



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

## **ASSESSMENT REPORT**

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

## **BAYELSA 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, Bayelsa 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. Bayelsa 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
<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 States</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 37,872.</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 -0            buildings - 60,408            building units - 41,734  <b>Total – 102,142</b></p> <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</p>	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations												
	<p>connections in urban areas as provided by the World Bank as follows:</p> $\frac{102,142}{37,872} \times 100\% = 269.70\%$														
<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> $\frac{102,137}{37,872} \times 100 = 269.69\%$	<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="772 831 1574 932"> <tr> <td><b>ID linking with structure footprint</b></td> <td><b>Building ID</b></td> <td>60,405</td> </tr> <tr> <td></td> <td><b>Parcel ID</b></td> <td>60,405</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 1129 1554 1251"> <tr> <td><b>Unique ID linking to buildings</b></td> <td><b>Building ID</b></td> <td>60,405</td> </tr> <tr> <td><b>Unique ID of building units</b></td> <td><b>Unit ID</b></td> <td>41,732</td> </tr> </table>	<b>ID linking with structure footprint</b>	<b>Building ID</b>	60,405		<b>Parcel ID</b>	60,405	<b>Unique ID linking to buildings</b>	<b>Building ID</b>	60,405	<b>Unique ID of building units</b>	<b>Unit ID</b>	41,732	<p>Satisfactory</p>	
<b>ID linking with structure footprint</b>	<b>Building ID</b>	60,405													
	<b>Parcel ID</b>	60,405													
<b>Unique ID linking to buildings</b>	<b>Building ID</b>	60,405													
<b>Unique ID of building units</b>	<b>Unit ID</b>	41,732													

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations				
	IVA computed the 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: $\frac{102,137}{7,574.4} \times 100\%$ $=1348.45\%$						
4. The size of the land parcel is documented by a polygon on a map/indicated as ParcelArea in the file?	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: <table border="1" data-bbox="759 659 1330 751"> <tr> <td>ParcelArea</td> <td>6,990</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{6,990}{0} \times 100\%$ $= \text{more than } 100\%$	ParcelArea	6,990	Vacant Parcel submitted	0	Satisfactory (The State met 1.1/1.2)	
ParcelArea	6,990						
Vacant Parcel submitted	0						
5. The parcel is linked to buildings (one to one or one to many)?	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: <table border="1" data-bbox="759 1101 1574 1222"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>60,405</td> <td>7,574.4</td> </tr> </table> $\frac{6,045}{7,574.4} \times 100$	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	60,405	7,574.4	Satisfactory (100% or more)	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
60,405	7,574.4						

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>7,574.4</p> <p>=797.49%</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="759 464 1585 574"> <tr> <td>No of Units</td> <td>60,405</td> </tr> <tr> <td>Base Target</td> <td>7,574.4</td> </tr> </table> <p style="text-align: center;"> <math display="block">\frac{60,405 \times 100}{7,574.4}</math>           =797.49%         </p> <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="759 887 1321 965"> <tr> <td>StructPres</td> <td>6,990</td> </tr> <tr> <td>Base Target</td> <td>7,574.4</td> </tr> </table> <p>Structure Presence in Parcel Records to All vacant parcel records:</p> <p style="text-align: center;"> <math display="block">\frac{6,990 \times 100}{0}</math>           = more than 100%         </p> <p>Structure Presence in Parcel Records to Base Target:</p> <p style="text-align: center;"> <math display="block">\frac{6,990 \times 100}{7,574.4}</math>           =92.28%         </p>	No of Units	60,405	Base Target	7,574.4	StructPres	6,990	Base Target	7,574.4	<p>Satisfactory (The State met 1.1/1.2)</p>
No of Units	60,405									
Base Target	7,574.4									
StructPres	6,990									
Base Target	7,574.4									

