



## Nigeria: State Action on Business Enabling Reforms (SABER) Program (P177442)

WESTERN AND CENTRAL AFRICA | Nigeria | Finance, Competitiveness and Innovation Global Practice | Requesting Unit: AWCW2 | Responsible Unit: EAWF2  
IBRD/IDA | Program-for-Results Financing | FY 2023 | Team Leader(s): Bertine Kamphuis, Karim Ouled Belayachi

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**Program Development Objectives**

Program Development Objective (from Program Appraisal Document)

The Program Development Objective (PDO) is to improve (1) the efficiency of land administration, (2) the regulatory framework for private investment in fiber optic infrastructure, (3) services provided by investment promotion agencies and public-private partnership units, and (4) the efficiency and transparency of government-to-business services in participating states.

**Overall Ratings**

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	--	<input type="checkbox"/> Satisfactory
Overall Implementation Progress (IP)	--	<input type="checkbox"/> Satisfactory

**Implementation Status and Key Decisions**

The Nigeria State Action on Business Enabling Reforms (SABER) program was endorsed by the National Economic Council (NEC) on August 18, 2022, and the US\$750 million SABER Operation in support of the government's SABER program was approved by the World Bank Board of Executive Directors on September 29, 2022. The planned signature date for the Financing Agreement (FA) was November 14, 2022, with the aim to enable the first disbursements of the Program against the Prior Results to occur within 2022. Prior Results are specific disbursement-linked results (DLRs) to be achieved prior to the Signature Date of the FA but after May 31, 2022. As the Federal Government was still in the process of preparing for National Assembly approval of the amendment of the external borrowing plan, and to give the states more time, it was decided to delay the deadline for the Prior Results to December 31, 2022. On December 14, 2022, the Federal Executive Council (FEC) approved SABER, authorizing the Honorable Minister of Finance, Budget, and National Planning (HMoFBNP) to sign the FA. The FA was subsequently signed on January 6, 2023.

While the Program is yet to be declared effective, solid progress is underway to meet the effectiveness conditions, and towards the achievement of results. The effectiveness deadline was extended to May 6, 2023.

Since October 2022, several sensitization events, ad-hoc technical assistance (TA) sessions and training programs for the states have been held on the four Prior Results (PR) and three out of the five Eligibility Criteria (EC) for Year 1 (2023) that have approaching deadlines. The Nigeria Governors' Forum (NGF) led the state sensitization and TA efforts on the Prior Result to disbursement linked indicator (DLI) 1 (Improved efficiency in property registration and sustainability of the land-based investment process) and the Enabling Business Environment Secretariat (EBES) of the Presidential Enabling Business Environment Council (PEBEC) led the ones on the Prior Results for DLI 4 (Improved investment promotion environment), DLI 5 (Increased transparency of official fees and procedures), and DLI 6 (Increased transparency of fees and levies for inter-state trade and increased exporter certification). The objectives of the sensitization workshops were to: (a) sensitize state officials on the SABER Program; (b) disseminate in-depth information on the ECs, PRs, DLI matrix and overall Program process and verification to ensure the understanding by participating state ministries, departments, and agencies (MDAs); and (c) showcase successful state examples to serve as an example to other participating states. The TA sessions involved the sharing of templates and key documentation to support states in achieving the PRs and EC, in-depth explanation of the verification protocol, the sharing of initial draft results by the states, and customized feedback to each state to guide states towards achievement of the result. TA sessions were also held on three out of the five ECs for Year 1: (a) Annual State Business-Enabling Reforms Action Plan for 2023 approved by the State Executive Council and published online by 31 January 2023; (b) Annual FY23 state budget, prepared under national Chart of Accounts, approved by the State Assembly and published online by 31 January 2023; and (c) Annual State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) published online by 31 December 2022. EBES held virtual sessions on the State Action Plans; NGF held hands-on training on the FY23 state budgets; and the Debt Management Office (DMO) provided hands-on advice on the SDSA-DMSRs.

**Data on Financial Performance**



**Disbursements (by loan)**

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P177442	IDA-72090	Not Effective	USD	750.00	750.00	0.00	0.00	764.18	0%

**Key Dates (by loan)**

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P177442	IDA-72090	Not Effective	29-Sep-2022	06-Jan-2023	--	31-May-2026	31-May-2026

**Program Action Plan**

<b>Action Description</b>	Hire qualified Environmental and Social Officers at the PCU and provide capacity building/system strengthening program to strengthen their skills.				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Environmental and Social Systems		PCU	Due Date	06-May-2023	Not Yet Due
<b>Completion Measurement</b>	Inclusion of the listed specialist in the team and maintained throughout the Program implementation; and Training Module and Implementation Support Supervision Report of World Bank Task team.				
<b>Comments</b>					

