



Co-funded by
the European Union



Government
Transparency
Institute



Oficina Antifrau
de Catalunya



COLLEGI DE PROFESSIONALS
DE LA CIÈNCIA POLÍTICA I DE
LA SOCIOLOGIA DE CATALUNYA



TRANSPARENCY
INTERNATIONAL
BULGARIA

ALBANIAN INSTITUTE
of SCIENCE



monitoring
marathon



AUTORITÄ
NAZIONALE
ANTICORRUZIONE



AGENȚIA NAȚIONALĂ PENTRU
ACHIZIȚII PUBLICE



sar
when ideas do work



Module 3

Construction & Small Infrastructure Projects

Contracts beyond *'Works'*

M3.4:
Goods & Services Contracts



iMonitor

select • monitor • report

Why Goods & Services Contracts Matter & Important Clarification

Why Goods & Services Matter



- **Monitoring Sample Mix:** Includes diverse contracts (e.g., school roof, computers, consultancy).



- **Corruption Schemes Continue:** Scope creep, over-billing, phantom implementers exist beyond 'works'.



- **Public Policy Support:** Vital for health, education, social inclusion – ignoring them misses half the story.

Important Clarification: Mock-ups, Not Live Views



Screenshots in this section are **training mock-ups**, not real, currently-available views in the iMonitor tool. **Treat each mock-up as a checklist of questions to ask** when monitoring Goods or Services.

The value is in the **logic behind them**, representing potential future add-on questions if the tool is expanded.

Goods Contracts: The Big Picture & Key Checks

When monitoring medical fridges, laptops, or road-sign kits, the questions are similar to Works, but the evidence is mobile—fitting on pallets and in boxes.

Four Quick Checks



Where are the items?

Can you see them in storerooms, warehouses, or installed?



What was actually delivered? Check model, quantity, serial/lot numbers for swaps/downgrades.



What was paid? Compare invoice/payment to physical delivery note.



Who delivered or installed? Third-party logistics or installers can be hidden channels.

Corruption Schemes to Detect

Main pattern: **CS2** – substandard or undelivered goods compared to what was paid.

CS3 angle if unlisted logistics firms/installers appear.

Access obstruction (e.g., closed storeroom) is a warning signal.

Site inspection: access and obstruction

Did you attempt to inspect where the items are stored or installed?

E.g. storeroom, warehouse, end-user location

Yes

No

Please include more detailed information in the field below. If your answer was "No", who declined or prevented access?

Buyer Supplier Other

Add name, date / time, and reason

Why this matters

- Goods can be **hidden in storerooms / off-site warehouses**
- Access denial often appears when **something is wrong**
- We want to know **who** blocked you & **where**

How to read it (risk)

- "No visit" + **no attempt to see storage / end-user** → weak monitoring
- "Attempted, but access blocked" → **control weakness**
- Record **who, when, reason** → useful later for **CS2** and/or **CS3**

Goods delivered: quantities and quality check

Do invoices / packing lists match the model / spec and quantity received?

- Yes
- No

Please note any variance >2%.

What you (would) fill in

- Compare **invoice / packing list / delivery note**
- Check **model / type & specification** on labels v. documents
- Count a **small sample of units** for each key item
- Note any **variance above 2%** (missing or extra units)

Link to CS2

- Model / spec mismatch with same price** → quality downgrade risk
- Fewer units delivered than paid** → classic red flag
- Many small mismatches** → pattern of **weak control**, not just one mistake

Goods delivered: conformity documents & serial no's

Were required conformity documents captured and serial lot numbers recorded?

Yes

No

Please provide further details. Where possible, please also indicate any CE / DoC, test reports, energy labels.

What you (would) fill in

- Tick **Yes / No** for required **conformity documents**
- List which docs you saw (CE/DoC, test reports, **energy labels**, etc.)
- Note where **serial / lot no's** are recorded (forms, annexes, photos)
- For a few key items, **write down / photograph** serial / lot no's

Link to CS2

- Missing or incomplete conformity docs** → safety / legal compliance red flag
- Docs **don't match delivered model** → **model swap / fake docs**
- No serial / lot no's** for critical items → hard to prove what was delivered; easier to swap / resell

Goods: payments v. received quantities

Do paid quantities match received quantities for the checked items?

<i>Describe variance and item(s)</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If you can't answer yes or no, please provide explanation
Please include more detailed information in the field below. Remain as factual and precise as you can.

What you (would) fill in

- Compare **payment order** with:
 - invoice / packing list
 - items actually received
- Tick **Yes / No** if paid quantities match received quantities
- Briefly **describe any variance** (>2%)

How to read it (link to CS2)

- Same quantity on paper & on site → lower red flag concern
- Full payment, but partial delivery → classic red flag
- Over-payment for downgraded model → corruption & possible fraud

Goods: implementers, warranty & handover

Were any third-party logistic providers / installers used who are not listed in the contract / subcontract list?

<i>If observed, please include name / logo</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If you can't answer yes or no, please provide explanation
Please include more detailed information in the field below. Remain as factual and precise as you can.

