



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

PLATEAU 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, Plateau 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. Plateau State Assessment results for DLI 11

2.1 Results for DLI 11

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 224,932.</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 -380 buildings – 81714 building units -85469 Total – 167,563</p>	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations												
	<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 connections in urban areas as provided by the World Bank as follows:</p> $\frac{167563 \times 100}{224932} = 74.49\%$														
<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> $\frac{167563 \times 100}{224932} = 74.49\%$	<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="772 884 1574 1002"> <tr> <td data-bbox="772 884 1048 943">ID linking with structure footprint</td> <td data-bbox="1048 884 1218 943">Building ID</td> <td data-bbox="1218 884 1574 943">81714</td> </tr> <tr> <td data-bbox="772 943 1048 1002"></td> <td data-bbox="1048 943 1218 1002">Parcel ID</td> <td data-bbox="1218 943 1574 1002">81714</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 1137 1554 1257"> <tr> <td data-bbox="761 1137 1003 1197">Unique ID linking to buildings</td> <td data-bbox="1003 1137 1173 1197">Building ID</td> <td data-bbox="1173 1137 1554 1197">81714</td> </tr> <tr> <td data-bbox="761 1197 1003 1257">Unique ID of building units</td> <td data-bbox="1003 1197 1173 1257">Unit ID</td> <td data-bbox="1173 1197 1554 1257">85469</td> </tr> </table>	ID linking with structure footprint	Building ID	81714		Parcel ID	81714	Unique ID linking to buildings	Building ID	81714	Unique ID of building units	Unit ID	85469	<p>Satisfactory</p>	
ID linking with structure footprint	Building ID	81714													
	Parcel ID	81714													
Unique ID linking to buildings	Building ID	81714													
Unique ID of building units	Unit ID	85469													

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> $\frac{167183 \times 100}{44986.4} = 371.63\%$						
<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="759 616 1330 751"> <tr> <td>ParcelArea</td> <td>45,565</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>380</td> </tr> </table> $\frac{45,565 \times 100}{380} = 11990.79\%$	ParcelArea	45,565	Vacant Parcel submitted	380	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	45,565						
Vacant Parcel submitted	380						
<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 1050 1574 1193"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>81,714</td> <td>44,986.4</td> </tr> </table> $\frac{81,714 \times 100}{44,986.4} = 181.64\%$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	81,714	44,986.4	<p>Satisfactory</p>	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
81,714	44,986.4						

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="759 427 1585 536"> <tr> <td>No of Units</td> <td>81,714</td> </tr> <tr> <td>Base Target</td> <td>18,238.8</td> </tr> </table> $\frac{46265 \times 100}{18238.8} = 253.66\%$ <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="759 850 1585 927"> <tr> <td>StructPres</td> <td>45565</td> </tr> <tr> <td>Base Target</td> <td>44986.4</td> </tr> </table> <p>Structure Presence in parcel records to all vacant parcel records:</p> $\frac{45565 \times 100}{380} = 11,990.78\%$ <p>Structure Presence in parcel records to Base Target:</p> $\frac{45565 \times 100}{44986.4} = 101.29\%$	No of Units	81,714	Base Target	18,238.8	StructPres	45565	Base Target	44986.4	Satisfactory	
No of Units	81,714										
Base Target	18,238.8										
StructPres	45565										
Base Target	44986.4										

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
<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> $\frac{81714 \times 100}{44986.4} = 181.64\%$ <table border="1" data-bbox="792 580 1509 963"> <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: Complete records in parcel file to vacant parcel records:</p> $\frac{45565 \times 100}{380} = 11,990.79\%$	BldgUse	YES	OccupType	YES	NoOfFloors	YES	BldgAge	YES	WallMat	YES	RoofMat	YES	BldgArea	YES	Picture	YES	<p>Satisfactory (1.1 & 1.2 have been met)</p>	
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>Complete records in parcel file to Base Target:</p> $\frac{45565 \times 100}{44986.4} = 101.29\%$ <table border="1" data-bbox="759 384 1559 592"> <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> $\frac{45565 \times 100}{380} = 1190.79\%$ <table border="1" data-bbox="759 898 1559 1150"> <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														
<p>2</p> <p>1. The property records are stored in an electronic database?</p>	<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 state provided the server and location the property records were stored electronically. These are the links:</p>	<p>Satisfactory</p>													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations

BUILDINGS URL
https://plateauland.com.ng/api_get_building

PARCELS URL

[https://services8.arcgis.com/5zgATwYCkeyBWrrG/ArcGIS/rest/services/VIEW2_SFTAS_PLATEAU_IVA_/FeatureServer/0/query?token=Ejn96RT1ApseKCvUzzNDkBT4HJTkKfa8A2I3qrup286F9BWZ_SMxnJwFKxH0dU-TT6qGGy3vuCpabTTgG2Q9LIX9KhoFbRfF4SqPiXb4We4SMvmdbf1xh1mmMr_v_rEX7MjmNCynb-y9QKhhaozkw..&f=json&where=FID>0&outFields=*&returnGeometry=false](https://services8.arcgis.com/5zgATwYCkeyBWrrG/ArcGIS/rest/services/VIEW2_SFTAS_PLATEAU_IVA_/FeatureServer/2/query?token=Ejn96RT1ApseKCvUzzNDkBT4HJTkKfa8A2I3qrup286F9BWZ_SMxnJwFKxH0dU-TT6qGGy3vuCpabTTgG2Q9LIX9KhoFbRfF4SqPiXb4We4SMvmdbf1xh1mmMr_v_rEX7MjmNCynb-y9QKhhaozkw..&f=json&where=FID%3e0&outFields=*&returnGeometry=false)