<b>Action Description</b>	Inclusion of E&S considerations in PPP framework for participating states in DLI3.				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Environmental and Social Systems	DLI 4	PCU	Due Date	31-Dec-2024	Not Yet Due
<b>Completion Measurement</b>	Published on state's official website: the PPP legal and institutional framework, including E&S considerations.				
<b>Comments</b>					

<b>Action Description</b>	Include in the Program Operational Manual, E&S guidelines for participating states to explore core social inclusion activities such as gender, SEP, SEA/H, and protection of the vulnerable groups including OHS, etc.				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Environmental and Social Systems	DLI 3	PCU	Due Date	15-May-2023	Not Yet Due
<b>Completion Measurement</b>	Completed guidelines disseminated to stakeholders, training provided, and the guidelines operationalized				
<b>Comments</b>					



<b>Action Description</b>	Develop e-waste management strategy for managing e-waste result from the program.				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Environmental and Social Systems		PCU	Due Date	14-Nov-2023	Not Yet Due
<b>Completion Measurement</b>	E-waste management strategy document.				
<b>Comments</b>					

<b>Action Description</b>	Protocol adopted and implemented for reporting, management and investigation of fraud and corruption allegations operationalized in MDAs implementing SABER Program.				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Fiduciary Systems		PCU	Due Date	05-Jun-2023	Not Yet Due
<b>Completion Measurement</b>	Protocol adopted by PCU one month after effectiveness				
<b>Comments</b>	The timing value is 1 month after effectiveness, which is currently estimated at mid-March, 2023. Updated.				

<b>Action Description</b>	Reporting, management and investigation of fraud and corruption allegations operationalized in MDAs implementing SABER Program.				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Fiduciary Systems		PCU	Recurrent	Semi-Annually	Not Yet Due
<b>Completion Measurement</b>	Report on fraud and corruption allegations submitted twice a year as part of Program implementation progress report.				
<b>Comments</b>					

<b>Action Description</b>	Assignment of Project Accountants and internal auditor to PCU				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Fiduciary Systems		OAGF/ FPFMD	Due Date	06-May-2023	Not Yet Due
<b>Completion Measurement</b>	Accountants and Internal Auditor assigned				
<b>Comments</b>					

<b>Action Description</b>	Compile data on recurrent expenditures of the relevant MDAs for the participating states, certified by the OAuGF and an opinion provided.				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Fiduciary Systems		PCU	Recurrent	Yearly	Not Yet Due



<b>Completion Measurement</b>	PCU submitted compiled data on recurrent expenditures certified by OAuGF with an opinion expressed, within 9 months of the end of fiscal year.
<b>Comments</b>	

<b>Action Description</b>	Timely transfer of Program funds from the federal to the participating states towards achievement of DLIs				
<b>Source</b>	<b>DLI#</b>	<b>Responsibility</b>	<b>Timing</b>	<b>Timing Value</b>	<b>Status</b>
Fiduciary Systems		PCU	Recurrent	Continuous	Not Yet Due
<b>Completion Measurement</b>	Service standard of 14 days to be established in the PIM; States' share of funds received in the Special Fund Account (part of TSA) at the federal level are transferred to the States' accounts within 14 days.				
<b>Comments</b>					

**Risks**

**Systematic Operations Risk-rating Tool**

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	<input type="checkbox"/> Substantial	--	<input type="checkbox"/> Substantial
Macroeconomic	<input type="checkbox"/> Moderate	--	<input type="checkbox"/> Moderate
Sector Strategies and Policies	<input type="checkbox"/> Substantial	--	<input type="checkbox"/> Substantial
Technical Design of Project or Program	<input type="checkbox"/> Substantial	--	<input type="checkbox"/> Substantial
Institutional Capacity for Implementation and Sustainability	<input type="checkbox"/> High	--	<input type="checkbox"/> High
Fiduciary	<input type="checkbox"/> Substantial	--	<input type="checkbox"/> Substantial
Environment and Social	<input type="checkbox"/> Moderate	--	<input type="checkbox"/> Low
Stakeholders	<input type="checkbox"/> Moderate	--	<input type="checkbox"/> Moderate
Other	--	--	--
Overall	<input type="checkbox"/> Substantial	--	<input type="checkbox"/> Substantial

**Results**

**PDO Indicators by Objectives / Outcomes**

Improved land administration and land-based investment process
► States with at least 50% of Certificates of Occupancy (CofOs) issued and duly registered since 01 January 2012 digitized and indexed in accordance with international good standards. (Number, Custom)



	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	10.00
Date	30-May-2022	--	29-Dec-2022	31-Dec-2025
Comments	States (number) with at least 50% of existing Certificates of Occupancy (CofOs) digitized and indexed in accordance with international good standards (as defined by the DLI Verification Protocol). Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

