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**Transparency of electoral accountability in amazonian municipalities**

**Transparencia de la rendición de cuentas electoral en los municipios amazónicos**

**Transparência das prestações de contas eleitorais nos municípios amazonenses**

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#### **Abstract**

**Purpose:** The general objective of the article is to analyze whether the electoral accountability of mayoral candidates during the 2020 Amazonian municipal elections promotes transparency in campaign financing and to compare financing with re-election in the electoral contest.

**Methodology:** The content analysis technique was used to establish the categories and subcategories of transparency present in electoral legislation, and documentary analysis of the financial statements was conducted.

**Results:** Among the analyzed dimensions of transparency, compliance was predominant, followed by disclosure and accountability. However, the analysis of the accountability reports of mayoral candidates in Amazonas revealed significant flaws, such as the absence of

mandatory information, especially among the least voted candidates. Regarding campaign financing sources, the Special Fund was the main source of revenue, with the majority of expenses directed towards propaganda and advertising. The analysis of the financial statements of the winning and second-placed candidates revealed disparities in the completeness of information, particularly among re-elected candidates.

**Contributions of the Study:** In the academic context, this article seeks to strengthen the literature on the subject and contribute to the development of research that can assist in understanding electoral accountability and its relationships with transparency and social control. Additionally, the social contribution of the research lies in providing insights for society to understand and monitor the use of public resources in these political activities.

**Keywords:** Transparency. Provision of electoral accounts. Campaign financing.

### Resumen

**Objetivo:** El objetivo general del artículo es analizar si las rendiciones de cuentas electorales de los candidatos a alcalde durante las elecciones municipales amazónicas de 2020 promueven la transparencia en el financiamiento de campañas y comparar el financiamiento con la reelección en la contienda electoral.

**Metodología:** Se utilizó la técnica de análisis de contenido para establecer las categorías y subcategorías de transparencia presentes en la legislación electoral y realizar un análisis documental de las declaraciones financieras.

**Resultados:** Entre las dimensiones de transparencia analizadas, el cumplimiento fue predominante, seguido por la divulgación y la rendición de cuentas. Sin embargo, el análisis de las rendiciones de cuentas de los candidatos a alcalde en Amazonas reveló fallas significativas, como la ausencia de información obligatoria, especialmente entre los candidatos menos votados. En cuanto a las fuentes de financiamiento de las campañas, el Fondo Especial fue la principal fuente de ingresos, con la mayoría de los gastos dirigidos hacia la propaganda y la publicidad. El análisis de las declaraciones financieras de los candidatos ganadores y segundos colocados mostró disparidades en la completitud de la información, especialmente entre los candidatos reelectos.

**Contribución del estudio:** En el contexto académico, este artículo busca fortalecer la literatura sobre el tema y contribuir al desarrollo de investigaciones que puedan ayudar a comprender la rendición de cuentas electorales y sus relaciones con la transparencia y el control social. Además, la contribución social de la investigación radica en proporcionar ideas para que la sociedad entienda y monitoree el uso de recursos públicos en estas actividades políticas.

**Palabras clave:** Transparencia. Provisión de cuentas electorales. Financiamiento de campañas.

### Resumo

**Objetivo:** O objetivo geral do artigo consiste em analisar se as prestações de contas eleitorais dos candidatos a prefeito, durante as eleições municipais amazonenses de 2020, promoveram a transparência no financiamento de campanhas e comparar o financiamento com a reeleição na disputa eleitoral.

**Metodologia:** Utilizou-se a técnica de análise de conteúdo para estabelecer as categorias e subcategorias de transparência presentes na legislação eleitoral e análise documental das prestações de contas.

