



The States' Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

ABIA STATE

By:

**The Office of the Auditor-General for the Federation as the SFTAS Independent Verification Agent
with support from [PricewaterhouseCoopers \(PwC\)](#)**



NOVEMBER 2022

Table of Contents

1. Executive Summary	3
1.1 Table 1: Assessment Results' Summary	3
2. Abia State Assessment results for DLR 11.3	4
2.1 Results for DLR 11.3.....	4
3. Response from the State	13

1. Executive Summary

This Report details the outcome of the New 2021 Disbursement Linked Indicators 11.3 (JUN 2022) Verification. In conducting the verification, the IVA assessed how the State performed against the Disbursement Linked Results (DLRs) listed within the SFTAS DLI Matrix, Guidelines and Verification Protocol.

Table 1 (below) reflects the outcome of the verification and shows areas where the State achieved results. In total, Abia State achieved 1 (One) DLR out of 1 (One) DLR applicable to the New DLIs (December 2021 to June 2022).

We included the findings from the verification exercise and identified several areas where the State can improve its performance. These are set out in detail within Section 2 of this report.

1.1 Table 1: Assessment Results' Summary

Key:	Achieved	Not Achieved	Previously Achieved
------	----------	--------------	---------------------

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 11: Provided structured tax relief in response to COVID-19 and strengthened tax administration (personal income tax and property taxation) to enhance non-oil tax collection in the resilient recovery phase	DLR 11.3: Strengthened the foundation for state property taxation by updating property records in urban areas	Achieved (stretch)	

2. Abia State Assessment results for DLR 11.3

2.1 Results for DLR 11.3

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLR 11.3 2021	(2021) Strengthened the foundation for state property taxation by updating property records in urban areas		Achieved	
1.	<p>1. Has the State completed or updated property records of at least a certain percentage of all properties that have electricity connections in urban areas?</p> <p>Base target= percentage properties enumerated out of total properties with an electricity connection is 20%</p> <p>Stretch target= percentage properties enumerated out of total properties with an electricity connection is 50%</p>	<p>a. IVA obtained a report accompanied by the data set with property records with supporting evidence from the State to show that they have met target for the records submitted and all mandatory fields are included. The State</p> <ul style="list-style-type: none"> (i) delivered data in excel format; (ii) used the standardized codes for the mandatory variables that have been shared; (iii) submitted 3 separate files for parcels, buildings and building units. <p>b. The State’s total number for properties with electricity connections in urban areas as provided by the World Bank is 600,000.</p> <p>c. The total number of properties enumerated which have data for all mandatory fields (see annex 2) for the electrified urban areas used by the World Bank for setting the target: vacant parcel + buildings + building units registered for legal entity is as follows:</p> <p style="margin-left: 40px;">Vacant Parcel - 12,699 Buildings - 295,027 Building Units - 300,404 Total - 608,130</p> <p>d. IVA computed the percentage of:</p>	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations												
	<p>Total number of properties enumerated which have data for all mandatory fields/ (total number for properties with electricity connections in urban areas as provided by the World Bank as follows:</p> $\frac{608,130 \times 100}{600,000} = 101.36\%$														
<p>2. The property information is no older than August 31, 2020?</p>	<p>IVA Verified the evidence provided by the State and confirmed that the records submitted to meet the target information was updated or collected after August 31, 2020 as shown in the computation below:</p> $\frac{608,130 \times 100}{600,000} = 101.36\%$	<p>Satisfactory (Stretch Target)</p>													
<p>3. The property records submitted have a unique ID that links parcels, buildings, and building units?</p>	<p>1. IVA computed from buildings file, the number of records [without missing value] for Building ID and Parcel ID as follows:</p> <table border="1" data-bbox="772 922 1572 1037"> <tr> <td data-bbox="772 922 1048 981">ID linking with structure footprint</td> <td data-bbox="1048 922 1220 981">Building ID</td> <td data-bbox="1220 922 1572 981">295,027</td> </tr> <tr> <td data-bbox="772 981 1048 1037"></td> <td data-bbox="1048 981 1220 1037">Parcel ID</td> <td data-bbox="1220 981 1572 1037">295,027</td> </tr> </table> <p>2. IVA computed from building units file, number of records [without missing value] for Building ID and Building Unit ID as follows:</p> <table border="1" data-bbox="761 1233 1552 1351"> <tr> <td data-bbox="761 1233 1003 1292">Unique ID linking to buildings</td> <td data-bbox="1003 1233 1176 1292">Building ID</td> <td data-bbox="1176 1233 1552 1292">295,027</td> </tr> <tr> <td data-bbox="761 1292 1003 1351">Unique ID of building units</td> <td data-bbox="1003 1292 1176 1351">Unit ID</td> <td data-bbox="1176 1292 1552 1351">304,416</td> </tr> </table>	ID linking with structure footprint	Building ID	295,027		Parcel ID	295,027	Unique ID linking to buildings	Building ID	295,027	Unique ID of building units	Unit ID	304,416	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	295,027													
	Parcel ID	295,027													
Unique ID linking to buildings	Building ID	295,027													
Unique ID of building units	Unit ID	304,416													

