



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

## **ASSESSMENT REPORT**

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

## **SOKOTO 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, Sokoto 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
<b>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</b>	<b>DLR 11.3: Strengthened the foundation for state property taxation by updating property records in urban areas</b>	<b>Achieved (stretch)</b>	

## 2. Sokoto 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> <ol 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> </ol> <p>b. The State’s total number for properties with electricity connections in urban areas as provided by the World Bank is 217,706.</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:            Parcels -4602            Buildings -185,474            Building Units -20660  <b>Total – 210,736</b></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> $\frac{210,736}{217,706} \times 100 = 96.80\%$								
<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> $\frac{210,736}{217,706} \times 100 = 96.80\%$	Satisfactory							
<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="772 938 1572 1109"> <tbody> <tr> <td data-bbox="772 938 1153 1023">ID linking with structure footprint</td> <td data-bbox="1153 938 1440 1023">Building ID</td> <td data-bbox="1440 938 1572 1023">185,474</td> </tr> <tr> <td data-bbox="772 1023 1153 1109"></td> <td data-bbox="1153 1023 1440 1109">Parcel ID</td> <td data-bbox="1440 1023 1572 1109">185,474</td> </tr> </tbody> </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>	ID linking with structure footprint	Building ID	185,474		Parcel ID	185,474	Satisfactory	
ID linking with structure footprint	Building ID	185,474							
	Parcel ID	185,474							

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations						
	<table border="1" data-bbox="761 209 1574 319"> <tr> <td data-bbox="761 209 1153 264">Unique ID linking to buildings</td> <td data-bbox="1153 209 1417 264">Building ID</td> <td data-bbox="1417 209 1574 264">185,474</td> </tr> <tr> <td data-bbox="761 264 1153 319">Unique ID of building units</td> <td data-bbox="1153 264 1417 319">Unit ID</td> <td data-bbox="1417 264 1574 319">20,660</td> </tr> </table> <p data-bbox="761 384 1574 528">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> $\frac{206,134}{43,541.2} \times 100\% = 473.42\%$	Unique ID linking to buildings	Building ID	185,474	Unique ID of building units	Unit ID	20,660		
Unique ID linking to buildings	Building ID	185,474							
Unique ID of building units	Unit ID	20,660							
4. The size of the land parcel is documented by a polygon on a map/indicated as ParcelArea in the file?	<p data-bbox="761 715 1574 820">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="889 845 1458 908"> <tr> <td data-bbox="889 845 1270 877">Parcel Area</td> <td data-bbox="1270 845 1458 877">116464</td> </tr> <tr> <td data-bbox="889 877 1270 908">Vacant Parcel submitted</td> <td data-bbox="1270 877 1458 908">4602</td> </tr> </table> $\frac{116,464}{4602} \times 100\% = 2530.73\%$	Parcel Area	116464	Vacant Parcel submitted	4602	Satisfactory			
Parcel Area	116464								
Vacant Parcel submitted	4602								
5. The parcel is linked to buildings (one to one or one to many)?	<p data-bbox="761 1109 1574 1214">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="761 1241 1574 1356"> <tr> <td data-bbox="761 1241 1046 1302">Parcel ID</td> <td data-bbox="1046 1241 1574 1302">Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td data-bbox="761 1302 1046 1356">185,474</td> <td data-bbox="1046 1302 1574 1356">43541.2</td> </tr> </table>	Parcel ID	Enumeration Parcel GUID (Base Target Number for the State)	185,474	43541.2	Satisfactory			
Parcel ID	Enumeration Parcel GUID (Base Target Number for the State)								
185,474	43541.2								

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations										
	$\frac{185,474}{43,541.6} \times 100\%$ $=425.97\%$												
<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 <b>building</b> records file) to all records needed for meeting base target as follows:</p> <table border="1" data-bbox="759 576 1585 687"> <tr> <td>No of Units</td> <td>185,474</td> </tr> <tr> <td>Base Target</td> <td>43,541.2</td> </tr> </table> $\frac{185,474}{43,541.2} \times 100$ $=425.97\%$ <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 1074 1585 1185"> <tr> <td>StructPres</td> <td>116,464</td> </tr> <tr> <td>Base Target</td> <td>43,541.2</td> </tr> <tr> <td>Vacant Parcel</td> <td>4602</td> </tr> </table> <p>Structure Presence in Parcel Records to all vacant parcel records:</p> $\frac{116,464}{4602} \times 100$	No of Units	185,474	Base Target	43,541.2	StructPres	116,464	Base Target	43,541.2	Vacant Parcel	4602	Satisfactory	
No of Units	185,474												
Base Target	43,541.2												
StructPres	116,464												
Base Target	43,541.2												
Vacant Parcel	4602												

