**Appendix**

Table A1: Effect of political conditions on difference between internal and public data

|  |  |  |
| --- | --- | --- |
|  | | |
|  | *Dependent variable:* | |
|  |  | |
|  | Per Capita Difference | |
|  | (1) | (2) |
|  | | |
| Share of opposition councilors | -3,424.930\*\* |  |
|  | (1,374.553) |  |
|  |  |  |
| CCM majority |  | 1,868.956\*\* |
|  |  | (918.290) |
|  |  |  |
|  | | |
| Observations | 173 | 179 |
| R2 | 0.258 | 0.232 |
| Adjusted R2 | 0.236 | 0.209 |
| Residual Std. Error | 4,206.238) | 4,242.385 |
| F Statistic | 11.620\*\*\* | 10.433\*\*\* |
|  | | |
|  | \*p<0.1; \*\*p<0.05; \*\*\*p<0.01 | |
| *Note:* *Models include controls for population, administrative status.* | | |

Table A2: Effect of political conditions on difference between internal and public data

|  |  |  |
| --- | --- | --- |
|  | | |
|  | *Dependent variable:* | |
|  |  | |
|  | Log(Per Capita Difference) | |
|  | (1) | (2) |
|  | | |
| Share of opposition councilors | -1.158 |  |
|  | (0.735) |  |
|  |  |  |
| CCM majority |  | 0.885\* |
|  |  | (0.478) |
|  |  |  |
|  | | |
| Observations | 173 | 179 |
| R2 | 0.044 | 0.048 |
| Adjusted R2 | 0.015 | 0.020 |
| Residual Std. Error | 2.250 | 2.210 |
| F Statistic | 1.526 | 1.736 |
|  | | |
|  | \*p<0.1; \*\*p<0.05; \*\*\*p<0.0 | |

*Note:* *Models include controls for population, administrative status.*

*Coefficient in model 1 has a p-value of 0.11*

Table A3: Effect of political conditions on negative underestimates

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | | |
|  | *Dependent variable:* | | | |
|  |  | | | |
|  | Significant per capita underestimates | | | |
|  | (1) | (2) | (3) | (4) |
|  | | | | |
| Share of opposition councilors | 1.632\*\* |  | 1.893\*\*\* |  |
|  | (0.640) |  | (0.672) |  |
|  |  |  |  |  |
| CCM majority |  | -0.793\*\* |  | -1.030\*\* |
|  |  | (0.401) |  | (0.432) |
|  |  |  |  |  |
|  | | | | |
| Controls | N | N | Y | Y |
| Observations | 173 | 179 | 173 | 179 |
| Log Likelihood | -114.393 | -119.728 | -107.939 | -112.670 |
| Akaike Inf. Crit. | 232.786 | 243.456 | 221.878 | 231.339 |
|  | | | | |
|  | \*p<0.1; \*\*p<0.05; \*\*\*p<0.0 | | | |
| *Note:* Models include controls for population as indicated. Models 1-3 are also robust to controlling for administrative type. Significant underestimates are those greater than a standard deviation of the per capita differences. I do not estimate the effect of these variables on underestimates of total tax because all underestimates greater than a standard deviation are LGAs under opposition control. | | | | |

Table A4: Effect of administrative type on revenue raising

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | | |
|  | *Dependent variable:* | | | |
|  |  | | | |
|  | *Internal Data* | | *Public Data* | |
| *log(Local Tax Revenue)* | | | |
|  | (1) | (2) | (3) | (4) |
|  | | | | |
| Rural council | -1.445\*\*\* | -1.173\*\*\* | -1.816\*\*\* | -1.538\*\* |
|  | (0.277) | (0.285) | (0.567) | (0.597) |
|  |  |  |  |  |
| Municipal council | -0.792\*\*\* | -0.617\*\* | -1.179\* | -1.000 |
|  | (0.303) | (0.301) | (0.622) | (0.632) |
|  |  |  |  |  |
| Town council | -1.156\*\*\* | -0.904\*\*\* | -1.570\*\* | -1.313\*\* |
|  | (0.302) | (0.306) | (0.619) | (0.642) |
|  |  |  |  |  |
|  | | | | |
| Region fixed effects | Y | Y | Y | Y |
| LGA majority controls | N | Y | N | Y |
| Observations | 179 | 179 | 179 | 179 |
| R2 | 0.656 | 0.675 | 0.402 | 0.410 |
| Adjusted R2 | 0.588 | 0.609 | 0.285 | 0.291 |
| Residual Std. Error | 0.440 | 0.429 | 0.902 | 0.899 |
| F Statistic | 9.777\*\*\* | 10.241\*\*\* | 3.452\*\*\* | 3.431\*\*\* |
|  | | | | |
|  | \*p<0.1; \*\*p<0.05; \*\*\*p<0.01 | | | |

*Note:* Models include controls for population, region and CCM control of the LGAas indicated

A screenshot of a cell phone

Description automatically generated

Figure A1: Difference between total revenue reported in internal and public data by LGA including Kinondoni

A close up of a map

Description automatically generated(a) Benford’s Law analysis of internal dataA close up of a map

Description automatically generated

(b) Benford’s Law analysis of public data

Figure A2: Digit analysis of first digits of tax data. Benford’s law states that the distribution of first digits should conform to the red line show

A picture containing screenshot

Description automatically generatedA close up of a logo

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1. Internal data (b) Public data

Figure A3: Digit analysis of last digits of tax data. If the data reported is the true data, we would expect broadly consistent frequencies across all digits.

A screenshot of a cell phone

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Figure A4: Selection of newspaper headlines reporting on local tax performance