



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

YOBE STATE

By:

**The Office of the Auditor-General for the Federation as the SFTAS Independent Verification Agent
with support from [PricewaterhouseCoopers \(PwC\)](#)**



NOVEMBER 2022

Table of Contents

1. Executive Summary	
1.1 Table 1: Assessment Results' Summary	3
2. Yobe State Assessment results for DLR 11.3	4
2.1 Results for DLR 11.3	4
3. Response from the State	15

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, Yobe 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
------	----------	--------------	---------------------

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. Yobe State Assessment results for DLR 11.3

2.1 Results for DLR 11.3

Disbursement Linked Indicators (DLIs) and Tests		Findings	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 State</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 165390.</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 - 20333 Buildings - 134789 Building Units - 148256 Total - 303378</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> $\frac{303,378 \times 100}{165,390} = 183.43\%$														
<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> $\frac{301,151 \times 100}{165,390} = 182.09\%$	Satisfactory													
<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>148,255</td> </tr> <tr> <td></td> <td>ParcelID</td> <td>20333</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 1165 1554 1313"> <tr> <td>Unique ID linking to buildings</td> <td>BuildingID</td> <td>148,255</td> </tr> <tr> <td>Unique ID of building units</td> <td>UnitID</td> <td>148,256</td> </tr> </table>	ID linking with structure footprint	BuildingID	148,255		ParcelID	20333	Unique ID linking to buildings	BuildingID	148,255	Unique ID of building units	UnitID	148,256	Satisfactory	
ID linking with structure footprint	BuildingID	148,255													
	ParcelID	20333													
Unique ID linking to buildings	BuildingID	148,255													
Unique ID of building units	UnitID	148,256													

Disbursement Linked Indicators (DLIs) and Tests	Findings	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> $\frac{296,511 \times 100}{33,078} = 8996.40\%$						
<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="759 659 1330 751"> <tr> <td>ParcelArea</td> <td>92,670</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>20,333</td> </tr> </table> $\frac{92,670 \times 100}{20,333} = 455.76\%$	ParcelArea	92,670	Vacant Parcel submitted	20,333	Satisfactory	
ParcelArea	92,670						
Vacant Parcel submitted	20,333						
<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 1062 1574 1182"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>148,255</td> <td>33,078</td> </tr> </table> $\frac{148,255 \times 100}{33,078}$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	148,255	33,078	Satisfactory	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
148,255	33,078						

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations								
	=488.20%										
6. The number of occupancy units within the property are included?	<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 544"> <tr> <td>No of Units</td> <td>142,608</td> </tr> <tr> <td>Base Target</td> <td>33,078</td> </tr> </table> $\frac{142,608 \times 100}{33,078}$ $=431.13\%$ <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="759 935 1585 1010"> <tr> <td>StructPres</td> <td>92,670</td> </tr> <tr> <td>Base Target</td> <td>33078</td> </tr> </table> <p>Structure Presence in parcel records to all vacant parcel records:</p> $\frac{92,670 \times 100}{20,333}$ $=455.76\%$ <p>Structure Presence in parcel records to Base Target:</p> $\frac{92,670 \times 100}{33,078}$	No of Units	142,608	Base Target	33,078	StructPres	92,670	Base Target	33078	Satisfactory	
No of Units	142,608										
Base Target	33,078										
StructPres	92,670										
Base Target	33078										

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																
	<p style="text-align: center;">33,078 =280.16%</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;"><u>135,353</u> x 100 33,078 =409.19%</p> <table border="1" data-bbox="759 643 1572 1026"> <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:</p> <p>Complete records in parcel file to vacant parcel records: <u>92670</u> x 100</p>	BldgUse	Yes	OccupType	Yes	NoOfFloors	Yes	BldgAge	Yes	WallMat	Yes	RoofMat	Yes	BldgArea	Yes	Picture	Yes	<p>Satisfactory</p>	
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;">20333 =455.76%</p> <p style="text-align: center;">Complete records in parcel file to Base Target: <u>92670</u> x 100 33078 =280.16%</p> <table border="1" data-bbox="759 504 1559 710"> <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> <p style="text-align: center;"><u>92670</u> x 100 20333 =455.76%</p> <table border="1" data-bbox="759 1058 1559 1305"> <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. 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: Buildings: 209.182.233.237.:8820/yobe/sftas_structure_yobe/read.php Parcels: 209.182.233.237.:8820/yobesftas/sftas_parcel_yobe/read.php Location: Server.</p> <p>c. The IP/URL of the server is: 209.182.233.237.:8820/yobe/</p>	Satisfactory	
	2. The property record database is accessible to SIRS/SBIR in electronic format?	<p>a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices.</p> <p>b. IVA visited the URL provided by the State to demonstrate Access to the Billing Software via IP/URL as follows: dli.gis.yb.gov.ng Login with (Username: REVENUE & Password: A123456) The steps to access the billing software are as follows: 1. Click on Generate Demand Notice 2. Click on the LGA name of Property which demand notice will be generated 3. Enter Full name of Property Owner or Parcel ID in the Search Box 4. Then click on Generate Demand Notice from the right Hand-side.</p> <p>c. The states' API listing parameters are: Buildings: 209.182.233.237.:8820/yobe/sftas_structure_yobe/read.php</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>GET one building using a building id (where 1666 is a building id)</p> <p>209.182.233.237.:8820/yobe/sftas_structure_yobe/read_one.php?id=1666</p> <p>Parcels:</p> <p>209.182.233.237.:8820/yobesftas/sftas_parcel_yobe/read.php</p> <p>GET one parcel using parcel id 1379</p> <p>209.182.233.237.:8820/yobesftas/sftas_parcel_yobe/read_one.php?id=1379.</p>		
	3. The database has started being used to issue demand notices?	<p>a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices.</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	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 relevant authority on 12th June 2022.</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	
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	<p>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.</p>	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 Demand notice included the geotag (Minimum Property ID Reference) and provided the information that will allow any party to access the geotag information.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>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 according to:</p> <p>Discount: Section 5 of the 2022 Law provided a 5% discount for paying before the due date.</p> <p>Penalties: Section 5 of the 2022 Law stipulates that a failure to pay within the stipulated time and by the due date will lead an increase in the liability as follows:</p> <ul style="list-style-type: none"> i. 5% if paid with a 2 Months post the due date ii. 10% if paid later than 2 Months post the due date If payment is not made within the expiration of then the property may be liable to being revoked by virtue of Section 5 of 2022 Law. 		
<p>4. A tax demand notice for property related charges/taxes has been amended to include geotag of property?</p>	<p>IVA confirmed that the demand notices included the Parcel ID, Building tag and Coordinate geotag details.</p>	<p>Satisfactory</p>	

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		