



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

## **ASSESSMENT REPORT**

**NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021**

### **DELTA 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

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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, Delta 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. Delta State Assessment results for DLR 11.3

### 2.1 Results for DLR 11.3

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
<b>DLR 11.3 2021</b>	<b>(2021) Strengthened the foundation for state property taxation by updating property records in urban areas</b>		<b>Achieved</b>	
<b>1.</b>	<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"> <li>(i) Delivered data in <b>excel</b> format</li> <li>(ii) used the standardized codes for the mandatory variables that have been shared</li> <li>(iii) submitted 3 separate files for parcels, buildings and building units.</li> </ul> <p>b. The State’s total number for properties with electricity connections in urban areas as provided by the World Bank is 182,010.</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 -92,112            building units -50,272  <b>Total – 142,384</b></p> <p>d. IVA computed the percentage of:            Total number of properties enumerated which have data for all mandatory fields/ (total number for properties with electricity</p>	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations												
	<p>connections in urban areas as provided by the World Bank as follows:</p> $\frac{142,384}{182,010} \times 100$ <p>=78.23%</p>														
<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> $\frac{92,112}{182,010} \times 100$ <p>=50.61%</p>	<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="772 868 1574 984"> <tr> <td data-bbox="772 868 1048 927">ID linking with structure footprint</td> <td data-bbox="1048 868 1218 927">Building ID</td> <td data-bbox="1218 868 1574 927">92,112</td> </tr> <tr> <td data-bbox="772 927 1048 984"></td> <td data-bbox="1048 927 1218 984">Parcel ID</td> <td data-bbox="1218 927 1574 984">92,112</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 1179 1554 1300"> <tr> <td data-bbox="761 1179 1003 1238">Unique ID linking to buildings</td> <td data-bbox="1003 1179 1176 1238">Building ID</td> <td data-bbox="1176 1179 1554 1238">92,112</td> </tr> <tr> <td data-bbox="761 1238 1003 1300">Unique ID of building units</td> <td data-bbox="1003 1238 1176 1300">Unit ID</td> <td data-bbox="1176 1238 1554 1300">50,272</td> </tr> </table>	ID linking with structure footprint	Building ID	92,112		Parcel ID	92,112	Unique ID linking to buildings	Building ID	92,112	Unique ID of building units	Unit ID	50,272	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	92,112													
	Parcel ID	92,112													
Unique ID linking to buildings	Building ID	92,112													
Unique ID of building units	Unit ID	50,272													

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> $\frac{142,384 \times 100}{36,402}$ <p>=391.14%</p>						
<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 <b>Parcel Area</b> in the file with <b>parcel records</b> to all vacant parcel records submitted as follows:</p> <table border="1" data-bbox="759 659 1330 751"> <tr> <td>ParcelArea</td> <td>73,920</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{73,920 \times 100}{0}$ <p>=More than 100%</p>	ParcelArea	73,920	Vacant Parcel submitted	0	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	73,920						
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 <b>Parcel ID</b> in the <b>building</b> records file) to all records needed for meeting base target as follows:</p> <table border="1" data-bbox="759 1139 1574 1260"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>92112</td> <td>36402</td> </tr> </table> $\frac{92,112 \times 100}{36,402}$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	92112	36402	<p>Satisfactory</p>	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
92112	36402						

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations										
	36,402  =253.04%												
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 <b>No of Units</b> in the <b>building</b> records file) to all records needed for meeting base target as follows:</p> <table border="1" data-bbox="759 501 1585 619"> <tr> <td>No of Units</td> <td>92,112</td> </tr> <tr> <td>Base Target</td> <td>36,402</td> </tr> </table> $\frac{92,112}{36,402} \times 100 = 253.04\%$ <p>b. IVA computed the percentage of the number of complete records for the variable <b>StructPres</b> in the <b>Parcel</b> records file to all vacant parcel records submitted as follows:</p> <table border="1" data-bbox="759 1023 1585 1134"> <tr> <td>StructPres</td> <td>73,920</td> </tr> <tr> <td>Base Target</td> <td>36,402</td> </tr> <tr> <td>Vacant Parcel</td> <td>0</td> </tr> </table> <p>Structure Presence in parcel records to all vacant parcel records:</p> $\frac{73,920}{0} \times 100$	No of Units	92,112	Base Target	36,402	StructPres	73,920	Base Target	36,402	Vacant Parcel	0	Satisfactory	
No of Units	92,112												
Base Target	36,402												
StructPres	73,920												
Base Target	36,402												
Vacant Parcel	0												

