

SABER YEAR 2 ADDITIONAL EVIDENCE REQUEST FORM

2024



IMO STATE

GUIDANCE NOTE FOR THE STATE EVIDENCE REQUEST FORM

IMPORTANT NOTICE:

This Guidance Note is provided to support States in preparing and submitting evidence for the Annual Performance Assessment for Year 2 (“**APA 2**”), 2024. It provides detailed instructions to clarify submission requirements and ensures that all evidence is complete and relevant to the verification criteria.

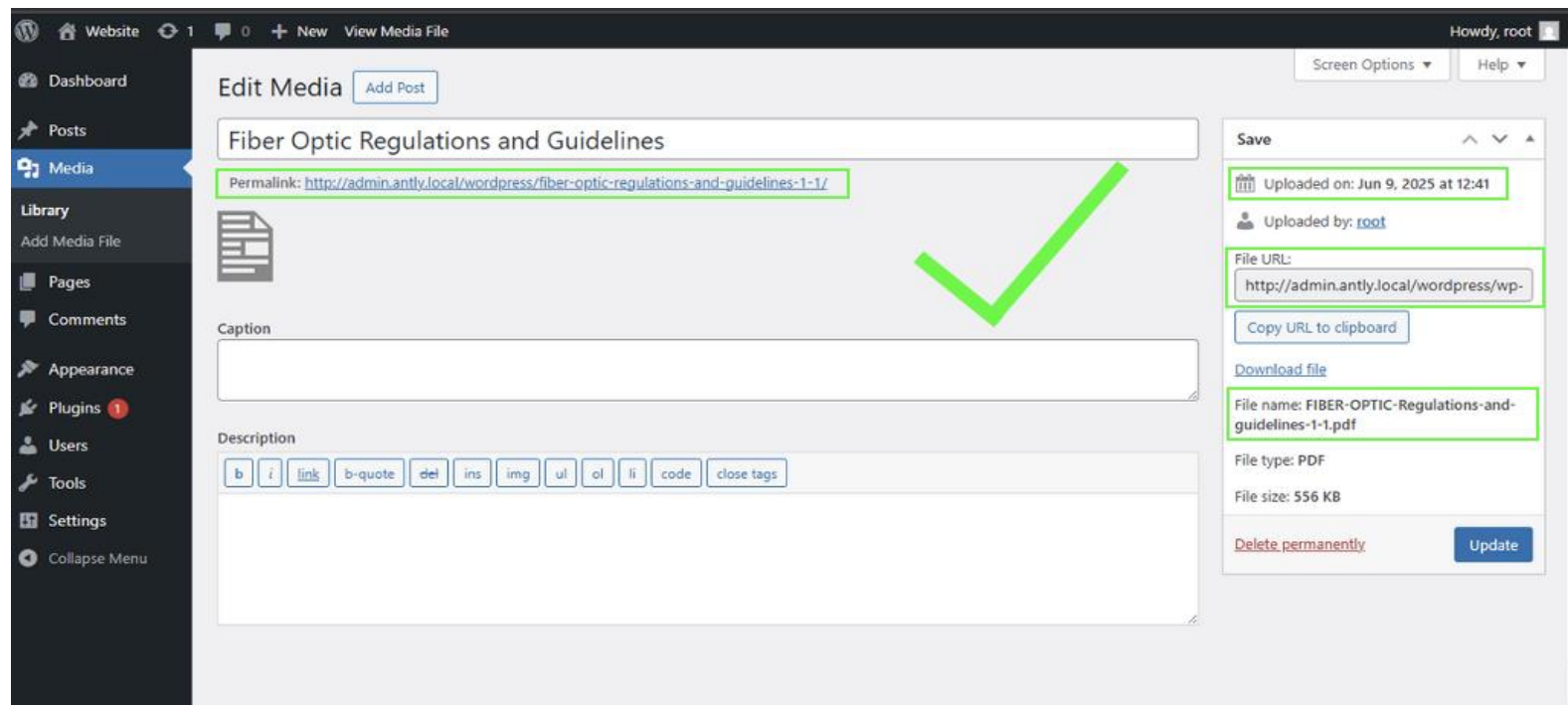
Before completing the State Evidence Request Form (“**Form**”), **States are strongly advised to read and follow ALL the instructions carefully**. Failure to comply with these instructions may result in the non-recognition of submitted evidence and could negatively affect the outcome of the assessment for the relevant Eligibility Criteria (“**EC**”) or Disbursement-Linked Result (“**DLR**”).