**Resultados:** Entre as dimensões de transparência analisadas, a *compliance* foi predominante, seguido por *disclosure* e *accountability*. No entanto, a análise das prestações de contas dos candidatos a prefeito no Amazonas revelou falhas significativas, como a ausência de informações obrigatórias, especialmente entre os candidatos menos votados. Quanto às fontes de financiamento das campanhas, o Fundo Especial foi a principal fonte de receita, com gastos majoritários direcionados para propagandas e publicidade. A análise das prestações de contas dos candidatos vencedores e segundos colocados revelou disparidades na integridade das informações, especialmente entre os candidatos reeleitos.

**Contribuição do Estudo:** No âmbito acadêmico, este artigo busca fortalecer a literatura sobre o tema e contribuir com o desenvolvimento de pesquisas que possam auxiliar a compreensão sobre as prestações de contas eleitorais e suas relações com a transparência e controle social. Além disso, a contribuição social da pesquisa está na evidenciação de insights para a sociedade entender e monitorar a utilização dos recursos públicos nessas atividades políticas.

**Palavras-chave:** Transparência. Prestação de contas eleitorais. Financiamento de campanha.

## 1 Introduction

Transparent public accountability allows social control over government spending, which is increasingly high. In 2012, public funds financed 74% of the amounts spent on the campaigns of mayors elected in the capitals of Brazilian states. In 2020, during the municipal elections, the total expenses paid for electoral campaigns from public resources was over 7.8 billion reais (TSE, 2021).

Considering the increase in Brazilian perception of corruption, it is important to analyze the transparency of electoral accountability. The mandatory nature of this protocol has been established as a mechanism for promoting transparency, allowing the courts and society to verify the use of electoral campaign resources (Paiva, Matos & Campos, 2016).

Considering the increase in spending on campaigns and the need for transparency in their financing as a way of providing clarification to society and enabling social control, the question is: **did the accountability of mayoral candidates in the 2020 municipal elections in the state of Amazonas promote transparency in campaign financing?** The general objective of this study is to analyze whether the electoral accounts of mayoral candidates during the 2020 municipal elections in the state of Amazonas promoted transparency in campaign financing and to compare financing with re-election in the electoral contest. Specifically, we intend to: i) verify the normative instruments that regulate the rendering of electoral accounts and their contribution to promoting transparency in campaigns; ii) analyze if the rendering of accounts has contributed to transparency in the financing of electoral campaigns; iii) check the composition and use of campaign financing sources through the rendering of accounts of mayoral candidates in the 2020 elections; iv) compare campaign financing with votes obtained by the mayors who ran in the 2020 municipal elections in Amazonas.

The relevance of this study is justified by the complexity of the electoral financing

system in Brazil, especially about the changes introduced at the start of the electoral reform in 2015. These changes included the ban on funds from legal entities, the implementation of the Electoral Fund in 2018 and its subsequent increase by more than 5 billion reais, approved by Congress in 2021.

The 2020 municipal election was chosen because it was the most recent (at the time of the research) and covered the main changes to the Brazilian electoral system during the reform period. The choice of location, in turn, follows the need for regionalized studies that examine the reality of electoral accounts in the northern region, especially in Amazonas.

In the academic sphere, this article seeks to strengthen the literature on the subject and contribute to the development of research that can help understand electoral accountability and its relationship with transparency and social control. In addition to it, the social contribution of the research lies in providing insights for society to understand and monitor the use of public resources in these political activities.

After this introductory section, this study includes a literature review on transparency, accountability, campaign financing and related studies. Subsequently, the methodological procedures are described, followed by the analysis, result discussion and the final considerations.

