



**KOGI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Consolidated Revenue Fund	Capital Development Fund	Total
	₦	₦	₦
Balance as at 31 December 2015	(22,457,500,952)	124,829,601	(22,332,671,351)
Surplus for the period to CRF	(4,289,155,173)	-	(4,289,155,173)
IPSAS Conversion Adjustments	19,049,715,853	-	19,049,715,853
Balance as at 31 December 2016	(7,696,940,272)	124,829,601	(7,572,110,671)