



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

GOMBE STATE

By:

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



NOVEMBER 2022

Table of Contents

1. Executive Summary	3
1.1 Table 1: Assessment Results' Summary	3
2. GOMBE STATE Assessment results for DLR 11.3	4
2.1 Results for DLR 11.3	4
3. Response from the State	14

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, Gombe 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. GOMBE 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.	<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"> (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 91194.</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 – 78402 building units -75528 Total – 153,930</p> <p>d. IVA computed the percentage of:</p>	Satisfactory (Stretch Target)	

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 as follows:</p> $\frac{153930 \times 100}{91194} = 168.79\%$														
<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> $\frac{152284 \times 100}{91194} = 166.99\%$	<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="772 927 1574 1043"> <tr> <td data-bbox="772 927 1048 986">ID linking with structure footprint</td> <td data-bbox="1048 927 1218 986">Building ID</td> <td data-bbox="1218 927 1574 986">78402</td> </tr> <tr> <td data-bbox="772 986 1048 1043"></td> <td data-bbox="1048 986 1218 1043">Parcel ID</td> <td data-bbox="1218 986 1574 1043">78402</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 1182 1554 1302"> <tr> <td data-bbox="761 1182 1003 1241">Unique ID linking to buildings</td> <td data-bbox="1003 1182 1173 1241">Building ID</td> <td data-bbox="1173 1182 1554 1241">78402</td> </tr> <tr> <td data-bbox="761 1241 1003 1302">Unique ID of building units</td> <td data-bbox="1003 1241 1173 1302">Unit ID</td> <td data-bbox="1173 1241 1554 1302">73883</td> </tr> </table>	ID linking with structure footprint	Building ID	78402		Parcel ID	78402	Unique ID linking to buildings	Building ID	78402	Unique ID of building units	Unit ID	73883	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	78402													
	Parcel ID	78402													
Unique ID linking to buildings	Building ID	78402													
Unique ID of building units	Unit ID	73883													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	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> $\frac{152285 \times 100}{18238.8} = 834.95\%$						
<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 Parcel Area in the file with parcel records to all vacant parcel records submitted as follows:</p> <table border="1" data-bbox="759 655 1330 791"> <tr> <td>ParcelArea</td> <td>46265</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{46265 \times 100\%}{0} = \text{More than 100\%}$	ParcelArea	46265	Vacant Parcel submitted	0	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	46265						
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 Parcel ID in the building records file) to all records needed for meeting base target as follows:</p> <table border="1" data-bbox="759 1179 1574 1294"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>78402</td> <td>18238.8</td> </tr> </table> $\frac{78402 \times 100}{18238.8}$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	78402	18238.8	<p>Satisfactory</p>	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
78402	18238.8						

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations										
	18238.8 = 429.86%												
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="759 502 1585 614"> <tr> <td>No of Units</td> <td>46265</td> </tr> <tr> <td>Base Target</td> <td>18238.8</td> </tr> </table> <p style="text-align: center;"> $\frac{46265 \times 100}{18238.8} = 253.66\%$ </p> <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="759 925 1585 1037"> <tr> <td>StructPres</td> <td>60329</td> </tr> <tr> <td>Base Target</td> <td>46588.8</td> </tr> <tr> <td>Vacant Parcel</td> <td>0</td> </tr> </table> <p>Structure presence in parcel records to all vacant parcel records:</p> <p style="text-align: center;"> $\frac{60329 \times 100}{0} = \text{More than 100\%}$ </p> <p>Structure presence in parcel records to Base Target:</p> <p style="text-align: center;"> $\frac{60329 \times 100}{46588.8}$ </p>	No of Units	46265	Base Target	18238.8	StructPres	60329	Base Target	46588.8	Vacant Parcel	0	Satisfactory	
No of Units	46265												
Base Target	18238.8												
StructPres	60329												
Base Target	46588.8												
Vacant Parcel	0												

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
	<p style="text-align: center;">46588.8 = 129.49%</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;"> $\frac{78402 \times 100}{18238.8} = 429.86\%$ </p> <table border="1" data-bbox="759 643 1572 1026"> <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 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 records to all vacant parcel records:</p> <p style="text-align: center;"> $\frac{46265 \times 100}{0}$ </p>	BldgUse	YES	OccupType	YES	NoOfFloors	YES	BldgAge	YES	WallMat	YES	RoofMat	YES	BldgArea	YES	Picture	YES	<p>Satisfactory (1.1 & 1.2 have been met)</p>	
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 style="text-align: center;">= More than 100%</p> <p style="text-align: center;">Complete Records in parcel records to Base Target:</p> $\frac{46265 \times 100}{18238.8}$ <p style="text-align: center;">= 253.66%</p> <table border="1" data-bbox="759 459 1559 667"> <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> $\frac{46265 \times 100}{0}$ <p style="text-align: center;">= More than 100%</p> <table border="1" data-bbox="759 1011 1559 1262"> <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	<p>Satisfactory (1.1/1.2 has been met)</p>	
OwnerName	YES														
TypeOwner	YES														
ParcelUse	YES														
OccupType	YES														
OwnerPhone	YES														
ParcelAddr	YES														

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
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, Building and Building Units) which has been retained in the file.</p> <p>b. The Server in which the Property records were stored electronically is as follows: http://gogis.co:8383/merlinapi/api/LAS/GetSftasData Location: Cloud.</p> <p>c. The State provided documentation showing IP/URL of Server as: http://gogis.co:8383/merlinapi/api/LAS/GetSftasData and http://serviceURL/api/LAS/GetSftasData</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. IVA visit the URL provided by the State to demonstrate Access to the Billing Software via IP/URL as follows: http://gogis.co:8383/MerlinWeb Username: IVA Password: A12345678 STEPS 1. Log in with the details above 2. Click on file dropdown at the top menu 3. Search for a file number (Using the updated data set sent by the state) 4. Select the record 5. Add application from the application menu at the top 6. Service type – Valuation</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		<p>7. Select LUC valuation using SFTAS – Create new valuation</p> <p>8. Fill in occupier name, phone number and address</p> <p>9. Fill in other necessary details</p> <p>10. Click on next</p> <p>11. Generate demand notice.</p> <p>c. The states’ API listing parameters are: http://gogis.co:8383/merlinapi/api/LAS/GetSftasData</p>		
	3. The database has started being used to issue demand notices?	<p>a. The State shared sample Invoices and receipts which have been retained in the file.</p> <p>b. The IVA has conducted spot checks to confirm that the Billing System enables generating demand notice for five randomly selected properties.</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 Executive Governor on May 9, 2022.</p> <p>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.</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 has distributed the regulations to appropriate MDAs and the SIRS/SBIR.</p>	Satisfactory	
	3. A copy of the tax demand notice for property related charges/taxes?	<p>a. IVA obtained a copy of the updated demand notice. The State provided the Gombe State Geographical Information System Invoice that looks like a demand notice but without Property ID. It only contained the File Number which can be used to locate the records.</p> <p>b. The Amended demand notice (Invoices) included the Invoice number and the File number which will allow any party to access the geotag information of the State, but it does not include the Property ID.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		c. The demand notice (Invoice) includes details of the taxes and charges but does not include information on discounts for early payment and penalties for late payment.		
	4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	a. The demand notices included only File Number and Invoice Numbers and does not include other Geotag information. The File numbers are unique to each property and serves as Property IDs. The Plot location is included as a geo-reference.	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		