

	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)	0.187 (0.000)	15.870 (.)	0.239 (0.003)	0.158 (0.175)	0.058 (0.761)	0.286 (0.056)
Log of tax base (Arrears)	0.138 (0.080)	14.254 (.)	0.161 (0.257)	0.157 (0.500)	-0.121 (0.777)	0.113 (0.676)
Growth in tax base (Current)	-0.002 (0.800)	0.101 (.)	-0.002 (0.893)	0.003 (0.844)	-0.017 (0.596)	0.021 (0.435)
Growth in tax base (Arrears)	-0.008 (0.812)	-0.321 (.)	-0.040 (0.403)	0.017 (0.922)	0.126 (0.706)	-0.061 (0.572)
Log of revenue (Current)	0.209 (0.000)	15.565 (.)	0.270 (0.004)	0.183 (0.135)	0.143 (0.467)	0.303 (0.059)
Log of revenue (Arrears)	0.144 (0.026)	13.848 (.)	0.196 (0.125)	0.163 (0.471)	0.093 (0.823)	0.071 (0.766)
Growth in revenue (Current)	0.006 (0.408)	0.142 (.)	0.014 (0.330)	0.015 (0.516)	0.009 (0.793)	0.032 (0.435)
Growth in revenue (Arrears)	-0.007 (0.810)	-0.331 (.)	-0.055 (0.224)	-0.024 (0.891)	0.106 (0.750)	-0.152 (0.257)
Any unofficial payment	0.005 (0.733)	0.395 (.)	0.006 (0.856)	0.039 (0.448)	0.042 (0.573)	0.134 (0.115)
Log of unofficial payment rate	-0.093 (0.006)	0.704 (.)	-0.041 (0.429)	0.015 (0.853)	0.007 (0.957)	-0.145 (0.335)
Log average p.c. expenditure	0.089 (0.002)	8.614 (.)	0.154 (0.000)	0.101 (0.090)	0.141 (0.136)	0.210 (0.052)
Properties for commercial use	-0.026 (0.017)	0.322 (.)	-0.050 (0.012)	-0.033 (0.305)	-0.040 (0.485)	-0.058 (0.225)
Properties for residential use	0.045 (0.019)	0.424 (.)	0.074 (0.022)	0.052 (0.120)	0.054 (0.366)	0.099 (0.074)
Num of properties (in hundreds)	-3.562 (0.144)	65.585 (.)	-3.948 (0.282)	-4.427 (0.322)	-36.763 (0.344)	-66.419 (0.191)
Log of average property value	0.155 (0.033)	7.630 (.)	0.201 (0.144)	0.123 (0.620)	-0.241 (0.591)	0.715 (0.007)
N	1382	1382	469	147	237	252

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 3. Sample consists in all treated circles and treated circles of TOP 3 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 3 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).