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations																
	<p style="text-align: center;">4602 =2,530.73%</p> <p>Structure Presence in Parcel Records to Base Target:</p> <p style="text-align: center;"><u>116,464</u> x 100 43,541.2 =267.48%</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>185,474</u> x 100 43,541.2 =425.97%</p> <table border="1" data-bbox="759 911 1572 1297"> <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	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>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: 4602</p> $\frac{116,464 \times 100}{4602} = 2,530.73\%$ <p>Complete records in parcel file to Base Target:</p> $\frac{116,464 \times 100}{43,541.2} = 267.48\%$ <table border="1" data-bbox="759 836 1559 1043"> <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 parcel records file for each of the following variables: (OwnerName; TypeOwner; ParcelUse; OccupType; OwnerPhone; ParcelAddr)/ total number of vacant parcel records as follows:</p> $\frac{116,464 \times 100}{4602} = 2530.73\%$	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. 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:            Parcels:            Building Units:  <a href="https://etaxapi.com/api/gis/getbuildingunit/{c2bfc8e-b146-46ab-9a3b-0e90624b637a}">https://etaxapi.com/api/gis/getbuildingunit/{c2bfc8e-b146-46ab-9a3b-0e90624b637a}</a>            Buildings: <a href="https://etaxapi.com/api/gis/getbuilding/{339acf28-c53f-45cb-8d07-8410de8a1f2b}">https://etaxapi.com/api/gis/getbuilding/{339acf28-c53f-45cb-8d07-8410de8a1f2b}</a>              Location: Cloud</p> <p>c. The IP/URL of Server is :  <a href="https://etax.sokotostate.gov.ng/">https://etax.sokotostate.gov.ng/</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 was able to access the billing software using:</p>	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<p>Billing System URL: <a href="https://etax.sokotostate.gov.ng/">https://etax.sokotostate.gov.ng/</a>            Username: sftas            Password: Sftasiva2022\$</p> <p>STEPS</p> <ol style="list-style-type: none"> <li>1. Log in with the details above</li> <li>2. On the left hand side Menu: Choose Operations--&gt; Property Demand Notice</li> <li>3. The Property pages is Opened and in front of each Parcel, you have the icon to Press to generate Demand Notice.</li> <li>4. Ensure that The property has a Taxpayer attached to it, else select to attach a Taxpayer.</li> <li>5. To Generate demand Notice, Click on the button beside the property(Generate DN)</li> <li>6. Press Select in the next page. And then it opens the below page for you to select the MDA. The relevant MDA for Property Tax is: Sokoto Geographic Information Systems (SOGIS). Select it and proceed.</li> <li>7. Click Generate Button and then on the next page: Click Add to select the Revenue Code for which Demand Notice is being raised (search for ground rent)</li> </ol> <p>Click Save Click on view all bills Demand Notice is opened for you to Print as you choose or Export to PDF etc</p> <p>c. The states' API listing parameters are:  <a href="https://etaxapi.com/api/gis/getparcel/%7BDEA436D8-4437-4DC9-AA93-048FE547D748%7D">https://etaxapi.com/api/gis/getparcel/%7BDEA436D8-4437-4DC9-AA93-048FE547D748%7D</a></p>		
<p>3. The database has started being used to issue demand notices?</p>	<p>a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices.</p>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		b. The IVA has conducted spot checks to confirm that the Billing System enables generating demand notice for five randomly selected properties.		
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 Executive Chairman, SIRS who in line with Section 126 of the Sokoto State Revenue Integration and Consolidation Law, 2019 is mandated by the Executive Governor, Sokoto State to sign the Regulation. (See section below):</p> <p>The Board may, on the advice of the Service, make regulations by notice: the Gazette for carrying into effect the provisions of this Law and for due administration of its provisions and may in particular, regulations: (a) prescribing the forms for returns and other inform required under this Law or any other law; (b) prescribing the procedure for obtaining any inform required under this Law or any other law; and (c) on the general procedure for assessment and collection of any tax or levy in the state and other incidental matters</p> <p>c. The Regulation was signed by the relevant authority on 10<sup>th</sup> June 2022.</p> <p>d. 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?	a. IVA obtained from the State, a report with supporting evidence that the state 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?	<p>a. IVA obtained a copy of the updated demand notice.</p> <p>b. IVA confirmed that the Amended notice included the Geotag (Parcel ID and Coordinates) and it provided the information that will allow any party to access the geotag information.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		c. IVA confirmed that the demand notice included details of the taxes and charges including information on penalties for late payment. However does not include discounts for early payment.		
	4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?	a. The IVA confirmed that the demand notice includes Parcel ID and Coordinates.	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		