

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

States at Bill Stage	States with Enacted Laws on CPS	States with Pension Bureaux/ Board in line with CPS	States Remitting ER & EE Pension Contributions	States that had 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 CDBS Pension Schemes
Number of States										
7	25	15	10	7	10	7	7	7	2	5
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	ONDO		ZAMFARA
AKWA IBOM	DELTA	DELTA	DELTA	DELTA	DELTA	DELTA	DELTA	EDO		ADAMAWA
KATSINA	EKITI	EKITI	EKITI	EKITI	ANAMBRA (LG)	ANAMBRA (LG)	EKITI	KADUNA		
YOBE	ONDO	ONDO	ONDO	RIVERS	RIVERS	EDO	EDO	EKITI		
	EDO	EDO	EDO		NIGER					
	BENUE	BENUE	BENUE		EKITI					
	KEBBI	KEBBI	ANAMBRA		EDO					
	NIGER	NIGER								
	RIVERS	RIVERS								
	OGUN	OGUN								
	BAYELSA	BAYELSA								
	KOGI	KOGI								
	ANAMBRA									
	ABIA									
	TARABA									
	IMO									
	SOKOTO									
	EBONYI									
	NASARAWA									
	ENUGU									
	OYO									
	BAUCHI									

* States with backlog of Remittances: Osun, Anambra, Delta, FCT Area Councils, Ekiti, Ondo and Benue (Only 3 MDAs remitting)

** Anambra (LG): Only a one-off payment of N300 million was made in 2019.

Anambra (State Government): There is a backlog of unremitted pension contributions for State Government Employees from January 2018 to February 2022. However, the new Administration of Governor Charles Soludo resumed remittances from March 2022 and it has been regular to date.

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

EE – Employee; ER – Employer

CPS - Contributory Pension Scheme

CDBS - Contributory Defined Benefits Scheme

RBBRFA - Retirement Benefits Bond Redemption Fund Account

EKITI - GLI Policy cover for only 100 State employees. No Local Government employees were covered