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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

EBONYI STATE

By:

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

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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, Ebonyi 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. Ebonyi 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 States (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 9996. 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 - 5342 building units - 4918 **Total** – 10,260 d. IVA computed the percentage of: Total number of properties enumerated which have data for all mandatory fields/ (total number for properties with electricity	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	connections in urban areas as provided by the World Bank as follows: $$\frac{10{,}260 \times 100}{9996}$$ = 102.64%		
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 the information was updated or collected after August 31, 2020 as shown in the computation below: $$\frac{10{,}260 \times 100}{9996}$$ = 102.64%	Satisfactory (Stretch Target)	
3. The property records submitted have a unique ID that links parcels, buildings, and building units?	a. IVA computed from buildings file, the number of records [without missing value] for Building ID and Parcel ID as follows: <table><tr><td rowspan="2">ID linking with structure footprint</td><td>Building ID</td><td>5342</td></tr><tr><td>Parcel ID</td><td>5342</td></tr></table> b. IVA computed from building units file, number of records [without missing value] for Building ID and Building Unit ID as follows: <table><tr><td>Unique ID linking to buildings</td><td>Building ID</td><td>5342</td></tr><tr><td>Unique ID of building units</td><td>Unit ID</td><td>4918</td></tr></table> The percentage of the number of complete building records + number of complete building units) to the number of building records needed	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	for meeting base or stretch target (– see 1.1.) + total number of building units filtered for legal entities is as follows: $$\frac{10{,}260 \times 100}{1{,}999.2}$$ = 513.21%		
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 **Parcel Area** in the file with **parcel records** to all vacant parcel records submitted as follows: <table><tr><td>Parcel Area</td><td>5510</td></tr><tr><td>Vacant Parcel submitted</td><td>0</td></tr></table> $$\frac{5510 \times 100}{0}$$ = More than 100%	Satisfactory	
5. The parcel is linked to buildings (one to one or one to many)?	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: <table><tr><td>Parcel ID</td><td>Enumeration Parcel GUID (Base Target Number for the State)</td></tr><tr><td>5342</td><td>1999.2</td></tr></table> $$5342 \times 100$$	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	1999.2 =267.21%		
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 **No of Units** in the **building** records file) to all records needed for meeting base target as follows: 	No of Units	5342
Base Target	1999.2 | $$\frac{5342 \times 100}{1999.2}$$ =267.21% 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: | StructPres	5510
Base Target	1999.2 | Structure Presence to all vacant parcel records: $$\frac{5510 \times 100}{0}$$	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	= More than 100% Structure Presence to Base Target: $$\frac{5510 \times 100}{1999.2}$$ =275.61%		
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: $$\frac{5342 \times 100}{1999.2}$$ =267.21% 	BldgUse	Yes
OccupType	Yes
NoOfFloors	Yes
BldgAge	Yes
WallMat	Yes
RoofMat	Yes
BldgArea	Yes		Satisfactory	

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

Picture	Yes

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:

Complete records in parcel file to vacant parcel records:
$$\frac{5510 \times 100}{0}$$

= More than 100%

Complete records in parcel file to Base Target:
$$\frac{5510 \times 100}{1999.2}$$

=275.61%

Document	Yes
Water	Yes
Sewerage	Yes
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:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		$$\frac{5510 \times 100}{0}$$ = More than 100%		
		<table><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>		
2	1. The property records are stored in an electronic database?	a. IVA obtained an electronic copy of the Property records. Copy Submitted in MS Excel (Parcel, Buildings, and Building Units) which has been retained in the file. b. IVA obtained the server in which the Property records were stored electronically. https://eblis.org.ng https://eblis.org.ng/api.php Location: Cloud. The state had a walkthrough with the IVA on how to view the property records using the API client "Postman" c. Documentation showing IP/URL of Server, Location was provided by the State as follows: URL: https://eblis.org.ng/admin/api/api.php/	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
2. The property record database is accessible to SIRS/SBIR in electronic format?	a. IVA confirmed that the SIRS/SBIR has access to the database and provided a demand notice as evidence. b. The demonstration to access the Billing Software via IP/URL is as follows: Login via this Link: https://eblis.org.ng/admin/auth/login.php Email: ebonyihousing@gmail.com Password: 123456 STEPS 1. Click "Payment Setting" on the left side of the dashboard. 2. Click "Generate Invoice" 3. You will see list of DEMAND NOTICES previously generated. 4. Click "New" at the top right corner. 5. Enter "Property ID or Phone Number" of the property. 6. Click "Validate" 7. Select "Payment Category"; - PROPERTY TAX 2022 - from the drop down. 8. Select "Payment Type"; - Block of Flat, or Two Bedroom, etc - 9. Payment Type determines AMOUNT to be paid. 10. Click "Generate" 11. Go back to "Generate Invoice Page", on the list of DEMAND NOTICES, 12. Click "Details" for the item you need and download PDF Copy of your DEMAND NOTICE with BARCODE to scan and pay. c. The API Documentation listing parameters was provided by the State. https://eblis.org.ng/admin/api/api.php/verify	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
	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 was able to carry out spot checks to confirm if the Billing System enables generating demand notice for five randomly selected properties (from property numbers/phone number in submitted copy of the data base). This has been retained in file.	Satisfactory	
3	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	a. IVA obtained and retained a copy of the State's regulation. b. The regulation was signed by both the Executive Governor of the State and the Ebonyi State Internal Revenue Services on 25th June 2022. The regulation mandates that the state 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 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 a. IVA confirmed that the demand notice includes details of the taxes and charges including information on any discounts for early payment or penalties for late payment as follows: **"DISCOUNT** There is a 5% discount for paying before the due date. **PENALTIES**	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	Section 22 stipulates that failure to pay the charge within the specified notice shall lead to an increase in the liability as follows 0.5% within one year of the notice 0.10% after one year of the notice If the payment is not made in accordance with the forgoing at the expiration of two years, the property shall be liable to being repossessed by Ebonyi State Ministry of Lands and Survey and the owner upon conviction by a court of law, can be sentenced to 6 months imprisonment or pay a fine of fifty thousand naira or both."		
4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	a. The demand notice includes the coordinate in the 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		