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																
	<p style="text-align: center;">= More than 100%</p> <p>Structure Presence in parcel records to Base Target:</p> $\frac{73,920}{36,402} \times 100$ <p style="text-align: center;">=203.07%</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"> <li>i. Main Use</li> <li>ii. Occupancy Type</li> <li>iii. Number of dwelling units</li> <li>iv. No of floors</li> <li>v. Age of building</li> <li>vi. Wall material</li> <li>vii. Roof material</li> <li>viii. Formal/Informal document</li> <li>ix. Access to sewerage, water, waste disposal and electricity</li> </ul>	<p>a. IVA computed the percentage of the number of complete records in the <b>building</b> 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> $\frac{92112}{36402} \times 100$ <p style="text-align: center;">= 253.04%</p> <table border="1" data-bbox="759 935 1572 1319"> <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> <tr><td>Picture</td><td>YES</td></tr> </tbody> </table>	BldgUse	YES	OccupType	YES	NoOfFloors	YES	BldgAge	YES	WallMat	YES	RoofMat	YES	BldgArea	YES	Picture	YES	Satisfactory	
BldgUse	YES																		
OccupType	YES																		
NoOfFloors	YES																		
BldgAge	YES																		
WallMat	YES																		
RoofMat	YES																		
BldgArea	YES																		
Picture	YES																		



Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations										
	<p>b. IVA computed the percentage of the number of complete records in the <b>parcel</b> file for each of the following variables: (Document; Water; Sewerage; Power; Waste)/ total number of vacant parcel records as follows:</p> $\frac{73,920 \times 100}{36,402} = 203.07\%$ <table border="1" data-bbox="759 671 1559 879"> <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>	Document	YES	Water	YES	Sewerage	YES	Power	YES	Waste	YES		
Document	YES												
Water	YES												
Sewerage	YES												
Power	YES												
Waste	YES												
<p>8. Are the ownership characteristics captured?</p> <ul style="list-style-type: none"> <li>i. Single or multiple owner</li> <li>ii. Telephone</li> <li>iii. Address</li> </ul>	<p>a. IVA computed the percentage of the number of complete records in the <b>parcel</b> records file for each of the following variables: (OwnerName; TypeOwner; ParcelUse; OccupType; OwnerPhone; ParcelAddr)/ total number of vacant parcel records as follows:</p> $\frac{73,920 \times 100}{0} = \text{More than 100\%}$ <table border="1" data-bbox="759 1225 1559 1348"> <tr><td>OwnerName</td><td>YES</td></tr> <tr><td>TypeOwner</td><td>YES</td></tr> <tr><td>ParcelUse</td><td>YES</td></tr> </table>	OwnerName	YES	TypeOwner	YES	ParcelUse	YES	<p>Satisfactory (1.1/1.2 has been met)</p>					
OwnerName	YES												
TypeOwner	YES												
ParcelUse	YES												

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations
		OccupType	YES		
		OwnerPhone	YES		
		ParcelAddr	YES		
2	1. The property records are stored in an electronic database?	<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: Server Location: <a href="https://api.dtsgreportportal.com.ng/login">https://api.dtsgreportportal.com.ng/login</a></p> <p>c. The State provided documentation showing IP/URL of Server as <a href="https://sdssdelta.com/">https://sdssdelta.com/</a></p>		Satisfactory	
	2. The property record database is accessible to SIRS/SBIR in electronic format?	<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: <a href="https://sdssdelta.com/">https://sdssdelta.com/</a> Username: Assessor1 Password: Password@1 The steps to download the demand notices are as follows:</p> <ol style="list-style-type: none"> <li>i. Log in to the website with the details provided</li> <li>ii. Navigate to the left pane and click on demand notice</li> <li>iii. Click on view files</li> <li>iv. Navigate to the preview under action on the top right corner</li> <li>v. Click and generate demand notice</li> </ol> <p>IVA was able to download the Demand notices and has retained a screenshot in the file.</p>		Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c. IVA obtained and retained the API Documentation listing parameters.		
	3. The database has started being used to issue demand notices?	a. The State shared sample Demand Notices which have been retained in the file.  b. IVA carried out spot checks of the Billing System which enables generating demand notice for five randomly selected properties (from property numbers in submitted copy of the data base)	Satisfactory	
03	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 authority on 15 <sup>th</sup> June 2022. 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.	Satisfactory	
	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 States have 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 demand 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 14 days 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, Building ID and Coordinate geotag details.	Satisfactory	

### 3. Response from the State

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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		