



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

**ASSESSMENT REPORT**

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

**KEBBI 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

<a href="#">1. Executive Summary</a> .....	3
<a href="#">1.1 Table 1: Assessment Results' Summary</a> .....	3
<a href="#">2. Kebbi State Assessment results for DLR 11.3</a> .....	4
<a href="#">2.1 Results for DLR 11.3</a> .....	4
<a href="#">3. Response from the State</a> .....	13

## 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, Kebbi 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. Kebbi State Assessment results for DLR 11.3

### 2.1 Results for DLR 11.3

Disbursement Linked Indicators (DLIs) and Tests		Findings	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 State</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 136,544.</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 style="margin-left: 40px;">Vacant Parcel - 10352 Buildings - 68296 Building Units - 69412 <b>Total - 148,060</b></p> <p>d. IVA computed the percentage of:</p>	Satisfactory <i>(Stretch Target)</i>	

Disbursement Linked Indicators (DLIs) and Tests	Findings	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> $\frac{148060 \times 100}{136544} = 108.43\%$														
<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 information was updated or collected after August 31, 2020 as shown in the computation below:</p> $\frac{148,060 \times 100}{136,544} = 108.43\%$	Satisfactory													
<p>3. The property records submitted have a unique ID that links parcels, buildings, and building units?</p>	<p>1. IVA Computed from <i>buildings file</i>, the number of records [without missing value] for Building ID and Parcel ID as follows:</p> <table border="1" data-bbox="759 882 1559 997"> <tr> <td>ID linking with structure footprint</td> <td>BuildingID</td> <td>68296</td> </tr> <tr> <td></td> <td>ParcelID</td> <td>68296</td> </tr> </table> <p>2. IVA Computed from <i>building units file</i> the number of records [without missing value] for Building ID and BuildingUnit ID as follows:</p> <table border="1" data-bbox="759 1193 1554 1335"> <tr> <td>Unique ID linking to buildings</td> <td>BuildingID</td> <td>68296</td> </tr> <tr> <td>Unique ID of building units</td> <td>UnitID</td> <td>69412</td> </tr> </table>	ID linking with structure footprint	BuildingID	68296		ParcelID	68296	Unique ID linking to buildings	BuildingID	68296	Unique ID of building units	UnitID	69412	Satisfactory	
ID linking with structure footprint	BuildingID	68296													
	ParcelID	68296													
Unique ID linking to buildings	BuildingID	68296													
Unique ID of building units	UnitID	69412													

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations				
	<p>The percentage of the number of complete building records + number of complete building units to the number of building records needed for meeting base or stretch target (see 1.1.) + total number of building units filtered for legal entities is as follows:</p> $\frac{137708 \times 100}{27308.8} = 504.26\%$						
<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="759 758 1330 850"> <tr> <td>ParcelArea</td> <td>38638</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>10352</td> </tr> </table> $\frac{38638 \times 100\%}{10352} = 373.24\%$	ParcelArea	38638	Vacant Parcel submitted	10352	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	38638						
Vacant Parcel submitted	10352						
<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" data-bbox="759 1161 1574 1283"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>68296</td> <td>27308.8</td> </tr> </table>	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	68296	27308.8	<p>Satisfactory (100% or more)</p>	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
68296	27308.8						

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations										
	$\frac{68296}{27308.8} \times 100\%$ $=250.09\%$												
<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 <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="759 541 1585 657"> <tr> <td>No of Units</td> <td>69412</td> </tr> <tr> <td>Base Target</td> <td>27308.8</td> </tr> </table> $\frac{69412}{27308.8} \times 100$ $=254.17\%$ <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 1061 1585 1177"> <tr> <td>StructPres</td> <td>38638</td> </tr> <tr> <td>Base Target</td> <td>27308.8</td> </tr> <tr> <td>Vacant Parce;</td> <td>10352</td> </tr> </table> <p>Structure Presence in Parcel Records to All Vacant Parcel records:</p> $\frac{38638}{10352} \times 100$	No of Units	69412	Base Target	27308.8	StructPres	38638	Base Target	27308.8	Vacant Parce;	10352	Satisfactory	
No of Units	69412												
Base Target	27308.8												
StructPres	38638												
Base Target	27308.8												
Vacant Parce;	10352												

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																
	<p style="text-align: center;">=373.24%</p> <p>Structure Presence in Parcel Records to Base Target:</p> <p style="text-align: center;"><u>38638</u> x 100 27308.8 =141.49%</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"> <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>69412</u> x 100 27308.8 =254.17%</p> <table border="1" data-bbox="759 874 1572 1259"> <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	<p>Satisfactory (100% or more)</p>	
BldgUse	Yes																		
OccupType	Yes																		
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BldgAge	Yes																		
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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 <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>Complete Records in Parcel File to Vacant parcel records:</p> $\frac{38638}{10352} \times 100 = 373.24\%$ <p>Complete Records in Parcel File to Base Target:</p> $\frac{38638}{27308.8} \times 100 = 141.49\%$ <table border="1" data-bbox="759 847 1559 1056"> <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> $\frac{38638}{10352} \times 100 = 373.24\%$	<p>Satisfactory (1.1/1.2 has been met)</p>											

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
		<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. The IVA obtained an electronic copy of the Property records. The IVA confirms that the copy received was in MS Excel.</p> <p>b. The property records were stored in the server Via the link below:  <a href="http://sdi.kebbistate.gov.ng/api-doc/">http://sdi.kebbistate.gov.ng/api-doc/</a>  Location: Cloud</p> <p>c. The IP/URL of Server is: <a href="http://sdi.kebbistate.gov.ng/api-doc/">http://sdi.kebbistate.gov.ng/api-doc/</a>,  <a href="http://sdi.kebbistate.gov.ng/api/">http://sdi.kebbistate.gov.ng/api/</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:  IP/URL: <a href="http://sdi.kebbistate.gov.ng">http://sdi.kebbistate.gov.ng</a>  User: iva  Pass: june@2022i7</p> <p>STEPS</p> <ol style="list-style-type: none"> <li>1. Log in with the details above</li> <li>2. Click on property task dropdown</li> <li>3. Select demand notice</li> <li>4. Search for a parcel id or select from the list</li> <li>5. Click on the eye icon under status to the right.</li> </ol>	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>6. Download the demand notice</p> <p>c. The IP/URL of Server is  <a href="http://sdi.kebbistate.gov.ng/api-doc/">http://sdi.kebbistate.gov.ng/api-doc/</a>  <a href="http://sdi.kebbistate.gov.ng/api/">http://sdi.kebbistate.gov.ng/api/</a></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. The IVA has conducted spot checks to confirm that the Billing System enables generating demand notice for five randomly selected properties.</p> <p>The IVA accessed the billing software using:  IP/URL: <a href="http://sdi.kebbistate.gov.ng">http://sdi.kebbistate.gov.ng</a>  User: iva  Pass: june@2022i7</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 authority on 23<sup>rd</sup> May 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 obtained from the State, a report with supporting evidence that the States have 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.</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>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Bonus: Section 45 of the PITA 1996 Law provided a 1% bonus for paying before the due date (25-July-2022)</p> <p>Penalties: Section 74 of the PITA Act stipulates that a failure to pay within the stipulated time and by the due date will lead to an increase in the liability as follows:</p> <ul style="list-style-type: none"> <li>i. 10% if paid later than 25-July-2022</li> <li>ii. 15% if paid later than 25-August-2022</li> </ul> <p>If payment is not made within the expiration of 30days then the property may be liable to being repossessed by virtue of Section 13 of the Kebbi State Land Use Regulation.</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, Building ID and Coordinate geotag details	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		