What you (would) fill in

- Tick **Yes / No** if you see any third-party logistics providers or installers
- If **Yes**: write the **name / logo** you observed
- Briefly note **what they were doing** (transport, unloading, installation)
- Mention **where you saw it** (storeroom, delivery yard, school, clinic)

Link to CS3 + quality

- Unlisted logistics / installer → potential **hidden subcontractor**
- Same unlisted firm appearing on several projects → pattern worth flagging
- Might be legitimate (framework transport contract), but still a risk signal to document

Goods: warranty, manuals & training

Has warranty activation, user manuals, and any basic training [if applicable] been provided to the end user?

<i>If observed, please include name / logo</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If you can't answer yes or no, please provide explanation
Please mention what is missing in detail.

What you (would) fill in

- Tick **Yes / No** for warranty activation, user manuals & basic training
- If **No / Can't answer**: describe what's missing (e.g. no manuals on site; staff not trained)
- Note **where you checked** (clinic storeroom, school lab, municipal depot)
- Add any quick detail: 'verbal confirmation from nurse / technician' if relevant

Services Contracts: The Big Picture & Key Checks

When monitoring consultancy, design or training contracts, the questions are similar to Works, but the evidence is in documents and people's time.

Four Quick Checks



Was it accepted in writing?

Is there an acceptance note or completion act approving the deliverables?



Time billed v. outputs

Do timesheets and activity logs match reports, designs or trainings delivered?



Who actually did the work?

Do authors and consultants in deliverables match the contract's expert list?



Were changes signed before delivery?

Are extensions or new tasks formally justified and approved in advance?

Corruption Schemes to Detect

CS2 – ghost deliverables and over-billing when little is delivered for many days invoiced.

CS1 – scope creep via vague or retroactive extensions and extra tasks.

CS3 – ghost experts or phantom subs doing the work instead of the named team.

Services delivered: acceptance notes & quality check

Were deliverables accepted in writing against the stated acceptance criteria?

- Yes
- No
- If you can't answer yes or no, please provide explanation

Please attach an acceptance note / date and/or file reference.

What you (would) fill in

- Look for a written **acceptance note / completion certificate / approval email**
- Check that it is **signed & dated**, & clearly linked to this contract
- See whether refers to **specific deliverables or acceptance criteria**
- Upload doc / **note reference & date**

Link to CS2 (ghost deliverables / over-billing)

- No written acceptance** → weak control, high red flag (work may not exist / incomplete)
- One-line, very vague acceptance** with large invoice → higher corruption concern
- Acceptance signed long after payment** → timing mismatch to note in comments
- Clear acceptance against concrete criteria** → lower risk, but still compare with deliverable

Services: Billing and outputs (timesheets reality check)

If time-based billing applies, are timesheets / activity logs reconciled to outputs?

- Yes
- No
- If you can't answer yes or no, please provide explanation

[If Yes / No is selected:] Please provide a brief explanation and/or evidence.

What you (would) fill in

- Use this only for time-based contracts (daily / hourly rates, framework call-offs)
- Compare timesheets or activity logs with:
 - Tasks described in the contract / ToR
 - Actual outputs (reports, designs, workshops, trainings)
- Note patterns such as:
 - Many days billed; very thin output
 - Copy-paste timesheets with identical entries every month

Modifications in practice: Service contracts

Were any extensions or new tasks formally signed and justified before delivery?

Yes

No

If you can't answer yes or no, please provide explanation

What you (would) fill in

- Tick **Yes** if you find a **signed amendment** (or new ToR / task order) dated before the extra period / new tasks were delivered
- Tick **No** if extensions / new tasks were carried out **without** a signed amendment / without written justification before delivery
- Tick **Unknown** if documents are missing / unclear (e.g. only emails / oral instruction / signed after work complete)

Declared v. observed implementers

Do authors / consultants named in deliverables match the supplier / subcontractor list in the contract?

Yes

No

Where possible, list names not listed. If you cannot list the names necessary, please provide sound reasoning.

What you (would) fill in

- Look at **deliverables & project records**:
 - Cover pages, signature blocks, logos on reports
 - Training agendas & attendance lists
 - Site diaries, supervision reports
 - Lab test certificates, drawings, ‘as-built’ plans
- Write **names & organisations**
- Compare with **expert list & subcontractor list** in the contract (& any amendments)



Co-funded by
the European Union



Government
Transparency
Institute



Oficina Antifrau
de Catalunya



COLLEGI DE PROFESSIONALS
DE LA CIÈNCIA POLITICA I DE
LA SOCIOLOGIA DE CATALUNYA



TRANSPARENCY
INTERNATIONAL
BULGARIA

ALBANIAN INSTITUTE
of SCIENCE



monitoring
marathon



AUTORITÀ
NAZIONALE
ANTICORRUZIONE



AGENȚIA NAȚIONALĂ PENTRU
ACHIZIȚII PUBLICE



sar
when ideas do work



SOLUTION
SOLIDARITE &
INCLUSION



iMonitor

Today you have:

- ❑ Explored how Step 2 (in practice) can include optional Goods and Services add-ons to extend the reporting template beyond works
- ❑ Seen which extra checks help reveal CS1-CS3 in these contracts: access to stored goods, delivery v. payment, and declared v. observed implementers
- ❑ Practiced turning these checks into short, neutral questions that monitors can answer in the field, creating re-checkable evidence rather than opinions

Building with Honesty, Constructing for the Future

Thank you for following Part 4 of Module 3