

	Y1 Preferences (Treatment)			Allocation	Difference in allocation	
	(1)	(2)	(3)		(5)	(6)
	All circles b / se	All circles Mean	Top inspectors' circles b / se		Treatment - Control (Revenue) b / se	Treatment - Control (Tax base) b / se
Log of tax base (Current)	0.167 (0.018)	15.870	0.343 (0.055)	0.312 (0.084)	0.537 (0.079)	0.173 (0.535)
Log of tax base (Arrears)	0.137 (0.287)	14.254	0.173 (0.677)	0.219 (0.591)	0.355 (0.601)	-0.092 (0.890)
Growth in tax base (Current)	0.001 (0.865)	0.101	0.004 (0.914)	0.011 (0.762)	0.006 (0.937)	-0.024 (0.550)
Growth in tax base (Arrears)	0.055 (0.520)	-0.321	-0.117 (0.556)	-0.068 (0.756)	-0.022 (0.958)	-0.199 (0.357)
Log of revenue (Current)	0.180 (0.013)	15.565	0.376 (0.036)	0.338 (0.052)	0.635 (0.042)	0.235 (0.440)
Log of revenue (Arrears)	0.151 (0.219)	13.848	0.113 (0.731)	0.152 (0.652)	0.669 (0.287)	-0.193 (0.654)
Growth in revenue (Current)	-0.003 (0.765)	0.142	0.024 (0.500)	0.029 (0.427)	0.057 (0.396)	0.040 (0.507)
Growth in revenue (Arrears)	0.068 (0.470)	-0.331	-0.192 (0.384)	-0.164 (0.501)	0.144 (0.741)	-0.355 (0.127)
Any unofficial payment	0.050 (0.058)	0.395	0.040 (0.623)	0.034 (0.668)	-0.039 (0.771)	0.196 (0.161)
Log of unofficial payment rate	-0.043 (0.289)	0.704	-0.219 (0.091)	-0.211 (0.088)	-0.378 (0.112)	-0.402 (0.066)
Log average p.c. expenditure	0.066 (0.154)	8.614	0.097 (0.312)	0.082 (0.418)	0.141 (0.370)	0.262 (0.127)
Properties for commercial use	-0.004 (0.778)	0.322	-0.072 (0.164)	-0.072 (0.145)	-0.016 (0.838)	-0.092 (0.415)
Properties for residential use	-0.006 (0.676)	0.424	0.114 (0.099)	0.119 (0.083)	0.056 (0.585)	0.150 (0.328)
Num of properties (in hundreds)	-5.497 (0.126)	65.585	-15.182 (0.050)	-11.301 (0.098)	-4.070 (0.782)	-30.497 (0.008)
Log of average property value	0.204 (0.075)	7.630	0.487 (0.163)	0.489 (0.155)	0.062 (0.955)	1.450 (0.012)
N	1184	1184	136	123	197	199

Notes: Columns 1 and 3 present OLS regressions of circles attributes on a dummy variable that takes the value of 1 for circles that were ranked as TOP 1. Sample consists in all treated circles and treated circles of TOP 1 inspectors, respectively. Column 4 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 1 of his group. Columns 5 and 6 report the difference in allocation between inspectors in the treatment and control group. Inspectors in Column 5 are ranked based on their performance in recovery (growth in recovery rate). In Column 6, based on their performance in demand (growth in tax base).