BUILDING UNITS URL

https://services8.arcgis.com/5zgATwYCkeyBWrrG/ArcGIS/rest/services/VIEW2_SFTAS_PLATEAU_IVA_/FeatureServer/0/query?token=Ejn96RT1ApseKCvUzzNDkBT4HJTkKfa8A2I3qrup286F9BWZ_SMxnJwFKxH0dU-TT6qGGy3vuCpabTTgG2Q9LIX9KhoFbRfF4SqPiXb4We4SMvmdbf1xh1mmMr_v_rEX7MjmNCynb-y9QKhhaozkw..&f=json&where=FID>0&outFields=*&returnGeometry=false

Server/0/query?token=Ejn96RT1ApseKCvUzzNDkBT4HJTkKfa8A2I3qrup286F9BWZ_SMxnJwFKxH0dU-TT6qGGy3vuCpabTTgG2Q9LIX9KhoFbRfF4SqPiXb4We4SMvmdbf1xh1mmMr_v_rEX7MjmNCynb-y9QKhhaozkw..&f=json&where=FID>0&outFields=*&returnGeometry=false

Location: Cloud

c. The state provided the IP/URL of the Server shown below:
BUILDINGS URL

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<p>https://services8.arcgis.com/5zgATwYCkeyBWrrG/ArcGIS/rest/services/VIEW2_SFTAS_PLATEAU_IVA_/FeatureServer/1/query?token=Cphz3aFEVzXU-OIO_HROuTKXVBCsn5u0t3cC5JZ5g3ECXdyCHKuaqjbsvVhW0I8JbGnvLjxUu9PGYc3rTzgl_K4CGu7O43fpGrzU4ZyQed7x7g6_NnhBMe1YBwUesX-8rSGRYNHWDV93NI8QL-ATg..&f=json&where=FID>0&outFields=*&returnGeometry=false</p> <p>PARCELS URL</p> <p>https://services8.arcgis.com/5zgATwYCkeyBWrrG/ArcGIS/rest/services/VIEW2_SFTAS_PLATEAU_IVA_/FeatureServer/2/query?token=Cphz3aFEVzXU-OIO_HROuTKXVBCsn5u0t3cC5JZ5g3ECXdyCHKuaqjbsvVhW0I8JbGnvLjxUu9PGYc3rTzgl_K4CGu7O43fpGrzU4ZyQed7x7g6_NnhBMe1YBwUesX-8rSGRYNHWDV93NI8QL-ATg..&f=json&where=FID>0&outFields=*&returnGeometry=false</p> <p>BUILDING UNITS URL</p> <p>https://services8.arcgis.com/5zgATwYCkeyBWrrG/ArcGIS/rest/services/VIEW2_SFTAS_PLATEAU_IVA_/FeatureServer/0/query?token=Cphz3aFEVzXU-</p> <ul style="list-style-type: none"> OIO_HROuTKXVBCsn5u0t3cC5JZ5g3ECXdyCHKuaqjbsvVhW0I8JbGnvLjxUu9PGYc3rTzgl_K4CGu7O43fpGrzU4ZyQed7x7g6_NnhBMe1YBwUesX-8rSGRYNHWDV93NI8QL-ATg..&f=json&where=FID>0&outFields=*&returnGeometry=false 		

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations	
	<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.</p> <p>b. The IVA was accessed the billing software via the IP/URL.</p> <p>c. URL: http://plateauland.com.ng/ username: admin@lands</p> <p>psw: 1234567</p> <p>STEPS</p> <ol style="list-style-type: none"> 1. Log in with the details above 2. Click on the demand notice drop down to the left 3. Search for Tax payer name or TIN/Select a Taxpayer from the list. 4. Under actions, print the demand notice. <p>d. IVA has obtained API Documentation listing parameters. CLIENT ID: ZYkBNd1cPsHHRjJN</p> <p>CLIENT SECRET: 2b8ce35b1a164a729cd7cf6c73bc3768</p>	Satisfactory	
	<p>3. The database has started being used to issue demand notices?</p>	<p>a. The State shared sample demand notices which have been retained in the file.</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>	Satisfactory	
3	<p>1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?</p>	<p>a. IVA has obtained and retained a copy of the regulation.</p> <p>b. The regulation was signed by the Chairman & Secretary of the Governing Board of the Plateau SIRS on May 21, 2021.</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	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
	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 States have 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 penalties for late payment and requiring the property owner to pay within 30 days from the Notice of payments. There was no information on discounts for early payment.	Satisfactory	
	4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	a. The demand notices included at least one geotag details, i.e. Parcel ID (written as Geocode)	Satisfactory	

3. Plateau State Response on DLR 11.3 Draft Report.

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	Having received and subsequently reviewed the Desk Assessment Draft Report on DLR 11.3, the State hereby accept the report.	The State's response is noted.
2		
3		
4		