



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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

OSUN 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, Osun 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. Osun State Assessment results for DLI 11

2.1 Results for DLI 11

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 418,950.</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 - 0 Buildings - 212,730 Building Units - 178,839 Total - 391,569</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> $\frac{391,569}{418,950} \times 100 = 93.46\%$														
<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> $\frac{391,425}{418,950} \times 100 = 93.43\%$	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="759 892 1559 1007"> <tr> <td>ID linking with structure footprint</td> <td>BuildingID</td> <td>212,730</td> </tr> <tr> <td></td> <td>ParcelID</td> <td>212,730</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 1203 1554 1351"> <tr> <td>Unique ID linking to buildings</td> <td>BuildingID</td> <td>212,730</td> </tr> <tr> <td>Unique ID of building units</td> <td>UnitID</td> <td>178,696</td> </tr> </table>	ID linking with structure footprint	BuildingID	212,730		ParcelID	212,730	Unique ID linking to buildings	BuildingID	212,730	Unique ID of building units	UnitID	178,696	Satisfactory	
ID linking with structure footprint	BuildingID	212,730													
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Unique ID linking to buildings	BuildingID	212,730													
Unique ID of building units	UnitID	178,696													

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> $\frac{391,426 \times 100}{83,790}$ <p>= 467.15%</p>						
<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="759 756 1330 850"> <tr> <td>ParcelArea</td> <td>141,714</td> </tr> <tr> <td>Vacant Parcel submitted</td> <td>0</td> </tr> </table> $\frac{141,714 \times 100\%}{0}$ <p>= more than 100%</p>	ParcelArea	141,714	Vacant Parcel submitted	0	<p>Satisfactory (The State met 1.1/1.2)</p>	
ParcelArea	141,714						
Vacant Parcel submitted	0						
<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 1236 1574 1353"> <tr> <td>ParcelID</td> <td>Enumeration Parcel GUID (Base Target Number for the State)</td> </tr> <tr> <td>212,730</td> <td>83,790</td> </tr> </table>	ParcelID	Enumeration Parcel GUID (Base Target Number for the State)	212,730	83,790	<p>Satisfactory</p>	
ParcelID	Enumeration Parcel GUID (Base Target Number for the State)						
212,730	83,790						

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations										
	$\frac{212,730}{83,790} \times 100\%$ $=253.88\%$												
<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="759 600 1585 716"> <tr> <td>No of Units</td> <td>212,730</td> </tr> <tr> <td>Base Target</td> <td>83,790</td> </tr> </table> $\frac{212,730}{83,790} \times 100$ $=253.88\%$ <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 1118 1585 1235"> <tr> <td>StructPres</td> <td>141,714</td> </tr> <tr> <td>Base Target</td> <td>83,790</td> </tr> <tr> <td>Vacant Parcel</td> <td>0</td> </tr> </table> <p>Structure presence in parcel records to all vacant parcel records</p> $\frac{141,714}{0} \times 100$	No of Units	212,730	Base Target	83,790	StructPres	141,714	Base Target	83,790	Vacant Parcel	0	Satisfactory	
No of Units	212,730												
Base Target	83,790												
StructPres	141,714												
Base Target	83,790												
Vacant Parcel	0												

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																
	<p style="text-align: center;">= more than 100%</p> <p>Structure presence in parcel records to Base Target:</p> $\frac{141,714}{83,790} \times 100$ <p style="text-align: center;">=169.13%</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> $\frac{212,730}{83,790} \times 100$ <p style="text-align: center;">=253.88%</p> <table border="1" data-bbox="757 935 1574 1319"> <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																		
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BldgArea	Yes																		
Picture	Yes																		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations										
	<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:</p> $\frac{141,714}{0} \times 100$ <p>=More than 100%</p> <p>Complete records in parcel file to Base Target:</p> $\frac{141,714}{83,790} \times 100$ <p>=169.13%</p> <table border="1" data-bbox="759 847 1559 1054"> <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> $\frac{141,712}{0} \times 100$ <p>= more than 100%</p>	Satisfactory											

Disbursement Linked Indicators (DLIs) and Tests		Findings	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: 129.205.121.74:8086/tsopms_api/read_all_parcel.php Buildings: 129.205.121.74:8086/tsopms_api/read_all_building_info.php Building Units: 129.205.121.74:8086/tsopms_api/read_all_building_units_info.php Location: Cloud</p> <p>The IP/URL of Server is: Parcels: 129.205.121.74:8086/tsopms_api/read_all_parcel.php Buildings: 129.205.121.74:8086/tsopms_api/read_all_building_info.php Building Units: 129.205.121.74:8086/tsopms_api/read_all_building_units_info.php</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 via the URL: http://105.235.205.73/tsopms_prod/public/index.php Username - osunbill@tsopms.com</p>	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Password – osunbill2022</p> <ul style="list-style-type: none"> • STEPSLog in with the details above click on the Bill menu on the side bar which drops down with other sub-menus Click on the Notice Management and supply the Property PIN (as provided in the updated data sheet provided by the state) then click search scroll to the lower section of the screen, click the on the Property Pin in color green which will further open another page with detailed information. <p>Scroll down to select generate bill/amend notice or print bill.</p> <p>b. The states' API listing parameters are: Parcels: 129.205.121.74:8086/tsopms_api/read_all_parcel.php Buildings: 129.205.121.74:8086/tsopms_api/read_all_building_info.php Building Units: 129.205.121.74:8086/tsopms_api/read_all_building_units_info.php</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 20th 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	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	2. States have distributed the regulations to appropriate MDAs and the SIRS/SBIR?	a. The IVA obtained from the State, evidence showing distribution of the regulations to appropriate MDAs on June 21, 2022.	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> <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: Period (Date), Concessions and Penalties applied, Payable Amount</p> <p>i. Discount Amount - Within 15 days of date of Notice- 10% off Net Charge- 18,000.00</p> <p>ii. Actual Amount- After 30 days of the date of Notice- Actual Net Charge- 20,000.00</p> <p>iii. 1st Late Penalty date- After 45 days of the date of Notice- Additional 25% of Net Charge- 25,000.00</p> <p>iv. 2nd Late Penalty date- After 75 days of the date of Notice- Additional 50% of Net Charge- 30,000.00</p> <p>v. 3rd Late Penalty date- After 105 days of the date of Notice- Additional 100% of Net Charge- 40,000.00</p>	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 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		