Variable	Description
assigned_relator	Rapporteur originally assigned to the municipality
state	State abbreviation
ipea.code	IPEA Municipality Code
year	Year of the "account" being judged
ipea_muni	Name of the municipality
relator	Name of the rapporteur assigned to the case
process_num	Number of the process as defined by each TCE
rejected	Accounts were rejected
year_appointment	Year rapporteur appointed
party_governor	Party of the governor at the year that the councilor was appointed
technical	Dummy where 1 is for a bureaucrat councilor (auditor or public prosecutor of accounts) and 0 is for all other backgrounds
substitute	Dummy where 1 is for a substitute councilor, else 0
electorate_2000	Total number of registered voters in the municipality
income_percap_2000	Income per capita in 2000
pres_pt_votepct_2002	Vote share received by the PT presidential candidate in 2002
gov_party	Party of the governor
gov_pref_same_party	Indicator variable for whether the governor and mayor belong to the same party
pref_party	Mayor's party
pref_votepct	Percentage of the vote received by mayor when elected
log_electorate	Log of the 2000 Electorate
gov_party_pct	Percent of votes received by governor's party in previous mayoral elections
gov_appoint	Rapporteur appointed by the governor (non bureucrat)
leg_appoint	Rapporteur appointed by the legislature
tech_appoint	Rapporteur appointed by the governor (bureaucrat)
lag_rejected	Lag accounts rejection
lag2_rejected	Lag accounts rejection (2 years lag)
lag_technical	Dummy variable for whether bureaucrat was appointed to adjudicate accounts of the municipalicy in the previous year
lag_substitute	Dummy variable for whether substitute was appointed to adjudicate accounts of the municipality in the previous year
lag_relator	Rapporteur in the previous year
lag_gov_appoint	Dummy variable for whether rapporteur in previous year was governor appointed (non-bureaucrat)
lag_leg_appoint	Dummy variable for whether rapporteur in previous year was legislature appointed
cluster	Unit of randomization
assigned_technical	Municipality was assigned to a bureaucrat rapporteur
assigned_gov_appoint	Municipality was assigned to a governor appointed (non-bureaucrat) rapporteur
assigned_leg_appoint	Municipality was assigned to a legislature appointed rapporteur
assigned_substitute	Municipality was assigned to a substitute rapporteur
assigned_tech_appoint	Municipality was assigned to a bureaucrat rapporteur (non substitute)
lag_assigned_relator	Rapporteur assigned to municipality in the previous year
block	Strata in which randomization occurred
leg_party	Largest party in the legislature when councilor was appointed
assigned_party_governor	Governor in power when rapporteur assigned to municipality was appointed
assigned_leg_party	Largest party in the legislature when rapporteur assigned to municipality was appointed
party_match	Municipality accounts adjudicated by a councilor appointed by the same party as the mayor
assigned_party_match	Municipality accounts assigned to a councilor appointed by the same party as the mayor
lag_party_match	Municipality accounts adjudicated by a councilor appointed by the same party as the mayor in the previous year
party_block	Block by party fixed effect
cum_rejected	Number of rejected accounts since 2000
political	Dummy variable for rapporteur that is a political appointee
lag_political	Dummy variable for whether rapporteur in previous year was a political appointee
appointed_technical	Dummy variable for rapporteur that is a technical and was appointed to councilman
assigned_political	Municipality was assigned to a political rapporteur
political_party_match	Rapporteur is not a bureaucrat and was appointed by the same party as the mayor
political_nonparty_match	Rapporteur is not a bureaucrat and was not appointed by the same party as the mayor
assigned_political_party_match	Assigned rapporteur is not a bureaucrat and was appointed by the same party as the mayor
assigned_political_nonparty_match	Assigned rapporteur is not a bureaucrat and was not appointed by the same party as the mayor
assigned_appointed_technical	Assigned raporteur is an appointed bureaucrat
party_appointed	Party that appointed the rapporteur
diverse	Dummy variable indicating that the accounts were adjudicated in a court with above-the-median political diversity, as measured by the partisan backgr
large_municipality	Dummy variable indicating that the municipality has a population larger than the median municipality in its state
early_period	Dummy variable indicating that the accounts being adjudicated are for one of the first two years of a mayor's term
coalition_match	Mayor's party was a member of the electoral coalition of the governor or legislative party that appointed the councilor adjudicating his/her account
assigned_coalition_match	Mayor's party was a member of the electoral coalition of the governor or legislative party that appointed the councilor assigned to adjudicate his/her ac
decision_year	Year of the decision on the account
decision_time	Number of years that took for the audit court to decide on the account
state_median_decision_time	Median length of time that the audit court in that state takes to decide on a case
decision_long	Dummy variable for whether a case was above the median decision time
prop_assigned_political_party_matcl	Proportion of municipalities sharing the same party by block adjudicated by a non-bureaucrat councilor appointed by the same party
prop_assigned_political_nonparty_m	Proportion of municipalities sharing the same party by block assigned to a non-bureaucrat councilor appointed by the same party
prop_assigned_technical	Proportion of municipalities sharing the same block assigned to a bureaucrat councilor.
party_match_wts	Proportion of municipalities sharing the same party by block adjudicated by acouncilor appointed by the same party