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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

ADAMAWA STATE

By:

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

NOVEMBER 2022

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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, Adamawa 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. Adamawa State Assessment results for DLR 11.3

2.1 Results for DLR 11.3

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
DLR 11.3 2021	**(2021) Strengthened the foundation for state property taxation by updating property records in urban areas**		**Achieved**	
1.	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? Base target= percentage properties enumerated out of total properties with an electricity connection is 20% Stretch target= percentage properties enumerated out of total properties with an electricity connection is 50%	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 (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. b. The State's total number for properties with electricity connections in urban areas as provided by the World Bank is 235,222. 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: Vacant Parcel - 3,462 Buildings - 117,772 Building Units - 85,241 **Total** **- 206,475** d. IVA computed the percentage of:	Satisfactory *(Stretch Target)*	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	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: $$\frac{206,475 \times 100}{235,222}$$ =87.78%		
2. The property information is no older than August 31, 2020?	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: $$\frac{190,885 \times 100}{235,222}$$ = 81.15%	Satisfactory	
3. The property records submitted have a unique ID that links parcels, buildings, and building units?	1. IVA Computed from *buildings file,* the number of records [without missing value] for Building ID and Parcel ID is 117,772 <table><tr><td>ID linking with structure footprint</td><td>BuildingID</td><td>117,772</td></tr><tr><td></td><td>ParcelID</td><td>117,772</td></tr></table> 2. IVA Computed from *building units file* the number of records [without missing value] for Building ID and BuildingUnit ID is 69,757	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<table><tr><td>Unique ID linking to buildings</td><td>BuildingID</td><td>117,772</td></tr><tr><td>Unique ID of building units</td><td>UnitID</td><td>69,757</td></tr></table> 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: $$\frac{117,772 + 69,757 \times 100}{47,044.40}$$ $$\frac{187,529 \times 100}{47,044.4}$$ = 398.62%		
4. The size of the land parcel is documented by a polygon on a map/indicated as ParcelArea in the file?	IVA computed the percentage of the number of complete records for the variable **ParcelArea in** the file with parcel records to the number of vacant parcel records submitted as follows: <table><tr><td>ParcelArea</td><td>95,787</td></tr><tr><td>Vacant Parcel Submitted</td><td>3,462</td></tr></table> $$\frac{95,787 \times 100}{3,462}$$ = 2,766.81%	Satisfactory (100% or more)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
5. The parcel is linked to buildings (one to one or one to many)?	IVA computed percentage of number of complete records for the variable **ParcelID** in the **building** records file)/ all records needed for meeting the base target 	ParcelID	Enumeration Parcel GUID
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117,772	47,044.4 | 117,772 x 100 47,044.4 = 250.34%	Satisfactory (100% or more)	
6. The number of occupancy units within the property are included?	a. IVA computed the percentage of the number of complete records for the variable **NoOfUnits** in the **building** records file)/ all records needed for meeting base target 	NoOfUnits	117,772
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Base Target	47,044.4	 117,772 x 100 47,044.4 = 250.34% b. IVA computed the percentage of the number of complete records for the variable **StructPres** in the **Parcel** records file)/ all vacant parcel records submitted 	StructPres	95,787
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Base Target	47,044.4		Satisfactory (100% or more)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
		Vacant Parcels	3,462		
	Structure Presence in Parcel to Vacant Records Submitted: 95,787 x 100 3,462 = 2,766.81% Completed Parcels to Base Target 95,787 x 100 47,044.4 = 203.61%		
7. Has the following information been included in each of the property records of the State: 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	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: 117,772 x 100 47,044.4 = 250.34% 	BldgUse	Yes
OccupType	Yes
NoOfFloors	Yes		Satisfactory (100% or more)	

BldgUse	Yes
OccupType	Yes
NoOfFloors	Yes

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations

BldgAge	Yes
WallMat	Yes
RoofMat	Yes
BldgArea	Yes
Picture	Yes

b. IVA computed the percentage of the number of completed records in the **parcel** file for each of the following variables: (Document; Water; Sewerage; Power; Waste)/ total number of vacant parcel records as follows:

Completed Parcel to Vacant Parcel:

$$\frac{95,787 \times 100}{3462}$$

= 2766.81%

Completed Parcel to Base Target:

$$\frac{95,787 \times 100}{47,044.4}$$

= 203.61%

Document	Yes
Water	Yes
Sewerage	Yes

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
		Power	Yes		
		Waste	Yes		

8. Are the ownership characteristics captured?
  i.   Single or multiple owner
  ii.   Telephone
  iii.   Address
	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:
	
	$\dfrac{95{,}787 \times 100}{3{,}462}$
	
	= 2,766.81 %
	
		OwnerName	Yes

TypeOwner	Yes
ParcelUse	Yes
OccupType	Yes
OwnerPhone	Yes
ParcelAddr	Parcel location		Satisfactory	
2 1. The property records are stored in an electronic database?	a. The IVA obtained an electronic copy of the Property records. The IVA confirms that the copy received was in MS Excel. b. The property records were stored in the server Via the link below: http://portal.adgis.ng/api/parcels, http://portal.adgis.ng/api/structure Location: Cloud	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	c. The IP/URL of Server is: http://portal.adgis.ng/api/parcels, http://portal.adgis.ng/api/structure		

2. The property record database is accessible to SIRS/SBIR in electronic format?	a. The SIRS has been granted access to the database. A demand notice has been provided as evidence
	
	b. The IVA accessed the billing software using:
	Billing System URL: https://trv-frontend-raxk7.ondigitalocean.app/
	Username: ADGIS101
	Password: supernewtrv_user1pw
	The steps to access the billing software as follows:
	  i. Log in with details provided above
	  ii. Click on the payer drop down at the top left of the screen
	  iii. Click on list and then on the eye icon under action
	  iv. This opens an individual demand notice. Click on the eye icon to view the demand notice
	The IVA took a screenshot of the billing software and retained in the assessment file
	
	c. The states' API listing parameters are:
	http://portal.adgis.ng/api/parcels,
	http://portal.adgis.ng/api/structure
		Satisfactory	

3. The database has started being used to issue demand notices?	a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices. b. The IVA has conducted spot checks to confirm that the Billing System enables generating demand notice for five randomly selected properties	Satisfactory	
3	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	a. IVA has obtained and retained a copy of the regulation. b. The regulation was signed by the relevant authorities (Executive Chairman, Adamawa State Internal Revenue Services) on 17 May	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	2022. The Regulation was approved by the Governor on 2 June 2022. 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 have distributed the regulations to appropriate MDAs and the SIRS/SBIR. b. This has been retained in file.	Satisfactory	
3. A copy of the tax demand notice for property related charges/taxes?	a. IVA obtained a copy of the updated demand notice. b. The Amended notice includes the geotag (The Coordinates) and provides the information that will allow any party to access the geotag information. c. IVA confirmed that the demand notice included details of the taxes and charges including information requiring the property owner to pay within 30 days from the Notice of payments. There was no information on any discounts for early payment or penalties for late payment.	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 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		