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

ASSESSMENT REPORT

NEW DISBURSEMENT-LINKED INDICATORS (DLIs) DECEMBER 2021

OYO 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, Oyo 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 Target)**	

2. Oyo 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.	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? Base target= percentage properties enumerated out of total properties with an electricity connection is 20% Stretch target= percentage properties enumerated out of total properties with an electricity connection is 50%	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 (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. b. The State's total number for properties with electricity connections in urban areas as provided by the World Bank is 1061992 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 -593990 building units -397101 **Total – 991091** d. IVA computed the percentage of:	Satisfactory (Stretch Target)	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	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: $\frac{991091}{1061992}$ x 100% =93.32%		
2. The property information is no older than August 31, 2020?	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: $\frac{990635}{1061992}$ x 100 =93.28%	Satisfactory (Stretch Target)	
3. The property records submitted have a unique ID that links parcels, buildings, and building units?	1. IVA computed from buildings file, the number of records [without missing value] for Building ID and Parcel ID as follows: <table><tr><td>ID linking with structure footprint</td><td></td><td>593727</td></tr><tr><td></td><td>Building ID</td><td>593727</td></tr><tr><td></td><td>Parcel ID</td><td></td></tr></table> 2. IVA computed from building units file, number of records [without missing value] for Building ID and Building Unit ID as follows: <table><tr><td>Unique ID linking to buildings</td><td></td><td>593727</td></tr><tr><td></td><td>Building ID</td><td></td></tr></table>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<table><tr><td></td><td></td><td></td></tr><tr><td>**Unique ID of building units**</td><td>**Unit ID**</td><td>396908</td></tr></table> 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: $$\frac{990635}{212398.4} \times 100\%$$ $$=466.40\%$$		
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 **Parcel Area** in the file with **parcel records** to all vacant parcel records submitted as follows: <table><tr><td>ParcelArea</td><td>343865</td></tr><tr><td>Vacant Parcel submitted</td><td>0</td></tr></table> $$\frac{343865}{0} \times 100\%$$ $$= \text{more than } 100\%$$	Satisfactory (The State met 1.1/1.2)	
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 **Parcel ID** in the **building** records file) to all records needed for meeting base target as follows:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	<table><tr><td>ParcelID</td><td>Enumeration Parcel GUID (Base Target Number for the State)</td></tr><tr><td>593727</td><td>212398.4</td></tr></table> $$\frac{593727}{212398.4} \times 100 \qquad =279.53\%$$		
6. The number of occupancy units within the property are included?	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: <table><tr><td>No of Units</td><td>593727</td></tr><tr><td>Base Target</td><td>212398.4</td></tr></table> $$\frac{593727}{212398.4} \times 100$$ $$=279.53\%$$ 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: <table><tr><td>StructPres</td><td>343865</td></tr><tr><td>Base Target</td><td>212398.4</td></tr><tr><td>Vacant Parcel</td><td>0</td></tr></table>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	Structure Presence in Parcel Records file to all vacant parcel records: $$\frac{343865}{0} \times 100$$ = more than 100% Structure Presence in Parcel Records file to Base Target: $$\frac{343865}{212398.4} \times 100$$ =161.90%		
7. Has the following information been included in each of the property records of the State: 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	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: $$\frac{593727}{212398.4} \times 100$$ =279.53% 	BldgUse	Yes
OccupType	Yes
NoOfFloors	Yes
BldgAge	Yes
WallMat	Yes		Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations

RoofMat	Yes
BldgArea	Yes
Picture	Yes

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:

