



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

JIGAWA STATE

By:

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



SEPTEMBER 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, Jigawa 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. Jigawa 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 41,516.</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 -4 buildings – 47955 building units -62308 Total – 110,267</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> $\frac{110267 \times 100}{41516} = 265.60\%$														
<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> $\frac{109994 \times 100}{41516} = 264.94\%$	<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="772 890 1574 1026"> <tr> <td data-bbox="772 890 1046 963">ID linking with structure footprint</td> <td data-bbox="1046 890 1218 963">Building ID</td> <td data-bbox="1218 890 1574 963">47764</td> </tr> <tr> <td data-bbox="772 963 1046 1026"></td> <td data-bbox="1046 963 1218 1026">Parcel ID</td> <td data-bbox="1218 963 1574 1026">47764</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 1222 1554 1367"> <tr> <td data-bbox="761 1222 1003 1295">Unique ID linking to buildings</td> <td data-bbox="1003 1222 1176 1295">Building ID</td> <td data-bbox="1176 1222 1554 1295">47764</td> </tr> <tr> <td data-bbox="761 1295 1003 1367">Unique ID of building units</td> <td data-bbox="1003 1295 1176 1367">Unit ID</td> <td data-bbox="1176 1295 1554 1367">62226</td> </tr> </table>	ID linking with structure footprint	Building ID	47764		Parcel ID	47764	Unique ID linking to buildings	Building ID	47764	Unique ID of building units	Unit ID	62226	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	47764													
	Parcel ID	47764													
Unique ID linking to buildings	Building ID	47764													
Unique ID of building units	Unit ID	62226													

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> $\frac{109990 \times 100}{8303.2} = 1324.67\%$						
<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="757 715 1330 868"> <tr> <td>ParcelArea</td> <td>21970</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>4</td> </tr> </table> $\frac{21970 \times 100}{4} = 549250.00\%$	ParcelArea	21970	Vacant Parcel submitted	4	Satisfactory	
ParcelArea	21970						
Vacant Parcel submitted	4						
<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="757 1225 1576 1353"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>47764</td> <td>8303.2</td> </tr> </table>	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	47764	8303.2	Satisfactory	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
47764	8303.2						

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations								
<p>6. The number of occupancy units within the property are included?</p>	<p style="text-align: center;"> $\frac{47764 \times 100}{8303.2} = 575.25\%$ </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="759 497 1585 624"> <tr> <td>No of Units</td> <td>47764</td> </tr> <tr> <td>Base Target</td> <td>8303.2</td> </tr> </table> <p style="text-align: center;"> $\frac{47764 \times 100}{8303.2} = 575.25\%$ </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="759 935 1585 1011"> <tr> <td>StructPres</td> <td>21970</td> </tr> <tr> <td>Base Target</td> <td>8303.2</td> </tr> </table> <p>Structure presence in parcel records file to all vacant parcel records:</p> <p style="text-align: center;"> $\frac{21970 \times 100}{4} = 8,788,000\%$ </p> <p>Structure presence in parcel records file to Base Target:</p> <p style="text-align: center;"> $\frac{21970 \times 100}{8303.2}$ </p>	No of Units	47764	Base Target	8303.2	StructPres	21970	Base Target	8303.2	Satisfactory	
No of Units	47764										
Base Target	8303.2										
StructPres	21970										
Base Target	8303.2										

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
	= 264.60%																		
<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> $\frac{47764 \times 100}{8303.2} = 575.25\%$ <table border="1" data-bbox="759 646 1572 1031"> <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 the parcel file to Vacant Parcel:</p> $\frac{21970 \times 100}{}$	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 style="text-align: center;">4 = 549,250%</p> <p style="text-align: center;">Complete records in the parcel file to Base Target: <u>21970 X 100</u> 8303.2 = 264.60%</p> <table border="1" data-bbox="759 467 1559 675"> <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												

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations												
<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> $\frac{21970 \times 100}{4} = 549250.00\%$ <table border="1" data-bbox="757 534 1559 783"> <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	Satisfactory	
OwnerName	YES														
TypeOwner	YES														
ParcelUse	YES														
OccupType	YES														
OwnerPhone	YES														
ParcelAddr	YES														
<p>2</p> <p>1. The property records are stored in an electronic database?</p>	<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: https://jigawasftas.moc.jg.gov.ng/sftas_api/parcels/list https://jigawasftas.moc.jg.gov.ng/sftas_api/buildings/list https://jigawasftas.moc.jg.gov.ng/sftas_api/Buildings_Parcels/list/parcelId Location: Cloud</p> <p>c. The State provided documentation showing IP/URL of Server as: https://jigawasftas.moc.jg.gov.ng/sftas_api/parcels/list https://jigawasftas.moc.jg.gov.ng/sftas_api/buildings/list</p>	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<p>https://jigawasftas.moc.jg.gov.ng/sftas_api/Buildings_Parcels/list/parcelId</p>		
<p>2. The property record database is accessible to SIRS/SBIR in electronic format?</p>	<p>a. IVA confirmed that the SIRS/SBIR has access to the database and provided demand notices as evidence. IVA visited the URL provided by the State to demonstrate Access to the Billing Software via IP/URL as follows: Link: http://jigawasftas.moc.jg.gov.ng Username: admin Password: admin</p> <p>STEPS</p> <ol style="list-style-type: none"> 1. Log in with the details above 2. Select mapping from the left of the login page 3. Select a LGA 4. Hover over a building or select it 5. Select Generate demand notice 6. Print demand notice. <p>The IVA was able to generate demand bills via the software</p> <p>A screenshot of the page has been retained in a file.</p> <p>b. IVA has obtained API Documentation listing parameters. CONSUMING THE API</p> <p>PHP There are several ways to consume an API in PHP (look at documentation on how to do this in other programming language)</p> <p>File_get_content Method</p>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<pre> //get all parcel into a json <?php \$data = file_get_contents("https://jigawasftas.moc.jg.gov.ng/sftas_api/p arcels/list"); var_dump(\$data); ?> // update the area of a parcel or building <?php \$payload = json_encode(["area" => "126.60"]); \$options = ["http" => ["method" => "PATCH", "header" => "Content-type: application/json; charset=UTF- 8\r\n" . "Accept-language: en", "content" => \$payload]]; \$context = stream_context_create(\$options); \$url="https://jigawasftas.moc.jg.gov.ng/sftas_api/parcels/list/1"; // parcel \$url="https://jigawasftas.moc.jg.gov.ng/sftas_api/buildings/list/1 "; // building \$data = file_get_contents(\$url,false, \$context); var_dump(\$data); ?> </pre>		

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
	3. The database has started being used to issue demand notices?	<p>a. The State shared sample demand notices which have been retained in the file.</p> <p>The IVA was able to conduct 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 approved by the State Executive Council on 6th April 2022 and was signed by the Honourable Commissioner of Finance. The law came into effect on 6th April 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?	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.	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.</p> <p>b. IVA obtained a copy of the Amended notice and confirmed that it includes the geotag (Parcel ID) and if it provides the information that will allow any party to access the geotag information.</p> <p>c. The demand notices included details of the taxes and land use charges but it doesn't include information on discounts for early payment or penalties for late payment.</p>	Satisfactory	
	4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	<p>IVA confirmed that the demand notices included the following Building ID geotag details:</p> <ol style="list-style-type: none"> 1. Parcel ID 2. Coordinates 	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		