## **2 Literature review**

### **2.1 Dimensions of transparency and electoral accountability**

In Brazil, the increase in interest in transparency processes is mainly due to legal requirements, through instruments such as Complementary Law No. 101/2000 (Fiscal Responsibility Law - LRF); Complementary Law No. 131/2009 (Transparency Law) and Federal Law No. 12,527/2011 (Access to Information Law) (Coelho, Cunha, Silva & Teixeira, 2018; Silva & Carreiro, 2013). About the efficiency of transparency, this can be seen through four principles: availability, proportionality, accessibility and capacity for action. Availability refers to providing information to the public; proportionality, to the amount of accessible data; accessibility and capacity for action, as a means for citizens to monitor public officials and institutions (Fung, 2013). In terms of dimensions, transparency can be studied from the perspective of disclosure, compliance and accountability (Andrade & Rossetti, 2014). Cabedo, Fuertes-Fuertes, Maset-LLaudes and Tirado-Beltrá (2017) point out that transparency belongs to disclosure, which is the dissemination of information. So, it is up to candidates and parties to ensure that data is easily accessible to voters and society via the internet and other means of communication (Zorzal & Rodrigues, 2016).

As for compliance, Senate Bill 60/2017 (Federal Senate, 2017) imposed legal rules on political parties on the subject, consisting of good governance, social responsibility and ethical dogmas, encouraging the use of behavioral ways and integrity. In order to achieve compliance, oversight is indispensable and whistleblowing channels provide the capacity for action, enabling social control (Castro & Gonçalves, 2018).

The concept of accountability, on the other hand, relates to the rendering of accounts, guaranteeing the disclosure of data that makes it possible to analyze the accounts (Medeiros, Crantschaninov & Silva, 2013). Accountability goes beyond the presentation of accounting reports. management tool characterized by the act of responsibility (Silva, 2016).

## 2.2 Transparency in the rendering of electoral accounts

Accountability is a public obligation seen as the basis for social control and transparency (TCU, 2008). Accountability comprises Balance Sheet, Cash Flow Statement, Income Statement for the Period, the Statement of Changes in Equity and the Explanatory Notes (CFC, 2015, item 22). Parties need to send their accounts to the Electoral Court every year, in compliance with the Brazilian Accounting Standards and specific legislation (Law 9.060/95). According to art. 18 of TSE Resolution 21.841/2004, failure to submit accounts constitutes a crime, the penalty for which is suspension from receiving resources from the Party Fund (TSE, 2004).

The amounts pocketed by candidates must be justified with electoral receipts and accounted for in the statement of funds, as well as bank account transactions must be disclosed (TSE, 2014). The legal measures make it compulsory to use the media to disclose the accountability of the public resources, and this must be done in a transparent and accessible way (Menezes, 2016).

Article 70 of the 1988 Federal Constitution (Brazil, 1988) governs the obligation of political parties to provide an annual account of their expenses and income. In addition, political parties are subject to specific legislation, such as Law No. 9.096/1995 (Brasil, 1995), which governs their operation and organization, and TSE Resolution No. 21.841/2004 (TSE, 2004), which governs the financing and application of party resources.

## 2.3 Campaign financing

The financing of electoral campaigns is characterized by the receipt of funds by political parties (Girardi, Berti & Pinto, 2021). According to Bakces (2013), countries such as Germany, Spain, the United States, France and Italy have funding made up of public and private resources, and these rules are still in force. Some countries do not allow funding from legal entities, such as Brazil, Canada, Israel and Uruguay, while Germany, Japan, England and Italy do (Oliveira, 2019). In Brazil, there is the Special Fund for Financial Assistance, which represents the part of public resources earmarked for political parties, aimed at their activities, determining political financing and the right to party fund resources (Reis, 2015). Unused funds must be returned to the National Treasury. There are also indirect public donations, from which the state finances the use of services, structures, electoral advertising vehicles and even tax exemptions (Vidal, 2018). Election laws have been amended and updated since their publication. Law No. 13.165 of 2015 (Brasil, 2015), in its articles 17 to 32, stipulates the rules on fundraising and accountability, authorizing donations from legal entities only to the party fund, ending donations to parties and candidates. After the reform, the self-financing limit is the one established for total spending, determined by municipality.

