0%         | 37.3% | 51      |

Survey respondents were asked whether they were aware of any negative results of CoST. Most respondents (92.6%) were not aware of negative effects. Those who were aware of negative effects initiatives were invited to provide additional information.

### Factors explaining results

This section explored the factors explaining CoST's performance. Survey participants were also asked about whether there was 'something CoST should do differently to contribute better to more efficient and better-quality infrastructure'. Most participants considered (32 or 59%) considered that CoST should do things differently. These participants were invited to explain further.

**Table 35. Factors explaining results**

| Factors   | 3 - important contribution | 2     | 1     | 0 - no contribution | N/A  | Replies |
|---|----------------------------|-------|-------|---------------------|------|---------|
| The expertise of people working under the CoST banner | 55.6%                      | 29.6% | 5.6%  | 1.9%                | 7.4% | 54      |
| Tools and standards developed by CoST                 | 48.1%                      | 33.3% | 11.1% | 0.0%                | 7.4% | 54      |

|  |       |       |       |      |       |    |
|--|-------|-------|-------|------|-------|----|
| Provision of guidance and technical support                                | 49.1% | 20.8% | 13.2% | 0.0% | 17.0% | 53 |
| Capacity building and awareness raising                                    | 49.0% | 21.6% | 13.7% | 0.0% | 15.7% | 51 |
| Financial support available to support the CoST members and affiliates     | 31.4% | 25.5% | 13.7% | 2.0% | 27.5% | 51 |
| Reputation or positive perceptions of CoST among funders of infrastructure | 44.2% | 25.0% | 7.7%  | 1.9% | 21.2% | 52 |
| Partnerships with the private sector                                       | 27.5% | 21.6% | 17.6% | 2.0% | 31.4% | 51 |
| Relevance to local context and needs                                       | 46.2% | 25.0% | 9.6%  | 1.9% | 17.3% | 52 |
| Political/institutional leadership and commitment                          | 32.0% | 36.0% | 12.0% | 2.0% | 18.0% | 50 |
| Performance of the CoST MSG  | 35.3% | 23.5% | 7.8%  | 0.0% | 33.3% | 51 |

### **GEDSI**

Survey participants were asked about their awareness of GEDSI. Most participants were not familiar with any GEDSI initiative by CoST (77.8% out of 54 replies). Those who were aware of GEDSI initiatives were invited to provide additional information.

### **Coordination with similar initiatives**

Survey participants were asked about CoST coordination with similar initiatives. The answers are summarised in the table below. Respondents were also invited to provide specific examples of how CoST duplicates/contradicts, or complements/accelerates other initiatives to improve infrastructure outcomes. A total of 24 respondents replied to this open question.

**Table 36. Coordination with similar initiatives**

| How well does CoST coordinate with similar initiatives in the same sector or other sectors? | Replies | %     |
|---|---------|-------|
| CoST is well aware of similar initiatives and coordinates well.                             | 22      | 40.7% |
| CoST is aware of similar initiatives but could coordinate better.                           | 16      | 29.6% |
| CoST could be more aware of similar initiatives, and this undermines coordination.          | 2       | 3.7%  |
| I do not know of any such initiatives.  | 14      | 25.9% |

### **Country survey**

The inception report estimated the number of MSG members at 200-240 people at set a target of 70 replies. The survey had an initial target of 70 replies to achieve a confidence level of 95% and a margin of error of 10%. The survey received a total of 53 replies. The number of replies received corresponds with a confidence level of 95% and a margin of error of 12% if we use the lower end of the estimate for the number of MSG members. Given the difference with the expected target and the uneven distribution of the answers across CoST members, the team was made aware of the importance of triangulating results with other sources and avoid direct comparison among countries presenting few replies.

### **Descriptive questions**

Answers to the descriptive questions are presented in the table below.

**Table 37. Descriptive questions**

| Where do you work? | Replies (#) | % |
|--------------------|-------------|---|
|--------------------|-------------|---|

|  |    |       |
|--|----|-------|
| Non-governmental organisation          | 15 | 28.3% |
| Government                             | 20 | 37.7% |
| Private sector association             | 8  | 15.1% |
| Private sector company                 | 1  | 1.9%  |
| Self-employed consultant or researcher | 2  | 3.8%  |
| Media                                  | 3  | 5.7%  |
| Academia and research institution      | 3  | 5.7%  |
| Other - (please specify)               | 1  | 1.9%  |
| <b>Gender</b>                          |    |       |
| Female                                 | 14 | 26.4% |
| Male                                   | 39 | 73.6% |
| <b>CoST member</b>                     |    |       |
| Bogota                                 | 1  | 1.9%  |
| Cali                                   | 1  | 1.9%  |
| Ecuador                                | 7  | 13.2% |
| El Salvador                            | 1  | 1.9%  |
| Guatemala                              | 3  | 5.7%  |
| Kaduna                                 | 6  | 11.3% |
| Kakamega                               | 5  | 9.4%  |
| Malawi                                 | 1  | 1.9%  |
| Mozambique                             | 2  | 3.8%  |
| Nusa Tenggara Barat                    | 4  | 7.5%  |
| Panama                                 | 3  | 5.7%  |
| Sekondi-Takoradi                       | 6  | 11.3% |
| Thailand                               | 6  | 11.3% |
| Uganda                                 | 1  | 1.9%  |
| West-Lombok                            | 3  | 5.7%  |

### Questions on CoST's model

This section included two questions which are summarised in the tables below. In addition, respondents were provided with an opportunity to comment on whether there are other important elements that should be included in the CoST approach. A total of 30 respondents provided comments.

**Table 38. How important are each of the four elements of the CoST approach?**

| Category/country                 | Multi-stakeholder working | Publication of data | Independent review | Social accountability |
|----------------------------------|---------------------------|---------------------|--------------------|-----------------------|
| 3 - very important               | 88.5%                     | 86.5%               | 68.0%              | 84.3%                 |
| 2                                | 7.7%                      | 11.5%               | 24.0%              | 11.8%                 |
| 1                                | 0.0%                      | 0.0%                | 8.0%               | 3.9%                  |
| 0 -not important at all          | 3.8%                      | 1.9%                | 0.0%               | 0.0%                  |
| N/A                              | 0.0%                      | 0.0%                | 0.0%               | 0.0%                  |
| Replies (#)                      | 52                        | 52                  | 50                 | 51                    |
| <b>Average score per country</b> |                           |                     |                    |                       |

