



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

**ASSESSMENT REPORT**

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

**KOGI 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, Kogi 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. Kogi 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 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> <p>(i) delivered data in <b>excel</b> format</p> <p>(ii) used the standardized codes for the mandatory variables that have been shared</p> <p>(iii) submitted 3 separate files for parcels, buildings and building units.</p> <p>b. The State’s total number for properties with electricity connections in urban areas as provided by the World Bank is 79364.</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 – 45,149            building units -19,034  <b>Total – 64,183</b></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> $\frac{64183 \times 100}{79364} = 80.87\%$														
<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> $\frac{64183 \times 100}{79364} = 80.87\%$	<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="772 863 1574 979"> <tr> <td data-bbox="772 863 1048 927">ID linking with structure footprint</td> <td data-bbox="1048 863 1218 927">Building ID</td> <td data-bbox="1218 863 1574 927">45149</td> </tr> <tr> <td data-bbox="772 927 1048 979"></td> <td data-bbox="1048 927 1218 979">Parcel ID</td> <td data-bbox="1218 927 1574 979">45149</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 1177 1554 1297"> <tr> <td data-bbox="761 1177 1003 1241">Unique ID linking to buildings</td> <td data-bbox="1003 1177 1176 1241">Building ID</td> <td data-bbox="1176 1177 1554 1241">45149</td> </tr> <tr> <td data-bbox="761 1241 1003 1297">Unique ID of building units</td> <td data-bbox="1003 1241 1176 1297">Unit ID</td> <td data-bbox="1176 1241 1554 1297">19034</td> </tr> </table>	ID linking with structure footprint	Building ID	45149		Parcel ID	45149	Unique ID linking to buildings	Building ID	45149	Unique ID of building units	Unit ID	19034	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	45149													
	Parcel ID	45149													
Unique ID linking to buildings	Building ID	45149													
Unique ID of building units	Unit ID	19034													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	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> $\frac{64183 \times 100}{15872.8} = 404.36\%$						
<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="759 692 1328 826"> <tr> <td>ParcelArea</td> <td>18018</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{18018 \times 100\%}{0} = \text{More than 100\%}$	ParcelArea	18018	Vacant Parcel submitted	0	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	18018						
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 <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 1139 1574 1254"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>45149</td> <td>15872.8</td> </tr> </table> $\frac{45149 \times 100}{15872.8}$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	45149	15872.8	<p>Satisfactory</p>	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
45149	15872.8						

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations								
	= 284.44%										
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="759 427 1585 536"> <tr> <td>No of Units</td> <td>45149</td> </tr> <tr> <td>Base Target</td> <td>15872.8</td> </tr> </table> $\frac{45149 \times 100}{15872.8} = 284.44\%$ <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="759 911 1585 986"> <tr> <td>StructPres</td> <td>18018</td> </tr> <tr> <td>Base Target</td> <td>15872.8</td> </tr> </table> <p>Structure Presence in parcel records file to all vacant parcel records:</p> $\frac{18018 \times 100}{0} = \text{More than 100\%}$ <p>Structure Presence in parcel records file to Base Target:</p> $\frac{18018 \times 100}{15872.8}$	No of Units	45149	Base Target	15872.8	StructPres	18018	Base Target	15872.8	Satisfactory	
No of Units	45149										
Base Target	15872.8										
StructPres	18018										
Base Target	15872.8										

