



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

KWARA 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, Kwara 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. Kwara 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> <p>(i) delivered data in excel 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 292920.</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:</p> <p>Vacant parcel - 0 buildings - 152081 building units - 154247 Total – 306328</p> <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</p>	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations												
	<p>connections in urban areas as provided by the World Bank as follows:</p> $\frac{306328}{292920} \times 100\% = 104.58\%$														
<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> $\frac{306328}{292920} \times 100\% = 104.58\%$	<p>Satisfactory (Stretch Target)</p>													
<p>3. The property records submitted have a unique ID that links parcels, buildings, and building units?</p>	<p>a. 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="772 727 1574 844"> <tr> <td data-bbox="772 727 1048 786">ID linking with structure footprint</td> <td data-bbox="1048 727 1218 786">Building ID</td> <td data-bbox="1218 727 1574 786">152081</td> </tr> <tr> <td data-bbox="772 786 1048 844"></td> <td data-bbox="1048 786 1218 844">Parcel ID</td> <td data-bbox="1218 786 1574 844">152081</td> </tr> </table> <p>b. 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="761 979 1554 1102"> <tr> <td data-bbox="761 979 1003 1038">Unique ID linking to buildings</td> <td data-bbox="1003 979 1173 1038">Building ID</td> <td data-bbox="1173 979 1554 1038">152081</td> </tr> <tr> <td data-bbox="761 1038 1003 1102">Unique ID of building units</td> <td data-bbox="1003 1038 1173 1102">Unit ID</td> <td data-bbox="1173 1038 1554 1102">154394</td> </tr> </table> <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>	ID linking with structure footprint	Building ID	152081		Parcel ID	152081	Unique ID linking to buildings	Building ID	152081	Unique ID of building units	Unit ID	154394	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	152081													
	Parcel ID	152081													
Unique ID linking to buildings	Building ID	152081													
Unique ID of building units	Unit ID	154394													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations				
	$\frac{306475}{58584} \times 100\% = 523.14\%$						
<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="759 464 1330 587"> <tr> <td>Parcel Area</td> <td>31590</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{31590}{0} \times 100\% = \text{More than } 100\%$	Parcel Area	31590	Vacant Parcel submitted	0	Satisfactory	
Parcel Area	31590						
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="759 898 1574 1043"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>152081</td> <td>58584</td> </tr> </table> $\frac{152081}{58584} \times 100\% = 259.59\%$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	152081	58584	Satisfactory	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
152081	58584						

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>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="757 344 1585 454"> <tr> <td>No of Units</td> <td>152081</td> </tr> <tr> <td>Base Target</td> <td>58584</td> </tr> </table> $\frac{152,081}{58,584} \times 100 = 259.59\%$ <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="757 767 1585 916"> <tr> <td>StructPres</td> <td>31590</td> </tr> <tr> <td>Base Target</td> <td>58584</td> </tr> </table> <p>Structure Presence in parcel records to all vacant parcel records:</p> $\frac{31,590}{0} \times 100 = \text{More than 100\%}$ <p>Structure Presence in parcel records to Base Target:</p> $\frac{31,590}{58,584} \times 100$	No of Units	152081	Base Target	58584	StructPres	31590	Base Target	58584	Satisfactory	
No of Units	152081										
Base Target	58584										
StructPres	31590										
Base Target	58584										

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
	<p style="text-align: center;">58,584</p> <p style="text-align: center;">=53.92%</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;">$\frac{153371}{58584} \times 100$</p> <p style="text-align: center;">=325.13%</p> <table border="1" data-bbox="759 756 1572 1141"> <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;</p>	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>Water; Sewerage; Power; Waste)/ total number of vacant parcel records as follows:</p> <p>Complete records in parcel file to vacant parcel records:</p> $\frac{31590}{0} \times 100$ <p>= More than 100%</p> <p>Complete records in parcel file to Base Target:</p> $\frac{31590}{58584} \times 100$ <p>=53.92%</p> <table border="1" data-bbox="759 810 1559 1018"> <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> $\frac{31590}{0} \times 100$ <p>= More than 100%</p>	Satisfactory											

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	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. 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: http://209.182.233.237:8810/ Building unit: http://209.182.233.237:8810/kwsftas_buildingunits/read.php Parcel: http://209.182.233.237:8810/kwsftas_parcel_final/read.php Buildings: http://209.182.233.237:8810/kwsftas_buildings_final/read.php</p> <p>Location: Cloud</p> <p>c. The IP/URL of Server is: http://209.182.233.237:8810/</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: URL: https://kwl.pts.ng/ Username: kwsg.gis@southgtech.com Password: 83CBC268BD#63B</p>	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<p>STEPS</p> <ol style="list-style-type: none"> 1. Copy and paste the URL on a browser. 2. Use the username and password provided to login 3. On the Portal Menu list by the left side of the page click on the Property editor 4. Put the property ID in the Notice Number (PIN) field, click the enter bottom and scroll down the page or search via local government 5. Once the property is identified, click view, and a Manage property page appears where all parameter calculated for the property is displayed. 6. Scroll down the page, Click on the print bill, and a Notice for the Property ID will be generated. <p>c. The states' API listing parameters are: http://209.182.233.237:8810/</p>		
	<ol style="list-style-type: none"> 3. The database has started being used to issue demand notices? 	Satisfactory	
3	<ol style="list-style-type: none"> 1. Has the state issued a regulation that mandates that property data collected is shared with MDAs? 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		State Regulation to collate and share data with required MDAs for the purpose of strengthening property tax”.		
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	a. IVA obtained from the State, a report with supporting evidence that the States 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?	a. IVA obtained a copy of the updated demand notice. b. IVA confirmed that the Amended notice included the geotag (Minimum Property ID Reference) and provided the information that will allow any party to access the geotag information. c. IVA confirmed that the demand notice included details of the taxes and charges including information on any discounts for early payment and penalties for late payment	Satisfactory	
	4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	a. The demand notice included the following geotag details: <ul style="list-style-type: none"> • The Parcel ID • The coordinates • The building ID 	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	Under section 2, S/N 3(b), the regulation was Signed by the Acting Executive Chairman Kwara State Geographic Information Service and approved By the Executive Governor of Kwara State, Mallam AbdulRahman AbdulRazak on the 14 th of June 2022.	This has been updated in the report
2		
3		
4		