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|---------------------|------|------|------|------|
| Bogota              | 3.00 | 3.00 | 2.00 | 2.00 |
| Cali                | 2.00 | 3.00 | 2.00 | 3.00 |
| Ecuador             | 3.00 | 2.71 | 2.57 | 2.86 |
| El Salvador         | 3.00 | 3.00 | 1.00 | 3.00 |
| Guatemala           | 3.00 | 3.00 | 2.67 | 3.00 |
| Kaduna              | 2.50 | 3.00 | 3.00 | 3.00 |
| Kakamega            | 2.20 | 2.20 | 2.20 | 2.20 |
| Malawi              | 3.00 | 3.00 | 3.00 | 3.00 |
| Mozambique          | 2.50 | 3.00 | 3.00 | 2.50 |
| Nusa Tenggara Barat | 3.00 | 3.00 | 3.00 | 3.00 |
| Panama              | 3.00 | 3.00 | 2.67 | 3.00 |
| Sekondi-Takoradi    | 3.00 | 2.83 | 2.80 | 3.00 |
| Thailand            | 2.83 | 2.67 | 2.17 | 2.50 |
| Uganda              | 3.00 | 3.00 | 3.00 | 3.00 |
| West-Lombok         | 3.00 | 3.00 | 3.00 | 3.00 |
| Zambia              | 3.00 | 3.00 | 2.67 | 3.00 |

**Table 39. How well has CoST adapted its approach to changes in context?**

| Category/country          | Local needs and priorities | Local capacity | Institutional and economic context | Ownership supported | Change over time | Change in global context |
|---------------------------|----------------------------|----------------|------------------------------------|---------------------|------------------|--------------------------|
| 3 - very well             | 52.8%                      | 43.1%          | 46.0%                              | 44.0%               | 38.0%            | 33.3%                    |
| 2                         | 30.2%                      | 35.3%          | 32.0%                              | 32.0%               | 42.0%            | 43.1%                    |
| 1                         | 13.2%                      | 13.7%          | 16.0%                              | 18.0%               | 14.0%            | 9.8%                     |
| 0 - not at all            | 1.9%                       | 2.0%           | 0.0%                               | 4.0%                | 2.0%             | 2.0%                     |
| Not applicable            | 1.9%                       | 5.9%           | 6.0%                               | 2.0%                | 4.0%             | 11.8%                    |
| Replies (#)               | 52                         | 52             | 50                                 | 51                  | 52               | 53                       |
| Average score per country |                            |                |                                    |                     |                  |                          |
| Bogota                    | 3.00                       | 2.00           | 3.00                               | 3.00                | 2.00             | 2.00                     |
| Cali                      | 3.00                       | 1.00           | 1.00                               | 3.00                | 1.00             | 3.00                     |
| Ecuador                   | 2.17                       | 1.67           | 1.83                               | 1.50                | 1.67             | 1.67                     |
| El Salvador               | 3.00                       | 2.00           | 2.00                               | 2.00                | 2.00             | 2.00                     |
| Guatemala                 | 1.33                       | 1.33           | 1.00                               | 1.33                | 1.00             | 1.67                     |
| Kaduna                    | 2.83                       | 2.60           | 2.80                               | 3.00                | 2.60             | 2.60                     |
| Kakamega                  | 2.40                       | 2.75           | 2.25                               | 2.20                | 2.50             | 2.25                     |
| Malawi                    | 2.00                       | 3.00           | 1.00                               | 1.00                | 2.00             | 3.00                     |
| Mozambique                | 1.00                       | 1.00           | 2.00                               | 1.00                | 1.00             | 2.00                     |
| Nusa Tenggara Barat       | 2.50                       | 3.00           | 2.75                               | 2.75                | 2.50             | 2.50                     |
| Panama                    | 3.00                       | 2.67           | 2.33                               | 2.33                | 2.33             | 2.33                     |
| Sekondi-Takoradi          | 2.67                       | 2.80           | 3.00                               | 2.60                | 2.60             | 2.00                     |
| Thailand                  | 2.00                       | 2.00           | 2.33                               | 2.00                | 2.50             | 2.33                     |
| Uganda                    | 1.00                       |                |                                    |                     | 1.00             |                          |
| West-Lombok               | 2.67                       | 2.67           | 2.67                               | 3.00                | 3.00             | 2.33                     |

|        |      |      |      |      |      |      |
|--------|------|------|------|------|------|------|
| Zambia | 2.67 | 2.33 | 2.33 | 1.67 | 2.33 | 2.50 |
|--------|------|------|------|------|------|------|

### Results of CoST

Answers to the questions on results are presented in a set of tables below. The question on M&E (Table 46) is difficult to interpret. Due to a mistake, respondents were asked to reply based on a scale of 0-100 instead of 0-3. Moreover, countries show important variability and some of the rankings show perceptions which do not correspond with evidence from case studies and interviews.

In addition, respondents were provided with an opportunity to list other results or examples of results. A total of 21 respondents provided comments. A total of eight respondents also provided examples of cases where they believe CoST has had negative consequences.

**Table 40. To what extent has the work of the CoST (2021-2025) met your expectations?**

| Category /country      | Replies (%) |
|------------------------|-------------|
| 3 – to a large extent  | 24.5%       |
| 2                      | 58.5%       |
| 1                      | 15.1%       |
| 0 -not at all          | 1.9%        |
| Not applicable         | 0.0%        |
| Replies (#)            | 53          |
| Average country scores |             |
| Bogota                 | 1.00        |
| Cali                   | 3.00        |
| Ecuador                | 2.00        |
| El Salvador            | 2.00        |
| Guatemala              | 1.33        |
| Kaduna                 | 2.17        |
| Kakamega               | 2.20        |
| Malawi                 | 2.00        |
| Mozambique             | 0.50        |
| Nusa Tenggara Barat    | 2.00        |
| Panama                 | 2.33        |
| Sekondi-Takoradi       | 2.50        |
| Thailand               | 2.00        |
| Uganda                 | 2.00        |
| West-Lombok            | 2.33        |
| Zambia                 | 2.33        |

**Table 41. Results of CoST (1 of 3)**

| Category/country             | Trained public institutions on data publication | More institutions publishing data | More complete data/better quality and consistency | More tender data | Maintenance of more data | New online data platforms |
|------------------------------|---|-----------------------------------|---|------------------|--------------------------|---------------------------|
| 3 – significant contribution | 42.3%   | 40.8%                             | 29.8%   | 31.9%            | 34.0%                    | 52.1%                     |
| 2                            | 34.6%   | 38.8%                             | 46.8%   | 42.6%            | 40.4%                    | 18.8%                     |
| 1                            | 13.5%   | 16.3%                             | 19.1%   | 19.1%            | 14.9%                    | 20.8%                     |

