YEAR 1

State Action on Business Enabling Reforms (SABER) Program

Adamawa State

Final Assessment Report

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Federal Ministry of Finance

PEBEC
PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL SECRETARIAT

NIGERIA GOVERNORS' FORUM

DEBT MANAGEMENT OFFICE NIGERIA

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List of Abbreviations

Abbreviation	Full Meaning
APA	Annual Performance Assessment
BEE	Business Enabling Environment
BERAP	Business Enabling Reforms Action Plan
BRP	Business Regulatory Process
CMC	Chief Magistrate Court
CofO	Certificate of Occupancy
DLI	Disbursement Linked Indicator
DLR	Disbursement Linked Result
EC	Eligibility Criteria
EO	Executive Order
EODB	Ease Of Doing Business
ERGP	Economic Recovery and Growth Plan

FCT	Federal Capital Territory
FRILIA	Framework on Responsible Investment in Land-Intensive Agriculture
GRM	Grievance Redress Mechanism
IPA	Investment Promotion Agency
IPF	Investment Project Financing
IPSAS	International Public Sector Accounting Standards
IVA	Independent Verification Agent
MDA	Ministry, Department and Agency
NCOA	National Chart of Accounts
NDP	National Development Plan
NIPC	National Investment Promotion Agency
PDO	Program Development Objectives
PEBEC	Presidential Enabling Business Environment Council
PforR	Program-for-Results

PPP	Public-Private Partnership
RofO	Right of Occupancy
ROW	Right of Way
SABER	State Action on Business Enabling Reforms
SB	State Budget
SCEP	State Committee on Export Promotion
SDSA-DMSR	State Debt Sustainability Analysis and Debt Management Strategy Report
SFTAS	State Fiscal Transparency, Accountability and Sustainability
SLA	Service Level Agreements
TIN	Tax Identification Number
TOR	Terms of References
URL	Uniform Resource Locator
VP	Verification Protocol

1.0 Executive Summary

This report presents a final assessment of Adamawa State's performance under the State Action on Business Enabling Reforms (SABER) Program. The findings are based on documentation submitted by the State, publicly available evidence, and the Verification Protocol. This Final report also incorporates the feedback and additional evidence provided by the State in response to the draft report.

1.1 Scope

This final Assessment Report covers the State's performance against the Year 1 (January 1 – December 31, 2023) SABER Eligibility Criteria and Disbursement Linked Results, listed in the Financing Agreement, and the Verification Protocol (version 2.0, May 26, 2023). In advance of the performance assessment, all States were provided with the detailed information requirements for the assessment, and a template with which to report the results achieved. The assessment was conducted between **December 19, 2024 and June 25, 2025** by the IVA firm, which was engaged by the Program Coordination Unit (PCU) to act as the IVA for the 2023 Annual Performance Assessment (APA).

1.2 Approach

To ensure an efficient and objective verification exercise in line with the VP, a standardised verification script was employed across all States to ensure consistency and fairness throughout the process. The verification exercise commenced with a review of data submitted by the States, followed by requests for additional information where supporting evidence was missing or not available online. The assessment results are binary (Achieved or Not Achieved) by design.

1.3 Summary of Performance Assessment

1.3.1 Eligibility Criteria

Eligibility Criteria (EC): To be eligible to participate in SABER in Year 1 (2023) and access the SABER Year 1 (2023) loans, each state must achieve all five EC for Year 1. Adamawa State met 5 out of 5 EC for SABER Year 1 (2023).

Eligibility Criteria		APA 2023 (YEAR 1)	Overall Assessment
BERAP 2023	Annual State Business-Enabling Reforms Action Plan for 2023	The Annual State Business-Enabling Reforms Action Plan (BERAP) for 2023, was approved by the State Executive Council and published on the State's official website before the deadline of January 31st, 2023.	Achieved
BERAP 2024	Annual State Business-Enabling Reforms Action Plan for 2024	The Annual State Business-Enabling Reforms Action Plan for 2024, was prepared with, and includes records of, private sector participation, it was approved by the State Executive Council and was published on the State's official website before the deadline of December 31st, 2023.	Achieved
Financial Statements	Annual FY22 Audited Financial Statement	The 2022 Audited Financial Statements, was prepared in accordance with International Public Sector Accounting Standards (IPSAS), submitted to the State Assembly, and published on the State's official website before the deadline of July 31st, 2023.	Achieved
SDSA-DMSR	Annual State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR)	The Annual State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) was published online by 31 December 2022.	Achieved

State Budget	Annual FY23 State Budget	The Annual FY23 State budget was prepared under national Chart of Accounts, approved by the State Assembly, and published on the State's official website before the deadline of January 31st, 2023.	Achieved

1.3.2 Disbursement Linked Results (DLRs)

Adamawa State achieved the following:

- DLR 1.1.2: Improved Efficiency in Property Registration and Sustainability of the Land-Based Investment Process
- DLR 2.1 : Improved Regulatory Framework for Private Investment in Fibre Optic Infrastructure
- DLR 3.1: Development of an Effective PPP Framework
- DLR 4.2 : Improved Investment Promotion Environment
- DLR 5.2 : Increased Transparency of Official Fees and Procedures
- DLR 6.1.2 : Increased Transparency of Fees and Levies for Inter-State Trade and Increased Exporter Certification
- DLR 6.2.1 : Increased Transparency of Fees and Levies for Inter-State Trade and Increased Exporter Certification (SCEP)

The State did not meet the requirements for:

- DLR 1.2.1: Improved Efficiency in Property Registration and Sustainability of the Land-Based Investment Process (FRILIA)
- DLR 7.1 : Simplified State and Local Business Tax Regimes
- DLR 8.1 : Quick Determination of Commercial Disputes

Disbursement Linked Result		APA 2023 (YEAR 1)	Overall Assessment
DLR 1.1.2	Improved Efficiency in Property Registration and Sustainability of the Land-Based Investment Process	The State has published on its official website, before the deadline of December 31st, 2023, (i) the process for obtaining CofOs, including all relevant MDAs, time frames and costs; and (ii) the process for obtaining Construction Permits, including all relevant MDAs, time frames and costs. The State has also completed a Terms of References (TOR) for the creation of a data centric digital archive of CofOs with a searchable index in accordance with international good standards.	Achieved
DLR 1.2.1	Improved Efficiency in Property Registration and Sustainability of the Land-Based Investment Process (FRILIA)	A State Executive Order was issued on FRILIA, however, it is dated 2024, which falls outside the 2023 APA assessment window.	Not Achieved
DLR 2.1	Improved Regulatory Framework for Private Investment in Fibre Optic Infrastructure	The State has passed a legislation /regulation/executive order to adopt aggregate fees charged for fiber optic cable deployment on a per linear meter basis at a maximum of NGN145 per meter by December 31st, 2023. The State has also published on its official website, before the deadline of December 31st, 2023, the process for obtaining ROW, including all relevant MDAs, timeframes, and costs.	Achieved

DLR 3.1	Development of an Effective PPP Framework	The State has mandated a State-level technical PPP coordination unit as the lead organization tasked with the facilitation of PPPs before the deadline of December 31st, 2023. The State-level technical PPP coordination unit has adopted and disclosed a PPP pipeline, of which at least 50 percent is screened for climate adaptation and mitigation, evidenced by disclosure of the assessment, before the deadline of December 31st, 2023.	Achieved
DLR 4.2	Improved Investment Promotion Environment	(1) The State has published on its official website, before the deadline of December 31st, 2023, the Inventory of all investment incentives (Federal and State) available in the State and the number of entities receiving State investment incentives. (2) The Investment promotion agency (IPA) is mandated as the lead organization promoting investment into the State. (3) The IPA has updated its website with the required information including the guide on access to credit.	Achieved
DLR 5.2	Increased Transparency of Official Fees and Procedures	The State has published on its official website, before the deadline of December 31st, 2023, the fees, procedures, and service delivery timelines of five key BEE State MDAs. The State has also issued an Executive Order to direct five State BEE MDAs to publish on the State official website, their fees, procedures, Service Level Agreements (SLAs), Grievance Redress Mechanism (GRM), and mandatory advance communication rules of upcoming changes by the deadline of December 31st, 2023.	Achieved

DLR 6.1.2	Increased Transparency of Fees and Levies for Inter-State Trade and Increased Exporter Certification	(i) The State has published on its official website the schedule of trade related fees and levies on inter-state movement of goods by December 31st, 2023. (ii) The State has established a GRM system for traders including SMS/hotline for reporting and redress.	Achieved
DLR 6.2.1	Increased Transparency of Fees and Levies for Inter-State Trade and Increased Exporter Certification (SCEP)	(i) The State has allocated an operational budget to the State Committee on Export Promotion (SCEP) in the 2024 budget. (ii) The State has also published on its official website, before the deadline of December 31st, 2023, the export strategy, and export guidelines.	Achieved
DLR 7.1	Simplified State and Local Business Tax Regimes	The State has not submitted evidence for this DLR.	Not Achieved
DLR 8.1	Quick Determination of Commercial Disputes	The State has not submitted evidence for this DLR.	Not Achieved

2.0 Performance Assessment

To ensure an efficient and objective verification exercise in line with the Verification Protocol (VP), a standardised verification script was used across all states to ensure consistency throughout the process.

The state's performance was assessed as:

1. **"Achieved"** – if the state met the requirements as stated in the Verification Protocol.
2. **"Not Achieved"** – if the state did not meet the requirements.

NB: *Please note that where the test procedure was not a requirement for DLR achievement, it did not affect the overall assessment of the parent test procedure and overall DLR achievement.*

3.0 Performance Assessment Result

3.1 Eligibility Criteria

3.1.1 BERAP 2023: Annual State Business-Enabling Reforms Action Plan for 2023

Eligibility Criteria description as per Financing Agreement: Annual State Business-Enabling Reforms Action Plan for 2023 approved by the State Executive Council and published online by 31 January 2023.

EC BERAP 2023 Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
ECBRPP231	**Ascertain that the State has published the approved Annual State Business-Enabling Reforms Action Plan (BERAP) for 2023 on its official website by 31 January 2023**		**Satisfactory**	
ECBRPP231a	Verify that the 2023 BERAP document is published and downloadable on the State's official website.	The 2023 BERAP is published and downloadable from the State's official website.	Satisfactory	-
ECBRPP231b	Verify that the 2023 BERAP report is written in English. *Note: Not required for EC achievement.*	The 2023 BERAP report is written in English.	Satisfactory	-

ECBRPP23 1c	Verify that the 2023 BERAP report is adequately titled on the State's official website. *Note: Not required for EC achievement.*	The 2023 BERAP report is adequately titled on the State's official website. It is titled: "Adamawa BERAP State Action Plan".	Satisfactory	-
ECBRPP23 1d	Verify that the 2023 BERAP report is found in the section of the State's website relevant to the information being shared. *Note: Not required for EC achievement.*	The 2023 BERAP is found in the Adamawa State Clearance Framework subsection in the Documents section on the State's Ministry of Finance website.	Satisfactory	-
ECBRPP23 1e	Verify that the published date of the 2023 BERAP document is on or before the deadline of January 31st, 2023, and record evidence of the timestamp.	The Google timestamp could not be verified. However timestamp evidence from the State website confirms publication on January 30th, 2023, before the deadline of January 31st, 2023.	Satisfactory	-
ECBRPP23 1f	Verify the approval by the State Executive Council.	The State provided evidence of approval by the State Executive Council.	Satisfactory	-
ECBRPP23 2	**Ascertain that the 2023 State Business-Enabling Reform Action Plans (BERAP) includes the following minimum requirements: a list of contributing entitites, reform objectives, defined actions, timelines, list of responsible entities for the actions and targets (quantifiable impact of reform actions to the private sector).**		**Satisfactory**	
ECBRPP23 2a	Verify that the 2023 State Business Enabling Reform Action Plans (BERAP) includes the list of contributing entities	The 2023 BERAP document includes a list of contributing entities.	Satisfactory	-

ECBRPP232b	Verify that the 2023 State Business Enabling Reform Action Plans (BERAP) includes reform objectives and defined actions.	The 2023 BERAP includes reform objectives and defined actions.	Satisfactory	-
ECBRPP232c	Verify that each action of the 2023 State Business Enabling Reform Action Plans (BERAP) has a corresponding timeline that falls within 2023.	The 2023 BERAP document has timelines that fall within 2023.	Satisfactory	-
ECBRPP232d	Verify that each action of the 2023 State Business Enabling Reform Action Plans (BERAP) includes the list of responsible entities for the actions	The 2023 BERAP document includes the responsible government agencies for each outlined action.	Satisfactory	-
ECBRPP232e	Verify that each action of the 2023 State Business Enabling Reform Action Plans (BERAP) includes targets (quantifiable impact of reform actions to the private sector) for each action.	All actions in the 2023 BERAP document include targets.	Satisfactory	-

3.1.2 BERAP 2024: Annual State Business-Enabling Reforms Action Plan for 2024

Eligibility Criteria description as per Financing Agreement: Annual State Business-Enabling Reforms Action Plan for 2024, prepared with, and including records of, private sector participation, approved by the State Executive Council and published online by 31 December 2023.

EC BERAP 2024 Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
ECBRPP241	**Ascertain that the State has published the approved Annual State Business-Enabling Reforms Action Plan (BERAP) for 2024 on its official website by 31 December 2023**		**Satisfactory**	
ECBRPP241a	Verify that the 2024 BERAP document is published and downloadable on the State's official website.	The 2024 BERAP is published and downloadable from the State's official website.	Satisfactory	-
ECBRPP241b	Verify that the 2024 BERAP report is written in English. *Note: Not required for EC achievement.*	The 2024 BERAP report is written in English.	Satisfactory	-

ECBRPP24 1c	Verify that the 2024 BERAP report is adequately titled on the State's official website. *Note: Not required for EC achievement.*	The 2024 BERAP report is adequately titled on the State's official website. It is titled: "State Business Enabling Reform Action Plans (BERAP) 2024 ".	Satisfactory	-
ECBRPP24 1d	Verify that the 2024 BERAP report is found in the section of the State's website relevant to the information being shared. *Note: Not required for EC achievement.*	The 2024 BERAP is found in the Sources section on the State's Ministry of Finance and Budget website.	Satisfactory	-
ECBRPP24 1e	Verify that published date of the 2024 BERAP document is on or before the deadline of December 31st,2023 and record evidence of the timestamp.	The Google timestamp could not be verified. However timestamp evidence from the State website confirms publication on December 29th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
ECBRPP24 1f	Verify the approval by the State Executive Council.	The State has provided evidence of approval by the State Executive Council.	Satisfactory	-
ECBRPP24 2	**Ascertain that the 2024 State Business-Enabling Reform Action Plans (BERAP) includes the following minimum requirements: a list of contributing entitites, reform objectives, defined actions, timelines, list of responsible entities for the actions and targets (quantifiable impact of reform actions to the private sector).**		**Satisfactory**	
ECBRPP24 2a	Verify that the 2024 State Business-Enabling Reform Action Plans (BERAP) document includes the list of contributing entities	The 2024 BERAP document includes a list of contributing entities.	Satisfactory	-

ECBRPP24 2b	Verify that the 2024 State Business-Enabling Reform Action Plans (BERAP) document includes reform objectives and defined actions.	The 2024 BERAP includes reform objectives and defined actions.	Satisfactory	-
ECBRPP24 2c	Verify that each action of the 2024 State Business-Enabling Reform Action Plan (BERAP) document has a corresponding timeline that falls within 2024.	The 2024 BERAP document has timelines that fall within 2024.	Satisfactory	-
ECBRPP24 2d	Verify that the 2024 State Business Enabling Reform Action Plan (BERAP) document includes the list of responsible entities for the actions	The 2024 BERAP document includes the responsible government agencies for each outlined action.	Satisfactory	-
ECBRPP24 2e	Verify that the 2024 State Business-Enabling Reform Action Plan (BERAP) includes targets (quantifiable impact of reform actions to the private sector) for each action.	All actions in the 2024 BERAP document include targets.	Satisfactory	For future BERAPs, the state is advised to ensure each target is specific and measurable.
ECBRPP24 3	**Ascertain private sector involvement in the development of the 2024 State Business-Enabling Reform Action Plan (BERAP) by reviewing the meeting attendance sheet and minutes from the BERAP consultation process. The minutes and attendance sheet should contain contact information of private sector entities; contact a sample of the listed private sector contributors to verify their participation.**		**Satisfactory**	

ECBRPP243a	Verify that the 2024 BERAP includes a summary of private-sector consultations. *Note: Not required for EC achievement.*	The 2024 BERAP includes a summary of private sector consultations.	Satisfactory	-
ECBRPP243b	Verify the participation of the private sector in the published 2024 BERAP, through meeting attendance sheets and meeting minutes.	The State provided meeting attendance sheets and meeting minutes of the 2024 BERAP private sector consultation.	Satisfactory	-
ECBRPP243c	Contact at least two private sector contributors listed in the BERAP report to verify whether or not they participated in the BERAP consultation process.	Two private sector entities confirmed participation in the BERAP 2024 consultation process. Representatives from Zaya Global Inv. Ltd. and ADCCIMA confirmed to have attended and participated.	Satisfactory	-

3.1.3 Financial Statements: Annual FY22 Audited Financial Statement

Eligibility Criteria description as per Financing Agreement: Annual FY22 audited financial statement, prepared in accordance with IPSAS, submitted to the State Assembly and published by 31 July 2023.

