The results presented in the paper entitled "Electoral Accountability and Corruption: Evidence from the Audits of Local Government" can be replicated using the following three Stata do files:

1. reelection_aer.do – this do file estimates the results presented in all the tables and figures with the exception of table 9, which given the panel structure of the data are estimated separately in convenios_aer.do

2. convenios_aer.do – this do file estimates the results presented in table 9.

3. pelect_aer.do – this do file estimates the probability of re-election in 2004 elections. The propensity score, which is used in Table 7, is then merged with the data used in reelection_aer.do.

Here is a list of the principal variables used in the analysis along with their corresponding data sources:

Variable name	Definition	Primary source
uf	state code	www.ipeadata.gov.br
nsorteio	lottery number	www.cgu.gov.br
totrecursos	Total resources audited	www.cgu.gov.br
tot_os	Number of service items audited	www.cgu.gov.br
pop	Population in 2000	www.ipeadata.gov.br
purb	Share of population living in urban areas 2000	www.ipeadata.gov.br
p_secundario	Share of population over 18 years old with at least a secondary education	www.ipeadata.gov.br
pib_capita_02	real GDP per capita in 2002 in 2001 dollars	www.ipeadata.gov.br
op_01_04	Indicator if municipality used participatory budgeting in 2001-2004 administration	www.ibge.gov.br
reeleito	mayor in the second-term of office	www.tse.gov.br
ENEP2000	Effective number of parties in 2000 mayor elections	www.tse.gov.br
ENLP2000	Effective number of parties in2000 legislative elections	www.tse.gov.br
pref_idade_tse	Age of the mayor	www.tse.gov.br
comarca	Indicator if municipality had a judiciary district	www.ibge.gov.br
reeleito_2004	Indicator if mayor was re-elected in 2004	www.tse.gov.br
p_cad_pref	Proportion of legislators who are from the party as the mayor	www.tse.gov.br
rec_transf_correntes	total current transfers received	www.ipeadata.gov.br
gini_ipea	Gini coefficient for income	www.ipeadata.gov.br
fiscalizacoes	total service items audited	www.cgu.gov.br
valor_fiscalizado	value audited	www.cgu.gov.br
winmargin2000	margin of victory in 2000	www.tse.gov.br
winmargin2000_inclost	margin of victory of incumbent in loss	www.tse.gov.br
incumbent	indicator if incumbent loss	www.tse.gov.br
vereador9600	indicator if mayor was a legislator during 1996-2000	www.tse.gov.br
pmismanagement	proportion of irregularities associated with mismanagement	www.cgu.gov.br
elected1	indicator if the mayor is predicted to be reelected in 2005	n/a

first	first-term mayor	www.tse.gov.br
lpib02	log of GDP per capita	www.ipeadata.gov.br
lpop	log of population in 2000	www.ipeadata.gov.br
pref_masc	mayor is a male	www.tse.gov.br
party_d*	indicators of party affiliation	www.tse.gov.br
pref_escola	mayor's schooling level	www.tse.gov.br
sorteio*	lottery dummies	www.cgu.gov.br
media2	indicator if municipality has a AM radio station and local newspapers	www.ibge.gov.br
exp_prefeito	indicator if mayor was previously a mayor in a non-consecutive term	www.tse.gov.br
uf_d*	state dummies	www.ibge.gov.br
vereador_eleit	Number of legislators per voter	
mun_novo	Indicator if new municipality	www.ibge.gov.br
samepartygov98	Indicator if mayor is same party as the 1998 governor	www.tse.gov.br
lfunc_activ	Number of active employees (logs)	www.ibge.gov.br
ncorrupt	Number of violations involving corruption	www.cgu.gov.br
ncorrupt_os	Share of audited items found to involve corruption	www.cgu.gov.br
valor_corrupt	Amount of corruption	www.cgu.gov.br
pcorrupt	Share of audited resources found involve corruption	www.cgu.gov.br
dcorrupt_desvio	Indicator if municipality committed corruption by diverting funds	www.cgu.gov.br
dcorrupt_licitacao	Indicator if municipality committed corruption by illegally procuring goods and services	www.cgu.gov.br
dcorrupt_superfat	Indicator if municipality committed corruption by over-invoicing goods and services	www.cgu.gov.br
ncorrupt_desvio	Number of violations involving the diversion of funds	www.cgu.gov.br
ncorrupt_licitacao	Number of violations involving illegal procurement practices	www.cgu.gov.br
ncorrupt_superfat	Number of violations involving over-invoicing of goods and services	www.cgu.gov.br
corrupt_desvio	Amount of audited resources involving the diversion of funds	www.cgu.gov.br
corrupt_licitacao	Amount of audited resources involving illegal procurement practices	www.cgu.gov.br
corrupt_superfat	Amount of audited resources involving over-invoicing of goods and services	www.cgu.gov.br
pcorrupt_desvio	Share of audited resources involving the diversion of funds	www.cgu.gov.br
pcorrupt_licitacao	Share of audited resources involving illegal procurement practices	www.cgu.gov.br
pcorrupt_superfat	Share of audited resources involving over-invoicing of goods and services	www.cgu.gov.br
shcorrupt_desvio	Share of audited service items involving the	www.cgu.gov.br

	diversion of funds	
shcorrupt_licitacao	Share of audited service items involving illegal procurement practices	www.cgu.gov.br
shcorrupt_superfat	Share of audited service items involving over-invoicing of goods and services	www.cgu.gov.br
dcorrupt	Indicator if corruption was detected in the municipality	www.cgu.gov.br
dmismanagement	Indicator if acts of mismanagement were detected in the municipality	www.cgu.gov.br