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations				
	<p>The Computed percentage of (Number of complete building records + Number of complete building units)/ number of records needed for meeting base target (- see 1.1) is as follows:</p> $\frac{295,027 + 304,416 \times 100}{120,000}$ $= \frac{599,443}{120,000} \times 100\%$ $=499.54\%$						
<p>4. The size of the land parcel is documented by a polygon on a map/indicated as ParcelArea in the file?</p>	<p>IVA computed the percentage of the number of complete records for the variable Parcel Area in the file with parcel records to all vacant parcel records submitted as follows:</p> <table border="1" data-bbox="757 831 1328 927"> <tr> <td>ParcelArea</td> <td>287,946</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>12,699</td> </tr> </table> $\frac{287,946 \times 100\%}{12,699}$ $=2267.47\%$	ParcelArea	287,946	Vacant Parcel submitted	12,699	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	287,946						
Vacant Parcel submitted	12,699						
<p>5. The parcel is linked to buildings (one to one or one to many)?</p>	<p>IVA computed the percentage of the number of complete records for the variable Parcel ID in the building records file) to all records needed for meeting base target as follows:</p> <table border="1" data-bbox="757 1313 1574 1351"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID</td> </tr> </table>	ParcelID	Enumeration Parcel GUID	<p>Satisfactory</p>			
ParcelID	Enumeration Parcel GUID						

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations										
	<table border="1" data-bbox="757 193 1574 292"> <tr> <td></td> <td>(Base Target Number for the State)</td> </tr> <tr> <td>295,027</td> <td>120,000</td> </tr> </table> $\frac{295,027}{120,000} \times 100\%$ $=245.86\%$		(Base Target Number for the State)	295,027	120,000								
	(Base Target Number for the State)												
295,027	120,000												
<p>6. The number of occupancy units within the property are included?</p>	<p>a. IVA computed the percentage of the number of complete records for the variable No of Units in the building records file) to all records needed for meeting base target as follows:</p> <table border="1" data-bbox="757 699 1585 810"> <tr> <td>No of Units</td> <td>295,027</td> </tr> <tr> <td>Base Target</td> <td>120,000</td> </tr> </table> $\frac{295.027}{120,000} \times 100$ $=245.86\%$ <p>b. IVA computed the percentage of the number of complete records for the variable StructPres in the Parcel records file to all vacant parcel records submitted as follows:</p> <table border="1" data-bbox="757 1214 1585 1326"> <tr> <td>StructPres</td> <td>286,734</td> </tr> <tr> <td>Base Target</td> <td>120,000</td> </tr> <tr> <td>Vacant Parcel</td> <td>12,699</td> </tr> </table>	No of Units	295,027	Base Target	120,000	StructPres	286,734	Base Target	120,000	Vacant Parcel	12,699	Satisfactory	
No of Units	295,027												
Base Target	120,000												
StructPres	286,734												
Base Target	120,000												
Vacant Parcel	12,699												

