

STATUS OF IMPLEMENTATION OF THE CPS IN STATES AND FCT AS AT 31 MARCH 2022

States At Bill Stage	States with Enacted Laws on CPS	States with Pension Bureaux/Boards in line with CPS	States Remitting ER & EE Pension Contributions	States that Conducted Actuarial Valuation	Availability of RBBRFA	Funding of Accrued Rights	Payment of Pension Under CPS	Valid Group Life /Sinking Fund	States Remitting only EE Pension Contributions	States with Other Pension Schemes***
Number of States										
(8)	(25)	(15)	(10)	(7)	(9)	(6)	(5)	(7)	(2)	(4)
KWARA	LAGOS	LAGOS	LAGOS	LAGOS	LAGOS	LAGOS	LAGOS	LAGOS	KEBBI	JIGAWA
PLATEAU	FCT	FCT	FCT*	FCT	FCT	FCT	FCT	FCT	RIVERS	KANO
CROSS RIVER	OSUN	OSUN	OSUN*	OSUN	OSUN	OSUN	OSUN	OSUN		GOMBE
BORNO	KADUNA	KADUNA	KADUNA	KADUNA	KADUNA	KADUNA	KADUNA	KADUNA	ONDO	ZAMFARA
AKWA IBOM	DELTA	DELTA	DELTA*	DELTA	DELTA	DELTA	DELTA	DELTA	EDO	
BAUCHI	EKITI	EKITI	EKITI*	EKITI	ANAMBRA (LG)	ANAMBRA (LG)		EKITI		
KATSINA	ONDO	ONDO	ONDO*	RIVERS	RIVERS			KADUNA		
YOBE	EDO	EDO	EDO		NIGER					
	BENUE	BENUE	BENUE		EKITI					
	KEBBI	KEBBI	ANAMBRA*							
	NIGER	NIGER								
	RIVERS	RIVERS								
	OGUN	OGUN								
	BAYELSA	BAYELSA								
	KOGI	KOGI								
	ANAMBRA									
	ABIA									
	TARABA									
	IMO									
	SOKOTO									
	ADAMAWA									
	EBONYI									
	NASARAWA									
	ENUGU									
	OYO									

* States with backlog of Remittance: Osun, Anambra, Delta, FCT Area Councils, Ekiti and Ondo

*** 2 States (Jigawa and Kano) implementing CDBS. Gombe and Zamfara have laws on CDBS, but yet to commence implementation.