

Code #	Code Description
Procurement	
(04)	Public tender was not publicized.
(05)	Tender winner presented forged price estimates.
(06)	Shell companies have participated in tender.
(08)	Tender documentation was forged.
(09)	Tender participant received special treatment.
(30)	Wrong category was applied.
(31)	Tender was incorrectly dismissed.
Private Appropriation	
(11)	Good/service was overpriced.
(12)	Supplier used forged receipts to claim payments.
(13)	Payments were unaccompanied by receipts.
(14)	Payments made to parties unrelated to policy implementation.

Source: CEPESP-FGV. All other codes available in appendix ??.