

BUSINESS ENABLING REFORM ACTION PLAN (BERAP)
(2027 CYCLE)

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

Official Use Only

BERAP 2027 CYCLE



Prof. Engr. Babagana Umara Zulum
Executive Gov. of Borno State



Umar Usman Kadafur
Head of the State EoDB Council

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

Authorised Signature

Official Use Only

BERAP 2027 REFORM AREAS



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

Reform 1



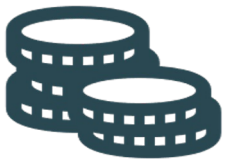
EASE OF BUSINESS REGISTRATION AND PERMITS

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

Official Use Only

BERAP 2027: REFORM 1

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



Reform Objectives

Scale FRILIA from pilot to standard practice, widening secure land access, climate-smart farming and structured market access for smallholder farmers.

Deliverables

1. **Land Rights Documentation Toolkit** rolled out to 3 more LGAs, with a **digital register** of documented farmers, by Q2 2027.
2. **Training Sessions Conducted** (minimum: 8 sessions—50 farmers per session), plus a refresher for the 2026 cohort, by Q3 2027.
3. **At least 1 aggregation centre fully operational**, with a management committee and at least 2 signed off-taker agreements, by Q3 2027.
4. **At least 1 agribusiness investment** approved under FRILIA, with a signed community MoU, by Q4 2027.

Expected Impacts

1. **400 additional farmers** obtain secure, formal land rights (**600 in total**; ≥40% women and youth).
2. **400 additional trained farmers** adopt at least **3 climate-smart practices**.
3. **800 farmers** gain structured market access through the aggregation centres.
4. **≥10% rise in income** for farmers selling through the centres.

Official Use Only

BERAP 2027: REFORM 2

Reform 2: Ease of Business Registration and Permits



Reform Objectives



Complete and operationalise the One-Stop Centre and web portal, bringing business registration time within the 2026 target of 5 days.

Deliverables



1. **Implementation timeline approved** by the EoDB Council, with monthly progress reports, by Q1 2027.
2. **Fully operational One-Stop Centre** in Maiduguri (equipped workspace, staff, service desks) by Q2 2027.
3. **Functional Web Portal** with online registration, permit applications, status tracking and e-payment by Q3 2027.
4. **Business Process Review Report** completed and a **Service Charter with SLAs** published at launch, by Q2 2027.
5. **Minimum 4 sensitisation workshops** held across Maiduguri and Jere ahead of launch, by Q2 2027.

Expected Impacts



1. Average registration time **≤5 days** by Q4 2027.
2. **CAC post-registration time of 3 days**, tracked monthly.
3. **150 new business registrations** through the centre and portal.
4. **≥85% customer satisfaction** from the first quarterly survey after launch.
5. **≥40% of applications** made online within 6 months of the portal going live.

Official Use Only

BERAP 2027: REFORM 3

Reform 3: Improved Land and Property Registration Transparency



Reform Objectives



Build on the digitised DAS records and begin SLTR (Systematic Land Tenure Registration) , reducing property registration time below the 2026 target of 6 months and bringing untitled land into the formal system.

Deliverables



1. **SLTR framework and implementation plan approved**, with a pilot area selected and community sensitisation done, by Q2 2027.
2. **At least 80% of new C-of-O applications** processed in **≤4 months**.
3. **C-of-O Service Standard published**, setting out steps, fees and processing timelines, on notice boards and online by Q2 2027.
4. **Minimum 6 public campaigns** (radio, TV, town halls, social media) covering SLTR and joint or female titling.

Expected Impacts

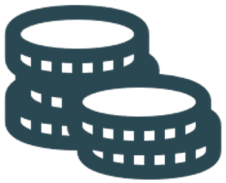


1. Average C-of-O processing time **reduced to ≤4 months** by Q4 2027.
2. Enhanced land tenure security and property rights transparency established across the designated pilot zone by Q4 2027 through comprehensive systematic mapping, boundary demarcation, and public display readiness
3. **Further 10–15% increase in land revenue** over 2026.
4. **At least 70% of surveyed citizens** aware of SLTR and the C-of-O process.
5. **15% increase** in C-of-Os issued to women or joint owners.

Official Use Only

BERAP 2027: REFORM 4

Reform 4: Taxation and Revenue Harmonization





Reform Objectives



Extend the harmonised tax system and e-payment beyond the 2 pilot LGAs, reducing tax compliance time below the 2026 target of 4 weeks.

Deliverables



1. **Consolidated demand notice coverage** extended to all registered businesses in 10 LGAs by Q3 2027.
2. **Harmonised tax system and e-payment** extended from 2 to **10 LGAs** by Q3 2027.
3. **Minimum 10 tax compliance workshops** held across the 10 LGAs.
4. **At least 2,000 business owners trained** on harmonised taxes, e-payment and self-assessment.

Expected Impacts



1. **Further 15–20% increase** in harmonised LGA revenue.
2. Average tax compliance time **reduced to ≤3 weeks** (from the 2026 target of 4 weeks).
3. Strengthened fiscal transparency across all Local Government Areas through the publication and public dissemination of the second annual tax transparency report.
4. **≥80% of tax payments** made electronically.
5. **≥60% of self-assessment returns** filed online.

Official Use Only

BERAP 2027: REFORM 5

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



Reform Objectives



Convert the PPP pipeline and investor interest from the 2026 roundtable into signed agreements and completed projects.

Deliverables



1. **Quarterly PPP Execution Reports** continued and **published online**.
2. **Curated Investment Prospectus 2027**, with **feasibility studies for 2 pipeline projects**.
3. **Borno Investment Summit 2027** held with at least 150 participants (local + external investors), building on the 2026 investor roundtable, with a BIPA follow-up tracker for all leads, by Q3 2027.
4. **Project Facilitation Fund (PFF) operational** by Q2 2027.

Expected Impacts



1. **At least 80% execution progress** on PPP projects signed in 2025.
2. **At least 200 investor engagements** through the 2027 Summit, leading to **at least 3 MoUs or letters of intent**.
3. **400 jobs created in total** from PPP projects, reported per project.
4. **At least 1 PPP agreement signed** from the 2026 pipeline.

Official Use Only