INSTRUCTIONS FOR COMPLETING THE FORM

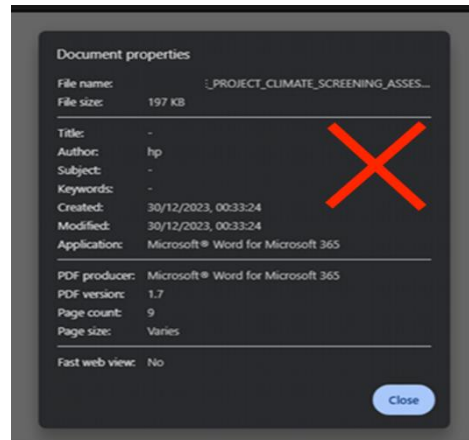
- 1. Submission Deadline:** The completed State Evidence Request Form must be submitted to the Project Coordination Unit (“**PCU**”) **within one week of receipt**. Submissions not received by this deadline will not be accepted and will not form part of the verification process.
- 2. Quality of Submitted Documents:** All documents submitted as evidence, whether provided directly (e.g., PDFs, screenshots, or scanned documents) or as links to documents hosted on the State’s website, should be relevant, accurate, and complete. If a document is incorrect or incomplete, the relevant test would be assessed as Not Satisfactory. It is the State’s responsibility to ensure that submitted documents meet the required standard.
- 3. Legibility of Evidence:** All submitted evidence, including documents, screenshots, scanned copies, or handwritten copies, must be clearly legible. Evidence that is unclear or difficult to read may not be considered during the assessment.
- 4. Validity of Links:** All URLs or hyperlinks submitted as evidence must be valid, correctly formatted, and functional. States are strongly advised to test all links before submission.
- 5. Accessibility of Links:** Documents submitted via cloud links must have the appropriate access permissions enabled to allow reviewers to open them.

6. **Website Availability:** Where evidence is hosted on the State website, the relevant webpages or documents must remain live, accessible and unchanged throughout the verification period. The PCU is not obligated to follow up on broken links or missing content. If submitted links are inaccessible at the time of review, this may negatively affect the assessment of the relevant test, and replacement links may not be accepted. All embedded hyperlinks must also remain functional. States are strongly advised to regularly test all submitted links and associated website content to ensure they remain available throughout the assessment period.
7. **Timestamp Evidence Requirement:** Where timestamp evidence is requested, only backend-generated timestamps will be accepted (e.g., server logs or system audit trails). Document properties or metadata will not be considered as valid timestamp evidence. Submitted timestamps must clearly reference the relevant document and correspond to the associated link provided in the Form. States are encouraged to coordinate with their IT teams to generate and submit appropriate backend timestamp evidence. See examples of acceptable and unacceptable timestamp evidence:

a) Acceptable Timestamp Evidence (screenshot of backend timestamp):



b) Unacceptable Timestamp Evidence (screenshot of document properties):

