

BORNO STATE BUSINESS ENABLING REFORM ACTION PLAN 2025													PROGRESS REPORT		
S/N	Business Enabling Reform Areas	Reform Objectives	Action Steps	Description and Key Targets	Beneficiaries	Responsible MDA	Contributing MDAs	Private Sector Contributors	Estimated costs	Planned Start Date	Planned End Date		Status	Description of Status	Next Steps
1	Review of frame work for responsible and inclusive land intensive agriculture (FRILIA)	Enhance investments in agriculture, with a focus on equity, and sustainability of investment	1. Introduce and educate eco-friendly farming methods to reduce environmental impact. 2. Land Tenure Reforms: Introduce affordable measures towards securing land rights of smallholder farmers 3. Capacity Building: Train farmers on good and sustainable practices targeted at productivity improvement. 4. Market Access: Develop channels for	1. Secure land rights for 100 smallholder farmers 2. Train 5,000 smallholder farmers in sustainable practices. 3. Enable direct market access for smallholders	Smallholder Farmers Farming communities, Investors	FRILIA Steering committee	Not applicable	1. Local Business Community leaders. 2. Non-governmental organisations. 3. Civil Society Organisations. 4. Commercial Banks.	N3,000,000,000	January 2, 2025	December 30, 2025		Completed	All action steps under this reform area were successfully completed within the 2025 cycle.	The State will continue to monitor the outcomes of this reform to sustain and improve on the gains achieved, including tracking the productivity and market access of trained farmers and the security of land rights granted. The actions will be repeated in the 2026 BERAP Cycle with new and expanded targets to consolidate and scale the gains achieved in 2025.
2	Ease of Business Registration and Permits	Streamline and simplify the process of obtaining regulatory approvals towards reducing time and compliance costs	1. Establish a centralized One-Stop Business Registration and Permit Center in Maiduguri 2. Develop an online platform for business registration and permit applications, ensuring services are accessible remotely. 3. Organize sensitization workshops for business owners on how to use the new platform and the benefits of formalizing their businesses.	1. Reduce the average time for business registration from 14 days to 5 days. 2. New business registrations within the state to increase with a minimum of 100 businesses by the end of 2025. 3. Increase registration of new businesses by 2%	MSMEs, Investors	Ministry of Trade, Investment and Tourism	Ministry of Finance and Economic Development, Corporate Affairs Commission	1. Local Business Community leaders. 2. Non-governmental organisations. 3. Civil Society Organisations. 4. Commercial Banks. 5. Borno State Chamber of Commerce.	N1,500,000,000	January 3, 2025	December 31, 2025		1. Delayed 2. Delayed 3. Delayed	1. Progress was made towards establishing the One-Stop Centre, but logistics constraints (securing and equipping a suitable premises) could not be resolved within the 2025 implementation timeframe. 2. Development of the online platform could not commence because the inter-agency coordination arrangements required at the State level (across the Ministry, CAC and contributing MDAs) were not concluded within the 2025 cycle. 3. Initial sensitisation workshops were held.	These actions have been carried over into the 2026 BERAP Cycle. Remaining actionable steps and expected timeframes: 1. One-Stop Centre: (i) resolve outstanding logistics constraints and secure the premises - Q1 2026; (ii) deploy staff and operational procedures - Q2 2026; (iii) commission the Centre - Q2 2026. 2. Online platform: (i) conclude inter-agency coordination arrangements at the State level - Q1 2026; (ii) procure and develop the platform - Q3 2026; (iii) test and launch the platform - Q3 2026. 3. Sensitisation: (i) conduct the remaining workshop
3	Improved Land and Property Registration Transparency	Enhance transparency and efficiency of land and property registration	1. Enhance automation of property registration process 2. Initiate the development of a comprehensive Land Information System (LIS) accessible to the public for verifying property ownership and status. 3. Train personnel in the Ministry of Lands and Urban Development on the new system and customer service best practices. 4. Launch a public awareness campaign to educate citizens on the new digital property registration system.	1. Reduce the average time for property registration to 12 months 2. Increase the issuance of Certificates of Occupancy (CoFo) to at least 20%. 3. Ensure all records are digitized and accessible online	Investors	Borno State Geographic Information Service (BOGIS)	Borno State Geographic Information Service (BOGIS), Borno State Urban Planning and Development Board, Ministry of Information and Internal Security, Borno State Information and Communication Development Agency,	1. Local Business Community leaders. 2. Non-governmental organisations. 3. Civil Society Organisations. 4. Commercial Banks. 5. Borno State Chamber of Commerce.	4,000,000,000	January 10, 2025	December 31, 2025		1. Delayed 2. Delayed 3. Delayed 4. Delayed	The reform activities could not be completed within the 2025 implementation timeframe because the State prioritised the upgrade and development of its Digital Archiving System, which is the foundational digital infrastructure on which the automation of property registration and the Land Information System (LIS) depend. As the upgrade was not concluded in 2025, LIS development could not commence, and the personnel training and public awareness campaign - both dependent on the new system being in place - were consequently also delayed.	These actions have been carried over into the 2026 BERAP Cycle. Remaining actionable steps and expected timeframes: 1. Complete the Digital Archiving System upgrade - Q1 2026. 2. Enhance automation of the property registration process - Q2 2026. 3. Initiate LIS development for public-facing property verification - Q3 2026. 4. Train personnel on the new system and customer service best practices - Q3 2026. 5. Launch the public awareness campaign on the digital registration platform - Q4 2026.