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|----------------------------------|------|------|------|------|------|------|
| 0 – no contribution              | 1.9% | 2.0% | 2.1% | 2.1% | 2.1% | 2.1% |
| Not applicable                   | 7.7% | 2.0% | 2.1% | 4.3% | 8.5% | 6.3% |
| Replies (#)                      | 52   | 49   | 47   | 47   | 47   | 48   |
| <b>Average score per country</b> |      |      |      |      |      |      |
| Bogota                           | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Cali                             |      |      |      |      |      |      |
| Ecuador                          | 1.86 | 1.43 | 2.00 | 2.29 | 2.00 | 2.00 |
| El Salvador                      | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Guatemala                        | 2.33 | 2.33 | 1.67 | 2.00 | 2.50 | 1.33 |
| Kaduna                           | 3.00 | 2.60 | 2.00 | 1.50 | 2.33 | 3.00 |
| Kakamega                         | 1.75 | 1.50 | 2.00 | 2.00 | 1.67 | 1.33 |
| Malawi                           | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 3.00 |
| Mozambique                       | 1.00 | 0.50 | 0.50 | 0.50 | 0.50 | 1.50 |
| Nusa Tenggara Barat              | 2.25 | 2.25 | 2.00 | 2.25 | 2.00 | 2.00 |
| Panama                           | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Sekondi-Takoradi                 | 2.00 | 2.20 | 2.20 | 2.20 | 2.60 | 3.00 |
| Thailand                         | 2.60 | 2.83 | 2.33 | 2.33 | 2.33 | 2.50 |
| Uganda                           | 2.00 | 3.00 | 2.00 | 2.00 | 1.00 |      |
| West-Lombok                      | 2.33 | 2.67 | 2.50 | 2.50 | 2.50 | 2.50 |
| Zambia                           | 1.67 | 2.00 | 2.00 | 2.00 | 2.00 | 1.67 |

**Table 42. Results of CoST (2 of 3)**

| Category/country                 | MSGs participate in IR | MSG participate in monitoring other than IRs | Excluded populations in monitoring | Non-MSG in monitoring | Mobilisation of broader public | More trust |
|----------------------------------|------------------------|--|------------------------------------|-----------------------|--------------------------------|------------|
| 3 – significant contribution     | 40.0%                  | 38.0%  | 23.4%                              | 23.4%                 | 26.1%                          | 25.0%      |
| 2                                | 34.0%                  | 32.0%  | 29.8%                              | 48.9%                 | 32.6%                          | 48.1%      |
| 1                                | 16.0%                  | 18.0%  | 25.5%                              | 17.0%                 | 32.6%                          | 23.1%      |
| 0 – no contribution              | 4.0%                   | 6.0%   | 10.6%                              | 6.4%                  | 4.3%                           | 3.8%       |
| Not applicable                   | 6.0%                   | 6.0%   | 10.6%                              | 4.3%                  | 4.3%                           | 0.0%       |
| Replies (#)                      | 50                     | 50   | 47                                 | 47                    | 46                             | 52         |
| <b>Average score per country</b> |                        |  |                                    |                       |                                |            |
| Bogota                           | 2.00                   | 2.00   | 2.00                               | 2.00                  | 1.00                           | 2.00       |
| Cali                             |                        |  |                                    |                       |                                | 3.00       |
| Ecuador                          | 2.29                   | 2.29   | 1.29                               | 1.71                  | 1.60                           | 1.86       |
| El Salvador                      | 2.00                   | 1.00   | 1.00                               | 2.00                  | 1.00                           | 2.00       |
| Guatemala                        | 1.67                   | 1.00   | 1.00                               | 1.50                  | 1.50                           | 1.50       |
| Kaduna                           | 2.00                   | 2.25   | 1.00                               | 2.40                  | 1.75                           | 2.00       |
| Kakamega                         | 1.80                   | 1.75   | 2.00                               | 1.75                  | 1.50                           | 1.60       |
| Malawi                           | 1.00                   | 1.00   | 1.00                               | 2.00                  | 3.00                           | 2.00       |
| Mozambique                       | -                      | -  | -                                  | -                     | 0.50                           | 1.00       |
| Nusa Tenggara Barat              | 1.75                   | 2.00   | 1.75                               | 1.75                  | 2.00                           | 2.00       |
| Panama                           | 3.00                   | 2.67   | 2.50                               | 2.00                  | 2.00                           | 1.67       |
| Sekondi-Takoradi                 | 2.67                   | 2.60   | 2.75                               | 2.20                  | 2.40                           | 2.33       |
| Thailand                         | 2.67                   | 2.67   | 2.50                               | 2.17                  | 2.33                           | 2.33       |
| Uganda                           | 2.00                   | 2.00   |                                    |                       | 1.00                           | 2.00       |
| West-Lombok                      | 3.00                   | 3.00   | 2.33                               | 2.67                  | 2.33                           | 2.33       |

|        |      |      |      |      |      |      |
|--------|------|------|------|------|------|------|
| Zambia | 2.50 | 2.00 | 2.50 | 2.00 | 1.50 | 1.33 |
|--------|------|------|------|------|------|------|

Table 43. Results of CoST (3 of 3)

| Category/country             | Pressure on government | Pressure on contractors | Corruption deterrence | Specific projects improved | Change in infrastructure management systems |
|------------------------------|------------------------|-------------------------|-----------------------|----------------------------|---|
| 3 – significant contribution | 30.6%                  | 30.6%                   | 26.5%                 | 34.0%                      | 25.5%                                       |
| 2                            | 49.0%                  | 36.7%                   | 30.6%                 | 31.9%                      | 36.2%                                       |
| 1                            | 20.4%                  | 26.5%                   | 28.6%                 | 23.4%                      | 31.9%                                       |
| 0 – no contribution          | 0.0%                   | 2.0%                    | 8.2%                  | 6.4%                       | 2.1%  |
| Not applicable               | 0.0%                   | 4.1%                    | 6.1%                  | 4.3%                       | 4.3%  |
| Replies (#)                  | 49                     | 49                      | 49                    | 47                         | 47  |
| Average score per country    |                        |                         |                       |                            |   |
| Bogota                       | 2.00                   | 2.00                    | 2.00                  | 2.00                       | 2.00  |
| Cali                         | 3.00                   | 1.00                    | 1.00                  | 2.00                       | 3.00  |
| Ecuador                      | 2.00                   | 1.86                    | 1.67                  | 1.57                       | 1.43  |
| El Salvador                  | 2.00                   | 1.00                    | 2.00                  | 2.00                       | 1.00  |
| Guatemala                    | 1.67                   | 1.33                    | 0.33                  | 0.50                       | 1.33  |
| Kaduna                       | 2.00                   | 1.67                    | 1.40                  | 1.80                       | 2.40  |
| Kakamega                     | 2.00                   | 2.00                    | 1.67                  | 1.67                       | 1.67  |
| Malawi                       | 2.00                   | 2.00                    | 2.00                  | 3.00                       | 3.00  |
| Mozambique                   | 2.00                   | 2.50                    | 2.00                  | 1.00                       | 1.00  |
| Nusa Tenggara Barat          | 1.75                   | 1.75                    | 2.50                  | 1.75                       | 1.75  |
| Panama                       | 2.33                   | 1.50                    | 2.50                  | 3.00                       | 3.00  |
| Sekondi-Takoradi             | 2.40                   | 2.40                    | 2.00                  | 2.60                       | 2.00  |
| Thailand                     | 2.00                   | 2.60                    | 2.00                  | 2.67                       | 2.17  |
| Uganda                       | 2.00                   | 2.00                    | 1.00                  | 3.00                       | 2.00  |
| West-Lombok                  | 3.00                   | 3.00                    | 3.00                  | 3.00                       | 2.50  |
| Zambia                       | 2.00                   | 2.00                    | 1.67                  | 1.33                       | 1.50  |