EC Financial Statements Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
ECAFST221	**Ascertain that the State has prepared the Audited Financial Statements for 2022 in accordance with the International Public Sector Accounting Standards (IPSAS).**		**Satisfactory**	
ECAFST221a	Verify that the audited Financial Statements are prepared in accordance with IPSAS.	The 2022 Audited Financial Statements are prepared in accordance with the IPSAS Cash Basis.	Satisfactory	-
ECAFST221b	Verify that the Statement of Responsibilities, the Accounting Policies Note, and the Audit Certificate all specify the financial reporting framework under which the Financial Statements were prepared.	The Statement of Responsibilities, the Accounting Policies Note and the Audit Certificate all specify the financial reporting framework under which the Financial Statements were prepared.	Satisfactory	-

ECAFST22 1c	Verify that where the reporting framework is stated consistently across all three documents and the State has applied International Public Sector Accounting Standards - (Cash or Accrual).	The reporting framework is stated consistently across all three documents, and the State has applied IPSAs cash basis.	Satisfactory	-
ECAFST22 1d	Verify that IPSAS has been implemented, the primary statements and supporting notes are as expected.	IPSAS has been implemented, the primary statements and supporting notes are as expected.	Satisfactory	-
ECAFST22 2	**Ascertain that the audited 2022 financial Statement has been submitted to the State assembly.**		**Satisfactory**	
ECAFST22 2a	Verify that the State has provided documents such as official receipts, registry logs, minutes of legislative sessions, or any other acceptable attestation confirming submission to the State Assembly.	The State provided evidence that the 2022 Audited Financial Statement was submitted to the State Assembly.	Satisfactory	-
ECAFST22 3	**Ascertain that the State's 2022 Audited Financial Statements is published and downloadable from the State's official website on or before 31 July, 2023.**		**Satisfactory**	
ECAFST22 3a	Verify that the 2022 Audited Financial Statement is published and downloadable from the State's official website.	The 2022 Audited Financial Statement is accessible and downloadable from the State's official website.	Satisfactory	-

ECAFST223b	Verify that the 2022 Financial Statement is written in English. *Note: Not required for EC achievement.*	The 2022 Audited Financial Statement is written in English.	Satisfactory	-
ECAFST223c	Verify that the 2022 Financial Statement is adequately titled on the State's official website. *Note: Not required for EC achievement.*	The 2022 Audited Financial Statement is adequately titled on the State's official website. It is titled: "ADSG Report of thhe Accountant General 2022".	Satisfactory	-
ECAFST223d	Verify that the 2022 Financial Statement is found in the section of the State's website relevant to the information being shared. *Note: Not required for EC achievement.*	The 2022 Audited Financial Statement is found in the Financial Reports section on the State's Ministry of Finance and Budget website.	Satisfactory	-
ECAFST223e	Verify that the published date of the 2022 Audited Financial Statement is on or before the deadline of July 31st, 2023, and record evidence of the timestamp.	The Google timestamp could not be verified. However, timestamp evidence from the State website confirms publication on July 18th, 2023, before the deadline of July 31st, 2023.	Satisfactory	-
ECAFST224	**Ascertain that the published 2022 Audited Financial Statement for the State, contain disclosures as required by the verification protocol.**		**Satisfactory**	

ECAFST224a	Verify that the 2022 Audited Financial Statements contains sources and uses of funds statements (or receipts and payments of funds statement)	The 2022 Audited Financial Statements contain statements for the sources and uses of funds.	Satisfactory	-
ECAFST224b	Verify that the 2022 Audited Financial Statements contains the appropriation for the year in review as well as the actual spending and balances against the appropriation.	The 2022 Audited Financial Statement include the appropriation for the year under review, actual spending, and balances against the appropriation.	Satisfactory	-
ECAFST224c	Verify that the 2022 Audited Financial Statements contains the comparative actual expenditures of the preceding year.	The 2022 Audited Financial Statement includes the comparative actual expenditures of the preceding year.	Satisfactory	-
ECAFST224d	Verify that the 2022 Audited Financial Statements contains a summary statement of the state's debt stock and debt servicing	The 2022 Audited Financial Statement includes a summary Statement of the State's debt stock and debt servicing.	Satisfactory	-
ECAFST224e	Verify that the 2022 Audited Financial Statements contains accounting policies applied.	The 2022 Audited Financial Statement includes the accounting policies applied.	Satisfactory	-
ECAFST224f	Verify that the 2022 Audited Financial Statements contains all disclosure notes to the accounts required under the selected financial reporting framework.	The 2022 Audited Financial Statement includes all disclosure notes to the accounts required under the selected financial reporting framework.	Satisfactory	-

3.1.4 SDSA-DMSR: Annual State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR)

Eligibility Criteria description as per Financing Agreement: Annual State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) published online by 31 December 2022.

EC SDSA-DMSR Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
ECSDSA221	**Ascertain that the Annual State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is published online by 31 December 2022.**		**Satisfactory**	
ECSDSA221a	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is published on the State's official website.	The 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is published on the State's official website. The State published the 2022 SDSA-DMSR can be found using both the link provided by the state and by searching for it on Google.	Satisfactory	-
ECSDSA221b	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is written in English. *Note: Not required for EC achievement.*	The 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is published in English.	Satisfactory	-

ECSDSA221c	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is adequately titled on the State's official website. *Note: Not required for EC achievement.*	The 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is adequately titled on on the State's official website.	Satisfactory	-
ECSDSA221d	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is found in the section of the State's website relevant to the information being shared. *Note: Not required for EC achievement.*	The 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is found in the section of the States' website relevant to the information being shared.	Satisfactory	-
ECSDSA221e	Verify that the published date of the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) is on or before the deadline of December 31st, 2022, and record evidence of the timestamp.	The 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) was published before the deadline of December 31, 2022.	Satisfactory	
ECSDSA222	**Ascertain that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) includes medium-term budget (MTB) forecasts.**		**Satisfactory**	

ECSDSA222a	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains presentation of MTB forecasts in either a table OR chart(s) (OR both table and chart(s)) with projected annual figures from 2022 to 2025 for the following variables: - Revenues: Total Revenues, FAAC, Derivation (if applicable), IGR, Capital Receipts, and Grants. - Expenditures: Total Expenditures, Personnel Costs, Overhead Costs, Interest Payments, Capital Expenditures, and Amortization Payments. - Budget Balance.	The SDAS-DMSR contains presentation of MTB forecasts in tables with projected annual figures from 2022 to 2025 for the listed variables; - Revenues: Total Revenues, FAAC, Derivation (not applicable), Capital Receipts, and Grants. - Expenditures: Total Expenditures, Personnel Costs, Overhead Costs, Interest Payments, Capital Expenditures, and Amortization Payments. - Budget Balance.	Satisfactory	-

ECSDSA222b	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains description of assumptions underpinning the MTB forecasts from 2022 to 2025: either a table with assumptions OR corresponding explanations in writing (OR both) for the following variables: - Revenues: Total Revenues, FAAC, Derivation (if applicable), IGR, Capital Receipts, and Grants. - Expenditures: Total Expenditures, Personnel Costs, Overhead Costs, Interest Payments, Capital Expenditures, and Amortization Payments. - Budget Balance.	The 2022 SDAS-DMSR contains description of assumptions underpinning the MTB forecasts from 2022 to 2025 in table with assumptions and corresponding explanations in writing for the following variables; - Revenues: Total Revenues, FAAC, Derivation (not applicable), Capital Receipts, and Grants. - Expenditures: Total Expenditures, Personnel Costs, Overhead Costs, Interest Payments, Capital Expenditures, and Amortization Payments. - Budget Balance.	Satisfactory	-

ECSDSA222c	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains a summary analysis of MTB forecasts and their implications for fiscal and debt policies throughout the period 2022-2025: analysis (in writing) of whether and how the MTB forecasts inform the prospective fiscal and debt policies to be adopted at least in 2022 (for example, a commentary on whether fiscal adjustments should be adopted to preserve debt sustainability, or whether there is sufficient fiscal space to adopt expansionary policies or support public investment).	The 2022 SDAS-DMSR contains a summary analysis of MTB forecasts and their implications for fiscal and debt policies throughout the period 2022-2025: analysis (in writing) of whether and how the MTB forecasts inform the prospective fiscal and debt policies adopted at least in 2022.	Satisfactory	-

ECSDSA222d	Verify that the presentation and analysis in the entire forecast period need to be of adequate quality, and do not contain: i) negative figures for revenue, expenditure or debt variables (budget balance can be negative); ii) contradictory or illogical statements or arguments (for example, the written text contains wrong assertions such as 'sustainability is strengthened when the fiscal indicators deteriorate'); iii) inconsistencies between the written assessment and the data, assumptions and projections presented in the document (for example, the written text refers to figures and projections significantly different from those reported in the tables and charts).	The presentation and analysis in the entire forecast period does not contain: i) negative figures for revenue, expenditure or debt variables (budget balance can be negative); ii) contradictory or illogical statements or arguments; iii) inconsistencies between the written assessment and the data, assumptions and projections presented in the document.	Satisfactory	-
ECSDSA223	**Ascertain that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contain detailed description of the debt portfolio and borrowing options.**		**Satisfactory**	

ECSDSA223a	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains the presentation of debt and borrowing projections in the baseline scenario: either a table OR charts (OR both) with projected figures from 2024 to 2033 for the following variables: - Debt Stock. - Debt as % of Revenues. - Debt Services as % of Revenues. - Borrowings (requirements and/or sources). - Debt stock as % of State GDP, ONLY for states for which the official State GDP figures have been published by the National Bureau of statistics. Other states, can do this on an optional basis.	The 2022 SDSA-DMSR contains the presentation of debt and borrowing projections in the baseline scenario: both in table and charts with projected figures from 2022 to 2031 for the following variables; - Debt Stock. - Debt as % of Revenues. - Debt Services as % of Revenues. - Borrowings (requirements and/or sources). - Debt stock as % of State GDP	Satisfactory	-
ECSDSA223b	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains the Description of assumptions underpinning the borrowing options presented: either a table with assumptions OR corresponding explanations in writing (OR both) for the following variables: - Borrowing Sources (for example, external and domestic borrowings). - Financing Terms (for example, maturity, interest rates, currency).	The 2022 SDSA-DMSR describes the assumptions underlying the borrowing options presented in a table, which includes the following variables and their corresponding explanations: borrowing sources and financing terms.	Satisfactory	-

ECSDSA223c	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains a summary analysis of the debt projections and their implications for debt sustainability and fiscal policies throughout the period 2022-2031: analysis (in writing) of: I). whether debt projections and thresholds suggest the State debt is sustainable (or not) over the medium- to long-term; AND II). what fiscal policies can help preserve (or restore) debt sustainability (for example, a commentary based on comparisons between debt projections and thresholds in the baseline scenario and shock scenarios on (i) whether the State debt is sustainable (or not), and (ii) what fiscal and debt policies should be adopted to preserve (or restore) debt sustainability).	The 2022 SDSA-DMSR provides a summary analysis of debt projections and their implications for debt sustainability and fiscal policies from 2022 to 2031, specifically addressing: (i) whether debt projections and thresholds indicate the State's debt is sustainable over the medium to long term; and (ii) which fiscal policies can help maintain or restore debt sustainability.	Satisfactory	-

ECSDSA223d	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains a summary analysis of the projections of performance indicators used to assess DMS throughout the period 2022-2026, and their implications for cost-risk profile of State debt portfolio in 2026. The analysis (in writing) should describe: (i) whether DMS-related performance indicators suggest the State debt is affordable and resilient to shocks (or not) over the medium-term, and (ii) what debt-management policies can help preserve (or restore) an adequate balance between cost of carrying debt and the exposure to risks. For example, a commentaryï¿½ based on comparisons between projections of DMS-related performance indicators in the baseline scenario and most-adverse shock scenariosï¿½ on (i) whether the cost-risk profile of the State debt under the reference strategy is acceptable (or not), and (ii) what debt-management policies should be adopted to mitigate the cost and risk of the State debt portfolio.	The 2022 SDSA-DMSR includes a summary analysis of projected performance indicators for assessing DMS from 2022 to 2026, and their implications for the State′s debt portfolio cost-risk profile in 2026. This analysis describes: (i) whether DMS-related performance indicators suggest the State′s debt will be affordable and resilient to shocks over the medium term, and (ii) which debt-management policies can help maintain or re-establish a suitable balance between debt servicing costs and risk exposure.	Satisfactory	

ECSDSA223e	verify that the presentation and analysis in the entire forecast period need to be of adequate quality, and do not contain: i) negative figures for revenue, expenditure or debt variables (budget balance can be negative); ii) contradictory or illogical statements or arguments (for example, the written text contains wrong assertions such as 'sustainability is strengthened when the fiscal indicators deteriorate'); iii) inconsistencies between the written assessment and the data, assumptions and projections presented in the document (for example, the written text refers to figures and projections significantly different from those reported in the tables and charts).	The presentation and analysis in the entire forecast period does not contain; i) negative figures for revenue, expenditure or debt variables (budget balance can be negative). ii) contradictory or illogical statements or arguments. iii) inconsistencies between the written assessment and the data, assumptions and projections presented in the document.	Satisfactory	-
ECSDSA224	**Ascertain that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) includes the analysis of the debt and fiscal annual figures in the preceding calendar year.**		**Satisfactory**	

ECSDSA224a	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains presentation of revenue, expenditure, budget balance, and debt information, at least for 2021: either a table OR charts (OR both table and chart(s)) with historical figures for at least 2021 (but can extend to years preceding 2021) for the following variables: - Revenues: Total Revenues, FAAC, Derivation (if applicable), IGR, Capital Receipts, and Grants. - Expenditures: Total Expenditures, Personnel Costs, Overhead Costs, Interest Payments, Capital Expenditures, and Amortization Payments. - Budget Balance. - Debt Stock. - Debt as % of Revenues.	The 2022 SDSA-DMSR contains presentation of revenue, expenditure, budget balance, and debt information, at least for 2021 in both tables and charts with historical figures for at least 2021 for the following variables; * Revenues: Total Revenues, FAAC, Derivation (not applicable), Capital Receipts, and Grants. * Expenditures: Total Expenditures, Personnel Costs, Overhead Costs, Interest Payments, Capital Expenditures, and Amortization Payments. * Budget Balance. * Debt Stock. * Debt as % of Revenues.	Satisfactory	-
ECSDSA224b	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains a summary analysis of the information presented on revenue, expenditure, budget balance, and debt in 2021: analysis (in writing) of fiscal and debt situation in 2021 (for example, a commentary on budget and debt outcomes and economic trends, what may have affected them).	The 2022 SDSA-DMSR contains a summary analysis of the information presented on revenue, expenditure, budget balance, and debt in 2021: analysis (in writing) of fiscal and debt situation in 2021.	Satisfactory	-

ECSDSA224c	Verify that the 2022 State Debt and Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) contains a summary analysis (in writing) of the consistency between: (i) the fiscal and debt information for 2021 presented in the SDSA-DMSR 2022 and (ii) the fiscal and debt information presented in the 2021 Financial Statement and the 2021 Q4 State Debt Report.	The 2022 SDSA-DMSR ccontains a summary analysis (in writing) of the consistency between the following; (i) the fiscal and debt information for 2021 presented in the SDSA-DMSR 2022 and; (ii) the fiscal and debt information presented in the 2021 Financial Statement and the 2021 Q4 State Debt Report.	Satisfactory	-
ECSDSA224d	Verify that the presentation and analysis in the entire historical period need to be of adequate quality, and not contain: i) negative values for revenue, expenditure, debt service or debt stock figures; ii) contradictory or illogical statements or arguments (for example, the written text contains wrong assertions such as 'sustainability is strengthened when the debt indicators deteriorate'); iii) inconsistencies between the written assessment and the data, assumptions and projections presented in the document (for example, the written text refers to figures significantly different from those reported in the tables and charts).	The presentation and analysis in the entire historical period need to be of adequate quality, and does not contain the following; i) negative values for revenue, expenditure, debt service or debt stock figures; ii) contradictory or illogical statements or arguments iii) inconsistencies between the written assessment and the data, assumptions and projections presented in the document.	Satisfactory	-

3.1.5 State Budget: Annual FY23 State Budget

Eligibility Criteria description as per Financing Agreement: Annual FY23 state budget, prepared under national Chart of Accounts, approved by the State Assembly and published online by 31 January 2023.