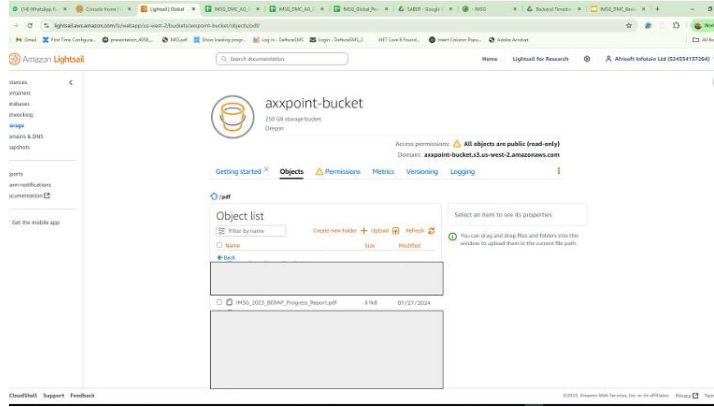


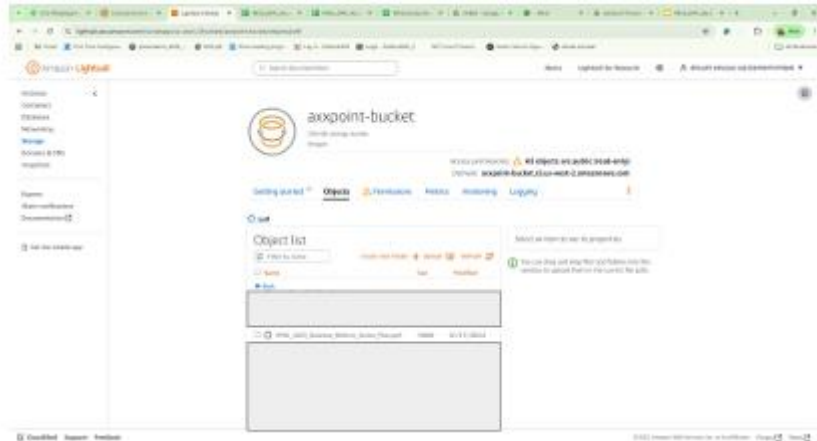
8. **Large File Submissions:** Where a file is too large to be attached directly to the Form, the State should submit it as a separate attachment. Such files must be clearly titled using the following format: **[EC/DLR Number] _ [S/N of Evidence] _ [Document Title]**. Example: “DLR 3.2_No 19_Legal Instrument”.
9. **Clarification Requests:** States are strongly advised to contact the PCU well in advance of the submission deadline if clarification is required on any aspect of the Form. Early engagement will support timely and accurate submission.

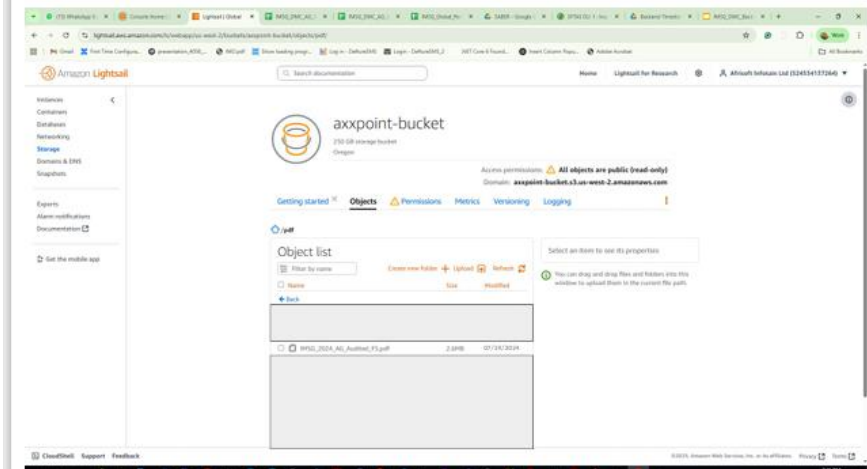
Compliance with the above instructions is essential to ensure a smooth and credible verification process. States are encouraged to begin early and maintain regular communication with the PCU to avoid last-minute issues.