4	Taxation and Revenue Harmonization	Harmonize tax and revenue collection processes across state and local government levels, ensuring transparency and reducing the tax burden for businesses.	1. Adopt new presumptive tax rates and seek amendment to the State Revenue Law. 2. Develop and implement an electronic tax payment system that integrates all state and local taxes into one portal. 3. Train tax officers on the new system to enhance efficiency and accountability in tax collection. 4. Conduct workshops with business owners to educate them on the consolidated tax system and the benefits of compliance.	Reduce the average time businesses spend on tax compliance activities to 7 weeks.	MSMEs	Borno State Internal Revenue Service (BIRS)	Ministry of Finance and Economic Development, Ministry of Local Government and Emirate Affairs	1. Local Business Community leaders. 2. Non-governmental organisations. 3. Civil Society Organisations. 4. Commercial Banks. 5. Borno State Chamber of Commerce. 6. NEXIM Bank. 7. NEPC Borno State Branch.	N2,000,000,000	January 2, 2025	December 31, 2025		1. Delayed 2. Completed 3. Completed 4. Completed	1. The amendment of the State Revenue Law to adopt the new presumptive tax rates was delayed because the State paused the legislative process to align the amendment with the new federal tax reform Acts enacted in 2025, so as to avoid inconsistencies between the State Law and the incoming federal tax framework. 2-4. The electronic tax payment portal was deployed, tax officers were trained on the new system, and workshops were conducted with business owners on the consolidated tax system.	The outstanding action has been carried over into the 2026 BERAP Cycle. Remaining actionable steps and expected timeframes: 1. Conclude alignment of the draft State Revenue Law amendment with the 2025 federal tax reform Acts - Q1 2026. 2. Present the amendment Bill to the State House of Assembly for passage - Q2 2026. 3. Adopt and gazette the new presumptive tax rates - Q3 2026. Once enacted, the amended law will consolidate the gains already achieved in 2025, including the deployed electronic tax portal, trained tax officers and completed business owner workshops.
5	Improved regulatory framework for public private partnerships (PPP)	Increase private sector investment in public infrastructure	1. Identify and develop business case for such infrastructure projects. 2. Sensitize private sector on PPP regulatory policies 3. Launch State Project Facilitation Fund specifically for business development areas and attract investments.	Sign at least three MOUs with private sector on PPP Projects	Investors, business community	Borno Investment Promotion Agency (BIPA)	Ministry of Trade, Investment and Tourism, Ministry of Finance and Economic Development, State House of Assembly	1. Local Business Community leaders. 2. Borno State Chamber of Commerce. 3. Civil Society Organisations. 4. Commercial Banks. 5. NEXIM Bank 6. NEPC Borno State branch.	N200,000,000	February 1, 2025	December 31, 2025		1. Completed 2. Completed 3. Completed	All action steps under this reform area were successfully completed within the 2025 cycle.	The State will continue to monitor implementation of the signed MOUs to ensure they translate into executed PPP projects, while tracking the performance of the State Project Facilitation Fund for continuous improvement. The 2026 BERAP Cycle consolidates this reform by transitioning from agreement to execution, with sustained private sector engagement to attract further investment