

Editor's Comment:

According to the referees' reports, I think we should accept this paper. Nevertheless, I suggest to reinforce the conclusions section by adding the implications of being more transparent and spend more on policing.

They can cite this papers:

Guillamón, M^a. D.; Bastida, F. and Benito, B. (2013): "The electoral budget cycle on municipal police expenditure", *European Journal of Law and Economics*, vol. 36, n^o 3, pp. 447-469

Benito, B.; Martínez-Córdoba, P.J. and Guillamón, M^a.D. (2021): "Measurement and Determinants of Efficiency in the Municipal Police Service", *Evaluation and Program Planning*, 85, 101904

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