Table 44. To what extent has CoST achieved long-term, system-wide improvements?

| Category/country             | Public officials were more accountable for infrastructure operations and outcomes | Competition for infrastructure contracts has increased | Financing of infrastructure projects were more available, more diversified and cheaper | Infrastructure quality and efficiency were improved |
|------------------------------|---|--|--|---|
| 3 – significant contribution | 38.5%   | 26.0%  | 14.3%  | 26.5%   |
| 2                            | 30.8%   | 36.0%  | 26.5%  | 26.5%   |
| 1                            | 17.3%   | 22.0%  | 30.6%  | 24.5%   |
| 0 – no contribution          | 1.9%  | 0.0%   | 10.2%  | 6.1%  |
| Not applicable               | 11.5%   | 16.0%  | 18.4%  | 16.3%   |
| Replies (#)                  | 52  | 50   | 49   | 49  |
| Average score per country    |   |  |  |   |
| Bogota                       | 3.00  | 2.00   | 2.00   | 3.00  |
| Cali                         | 3.00  | 2.00   | -  | -   |
| Ecuador                      | 1.67  | 1.71   | 1.40   | 1.67  |
| El Salvador                  | 1.00  | 1.00   | 1.00   | 1.00  |
| Guatemala                    | 1.33  | 1.50   | 0.50   | 0.50  |

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|---------------------|------|------|------|------|
| Kaduna              | 2.20 | 2.00 | 1.50 | 1.75 |
| Kakamega            | 2.00 | 2.00 | 0.67 | 1.67 |
| Malawi              | 3.00 | 3.00 | 2.00 | 2.00 |
| Mozambique          | 1.50 | 1.50 | -    | -    |
| Nusa Tenggara Barat | 2.00 | 2.25 | 1.75 | 1.75 |
| Panama              | 2.33 | 1.67 | 1.00 | 1.50 |
| Sekondi-Takoradi    | 2.33 | 2.40 | 2.00 | 2.40 |
| Thailand            | 2.83 | 2.17 | 2.00 | 2.60 |
| Uganda              | -    | 2.00 | 2.00 | 2.00 |
| West-Lombok         | 2.67 | 3.00 | 2.33 | 2.67 |
| Zambia              | 3.00 | 3.00 | 3.00 | 3.00 |

**Table 45. Are you aware of any negative consequences of CoST?**

| Category/country    | Replies (#) | Replies (%) |
|---------------------|-------------|-------------|
| No                  | 43          | 81.1%       |
| Yes                 | 10          | 18.9%       |
| Replies (#)         | 53          |             |
| Replies per country |             |             |
| Bogota              | -           | -           |
| Cali                | -           | -           |
| Ecuador             | 1.00        | 10.0%       |
| El Salvador         | 1.00        | 10.0%       |
| Guatemala           | 3.00        | 30.0%       |
| Kaduna              | 2.00        | 20.0%       |
| Kakamega            | -           | -           |
| Malawi              | -           | -           |
| Mozambique          | 1.00        | 10.0%       |
| Nusa Tenggara Barat | -           | -           |
| Panama              | -           | -           |
| Sekondi-Takoradi    | 1.00        | 10.0%       |
| Thailand            | 1.00        | 10.0%       |
| Uganda              | -           | -           |
| West-Lombok         | -           | -           |
| Zambia              | -           | -           |

**Table 46. Do you have a monitoring and evaluation (M&E) framework to support the implementation of MSG activities?**

|   | Captures progress and results | Identifies areas for improvement | Communicates progress and results | Has sufficient and appropriate data to support learning |
|---|-------------------------------|----------------------------------|-----------------------------------|---|
| Average score (0=not at all; 100= very well) <sup>3</sup> | 66.67                         | 68.67                            | 74.77                             | 73.21   |
| Not applicable  | 12                            | 13                               | 11                                | 14  |
| Total   | 45                            | 43                               | 42                                | 43  |

**Factors explaining results**

Answers to the questions on factors explaining observed CoST results are presented in a set of tables below. In addition, 28 respondents (52.8%) provided comments to the open question on things that CoST could do differently.

**Table 47. Factors explaining results (1 of 2)**

| Category/country                    | The expertise of people working under the CoST banner: | Tools and standards developed by CoST | Provision of guidance and technical support | Capacity building and awareness raising | Financial support available to support the CoST members and affiliates |
|-------------------------------------|--|---------------------------------------|---|---|--|
| 3-important contribution            | 59.6%  | 60.8%                                 | 68.6%                                       | 57.4%                                   | 40.4%  |
| 2                                   | 28.8%  | 33.3%                                 | 19.6%                                       | 27.7%                                   | 31.9%  |
| 1                                   | 7.7%   | 2.0%                                  | 9.8%  | 10.6%                                   | 19.1%  |
| 0 -no contribution                  | 0.0%   | 0.0%                                  | 0.0%  | 0.0%                                    | 4.3%   |
| N/A                                 | 3.8%   | 3.9%                                  | 2.0%  | 4.3%                                    | 4.3%   |
| Total                               | 52   | 51                                    | 51  | 47                                      | 47   |
| Replies per country (average score) |  |                                       |   |   |  |
| Bogota                              | 3.00   | 3.00                                  | 3.00  | 2.00                                    | 2.00   |
| Cali                                | 3.00   | 3.00                                  | 3.00  | 3.00                                    | 2.00   |
| Ecuador                             | 2.43   | 2.57                                  | 2.43  | 1.83                                    | 1.67   |
| El Salvador                         | 3.00   | 2.00                                  | 2.00  | 1.00                                    | 1.00   |
| Guatemala                           | 2.33   | 2.67                                  | 1.33  | 1.50                                    | 2.00   |
| Kaduna                              | 3.00   | 3.00                                  | 3.00  | 3.00                                    | 2.80   |
| Kakamega                            | 2.00   | 2.00                                  | 2.75  | 2.75                                    | 1.00   |
| Malawi                              | 2.00   | 2.00                                  | 3.00  | 3.00                                    | 2.00   |
| Mozambique                          | 2.00   | 2.00                                  | 3.00  | 3.00                                    | 2.00   |
| Nusa Tenggara Barat                 | 2.75   | 2.75                                  | 2.75  | 2.50                                    | 2.50   |
| Panama                              | 2.67   | 3.00                                  | 3.00  | 3.00                                    | 2.67   |
| Sekondi-Takoradi                    | 2.83   | 3.00                                  | 2.80  | 3.00                                    | 2.80   |
| Thailand                            | 2.50   | 2.33                                  | 2.33  | 2.67                                    | 2.33   |
| Uganda                              | 2.00   | 3.00                                  | 3.00  | 2.00                                    | 1.00   |
| West-Lombok                         | 2.33   | 2.67                                  | 3.00  | 2.00                                    | 1.00   |
| Zambia                              | 2.33   | 2.33                                  | 2.00  | 2.00                                    | 2.00   |

