



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

## **ASSESSMENT REPORT**

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

### **EDO 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, Edo 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. Edo 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
<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 279,238.</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 -164,038            Building Units -180,619  <b>Total – 344,657</b></p>	Satisfactory Stretch Target	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations									
	<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 connections in urban areas as provided by the World Bank as follows:</p> $\frac{344,657}{279,238} \times 100 = 123.43\%$											
<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> $\frac{344,657}{279,238} \times 100 = 123.43\%$	Satisfactory										
<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="772 938 1572 1050"> <tr> <td data-bbox="772 938 1153 997">ID linking with structure footprint</td> <td data-bbox="1153 938 1438 997">Building ID</td> <td data-bbox="1438 938 1572 997">164,038</td> </tr> <tr> <td data-bbox="772 997 1153 1050"></td> <td data-bbox="1153 997 1438 1050">Parcel ID</td> <td data-bbox="1438 997 1572 1050">164,038</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 1270 1572 1324"> <tr> <td data-bbox="761 1270 1153 1324">Unique ID linking to buildings</td> <td data-bbox="1153 1270 1415 1324">Building ID</td> <td data-bbox="1415 1270 1572 1324">164,038</td> </tr> </table>	ID linking with structure footprint	Building ID	164,038		Parcel ID	164,038	Unique ID linking to buildings	Building ID	164,038	Satisfactory	
ID linking with structure footprint	Building ID	164,038										
	Parcel ID	164,038										
Unique ID linking to buildings	Building ID	164,038										

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment		Conclusion	Recommendations				
	<table border="1"> <tr> <td>Unique ID of building units</td> <td>Unit ID</td> <td>180,619</td> </tr> </table>	Unique ID of building units	Unit ID	180,619	<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> $\frac{344,657 \times 100}{55,847.6} = 617.14\%$			
Unique ID of building units	Unit ID	180,619						
<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"> <tr> <td>Parcel Area</td> <td>130624</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{130,624 \times 100\%}{0} = \text{more than } 100\%$	Parcel Area	130624	Vacant Parcel submitted	0	<p>Satisfactory (1.1/1.2 has been met)</p>		
Parcel Area	130624							
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"> <tr> <td>Parcel ID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>164,038</td> <td>55847.6</td> </tr> </table>	Parcel ID	Enumeration Parcel GUID (Base Target Number for the State)	164,038	55847.6	<p>Satisfactory</p>		
Parcel ID	Enumeration Parcel GUID (Base Target Number for the State)							
164,038	55847.6							

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations										
	$\frac{164,038 \times 100}{55,847.6}$ $=293.72\%$												
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="759 518 1585 630"> <tr> <td>No of Units</td> <td>164,038</td> </tr> <tr> <td>Base Target</td> <td>55,847.6</td> </tr> </table> $\frac{164,038 \times 100}{55,847.6}$ $=293.72\%$ <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 1015 1585 1126"> <tr> <td>StructPres</td> <td>130,624</td> </tr> <tr> <td>Base Target</td> <td>55,847.6</td> </tr> <tr> <td>Vacant Parcels</td> <td>0</td> </tr> </table> <p>Structure presence in parcel records to vacant parcel records:</p> $\frac{130,624 \times 100}{0}$	No of Units	164,038	Base Target	55,847.6	StructPres	130,624	Base Target	55,847.6	Vacant Parcels	0	Satisfactory	
No of Units	164,038												
Base Target	55,847.6												
StructPres	130,624												
Base Target	55,847.6												
Vacant Parcels	0												

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
	<p style="text-align: center;">=More than 100%</p> <p>Structure presence in parcel records to Base Target:</p> $\frac{130,624 \times 100}{55,847.6}$ <p style="text-align: center;">=223.89%</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> $\frac{164,038 \times 100}{55,847.6}$ <p style="text-align: center;">=293.72%</p> <table border="1" data-bbox="759 933 1572 1318"> <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	Approach for assessment	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> <p>No of Complete records in parcel file to No of vacant Parcel records:</p> $\frac{130,624 \times 100}{0} = \text{More than } 100\%$ <p>No of Complete records in parcel file to Base Target:</p> $\frac{130,624 \times 100}{55,847.6} = 233.89\%$ <table border="1" data-bbox="759 960 1559 1169"> <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 parcel records file for each of the following variables: (OwnerName; TypeOwner; ParcelUse; OccupType; OwnerPhone; ParcelAddr)/ total number of vacant parcel records as follows:</p>	<p>Satisfactory (1.1/1.2 has been met.)</p>											

