

BUSINESS ENABLING REFORM ACTION PLAN (BERAP) (2026 CYCLE)

-State Action on Business Enabling Reforms (SABER) Program-



BERAP 2026 CYCLE



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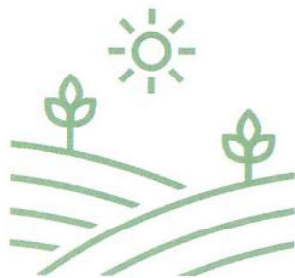
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Authorised Signature

This BERAP was developed in consultation with the Private Sector in Borno State.

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BERAP 2026 REFORM AREAS



**STRENGTHENING THE
FRAMEWORK FOR
RESPONSIBLE AND
INCLUSIVE LAND-
INTENSIVE AGRICULTURE
(FRILIA)**

Reform 1



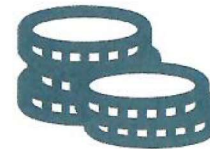
**EASE OF BUSINESS
REGISTRATION AND
PERMITS**

Reform 2



**IMPROVED LAND AND
PROPERTY REGISTRATION
TRANSPARENCY**

Reform 3



**TAXATION AND REVENUE
HARMONIZATION**

Reform 4



**IMPROVED REGULATORY
FRAMEWORK FOR PUBLIC
PRIVATE PARTNERSHIPS
(PPP)**

Reform 5

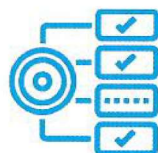
BERAP 2026: REFORM 1



Reform 1: Strengthening the Framework For Responsible And Inclusive Land-intensive Agriculture (FRILIA)



Reform Objectives



Scale up investments in agriculture by deepening equity, sustainability, and market access for smallholder farmers.

Deliverables



- 1. Land Rights Documentation Toolkit** (simplified templates, guidelines, and workflow for smallholder farmers) by Q2 2026.
- 2. Training Sessions Conducted** (minimum: 4 sessions—50 farmers per session).
- 3. Physical Establishment/Rehabilitation** of 2 regional aggregation/market centres by Q3 2026.

Expected Impacts



- 1. 200** farmers obtain secure, formal land rights ($\geq 40\%$ women and youth).
- 2. 200 trained farmers** adopt at least **3 climate-smart practices** (e.g., mulching, composting, water conservation, improved seeds).
- 3. 2 functional aggregation centres** providing structured market access to at least **500 farmers** (including the original 200).

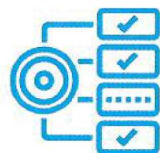
BERAP 2026: REFORM 2



Reform 2: Ease of Business Registration and Permits



Reform Objectives



Achieve full digital integration for obtaining regulatory approvals, significantly reducing compliance costs and time below the 2025 target of 5 days.

Deliverables



1. **Fully operational One-Stop Centre** set up in Maiduguri (equipped workspace, staff, service desks) by Q4 2026.
2. **Functional Web Portal** featuring Online business registration, Permit/licence applications, Status-tracking module, and E-payment integration by Q3 2026.
3. **Minimum 4 sensitization workshops** held across Maiduguri and Jere by Q2 2026.
4. **Business Process Review Report** identifying redundant steps eliminated by Q3.

Expected Impacts



1. Average registration time reduced **from 14 days to ≤5 days by Q4 2026**.
2. Minimum of **100 additional new business registrations** by end of 2026.
3. **≥85% customer satisfaction score** (through quarterly surveys).
4. CAC post-registration time reduced to 3 days.

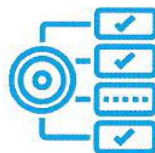
BERAP 2026: REFORM 3



Reform 3: Improved Land and Property Registration Transparency



Reform Objectives



Deepen automation and transparency of land records to significantly accelerate property registration time below the 2025 target of 12 months.

Deliverables



1. **Fully functional online LIS platform** launched for public access by Q2.
2. At least **60% of new C-of-O applications** processed in **≤6 months**.
3. **Published fee schedule** uploaded to LIS and physical notice boards by Q2.
4. **Minimum 6 public sensitization campaigns** (radio, TV, town halls, social media).

Expected Impacts



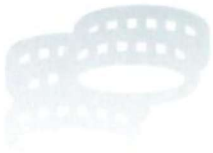
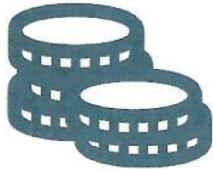
1. **Public access to property records** increases by **≥70%** (measured via LIS usage analytics).
2. **Average C-of-O processing time** reduced to **≤6 months** by Q4 2026.
3. **Increase in revenue collection** by **10–15%**, due to clarity, standardization, and reduced leakages.
4. **Improved public awareness**, with at least **50% of surveyed citizens** aware of the new LIS system.



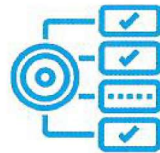
BERAP 2026: REFORM 4



Reform 4: Taxation and Revenue Harmonization



Reform Objectives



Enforce the consolidated tax system to eliminate illegal/multiple taxation, achieving full adoption of the e-payment system and reducing tax compliance time below the 2025 target of 7 weeks.

Deliverables



1. **Minimum 6 tax compliance workshops** held across 2 LGAs.
2. **At least 1,000 business owners trained** on harmonized taxes and e-payment procedures.

Expected Impacts



1. **20–30% increase** in harmonized LGA revenue due to improved tracking and reduced leakages.
2. **Average tax compliance time reduced to ≤4 weeks** (from the 2025 baseline of 7 weeks).
3. **Annual harmonized tax transparency report** published for 100% of State and LGA revenue streams, detailing approved fees, collections, and LGA-specific contributions.

BERAP 2026: REFORM 5



Reform 5: Improved Regulatory Framework For Public Private Partnerships (PPP)



Reform Objectives



Ensure the execution of PPP projects signed in 2025 and build a strong pipeline of investment-ready infrastructure projects for sustained private sector engagement.

Deliverables



1. **Quarterly PPP Execution Reports** covering physical progress (% completion), capital expenditure value, milestones achieved vs planned, bottlenecks and mitigation measures.
2. **Curated Investment Prospectus 2026** showcasing ongoing PPP projects, 2026 pipeline, sector opportunities, incentives and regulatory improvements.
3. **Summit Execution with at least 150–300 participants** (local + external investors).

Expected Outcomes



1. **At least 50% execution progress** achieved in all PPP projects signed in 2025.
2. **At least 200 investor engagements/registrations** through the 2026 Investment Forum.
3. **At least 200 Jobs created** from ongoing and pipeline PPP projects, disaggregated and reported per project.