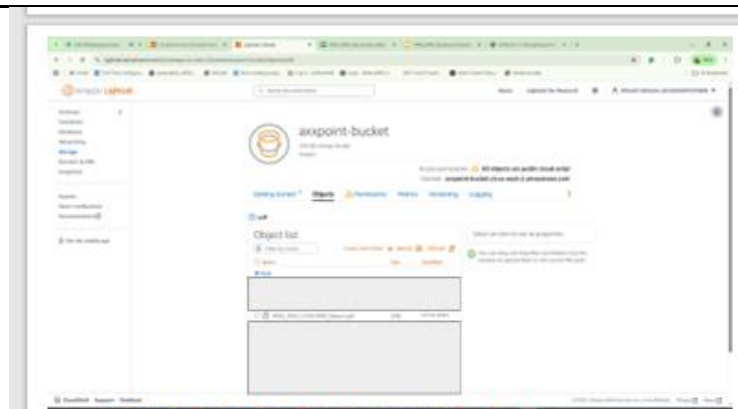
**IMO STATE ADDITIONAL EVIDENCE REQUEST FORM
SABER YEAR 2 (2024) ANNUAL PERFORMANCE ASSESSMENT (APA)**

NOTE: WHERE SUPPORTING EVIDENCE IS NOT AVAILABLE, PLEASE ENTER “EVIDENCE NOT AVAILABLE” IN THE RELEVANT CELL BELOW

EC PROGRESS REPORT - Previous year’s (2023) progress report submitted to the State Executive Council and published online by July 31st, 2024.	
1.	Attach a clear backend timestamp evidence of the publication date of the Progress Report: https://www.imostate.gov.ng/IMSG/Common/Services/Ease_Business?ID=14
2.	Attach evidence of submission of the Progress Report and date of submission to the State Executive Council:  The screenshot shows the AWS S3 console interface for a bucket named 'axxpoint-bucket'. The 'Object list' section displays a single file: 'IMSL_2023_2024_Progress_Report.pdf', which was uploaded on 07/27/2024. The file size is 616 B. The console also shows a 'Getting started' section with links to 'Objects', 'Permissions', 'Metrics', 'Versioning', and 'Logging'.
EC BERAP 2025 - Annual State Business-Enabling Reforms Action Plan for 2025, prepared with, and including records of, private sector participation, approved by the State Executive Council and published online by December 31st, 2024.	
3.	Attach backend timestamp evidence showing the publication date of the 2025 BERAP: https://www.imostate.gov.ng/IMSG/Common/Services/Ease_Business?ID=15

	 The screenshot shows the AWS S3 console interface. The bucket name 'axxpoint-bucket' is visible at the top. Below the bucket name, there is a warning message: 'Warning: All objects in this bucket are encrypted using SSE-S3. You must use the appropriate tools to upload and download objects from this bucket.' The 'Object list' section shows a table with columns for Name, Size, and Last Modified. The table is currently empty, indicating no objects are present in the bucket.
4.	Attach Evidence of approval by the State Executive Council and date of approval:
5.	Attach clear copies of meeting attendance sheets with contact information (phone number and/or email) as evidence of private sector participation:
EC ANNUAL STATE BUDGET - Annual FY24 State Budget, prepared under national Chart of Accounts, approved by the State Assembly and published online by January 31st, 2024.	

6.	Attach a clear backend timestamp evidence of the publication date of the Approved FY24 State Budget: https://www.imostate.gov.ng/IMSG/Common/Services/SFTAS_1?ID=2024_3
EC FINANCIAL STATEMENT - Annual FY23 Audited Financial Statement, prepared in accordance with IPSAS, submitted to the State Assembly and published online by July 31st, 2024.	
7.	Attach clear backend timestamp evidence of the publication date of the Audited Financial Statements for 2023: 
EC SDSA-DMSR - Annual State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) published online by December 31st, 2023.	
8.	Attach a clear backend timestamp evidence of the publication date of the Annual SDSA-DMSR for 2023:



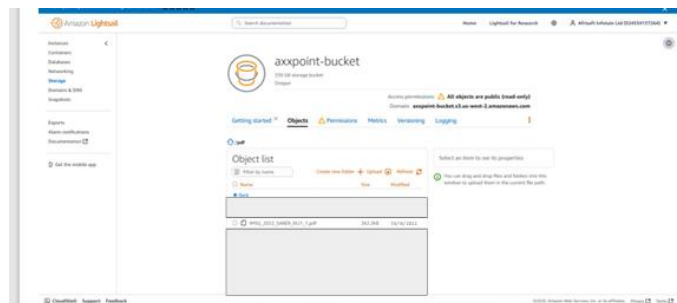
DLI 1 - Improved efficiency in property registration and sustainability of the land-based investment process

