



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

TARABA 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, Taraba 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. Taraba 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 87730</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 - 4 buildings -47955 building units -59712 Total – 107671</p> <p>d. IVA computed the percentage of:</p>	Satisfactory (Stretch Target met)	

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> $\frac{107671}{87730} \times 100 = 122.73\%$														
<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> $\frac{107400}{87730} \times 100 = 122.42\%$	<p>Satisfactory (Stretch target met)</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="772 874 1572 1007"> <tr> <td data-bbox="772 874 1043 951">ID linking with structure footprint</td> <td data-bbox="1043 874 1218 951">Building ID</td> <td data-bbox="1218 874 1572 951">47764</td> </tr> <tr> <td data-bbox="772 951 1043 1007"></td> <td data-bbox="1043 951 1218 1007">Parcel ID</td> <td data-bbox="1218 951 1572 1007">47764</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 1145 1554 1267"> <tr> <td data-bbox="761 1145 1003 1206">Unique ID linking to buildings</td> <td data-bbox="1003 1145 1178 1206">Building ID</td> <td data-bbox="1178 1145 1554 1206">47764</td> </tr> <tr> <td data-bbox="761 1206 1003 1267">Unique ID of building units</td> <td data-bbox="1003 1206 1178 1267">Unit ID</td> <td data-bbox="1178 1206 1554 1267">59632</td> </tr> </table>	ID linking with structure footprint	Building ID	47764		Parcel ID	47764	Unique ID linking to buildings	Building ID	47764	Unique ID of building units	Unit ID	59632	<p>Satisfactory (1.1/1.2 has been met)</p>	
ID linking with structure footprint	Building ID	47764													
	Parcel ID	47764													
Unique ID linking to buildings	Building ID	47764													
Unique ID of building units	Unit ID	59632													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations				
	<p>IVA Computed percentage of (Number of complete building records + Number of complete building units)/ number of records needed for meeting base target (- see 1.1) as follows:</p> $\frac{107396}{17546} \times 100 = 612.08\%$						
<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="759 724 1330 817"> <tr> <td>ParcelArea</td> <td>21970</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>4</td> </tr> </table> $\frac{21970}{4} \times 100\% = 549250.00\%$	ParcelArea	21970	Vacant Parcel submitted	4	<p>Satisfactory <i>(1.1/1.2 has been met)</i></p>	
ParcelArea	21970						
Vacant Parcel submitted	4						
<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 1145 1574 1265"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>265871</td> <td>203398.8</td> </tr> </table> $\frac{47764}{203398.8} \times 100\%$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	265871	203398.8	<p>Satisfactory <i>(1.1/1.2 has been met)</i></p>	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
265871	203398.8						

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations								
	<p style="text-align: center;">17546 =272.22%</p>										
<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="759 480 1585 592"> <tr> <td>No of Units</td> <td>47764</td> </tr> <tr> <td>Base Target</td> <td>17546</td> </tr> </table> $\frac{47764}{17546} \times 100 = 272.22\%$ <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="759 943 1585 1023"> <tr> <td>StructPres</td> <td>21970</td> </tr> <tr> <td>Base Target</td> <td>17546</td> </tr> </table> <p>Structure Presence in Parcel records to all vacant parcel records:</p> $\frac{21970}{4} \times 100 = 549,250\%$ <p>Structure Presence in Parcel records to Base target:</p> $\frac{21970}{17546} \times 100$	No of Units	47764	Base Target	17546	StructPres	21970	Base Target	17546	<p>Satisfactory <i>(1.1/1.2 has been met)</i></p>	
No of Units	47764										
Base Target	17546										
StructPres	21970										
Base Target	17546										

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 style="text-align: center;">= 125.21%</p> <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> $\frac{47764}{17546} \times 100 = 272.22\%$ <table border="1" data-bbox="757 587 1572 970"> <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> </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:</p> <p>Complete records in the parcel file to vacant parcel</p> $\frac{21970}{4} \times 100$	BldgUse	Yes	OccupType	Yes	NoOfFloors	Yes	BldgAge	Yes	WallMat	Yes	RoofMat	Yes	BldgArea	Yes	Picture	Yes	<p>Satisfactory (1.1/1.2 has been met. If yes mark as satisfactory¹)</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 style="text-align: center;">=549,250%</p> <p>Complete records in the parcel file to Base target:</p> $\frac{21970}{17546} \times 100$ <p style="text-align: center;">=125.21%</p> <table border="1" data-bbox="757 544 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"> 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> $\frac{21970}{4} \times 100$ <p style="text-align: center;">= 549,250%</p> <table border="1" data-bbox="757 1098 1559 1345"> <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 <i>(1.1/1.2 has been met)</i></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>i. http://34.227.32.18/worldbanks-taraba-state/parcel.php</p> <p>ii. http://34.227.32.18/worldbanks-taraba-state/building.php</p> <p>iii. http://34.227.32.18/worldbanks-taraba-state/occupant.php</p> <p>c. The IPs/URLs of the servers are:</p> <p>i. http://34.227.32.18/worldbanks-taraba-state/parcel.php</p> <p>ii. http://34.227.32.18/worldbanks-taraba-state/building.php</p> <p>iii. http://34.227.32.18/worldbanks-taraba-state/occupant.php</p>	Satisfactory	
	2. The property record database is accessible to SIRS/SBIR in electronic format?	<p>a. IVA confirmed that the SIRS/SBIR has been granted access to the database. A demand notice has been provided as evidence.</p> <p>b. The State provided access to the Billing Software via IP/URL URP: https://tarabagis.com/tax/ Username : Alpha Password : nchandom</p> <p>STEPS tarabagis.com/tax/login</p> <p>Procedure to access the Billing system to print Demand notices:</p> <ul style="list-style-type: none"> • Visit the tarabagis.com/tax/login website • Enter the login details • Tick the agreement checkbox • Click on triple dash options icon. • Select Finance then Bill Payments • Click on Taxation • Type in the parcel ID and click search <p>Screenshots have been retained in the assessment file</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
		<ul style="list-style-type: none"> c. The States' API listing parameters are: <ul style="list-style-type: none"> i. http://34.227.32.18/worldbanks-taraba-state/parcel.php ii. http://34.227.32.18/worldbanks-taraba-state/building.php iii. http://34.227.32.18/worldbanks-taraba-state/occupant.php 		
	The database has started being used to issue demand notices?	<ul style="list-style-type: none"> a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices. b. The IVA conducted spot checks to confirm that the Billing System enables generating demand notice for five randomly selected properties. 	Satisfactory	
3	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	<ul style="list-style-type: none"> a. IVA has obtained and retained a copy of the regulation. b. The regulation was signed by the relevant authorities, that is the Executive Chairman, TIRS and it was countersigned by the State Executive Governor on 9th February, 2022. The regulation mandates that the state share the data collected with MDAs in line with the key requirements captured in the draft model regulations issued to all states. 	Satisfactory	
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	<ul style="list-style-type: none"> a. IVA received 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?	<ul style="list-style-type: none"> a. The State provided IVA with a copy of the updated demand notice. b. The State provided IVA with a copy of the updated demand notice and IVA ascertained that the Amended notice included the geotag and provides the information that will allow any party to access the geotag information c. IVA confirmed that the updated demand notice included details of the taxes and charges including information on any discounts for early payment or penalties for late payment. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
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 Property ID geotag details.	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		
2		
3		
4		