



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

## **ASSESSMENT REPORT**

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

### **EKITI 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, Ekiti State has 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 Target)	

## 2. Ekiti 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 has obtained a report accompanied by the data set with property records with supporting evidence from the State (reported according to template provided by the IVA) to show that they have met target through the records submitted and all mandatory fields are included. States will deliver data:</p> <ul style="list-style-type: none"> <li>i. 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 85482</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 -4484            buildings -42472            building units -639  <b>Total – 47595</b></p> <p>d. Compute the following percentage:</p>	Satisfactory / <i>(Stretch Target Met)</i>	

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) IVA computed the percentage of:</p> <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> $\frac{47595}{85482} \times 100 = 55.68\%$														
<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> $\frac{47595}{85482} \times 100 = 55.68\%$	<p>Satisfactory <i>(Stretch Target Met)</i></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 1007 1574 1123"> <tr> <td data-bbox="772 1007 1048 1066">ID linking with structure footprint</td> <td data-bbox="1048 1007 1218 1066">Building ID</td> <td data-bbox="1218 1007 1574 1066">42472</td> </tr> <tr> <td data-bbox="772 1066 1048 1123"></td> <td data-bbox="1048 1066 1218 1123">Parcel ID</td> <td data-bbox="1218 1066 1574 1123">42472</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 1246 1554 1367"> <tr> <td data-bbox="761 1246 1003 1305">Unique ID linking to buildings</td> <td data-bbox="1003 1246 1173 1305">Building ID</td> <td data-bbox="1173 1246 1554 1305">42472</td> </tr> <tr> <td data-bbox="761 1305 1003 1367">Unique ID of building units</td> <td data-bbox="1003 1305 1173 1367">Unit ID</td> <td data-bbox="1173 1305 1554 1367">42472</td> </tr> </table>	ID linking with structure footprint	Building ID	42472		Parcel ID	42472	Unique ID linking to buildings	Building ID	42472	Unique ID of building units	Unit ID	42472	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	42472													
	Parcel ID	42472													
Unique ID linking to buildings	Building ID	42472													
Unique ID of building units	Unit ID	42472													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations				
	<p>Given that it is unlikely that both the building ID and building unit ID is the same, only one of them is taken in the calculation. However, the State is required to provide explanations on why the Building ID Records and the Building Unit Records are the same 42472</p> <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> $\frac{42472 \times 100}{17096.4} = 148\%$						
<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="759 849 1328 949"> <tr> <td>ParcelArea</td> <td>38682</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>4484</td> </tr> </table> $\frac{38682 \times 100}{4484} = 862.67\%$	ParcelArea	38682	Vacant Parcel submitted	4484	Satisfactory	
ParcelArea	38682						
Vacant Parcel submitted	4484						
<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 records</b> file) to all records needed for meeting base target as follows:</p> <table border="1" data-bbox="772 1297 1585 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)	Satisfactory			
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations										
	<table border="1" data-bbox="775 194 1585 252"> <tr> <td>42472</td> <td>17096.4</td> </tr> </table> $\frac{42,472 \times 100}{17,096.4}$ <p>a. =248.43%</p>	42472	17096.4										
42472	17096.4												
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="761 641 1585 762"> <tr> <td>No of Units</td> <td>42472</td> </tr> <tr> <td>Base Target</td> <td>17096.4</td> </tr> </table> $\frac{42,472 \times 100}{17,096.4}$ <p>=248.43%</p> <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="761 1098 1585 1212"> <tr> <td>StructPres</td> <td>38682</td> </tr> <tr> <td>Base Target</td> <td>17096.4</td> </tr> <tr> <td>Vacant Parcels</td> <td>4,484</td> </tr> </table> <p>Structure Presence in Parcel records to all vacant parcel records:</p> $\frac{38,682}{4,484}$	No of Units	42472	Base Target	17096.4	StructPres	38682	Base Target	17096.4	Vacant Parcels	4,484	Satisfactory	
No of Units	42472												
Base Target	17096.4												
StructPres	38682												
Base Target	17096.4												
Vacant Parcels	4,484												