**Table 48. Factors explaining results (1 of 2)**

| Category/country                    | Reputation or positive perceptions of CoST among funders of infrastructure | Partnerships with the private sector | Relevance to local context and needs | Political/institutional leadership and commitment | Performance of the CoST MSG |
|-------------------------------------|--|--------------------------------------|--------------------------------------|---|-----------------------------|
| 3-important contribution            | 54.3%  | 43.8%                                | 51.1%                                | 46.8%   | 57.4%                       |
| 2                                   | 41.3%  | 41.7%                                | 31.9%                                | 38.3%   | 29.8%                       |
| 1                                   | 2.2%   | 10.4%                                | 14.9%                                | 12.8%   | 10.6%                       |
| 0 -no contribution                  | 2.2%   | 4.2%                                 | 2.1%                                 | 2.1%  | 2.1%                        |
| N/A                                 | 0.0%   | 0.0%                                 | 0.0%                                 | 0.0%  | 0.0%                        |
| Total                               | 46   | 48                                   | 47                                   | 47  | 47                          |
| Replies per country (average score) |  |                                      |                                      |   |                             |
| Bogota                              | 2.00   | 3.00                                 | 2.00                                 | 2.00  | 1.00                        |
| Cali                                | 3.00   | 1.00                                 | 1.00                                 | 3.00  | 2.00                        |

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|                     |      |      |      |      |      |
|---------------------|------|------|------|------|------|
| Ecuador             | 2.14 | 2.14 | 2.29 | 2.14 | 2.29 |
| El Salvador         | 2.00 | 2.00 | 1.00 | 1.00 | 3.00 |
| Guatemala           | 2.50 | 1.00 | 1.33 | 1.00 | 1.67 |
| Kaduna              | 2.80 | 3.00 | 2.80 | 2.80 | 3.00 |
| Kakamega            | 2.25 | 2.25 | 2.00 | 2.50 | 1.75 |
| Malawi              | 3.00 | 1.00 | 3.00 | 3.00 | 3.00 |
| Mozambique          | 1.50 | 1.50 | 1.00 | 1.50 | 1.50 |
| Nusa Tenggara Barat | 2.50 | 2.25 | 2.25 | 2.50 | 2.67 |
| Panama              | 3.00 | 3.00 | 2.67 | 2.33 | 2.67 |
| Sekondi-Takoradi    | 3.00 | 2.40 | 3.00 | 2.40 | 2.60 |
| Thailand            | 2.33 | 2.33 | 2.67 | 2.50 | 2.83 |
| Uganda              | 2.00 | 3.00 | 1.00 | 2.00 | 3.00 |
| West-Lombok         | 2.00 | 2.00 | 3.00 | 2.00 | 2.00 |
| Zambia              | 3.00 | 2.33 | 3.00 | 2.33 | 2.67 |

**Table 49. Importance of activities performed by the CoST IS (1 of 2)**

| Category          | Developing global standards | Working in partnership with other global initiatives | Producing guidance materials and tools | Publicising country reports | Producing other knowledge products, like research reports |
|-------------------|-----------------------------|--|--|-----------------------------|---|
| 3 -very important | 75.5%                       | 62.7%  | 62.0%                                  | 69.4%                       | 63.3%   |
| 2                 | 18.9%                       | 27.5%  | 30.0%                                  | 24.5%                       | 34.7%   |
| 1                 | 5.7%                        | 5.9%   | 4.0%                                   | 4.1%                        | 2.0%  |
| 0 – not at all    | 0.0%                        | 0.0%   | 0.0%                                   | 0.0%                        | 0.0%  |
| Not applicable    | 0.0%                        | 3.9%   | 4.0%                                   | 2.0%                        | 0.0%  |
| Total             | 53                          | 51   | 50                                     | 49                          | 49  |

**Table 50. Importance of activities performed by the CoST IS (2 of 2)**

| Category          | Networking and influencing global actors to support infrastructure transparency and accountability | Networking and influencing country actors to participate in CoST | Funding, supporting and building the capacity of CoST multi-stakeholder groups | Capacity building and awareness raising amongst non-MSG stakeholders at country level |
|-------------------|--|--|--|---|
| 3 -very important | 73.5%  | 73.5%  | 63.3%  | 57.1%   |
| 2                 | 16.3%  | 20.4%  | 24.5%  | 28.6%   |
| 1                 | 8.2%   | 6.1%   | 8.2%   | 14.3%   |
| 0 – not at all    | 2.0%   | 0.0%   | 2.0%   | 0.0%  |
| Not applicable    | 0.0%   | 0.0%   | 2.0%   | 0.0%  |
| Total             | 49   | 49   | 49   | 49  |

**Table 51. Barriers to success**

| Lack of government capability | Limited space for civil society and stakeholder | Patronage networks and/or elite resistance blocked | Lack of funding for the CoST MSG | Lack of trust and/or poor cooperation between | Too few CoST MSG members are active | The CoST MSG did not have convening power |
|-------------------------------|---|--|----------------------------------|---|-------------------------------------|---|
|-------------------------------|---|--|----------------------------------|---|-------------------------------------|---|

|                      | engagement<br>in context | effective<br>change | CoST MSG<br>members |     |    |     |     |
|----------------------|--------------------------|---------------------|---------------------|-----|----|-----|-----|
| Number of replies    | 20                       | 7                   | 8                   | 26  | -  | 8   | 3   |
| Share of countries   | 56%                      | 31%                 | 31%                 | 69% | 0% | 31% | 19% |
| Share of respondents | 38%                      | 13%                 | 15%                 | 49% | 0% | 15% | 6%  |

### Funding of CoST activities

Answers to the questions on funding for the work of CoST members and the MSG are presented in a set of tables below.