DLR 1.1.3 – 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 existing CofOs (registered from January 1st, 2012 to December 31st, 2024) digitized and indexed in a digital archive in accordance with international good standards established in the TOR meets target:

Basic target: 50%-70% of registered CofOs Stretch target: 71%-100% of registered CofOs

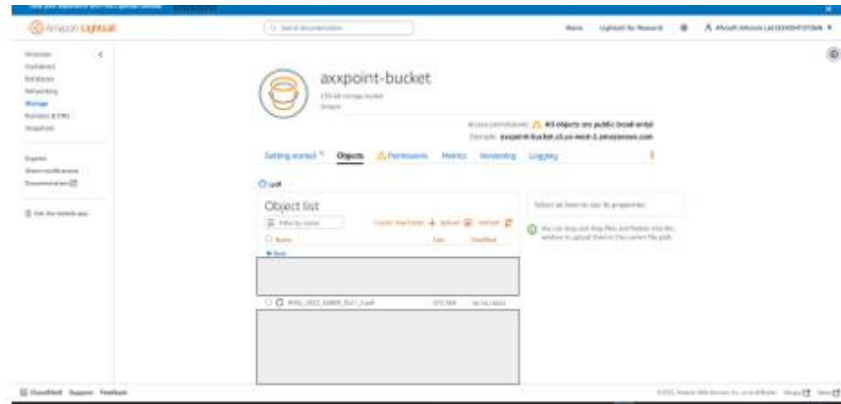
9.

Attach a clear backend timestamp evidence of the publication date of the process for obtaining a Certificate of Occupancy:



10.

Attach a clear backend timestamp evidence of the publication date of the construction permit or its equivalent (e.g. building permit or license):

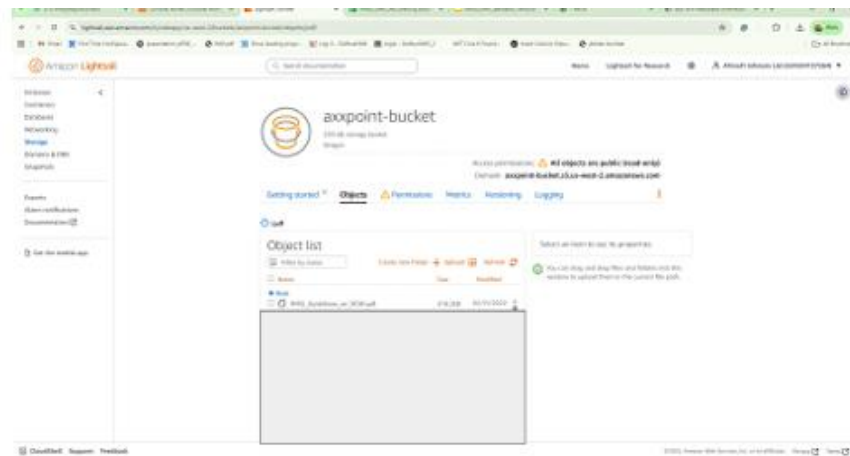


DLI 2 - Improved regulatory framework for private investment in fiber optic infrastructure

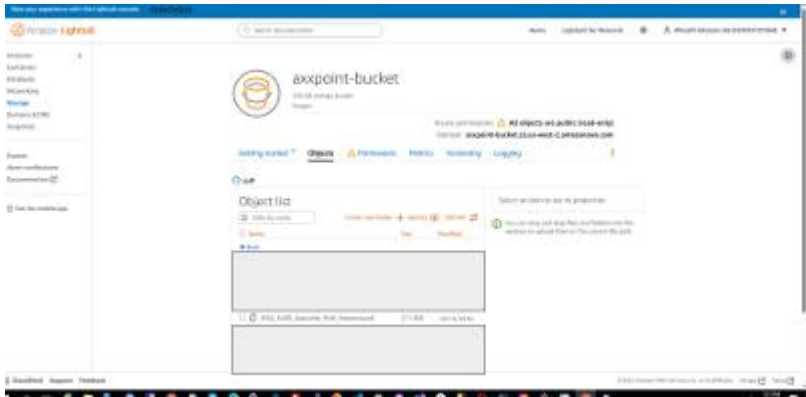
DLR 2.2 - State adopts or maintained aggregate per linear meter fees for fiber optic cable deployment of maximally NGN 145 per meter and online publication of ROW processes and fees; AND published on state official website: Approved ROW-related requests by operators.

