



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

## **ASSESSMENT REPORT**

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

## **NIGER 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, Niger 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. Niger State Assessment results for DLI 11

### 2.1 Results for DLI 11

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 301,804.</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 - 143 Buildings - 70,180 Building Units - 108,573 <b>Total - 178,896</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> $\frac{178,896 \times 100}{301,804} = 59.28\%$														
<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> $\frac{178,895 \times 100}{301,804} = 59.28\%$	<p>Satisfactory <i>(Stretch Target)</i></p>													
<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="759 852 1559 968"> <tr> <td>ID linking with structure footprint</td> <td>BuildingID</td> <td>70,180</td> </tr> <tr> <td></td> <td>ParcelID</td> <td>70,180</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 1150 1554 1299"> <tr> <td>Unique ID linking to buildings</td> <td>BuildingID</td> <td>70,180</td> </tr> <tr> <td>Unique ID of building units</td> <td>UnitID</td> <td>108,574</td> </tr> </table>	ID linking with structure footprint	BuildingID	70,180		ParcelID	70,180	Unique ID linking to buildings	BuildingID	70,180	Unique ID of building units	UnitID	108,574	<p>Satisfactory</p>	
ID linking with structure footprint	BuildingID	70,180													
	ParcelID	70,180													
Unique ID linking to buildings	BuildingID	70,180													
Unique ID of building units	UnitID	108,574													

Disbursement Linked Indicators (DLIs) and Tests	Findings	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> $\frac{178,754 \times 100}{60360.8}$ <p>= 296.14%</p>						
<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="759 659 1330 751"> <tr> <td>ParcelArea</td> <td>28,427</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>143</td> </tr> </table> $\frac{28,427 \times 100}{143}$ <p>=19879.02%</p>	ParcelArea	28,427	Vacant Parcel submitted	143	Satisfactory	
ParcelArea	28,427						
Vacant Parcel submitted	143						
<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 1109 1574 1230"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>70,180</td> <td>60,360.8</td> </tr> </table>	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	70,180	60,360.8	Satisfactory	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
70,180	60,360.8						

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations										
	$\frac{70,180 \times 100}{60,360.8}$ $=116.27\%$												
<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 651"> <tr> <td>No of Units</td> <td>70,180</td> </tr> <tr> <td>Base Target</td> <td>60,360.8</td> </tr> </table> $\frac{70,180 \times 100}{60,360.8}$ $=116.27\%$ <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 1002 1585 1114"> <tr> <td>StructPres</td> <td>28,427</td> </tr> <tr> <td>Base Target</td> <td>60,360.8</td> </tr> <tr> <td>Vacant Parcels</td> <td>143</td> </tr> </table> <p>Structure Presence in Parcel to Vacant Records Submitted:</p> $\frac{28,427 \times 100}{143}$ $= 19,879.02\%$ <p>Completed Parcels to Base Target:</p>	No of Units	70,180	Base Target	60,360.8	StructPres	28,427	Base Target	60,360.8	Vacant Parcels	143	Satisfactory	
No of Units	70,180												
Base Target	60,360.8												
StructPres	28,427												
Base Target	60,360.8												
Vacant Parcels	143												

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																
	$\frac{28,427}{60,360.8} \times 100 = 47.10\%$																		
<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> $\frac{70,179}{60,360.8} \times 100 = 116.27\%$ <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: Completed Parcel to Vacant Parcel:</p> $\frac{28,427}{60,360.8} \times 100$	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	Findings	Conclusion	Recommendations												
	<p style="text-align: center;">143 = 19,879.02%</p> <p>Completed Parcel to Base Target:</p> <p style="text-align: center;"><u>28427 x 100</u> 60360.8 =47.10%</p> <table border="1" data-bbox="759 496 1559 703"> <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> <p style="text-align: center;"><u>28,427 x 100</u> 143 =19879.02%</p> <table border="1" data-bbox="759 1050 1559 1295"> <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														

Disbursement Linked Indicators (DLIs) and Tests		Findings	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:  URL: nspropertytax.com.ng</p> <p>c. The IP/URL of Server is: nspropertytax.com.ng</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 accessed the billing Software via IP/URL as follows: nspropertytax.com.ng <b>Access Details:</b> Username: demo Password: demo <b>STEPS</b></p> <ol style="list-style-type: none"> <li>1. Log in with the details above</li> <li>2. Select Parcels</li> <li>3. Search for a parcel ID</li> <li>4. Click on view (Search icon)</li> <li>5. Click on print to download the demand notice</li> </ol> <p>c. IVA obtained and retained the API Documentation listing parameters. <b>Access Details:</b> Username: demo Password: demo</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	3. The database has started being used to issue demand notices?	<ul 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> </ul>	Satisfactory	
<b>3</b>	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 signed by the Executive Chairman of Niger State Board of Internal Revenue on 8<sup>th</sup> June 2022 and approved by the Governor on 9<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 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. 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.</li> <li>c. IVA confirmed that the demand notice included details of the taxes and charges including penalties for late payment. However, information on any discounts for early payment was not included.</li> <li>d. The State is required to provide information on why discounts for early payment were not included.</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 Parcel 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		