



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

BENUE 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. Benue State Assessment results for DLR 11.3	4
2.1 Results for DLR 11.3.....	4
3. Response from the State	14

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, Benue 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
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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. Benue 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.	<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 States</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 166,830.</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) are as follows: Vacant parcel - 0 buildings – 96,658 building units -109,590 Total – 206,248</p> <p>d. IVA computed the percentage of:</p>	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	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> $\frac{206,248 \times 100}{166,830}$ $= 123.63\%$														
<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 the information was updated or collected after August 31, 2020 as shown in the computation below:</p> $\frac{206,248 \times 100}{166,830}$ $=123.63\%$	<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="772 893 1574 1013"> <tr> <td data-bbox="772 893 1048 957">ID linking with structure footprint</td> <td data-bbox="1048 893 1220 957">Building ID</td> <td data-bbox="1220 893 1574 957">96,658</td> </tr> <tr> <td data-bbox="772 957 1048 1013"></td> <td data-bbox="1048 957 1220 1013">Parcel ID</td> <td data-bbox="1220 957 1574 1013">96,658</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 1204 1556 1327"> <tr> <td data-bbox="761 1204 1003 1268">Unique ID linking to buildings</td> <td data-bbox="1003 1204 1176 1268">Building ID</td> <td data-bbox="1176 1204 1556 1268">96,658</td> </tr> <tr> <td data-bbox="761 1268 1003 1327">Unique ID of building units</td> <td data-bbox="1003 1268 1176 1327">Unit ID</td> <td data-bbox="1176 1268 1556 1327">109,590</td> </tr> </table>	ID linking with structure footprint	Building ID	96,658		Parcel ID	96,658	Unique ID linking to buildings	Building ID	96,658	Unique ID of building units	Unit ID	109,590	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	96,658													
	Parcel ID	96,658													
Unique ID linking to buildings	Building ID	96,658													
Unique ID of building units	Unit ID	109,590													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	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> $\frac{206,248 \times 100}{33,366} = 618.14\%$						
<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="759 774 1330 911"> <tr> <td>ParcelArea</td> <td>10805</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{10,805 \times 100\%}{0} = \text{more than } 100\%$	ParcelArea	10805	Vacant Parcel submitted	0	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	10805						
Vacant Parcel submitted	0						
<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="759 1299 1574 1359"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> </table>	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	<p>Satisfactory</p>			
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment		Conclusion	Recommendations										
	96,658	33,366												
6. The number of occupancy units within the property are included?	<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="745 614 1601 726"> <tr> <td>No of Units</td> <td>96,658</td> </tr> <tr> <td>Base Target</td> <td>33,366</td> </tr> </table> $\frac{96,658 \times 100}{33,366} = 289.69\%$ <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="745 1109 1601 1220"> <tr> <td>StructPres</td> <td>10,805</td> </tr> <tr> <td>Base Target</td> <td>33,366</td> </tr> <tr> <td>Vacant Parcel Records</td> <td>0</td> </tr> </table> <p>Structure Presence in Parcel Records to All vacant parcel records:</p>		No of Units	96,658	Base Target	33,366	StructPres	10,805	Base Target	33,366	Vacant Parcel Records	0	Satisfactory	
No of Units	96,658													
Base Target	33,366													
StructPres	10,805													
Base Target	33,366													
Vacant Parcel Records	0													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations														
	$\frac{10,805 \times 100}{0}$ <p>= more than 100%</p> <p>Structure Presence in Parcel Records to Base Target:</p> $\frac{10,805 \times 100}{33,366}$ <p>= 32.38%</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> $\frac{10,805 \times 100}{33,366}$ <p>=32.38%</p> <table border="1" data-bbox="759 995 1572 1329"> <tbody> <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> <tr> <td>WallMat</td> <td>YES</td> </tr> <tr> <td>RoofMat</td> <td>YES</td> </tr> <tr> <td>BldgArea</td> <td>YES</td> </tr> </tbody> </table>	BldgUse	YES	OccupType	YES	NoOfFloors	YES	BldgAge	YES	WallMat	YES	RoofMat	YES	BldgArea	YES	<p>Satisfactory (1.1 & 1.2 have been met)</p>	
BldgUse	YES																
OccupType	YES																
NoOfFloors	YES																
BldgAge	YES																
WallMat	YES																
RoofMat	YES																
BldgArea	YES																