Improved regulatory framework for private investment in fiber optic infrastructure

► States adopting aggregate fees for broadband deployment on a per linear basis at a maximum of NGN 145 per meter (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	20.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2025
Comments	States adopting aggregate fees for broadband deployment on a per linear basis at a maximum of NGN 145 per meter. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

Improved services provided by investment promotion agencies and public-private partnership units

► States that establish an IPA performing the key functions of Marketing, Information, Assistance and Advocacy. (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	15.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2025
Comments	States (number) that establish an IPA performing the key functions of Marketing, Information, Assistance and Advocacy. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

► States that establish a PPP coordinating unit mandated to facilitate PPPs and that has publicly disclosed their PPP pipeline projects on a portal. (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	12.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2025
Comments	States (number) that establish a PPP coordinating unit mandated to facilitate PPPs, that has publicly disclosed its PPP pipeline projects on a portal. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

Improved efficiency and transparency of government-to-business services

► States in which all state-level and local government taxes, levies, and fees from businesses can be paid electronically (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	20.00



Date	31-May-2022	--	29-Dec-2022	31-Dec-2025
Comments	States (number) in which all State-level and local government taxes, levies, and fees from businesses can be paid electronically. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			
► States in which fees, procedures, and service delivery timelines of five key business-enabling environment State-level MDAs are published on a website. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	10.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2025
Comments	States (number) in which fees, procedures, and service delivery timelines of five key business-enabling environment State-level MDAs are published on a website. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

**Intermediate Results Indicators by Results Areas**

Improved land administration and land-based investment process				
► States with at least 90% of new CofOs registered during 2025, digitized and indexed, with 15% increase in share of female-owned or co-owned (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	10.00
Date	31-Dec-2021	--	29-Dec-2022	31-Dec-2025
Comments	States (number) in with at least 90% of new CofOs registered issued during 2025 (1 January 2025 to 31 December 2025) digitized and indexed on an ongoing basis and a 15% increase from 2021 to 2025 in the share of total CofOs registered per year issued between 2021 and 2025 that are female owned or joint/co-owned. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			
► States adopting a Framework for Responsible Investment in Land-Intensive Agriculture (FRILIA), or equivalent, through a State Executive Order. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	7.00
Date	31-Dec-2021	--	29-Dec-2022	31-Dec-2024
Comments	States (number) adopting a Framework for Responsible Investment in Land-Intensive Agriculture (FRILIA), or equivalent through a State Executive Order. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

Improved regulatory framework for private investment in fiber optic infrastructure				
► States with approved Right of Way (ROW)-related requests published on state official website. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	20.00



Date	31-May-2022	--	29-Dec-2022	31-Dec-2024
Comments	States (number) with approved Right of Way (ROW)-related requests published on state official website. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

<b>Improved services provided by investment promotion agencies and public-private partnership units</b>				
▶ States that adopted (a) a PPP legal and institutional framework and (b) a PPP Fiscal Commitment and Contingent Liability (FCCL) framework. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	12.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2024
Comments	Number of new State-level technical PPP coordination unit/agency mandated as the lead organization tasked with facilitation of PPPs. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

<b>Improved efficiency and transparency of government-to-business services</b>				
▶ States that publish schedule of trade related fees and levies on inter-state movement of goods on a state website (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	17.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2023
Comments	Number of states reporting at least a 10% increase in the number of firms in the state that obtained export certificates from NEPC from the baseline year (2021). Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			
▶ States in which inventory of all investment incentives (Federal and State) available in the State are published on a state website (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	15.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2023
Comments	States (number) in which inventory of all investment incentives (Federal and State) available in the State are published on a state website. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			
▶ States with at least a 10% increase in the number of firms in the state that obtained export certificates from NEPC (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	12.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2024
Comments	States (number) with at least a 10% increase in the number of firms in the state that obtained export certificates from NEPC from the baseline year (2021). Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			



► States that adopted presumptive turnover tax regime for small businesses, and subsumed business-related local government charges into a consolidated demand notice. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	16.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2025
Comments	States (number) that amended existing legislation or passed new legislation to adopt presumptive turnover tax regime for small businesses, and that subsumed business-related local government charges/fees/taxes into a consolidated demand notice. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			
► States that established at least two small claims courts having tried at least one case each. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	20.00
Date	31-May-2022	--	29-Dec-2022	31-Dec-2024
Comments	States (number) that established at least two small claims courts having tried at least one case each. Only states having achieved this target during the Program duration will be counted. This will be captured by the number of States achieving the DLI.			

