STATUS OF IMPLEMENTATION OF THE CPS IN STATES AS AT 26 FEBRUARY 2020										
States At Bill Stage	States with Enacted Laws on CPS	States with Pension Bureaux/Board	States Remitting ER & EE Pension	States Remitting only EE Pension	Actuarial Valuation	Availability of RBBRFA	Funding of Accrued Rights	Payment of Pension Under CPS	Valid Group Life	States with Other Pension Schemes
(7)	(25)	(14)	(9)	(2)	(8)	(6)	(6)	(5)	(4)	(5)
KWARA	LAGOS	LAGOS	LAGOS	RIVERS	LAGOS	FCT	KADUNA	LAGOS	FCT	JIGAWA
PLATEAU	KADUNA	KADUNA	KADUNA	KEBBI	KADUNA	DELTA	FCT	KADUNA	KADUNA	KANO
CROSS RIVER	EDO	FCT	FCT		FCT	KADUNA	DELTA	FCT	EDO	YOBE
BORNO	ABIA	DELTA	ONDO		DELTA	OSUN	OSUN	DELTA	LAGOS	GOMBE
AKWA IBOM	OSUN	OSUN	EDO		OSUN	ANAMBRA (LG)	ANAMBRA (LG)	OSUN		ZAMFARA
BAUCHI	EKITI	EKITI	ANAMBRA*		ANAMBRA	RIVERS	LAGOS			
KATSINA	ONDO	ONDO	EKITI		RIVERS					
	ANAMBRA	RIVERS	OSUN *		EKITI					
	RIVERS	OGUN	DELTA							
	OGUN	KEBBI								
	KOGI	NIGER								
	TARABA	EDO								
	IMO	BAYELSA								
	SOKOTO	BENUE								
	DELTA									
	EBONYI									
	NASARAWA									
	KEBBI									
	NIGER									
	BAYELSA									
	ENUGU									
	OYO									
	FCT									
	ADAMAWA									
	BENUE									