**Table 52. Source of funding for MSG work**

| Rank          | CoST Global Secretariat | CoST MSG members | Non-MSG government/public institutions | Non-MSG country-level private sector institutions | Non-MSG country-level civil society institutions | International donors other than the CoST Global Secretariat | Other |
|---------------|-------------------------|------------------|--|---|--|---|-------|
| First         | 34                      | 1                | 4                                      | 1   | 1  | 5   | 0     |
| Second        | 6                       | 8                | 6                                      | 1   | 1  | 13  | 0     |
| Third         | 2                       | 4                | 10                                     | 1   | 2  | 5   | 2     |
| Fourth        | 0                       | 1                | 2                                      | 6   | 4  | 4   | 1     |
| Fifth         | 0                       | 1                | 3                                      | 5   | 4  | 1   | 0     |
| Sixth         | 0                       | 5                | 1                                      | 1   | 3  | 0   | 1     |
| Seventh       | 0                       | 1                | 0                                      | 0   | 0  | 0   | 6     |
| Replies       | 42                      | 21               | 26                                     | 15  | 15   | 28  | 10    |
| Average       | 1.2                     | 3.6              | 2.9                                    | 4.1   | 4.2  | 2.4   | 5.8   |
| Frequency (%) |                         |                  |  |   |  |   |       |
| First         | 81.0%                   | 4.8%             | 15.4%                                  | 6.7%  | 6.7%   | 17.9%   | 0.0%  |
| Second        | 14.3%                   | 38.1%            | 23.1%                                  | 6.7%  | 6.7%   | 46.4%   | 0.0%  |
| Third         | 4.8%                    | 19.0%            | 38.5%                                  | 6.7%  | 13.3%  | 17.9%   | 20.0% |
| Fourth        | 0.0%                    | 4.8%             | 7.7%                                   | 40.0%   | 26.7%  | 14.3%   | 10.0% |
| Fifth         | 0.0%                    | 4.8%             | 11.5%                                  | 33.3%   | 26.7%  | 3.6%  | 0.0%  |
| Sixth         | 0.0%                    | 23.8%            | 3.8%                                   | 6.7%  | 20.0%  | 0.0%  | 10.0% |
| Seventh       | 0.0%                    | 4.8%             | 0.0%                                   | 0.0%  | 0.0%   | 0.0%  | 60.0% |

**Table 53. Quality of funding**

| Category      | Volume (#) | Predictability (#) | Flexibility (#) | Volume (%) | Predictability (%) | Flexibility (%) |
|---------------|------------|--------------------|-----------------|------------|--------------------|-----------------|
| 3 – Excellent | 8          | 7                  | 9               | 18.2%      | 16.7%              | 20.9%           |
| 2             | 18         | 15                 | 12              | 40.9%      | 35.7%              | 27.9%           |
| 1             | 6          | 4                  | 6               | 13.6%      | 9.5%               | 14.0%           |
| 0 – Poor      | 0          | 0                  | 0               | 0.0%       | 0.0%               | 0.0%            |
| N/A           | 12         | 16                 | 16              | 27.3%      | 38.1%              | 37.2%           |
| Total         | 44         | 42                 | 43              | -          | -                  | -               |

| Country             | Volume<br>(average score) | Predictability<br>(average score) | Flexibility<br>(average score) |
|---------------------|---------------------------|-----------------------------------|--------------------------------|
| Bogota              | 2.00                      | 2.00                              | 2.00                           |
| Cali                |                           |                                   |                                |
| Ecuador             | 1.67                      | 2.00                              | 2.00                           |
| El Salvador         |                           |                                   |                                |
| Guatemala           | 1.00                      | 1.50                              | 2.00                           |
| Kaduna              | 2.75                      | 2.50                              | 2.00                           |
| Kakamega            | 1.50                      | 2.00                              | 1.50                           |
| Malawi              | 2.00                      | 1.00                              | 3.00                           |
| Mozambique          | 1.00                      | 1.00                              |                                |
| Nusa Tenggara Barat | 2.25                      | 2.50                              | 2.50                           |
| Panama              | 2.00                      | 2.00                              | 2.00                           |
| Sekondi-Takoradi    | 2.33                      | 2.00                              | 2.00                           |
| Thailand            | 2.00                      | 2.25                              | 1.75                           |
| Uganda              |                           |                                   |                                |
| West-Lombok         | 2.50                      | 3.00                              | 3.00                           |
| Zambia              |                           |                                   | 2.00                           |

Table 54. Alternative potential sources of funding

|                    | CoST MSG<br>member<br>contribution | Government<br>funding | Grants from<br>international<br>bilateral or<br>multilateral<br>donors | Environmental, social<br>and governance<br>(ESG) funding from<br>private sector<br>institution | Fees from training or<br>capacity building<br>provided to government<br>or private sector<br>companies |
|--------------------|------------------------------------|-----------------------|--|--|--|
| Count total        | 3                                  | 7                     | 17   | 5  | 7  |
| Count<br>countries | 2                                  | 3                     | 8  | 4  | 4  |

Number of respondents who replied to this question: 46

### Partnerships and collaboration

Answers to the questions on partnerships and collaboration are presented in a set of tables below. This section also included some open questions. When prompted, 12 respondents (22.6%) stated that there are other partners that CoST should prioritise and provided examples. In addition, 16 respondents (30.2%) replied to the question requesting examples about how CoST duplicates/contradicts, or complements/accelerates other initiatives.