**Disbursement Linked Indicators**

► DLI 1 Improved efficiency in property registration and sustainability of the land-based investment process (Outcome, 104.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	January 1, 2025 - December 31, 2025
Value	0.00	--	0.00	1.1.4 Published on state official website: (i) the process for obtaining CofO including all relevant MDAs, time frames and costs; (ii) the process for obtaining Construction Permits including all relevant MDAs, time frames and costs; AND 1.1.4 New CofOs registered during 2025 (1 January 2025 to 31 December 2025) digitized and indexed on an ongoing basis in accordance with international good standards as established in the TOR meets target:





				<p>Target: At least 90% of new CofOs registered; AND 15% increase from 2021 to 2025 in the share of CofOs registered per year that are female owned or joint/co-owned.</p> <p>1.2.2 FRILIA, or equivalent, under satisfactory implementation with at least 1 pilot investment materialized under FRILIA and as confirmed by a social audit.</p>
Date	--	--	29-Dec-2022	--
<b>Comments</b>				

► DLI 2 Improved regulatory framework for private investment in fiber optic infrastructure (Intermediate Outcome, 108.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	January 1, 2025 - December 31, 2025
Value	0.00	--	0.00	<p>2.3 State maintained aggregate per linear meter fees for broadband deployment, online publication of ROW processes and fees, and online publication of approved ROW-related requests; AND</p> <p>Increase in total deployed non-Gigabit Passive Optical Network (GPON) fiber optic cable kilometers against 2022 baseline meets target:            Basic target: 20-99%            Stretch target: &gt;100%</p>
Date	--	--	29-Dec-2022	--



Comments

► DLI 3 Development of an effective PPP framework (Outcome, 62.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	January 1, 2025 - December 31, 2025
Value	0.00	--	0.00	3.3 State-level technical PPP coordination unit/agency maintained; AND State Project Facilitation Fund is established with a minimum funding of 3% of the total pipeline estimated capital investment.
Date	--	--	29-Dec-2022	--
Comments				

► DLI 4 Improved Investment Promotion Environment (Outcome, 105.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	January 1, 2025 - December 31, 2025
Value	0.00	--	0.00	4.4 Published on state official website: Inventory of all investment incentives (Federal and State) available in the State and the number of entities receiving State investment incentives; AND An aftercare and retention program is adopted as per the verification protocols; AND The number of announced investments proactively supported by IPA meets target: Basic target: 1 to 4 Stretch target: At least 5



Date	--	--	29-Dec-2022	--
<b>Comments</b>				

► DLI 5 Increased transparency of official fees and procedures (Outcome, 60.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	January 1, 2025 - December 31, 2025
Value	0.00	--	0.00	5.4 Published on state official website(s): fees, procedures, and service delivery timelines of five key BEE State MDAs. AND GRMs at two key BEE State MDAs are operational and a minimum of 75% of grievances received are addressed within the specified SLAs. AND Publish at least on a monthly basis on state official website(s): compliance with SLAs of five key BEE State MDAs.
Date	--	--	29-Dec-2022	--
<b>Comments</b>				

► DLI 6 Increased transparency of fees and levies for inter-state trade and increased exporter certification (Intermediate Outcome, 89.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	January 1, 2025 - December 31, 2025
Value	0.00	--	0.00	6.1.4 Published on state official website: schedule of trade related fees and levies on inter-state movement of goods; AND report on complaints from traders and redress actions; AND A minimum of 75 percent of grievances received in the GRM are addressed within the



					specified service level agreements; AND Eliminated haulage fees and charges.  6.2.3 At least 20% increase in firms in the state that obtained export certificates from NEPC from the baseline year (2021).
Date	--	--		29-Dec-2022	--
<b>Comments</b>					

► DLI 7 Simplified state and local business tax regimes (Outcome, 122.00, 0%)					
	Baseline	Actual (Previous)	Actual (Current)		January 1, 2025 - December 31, 2025
Value	0.00	--	0.00		7.1 State amended existing legislation or passed new legislation to adopt presumptive turnover tax regime for small businesses; AND, (b) State subsumed business-related local government charges/fees/taxes into a consolidated demand notice (one-time payment for year in which DLR is first achieved, up to Year 3)  7.2.2 All State-level and local government taxes, levies, and fees from businesses can be paid electronically; and there is an adoption rate of: Basic target: At least 33% of State collection of taxes, levies, and fees from businesses Stretch target: At least 66% of State collection of taxes, levies, and fees from businesses.



Date	--	--	29-Dec-2022	--
<b>Comments</b>				

► DLI 8 Quick determination of commercial disputes (Intermediate Outcome, 80.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	January 1, 2025 - December 31, 2025
Value	0.00	--	0.00	8.3 Monthly performance reports for small claims court for 2024 (Jan to Dec 2024) to be made available to the public on state Judiciary's website by 31 March 2025; AND 75% of cases disposed within 60 days as recorded by the time to disposition report; AND 75% of judgments executed within 30 days as recorded by the execution reports.
Date	--	--	29-Dec-2022	--
<b>Comments</b>				