11.

Attach a clear backend timestamp evidence of the publication date of the process of obtaining Right of Way (ROW):



12.



DLI 4 - Improved Investment Promotion Environment

DLR 4.3 - 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 IPA is performing key functions as per the verification protocol; AND The IPA organized at least 2 information sessions for investors on access to credit and provided assistance to investors to link them to credit institutions, in the period January 1st, 2024, till December 31st, 2024.

13.

Attach evidence that the Corporate Plan was in effect by December 31, 2024 [ex: approval or adoption evidence or backend timestamp evidence of the publication date of the corporate plan or strategic plan (if published online)]:

DLI 5 - Increased Transparency of official fees and procedures

DLR 5.3 - Published on state official website(s): fees, procedures, and service delivery timelines of five key BEE State MDAs; AND GRMs at two key BEE State MDAs are operational and a minimum of 50% of grievances received are addressed within the specified SLAs.

14.	Attach a clear backend timestamp evidence of the publication date of all the core business regulatory processes for MDA 1:
15.	Attach a clear backend timestamp evidence of the publication date of all the core business regulatory processes for MDA 2:
16.	Attach a clear backend timestamp evidence of the publication date of all the core business regulatory processes for MDA 3:
17.	Attach a clear backend timestamp evidence of the publication date of all the core business regulatory processes for MDA 4:

18.	Attach a clear backend timestamp evidence of the publication date of all the core business regulatory processes for MDA 5:
19.	Attach evidence of the grievance redress mechanism recording system for MDA 1 (e.g., a manual and/or online register), if online attach a video screen recording of a walk-through of the GRM:
20.	Attach evidence that information on the GRM system for MDA 1 is available publicly, for example, the state official website(s), including contact information and/or a functional hotline number(s):
21.	Attach report from the GRM system/register showing grievance resolution performance (January 1, 2024–December 31,2024) for MDA 1 :
22.	Attach evidence that the committed turnaround times for grievances received by MDA 1 is specified in a state document, evidenced by, for instance, the service level agreement(s) of the MDA, state official website(s), or an alternative communication channel to the public:
23.	Attach evidence of the grievance redress mechanism recording system for MDA 2 , (e.g., a manual and/or online register), if online attach a video screen recording of a walk-through of the GRM:

24.	Attach evidence that information on the GRM system for MDA 2 is available publicly, for example, the state official website(s), including contact information and/or a functional hotline number(s):
25.	Attach report from the GRM system/register showing grievance resolution performance (January 1, 2024–December 31, 2024) for MDA 2 :
26.	Attach evidence that the committed turnaround times for grievances received by MDA 2 is specified in a state document, evidenced by, for instance, the service level agreement(s) of the MDA, state official website(s), or an alternative communication channel to the public:
DLI 6 - Increased Transparency of Fees and Levies for Inter-State Trade and Increased Exporter Certification	
DLR 6.1.3 - Published on state official website: a consolidated schedule of trade-related fees and levies on inter-state movement of goods; AND report on complaints from traders and redress actions; AND a minimum of 50 percent of grievances received in the Grievance Redress Mechanism (GRM) are addressed within the specified SLAs.	
27.	Attach backend timestamp evidence of the publication date of the schedule of trade-related fees and levies:

28.	Attach backend timestamp evidence of the publication date of the report on complaints from traders and redress actions:
29.	Attach the Service Level Agreement for the GRM on interstate movement of goods:
30.	Attach backend timestamp evidence of the publication date of the Service Level Agreement from the GRM:
31.	Attach evidence that the Service Level Agreement from the GRM was prepared by the State Ministry of Trade and Investment in collaboration with the State Internal Revenue Agency and the State Ministry of Justice:
DLI 7 - Simplified state and local business tax regimes	
DLR 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.	