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations												
		$\frac{130,624 \times 100}{0}$ <p>= More than 100%</p> <table border="1"> <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		
OwnerName	Yes															
TypeOwner	Yes															
ParcelUse	Yes															
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. Property records were stored in the server Via the link below:  <a href="https://edogis.net:901/merlinapi/api/LAS/GetSftasData">https://edogis.net:901/merlinapi/api/LAS/GetSftasData</a>  Location: Cloud (EDOGIS Geospatial Database)</p> <p>c. Property records were stored in the server Via the link below:  <a href="https://edogis.net:901/merlinapi/api/LAS/GetSftasData">https://edogis.net:901/merlinapi/api/LAS/GetSftasData</a></p>	Satisfactory													
	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:  <a href="https://edogis.net:901/MerlinLAS/Account/LogOn?ReturnUrl=%2fMerlinLAS%2f">https://edogis.net:901/MerlinLAS/Account/LogOn?ReturnUrl=%2fMerlinLAS%2f</a></p>	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<p>Username: GUEST.VIEWER Password: 123456789</p> <p>STEPS</p> <ol style="list-style-type: none"> <li>1. Log in with the details above</li> <li>2. Click on search dropdown at the top menu</li> <li>3. Search for a file number</li> <li>4. Select the record and open file</li> <li>5. When it opens, Click on the file dropdown at the top menu</li> <li>6. Select LUC Bill Mega</li> <li>7. Download the demand notice</li> </ol> <p>c. The states' API listing parameters are: <a href="https://edogis.net:901/merlinapi/api/LAS/GetSftasData">https://edogis.net:901/merlinapi/api/LAS/GetSftasData</a></p>		
<p>3. The database has started being used to issue demand notices?</p>	<p>a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices.</p> <p>b. IVA was able to carry out spot checks by downloading 5 sampled demand notices using the details below: <a href="https://edogis.net:901/MerlinLAS/Account/LogOn?ReturnUrl=%2fMerlinLAS%2f">https://edogis.net:901/MerlinLAS/Account/LogOn?ReturnUrl=%2fMerlinLAS%2f</a></p> <p>Username: GUEST.VIEWER</p> <p><b>2.2 Password: 123456789</b></p> <p>The following Property ID was used to carry out the spot checks:</p> <ol style="list-style-type: none"> <li>a. PARCELS (PARCEL ID) <ol style="list-style-type: none"> <li>i. EDO/EGOR/2ND UDUOBOR ST./L-PNB264 <b>EDL 302361</b></li> <li>ii. EDO/IKPOBA-OKHA/UWAGBOE/L-SHC062 <b>EDL 302360</b></li> </ol> </li> <li>b. BUILDINGS (BUILDING ID)</li> </ol>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		<ul style="list-style-type: none"> <li>i. EDO/OREDO/AIYAMENKHUE /BLD-GUE613 (Parcel ID L-RRC544) <b>EDL 302363</b></li> <li>ii. EDO/OREDO/TRANSFORMER OLD TOWN HALL/BLD-IIM409 (Parcel ID L-GAA593) <b>EDL 302364</b></li> <li>iii. EDO/OREDO/OSASOGIE/BLD-TAV727 (KRB008) <b>EDL 302362</b></li> </ul> <p>The downloaded Demand Notices have been retained in file</p>		
<b>3</b>	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	<ul style="list-style-type: none"> <li>a. IVA has obtained and retained a copy of the regulation.</li> <li>b. The regulation was signed by the relevant authority on 4<sup>th</sup> June 2021.</li> <li>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.</li> </ul>	Satisfactory	
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	<ul style="list-style-type: none"> <li>a. IVA obtained from the State, a report with supporting evidence that the States have distributed the regulations to appropriate MDAs and the SIRS/SBIR.</li> </ul>	Satisfactory	
	3. A copy of the tax demand notice for property related charges/taxes?	<ul style="list-style-type: none"> <li>a. IVA obtained a copy of the updated demand notice.</li> <li>b. IVA confirmed that the Amended notice included the Building Tag and it did not provide the information that will allow any party to access the geotag information.</li> <li>c. IVA confirmed that the demand notice included details of the taxes and charges including information on penalties for late payment and discounts for early payment.</li> </ul>	Satisfactory	
	4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	<ul style="list-style-type: none"> <li>a. The IVA confirmed that the demand notice includes building tag.</li> </ul>	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		