EC State Budget Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
ECSTBG231	**Ascertain that the approved state's 2023 Budget was accessible and downloadable from the state's official website on or before 31 January, 2023.**		**Satisfactory**	
ECSTBG231a	Verify that the 2023 Budget is accessible and downloadable from the State's official website.	The 2023 Budget is accessible and downloadable on the State's official website.	Satisfactory	-
ECSTBG231b	Verify that the State 2023 Budget is written in English. *Note: Not required for EC achievement.*	The State 2023 Budget is written in English.	Satisfactory	-
ECSTBG231c	Verify that the 2023 Budget is adequately titled on the State's official website. *Note: Not required for EC achievement.*	The State 2023 Budget is adequately titled on the State's official website. It is titled: "2023 Approved Budget".	Satisfactory	-

ECSTBG23 1d	Verify that the State 2023 budget is found in the section of the State's website relevant to the information being shared. *Note: Not required for EC achievement.*	The State 2023 Budget is found in the Budgets subsection in the Documents section on the State's Ministry of Finance website.	Satisfactory	-
ECSTBG23 1e	Verify that the published date of the State 2023 budget is on or before the deadline of January 31st, 2023, and record evidence of the timestamp.	The backend timestamp evidence provided by the State confirms publication on January 28th 2023, before the deadline of January 31st, 2023.	Satisfactory	-
ECSTBG23 1f	Review Budget 2023 to confirm budget has been finalized and passed into law by obtaining evidence of assent by the Governor.	The 2023 Budget was passed into law by the House of Assembly and assented to by the Governor of the State.	Satisfactory	-
ECSTBG23 2	**Ascertain that there are no significant differences in structure, coding and segmentation between the state's budget and the National Chart of Accounts (NCOA). If the budget has been domesticated to the State's requirements, verify that the structure and segments remain consistent and have not been altered beyond recognition.**		**Satisfactory**	
ECSTBG23 2a	Verify the State 2023 budget includes appropriations according to the functional/organizational and detailed economic classifications of expenditures.	The State 2023 Budget includes appropriations according to the functional/organizational and detailed economic classifications of expenditures.	Satisfactory	-
ECSTBG23 2b	Verify that there are no significant differences in structure with the State 2023 Budget and NCOA.	The State 2023 Budget does not differ significantly from the NCOA in structure.	Satisfactory	-

ECSTBG232c	Verify that there are no significant differences in coding with the State 2023 Budget and NCOA.	The State 2023 Budget does not differ significantly from the NCOA in coding.	Satisfactory	-
ECSTBG232d	Verify that there are no significant differences in segmentation with the State 2023 Budget and NCOA.	The State 2023 Budget does not differ significantly from the NCOA in segmentation.	Satisfactory	-

3.2.1 DLR 1.1.2: Improved Efficiency in Property Registration and Sustainability of the Land-Based Investment Process

DLR description as per Financing Agreement: For Year 1, January 1, 2023- December 31, 2023:
1.1.2 Published on state official website: (i) the process for obtaining CofOs including all relevant MDAs, time frames and costs; and (ii) the process for obtaining Construction Permits including all relevant MDAs, time frames and costs;
AND
1.1.2 Terms of References (TOR) for the creation of a data centric digital archive of CofOs with a searchable index in accordance with international good standards completed.

DLR 1.1.2 Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR 1.1.2 1	**Ascertain that the process of obtaining Certificates of Occupancy (CofOs), is published on the State's official website by December 31st, 2023.**		**Satisfactory**	
DLR 1.1.2 1a	Verify that the State has published the process for obtaining a Certificate of Occupancy on its official website.	The State has published the process for obtaining a Certificate of Occupancy document on its official website.	Satisfactory	-

DLR 1.1.2 1b	Verify that the process for obtaining a Certificate of Occupancy (CofO) is written in English. *Note: Not required for DLR achievement.*	The Certificate of Occupancy (CofO) process document is written in English.	Satisfactory	-
DLR 1.1.2 1c	Verify that the process for obtaining a Certificate of Occupancy (CofO) is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The Certificate of Occupancy (CofO) process document is adequately titled on the State's official website. It is titled as " Adamawa State Guidelines for Obtaining Certificate of Occupancy".	Satisfactory	-
DLR 1.1.2 1d	Verify that the process for obtaining a Certificate of Occupancy (CofO) is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Certificate of Occupancy (CofO) process document is located in the home page of the Adamwa State Ministry of Lands and Survey Website under the "Guidelines" sub-section of the "Document Library" Section of the page	Satisfactory	-
DLR 1.1.2 1e	Verify that the published date of the process for obtaining a Certificate of Occupancy (CofO) is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google Search timestamp indicates publication on December 30th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-

DLR 1.1.2 2	**Ascertain that the process for obtaining CofOs includes information on each critical interaction with a government office, listed as a separate procedure in sequential order with each procedure listing the relevant MDA(s) to interact with, the documentation required, the official costs and time frame, and reference to the relevant legal basis and/ or service level agreement.**		**Satisfactory**	
DLR 1.1.2 2a	Verify the process for obtaining a CofO and confirm that it contains information on a step-by-step procedure for obtaining a Certificate of Occupancy, from application to obtaining the final CofO.	The Certificate of Occupancy (CofO) process document provides a step-by-step procedure for obtaining a Certificate of Occupancy (CofO), from application to obtaining the final CofO.	Satisfactory	-
DLR 1.1.2 2b	Verify the process for obtaining CofOs lists information on each critical interaction with a government office as a separate procedure in sequential order.	The Certificate of Occupancy (CofO) process document lists each critical interation with a government office as a seperate procedure in sequential order.	Satisfactory	-
DLR 1.1.2 2c	Verify the process for obtaining CofOs that each procedure indicates the relevant MDA(s) with which applicants must interact.	The Certificate of Occupancy (CofO) process document lists the relevant MDA(s) with which applicants must interact for each procedure.	Satisfactory	-
DLR 1.1.2 2d	Verify the process for obtaining CofOs that each procedure includes the relevant documentation required.	The Certificate of Occupancy (CofO) process document list the relevant documentation required.	Satisfactory	-

DLR 1.1.2 2e	Verify the process for obtaining CofOs that it includes the time frames associated with each outlined procedure or the total time from application to obtaining the final CofO.	The Certificate of Occupancy (CofO) process document includes the time frames associated with each outlined procedure from application to obtaining the final CofO.	Satisfactory	-
DLR 1.1.2 2f	Verify the process for obtaining CofOs that each procedure includes all official fees and payments related to the procedure.	The Certificate of Occupancy (CofO) process document outlines all official fees and payments applicable to the procedure. The CofO process document contains the Schedule of Fees for all CofO payments.	Satisfactory	-
DLR 1.1.2 2g	Verify the process for obtaining CofOs that the calculation formula is indicated for fees that are not fixed and vary by the characteristics of the property.	The Certificate of Occupancy (CofO) process document includes the calculation formula for fees that are not fixed and vary by the characteristics of the property. The CofO Ground Rent fees are calculated based on use and location of the property per hectare.	Satisfactory	-
DLR 1.1.2 2h	Verify the process for obtaining CofOs that it includes the mode and location for payment of fees.	The Certificate of Occupancy (CofO) process document includes the mode and location for payment of fees.	Satisfactory	-
DLR 1.1.2 2i	Verify the process for obtaining CofOs that each procedure includes the reference to the relevant legal basis and/ or service level agreement.	The Certificate of Occupancy (CofO) process document includes the reference to the relevant legal basis for the CofO process. The Adamawa State CofO process document is in accordance with the Land Use Act 1978. The Land Use Act of 1978's Part IV Sections 21 and 22.	Satisfactory	-

DLR 1.1.2 2j	Verify the process for obtaining CofOs that it includes the relevant information for obtaining the RofO if required.	The Certificate of Occupancy (CofO) process document indicates that a Right of Occupancy (RofO) is required prior to obtaining a CofO as part of the process of obtaining the CofO.	Satisfactory	-
DLR 1.1.2 3	**Ascertain that for the process for obtaining a CofO, the State has published verifiable contact information (at a minimum phone or email) for all relevant MDAs on its official website.**		**Satisfactory**	
DLR 1.1.2 3a	Verify the State has published the contact information (at a minimum phone or email) for all relevant MDAs on its official website. *Note: Not required for DLR achievement.*	Contact information has been provided for the Adamawa State Ministry of Lands and Survey. The phone number provided is 07069985709, and the email address provided is info@adgis.ng.	Satisfactory	-
DLR 1.1.2 3b	Verify all MDAs and contact each of them by phone or email using the contact information published on the State's official website. *Note: Not required for DLR achievement.*	No response was received from the Adamawa State Ministry of Lands and Survey after 6 phone call attempts made over a 72-hour period to confirm the MDA's official contact number, opening times, and location. Additionally, no response was received from the MDA's official email address after 72 hours of submitting the inquiry.	Not Satisfactory	The State is advised to ensure that all published contact information are operational. These should be officially owned and managed by the State.
DLR 1.1.2 4	**Ascertain that the process of obtaining a Construction Permit or its equivalent, is published on the State's official website by December 31st, 2023.**		**Satisfactory**	

DLR 1.1.2 4a	Verify that the State has published the process of obtaining a Construction Permit or its equivalent (e.g., building permit or license) on its official website.	The state has published the process of obtaining a Building Permit on its official website.	Satisfactory	-
DLR 1.1.2 4b	Verify that the process for obtaining a Construction Permit is written in English. *Note: Not required for DLR achievement.*	The Building Permit process document is written in English.	Satisfactory	-
DLR 1.1.2 4c	Verify that the process for obtaining a Construction Permit is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The Building Permit process document is adequately titled on the State's official website. The document is titled "Building Permit Guideline Document".	Satisfactory	-
DLR 1.1.2 4d	Verify that the process for obtaining a Construction Permit is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Building Permit application guideline document can be found in the relevant section of the States' website. The document can be found on the Adamawa State Urban Development Board website under the "Development Permit" section of the site.	Satisfactory	-

DLR 1.1.2 4e	Verify that the published date of the process for obtaining a Construction Permit is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google Search timestamp indicates publication on November 15th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR 1.1.2 5	**Ascertain that the process for obtaining Construction Permits includes information on each critical interaction with a government office, listed as a separate procedure in sequential order with each procedure listing the relevant MDA(s) to interact with, the documentation required, the official costs and time frame, and reference to the relevant legal basis and/ or service level agreement.**		**Satisfactory**	
DLR 1.1.2 5a	Verify that the process for obtaining a construction permit contains information on a step-by-step procedure for obtaining a construction permit, from the permit application to obtaining the permit or its equivalent, approving the construction.	The Building Permit process document contains step-by-step procedure for obtaining the Permit, from the permit application to obtaining the permit, approving the construction	Satisfactory	-
DLR 1.1.2 5b	Verify that the process for obtaining a construction permit lists each critical interaction with a government office as a separate procedure in sequential order.	The Building Permit process document lists each critical interaction with a government office as a seperate procedure in sequential order	Satisfactory	-
DLR 1.1.2 5c	Verify that each procedure indicates the relevant MDA(s) with which applicants must interact.	The Building Permit process document lists the relevant MDA(s) with which applicants must interact for each procedure	Satisfactory	-

DLR 1.1.2 5d	Verify that each procedure lists the relevant documentation required.	The Building Permit process document lists the relevant documentation required.	Satisfactory	-
DLR 1.1.2 5e	Verify that it includes the timeframes associated with each outlined procedure or the total time from the permit application to obtaining the permit, or its equivalent, approving the construction.	The Building Permit process document includes the time frames associated with each outlined procedure from the permit application to obtaining the permit approving the construction	Satisfactory	-
DLR 1.1.2 5f	Verify that each procedure includes all official fees and payments related to the procedure.	The Building Permit process document includes all official fees and payments.	Satisfactory	-
DLR 1.1.2 5g	Verify that the calculation formula is indicated for fees that are not fixed and vary by the characteristics of the property.	The process for obtaining a Building Permit does not specify any variable costs and did not provide a calculation formula or explanation for non-fixed fees.	Satisfactory	The State is advised to include the fixed amount stipulated for the “Approval Fee” mentioned within the Building Permit process document.
DLR 1.1.2 5h	Verify that it includes the mode and location for payment of fees.	The Building Permit process document includes the mode and location for payment of fees.	Satisfactory	-

DLR 1.1.2 5i	Verify that each procedure includes the reference to the relevant legal basis and/ or service level agreement. *Note: Not required for DLR achievement.*	The Building Permit process document includes the reference to the relevant legal basis for the Building permit process. The Adamawa Building Permit Proess document is in pursuant to the provisions of Section 30 of the Decree No 88 0f 1992 Law.	Satisfactory	-
DLR 1.1.2 6	**Ascertain that for the process for obtaining a Construction Permit, the State has published verifiable contact information (at a minimum phone or email) for all relevant MDAs on it's official website.**		**Satisfactory**	
DLR 1.1.2 6a	Verify that the State has published the contact information (at a minimum phone or email) for all relevant MDAs on its official website. *Note: Not required for DLR achievement.*	Contact information has been provided for the Adamawa State Urban Planning and Development Board. The phone number provided is 070616045. No email address was provided.	Satisfactory	The State is advised to include a dedicated official email address in the Building Permit process document to facilitate trackable and accountable communication with applicants.
DLR 1.1.2 6b	Verify all relevant MDAs and contact each of them by phone or email using the contact information published on the State's official website. *Note: Not required for DLR achievement.*	No response was received from the Adamawa State Urban Planning & Development Board as the provided contact number was incomplete. Additionally, the State did not provide contact email address.	Not Satisfactory	The State is advised to ensure that all published contact information are operational. These should be officially owned and managed by the State.
DLR 1.1.2 7	**Ascertain there is a Terms of Reference (TOR) for the creation of a data-centric digital archive of CofOs with a searchable index in accordance with international good standards.**		**Satisfactory**	

DLR 1.1.2 7a	Verify that the state has: (a.) a TOR for the upgrade of an existing archive; or (b.) a TOR for the creation of a new digital archive. *Note: Not required for DLR achievement.*	Terms of Reference exists for the creation of a new CofO digital archive.	Satisfactory	-
DLR 1.1.2 7b	Verify that it includes information on the stages of digitization (i.e. workplan for converting paper CofOs to digital archive) and maintenance of the database. *Note: Not required for DLR achievement.*	The Terms of Reference includes information on the stages of digitization and maintenance of the database.	Satisfactory	-
DLR 1.1.2 7c	Verify that it includes information on the relevant desk or officials involved in the process. *Note: Not required for DLR achievement.*	The TOR includes information on the relevant desk or officials involved in the process.	Satisfactory	-
DLR 1.1.2 7d	Verify that it includes information on how the document passes from one stage to the next. *Note: Not required for DLR achievement.*	The TOR contains information on how the document passes from one stage to the next.	Satisfactory	-

DLR 1.1.2 7e	Verify that it includes the Certificate of Occupancy (CofO) as key evidence and documents to be captured as per the verification protocol. *Note: Not required for DLR achievement.*	The TOR includes the Certificate of Occupancy (CofO) as key evidence and documents to be captured as per the verification protocol.	Satisfactory	-
DLR 1.1.2 7f	Verify that it includes land parcel survey diagram/location map as key evidence and documents to be captured as per the verification protocol. *Note: Not required for DLR achievement.*	The TOR includes land parcel survey diagram/location map as key evidence and documents to be captured as per the verification protocol.	Satisfactory	-
DLR 1.1.2 7g	Verify that it includes owner's ID as key evidence and documents to be captured as per the verification protocol. *Note: Not required for DLR achievement.*	The TOR includes owner's ID as key evidence and documents to be captured as per the verification protocol.	Satisfactory	-
DLR 1.1.2 7h	Verify that it includes allocation letter (if applicable) as key evidence and documents to be captured as per the verification protocol. *Note: Not required for DLR achievement.*	The TOR includes allocation letter (if applicable) as key evidence and documents to be captured as per the verification protocol.	Satisfactory	-

DLR 1.1.2 7i	Verify that it requires capturing minimum data fields including owner type (for example, corporate entity/private individual).	The TOR requires capturing minimum data fields including owner type.	Satisfactory	-
DLR 1.1.2 7j	Verify that it requires capturing minimum data fields including owner's name.	The TOR requires capturing minimum data fields including owner's name.	Satisfactory	-
DLR 1.1.2 7k	Verify that it requires capturing minimum data fields including owner's gender.	The TOR requires capturing minimum data fields including owner's gender.	Satisfactory	-
DLR 1.1.2 7l	Verify that it requires capturing minimum data fields including ownership type (e.g., single owned; joint/co-owned between man and woman).	The TOR requires capturing minimum data fields including ownership type.	Satisfactory	-
DLR 1.1.2 7m	Verify that it requires capturing minimum data fields including property unique ID.	The TOR requires capturing minimum data fields including property unique ID.	Satisfactory	-
DLR 1.1.2 7n	Verify that it requires capturing minimum data fields including CofO issuance date.	The TOR requires capturing minimum data fields including CofO issuance date.	Satisfactory	-

DLR 1.1.2 7o	Verify that it requires capturing minimum data fields including registration date.	The TOR requires capturing minimum data fields including CofO registration date.	Satisfactory	-
DLR 1.1.2 7p	Verify that it requires capturing minimum data fields including reference number (a certificate or document number that matches the number on the physical record).	The TOR requires capturing minimum data fields including CofO reference number.	Satisfactory	-
DLR 1.1.2 7q	Verify that it requires that all other evidence and documents must be captured with a document name. *Note: Not required for DLR achievement.*	The TOR does not require that all other evidence and documents must be captured with a document name. Rather, it requires that they are captured by document type.	Satisfactory	-
DLR 1.1.2 7r	Verify that it requires that all other evidence and documents must be captured with a document reference number. *Note: Not required for DLR achievement.*	The TOR requires that all other evidence and documents must be captured with a document reference number.	Satisfactory	-

DLR 1.1.2 7s	Verify that it requires that all other evidence and documents must be captured with a date. *Note: Not required for DLR achievement.*	The TOR requires that all other evidence and documents must be captured with a date.	Satisfactory	-
DLR 1.1.2 7t	Verify that it requires that documents must include the minimum requirements of PDF/A format. *Note: Not required for DLR achievement.*	The TOR requires that documents must include the minimum requirement of PDF format.	Satisfactory	-
DLR 1.1.2 7u	Verify that it requires that documents must include the minimum requirements of scanning colour: grayscale 8-bit. *Note: Not required for DLR achievement.*	The TOR requires that the documents to include the minimum requirements of scanning color: grayscale 8-bit	Satisfactory	-
DLR 1.1.2 7v	Verify that it requires that documents must include the minimum requirements of Scanning DPI: 150DPI for good quality documents. *Note: Not required for DLR achievement.*	The TOR requires the documents to include Scanning DPI: 150DPI for good quality documents.	Satisfactory	-