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
	<p style="text-align: center;">= 862.67%</p> <p>Structure Presence in Parcel records to Base Target:</p> <p style="text-align: center;"><u>38,682</u> 17,096.4 = 226.26%</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> <p style="text-align: center;"><u>42472</u> x 100 17096.4 =248.43%</p> <table border="1" data-bbox="759 772 1572 1157"> <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> <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>	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>Complete Records in Parcel file to Vacant parcel records:</p> $\frac{38682 \times 100}{4484} = 862.67\%$ <p>Complete Records in Parcel file to Base target:</p> $\frac{38682 \times 100}{17,096.4} = 226.26\%$ <table border="1" data-bbox="759 596 1559 805"> <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> $\frac{38682 \times 100}{4484} = 862.67\%$ <table border="1" data-bbox="759 1230 1559 1353"> <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	Satisfactory					
OwnerName	YES												
TypeOwner	YES												
ParcelUse	YES												

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment		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:  <a href="https://enumapi.ekitigeospatial.com/admin/">https://enumapi.ekitigeospatial.com/admin/</a>            Username: superuser            Password: president            Location: Cloud</p> <p>c. The State provided documentation showing IP/URL of Server as <a href="https://enumapi.ekitigeospatial.com/admin/">https://enumapi.ekitigeospatial.com/admin/</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://luc.ekitigeospatial.com/">https://luc.ekitigeospatial.com/</a>            IVA was able to download the Demand notices and has retained a screenshot in the file.            The steps to generating the demand notice are as follows:</p> <p>i. Log into the portal with the details provided            ii. Navigate to the left pane and click on land use charge            iii. Go to action and click on generate LUC            iv. The demand notice is then generated</p>		Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	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	
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. Mention when the regulation was signed by the relevant authority. The regulation was signed by the relevant authorities on 28 <sup>th</sup> 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.	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 State have distributed the regulations to appropriate MDAs and the SIRS/SBIR. 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. 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 requiring the property owner to pay according to "Section 24 of the Ekiti State Land Use Charge Law states that where a person who has received a notice fails to pay the amount within the period specified in the notice, the charge payable shall be increased by the following percentage. A. Between 45 calendar days and 75 calendar days--15% B. Between 75 calendar days and 105 calendar days-25% C. Between 105 calendar days and 135 calendar days -- 40%	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		<p>If payment is not made after 135 calendar days, the property shall be liable to receivership by the State or its appointed agent pending the recovery of all outstanding taxes, penalties, and administrative charges on the order of a competent court of law.</p> <p>There was no information on any discounts for early payment or penalties for late payment.</p>		
	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 Property 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	<p style="text-align: center;"><b>Explanation of the Pending Aspect</b></p> <p>Kindly note that the observation, as pointed out, was clearly indicative of the cultural/conventional practice typical of the State whereby developers, most often, erect only one unit structure as residential on their respective parcel.</p> <p>It needs to be further stressed that despite prior public enlightenment, the data collectors usually encountered resistance from apprehensive property owners, who were unwilling to volunteer their names or allow enumerators into their properties. This experience was emphasized during the technical workshop by the participating States whereby the template to be adopted to circumvent this peculiar difficulty was given, as an interim solution.</p> <p>Presently, however, the Ekiti State team is already back on the field for a revisit of the existing records. We are now to embark on the review of the cadastral (a display of how boundary subdivides land into units of ownership) and cadastre (an updated record of ownership of land and the conditions under which it's held) of the landed properties through the enforcement of the construction permit which entails certification and re-certification of the built properties. Hopefully, therefore, updated data/records would be rendered to address the pending issues and the perceived gap as applicable in the course of demand notices distribution cum certification and re-certification exercises.</p> <p>This ongoing review exercise is equally not to be limited to just meeting the SFTAS criteria as the government's overall intention is to embark on continuous statewide coverage for updated GIS/cadaster updates.</p> <p>Signed T.T. Adelusi Focal Person, SFTAS, Ekiti State</p>	<p>The State's response has been noted and taken into the report.</p>
2		
3		

S/N	State Response to the draft report	IVA Follow-up, response, treatment
4		