Currently, the types of Brazilian electoral financing originate from the candidate's personal resources, donations from parties, individuals, resources obtained through the marketing of goods and/or services, and/or the events, through financial investments, in addition to the Party, Electoral Fund, and public resources (Almeida, 2017). According to the above, the composition of Brazilian electoral funding has changed over time and has been analyzed in studies as it follows.

## 2.4 Related studies

Due to the social importance, there are several studies on the topics about accountability and campaign financing. Authors such as Brito and Dantas (2016), Cordeiro (2019), Costa (2019), Silva and Bringel (2019), and Santos (2020) have carried out studies and presented conclusions on the topics. Brito and Dantas (2016) sought to check if the products - i.e. the quotas of the Party Fund, and income from state election campaigns - influenced the annual accountability of political parties in Rio Grande do Norte. A logistic regression was carried out, considering the total funds obtained by the party, the parties that did or did not use the Party Fund and the years in which the state elections took place as independent variables. The authors found out that parties which receive public funds tend to provide better information and have their accounts approved by the Regional Electoral Court. The study by Cordeiro (2019) aimed to point out the main influences in financing over time. Using the comparative method and bibliographical and documentary research, the author analyzed the types of funding granted to political entities. The study found that public funding has greater control by the state, while private funding enables direct interaction with citizens.

Costa (2019) sought to point out how to prevent corruption in the financing of electoral campaigns, listing the normative weaknesses of it and accountability system through the analysis of electoral accountability. The author concluded that corruption can be prevented by improving electoral accountability practices and making better use of public resources. According to the author, this is because the public sources of funding fail to fulfill their objective of establishing more equity among candidates in the elections, considering that once the public money arrives in the party fund, there is no guarantee of an equal division between the candidates.

Silva's research (2019) sought to analyze the 2015 electoral mini-reform with an emphasis on campaign financing and accountability, through bibliographical research. Through this volume, it was shown that the changes brought about by it led to transformations in the limitation of spending, the regularization of bank accounts and donations, the guidelines for rendering accounts and demands for partial rendering of accounts. However, the author concludes that the rule does not explain the consequences for candidates and parties who fail to meet the deadline, and is insufficient on this point.

The analysis by Santos (2020) sought to portray the accountability of the deputies running in the 2018 elections in Paraíba, to indicate the reasons why they were disapproved, through a quantitative and qualitative analysis. The biggest inconsistency found was the absence of income and/or expenditure (31%), followed by the omission of bank statements (27%) and the delay in submitting the final accounts (25%). The study also showed flaws in filling in information, sending documents and a lack of commitment to their duties towards the Electoral Court, factors that end up compromising the transparency aspect. Having explained the related studies on accountability, the next topic in this article deals with the Methodological Procedures used to generate results for the proposed objectives, in the light of the presented Literature Review.

### 3 Methodological procedures

In order to meet the proposed objective, the research had a qualitative approach, with descriptive analysis of the accounts and legislation applicable to the electoral campaigns of candidates for mayor in the 2020 municipal elections in Amazonas. All the documentation was collected from November to December 2021 on the website of the Superior Electoral Court (TSE). In order to meet the first specific objective of the research (i), which is to verify the regulatory instruments and their contribution to promoting transparency in campaigns, documentary research was carried out.

The laws applicable to the campaigns and content analyzed were: Law No. 9.504/97, TSE/SRF Ordinance No. 74/06, RFB/TSE Joint Normative Instruction No. 1.019/10, Law No. 13.877/19, TSE Resolutions No. 23.600/19, No. 23.605/19, No. 23.607/19, No. 23.609/19, No. 23.632/20, No. 23.624/20 and TSE Ordinance No. 111/21. Law No. 9.096/95 has not been included in order to avoid duplication. The articles that deal with the rendering of electoral accounts were examined in the analysis of the subsequent legislation that made the changes.

The content analysis technique was used on the legislation. According to Bardin (1991), content analysis is a set of analysis techniques that uses systematic and objective procedures to describe content, based on the phases of pre-analysis, exploration of the material and treatment of the results and interpretation.

The pre-analysis phase explores the material in order to categorize the research findings. Thus, it was based on the information gathered in the Literature Review and the legislation identified as applicable to the electoral campaign, in order to define the transparency analysis categories, as shown in Table 1.

**Table 1**

*Categories and subcategories that make up and characterize transparency*

Categories	Subcategories	Definitions
<b>Compliance</b>	Delimitations	Financial limits imposed on candidates and parties, verification bodies, period of analysis and verification, specifics and disclosure of the imposed limits, and other restrictions.
	Capacity for action	It provides the means to make verifications, financial or otherwise, possible, related to the campaign. Includes records subject or not to accountability, and their respective verification bodies.
<b>Disclosure</b>	Advertising	Provides public knowledge through the dissemination of data and information.
	Accessibility	The information must be easily accessible to its users.
<b>Accountability</b>	Accountability	Types and content of documents that must be sent in the rendering of accounts.

Source: Research data.

After categorizing the transparency items in the electoral legislation, the accounts were read and analyzed in order to check whether they comply with the normative instruments that govern transparency precepts and to check whether the accounts corroborate transparency (ii). The research took into account the elected candidate and the second most voted candidate in each of the 62 municipalities in Amazonas, and a documentary analysis was carried out of 124 municipal electoral accounts for 2020.

These documents were also used to check the composition and use of campaign funding sources (iii), the types of most used resources and the means of collection. To meet

the last specific objective (iv), the accounts of mayors, re-elected or not in 2020, were identified in order to compare campaign financing with vote-getting. The data was processed using Microsoft Excel software.

## 4 Analysis and Discussion of Results

### 4.1 Electoral legislation in promoting transparency

From the analysis of electoral legislation, 95 items were identified among its articles, sections and paragraphs that provide for transparency. The legislation that most contributed to the dimensions of transparency was Resolution No. 23,607/2019, which dealt with the collection and spending of parties and candidates in electoral campaigns. The resolution presented 23 topics out of the 95 found, corresponding to 21.30%. The findings were categorized according to the dimensions of transparency and their developments, presented in the methodological procedures as categories and subcategories, respectively. The compliance dimension was predominant in the legislation analyzed, comprising 57.9% of the items dealing with transparency, followed by disclosure (26.32%) and accountability (15.78%).

In terms of compliance, the Delimitations subcategory was 40% representative of the research findings, while Capacity for Action was 17.90%. Delimitations included art. 18 of Law 9.504/97, which determines campaign spending limits, and art. 24, which prohibits some forms of donations, such as from legal entities. This finding confirms Silva and Bringel's (2019) assertion that the electoral mini-reform brought about important changes in the limitation of spending and donations, contributing to enforcement action.

In the subcategory of Capacity for Action, art. 80 of Resolution No. 23,607/2019 presented the consequences of not providing accounts, such as the cancellation or revocation of the candidacy, in which the political party stops receiving its share of the FEFC, showing the existence of the capacity for judicial action. Article 2 of Ordinance 74/2006 of the TSE/SRF states that any citizen can report irregularities in the information provided, which makes social action and a more democratic environment possible, as observed in the studies by Castro and Gonçalves (2018) when dealing with compliance.

The Disclosure category presented predominant data in the Advertising subcategory (20%) while the Accessibility category was present in 6.32% of the items in the legislation analyzed. The main articles that contributed to the presence of Publicity were articles 19 and 37 of Law No. 13.877/2019, which provide for the sending of information by political parties, ratifying the concept of disclosure pointed out by Cabedo et al (2017), by contributing to reducing the disproportion of information.

In the subcategory of Accessibility, art. 26 of Resolution No. 23,607/2019 stands out, which states that political parties and candidates must make information available on their websites. This provision corroborates the studies by Zorzal and Rodrigues (2016), explaining the duty of non-profit institutions to ensure the accessibility of data to the population.

In the accountability dimension, the subcategory Accountability has representative legal provisions (15.78%), such as article 28 of Law 9.504/97. This article establishes how the accounts are to be drawn up, composed and standardized, making it easier to understand the data. This corroborates Medeiros et al.'s (2013) assertion that accountability allows for the analysis of the information presented. The results found for the categories and subcategories of transparency from the analysis of the 2020 electoral laws are shown in Table 2.



**Table 2***Results of the transparency categories*

<b>Categories</b>	<b>Sub-categories</b>	<b>Definitions</b>	<b>Results</b>
<b>Disclosure</b>	Advertising	Provides public knowledge through the propagation of data and information.	TSE/SRF Ordinance No. 74 (2006): Art. 1; RFB/TSE Joint Normative Instruction No. 1.019/2010: Art. 1, 2, 3, 4 and 5; Law No. 13.877/2019: Art. 19 and 37; Resolution No. 23.600/2019 - Art.: 1, 2, 3, 5, 7, 10, 11, 12 and 14; TSE Resolution No. 23.605/2019: Art.3; and Resolution No. 23.607/2019: Art. 84.
	Accessibility	The information disclosed must be easily accessible to its users	Resolution no. 23.600/2019: Art.4, 6, 8, 9 and 13; Resolution no. 23.607/2019: Art.26
<b>Accountability</b>	Accountability accountability	Types and content of documents that must be sent in the rendering of accounts.	Law no. 9.504/97: Articles 21, 28, 31 e 32; Law No. 13.877/2019: Art.34; Resolution No. 23.607/2019: Art.7, 11, 23, 24, 25, 53, 60, 61; TSE Resolution No. 23.624/2020: Art. 7; TSE Resolution No. 23.632/20: Art.1
<b>Compliance</b>	Capacity of action	It provides the means to make verifications, financial or otherwise, of the campaign possible. It includes records subject or not to accountability, and their respective verification bodies.	Law no. 9.504/97: Art. 25 and 30; TSE/SRF Ordinance No. 74 (2006): Art. 2, 3 and 4; TSE Resolution No. 23.605/2019: Art.9 and 12; Resolution No. 23.607/2019: Art.14, 21, 65, 80, 81, 82 and 83; TSE Resolution No. 23.632/20: Articles 3, 4 and 6.
	Delimitations	Financial limits imposed on candidates and parties, verification bodies, period of analysis and verification, specifics and disclosure of the limits imposed, as well as other restrictions.	Law no. 9.504/97: Art. 18, 20, 22, 23, 24, 26, 27 and 29; Law No. 13.877/2019: Art. 18-A, 26 and 27; Law No. 13.878/2019: Art. 18-C and 23; TSE Resolution No. 23.605/2019: Art.1, 2, 4, 5, 6, 7, 8, 10 and 11; Resolution No. 23.607/2019: Art.16, 22, 27, 30, 31 and 32; Resolution No. 23.609/2019: Art.9, 10, 11, 12 and 13; TSE Resolution No. 23.632/20: Articles 2, 5, 7 and 8; and TSE Ordinance No. 111/2021: Art. 1.

**Source:** *Research data.*

Table 2 contains information showing that the legislation is about all the essential dimensions or transparency to be in force, in line with Fung's (2013) claims when defining the principles that designate transparency.

## 4.2 Accountability in promoting transparency

After analyzing the electoral legislation, the accounts of the mayoral candidates in Amazonas were explored. The state has 62 municipalities and the accounts of the first and second-placed candidates in each municipality in Amazonas in 2020 municipal elections were analyzed, totaling 124 accounts. Among 62 elected mayors, 34 were re-elected.

The accountability document must include the name of the candidate, their party, municipality, supplier details (such as CNPJ, CPF), type of document and number (receipt, invoice), type of expenditure and amount of expenditure. However, the candidates' accounts did not present all the data necessary to guarantee transparency.

Among the elected mayors (62), one of them submitted payments with outstanding data, such as the name of the supplier and the document proving the expenditure. This disregards the provisions of Law No. 9.504/97, which states that expenses must be identified with the name, CPF or CNPJ of the suppliers, an event already observed in the study by Santos (2020) when he found the presence of omitted information in the accounts of deputy candidates in Paraíba.

The lack of information is accentuated when analyzing the accounts of the second-placed candidates who ran for mayor in the municipal elections in Amazonas. Candidates from 8 municipalities presented incomplete accounts and 2 did not have their accounts published on TSE's website, suggesting that they were not carried out or submitted on time. Most of the candidates who got the least votes did not submit their accounts or submitted incomplete ones. The candidates who received the most votes presented more complete accounts, which is in line with the study by Brito and Dantas (2016) who found that elected candidates present better accounts.

The lack of information required by law compromises accountability and fails to provide adequate disclosure, affecting transparency. So, accountability plays an important role in identifying the sources and uses of resources, reducing opportunities for corruption. This aspect is corroborated by Costa's study (2019), which highlights the importance of improving accountability as a preventive measure against electoral corruption.

## 4.3 Composition and use of sources of funding for electoral campaigns

This topic presents an analysis of the composition and use of the sources of funding for the electoral campaigns of all the candidates for mayor in 2020 elections in each municipality in Amazonas, as submitted to TSE. The focus is on the elected candidates and the runner-up among the mayoral contenders in each municipality. According to Article 15 of Resolution No. 23,607/2019 (TSE, 2019), it is reiterated that the candidate's own resources, donations from individuals, donations from other parties and other candidates, commercialization of goods and/or services or promotion of events, the political parties' own resources and income applied are allowed as funding.

The analysis of the accounts showed that the largest source of income comes from the Special Fund with R\$31,268,453.83 (67%), followed by Other Resources with R\$13,261,126.38 (28.2%) and the Party Fund with R\$2,505,003.24 (5%). Other resources consist of amounts received from individuals, own resources, internet donations, income from financial investments and resources from unidentified sources. Political party resources stood out, with R\$ 33,740,966.41 (71.73%) and resources from individuals (22.96%), which corroborates the study by Cordeiro (2019), which found that private

funding enables direct interaction between citizens and the publics.

The expenses presented by the candidates in their accounts could be organized into 7 groups. Thus, the main groups of expenses were: Advertising and Publicity R\$ 33,944,453.83 (46.80%), Hiring professional services R\$ 18,755,000.99 (25.86%) and Travel expenses R\$ 8,996,670.41 (12.40%). The other groups showed the following variations: Other expenses R\$ 4,529,006.43 (6.24%), Financial donations to other candidates/parties R\$ 2,751,464.29 (3.80%), movable and immovable property R\$ 1,963,507.35 (2.71%) and food R\$ 1,585,247.27 (2.19%). The next section presents the accounts of the candidates standing for re-election and the candidates who came second in the mayoral elections.

#### 4.4 Analysis of the accounts: elected candidate and second most voted one

In 2020 elections, 62 municipalities of Amazonas, 48 mayors were running for re-election, 34 managed to be re-elected, a percentage of 70.83% re-elected. After checking the accounts provided by the 34 re-elected candidates, it was possible to obtain the following data: the municipalities with the greatest variation in spending from the two candidates were Anamá (98.45%), Labrea (95.33%) and Coari (88.99%). The municipalities with the least variation were Nova Olinda do Norte (0.35%), followed by São Gabriel da Cachoeira (4.55%) and Boa Vista do Ramos (5.04%)

Candidates from 10 different parties were registered, most notably MDB and PSC, which elected 13 candidates each, for a total of 20.97%. Next came PP and Republicans, with 8 elected (12.90%), followed by PSD, with 6 elected (9.68%), DEM and PSDB, with 3 elected each (4.84%), PL and PT, with 2 elected each (3.23%), and Avante, PDT, PROS and PTB, with 1 elected each (1.61%). After analyzing the candidates who spent the most and were re-elected, a percentage of 79.16% was obtained

The re-elected candidate in Careiro concentrated his spending on advertising, which was repeated in the reports of those re-elected in Borba, Careiro das Várzea, Coari, Eirunepé, Fonte Nova, Juruá, Lábrea, Manaquiri, Maués, Novo Aripuanã, Rio Preto da Eva, São Gabriel da Cachoeira, Tabatinga, Urucará and Urucurituba.