**Table 55. How well has CoST built partnerships with the following groups of stakeholders (1 of 2)?**

| Category/ country | Executive<br>government<br>institution | Legislative<br>branch<br>institutions | Autonomous state<br>institutions (e.g.<br>supreme audit<br>institutions) | Concessional<br>donors/ funders | Private<br>fundors and<br>rating<br>agencies |
|-------------------|--|---------------------------------------|--|---------------------------------|--|
| 3 -very well      | 49.0%                                  | 22.0%                                 | 27.7%  | 20.4%                           | 22.7%  |
| 2                 | 31.4%                                  | 38.0%                                 | 38.3%  | 32.7%                           | 22.7%  |
| 1                 | 17.6%                                  | 28.0%                                 | 25.5%  | 34.7%                           | 43.2%  |
| 0 – not at all    | 2.0%                                   | 10.0%                                 | 6.4%   | 4.1%                            | 4.5%   |
| N/A               | 0.0%                                   | 2.0%                                  | 2.1%   | 8.2%                            | 6.8%   |

| Total                                | 51   | 50   | 47   | 49   | 44   |
|--------------------------------------|------|------|------|------|------|
| <b>Replies by country (averaged)</b> |      |      |      |      |      |
| Bogota                               | 3.00 | 1.00 | 2.00 | 1.00 | 1.00 |
| Cali                                 | 3.00 |      | 3.00 | 3.00 | 3.00 |
| Ecuador                              | 1.50 | 1.14 | 2.00 | 1.43 | 1.00 |
| El Salvador                          | 3.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Guatemala                            | 1.33 | 0.50 | 1.50 | 1.00 | 1.00 |
| Kaduna                               | 2.80 | 1.75 | 2.00 | 1.33 | 1.00 |
| Kakamega                             | 2.20 | 2.20 | 2.00 | 1.50 | 1.75 |
| Malawi                               | 3.00 | 1.00 | 1.00 | 2.00 | 1.00 |
| Mozambique                           | 2.00 | 1.00 | 0.50 | 0.50 | 1.00 |
| Nusa Tenggara Barat                  | 2.50 | 2.50 | 2.50 | 2.25 | 2.00 |
| Panama                               | 2.67 | 2.33 | 1.67 | 2.50 | 2.00 |
| Sekondi-Takoradi                     | 2.33 | 2.00 | 1.60 | 1.75 | 1.75 |
| Thailand                             | 2.33 | 2.00 | 2.17 | 2.00 | 2.00 |
| Uganda                               | 2.00 | 1.00 | 1.00 |      |      |
| West-Lombok                          | 2.67 | 2.33 | 2.33 | 2.67 | 2.67 |
| Zambia                               | 2.00 | 2.00 | 1.67 | 2.00 | 1.67 |

**Table 56. How well has CoST built partnerships with the following groups of stakeholders (2 of 2)?**

| Category/ country                    | Academia | Civil society organisations | Private sector, including private sector initiatives | Media |
|--------------------------------------|----------|-----------------------------|--|-------|
| 3 -very well                         | 42.0%    | 65.3%                       | 52.9%  | 43.8% |
| 2                                    | 24.0%    | 24.5%                       | 25.5%  | 16.7% |
| 1                                    | 22.0%    | 8.2%                        | 19.6%  | 33.3% |
| 0 – not at all                       | 8.0%     | 2.0%                        | 0.0%   | 6.3%  |
| N/A                                  | 4.0%     | 0.0%                        | 2.0%   | 0.0%  |
| Total                                | 50       | 49                          | 51   | 48    |
| <b>Replies by country (averaged)</b> |          |                             |  |       |
| Bogota                               | 2.00     | 2.00                        | 2.00   | 1.00  |
| Cali                                 |          | 3.00                        | 3.00   | 1.00  |
| Ecuador                              | 1.43     | 2.29                        | 2.29   | 1.00  |
| El Salvador                          | 1.00     | 1.00                        | 1.00   | 1.00  |
| Guatemala                            | 1.50     | 2.00                        | 1.67   | 2.00  |
| Kaduna                               | 2.20     | 2.80                        | 2.83   | 2.80  |
| Kakamega                             | 1.80     | 2.40                        | 2.40   | 1.60  |
| Malawi                               |          | 3.00                        | 1.00   | 3.00  |
| Mozambique                           | 1.50     | 1.50                        | 3.00   | 1.00  |
| Nusa Tenggara Barat                  | 2.75     | 2.75                        | 2.00   | 2.75  |
| Panama                               | 2.33     | 3.00                        | 3.00   | 2.00  |
| Sekondi-Takoradi                     | 2.50     | 3.00                        | 2.00   | 2.75  |
| Thailand                             | 2.67     | 2.33                        | 2.17   | 1.67  |
| Uganda                               | 1.00     | 3.00                        | 2.00   | 1.00  |
| West-Lombok                          | 3.00     | 3.00                        | 3.00   | 3.00  |
| Zambia                               | 1.67     | 2.67                        | 2.67   | 3.00  |

**Table 57. How well does CoST coordinate with similar initiatives?**

| Statement  | Replies (#) | Replies (%) |
|--|-------------|-------------|
| The CoST MSG is well aware of similar initiatives and coordinates well.                    | 19          | 35.8%       |
| The CoST MSG is aware of similar initiatives but could coordinate better.                  | 17          | 32.1%       |
| The CoST MSG could be more aware of similar initiatives, and this undermines coordination. | 2           | 3.8%        |
| I do not know of any such initiatives  | 15          | 28.3%       |

**GEDSI**

Answers to the question on GEDSI integration by CoST members are presented in a set of tables below.