32.	Attach presumptive turnover tax legislation and evidence it was signed into law and gazetted:  ISRAL 2021.pdf
33.	Attach consolidated demand notice 1 issued to a small business operating in the State whether companies or firms/sole proprietors, with at least 3 business-related local government charges/fees/taxes subsumed into the demand notice:  SABER DN 1.pdf
34.	Attach consolidated demand notice 2 issued to a small business operating in the State whether companies or firms/sole proprietors, with at least 3 business-related local government charges/fees/taxes subsumed into the demand notice:  SABER DN 2.pdf
35.	Attach consolidated demand notice 3 issued to a small business operating in the State whether companies or firms/sole proprietors, with at least 3 business-related local government charges/fees/taxes subsumed into the demand notice:  SABER DN 3.pdf
36.	Attach State and Local Government Revenue Law  ISRAL 2021.pdf

DLR 7.2.1 - Electronic platform established for the collection of annual taxes, levies, charges and fees from businesses and automated e-receipt generation (QR code or unique payment ID) for at least 7 State-Level business-enabling environment (BEE) related MDAs.

37.	Attach weblink to the electronic platform established for the collection of annual taxes, levies, charges and fees from businesses: https://iirs.portal.fenixrms.com/Analytics/Dashboard
38.	Attach video screen recording of a walk-through of the system's capabilities and electronic payment process: <i>Note that the video walkthrough is to understand that there is a system in place; a virtual/field walkthrough will also be conducted to confirm the existence and functionality of the system.</i>
39.	Attach consolidated demand notice 1 containing at least 7 State-level business-enabling environment related annual taxes, levies, charges, and fees from different MDAs: <i>While three (3) samples of consolidated demand notices from the State will be collected for testing, we are still going to carry out our proper assessment on the system to verify it meets the requirements of the VP.</i> SABER DN 1.pdf

40.	Attach consolidated demand notice 2 containing at least 7 State-level business-enabling environment related to annual taxes, levies, charges, and fees from different MDAs:  SABER DN 2.pdf
41.	Attach consolidated demand notice 3 containing at least 7 State-level business-enabling environment related annual taxes, levies, charges, and fees from different MDAs:  SABER DN 3.pdf
42.	Attach e-receipts for Consolidated Demand Notice 1 as evidence of payment. The e-receipts must correspond to the same Demand Notice 1 for which the consolidated notice was issued and must reflect payment of the notice:  SABER PAYMENT DN 1.pdf
43.	Attach e-receipts for Consolidated Demand Notice 2 as evidence of payment. The e-receipts must correspond to the same Demand Notice 2 for which the consolidated notice was issued and must reflect payment of the notice:  SABER PAYMENT DN 2.pdf
44.	Attach e-receipts for Consolidated Demand Notice 3 as evidence of payment. The e-receipts must correspond to the same Demand Notice 3 for which the consolidated notice was issued and must reflect payment of the notice.  SABER PAYMENT DN 3.pdf

45.	Attach an official memo or document from the SIRS confirming If the e-receipt is accepted as the final receipt by MDAs (MDAs in which the electronic platform allows for their annual taxes, levies, fees, and charge). RMS E NOTIFICATION.pdf
46.	Attach evidence indicating if a hardcopy security print of the e-receipt is required as evidence to access certain MDA services: RMS E NOTIFICATION.pdf
47.	Attach copy/weblink to the publicly available SBIRS internal process (for example a phone line whereby a taxpayer can complain about enforcement action taking place in real time to ensure it stops): lirs.im.gov.ng +234 7043052201
48.	Attach evidence of date the SBIRS internal process was put in place: Internal process

DLR 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.

49.

Attach backend timestamp evidence of the publication date of the Practice Directions for small claims' court: