

	Y1 Preferences (Treatment)				Allocation		Difference in allocation			
	(1)		(2)		(3)		(4)		(5)	
	All circles b / se Mean		Top inspectors' circles b / se Mean		Treated inspectors b / se Mean		Treatment - Control (Revenue) b / se Mean		Treatment - Control (Tax base) b / se Mean	
Log of tax base (Current)	0.187 (0.045)	15.870	0.239 (0.079)	15.873	0.158 (0.116)	15.906	0.058 (0.191)	16.055	0.286 (0.149)	16.050
Log of tax base (Arrears)	0.138 (0.079)	14.254	0.161 (0.141)	14.228	0.157 (0.232)	14.224	-0.121 (0.426)	14.492	0.113 (0.270)	14.552
Growth in tax base (Current)	-0.002 (0.007)	0.101	-0.002 (0.011)	0.099	0.003 (0.018)	0.094	-0.017 (0.032)	0.113	0.021 (0.027)	0.109
Growth in tax base (Arrears)	-0.008 (0.034)	-0.321	-0.040 (0.048)	-0.335	0.017 (0.174)	-0.361	0.126 (0.334)	-0.362	-0.061 (0.107)	-0.317
Log of revenue (Current)	0.209 (0.055)	15.565	0.270 (0.093)	15.566	0.183 (0.121)	15.605	0.143 (0.197)	15.737	0.303 (0.160)	15.735
Log of revenue (Arrears)	0.144 (0.064)	13.848	0.196 (0.127)	13.814	0.163 (0.225)	13.821	0.093 (0.417)	14.023	0.071 (0.239)	14.086
Growth in revenue (Current)	0.006 (0.007)	0.142	0.014 (0.014)	0.140	0.015 (0.024)	0.138	0.009 (0.033)	0.172	0.032 (0.041)	0.158
Growth in revenue (Arrears)	-0.007 (0.028)	-0.331	-0.055 (0.045)	-0.351	-0.024 (0.178)	-0.359	0.106 (0.333)	-0.353	-0.152 (0.134)	-0.312
Any unofficial payment	0.005 (0.016)	0.395	0.006 (0.033)	0.395	0.039 (0.052)	0.404	0.042 (0.074)	0.387	0.134 (0.084)	0.375
Log of unofficial payment rate	-0.093 (0.034)	0.704	-0.041 (0.052)	0.728	0.015 (0.081)	0.705	0.007 (0.134)	0.692	-0.145 (0.150)	0.698
Log average p.c. expenditure	0.089 (0.029)	8.614	0.154 (0.035)	8.611	0.101 (0.059)	8.631	0.141 (0.094)	8.652	0.210 (0.108)	8.625
Properties for commercial use	-0.026 (0.011)	0.322	-0.050 (0.020)	0.325	-0.033 (0.032)	0.328	-0.040 (0.057)	0.367	-0.058 (0.048)	0.356
Properties for residential use	0.045 (0.019)	0.424	0.074 (0.032)	0.419	0.052 (0.033)	0.413	0.054 (0.059)	0.377	0.099 (0.055)	0.381
Num of properties (in hundreds)	-3.562 (2.436)	65.585	-3.948 (3.665)	68.221	-4.427 (4.452)	63.547	-36.763 (38.739)	75.349	-66.419 (50.658)	74.123
Log of average property value	0.155 (0.073)	7.630	0.201 (0.138)	7.608	0.123 (0.248)	7.631	-0.241 (0.447)	7.869	0.715 (0.264)	7.809
N	1382		469		147		237		252	

Notes: Columns 1 and 2 present OLS regressions of circles attributes on a dummy variable that takes the value of 1 for circles that were ranked as TOP 3. Sample consists in all treated circles and treated circles of TOP 3 inspectors, respectively. Column 3 shows regressions of circles characteristics on an indicator that takes the value of 1 if the treated inspector that ended up in that circle ranked among the TOP 3 of his group. Columns 4 and 5 report the difference in allocation between inspectors in the treatment and control group. Inspectors in Column 4 are ranked based on their performance in recovery (growth in recovery rate). In Column 5, based on their performance in demand (growth in tax base).