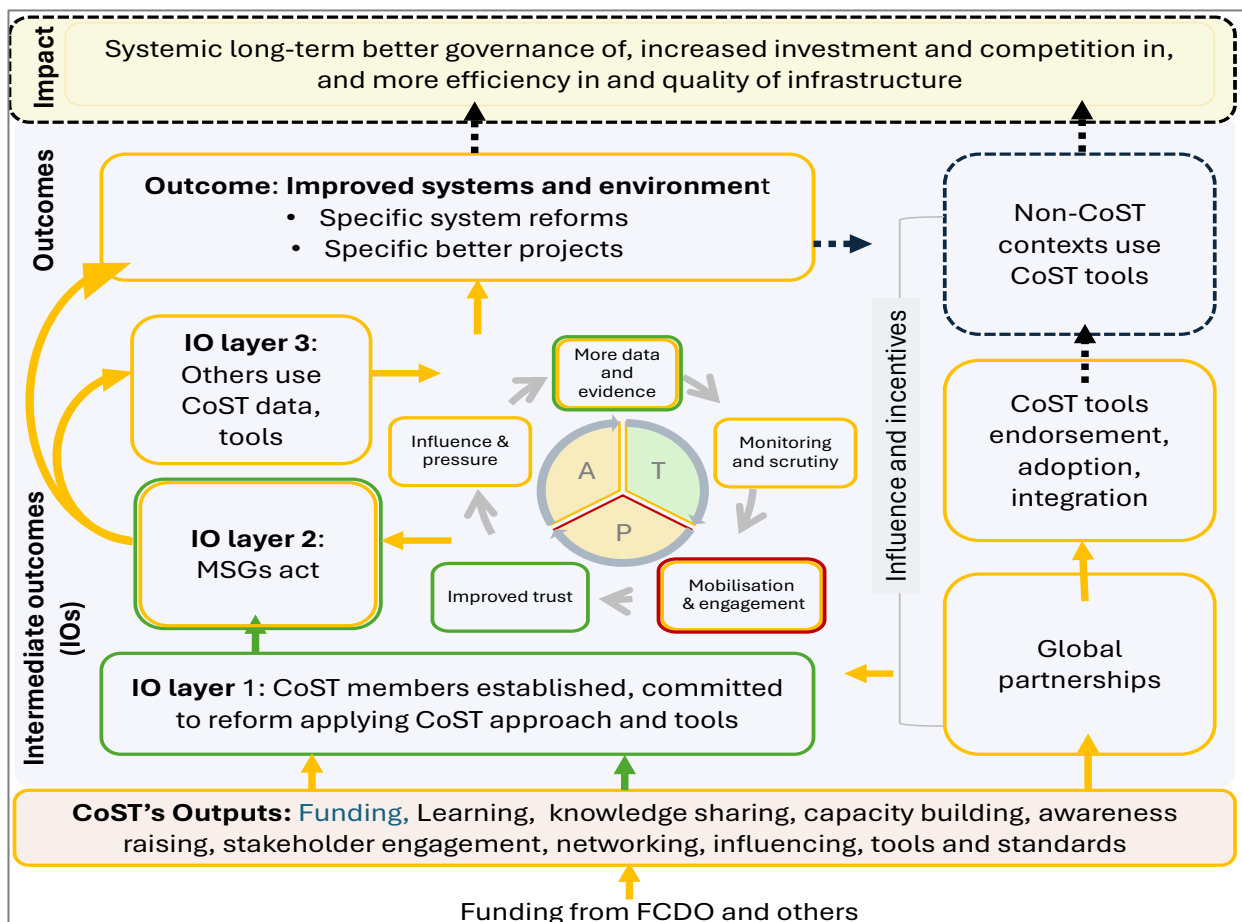
**Table 58. Are you aware of any CoST initiatives to integrate GEDSI into the infrastructure sector?**

| Category/country    | Replies (#) | Replies (%) |
|---------------------|-------------|-------------|
| No                  | 31          | 58.5%       |
| Yes                 | 22          | 41.5%       |
| Replies (#)         | 53          |             |
| Replies per country |             |             |
| Bogota              | -           | -           |
| Cali                | 1.00        | 4.5%        |
| Ecuador             | -           | -           |
| El Salvador         | -           | -           |
| Guatemala           | 1.00        | 4.5%        |
| Kaduna              | 5.00        | 22.7%       |
| Kakamega            | 2.00        | 9.1%        |
| Malawi              | -           | -           |
| Mozambique          | -           | -           |
| Nusa Tenggara Barat | 4.00        | 18.2%       |
| Panama              | -           | -           |
| Sekondi-Takoradi    | 2.00        | 9.1%        |
| Thailand            | 3.00        | 13.6%       |
| Uganda              | -           | -           |
| West-Lombok         | 3.00        | 13.6%       |
| Zambia              | 1.00        | 4.5%        |

## Annex 10 RAG-rating CoST's achievement of results 2015-2021

1. Figure 20 provides a RAG (red, amber, green) rating of the CoST ToC, based on the findings of the evaluation. Inputs, outputs, outcomes and causal pathways are coloured green where they have been achieved to a satisfactory extent for most members, amber when achieved for only some members or partially achieved for most, and red when not achieved in general, even if isolated exceptions exist. Black means we do not have the evidence for a definitive conclusion but can assume the results.

Figure 20 RAG-rated ToC



IO=Intermediate outcome; T=Transparency; A=Accountability; P=Participation.

2. Specifically, the ToC indicates that between 2021-2025:

3. Funding conditions for CoST have been difficult. Assumptions about sustained funding for CoST and its members were invalid. It has not grown its funding base, and funding from the FCDO, which remains its main funder, has not been predictable (Finding 18, Finding 19, Finding 27, Finding 30). For these reason, we rate **CoST's input results as amber**.

4. CoST consistently delivered quality tools and standards, with members valuing its implementation support. While CoST sustained global partnerships, partner selection and management could be strengthened. Limited funding for members was a major challenge (Finding 8, 95, Finding 17, Finding 20, Finding 22 Finding 36). For these reasons, results for **CoST outputs are rated Amber**.

5. CoST has established and maintained member programmes across the globe, with membership based on demonstrated commitment to reform and multi-stakeholder collaboration. CoST has closed more member programmes than before but has also inducted new members. Most members are led by MSGs with member secretariats, but not all members have well-functioning ones

(Finding 6, 95, Finding 12). For these reasons, results for **intermediate outcome layer 1 is rated green**.

6. Most CoST member programmes have been active but have had less opportunity to scrutinise infrastructure projects and mobilise actors, with curtailing of independent reviews. (Finding 6, Finding 12). For these reasons, results for **intermediate outcome layer 2 are rated green, but with limitations**.

7. CoST has been less able to mobilise actors beyond the MSG to use its data, to also monitor, scrutinise and advocate for better infrastructure. There are notable exceptions where CoST members have catalysed the participation of other actors in infrastructure, but these cases are not representative of all CoST members (Finding 13). For these reasons, results for **intermediate outcome layer 3, and for monitoring, scrutiny, influence and pressure, are rated amber, with limitations on mobilisation and engagement**. But CoST has built trust more generally, which has led to improved collaboration even in absence of larger social mobilisation. For this reason, results in **improved trust between stakeholders are rated green**

8. A significant result for CoST has been more publication of infrastructure data, and better means for member authorities to publish data. In many cases, systematic data on infrastructure projects are in the public domain for the first time. However, significant data coverage gaps remain (Finding 11). For these reasons, **CoST's transparency results are rated green, but with limitations**.

9. CoST's actions have contributed to specific legal and systemic changes, which together with improvements in transparency signal progress towards a better business environment. Moreover, CoST has contributed to changes in specific projects, with associated efficiency savings or improvements in the quality of infrastructure. However, these changes have been in only a few CoST countries. While CoST's results have been adopted by partners, it is unclear if this has produced measurable outcomes outside of CoST countries (Finding 15, Finding 16, Finding 17). For these reasons, we rate CoST's **outcome results amber**, with assumed results in the global influence pathway.

10. **These results of CoST have not generally led to long-term, structural shifts in infrastructure governance, competition, investment, efficiency and quality**. There are, however, specific cases where CoST's contribution is close to achieving such impacts. Moreover, we recognise that the durable change that come from legal and system improvements, and shifts in the publication of infrastructure data, do lay a foundation for potential impact in future when conditions shift (Finding 25). For these reasons, we have rated CoST's **achievement at the impact level as amber**.

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