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment		Conclusion	Recommendations												
		<table border="1" data-bbox="757 193 1574 240"> <tr> <td>Picture</td> <td>YES</td> </tr> </table> <p data-bbox="757 304 1574 448">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> $ \frac{96,658}{33,366} \times 100 = 289.69\% $ <table border="1" data-bbox="757 643 1559 847"> <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>	Picture	YES	Document	YES	Water	YES	Sewerage	YES	Power	YES	Waste	YES		
Picture	YES															
Document	YES															
Water	YES															
Sewerage	YES															
Power	YES															
Waste	YES															

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	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> $\frac{10,805}{0} \times 100$ <p>= more than 100%</p> <table border="1" data-bbox="757 534 1559 783"> <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	<p>Satisfactory (1.1/1.2 has been met)</p>	
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. IVA obtained an electronic copy of the Property records. Copy Submitted in MS Excel which has been retained in the file.</p> <p>b. The Server in which the Property records were stored electronically is as follows:</p> <p>http://benuegis.co:8383/merlinapi/api/LAS/GetSftasDetails https://bengislas/MerlinWeb/Account/LogOn?ReturnUrl=%2fMerlinWeb%2f Location: Cloud (Benue Geographic Information Service (BENGIS))</p> <p>c. The State provided documentation showing IP/URL of Server as http://benuegis.co:8383/merlinapi/api/LAS/GetSftasDetails</p>	<p>Satisfactory</p>													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
<p>2. The property record database is accessible to SIRS/SBIR in electronic format?</p>	<p>a. IVA confirmed that the SIRS/SBIR has access to the database and provided a demand notice as evidence.</p> <p>b. IVA visited the URL provided by the State to demonstrate Access to the Billing Software via IP/URL as follows:</p> <p>serviceURL: http://benuegis.co:8383/Merlinweb</p> <p>user=SFTASDLI11.3 psw =SFTAS1234567</p> <p>STEPS</p> <ol style="list-style-type: none"> 1. Log in with the details above 2. Click on file dropdown at the top menu 3. Search for a file number 4. Select the record 5. Add application from the application menu at the top 6. Service type – Valuation 7. Select LUC valuation using SFTAS – Create new valuation 8. Fill in occupier name, phone number and address 9. Fill in other necessary details 10. Click on next 11. Generate demand notice. <p>c. IVA has obtained API Documentation listing parameters. http://benuegis.co:8383/merlinapi/api/LAS/GetSftasDetails</p> <p>https://bengislas/MerlinWeb/Account/LogOn?ReturnUrl=%2fMerlinWeb%2f</p> <p>Access Details:</p>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	user=SFTASDLI11.3 psw =SFTAS1234567		
	<p>3. The database has started being used to issue demand notices?</p> <p>a. The State shared sample Demand Notices which have been retained in the file.</p> <p>b. The state demonstrated how to generate demand notice for 5 randomly selected properties.</p> <p>STEPS</p> <ol style="list-style-type: none"> 1. Log in with the details above 2. Click on file dropdown at the top menu 3. Search for a file number 4. Select the record 5. Add application from the application menu at the top 6. Service type – Valuation 7. Select LUC valuation using SFTAS – Create new valuation 8. Fill in occupier name, phone number and address 9. Fill in other necessary details 10. Click on next 11. Generate demand notice 	Satisfactory	
3	<p>1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?</p> <p>a. IVA has obtained and retained a copy of the regulation.</p> <p>b. The regulation was signed by the Honourable Commissioner of Finance on June 28, 2022.</p> <p>c. IVA confirmed that 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.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
	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.	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. IVA confirmed that the Amended notice included the geotag (Minimum Property ID Reference) and provided 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 on penalties for late payment and requiring the property owner to pay within 45days from the Notice of payments. There was no information on discounts for early 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 Parcel ID 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		