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
	= 113.51%																		
<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> $\frac{295026 \times 100}{15872.8} = 1858.69\%$ <table border="1" data-bbox="759 679 1572 1066"> <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> <p>Complete records in parcel file to vacant parcel records:</p>	BldgUse	YES	OccupType	YES	NoOfFloors	YES	BldgAge	YES	WallMat	YES	RoofMat	YES	BldgArea	YES	Picture	YES	Satisfactory (1.1 & 1.2 have been met)	
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												
	$\frac{18018 \times 100}{0}$ <p>= More than 100%</p> <p>Complete records in parcel file to Base Target:</p> $\frac{18018 \times 100}{15872.8}$ <p>= 113.51%</p> <table border="1" data-bbox="759 544 1559 751"> <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> $\frac{18018 \times 100}{0}$ <p>= More than 100%</p> <table border="1" data-bbox="759 1059 1559 1307"> <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. The IVA obtained an electronic copy of the Property records. The IVA confirms that the copy received was in MS Excel.</p> <p>b. Property records were stored in the server Via the link below:</p> <p>Buildings:  <a href="http://209.182.233.237:8820/kogisftas/kogisftas_building_data/read.php">http://209.182.233.237:8820/kogisftas/kogisftas_building_data/read.php</a></p> <p>Parcels:  <a href="http://209.182.233.237:8820/kogisftas/kogisftas_parcel/read.php">http://209.182.233.237:8820/kogisftas/kogisftas_parcel/read.php</a>  Location: Cloud</p> <p>c. The IP/URL of Server:  Buildings:  <a href="http://209.182.233.237:8820/kogisftas/kogisftas_building_data/read.php">http://209.182.233.237:8820/kogisftas/kogisftas_building_data/read.php</a>  Parcels:  <a href="http://209.182.233.237:8820/kogisftas/kogisftas_parcel/read.php">http://209.182.233.237:8820/kogisftas/kogisftas_parcel/read.php</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:  <a href="http://dashboard.enhance.com.ng">dashboard.enhance.com.ng</a>  doyouknoworion@yahoo.com  123456  STEPS</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<p>PROCESS OF ACCESSING THE DATABASE/GENERATING OF DEMAND NOTICE</p> <p>Login: dashboard.enhance.ng  Username: doyouknoworion@yahoo.com  Password: 123456</p> <ol style="list-style-type: none"> <li>i. Go-to Menu:</li> <li>ii. Click on: "PARCEL" to view properties detail in words</li> <li>iii. To raise a Bill</li> <li>iv. Click on: "BUILDING"</li> <li>v. 1ST Step</li> <li>vi. Go-to extreme right click on issue invoice to raise the invoice</li> <li>vii. To check payment update</li> <li>viii. Click on bill.</li> </ol> <p>Using Building ID:</p> <ol style="list-style-type: none"> <li>1. Log in with the details above</li> <li>2. Go to the buildings menu</li> <li>3. Search for building ID</li> <li>4. Under action, select "issue invoice"</li> </ol> <p>c. The states' API listing parameters are:  <a href="http://209.182.233.237:8820/kogisftas/">http://209.182.233.237:8820/kogisftas/</a></p>		
<p>3. The database has started being used to issue demand notices?</p>	<ol style="list-style-type: none"> <li>a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices.</li> <li>b. The IVA has conducted spot checks to confirm that the Billing System enables generating demand notice for five randomly selected properties.</li> </ol>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
3	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	<ul style="list-style-type: none"> <li>a. IVA has obtained and retained a copy of the regulation.</li> <li>b. The regulation was approved by the Governor on 30<sup>th</sup> May 2022 and signed by the Ag. Executive Chairman of the Kogi SIRS and the law came into effect on 27<sup>th</sup> June 2022.</li> <li>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.</li> </ul>	Satisfactory	
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	<ul style="list-style-type: none"> <li>a. IVA has obtained from the State, a report with supporting evidence that the States have distributed the regulations to appropriate MDAs and the SIRS/SBIR.</li> </ul>	Satisfactory	
	3. A copy of the tax demand notice for property related charges/taxes?	<ul style="list-style-type: none"> <li>a. IVA obtained a copy of the updated demand notice.</li> <li>b. The Amended notice includes the geotag (Building ID Reference) and it provides the information that will allow any party to access the geotag information.</li> <li>c. IVA confirmed that the demand notice includes details of the taxes and charges including information on discounts for early payment and penalties for late payment requiring the property owner to pay within 30 days.</li> </ul>	Satisfactory	
	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 Building ID 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		