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations								
	<p>Structure Presence in Parcel to Vacant Parcels submitted: <u>286,734 x 100</u> 12,699</p> <p>= 2257.92%</p> <p>Structure Presence to Base Target: <u>286,734 x 100</u> 120,000</p> <p>=238.95%</p>										
<p>7. Has the following information been included in each of the property records of the State:</p> <ul style="list-style-type: none"> i. Main Use ii. Occupancy Type iii. Number of dwelling units iv. No of floors v. Age of building vi. Wall material vii. Roof material viii. Formal/Informal document ix. Access to sewerage, water, waste disposal and electricity 	<p>a. IVA computed the percentage of the number of complete records in the building records file for each of the following variables: (BldgUse; OccupType; NoOfFloors; BldgAge; WallMat; RoofMat; BldgArea; Picture)/ all records needed for meeting base target as follows:</p> <p><u>295,027 x 100</u> 120,000</p> <p>=245.86%</p> <table border="1" data-bbox="757 1177 1572 1370"> <tr> <td>BldgUse</td> <td>Yes</td> </tr> <tr> <td>OccupType</td> <td>Yes</td> </tr> <tr> <td>NoOfFloors</td> <td>Yes</td> </tr> <tr> <td>BldgAge</td> <td>Yes</td> </tr> </table>	BldgUse	Yes	OccupType	Yes	NoOfFloors	Yes	BldgAge	Yes	Satisfactory	
BldgUse	Yes										
OccupType	Yes										
NoOfFloors	Yes										
BldgAge	Yes										

Disbursement Linked Indicators (DLIs) and Tests	Findings		Conclusion	Recommendations																		
		<table border="1" data-bbox="759 193 1572 384"> <tr> <td>WallMat</td> <td>Yes</td> </tr> <tr> <td>RoofMat</td> <td>Yes</td> </tr> <tr> <td>BldgArea</td> <td>Yes</td> </tr> <tr> <td>Picture</td> <td>Yes</td> </tr> </table> <p data-bbox="759 448 1572 592">b. IVA computed the percentage of the number of complete records in the parcel file for each of the following variables: (Document; Water; Sewerage; Power; Waste)/ total number of vacant parcel records as follows:</p> <p data-bbox="759 639 1572 671">Complete records in the parcel file to the vacant parcel records:</p> $\frac{287,946}{12,699} \times 100$ <p data-bbox="759 719 1572 751">= 2267.71%</p> <p data-bbox="759 831 1572 863">Complete records in the parcel file to Base Target:</p> $\frac{287,946}{120,000} \times 100$ <p data-bbox="759 1007 1572 1038">=239.96%</p> <table border="1" data-bbox="759 1078 1559 1286"> <tr> <td>Document</td> <td>Yes</td> </tr> <tr> <td>Water</td> <td>Yes</td> </tr> <tr> <td>Sewerage</td> <td>Yes</td> </tr> <tr> <td>Power</td> <td>Yes</td> </tr> <tr> <td>Waste</td> <td>Yes</td> </tr> </table>	WallMat	Yes	RoofMat	Yes	BldgArea	Yes	Picture	Yes	Document	Yes	Water	Yes	Sewerage	Yes	Power	Yes	Waste	Yes		
WallMat	Yes																					
RoofMat	Yes																					
BldgArea	Yes																					
Picture	Yes																					
Document	Yes																					
Water	Yes																					
Sewerage	Yes																					
Power	Yes																					
Waste	Yes																					