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"> <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> $\frac{60,405}{7,574.4} \times 100 = 797.49\%$ <table border="1" data-bbox="757 580 1572 965"> <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:</p> <p>Number of Completed Records to Number of Vacant Parcel Records:</p> $\frac{6,990}{0} \times 100$	BldgUse	Yes	OccupType	Yes	NoOfFloors	Yes	BldgAge	Yes	WallMat	Yes	RoofMat	Yes	BldgArea	Yes	Picture	Yes	<p>Satisfactory (100% or more)</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;">= more than 100%</p> <p>Number of Completed Records to Base target</p> $\frac{6,990}{7,574.4} \times 100$ <p style="text-align: center;">=92.2%</p> <table border="1" data-bbox="759 488 1559 694"> <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> $\frac{6,990}{0} \times 100$ <p style="text-align: center;">= more than 100%</p> <table border="1" data-bbox="759 1040 1559 1289"> <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														

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	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 (Parcels, Building and Building Units) which has been retained in the file.</p> <p>b. The Server in which the Property records were stored electronically is as follows:</p> <p><b>The State provided documentation showing IP/URL of Server as:</b>  <a href="http://197.210.135.122:39/thebgisftas/iva/occupier/read.php">197.210.135.122:39/thebgisftas/iva/occupier/read.php</a>  <a href="http://197.210.135.122:39/thebgisftas/iva/parcel/read.php">197.210.135.122:39/thebgisftas/iva/parcel/read.php</a>  <a href="http://197.210.135.122:39/thebgisftas/iva/building/read.php">197.210.135.122:39/thebgisftas/iva/building/read.php</a></p>	Satisfactory	
	2. The property record database is accessible to SIRS/SBIR in electronic format?	<p>a. The SIRS/SBIR has been granted access to the database. A demand notice has been t provided as evidence.</p> <p>b. IVA visited the URL provided by the State to demonstrate Access to the Billing Software via IP/URL as follows:  <a href="https://revenuehouse.app">https://revenuehouse.app</a></p> <p>Username: iva</p> <p>Password: VcWWfKNuZ5VLPC12</p> <p>c. The State provided the API Documentation listing parameters URL to be :  <a href="http://197.210.135.122:39/thebgisftas/iva/occupier/read.php">197.210.135.122:39/thebgisftas/iva/occupier/read.php</a>  <a href="http://197.210.135.122:39/thebgisftas/iva/parcel/read.php">197.210.135.122:39/thebgisftas/iva/parcel/read.php</a>  <a href="http://197.210.135.122:39/thebgisftas/iva/building/read.php">197.210.135.122:39/thebgisftas/iva/building/read.php</a></p>	Satisfactory	
	3. The database has started being used to issue demand notices?	<p>a. The State shared sample Demand Notices which have been retained in the file.</p> <p>b. IVA attempted to carry out spot checks of the Billing System which enables generating demand notice for five randomly selected properties. Due to the setup of the State’s billing system which required a connection from the Billing system to the</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<p>service of the BIRS which also required various levels of approvals, demonstration on how the Billing system is able to generate demand notices had to be carried out via a zoom call with a staff of the State. Screenshots have been retained in the file.</p> <p>c. The demonstration was done using the steps below:</p> <ol style="list-style-type: none"> <li>I. After successful Login into the Revenue House Application, Navigate to the Assessment Menu.</li> <li>II. To generate a new Property Tax Demand Notice, Click on the "New" Tab.</li> <li>III. Select "Property Tax" under the Assessment Type Dropdown.</li> <li>IV. Click on the "Print Batch" button</li> <li>V. To generate for a given Property ID, Enter the Building ID of the property and the Assessment Year and click the + (plus) button. At this point, you can Add as many individual building IDs and their Demand Notices will be Generated all at once in the next step.</li> <li>VI. Finally, click the "Generate" Button. If the property record contains all the compulsory fields, the Demand Notice will be sent for approvals (by the approving officer) and generated afterwards.</li> </ol> <p>To Generate Batch Demand Notice (Location Based Demand Notice)</p> <ol style="list-style-type: none"> <li>VII. After step 3 above, Select the Location under the Location Dropdown</li> <li>VIII. Enter the Assessment Year</li> <li>IX. Click on "Print Batch" button. If the property records contain all the compulsory fields, the Demand Notices will be sent for approvals (by the approving officer) and generated afterwards.</li> </ol>		

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
3	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 relevant authority (the Executive Chairman, BIRS) on 20<sup>th</sup> May, 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 Amended 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 information on penalties for late payment and requiring the property owner to pay within 30days from the Notice of payments. There was no information on discounts for early payment.</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 Property ID and 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		