



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

ENUGU 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

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, Enugu 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. Enugu State Assessment results for DLR 11.3

2.1 Results for DLR 11.3

Disbursement Linked Indicators (DLIs) and Tests		Findings	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 State</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 198,330.</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 is as follows:</p> <p>Vacant Parcel - 1,754 Buildings - 107,591 Building Units - 108,302</p> <p>Total - 217,647</p>	Satisfactory <i>(Stretch Target)</i>	

Disbursement Linked Indicators (DLIs) and Tests	Findings	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> $\frac{217,647 \times 100}{198,330} = 109.74\%$											
<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 information was updated or collected after August 31, 2020 as shown in the computation below:</p> $\frac{217,647 \times 100}{198,330} = 109.74\%$	<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 <i>buildings file</i>: number of records [without missing value] for Building ID and Parcel ID as follows:</p> <table border="1" data-bbox="759 948 1559 1064"> <tr> <td data-bbox="759 948 1032 1023">ID linking with structure footprint</td> <td data-bbox="1032 948 1205 1023">BuildingID</td> <td data-bbox="1205 948 1559 1023">107,891</td> </tr> <tr> <td data-bbox="759 1023 1032 1064"></td> <td data-bbox="1032 1023 1205 1064">ParcelID</td> <td data-bbox="1205 1023 1559 1064">100,914</td> </tr> </table> <p>2. IVA Computed from <i>building units file</i>: number of records [without missing value] for Building ID and BuildingUnit ID as follows:</p> <table border="1" data-bbox="759 1259 1559 1332"> <tr> <td data-bbox="759 1259 1003 1332">Unique ID linking to buildings</td> <td data-bbox="1003 1259 1176 1332">BuildingID</td> <td data-bbox="1176 1259 1559 1332">107,891</td> </tr> </table>	ID linking with structure footprint	BuildingID	107,891		ParcelID	100,914	Unique ID linking to buildings	BuildingID	107,891	<p>Satisfactory (100% or more)</p>	
ID linking with structure footprint	BuildingID	107,891										
	ParcelID	100,914										
Unique ID linking to buildings	BuildingID	107,891										

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations				
		<table border="1"> <tr> <td>Unique ID of building units</td> <td>UnitID</td> <td>108,302</td> </tr> </table> <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> $\frac{107,891 + 108,302}{39,666} = 544.28\%$	Unique ID of building units	UnitID	108,302				
Unique ID of building units	UnitID	108,302							
	4. The size of the land parcel is documented by a polygon on a map/indicated as ParcelArea in the file?	<p>IVA computed the percentage of the number of complete records for the variable ParcelArea in the file with parcel records to the number of vacant parcel records submitted as follows:</p> <table border="1"> <tr> <td>ParcelArea</td> <td>100,914</td> </tr> <tr> <td>Vacant Parcel Submitted</td> <td>1,754</td> </tr> </table> $\frac{100,914}{1,754} \times 100 = 5753.36\%$	ParcelArea	100,914	Vacant Parcel Submitted	1,754		Satisfactory (100% or more)	
ParcelArea	100,914								
Vacant Parcel Submitted	1,754								
	5. The parcel is linked to buildings (one to one or one to many)?	<p>IVA computed percentage of number of complete records for the variable ParcelID in the building records file)/ all records needed for meeting the base target</p> <table border="1"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>107,591</td> <td>39,666</td> </tr> </table>	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	107,591	39,666		Satisfactory (100% or more)	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)								
107,591	39,666								

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations								
	$\frac{107,591 \times 100}{39,666}$ $= 271.24\%$										
<p>6. The number of occupancy units within the property are included?</p>	<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="759 563 1585 671"> <tr> <td>No of Units</td> <td>107,591</td> </tr> <tr> <td>Base Target</td> <td>39,666</td> </tr> </table> $\frac{107,591 \times 100}{39,666}$ $=271.24\%$ <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="759 1075 1585 1152"> <tr> <td>StructPres</td> <td>100,914</td> </tr> <tr> <td>Base Target</td> <td>39,666</td> </tr> </table> <p>Structure Presence in parcel records to all vacant parcel records:</p> $\frac{100,914 \times 100}{1754}$	No of Units	107,591	Base Target	39,666	StructPres	100,914	Base Target	39,666	Satisfactory	
No of Units	107,591										
Base Target	39,666										
StructPres	100,914										
Base Target	39,666										