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations												
<p>8. Are the ownership characteristics captured?</p> <ul style="list-style-type: none"> i. Single or multiple owner ii. Telephone iii. Address 	<p>a. IVA computed the percentage of the number of complete records in the parcel records file for each of the following variables: (OwnerName; TypeOwner; ParcelUse; OccupType; OwnerPhone; ParcelAddr)/ total number of vacant parcel records as follows:</p> $\frac{287,940}{12,699} \times 100 = 2267.42\%$ <table border="1" data-bbox="759 619 1559 868"> <tr> <td>OwnerName</td> <td>Yes</td> </tr> <tr> <td>TypeOwner</td> <td>Yes</td> </tr> <tr> <td>ParcelUse</td> <td>Yes</td> </tr> <tr> <td>OccupType</td> <td>Yes</td> </tr> <tr> <td>OwnerPhone</td> <td>Yes</td> </tr> <tr> <td>ParcelAddr</td> <td>Yes</td> </tr> </table>	OwnerName	Yes	TypeOwner	Yes	ParcelUse	Yes	OccupType	Yes	OwnerPhone	Yes	ParcelAddr	Yes	Satisfactory	
OwnerName	Yes														
TypeOwner	Yes														
ParcelUse	Yes														
OccupType	Yes														
OwnerPhone	Yes														
ParcelAddr	Yes														
<p>2</p> <p>1. The property records are stored in an electronic database?</p>	<p>a. The IVA obtained an electronic copy of the Property records. The IVA confirms that the copy received was in MS Excel.</p> <p>b. Property records were stored in the server Via the link below: https://abwbspe.com/api/v1/buildings Location: Cloud (Abia State Property Data Management System)</p> <p>The IVA was able to successfully access the database.</p> <p>c. The IP/URL of Server is:</p>	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		https://abwbspe.com/api/v1/buildings		
	2. The property record database is accessible to SIRS/SBIR in electronic format?	<p>a. The SIRS has been granted access to the database. A demand notice has been provided as evidence.</p> <p>b. The IVA accessed the billing software using: Billing System URL: https://abwbspe.com/login Email: admin@abwbspe.com Password: 123456</p> <p>The steps to access the billing software are as follows</p> <ol style="list-style-type: none"> i. Log in with the details above ii. Navigate to the left pane and scroll down to properties. iii. Search by ID or select a record iv. Click on Generate demand notice v. Select a year vi. Click on generate demand notices. <p>The IVA took a screenshot of the billing software and retained in the assessment file</p> <p>c. The states' API listing parameters are: https://abwbspe.com/api/v1/buildings</p>	Satisfactory	
	3. The database has started being used to issue demand notices?	<p>a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices.</p> <p>b. The IVA has conducted spot checks to confirm that the Billing System enables generating demand notice for five randomly selected properties.</p>	Satisfactory	
3	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	<p>a. IVA has obtained and retained a copy of the regulation.</p> <p>b. The regulation was signed by the relevant authorities on 28th April 2022. This was approved by the Governor on 3rd May 2022.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c. The regulation mandates the state to share the data collected with MDAs in line with the key requirements captured in the draft model regulations issued to all states.		
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	a. IVA has obtained from the State, a report with supporting evidence that the State has distributed the regulations to appropriate MDAs and the SIRS/SBIR. This has been retained in the file.	Satisfactory	
	3. A copy of the tax demand notice for property related charges/taxes?	<p>a. IVA obtained a copy of the updated demand notice.</p> <p>b. IVA confirmed that the Demand notice included the geotag (Minimum Property ID Reference) and provided the information that will allow any party to access the geotag information.</p> <p>c. IVA confirmed that the demand notice included details of the taxes and charges including information on penalties for late payment and requiring the property owner to pay according to:</p> <p>PENALTIES</p> <p>If on receipt of this notice you fail to pay, the below:</p> <p>Between 45 and 75 days of Non-Payment 10% Increment ₦9,267.11</p> <p>Between 76 and 105 days of Non-Payment 20% Increment ₦10,109.58</p> <p>Between 106 and 135 days of Non-Payment 30% Increment ₦10,952.04</p> <p>If payment is not made after the expiration 135 days this property shall be liable to receivership by the State until all outstanding fees and penalties and administrative charges are paid.</p>	Satisfactory	
	4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	IVA confirmed that the demand notices included the Building Coordinates Geotag details.	Satisfactory	

3. Response from the State

The State should please use the table below for their response.

S/N	State Response to the draft report	IVA Follow-up, response, treatment
1		
2		
3		
4		