In Boca do Acre, Ipixuna, Jutai, Manacapuru and Nova Olinda do Norte, the accounts of the candidates who came second in the mayoral elections did not have all the data required by law. These accounts were under oath, without the name, the type and number of the document proving the expenditure, making a loss of transparency. This coincides with the findings of Santos (2020), who observed the absence of information in the accounts of candidates for deputy in Paraíba.

The elected candidates spent approximately 80% of their campaign costs on advertising. When comparing the mayors who unsuccessfully tried to be re-elected (14) with the elected candidates (34), approximately 79% spent less than the elected candidate. The re-elected candidates spent an average of R\$209,299.44, while the non-re-elected candidates spent an average of R\$106,790.64, a variation of 48.98% in the figures, suggesting that those who spend more on campaigning got re-elected.

When analyzing the accounts of 62 elected candidates, it was observed that those with the most complete accounts had the highest investments and spending. This finding is in line with the conclusions of Brito and Dantas (2016), who analyzed the annual accounts of political parties in Rio Grande do Norte.

## 5 Final considerations

By analyzing the accounts of mayoral candidates in 2020 municipal elections in Amazonas, we sought to answer whether the accounts of these candidates promoted transparency in campaign financing. Based on the results obtained in this study, it is possible to conclude that electoral legislation plays a crucial role in promoting transparency in the electoral process. The analysis of the legislation revealed the presence of 95 items related to transparency, distributed into different devices. The Resolution n° 23.607/2019 was the one that most contributed to addressing aspects related to campaign fundraising and spending, highlighting the importance of compliance as a predominant dimension to ensure transparency.

However, the normative instruments lack stricter penalties, because the accounts, especially those of unelected candidates, did not present all the required data, in contempt of Law No. 9,504/97. The concealment of information required by law disrespects the principles of transparency and facilitates corrupt practices.

The analysis of the funding sources for electoral campaigns revealed the predominance of the Special Fund as the main source of income, with expenditure directed mainly towards advertising and publicity. In addition to it, it was concluded that political parties that get more resources from the Fund tend to present more complete and transparent accounts.

Through an analysis of the composition and use of funding sources, political party resources stand out, making up the majority of the budget, with 71.73%, and resources from individuals, with 22.96%. The main campaign expenses were spent on advertising and publicity (46.80%), hiring professional services (25.86%) and travel expenses (12.40%). When comparing campaign funding with the votes by the mayors who ran for it, the majority of those elected invested more in advertising (80%). Among the mayors who were not re-elected, compared to their elected competitors, approximately 79% spent less than the elected candidate, suggesting that those who spend more have a lower chance of being re-elected. As for the completeness of the accounts, candidates who got fewer votes presented incomplete or non-existent accounts, while those who got more votes tended to provide more detailed information, indicating disparities in the transparency of the electoral process.

Therefore, the results show the importance of electoral legislation and accountability in promoting transparency in the context of municipal elections in Amazonas. However, more effort is needed to ensure effective compliance with the rules and regulations, in order to avoid omissions of information and guarantee the integrity of the electoral process.

Thus, future research is suggested in other states and with a comparison of campaigns before and after the electoral reform, deepening the analysis of the relationship between funding, transparency and eligibility. As well as research that looks not only at elected officials and candidates who came second in votes, but at the entire election, in order to understand how less popular candidates who have received fewer resources deal with the funding they receive.

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