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																
	<p style="text-align: center;">=5,753.36%</p> <p>Structure Presence in parcel records to Base Target:</p> <p style="text-align: center;">$\frac{100,914}{39,666} \times 100$</p> <p style="text-align: center;">=254.41%</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> <p style="text-align: center;">$\frac{107,591}{39,666} \times 100$</p> <p style="text-align: center;">=271.24%</p> <table border="1" data-bbox="759 898 1572 1283"> <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 parcel file for each of the following variables: (Document; Water; Sewerage; Power; Waste)/ total number of vacant parcel records as follows:</p> <p>Complete Records in parcel file to No of vacant parcel records:</p> $\frac{100,914}{1,754} \times 100 = 5,753.36\%$ <p>Complete Records in parcel file to Base Target:</p> $\frac{100,914}{39,666} \times 100 = 254.41\%$ <table border="1" data-bbox="759 770 1559 978"> <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"> 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> $\frac{100,914}{1,754} \times 100 = 5753.36\%$ <table border="1" data-bbox="759 1326 1559 1364"> <tr> <td>OwnerName</td> <td>Yes</td> </tr> </table>	OwnerName	Yes	Satisfactory									
OwnerName	Yes												

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations
		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 (Parcels, Buildings, and Building Units) which has been retained in the file.</p> <p>b. Property records were stored in the server via the link below: https://enugugeodata.com/admin/api/query?token=q472587879rt54&1=[value]&50=[value]&result_type=property&action=list Location (Cloud)</p> <p>The IP/URL of server is https://enugugeodata.com/admin/api/query?token=q472587879rt54&1=[value]&50=[value]&result_type=property&action=list</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. The demonstration access to the Billing Software is as follows:</p> <p>HOW TO GENERATE DEMAND NOTICE ON ENUGU PROPERTY PORTAL</p> <ol style="list-style-type: none"> 1. Go to https://enugugeodata.com/get_started 2. Enter the Property ID (e.g. 1657180751) of the property for which you want to print the demand notice into the "Enter Property ID" input field on the left side of the page 3. Click on the *Proceed* button. This takes you to a result page containing information about that property. 4. Scroll down to the bottom of the result page where you'll find the *Print Invoice* button. 		Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Click on the button to download the demand notice. Your download begins shortly after.</p> <p>5. Make sure you Allow on the browser 'Allow pop window' dialog if prompted on the top of the browser page.</p> <p>6. Download the Demand notice for preview and printing</p> <p>c. API states' API listing parameters are: http://enugugeodata.com/api/list?token=q472587879rt54&page=[value]&size=[value]</p>		
	3. The database has started being used to issue demand notices?	<p>a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices.</p> <p>b. IVA performed spot checks of the Billing System which enabled generating demand notice for five randomly selected properties (from property numbers in submitted copy of the data base).</p> <p>The URL is: https://enugugeodata.com/get_started</p> <p>The Property IDs were used to carryout the spot check.</p>	Satisfactory	
3	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	<p>a. IVA has obtained and retained a copy of the regulation.</p> <p>b. The regulation was signed by the relevant authorities on 20th April 2022.</p> <p>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.</p>	Satisfactory	
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	<p>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.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>3. A copy of the tax demand notice for property related charges/taxes?</p>	<p>a. IVA obtained a copy of the updated demand notice.</p> <p>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.</p> <p>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 according to:</p> <p>DISCOUNT There is a 5% discount for paying before the due date.</p> <p>PENALTIES Section 22 stipulates that failure to pay the charge within the specified notice shall lead to an increase in the liability as follows:</p> <ul style="list-style-type: none"> • 5% within one year of the notice • 10% after one year of the notice <p>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 Enugu State Property Information System 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.</p>	Satisfactory	
<p>4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?</p>	<p>IVA confirmed that the demand notices included the Property ID geotag details.</p>	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		