Complete records in parcel file to vacant parcel records:

$$\frac{343865}{0} \times 100$$

= more than 100%

Complete records in parcel file to Base Target:

$$\frac{343865}{212398.4} \times 100$$

=161.90%

Document	Yes
Water	Yes
Sewerage	Yes
Power	Yes
Waste	Yes

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations

	8. Are the ownership characteristics captured?
	   i. Single or multiple owner
	   ii. Telephone
	   iii. Address
		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:
		
		$$\frac{343865}{0} \times 100$$
		= more than 100%
		
		<table><tr><td>Owner Name</td><td>Yes</td></tr><tr><td>Type Owner</td><td>Yes</td></tr><tr><td>Parcel Use</td><td>Yes</td></tr><tr><td>OccupType</td><td>Yes</td></tr><tr><td>Owner Phone</td><td>Yes</td></tr><tr><td>ParcelAddr</td><td>Yes</td></tr></table>
			Satisfactory (1.1/1.2 has been met)	

2	1. The property records are stored in an electronic database?	a. The IVA obtained an electronic copy of the Property records. The IVA confirms that the copy received was in MS Excel.
		
		b. Property records were stored in the server Via the links below:
		
		i. List All Parcels:
		   URL: https://maps-server.oysglands.com/api/parcel_all/page_number/1
		   Parameters: page_number
		   Method: GET
		
		ii. Get Parcel:
			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	URL: https://maps-server.oysglands.com/api/parcel/property_id/E7772201000 060 Parameters: property_id Method: GET iii. Get Building: URL: https://maps-server.oysglands.com/api/building/property_id/E77722010 00060 Parameter: property_id Method: GET c. The IPs/URLs of the Servers are: i. List All Parcels: URL: https://maps-server.oysglands.com/api/parcel_all/page_number/1 ii. Get Parcel: URL: https://maps-server.oysglands.com/api/parcel/property_id/E7772201000 060 iii. Get Building: URL: https://maps-server.oysglands.com/api/building/property_id/E77722010 00060		
2. The property record database is accessible to SIRS/SBIR in electronic format?	a. The SIRS has been granted access to the database. A demand notice has been provided as evidence.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Approach for assessment	Conclusion	Recommendations
	b. The IVA was unable to access the billing software via the URL: https://la2s.oyostate.gov.ng/ username: wboyo@mailinator.com password: iKEbCLsbxK9dxtNa STEPS 1. Log in with the details above 2. https://la2s.oyostate.gov.ng/property_editor/viewProperty/357191 3. https://la2s.oyostate.gov.ng/property_editor/viewProperty/357191 4. Click on the links above to generate demand notice 5. Scroll down, click on print bill button. c. he The States' API listing parameters are: Parcels: URL: https://maps-server.oysglands.com/api/parcel_all/page_number/1 GetParcel: URL: https://maps-server.oysglands.com/api/parcel/property_id/E7772201000060 Get Building: URL: https://maps-server.oysglands.com/api/building/property_id/E7772201000060 Parameter: property_id Method: GET		

Disbursement Linked Indicators (DLIs) and Tests		Approach for assessment	Conclusion	Recommendations
	3. The database has started being used to issue demand notices?	a. Sample demand notices were shared by SIRS as evidence that the API in place can generate Demand Notices. b. The IVA has conducted spot checks to confirm that the Billing System enables generating demand notice for two randomly selected properties.	Satisfactory	
3	1. Has the state issued a regulation that mandates that property data collected is shared with MDAs?	a. IVA obtained and retained a copy of the regulation. b. The regulation was signed by Executive Chairman, Oyo State Internal Revenue Service on 4th June 2022. 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.	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 States have distributed the regulations to appropriate MDAs and the SIRS/SBIR.	Satisfactory	
	3. A copy of the tax demand notice for property related charges/taxes?	a. IVA obtained a copy of the updated demand notice. 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. 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 information on 15% discounts for early payment.	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 detail.	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	We noted your observation and findings on this DLR that the state needs to show evidence of the actual regulation being circulated and not only a table with signatures. To convince you, the scanned copy of the circulation letter which convey the regulation to MDAs and other relevant parties are hereby attached to enable you reach conclusion on the DLR.	This is noted and has been included in the report
2		
3		
4		