DLR 1.1.2 7w	Verify that it requires that documents must include the minimum requirements of 300DPI for poor quality documents. *Note: Not required for DLR achievement.*	The TOR requires the documents to include 300DPI for poor quality documents.	Satisfactory	-
DLR 1.1.2 7x	Verify that it requires that documents must include the minimum requirements of One multipage document (PDF) per physical document. *Note: Not required for DLR achievement.*	The TOR requires that the documents must include the minimum requirements of One multipage document (PDF) per physical document.	Satisfactory	-
DLR 1.1.2 7y	Verify that it requires the archive must be organized under the property or the CofO unique number so that all the documents including CofO and additional evidence are grouped and recorded and linked (linking can be through the CofO unique number); . *Note: Not required for DLR achievement.*	The TOR requires that the archive is organized under the property or the CofO unique number.	Satisfactory	-

DLR 1.1.2 7z	Verify that it requires the indexed information for each CofO must be linked to a scan of the respective paper documents (i.e., CofO certificate, maps, plans and other certificates associated with the property) and has to have a traceable reference to the physical records. *Note: Not required for DLR achievement.*	The TOR requires the indexed information for each CofO to be linked to a scan of the respective paper documents and to have a traceable reference to the physical records.	Satisfactory	-
DLR 1.1.2 7aa	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirements of Owner type. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through Owner type.	Satisfactory	-
DLR 1.1.2 7ab	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirements of Owner(s) name. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through Owner(s) name.	Satisfactory	-

DLR 1.1.2 7ac	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirements of Owner(s) gender. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through Owner(s) gender.	Satisfactory	-
DLR 1.1.2 7ad	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirements of Ownership type. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through Ownership type.	Satisfactory	-
DLR 1.1.2 7ae	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirements of Property unique ID. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through Property unique ID.	Satisfactory	-

DLR 1.1.2 7af	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirement of CofO issuance date. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through CofO issuance date.	Satisfactory	-
DLR 1.1.2 7ag	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirement of CofO registration date. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through CofO registration date.	Satisfactory	-
DLR 1.1.2 7ah	Verify that it requires the archive to be indexed and searchable through key alpha-numeric data including a searchable field requirement of CofO reference number. *Note: Not required for DLR achievement.*	The TOR requires the archive to be indexed and searchable through CofO reference number.	Satisfactory	-

DLR 1.1.2 7ai	Verify that it requires that the archive must allow for statistical reports on the overall number of CofOs. *Note: Not required for DLR achievement.*	The TOR requires that the archive must allow for statistical reports on the overall number of CofOs.	Satisfactory	-
DLR 1.1.2 7aj	Verify that it requires that the archive must allow for statistical reports on the CofOs by gender. *Note: Not required for DLR achievement.*	The TOR requires that the archive must allow for statistical reports on the CofOs by gender.	Satisfactory	-
DLR 1.1.2 7ak	Verify that it requires that the archive must allow for statistical reports on the ownership type. *Note: Not required for DLR achievement.*	The TOR requires that the archive must allow for statistical reports on the ownership type.	Satisfactory	-
DLR 1.1.2 7al	Verify that it requires that the archive must allow for the generation of statistical reports based on issuance date. *Note: Not required for DLR achievement.*	The TOR requires that the archive must allow for statistical reports on the issuance dates.	Satisfactory	-

DLR 1.1.2 7am	Verify that it requires that the archive must allow for statistical reports on the registration dates. *Note: Not required for DLR achievement.*	The TOR requires that the archive must allow for statistical reports on the registration dates.	Satisfactory	-
DLR 1.1.2 7an	Verify that it requires that the reports must allow generating the summary statistics and by periods (e.g., monthly, quarterly, and yearly). *Note: Not required for DLR achievement.*	The TOR requires that the reports must allow generating the summary statistics and by periods.	Satisfactory	-
DLR 1.1.2 7ao	Verify that it requires that the digital archive should be a multiuser system, accessible over the network and with different roles and permissions. *Note: Not required for DLR achievement.*	The TOR requires that the digital archive should be a multiuser system, accessible over the network and with different roles and permissions.	Satisfactory	-
DLR 1.1.2 7ap	Verify that it requires the use of open-source platforms and tools. . *Note: Not required for DLR achievement.*	The TOR requires the use of open-source platforms and tools. The TOR specified the implementation of a MERN stack application which is an open-source technology.	Satisfactory	-

DLR 1.1.2 7aq	Verify that it requires that the agency possess all ownership rights to the system and avoid licenses fee. *Note: Not required for DLR achievement.*	The TOR requires that the agency should possess all ownership rights to the system.	Satisfactory	-

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3.2.2 DLR 1.2.1: Improved Efficiency in Property Registration and Sustainability of the Land-Based Investment Process (FRILIA)

DLR description as per Financing Agreement: For 2023 or 2024 (one-time payment for year in which DLR is first achieved, up to Year 2): 1.2.1 State executive order issued on a framework for Responsible Investment in Land-Intensive Agriculture (FRILIA), or equivalent, commitment and process as per verification protocols, AND, FRILIA, or equivalent, adopted through State executive order as per verification protocols (one-time payment for year in which DLR is first achieved, up to Year 2).

DLR 1.2.1 Result: Not Achieved

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR 1.2.1 1	**Ascertain that a State Executive Order was issued on a framework for Responsible Investment in Land-Intensive Agriculture (FRILIA), or equivalent, commitment and process as per verification protocols, AND, FRILIA, or equivalent, adopted through State executive order as per verification protocols.**		**Not Satisfactory**	
DLR 1.2.1 1a	Verify if the state has issued 1 or 2 Executive Orders in respect of FRILIA. Select whichever applies in the dropdown (Column J) and record your findings. *Note: Not required for DLR achievement.*	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-

DLR 1.2.1 1b	Verify that the Governor has issued an executive order or equivalent, on the following: (i) commitment to adopting a Framework for Responsible Investment in Land-Intensive Agriculture (FRILIA) and reason for adoption; (ii) principles to be adopted; (iii) creation of multi-stakeholder steering committee ; (iv) creation of multi-stakeholder technical committee to support FRILIA development and implementation; (v) stakeholder engagement framework to identify the necessary state actors to be engaged towards activation of a FRILIA.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1c	Verify the Executive Order (or equivalent) on the commitment, governance structure and processes on FRILIA was issued before the deadline of December 31st, 2023.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1d	Verify that a Framework for Responsible Investment in Land Intensive Agriculture, or its equivalent, has been adopted through a state executive order, or its equivalent as per definition.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-

DLR 1.2.1 1e	Verify the Executive Order (or equivalent) for adopting FRILIA was issued before the deadline of December 31st, 2023.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1f	Verify that it includes the commitment to adopting a Framework for Responsible Investment in Land-Intensive Agriculture (FRILIA) and the reason for adoption	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1g	Verify that it includes the principles to be adopted.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1h	Verify that it includes the creation of a multi-stakeholder steering committee.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1i	Verify that it includes the creation of a multi-stakeholder technical committee to support FRILIA development and implementation.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-

DLR 1.2.1 1j	Verify that it includes the stakeholder engagement framework to identify the necessary State actors to be engaged towards activation of a FRILIA.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1k	Verify that it specifies the establishment, powers, and functions of a multi-stakeholder steering committee	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1l	Verify the membership of the steering committee includes the Governor or Deputy Governor.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1m	Verify the membership of the steering committee includes the Commissioners or Heads of Agencies	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1n	Verify that it specifies the establishment and functions of a multi-stakeholder technical committee.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-

DLR 1.2.1 1o	Verify that the membership of the technical committee includes the Head of the MDA responsible for Land or its equivalent (i.e., the head of the state MDA responsible for GIS, land use, land administration and/or urban planning) or Agriculture, or the Investment Promotion Agency.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1p	Verify that the membership of the technical committee includes two representatives (one not below the rank of a director, and one principal officer) of the agencies responsible for land matters, investment promotion, finance, environment, agriculture, justice, local government, urban planning and development.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1q	Verify that the membership of the technical committee includes qualified representatives from the private sector and civil society as well as authorities responsible for gender. *Note: Not required for DLR achievement.*	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-

DLR 1.2.1 1r	Verify it includes the principles applicable to the investment process incorporating an overarching investment principle.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1s	Verify it includes the principles applicable to the investment process incorporating principles on recognizing and protecting land rights.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1t	Verify it includes the principles applicable to the investment process incorporating principles on State land acquisition and resettlement.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1u	Verify it includes the principles applicable to the investment process incorporating principles related to environmental and social responsibility.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-
DLR 1.2.1 1v	Verify that it establishes a Grievance Redress Mechanism applicable to investments governed by the FRILIA principles.	Adamawa State Executive Order on FRILIA was dated 2024, this falls outside the 2023 APA assessment window, and will be evaluated for the 2024 APA.	Not Satisfactory	-

3.2.3 DLR 2.1 : Improved Regulatory Framework for Private Investment in Fibre Optic Infrastructure

DLR description as per Financing Agreement: For Year 1, January 1, 2023 – December 31, 2023:
2.1 State amended existing legislation/regulation or passed new legislation/regulation to adopt aggregate fees charged for fiber optic cable deployment on a per linear meter basis at a maximum of NGN145 per meter;
AND
Published on state official website: the process for obtaining ROW including all relevant MDAs, timeframes, and costs.

DLR 2.1 Result: Achieved

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR2.1 1	**Ascertain that the State has amended existing legislation/regulation or passed new legislation/regulation to adopt aggregate fees charged for fiber optic cable deployment on a per linear meter basis at a maximum of NGN145 per meter by December 31, 2023.**		**Satisfactory**	
DLR2.1 1.a	Review the evidence provided by the State in the evidence folder for Right of Way Law/Regulation capping aggregate per-linear fees for fiber optic cable deployment at a maximum of NGN145.	The State has issued a Right of Way (ROW) Regulation that eliminates per-linear meter charges for fibre optic cable deployment. The Right of Way Regulation states that the granting of ROW on the public domain is free and that no payment is required for laying of ducts and cables, per kilometre and per artery.	Satisfactory	The State is advised to ensure the regulation refers specifically to fibre-optic cable deployment.
DLR2.1 1.b(i)	Verify that the law is gazetted.	Not Applicable.	Satisfactory	-

DLR2.1 1.b(ii)	Verify that the issuing MDA has the legal authority to issue that regulation.	The Adamawa Right of Way Regulation 2023 was issued by the Adamawa State Urban Planning & Development Board. The Regulation refers to the Adamawa State Urban and Regional Planning Law, 2010 and Adamawa State Revenue Administration Law, 2020 as the laws enabling the Board to issue the Regulation. Another Regulation was found online as well, also dated December 20, 2023 (https://asupda.adamawastate. gov.ng/wp-content/uploads /ADAMAWA -STATE-RIGHT -OF-WAY-REGULATION -Signed-1.pdf), which did not include clause 15(a), which in the submitted version of the Regulation states that granting of ROW on the public domain is free.	Satisfactory	The State is advised to ensure that the regulation is gazetted. The State is also advised to regularly update the schedule on fees as part of the Revenue Administration Law to ensure consistency in published government documents on fees; and ensure that only one version of the regulation is available online.
DLR2.1 1.c	Verify that aggregate fees are capped at N145 per linear meter for fiber optic cable deployment and include all fees that are charged on a per linear basis, which may include, but are not limited to, right of way fees, administrative and processing fees, environmental impact mitigation, installation fees, placement fees, utility coordination and relocation fees, reinstatement fees, etc.	The aggregate fees for fiber optic cable deployment calculated on a per-linear basis does not exceed N145 per linear meter.	Satisfactory	-

DLR2.1 1.d	Verify that the lead agency approving ROW permits for operators deploying fiber optic cable infrastructure is the State Ministry of Physical Planning/Urban Development.	The lead agency for approving ROW permits to operators deploying fiber optic cable in Adamawa State is the Adamawa State Urban Planning & Development Board in accordance with the Adamawa State Urban and Regional Planning Law, 2010.	Satisfactory	-
DLR2.1 1.e	(a.) If the document provided is a law, verify that it was passed by the House and assented by the Governor of the State by the deadline of December 31st, 2023 (b.) If the document provided is a regulation, verify that it is issued through the MDA that has the power by law to issue them by the deadline of December 31st, 2023.	The Regulation was issued by the relevant authority before the deadline of December 31st, 2023.	Satisfactory	-
DLR2.1 2	**Ascertain that the State has published on its official website, the process for obtaining Right of Way (ROW) by the deadline of December 31st, 2023.**		**Satisfactory**	
DLR2.1 2.a	Verify the evidence and link provided by the state for the process for obtaining Right of Way (ROW).	The process of obtaining ROW, titled "Right Of Way (ROW) regulation and application guideline" is published on the Adamawa State Urban Planning & Development Board website. Two versions of the guideline are available on the website: a graphical version submitted as evidence and a more detailed process document that was independently found online.	Satisfactory	The State is advised to harmonise the two versions of the Right of Way (RoW) Regulation and Application Guideline into a single, consolidated document. The graphical guideline should be integrated into the more detailed process document for ease of reference.

DLR2.12.b	Verify that the process for obtaining Right of Way (ROW) is written in English. *Note: Not required for DLR achievement.*	The process for obtaining Right of Way (ROW) is written in English.	Satisfactory	-
DLR2.12.c	Verify that the process for obtaining Right of Way (ROW) is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The process for obtaining Right of Way (ROW) is adequately titled on the website.	Satisfactory	-
DLR2.12.d	Verify that the process for obtaining Right of Way (ROW) is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The process for obtaining Right of Way (ROW) is found in a section of the States' website relevant to the information being shared. The document is located under "Document Library" menu. The process is also found on the Adamawa State Urban Planning & Development Board website, under the "Right of Way Permit" section.	Satisfactory	-
DLR2.12.e	Verify that the published date of the process for obtaining Right of Way (ROW) is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp could not be verified. However, timestamp evidence from the State's website confirms publication on December 21st, 2023, before the deadline of December 31st, 2023. The Guidelines is not signed and dated.	Satisfactory	The state is advised to ensure the Right Of Way (ROW) application guideline is signed and dated.

DLR2.13	**Ascertain that the process for obtaining Right of Way (ROW) refers to a step-by-step illustration of the process for the applicant to obtain all necessary approvals; and that for each procedure, the relevant MDA(s) to interact with, the documentation required, time frame, and reference to the relevant legal basis and/ or service level agreement are indicated**		**Satisfactory**	
DLR2.13.a	Verify that the process for obtaining Right of Way (ROW) contains a step-by-step illustration of the process for the applicant to obtain all necessary approvals (e.g., payment of right of way fees, reinstatement fees, works permits to deploy fiber infrastructure as per definition)	The process for obtaining Right of Way (ROW) contains a step-by-step illustration of the process for the applicant to obtain all necessary approvals.	Satisfactory	-
DLR2.13.b	Verify that the process for obtaining Right of Way (ROW) lists each critical interaction with a government office as a separate procedure in sequential order	The process for obtaining Right of Way (ROW) lists each critical interaction with a government office as a separate procedure in sequential order.	Satisfactory	-
DLR2.13.c	Verify that for each procedure, the relevant MDA(s) to interact with is indicated.	The relevant MDA is indicated for each procedure in the process for obtaining Right of Way (ROW)	Satisfactory	-
DLR2.13.d	Verify that for each procedure, the relevant documentation required is indicated.	The process for obtaining Right of Way (ROW) includes the relevant documentation required for each procedure	Satisfactory	-

DLR2.13.e	Verify that the time frames for each procedure or the total time from application to obtain any and all state-level approvals are indicated.	The process for obtaining Right of Way (ROW) indicates the total time for the process of obtaining Right of Way (ROW).	Satisfactory	-
DLR2.13.f	Verify that the published document includes the reference to the relevant legal basis and/ or service level agreement for each procedure.	The ROW Process Publication includes Adamawa State Revenue Law, 2022, ROW section (Page 144); Adamawa State Urban and Regional Planning Law, 2010; and Updated Adamawa State Right of Way Regulation, 20th December 2023, as its legal bases.	Satisfactory	-
DLR2.14	**Ascertain that for each procedure outlined in process for obtaining ROW, the official costs include all official fees and payments related to the procedure, modes and location of payment, and the calculation formula for variable fees.**		**Satisfactory**	

DLR2.14.a	Verify that the process for obtaining the Right of Way (ROW) includes all official fees and payments are indicated for each procedure.	The process for obtaining ROW includes all official fees and payments for each procedure.	Satisfactory	The graphical guideline currently lacks key information. While it instructs applicants to gather and submit required documents, it does not specify what those documents are. It also refers to additional charges for fiber deployment without providing any details. To improve clarity and usability, the state should either revise the graphical document to link directly to the more comprehensive process document or consolidate both into a single, complete guideline. Additionally, the non-graphical document states that “other fees such as a charge for distance of fiber deployment will be free,” which is not stated in the existing regulation or law. The state should review and correct this inconsistency.

DLR2.14.b	Verify that the process for obtaining the Right of Way (ROW) includes the mode and location for payment of fees for each procedure.	The process for obtaining ROW includes the mode and location for payment of fees for each procedure.	Satisfactory	-
DLR2.14.c	Verify that for each procedure with fees that are not fixed and vary by characteristics of the infrastructure being deployed or location of deployment, the calculation formula for fees is indicated.	The document does not specify any variable costs for the ROW process, as such it did not provide a calculation formula or explanation for non-fixed fees.	Satisfactory	-

3.2.4 DLR 3.1: Development of an Effective PPP Framework

DLR description as per Financing Agreement: For Year 1, January 1, 2023 – December 31, 2023:
3.1 State-level technical PPP coordination unit/agency mandated as the lead organization tasked with facilitation of PPPs;
AND
PPP pipeline adopted and disclosed by State-level PPP coordination unit/agency, of which at least 50 percent is screened for climate adaptation and mitigation evidenced by disclosure of the assessment.

DLR 3.1 Result: Achieved

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR3.1 1	**Ascertain that a State-level technical PPP coordination unit/agency was mandated as the lead organization tasked with the facilitation of PPPs by the deadline of December 31st, 2023.**		**Satisfactory**	
DLR3.1 1.a	Verify that the State has a Legal or Administrative instrument establishing and/or mandating the State-level PPP coordination unit/agency as the lead organization for facilitating PPPs.	The State has established the State level PPP coordination unit as the lead organization for facilitating PPPs by a legal instrument. The legal instrument is an Executive Order titled "Executive Order on the Establishment of Investment Promotion and Public Private Partnership Unit, 2023".	Satisfactory	-

DLR3.1 1.b	Verify that the Legal or Administrative instrument establishing and/or mandating the State-level PPP coordination unit/agency as the lead organization for facilitating PPPs was issued before the deadline of December 31st, 2023	The Executive Order was signed by the State Governor on December 1st, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR3.1 1.c	Verify that the State has a PPP coordination unit/agency which could be: a. a newly established PPP coordination unit/agency was given the mandate during the period January 1, 2023, to December 31st, 2023. b. an existing unit/agency was given or confirmed the mandate during the period January 1st, 2023, to December 31st, 2023, or c. an existing unit/agency had a pre-existing mandate before January 1st, 2023.	The State has a newly established PPP coordination unit that obtained its mandate during the period of January 1st, 2023, to December 31st, 2023. The unit is the Investment Promotion and Public Private Partnership Coordinating Unit under the office of the Secretary to the State Government.	Satisfactory	-
DLR3.1 1.d	Verify that the Legal or Administrative Instrument confers responsibilities on the state-level PPP coordination unit or agency as the lead institution to facilitate PPPs.	The legal instrument confers responsibilities on the state-level PPP coordination unit as the institution to facilitate PPPs.	Satisfactory	-

DLR3.12	**Ascertain that the State has made publicly available the list of projects the State government has screened as suitable for PPPs and considered for implementation for a specific time frame (minimally 5 years period) and at a minimum, the PPP pipeline includes information for each project.**		**Satisfactory**	
DLR3.12.a	Verify that the State has made the PPP Pipeline available on the State official website.	The PPP pipeline is available on the State's official website. However, while the link provided by the State leads to a version of the PPP pipeline with two (2) projects on the Adamawa State Investment Promotion Agency website, a different version containing five (5) projects is also available on the same website.	Satisfactory	The State is advised to ensure that a single version of the PPP pipeline is published and consistently referenced across official platforms to enhance transparency and data reliability.
DLR3.12.b	Verify that the PPP pipeline is written in English. *Note: Not required for DLR achievement.*	The PPP pipeline is written in English.	Satisfactory	-
DLR3.12.c	Verify that the PPP pipeline is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The PPP pipeline is adequately titled on the State's official website. It is titled "Adamawa State Public Private Partnership Pipeline Projects" on the Adamawa State Investment Promotion Agency website.	Satisfactory	-

DLR3.12.d	Verify that the PPP pipeline is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The PPP pipeline was found in the section of the State's website relevant to the information being shared. It is located in the "Resources" section, under the "Public Private Partnership" of the Adamawa State Investment Promotion Agency website. However, the version of the PPP pipeline provided by the State could not be located through the website's navigation menus and was only accessible through the direct link provided by the State.	Satisfactory	The State is advised to ensure that a single version of the PPP pipeline is published in an easily navigable section of the Adamawa State Investment Promotion Agency website. This will ensure users can locate the pipeline without relying on direct links.
DLR3.12.e	Verify that the published date of the PPP pipeline is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp could not be verified. However, timestamp evidence from the State's website confirms publication on December 18th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR3.12.f	Verify that each project includes information on the name of the sponsoring MDA.	The name of the sponsoring MDA is included for each project.	Satisfactory	-
DLR3.12.g	Verify that each project includes information on the project's name.	The project name is included for each project in the State's PPP pipeline.	Satisfactory	-
DLR3.12.h	Verify that each project includes information on the sector of the project.	The sector of the project is included for each project in the State's PPP pipeline.	Satisfactory	-
DLR3.12.i	Verify that each project includes information on the estimated cost.	The estimated costs for the projects are included in the State's PPP pipeline.	Satisfactory	-

DLR3.13	**Ascertain that States have published their climate screening assessment of the PPP pipeline to evaluate the alignment of projects in the PPP Pipeline with key climate goals.**		**Satisfactory**	
DLR3.13a	Verify that the State has published the climate screening assessment of the PPP pipeline on the State's official website.	The climate screening assessment is published on the State's official website. However, the State provided two (2) separate links to its climate screening assessments: the first leads to the Adamawa State Government website and includes a single project, while the second link leads to the Adamawa State Investment Promotion Agency website and includes three (3) projects.	Satisfactory	The State is requested to ensure that a single, consolidated version of the PPP climate screening assessment is published on its official website(s).
DLR3.13b	Verify that the climate screening assessment is written in English. *Note: Not required for DLR achievement.*	The climate screening assessment is written in English.	Satisfactory	-
DLR3.13c	Verify that the climate screening assessment is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The climate screening assessment is adequately titled on the State's official website. It is titled "Adamawa State Public Private Partnership Pipeline Projects Climate Screening" on both the Adamawa State Investment Promotion Agency website and the Adamawa State Government website.	Satisfactory	-

DLR3.13d	Verify that the climate screening assessment is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The climate screening assessment was found in the section of the State's website relevant to the information being shared. It is located in the "Resources" section of the Adamawa State Investment Promotion Agency website. However, on the Adamawa State Government website, it is located in the "Programs - State Action for Business Enabling Reforms" section, under the "Document Library - DLI3" subsection.	Satisfactory	The climate screening assessment is available on the Adamawa State Government website but is currently located under the SABER section. To improve accessibility for users and visitors, the climate screening assessment should be placed under a more intuitive section of the website — public-private partnerships, ease of doing business, or any other relevant category. As "SABER" may not be a familiar term to most firms or users, its current placement could limit the visibility and accessibility of the report.
DLR3.13e	Verify that the PPP pipeline disclosed includes the climate screening assessment results of at least 50% of the State's PPP pipeline.	The pipeline disclosed includes the climate screening assessment results of at least 50% of the State's PPP pipeline. Of the two (2) projects in the pipeline, a climate screening assessment is available for one (1). However, the project name in the assessment does not match either of the project names in the pipeline, although its estimated cost and sector are similar.	Satisfactory	The State is advised to align the project name in the PPP pipeline with the climate screening assessment.

DLR3.13f	Verify that the primary purpose of each project is identified in the climate screening assessment.	The primary purpose is included for each project.	Satisfactory	-
DLR3.13g	Verify that each Climate Screening Assessment includes an evaluation of how the project's specific goals align with the country's national climate-change mitigation and adaptation targets.	The Climate Screening Assessment includes an evaluation of how the project's specific goals align with the country's national climate-change mitigation and adaptation targets.	Satisfactory	-
DLR3.13h	Verify that each Climate Screening Assessment includes an evaluation of each project contribution to negative, zero, or very low GHG emissions targets.	The Climate Screening Assessment includes an evaluation of the project's contribution to negative, zero, or very low GHG emissions targets.	Satisfactory	-
DLR3.13i	Verify that the Climate Screening Assessment evaluates whether the project includes mitigation features that support the transition to a net-zero future.	The Climate Screening Assessment evaluates if the project includes mitigation features that contribute to the transition towards a net-zero future.	Satisfactory	-

3.2.5 DLR 4.2 : Improved Investment Promotion Environment

DLR description as per Financing Agreement: For Year 1, January 1, 2023 – December 31, 2023:
4.2 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
The Investment promotion agency (IPA) mandated as the lead organization promoting investment into the State;
AND
The IPA has updated its website with information as per the verification protocol, including the guide on access to credit.

DLR 4.2 Result: Achieved

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR4.2 1	**Ascertain that the Inventory of all investment incentives (Federal and State) available in the State and the number of entities receiving State investment incentives is published on its official website, by the agreed deadline, Dec 31, 2023.**		**Satisfactory**	
DLR4.2 1a	Verify that the State has published the Inventory of all investment incentives on the State's official website.	The Inventory of Incentives is published on the State's official website.	Satisfactory	-

DLR4.2 1b	Verify that the documents are written in English. *Note: Not required for DLR achievement.*	The Inventory of Incentives is written in English.	Satisfactory	-
DLR4.2 1c	Verify that the Inventory of Incentives is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The Inventory of Incentives is adequately titled on the State's official website. It is titled "Adamawa Inventory of Investment Incentives in Adamawa State 2023" on the Official Website for State Action on Business Enabling Reforms (SABER) - Adamawa State.	Satisfactory	

DLR4.2 1d	Verify that the Inventory of Incentives is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Inventory of Incentives was not found in the section of the State's website relevant to the information being shared. It is located in the "Documents Library" section of the Official Website for State Action on Business Enabling Reforms (SABER) - Adamawa State.	Not Satisfactory	The Inventory of Incentives document is available on the Adamawa State Government website but is currently located under the SABER section. To improve accessibility for users and visitors, the Inventory of Incentive should be placed under a more intuitive section of the website such as one dedicated to reforms, ease of doing business, or any other relevant category. As "SABER" may not be a familiar term to most firms or users, its current placement could limit the visibility and accessibility of the document.
DLR4.2 1e	Verify that the published date of the Inventory of Incentives is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp confirms publication on December 19th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR4.2 2	**Ascertain that Inventory of Investment Incentives contains information on legal reference instrument, sectors, eligibility criteria, description of benefits, duration, awarding and implementing agency, and year when the incentive was introduced.**		**Satisfactory**	

DLR4.2 2.a	Verify that each incentive published is aimed at businesses and not investor support services and incentives aimed at individuals.	The State has included investment incentives aimed at businesses in the Inventory of Incentives.	Satisfactory	-
DLR4.2 2.b	Verify that the State has provided a legal reference instrument that refers to the legal basis for each listed investment incentive	The Inventory of Incentives includes a legal reference instrument that refers to the legal basis for each incentive.	Satisfactory	-
DLR4.2 2.c	Verify that the Inventory of Incentives includes the applicable sector(s) for each incentive.	The Inventory of Incentives includes the applicable sector(s) for each incentive.	Satisfactory	-
DLR4.2 2.d	Verify that it includes the eligibility criteria for each incentive such as investment type, investment size etc.	The Inventory of Incentives includes the eligibility criteria for each incentive.	Satisfactory	-
DLR4.2 2.e	Verify that it includes the description of benefits detailing what each incentive offers to the investor.	The Inventory of Incentives includes the description of benefits detailing what each incentive offers to the investor.	Satisfactory	-
DLR4.2 2.f	Verify that it includes the duration for each incentive outlined.	The Inventory of Incentives includes the duration for each incentive listed in the inventory.	Satisfactory	-
DLR4.2 2.g	Verify that the Inventory of Incentives includes the awarding/implementing agency responsible for each incentive.	The Inventory of Incentives includes the awarding/ implementing agency responsible for each incentive.	Satisfactory	-

DLR4.2 2.h	Verify that the Inventory of Incentives includes the year each incentive was introduced.	The Inventory of Incentives includes the year each incentive was introduced.	Satisfactory	-
DLR4.2 2.i	Verify that the number of incentive recipients is published as part of the incentives inventory and includes information on the number of entities receiving each State incentive scheme availed in the calendar year preceding publication (January 1, 2022 â€“ December 31, 2022).	The Inventory of Incentives includes the number of entities receiving each State incentive scheme.	Satisfactory	-
DLR4.2 3	**Ascertain that the State has an investment promotion agency (IPA) that is mandated by a law and/or legal instrument to act as the lead organization promoting investment by the deadline of December 31, 2023.**		**Satisfactory**	
DLR4.2 3.a	Verify that the State has a law and/or legal instrument mandating an Investment Promotion Agency (IPA) to act as the lead Organization promoting investment into the State.	The State has a legal instrument mandating an IPA to act as the lead organization for promoting investment into the State. The legal instrument is an executive order titled "Executive Order on the Establishment of Investment Promotion and Public-Private Partnership Unit, No.3 of 2023".	Satisfactory	-

DLR4.23.b	Verify that the State has an Investment Promotion Agency (IPA) which could be: (a.) A newly established Investment Promotion Agency (IPA) that obtains the mandate as the lead Organization promoting investment into the State, during the period January 1, 2023, to December 31, 2023, or (b.) An existing agency that obtains the mandate, as the lead organization promoting investment into the State, during the period, January 1, 2023, to December 31, 2023. (c.) An existing agency had a pre-existing mandate before January 1, 2023.	The State has a newly established IPA that obtained the mandate as the lead organization promoting investment into the State, during the period of January 1st, 2023, to December 31st, 2023. The IPA is the Investment Promotion and Public Private Partnership Coordinating Unit (The Unit).	Satisfactory	-
DLR4.23.c	Verify that the law and/legal instrument was issued by the relevant authority.	The Executive Order was signed by the State Governor.	Satisfactory	-
DLR4.23.d	Verify that the law and/legal instrument was issued before the deadline of 31st December 2023.	The Executive Order was signed by the State Governor on December 1st, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR4.24	**Ascertain that the IPA has updated its website with information as per the verification protocol.**		**Satisfactory**	
DLR4.24.a	Verify that the State has an operational IPA website.	The State has an operational IPA website.	Satisfactory	-

DLR4.24.b	Verify that the IPA website was operational by the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp indicates that the IPA website was operational on the deadline of December 31st, 2023.	Satisfactory	-
DLR4.24.c	Verify that the IPA includes contact information (e.g., phone number, email, or address) easy for visitors to find by the deadline of December 31, 2023.	The IPA included its contact information on its website. The details provided are as follows: Phone number: +234 803 334 6007 Email: h.malabu@invest.adamawastate.gov.ng Address: Office of the SSG, Adamawa State Secretariat, Yola, Adamawa	Satisfactory	-
DLR4.24.d	Verify that the IPA website includes contact information (e.g., phone number, email, or address) by the deadline of December 31st, 2023, and record evidence of the timestamp.	The backend timestamp evidence provided by the State confirms publication on December 13th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR4.24.e	Verify that the IPA website includes information on at least three (3) priority sectors for attracting investment to the State by the deadline of December 31, 2023.	The IPA included information on at least three (3) priority sectors for attracting investment to the State on its website.	Satisfactory	-
DLR4.24.f	Verify that the IPA website includes information on at least three (3) priority sectors for attracting investment by the deadline of December 31st, 2023, and record evidence of the timestamp.	The backend timestamp evidence provided by the State confirms publication on December 13th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-

DLR4.24.g	Verify that the IPA website includes information on macroeconomic data relevant to investors by the deadline of December 31, 2023.	The IPA included macroeconomic data relevant to investors on its website.	Satisfactory	-
DLR4.24.h	Verify that the IPA website includes information on macroeconomic data relevant to investors by the deadline of December 31st, 2023, and record evidence of the timestamp.	The backend timestamp evidence provided by the State confirms publication on December 13th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR4.24.i	Verify that the IPA website included information on labour market data relevant to investors by the deadline of December 31, 2023.	The IPA included labour market data on its website.	Satisfactory	-
DLR4.24.j	Verify that the IPA website includes information on labour market data relevant to investors by the deadline of December 31st, 2023, and record evidence of the timestamp.	The backend timestamp evidence provided by the State confirms publication on December 13th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR4.24.k	Verify that the IPA website includes information about relevant available infrastructure (e.g., roads, power supply, ports) within the State by the deadline of December 31, 2023.	The IPA included information about relevant available infrastructure within the State on its website.	Satisfactory	-

DLR4.24.l	Verify that the IPA website includes information about relevant available infrastructure (e.g., roads, power supply, ports) within the State by the deadline of December 31st, 2023, and record evidence of the timestamp.	The backend timestamp evidence provided by the State confirms publication on December 13th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR4.24.m	Verify that the IPA website included a link to the National Investment Promotion Agency's (NIPC) website by the deadline of December 31, 2023. Click on the NIPC link if available and verify that it directs to the NIPC website.	The IPA website includes an IPA information and Access to Credit Guide and this document includes the link to the NIPC website.	Satisfactory	-
DLR4.24.n	Verify that the IPA website includes a link to the National Investment Promotion Agency's (NIPC) website by the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp could not be verified. However, timestamp evidence from the State's website indicates publication on December 13th, 2023, before the deadline of December 31st, 2023.	Satisfactory	
DLR4.25	**Ascertain that the State has published on its IPA website, a guide on access to credit providing key information to firms on accessing finance by the deadline of December 31, 2023.**		**Satisfactory**	
DLR4.25.a	Verify that the State has published the guide to access credit on the State's IPA website.	The Access to Credit Guide is published on the State's IPA website.	Satisfactory	-

DLR4.2 5.b	Verify that the guide to access credit is written in English. *Note: Not required for DLR achievement.*	The Access to Credit Guide is written in English.	Satisfactory	-
DLR4.2 5.c	Verify that the guide to access credit is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The Access to Credit Guide is adequately titled on the State's official website. It is titled "IPA Information and Investors Guide to Access Credit" on the Adamawa Investment Promotion Agency website.	Satisfactory	-
DLR4.2 5.d	Verify that the guide to access credit is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Access to Credit Guide was found in the section of the State's website relevant to the information being shared. It is located in the "Resources" section of the Adamawa Investment Promotion Agency website.	Satisfactory	-
DLR4.2 5.e	Verify that the published date of the guide to access credit is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp could not be verified. However, timestamp evidence from the State's website indicates publication on December 13th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR4.2 5.f	Verify that the guide to access credit includes the relevant processes involved in obtaining finance.	The Access to Credit Guide includes the relevant processes involved in obtaining finance.	Satisfactory	-

DLR4.2 5.g	Verify that the guide to access credit includes a list of finance institutions	The Access to Credit Guide includes a list of finance institutions.	Satisfactory	-
DLR4.2 5.h	Verify that the guide to access credit includes the contact points of financial institutions.	The Access to Credit Guide clarifies that the contact point with financial institutions is through the application submission and "usually online or at the bank's branch."	Satisfactory	-
DLR4.2 5.i	verify that the guide to access credit includes the requirements for the listed financial institutions.	The Access to Credit Guide includes the requirements for the listed financial institutions.	Satisfactory	-

3.2.6 DLR 5.2 : Increased Transparency of Official Fees and Procedures

DLR description as per Financing Agreement: For Year 1, January 1, 2023 – December 31, 2023:
5.2 Published on state official website(s): fees, procedures, and service delivery timelines of five key BEE State MDAs;
AND
State Executive Order issued to direct five State BEE MDAs to publish on state official website(s) their fees, procedures, Service Level Agreements (SLAs), Grievance Redress Mechanism (GRM), and mandatory advance communication rules of upcoming changes, as per the verification protocols.

DLR 5.2 Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR5.2 1	**Ascertain that the Governor has issued an Executive Order to direct five State BEE MDAs to publish on State official website(s) their fees, procedures, Service Level Agreements (SLAs), Grievance Redress Mechanism (GRM), and mandatory advance communication rules of upcoming changes by the deadline of Dec 31, 2023.**		**Satisfactory**	

DLR5.2 1a	Verify that the Governor has issued an Executive Order to direct five State BEE MDAs to publish on State official website(s) their fees, procedures, Service Level Agreements (SLAs), Grievance Redress Mechanism (GRM), and mandatory advance communication rules of upcoming changes.	The Governor has issued an Executive Order to direct five State BEE MDAs to publish on State official website(s) their fees, procedures, Service Level Agreements (SLAs), Grievance Redress Mechanism (GRM), and mandatory advance communication rules of upcoming changes. The Executive order issued is titled "Executive Order on the Promotion of Transparency and Efficiency in the Business Environment"	Satisfactory	-
DLR5.2 1b	Verify that it was issued before the deadline of December 31st, 2023.	The Executive Order was signed by the State Governor on December 1st, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR5.2 1c	Verify that the Executive Order has been circulated to the relevant MDAs (e.g., evidenced by a circular).	The State has not provided evidence confirming that the Executive Order has been circulated to the relevant MDAs. However, the Executive Order is publicly accessible on the State's official website.	Satisfactory	-
DLR5.2 1d	Verify that it directs five State BEE MDAs to publish their fees on State's official website(s).	The Executive Order directs five State BEE MDAs to publish their fees on State's official website(s).	Satisfactory	-
DLR5.2 1e	Verify that it directs five State BEE MDAs to publish their procedures on State's official website(s).	The Executive Order directs five State BEE MDAs to publish their procedures on State's official website(s).	Satisfactory	-
DLR5.2 1f	Verify that it directs five State BEE MDAs to publish their Service Level Agreements (SLAs) on State's official website(s).	The Executive Order directs five State BEE MDAs to publish their Service Level Agreements (SLAs) on State's official website(s).	Satisfactory	-

DLR5.2 1g	Verify that it directs five State BEE MDAs to publish their Grievance Redress Mechanisms (GRMs) on State's official website(s).	The Executive Order directs five State BEE MDAs to publish their Grievance Redress Mechanisms (GRMs) on State's official website(s).	Satisfactory	-
DLR5.2 1h	Verify that it directs five State BEE MDAs to publish their mandatory advance communication rules for upcoming changes on the State's official website(s). *Note: Not required for DLR achievement.*	The Executive Order directs five State BEE MDAs to publish their mandatory advance communication rules on State's official website(s).	Satisfactory	-
BEE MDA 1: Adamawa State Water Board				
DLR5.2 2	**Ascertain that all core business regulatory processes for the BEE MDA are published on the State's official website by the deadline of December 31, 2023.**		**Satisfactory**	
DLR5.2 2a	Verify that the BEE MDA has published all its core business regulatory processes on either the State's official website or the individual MDA's website.	The Adamawa State Water Board has published all core business regulatory processes on the State's official website. The Ministry of Power and Water Resources published the Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses as its core business regulatory process.	Satisfactory	-

DLR5.2 2b	Verify that each of the business regulatory processes refers to a formal process through which businesses are required to interact with the MDA in order to comply with a particular regulatory requirement (For example: the process for a business to obtain a business premises permit, the process for obtaining signage approval, the process for obtaining a vehicle inspection approval).	The Adamawa State Water Board has published one business regulatory process: 1. Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses.	Satisfactory	-
BRP 1: Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses (Adamawa State Water Board)				
DLR5.2 3	**Ascertain that information on fees, procedures, and timelines for the Business Regulatory Process is published on a State official website by the deadline of December 31, 2023.**		**Satisfactory**	
DLR5.2 3a	Verify that the regulatory process is published on either the state's official website or the individual MDA's website.	The Guidelines for Obtaining Water Connection was published on the state's official website.	Satisfactory	-
DLR5.2 3b	Verify that the regulatory process is written in English. *Note: Not required for DLR achievement.*	The Guidelines for Obtaining Water Connection is written in English.	Satisfactory	-

DLR5.2 3c	Verify that the regulatory process is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The regulatory process is adequately titled on the State's official website. It is titled "Guidelines for Obtaining Water Connection".	Satisfactory	-
DLR5.2 3d	Verify that the regulatory process is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Guidelines for Obtaining Water Connection was found in a section of the States' website relevant to the information being shared. It can be found on the "Official Website for State Action on Business Enabling Reforms (SABER) - Adamawa State" website under "SABER DLI 5" Section.	Satisfactory	-
DLR5.2 3e	Verify that the published date of the regulatory process is on or before the deadline of December 31st, 2023, and record evidence of the timestamp. If no Google search timestamp evidence, review timestamp evidence from the state.	The Google search timestamp confirms publication on December 1st, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR5.2 3f	Verify that each interaction with a government office is listed as a separate procedure in sequential order.	The Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses lists each critical interaction with a government office as a separate procedure in sequential order.	Satisfactory	-

DLR5.2 3g	Verify that each procedure lists the relevant (other) MDA(s) to interact with.	The Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses lists the relevant MDA to interact with.	Satisfactory	-
DLR5.2 3h	Verify that each procedure lists the documentation required.	The Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses lists the relevant documentation required for each procedure.	Satisfactory	-
DLR5.2 3i	Verify that each procedure lists the timeframe or the total time from starting the application to obtaining the final document or service.	The Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses lists the timeframe for each procedure.	Satisfactory	-
DLR5.2 3j	Verify that each procedure lists all official costs, fees and payments.	The Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses lists all official costs, fees and payments for each procedure. The regulatory process provides a link to the costs, fees and payments for all procedures.	Satisfactory	-
DLR5.2 3k	Verify that it includes the mode and location for payment of fees.	The Procedure for Obtaining Permission to Lay/Alter/Extend a Private Water Supply Service for Businesses includes the mode and location for payment of fees. It specifies that payments are to be made via the TSA Adamawa PayDirect account in any Commercial Bank in the State, Remita, or via PoS at any of the Adamawa State Internal Revenue Service Customer Service Centres located at any of the (21) Adamawa State Water Board Stations.	Satisfactory	-

DLR5.2 3l	Verify that each procedure lists reference to the relevant legal basis and/ or service level agreement if applicable.	The relevant legal basis is referenced. It specifies Provisions of the Adamawa State Water Board Edict, Section 7 of 1996, and Adamawa State Revenue Administration Law, No. 2020 First schedule, Section 4, Item 13, Water Board Fees, Pages A73-A74 as the relevant legal basis.	Satisfactory	-
DLR5.2 4	**Ascertain that the contact information (telephone or email) listed for the BEE MDA is functional during working hours and that responses are received when contact was made.**		**Satisfactory**	
DLR5.2 4a	Verify that the contact information (telephone, email) is provided for the BEE MDA. *Note: Not required for DLR achievement.*	Contact information has been provided for the Adamawa State Water Board. The phone number provided is 08034434014. The email address provided is info@water.adamawastate.gov.ng.	Satisfactory	-
DLR5.2 4b	Verify the contact information (phone and email) provided in the published business regulatory process for functionality. *Note: Not required for DLR achievement.*	A response was received from the Adamawa State Water Board via phone call. The respondent confirmed that the correct MDA had been contacted, the provided number is the official contact number of the MDA, and also provided the MDA's opening times and location.	Satisfactory	
BEE MDA 2: Ministry of Transport				
DLR5.2 2	**Ascertain that all core business regulatory processes for the BEE MDA are published on the State's official website by the deadline of December 31, 2023.**		**Satisfactory**	

DLR5.2 2a	Verify that the BEE MDA has published all its core business regulatory processes on either the State's official website or the individual MDA's website.	The Ministry of Transport has published all core business regulatory processes on the State's official website. The Ministry of Transport published the Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet as its core business regulatory process.	Satisfactory	-
DLR5.2 2b	Verify that each of the business regulatory processes refers to a formal process through which businesses are required to interact with the MDA in order to comply with a particular regulatory requirement (For example: the process for a business to obtain a business premises permit, the process for obtaining signage approval, the process for obtaining a vehicle inspection approval).	The Ministry of Transport has published one business regulatory process: 1. Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet.	Satisfactory	-
BRP 1: Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet (Ministry of Transport)				
DLR5.2 3	**Ascertain that information on fees, procedures, and timelines for the Business Regulatory Process is published on a State official website by the deadline of December 31, 2023.**		**Satisfactory**	
DLR5.2 3a	Verify that the regulatory process is published on either the state's official website or the individual MDA's website.	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet was published on the state's official website.	Satisfactory	-

DLR5.2 3b	Verify that the regulatory process is written in English. *Note: Not required for DLR achievement.*	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet is written in English.	Satisfactory	-
DLR5.2 3c	Verify that the regulatory process is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The regulatory process is adequately titled on the State's official website. It is titled "Procedure for Vehicle Inspection Updated 2023 V2".	Satisfactory	-
DLR5.2 3d	Verify that the regulatory process is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet was found in a section of the States' website relevant to the information being shared. It can be found on the "Official Website for State Action on Business Enabling Reforms (SABER) - Adamawa State" website under "SABER DLI-5" Section.	Satisfactory	-
DLR5.2 3e	Verify that the published date of the regulatory process is on or before the deadline of December 31st, 2023, and record evidence of the timestamp. If no Google search timestamp evidence, review timestamp evidence from the state.	The Google search timestamp could not be verified. However, timestamp evidence from the State's website confirms publication on December 24th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-

DLR5.2 3f	Verify that each interaction with a government office is listed as a separate procedure in sequential order.	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet lists each critical interaction with a government office as a separate procedure in sequential order.	Satisfactory	-
DLR5.2 3g	Verify that each procedure lists the relevant (other) MDA(s) to interact with.	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet lists the relevant MDA to interact with.	Satisfactory	-
DLR5.2 3h	Verify that each procedure lists the documentation required.	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet lists the relevant documentation required for each procedure.	Satisfactory	-
DLR5.2 3i	Verify that each procedure lists the timeframe or the total time from starting the application to obtaining the final document or service.	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet lists the timeframe for each procedure.	Satisfactory	-
DLR5.2 3j	Verify that each procedure lists all official costs, fees and payments.	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet lists all official costs, fees and payments for each procedure.	Satisfactory	-

DLR5.2 3k	Verify that it includes the mode and location for payment of fees.	The Procedure for Obtaining a Vehicle Inspection Certificate (Roadworthiness) for Individual and Businesses/Fleet includes the mode and location for payment of fees. It specifies that payments are to be made at the BIR Customer Service Centre located at the Ministry of Transport, Head Quarters.	Satisfactory	-
DLR5.2 3l	Verify that each procedure lists reference to the relevant legal basis and/ or service level agreement if applicable.	The relevant legal basis is referenced. It specifies the National Road Traffic Regulations, 2012 and Adamawa State Revenue Administration Law, No. 2020, First schedule, Section 4, Road Taxes, Item 2 “E” Road worthiness page 60 in Adamawa State Revenue Law as the relevant legal basis.	Satisfactory	-
DLR5.2 4	**Ascertain that the contact information (telephone or email) listed for the BEE MDA is functional during working hours and that responses are received when contact was made.**		**Satisfactory**	
DLR5.2 4a	Verify that the contact information (telephone, email) is provided for the BEE MDA. *Note: Not required for DLR achievement.*	Contact information has been provided for the Ministry of Transport. The phone number provided is 07032915614. The email address provided is info@transport.adamawastate.gov.ng.	Satisfactory	-

DLR5.2 4b	Verify the contact information (phone and email) provided in the published business regulatory process for functionality. *Note: Not required for DLR achievement.*	A response was received from the phone number provided by the Ministry of Transport. The respondent however, is an ex-staff. The respondent provided the MDA's opening times and location.	Not Satisfactory	The Ministry of Transport is advised to provide official contact information (phone number) for its business regulatory processes. These updated contact details should be staffed during working hours on business days to provide assistance, answer inquiries, and resolve related matters. Currently * The number provided for the MDA is a personal line, and it is owned by an ex-staff. The State is advised to ensure that all published contact information are officially owned and managed by the Ministry of Transport, and are operational. This reduces dependency on personal numbers and emails, and ensures that operational lines and emails can re-assigned as needed when personnel changes occur.
BEE MDA 3: Ministry of Commerce & Trade				
DLR5.2 2	**Ascertain that all core business regulatory processes for the BEE MDA are published on the State's official website by the deadline of December 31, 2023.**		**Satisfactory**	

DLR5.2 2a	Verify that the BEE MDA has published all its core business regulatory processes on either the State's official website or the individual MDA's website.	The Ministry of Commerce & Trade has published all core business regulatory processes on the State's official website. The Ministry of Commerce & Trade published the Procedure for Obtaining Business Premise Permit as its core business regulatory process.	Satisfactory	-
DLR5.2 2b	Verify that each of the business regulatory processes refers to a formal process through which businesses are required to interact with the MDA in order to comply with a particular regulatory requirement (For example: the process for a business to obtain a business premises permit, the process for obtaining signage approval, the process for obtaining a vehicle inspection approval).	The Ministry of Commerce & Trade has published one business regulatory process: 1. Procedure for Obtaining Business Premise Permit.	Satisfactory	-
BRP 1: Procedure for Obtaining Business Premise Permit (Ministry of Commerce & Trade)				
DLR5.2 3	**Ascertain that information on fees, procedures, and timelines for the Business Regulatory Process is published on a State official website by the deadline of December 31, 2023.**		**Satisfactory**	
DLR5.2 3a	Verify that the regulatory process is published on either the state's official website or the individual MDA's website.	The Procedure for Obtaining Business Premise Permit was published on the state's official website.	Satisfactory	-

DLR5.2 3b	Verify that the regulatory process is written in English. *Note: Not required for DLR achievement.*	The Procedure for Obtaining Business Premise Permit is written in English.	Satisfactory	-
DLR5.2 3c	Verify that the regulatory process is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The regulatory process is adequately titled on the State's official website. It is titled “Adamawa Business Premises Registration 2023 V2”.	Satisfactory	-
DLR5.2 3d	Verify that the regulatory process is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Procedure for Obtaining Business Premise Permit was found in a section of the States’ website relevant to the information being shared. It can be found on the "Official Website for State Action on Business Enabling Reforms (SABER) - Adamawa State" website under "SABER DLI-5” Section.	Satisfactory	-
DLR5.2 3e	Verify that the published date of the regulatory process is on or before the deadline of December 31st, 2023, and record evidence of the timestamp. If no Google search timestamp evidence, review timestamp evidence from the state.	The Google search timestamp confirms publication on December 5th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-

DLR5.23f	Verify that each interaction with a government office is listed as a separate procedure in sequential order.	The Procedure for Obtaining Business Premise Permit lists each critical interaction with a government office as a separate procedure in sequential order.	Satisfactory	-
DLR5.23g	Verify that each procedure lists the relevant (other) MDA(s) to interact with.	The Procedure for Obtaining Business Premise Permit lists the relevant MDA to interact with.	Satisfactory	-
DLR5.23h	Verify that each procedure lists the documentation required.	The Procedure for Obtaining Business Premise Permit lists the relevant documentation required for each procedure.	Satisfactory	-
DLR5.23i	Verify that each procedure lists the timeframe or the total time from starting the application to obtaining the final document or service.	The Procedure for Obtaining Business Premise Permit lists the total time for the complete process.	Satisfactory	-
DLR5.23j	Verify that each procedure lists all official costs, fees and payments.	The Procedure for Obtaining Business Premise Permit lists all official costs, fees and payments for each procedure.	Satisfactory	-
DLR5.23k	Verify that it includes the mode and location for payment of fees.	The Procedure for Obtaining Business Premise Permit includes the mode and location for payment of fees. It specifies that payments are to be made via the TSA Adamawa PayDirect, the TSA Online payment platform, or via PoS at the BIR Customer Service Centre terminal.	Satisfactory	-

DLR5.23l	Verify that each procedure lists reference to the relevant legal basis and/ or service level agreement if applicable.	The relevant legal basis is referenced. It specifies Adamawa State Revenue Administration Law, No. 2020 First Schedule, Section 4, Item 23, Business Registration Permit, Page 82 as the relevant legal basis.	Satisfactory	-
DLR5.24	**Ascertain that the contact information (telephone or email) listed for the BEE MDA is functional during working hours and that responses are received when contact was made.**		**Satisfactory**	
DLR5.24a	Verify that the contact information (telephone, email) is provided for the BEE MDA. *Note: Not required for DLR achievement.*	Contact information has been provided for the Ministry of Commerce & Trade. The phone number provided is 07044146342. The email address provided is info@commerce.adamawastate.gov.ng.	Satisfactory	-

DLR5.2 4b	Verify the contact information (phone and email) provided in the published business regulatory process for functionality. *Note: Not required for DLR achievement.*	A response was received from the phone number provided by the Ministry of Commerce & Trade. The respondent however, is a retiree. The respondent provided the opening hours and location of the MDA.	Not Satisfactory	The Ministry of Commerce & Trade is advised to provide official contact information (phone number) for its business regulatory processes. The updated contact details should be staffed during working hours on business days to provide assistance, answer inquiries, and resolve related matters. Currently \- The number provided for the MDA is a personal line, and it is owned by a retiree of the MDA. The State is advised to ensure that all published contact information are officially owned and managed by the Ministry of Commerce & Trade, and are operational. This reduces dependency on personal numbers and emails, and ensures that operational lines and emails can re-assigned as needed when personnel changes occur.
BEE MDA 4: Adamawa State Environmental Protection Agency (ASEPA)				

DLR5.22	**Ascertain that all core business regulatory processes for the BEE MDA are published on the State's official website by the deadline of December 31, 2023.**		**Satisfactory**	
DLR5.22a	Verify that the BEE MDA has published all its core business regulatory processes on either the State's official website or the individual MDA's website.	The Adamawa State Environmental Protection Agency (ASEPA) has published all core business regulatory processes on the State's official website. The Adamawa State Environmental Protection Agency (ASEPA) published the Procedure for Obtaining an Environmental Impact Assessment Report (EIA) as its core business regulatory process.	Satisfactory	-
DLR5.22b	Verify that each of the business regulatory processes refers to a formal process through which businesses are required to interact with the MDA in order to comply with a particular regulatory requirement (For example: the process for a business to obtain a business premises permit, the process for obtaining signage approval, the process for obtaining a vehicle inspection approval).	The Adamawa State Environmental Protection Agency (ASEPA) has published one business regulatory process: 1\. Procedure for Obtaining an Environmental Impact Assessment Report (EIA).	Satisfactory	-
BRP 1: Procedure for Obtaining an Environmental Impact Assessment Report (EIA) (Adamawa State Environmental Protection Agency (ASEPA))				
DLR5.23	**Ascertain that information on fees, procedures, and timelines for the Business Regulatory Process is published on a State official website by the deadline of December 31, 2023.**		**Satisfactory**	

DLR5.2 3a	Verify that the regulatory process is published on either the state′s official website or the individual MDA′s website.	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) was published on the state’s official website.	Satisfactory	-
DLR5.2 3b	Verify that the regulatory process is written in English. *Note: Not required for DLR achievement.*	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) is written in English.	Satisfactory	-
DLR5.2 3c	Verify that the regulatory process is adequately titled on the State′s official website. *Note: Not required for DLR achievement.*	The regulatory process is adequately titled on the State′s official website. It is titled “Procedure for EIA Updated 2023 V2”.	Satisfactory	-

DLR5.2 3d	Verify that the regulatory process is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) was found in a section of the States' website relevant to the information being shared. It can be found on the "Official Website for State Action on Business Enabling Reforms (SABER) - Adamawa State" website under "SABER DLI-5" Section.	Satisfactory	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) is located in a section of the State's official website titled 'SABER DLI 5' Increase Transparency of official fees and procedures". The location of this document will limit accessibility and ease of access to the document, as 'SABER DLI 5' has no meaning to firms seeking to obtain drivers licenses in the State. The document should be uploaded to a relevant section of the site.
DLR5.2 3e	Verify that the published date of the regulatory process is on or before the deadline of December 31st, 2023, and record evidence of the timestamp. If no Google search timestamp evidence, review timestamp evidence from the state.	The Google search timestamp confirms publication on December 5th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR5.2 3f	Verify that each interaction with a government office is listed as a separate procedure in sequential order.	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) lists each critical interaction with a government office as a separate procedure in sequential order.	Satisfactory	-

DLR5.2 3g	Verify that each procedure lists the relevant (other) MDA(s) to interact with.	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) lists the relevant MDA to interact with.	Satisfactory	-
DLR5.2 3h	Verify that each procedure lists the documentation required.	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) lists the relevant documentation required for each procedure.	Satisfactory	-
DLR5.2 3i	Verify that each procedure lists the timeframe or the total time from starting the application to obtaining the final document or service.	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) lists the timeframe for each procedure.	Satisfactory	-
DLR5.2 3j	Verify that each procedure lists all official costs, fees and payments.	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) lists all official costs, fees and payments for each procedure.	Satisfactory	-
DLR5.2 3k	Verify that it includes the mode and location for payment of fees.	The Procedure for Obtaining an Environmental Impact Assessment Report (EIA) includes the mode and location for payment of fees. It specifies that payments are to be made via the TSA Adamawa PayDirect, the TSA Online payment platform, or via PoS at the BIR Customer Service Centre terminal.	Satisfactory	-
DLR5.2 3l	Verify that each procedure lists reference to the relevant legal basis and/ or service level agreement if applicable.	The relevant legal basis is referenced. It specifies Adamawa State Environmental Protection Agency Edict, 1998 and Adamawa State Revenue Administration Law, No. 2020, First schedule, Section 4, Item 35 (b), Environmental Impact Encasement (EIA), page 114 as the relevant legal basis.	Satisfactory	-

DLR5.24	**Ascertain that the contact information (telephone or email) listed for the BEE MDA is functional during working hours and that responses are received when contact was made.**		**Satisfactory**	
DLR5.24a	Verify that the contact information (telephone, email) is provided for the BEE MDA. *Note: Not required for DLR achievement.*	Contact information has been provided for the Adamawa State Environmental Protection Agency (ASEPA). The phone number provided is 07038901045. The email address provided is info@asepa.adamawastate.gov.ng	Satisfactory	-
DLR5.24b	Verify the contact information (phone and email) provided in the published business regulatory process for functionality. *Note: Not required for DLR achievement.*	A response was received from the Adamawa State Environmental Protection Agency via phone call. The respondent confirmed that the correct MDA had been contacted, the provided number is the official contact number of the MDA, and also provided the MDA's opening times and location.	Satisfactory	
BEE MDA 5: Adamawa State Urban Planning & Development Board				
DLR5.22	**Ascertain that all core business regulatory processes for the BEE MDA are published on the State's official website by the deadline of December 31, 2023.**		**Satisfactory**	
DLR5.22a	Verify that the BEE MDA has published all its core business regulatory processes on either the State's official website or the individual MDA's website.	The Adamawa State Urban Planning & Development Board has published all core business regulatory processes on the State's official website. The Adamawa State Urban Planning & Development Board published the Procedure for Obtaining Advertisement and Signage Permit as its core business regulatory process.	Satisfactory	-

DLR5.2 2b	Verify that each of the business regulatory processes refers to a formal process through which businesses are required to interact with the MDA in order to comply with a particular regulatory requirement (For example: the process for a business to obtain a business premises permit, the process for obtaining signage approval, the process for obtaining a vehicle inspection approval).	The Adamawa State Urban Planning & Development Board has published one business regulatory process: 1. Procedure for Obtaining Advertisement and Signage Permit.	Satisfactory	-
BRP 1: Procedure for Obtaining Advertisement and Signage Permit (Adamawa State Urban Planning & Development Board)				
DLR5.2 3	**Ascertain that information on fees, procedures, and timelines for the Business Regulatory Process is published on a State official website by the deadline of December 31, 2023.**		**Satisfactory**	
DLR5.2 3a	Verify that the regulatory process is published on either the state's official website or the individual MDA's website.	The Procedure for Obtaining Advertisement and Signage Permit was published on the state's official website.	Satisfactory	-
DLR5.2 3b	Verify that the regulatory process is written in English. *Note: Not required for DLR achievement.*	The Procedure for Obtaining Advertisement and Signage Permit is written in English.	Satisfactory	-

DLR5.2 3c	Verify that the regulatory process is adequately titled on the State′s official website. *Note: Not required for DLR achievement.*	The regulatory process is adequately titled on the State′s official website It is titled “ASUPDA Signage Permit”.	Satisfactory	-
DLR5.2 3d	Verify that the regulatory process is found in the section of the State′s website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Procedure for Obtaining Advertisement and Signage Permit was found in a section of the States’ website relevant to the information being shared. It can be found on the ″Official Website for State Action on Business Enabling Reforms (SABER) - Adamawa State″ website under ″SABER DLI-5” Section.	Satisfactory	The Procedure for Obtaining Advertisement and Signage Permit is located in a section of the State′s official website titled ′SABER DLI 5′ Increase Transparency of official fees and procedures″. The location of this document will limit accessibility and ease of access to the document, as ′SABER DLI 5′ has no meaning to firms seeking to obtain drivers licenses in the State. The document should be uploaded to a relevant section of the site.
DLR5.2 3e	Verify that the published date of the regulatory process is on or before the deadline of December 31st, 2023, and record evidence of the timestamp. If no Google search timestamp evidence, review timestamp evidence from the state.	The Google search timestamp confirms publication on December 1st, 2023, before the deadline of December 31st, 2023.	Satisfactory	-

DLR5.23f	Verify that each interaction with a government office is listed as a separate procedure in sequential order.	The Procedure for Obtaining Advertisement and Signage Permit lists each critical interaction with a government office as a separate procedure in sequential order.	Satisfactory	-
DLR5.23g	Verify that each procedure lists the relevant (other) MDA(s) to interact with.	The Procedure for Obtaining Advertisement and Signage Permit lists the relevant MDA to interact with.	Satisfactory	-
DLR5.23h	Verify that each procedure lists the documentation required.	The Procedure for Obtaining Advertisement and Signage Permit lists the relevant documentation required for each procedure.	Satisfactory	-
DLR5.23i	Verify that each procedure lists the timeframe or the total time from starting the application to obtaining the final document or service.	The Procedure for Obtaining Advertisement and Signage Permit lists the timeframe for each procedure.	Satisfactory	-
DLR5.23j	Verify that each procedure lists all official costs, fees and payments.	The Procedure for Obtaining Advertisement and Signage Permit lists all official costs, fees and payments for each procedure.	Satisfactory	-
DLR5.23k	Verify that it includes the mode and location for payment of fees.	The Procedure for Obtaining Advertisement and Signage Permit includes the mode and location for payment of fees. It specifies that payments are to be made via the TSA Adamawa PayDirect, the TSA Online payment platform, or via PoS at the BIR Customer Service Centre located at ASUPDB Head Office.	Satisfactory	-

DLR5.23l	Verify that each procedure lists reference to the relevant legal basis and/ or service level agreement if applicable.	The relevant legal basis is referenced. It specifies Adamawa State Urban and Regional Planning Law No. 3 of 2010. Section 32 Subsection (3) as the relevant legal basis.	Satisfactory	-
DLR5.24	**Ascertain that the contact information (telephone or email) listed for the BEE MDA is functional during working hours and that responses are received when contact was made.**		**Satisfactory**	
DLR5.24a	Verify that the contact information (telephone, email) is provided for the BEE MDA. *Note: Not required for DLR achievement.*	Contact information has been provided for the Adamawa State Urban Planning & Development Board. The phone number provided is 08060698965. The email address provided is info@asupda.adamawastate.gov.ng.	Satisfactory	-
DLR5.24b	Verify the contact information (phone and email) provided in the published business regulatory process for functionality. *Note: Not required for DLR achievement.*	A response was received from THE Adamawa State Urban Planning & Development Board via phone call. The respondent confirmed that the correct MDA had been contacted, the provided number is the official contact number of the MDA, and also provided the MDA's opening times and location.	Satisfactory	-

3.2.7 DLR 6.1.2 : Increased Transparency of Fees and Levies for Inter-State Trade and Increased Exporter Certification

DLR description as per Financing Agreement: For Year 1, January 1, 2023 - December 31, 2023:
6.1.2 Published on state official website: schedule of trade related fees and levies on inter-state movement of goods;
AND
GRM for traders established including SMS/hotline for reporting and redress.

DLR 6.1.2 Result: Achieved

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR6.1.21	**Ascertain that the State has published on its official website the schedule of trade related fees and levies on inter-state movement of goods by December 31, 2023.**		**Satisfactory**	
DLR6.1.21.a	Verify that all inter-state trade-related fees that are regulated by the State, irrespective of which agency collects them, have been published in a schedule of fees on the state's official website.	All inter-state trade-related fees that are regulated by the State, irrespective of which agency collects them have been published in a schedule of fees on the Adamawa state's official website.	Satisfactory	-

DLR6.1.21.b	Verify that the schedule of trade-related fees and levies on inter-state movement of goods is written in English. *Note: Not required for DLR achievement.*	The schedule of trade-related fees and levies on inter-state movement of goods is written in English.	Satisfactory	-
DLR6.1.21.c	Verify that the schedule of trade-related fees and levies on inter-state movement of goods is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The schedule of trade-related fees and levies on inter-state movement of goods is adequately titled on the State's official website. It is titled as: "Schedule of Inter State Trade-Related Fees".	Satisfactory	-
DLR6.1.21.d	Verify that the schedule of trade-related fees and levies on inter-state movement of goods is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The Schedule of Trade-Related Fees and levies on inter-state movement of good can be found in the section of the states' website relevant to the information being shared. The document uploaded on the Adamawa State Ministry of Commerce, Trade and Industry website can be found under the document Section.	Satisfactory	-

DLR6.1.21.e	Verify that the published date of the schedule of trade-related fees and levies on inter-state movement of goods is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp could not be verified. However, timestamp evidence from the State's website confirms publication on December 23rd, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR6.1.21.f	Verify that it contains a schedule of trade related fees and levies on inter-state movement of goods regulated by the state. These may include, but are not limited to: haulage fees and loading/off-loading fees, produce inspection fees, association of agriculture dealers clearance, daily operation toll, environmental levy, produce inspection fees, association of agriculture dealers clearance, youth development and social service contribution levy, daily operation toll, National freight haulers of Nigeria levy, Nigeria agriculture quarantine service levy, CTRA haulage vehicles, CTRA daily operational levy, Ministry of Commerce and Industry economic development levy, offloading boys association, internal revenue service entry gate pass haulage, ministry of agriculture milling charges of agriculture produce, department of public transportation haulage receipts.	The published document contains a schedule of trade related fees and levies on inter-state movement of goods regulated by the state.	Satisfactory	-

DLR6.1.21.g	Verify that the published schedule of fees contain links to the tax or revenue laws and/or consolidated revenue codes listing those fees. *Note: Not required for DLR achievement.*	The published schedule of fees contains a reference to the relevant tax law. Specifically, the schedule mentions the Adamawa State Revenue Administration Law 2020, which serves as the legal framework for the listed taxes, rates, and levies for local governments.	Satisfactory	-
DLR6.1.21.h	Verify that the state website provides detailed information on how those fees are estimated. *Note: Not required for DLR achievement.*	The amount of fees has been clearly defined in the Adamawa State Revenue Administration Law 2020, and is the same as those contained in the schedule of fees.	Satisfactory	-
DLR6.1.21.i	Verify the schedule of trade-related fees and check if there are no transportation (haulage) or other inter-state trade-related fees. If so, confirm that the state has reflected this on the website of the relevant MDA that is responsible for the collection of those fees. *Note: Not required for DLR achievement.*	The Adamawa State Trade Related Fees and Levies include transportation(haulage) and other inter-state trade-related fees.	Satisfactory	-
DLR6.1.22	**Ascertain that the executive order or law outlines the procedure of upgrading an existing, or establishing a new, GRM and that the GRM follows global best practice based on template provided and covers specifically harassment, unauthorized payments, and other in-kind requests**		**Satisfactory**	

DLR6.1.2 2.a	Verify that the State has issued an executive order or passed a law that outlines the procedure for upgrading an existing, or establishing a new, GRM	The State issued an Executve Order(EO) titled "Adamawa State Executive Order No. 5 of 2023 on the Establishment of a Grievance Redress Mechanism".	Satisfactory	-
DLR6.1.2 2.b	Verify that the executive order was issued before the deadline of 31st December 2023	The Executive Order was issued by the Executive Governor on December 1st, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR6.1.2 2.c	Verify that the Executive Order includes the procedure that upgrades an existing GRM or establishes a new GRM that enables users to raise grievances with the relevant MDAs and seek redress when they perceive a negative impact arising from the MDA or its services.	The Executive Order includes a procedure that establishes a new GRM to address users' complaints.	Satisfactory	-
DLR6.1.2 2.d	Verify that the Executive Order covers harassment, unauthorized payments, and other in-kind requests in grievances related to the inter-state movement of goods. *Note: Not required for DLR achievement.*	The Executive Order covers grievances in harassment, unauthorized payments, and other in-kind requests related to the inter-state movement of goods.	Satisfactory	-
DLR6.1.2 3	**Ascertain that the information on GRM system is available publicly (e.g., published online on state official website(s), billboards, newspapers), including contact information, procedure, and a functional hotline number(s).**		**Satisfactory**	

DLR6.1.23.a	Verify that the GRM system on the inter-state movement of goods is available publicly by being published online on state official website(s), billboards, newspapers.	The information on the GRM system is publicly available on state official website.	Satisfactory	-
DLR6.1.23.b	Verify that various editions of newspapers and online publications provide information on the GRM systems and include details on how it works	The Adamawa State Government has provided information on the existence and workings of the Grievance Redress Mechanism (GRM) on its state official website.	Satisfactory	-
DLR6.1.23.c	Verify that the State has published contact information, procedures, and a functional hotline number(s) for the GRM system on the inter-state movement of goods	The state has published the contact information, procedure, and a functional hotline number for the GRM system. The phone numbers provided are 08130692673, 08030598330, and 08020963470.	Satisfactory	-
DLR6.1.23.d	Check for contact information provided in the published GRM system details. Dial the provided hotline/contact of the GRM system to verify its functionality. Call at least twice or send SMS during working hours (10 a.m. to 3 p.m.).	The GRM system is functional. The system was tested by calling the provided hotline on April 27, 2025. The respondent confirmed that the call had reached the appropriate office for handling grievances. He listened to the complaint, acknowledged the issue, and stated he would find out the specific steps required to obtain a refund on agricultural produce and revert the following day.	Satisfactory	-
DLR6.1.23.e	Verify that the GRM has a manual or electronic recording system.	The GRM has an electronic recording system.	Satisfactory	

DLR6.1.23.f	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes complainant name. *Note: Not required for DLR achievement.*	The electronic recording system includes the complainant's name.	Satisfactory	
DLR6.1.23.g	Verify that the state agency responsible for managing the GRM has provided regular (at a minimum quarterly) reports. *Note: Not required for DLR achievement.*	The electronic recording system includes the complainant's contact.	Satisfactory	
DLR6.1.23.h	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes date.	The electronic recording system includes date.	Satisfactory	-
DLR6.1.23.i	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes type of complaint. *Note: Not required for DLR achievement.*	The electronic recording system includes the type of complaint.	Satisfactory	

DLR6.1.23.j	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes description of the complaint.	The electronic recording system includes the description of the complaint.	Satisfactory	
DLR6.1.23.k	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes amount lost. *Note: Not required for DLR achievement.*	The electronic recording system includes amount lost.	Satisfactory	-
DLR6.1.23.l	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes action or solvency mechanism used. *Note: Not required for DLR achievement.*	The electronic recording system includes action or solvency mechanism used.	Satisfactory	-
DLR6.1.23.m	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes name of the responsible party. *Note: Not required for DLR achievement.*	The electronic recording system includes name of responsible party.	Satisfactory	-

DLR6.1.23.n	Verify that the GRM system on the inter-state movement of goods has a manual or electronic recording system that includes date of response to complainant	The electronic recording system includes date of response to complainant.	Satisfactory	-

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3.2.8 DLR 6.2.1 : Increased Transparency of Fees and Levies for Inter-State Trade and Increased Exporter Certification (SCEP)

DLR description as per Financing Agreement: For Year 1, January 1, 2023- December 31, 2023:
6.2.1 State allocated an operational budget to the SCEP in the 2024 budget.
AND
Published on state official website: a state export strategy and guidelines.

DLR 6.2.1 Result: **Achieved**

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR6.2.11	**Ascertain that the State has allocated an operational budget to the State Committee on Export Promotion and that it has published on its official website the State Export Strategy and Guidelines by 31st December 2023.**		**Satisfactory**	
DLR6.2.11.a	Verify that the State has allocated an operational budget to the SCEP in the FY2024 approved budget of the state ministry of trade/commerce, or any other relevant ministry	The state has an operational budget allocated to SCEP. The Adamawa State 2024 Approved Supplementary Budget allocates NGN 2,200,000,000 under the Provision of ICT infrastructure for SABER implementation via State Committee on Export Promotion.	Satisfactory	-
DLR6.2.11.b	Verify that the evidence and link for the Export Strategy and Guidelines are on the State's official website	The SCEP has published an export strategy and guideline document on the State's official website.	Satisfactory	-

DLR6.2.11.c	Verify that the export strategy and guideline document is written in English. *Note: Not required for DLR achievement.*	The "Adamawa State Export Promotion Strategy" document is written in English.	Satisfactory	-
DLR6.2.11.d	Verify that the export strategy and guideline document is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The Adamawa State export strategy and guideline document is appropriately titled as "Export Strategy for Adamawa State".	Satisfactory	-
DLR6.2.11.e	Verify that the export strategy and guideline document is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The export strategy and guideline document can be found in the section of the States' website relevant to the information being shared.	Satisfactory	-
DLR6.2.11.f	Verify that the published date of the export strategy and guideline document is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The Google search timestamp confirms publication on December 15th, 2023, before the deadline of December 31st, 2023.	Satisfactory	-
DLR6.2.11.g	Verify that it includes a sectoral analysis.	The State Export Strategy and Guidelines includes a sectoral analysis.	Satisfactory	-

DLR6.2.11.h	Verify that it outlines export support strategies related to products and market expansion.	The State Export Strategy and Guidelines outlines export support strategies related to products and market expansion.	Satisfactory	-
DLR6.2.11.i	Verify that it outlines institutional mechanisms.	The State Export Strategy and Guidelines outline institutional mechanisms.	Satisfactory	-
DLR6.2.11.j	Verify that it includes a list of activities such as capacity building, sensitization activities and any such appropriate interventions that will support the export strategy.	The State Export Strategy and Guidelines include a list of activities that support the export strategy.	Satisfactory	-
DLR6.2.12	**Ascertain that the export promotion strategy has been developed after consultations with the private sector with evidence of private sector participation in the process.**		**Satisfactory**	
DLR6.2.12.a	Verify that the evidence provided by the state includes meeting attendance sheets and meeting minutes showing the participation of private sector contributors in developing the State Export Promotion Strategy.	Private sector participation is confirmed based on meeting minutes. The consultation process on the development of the Export Promotion Strategy, included private sector entities such as the National Association of Small Scale Industrialists (NASSI), and Mo Asset Venture Nig Ltd.	Satisfactory	-
DLR6.2.12.b	Check for contact information in the copies of meeting attendance sheets and meeting minutes provided by the state: Pick a random sample of at least two private sector contributors from the listed participants and dial the provided contact(s) for each.	At least two private sector entities confirmed their participation in the consultation process on the development of the Export Promotion Strategy. Representatives from the National Association of Small Scale Industrialists (NASSI), and Mo Asset Venture Nig Ltd confirmed their attendance and participation.	Satisfactory	-

3.2.9 DLR 7.1 : Simplified State and Local Business Tax Regimes

DLR description as per Financing Agreement: For years 2023-2025 (one-time payment for year in which DLR is first achieved, up to Year 3) 7.1 State amended existing legislation or passed new legislation to adopt presumptive turnover tax regime for small businesses; AND, (b) State subsumed at least 3 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)

DLR 7.1 Result: Not Achieved

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR7.1 1	**Ascertain that the State has amended existing legislation or passed new legislation to adopt presumptive turnover tax regime for small businesses by 31st December 2023**		**Not Satisfactory**	
DLR7.1 1.a	Verify the evidence provided by the State for legislation to adopt presumptive turnover tax regime for small businesses, this could include: (a.) Amendments to existing laws for the adoption of presumptive turnover tax regime. (b.) Passing of new legislation for the adoption of presumptive turnover tax regime.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR7.1 1.b	Verify that the legislation was signed by both the Speaker of the House and the Governor of the State by the deadline of December 31st, 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.1 1.c	Verify that the legislation to adopt presumptive turnover tax regime for small businesses was issued before the deadline of 31st December 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.1 2	**Ascertain that amended legislation or new legislation to adopt the presumptive turnover tax regime applies to small businesses with annual turnovers below N25M, businesses are not placed into more than three categories, and each category is taxed at a uniform rate ensuring simplicity of administration.**		**Not Satisfactory**	
DLR7.1 2.a	Verify the presumptive turnover tax legislation for the definition of small business, and confirm that it applies to: (a.) Businesses with annual sales turnovers below N25 million or (b.) Businesses with threshold as stated in section 15 (1) of the VAT Act 1993, as amended.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.1 2.b	Verify the presumptive turnover tax legislation and confirm that it establishes a maximum of three categories of businesses: traders, manufacturers, and service providers	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR7.12.c	Verify the presumptive turnover tax legislation and confirm that each category is taxed at a uniform rate based on the annual turnover.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.12.d	Verify the presumptive turnover tax legislation and evaluate if the tax rate adopted by the state is at or close to the suggested rates of Trade - 2 percent, Manufacturing - 3 percent, Services - 4 percent. *Note: Not required for DLR achievement.*	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13	**Ascertain that the State has subsumed at least three business-related local government charges/fees/taxes into a consolidated demand notice.**		**Not Satisfactory**	
DLR7.13.a	Verify the evidence provided by the State and confirm that the state has provided a range of consolidated demand notices (at least three) covering businesses operating in the state whether companies or firms/sole proprietors.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.b	Verify that Consolidated Demand Notice one (1) it subsumes at least three (3) business-related local government taxes, rates, charges and levies.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR7.13.c	Verify the Consolidated Demand Notice one (1) provided and confirm that it contains the Tax Identification Number (TIN) for the taxpayer.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.d	Verify Consolidated Demand Notice one (1) provided and confirm that they are prepared on an annual basis	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.e	Verify that the subsumed taxes, fees, levies, and charges listed correspond to revenue items from a period on or before the deadline, December 31, 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.f	Verify that the taxes, fees, levies, and charges are consistent with those detailed in the State and Local Government Revenue Laws.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.g	Verify the Consolidated Demand Notice two (2) provided against the State and Local Government Revenue Laws to confirm that it subsumes at least three (3) business-related local government taxes, rates, charges and levies.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.h	Verify Consolidated Demand Notice two (2) contains Tax Identification Number (TIN) for the taxpayer.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR7.13.i	Verify Consolidated Demand Notice two (2) was prepared on an annual basis.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.j	Verify Consolidated Demand Notice two (2) subsumed taxes, fees, levies, and charges listed correspond to revenue items from a period on or before the deadline, December 31, 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.k	Verify Consolidated Demand Notice two (2) taxes, fees, levies, and charges are consistent with those detailed in the State and Local Government Revenue Laws.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.l	Verify the Consolidated Demand Notice three (3) provided against the State and Local Government Revenue Laws and confirm that it subsumes at least three (3) business-related local government taxes, rates, charges and levies.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.m	Verify the Consolidated Demand Notice three (3) contains Tax Identification Number (TIN) for the taxpayer.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR7.13.n	Verify the Consolidated Demand Notice three (3) was prepared on an annual basis.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.o	Verify that the subsumed taxes, fees, levies, and charges listed in Consolidated Demand Notice three (3) correspond to revenue items from a period on or before the deadline, December 31, 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR7.13.p	Verify that the subsumed taxes, fees, levies, and charges listed in Consolidated Demand Notice three (3) are consistent with those detailed in the State and Local Government Revenue Laws.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

3.2.10 DLR 8.1 : Quick Determination of Commercial Disputes

DLR description as per Financing Agreement: For Year 1 and Year 2 (one-time payment for year in which DLR is first achieved, up to Year 2):
8.1 Judicial Committee established by the Chief Judge of the state judiciary;
AND
Published on State judiciary website: Practice Directions of the small claims courts;
AND
State established and operated at least two small claims courts having tried at least one case each.

DLR 8.1 Result: Not Achieved

To verify the state's compliance with the requirements as per the verification protocol, the IVA conducted a series of tests procedures to confirm each of the following parent test procedures below:

S/N	Test Procedure	Findings	Assessment	Recommendations/ Action Required
DLR8.11	**Ascertain that a judicial committee comprised of at least three members has been established for Smalls Claims Courts and that there is an accessible official document signed by the Chief Judge of the state that confirms the establishment of the committee.**		**Not Satisfactory**	
DLR8.11.a	Verify that there is an official document establishing a judicial committee for Small Claims Courts with at least three members	The State did not provide evidence for this DLR.	Not Satisfactory	-
DLR8.11.b	Verify that the document is signed by the Chief Judge of the State	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.12	**Ascertain that the practice direction for Small Claims Courts is published on the state judiciary's official website (or State official website), and that it contains key information specified by the verification protocol.**		**Not Satisfactory**	
DLR8.12.a	Verify that the practice direction is published on the state Judiciary website	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.b	Verify that the practice direction for Small Claims Courts is written in English. *Note: Not required for DLR achievement.*	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.c	Verify that the practice direction for Small Claims Courts is adequately titled on the State's official website. *Note: Not required for DLR achievement.*	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.d	Verify that the practice direction for Small Claims Courts is found in the section of the State's website relevant to the information being shared. *Note: Not required for DLR achievement.*	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.12.e	Verify that the published date of the practice direction for Small Claims Courts is on or before the deadline of December 31st, 2023, and record evidence of the timestamp.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.f	Verify that a Small Claims Court has a similar definition to that in the verification protocol i.e. a specialized court with limited jurisdiction to hear commercial and liquidated money demand cases with a maximum claim value of NGN 10 million.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.g	Verify that the practice direction allows for a pretrial conference/preliminary hearing.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.h	Verify that the practice direction provides guidance for the scheduling/hearing timetable for pretrial conferences/preliminary hearings.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.i	Verify that the practice direction provides guidance for addressing case complexity and projected length of trial during pretrial conferences/preliminary hearings.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.12.j	Verify that the practice direction provides guidance for addressing possibility of settlement during pretrial conferences/preliminary hearings.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.k	verify that the practice direction provides guidance for addressing exchange of witness lists during pretrial conferences/ preliminary hearings.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.l	Verify that the practice direction provides guidance for addressing evidence during pretrial conferences/preliminary hearings.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.m	Verify that the practice direction provides guidance for addressing jurisdiction and other procedural issues during pretrial conferences/preliminary hearings.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.n	Verify that the practice direction provides guidance for narrowing down of contentious issues and limitation of scope of proceeding during pretrial conferences/preliminary hearings.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.12.o	Verify that the practice direction provides the legal basis for the Small Claims Court Performance Reports.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.12.p	Verify that the practice direction stipulates that the court will promote, encourage, and facilitate alternative dispute resolution (ADR) mechanisms for small claims as an alternative to trial.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.13	**Ascertain that the practice direction for Small Claims Courts stipulates timelines for key court events that fall within suggested thresholds**		**Not Satisfactory**	
DLR8.13.a	Verify that the practice direction stipulates that time taken from filling to judgement is no more than 60 working days.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.13.b	Verify that the practice direction stipulates that service of the summons should occur no more than 7 working days from filing.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.13.c	Verify that the practice direction stipulates that filing of a statement of defense should occur no more than 7 working days after the service of the summons.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.13.d	Verify that the practice direction stipulates that final judgement be issued no more than 14 working days after the completion of the hearing	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.13.e	Verify that the practice direction stipulates that appeals must be filed within 14 working days of delivery of judgement.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.13.f	Verify that the practice direction stipulates that the timeline for assignment to judgement for appeal should be within 30 working days of filing for appeal.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14	**Ascertain that the State established and operated at least two small claims courts, each having tried at least one case during the DLR achievement period (January 1, 2023 - December 31, 2023).**		**Not Satisfactory**	
DLR8.14.a	Verify that a new Small Claims Court (Small Claims Court 1) has been established during the DLR achievement period January 1, 2023 - December 31, 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.b	Verify that the two a second Small Claims Court (Small Claims Court 2) has been established during the DLR achievement period January 1, 2023 - December 31, 2023	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.14.c	Verify that Small Claims Court 1 has disposed of at least one case during the DLR achievement period January 1, 2023 - December 31, 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.d	Verify that Small claims Court 2 has disposed of at least one case during the DLR achievement period January 1, 2023 - December 31, 2023.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.e	Verify that for Small Claims Court 1, the magistrate's name is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.f	Verify that for Small Claims Court 2, the magistrate's name is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.g	Verify that for Small Claims Court 1, the magistrate court information is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.h	Verify that for Small Claims Court 2, the magistrate court information is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.i	Verify that for Small Claims Court 1, the suit number is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.14.j	Verify that for Small Claims Court 2, the suit number is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.k	Verify that for Small Claims Court 1, the parties' names are provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.l	Verify that for Small Claims Court 2, the parties' names are provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.m	Verify that for Small Claims Court 1, the date of filing is provided for at least one case. *Note: Not required for DLR achievement.*	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.n	Verify that for Small Claims Court 2, the date of filing is provided for at least one case. *Note: Not required for DLR achievement.*	The State has not submitted evidence for this DLR.	Not Satisfactory	-
DLR8.14.o	Verify that for Small Claims Court 1, the date of judgement is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

DLR8.14.p	Verify that for Small Claims Court 2, the date of judgement is provided for at least one case.	The State has not submitted evidence for this DLR.	Not Satisfactory	-

4.0 Appendix

The IVA received the State's response and supporting evidence for each point of disagreement in the draft assessment report. The evidence provided has been carefully reviewed and incorporated into the final report. A summary of how the IVA addressed each point is contained in the attached State Response Form.