

### CONSULTANCY SERVICES

The unit also carried out consultancy services over some Electrical Projects during the period under consideration.

S/NO	DESCRIPTION JOB DONE	DATE
1	Internal wiring installation of the new UNIS hostel located within the school premises (Executed)	January, 2009
2	Extension of 33KV feeder line to the new CENHURD village and Installation of 500KVA, 33/0.415KV distribution transformer proposed to service the centre (Executed)	March, 2009
3	Construction of 415V distribution line network within the developed areas of the CENHURD village (Executed)	March, 2009

### Refrigerator & Air-conditioning Sub – Unit

S/N.	DATE	JOB DONE	LOCATION
	January, 2009	Repair of 1 no. Air-Conditioning Unit and 1 no. Refrigerator.	DEAN'S OFFICE, COLEM
		Repair of 2 nos. Air-Conditioning units and servicing of 1 no. Air –Conditioning Units	FST DEPT, COLAMRUD
		Repair of 2 nos. Air-Conditioning Unit	COLENG
		Servicing of 3 nos. Split A/C Units	UNAAB MICROFINANCE BANK
		Servicing of all A/C Units	LEMCEL
		Servicing of all A/C Units	P. G. SCHOOL
		Servicing of all A/C Units	DIRECTOR, PUBLIC RELATIONS
		Installation of 1 no. A/c unit and Repair of 1 no. Deep Freezer.	HOD'S OFFICE, FISHERY DEPT.
		Repair of 1 no. Air-Conditioning Unit	DBT'S OFFICE
	March, 2009	Installation of 1 no. Split A/c Unit	CHIEF ENGINEER OFFICE (POWER)
		Repair of 1 no. Air-conditioning Unit	DR. A.K. AKINLEYE'S OFFICE
		Replacement and Refilling of 1 no. A/C Unit	HOD, VET. ANATOMY, COLVET.
		Installation of 2 nos. Split A/c Units	PLANNING UNIT
		Repair of 1 no. T300 Refrigerator	D.V.C, DEVELOPMENT
		Repair of 1 no. Air-Conditioning Unit	
		Repair of 1 no. Air-Conditioning unit & Installation of 1 no. A/C Unit.	ASUU'S OFFICE
		Repair of 1 no. Split Air-Conditioning Unit	CONSULT DIRECTOR'S OFFICE
	April, 2009	Re-installation & Refilling of 1 no. A/C Unit	D.V.C. ACADEMICS
		Repair of 1 no. Split Air-Conditioning Unit	ASSIST. REGISTRAR, SENATE & ADMISSION
		Repair / Servicing of 1 no. A/C	SENATE & ADMISSION
		Repair of 1 no. A/C Unit, and 1 no. Refrigerator	ADMINISTRATOR'S OFFICE ,(W& S)
	May,	Repair of 1 no. A/C Unit	DEAN'S OFFICE, COLAMIN

	<b>2009</b>		
		Repair of 1 no. A/C Unit	AT & JSP OFFICE
		Installation of 2 nos. Room Type A/C Units and 1 no. Split A/C Unit.	AE & FM LABORATORY
		Installation and Repair of 2 nos. Split Air Conditioner Units.	POST GRADUATE SCHOOL AUDITORIUM
	<b>May/June, 2009</b>	Installation of 12 nos. Ten Tonnes Split A/C units.	OKOJIE HALL (PHASE I & II)
	<b>October, 2009</b>	Installation of 2 nos. A/C units.	MATHS DEPARTMENT
		Repair of 1 no. Refrigerator and 1 no. A/C Unit	DEAN'S OFFICE COLEM
		Servicing of 1 no. Split A/C Unit	SENATE & ADMISSION
		Repair of 1 no. Refrigerator	ASUU'S OFFICE
		Service/Repair of 2 nos. A/C units	HEALTH CENTRE
		Repair of 1 no. A/C unit	HOD'S OFFICE BIOLOGY
	<b>November, 2009</b>	* Replacement of 1.5 HP Compressor * Replacement of 45uF Capacitor, 1 no. Contactor Relay and Silfos Rods.	SECRETARY'S OFFICE DV C (DEVELOPMENT)
		Refilling of 1 no A/C Unit	DEPUTY DEAN'S OFFICE, COLAMRUD
		Refilling of 1 no A/C Unit	COLNAS
	<b>December, 2009</b>	Repair of 1 no Standing Refrigerator	COLVET
		Replacement of Compressor, F 22 Can Gas & Silfos Rod	COPLANT
		Refilling of 1 no A/C Unit	ROOM A108, LOANS & ADVANCES
		Repair of 4 nos. A/C units	DIRECTOR'S OFFICE, ICTREC
		Replacement of 1 no Gas Cooker	V. C. LODGE
		Refilling of 1 no A/C Unit	V. C. LODGE

#### WELDING SUB - UNIT

S/No	Job Done	Location	Date Completed
1.	Construction of 2 numbers 18 x 9ft Iron Gate	MANCOT Garage, Camp	02/12/2009
2.	Repair of Bunk Beds	Male and Female Hostels	10/03/2009
3.	Repair of chairs and tables	MPB 01	22/04/2009
4.	Repair of chairs and tables	COLANIM	28/04/2009
5.	Construction of 9 numbers signposts	Security Unit	26/05/2009
6.	Repair of UNAAB Signboards	Camp and Asero	26/01.2009
7.	Construction of Television and Decoder Burglary Proof	Post Graduate Hostel	16/02/2009
8.	Construction of 8 number Signposts	Security Unit	08/06/2009
9.	Repair of file cabinets	COLAMRUD	17/06/2009
10.	Construction of Scaffold	Micro-Finance Bank	04/11/2009
11.	Construction of 13 numbers Window Burglary Proof	Female Hostel	12/11/2009
12.	Construction of 3 numbers Television and Decoder Burglary Proof	Female and Male Hostels	12/11/2009
13.	Re-Construction of Iron Gate	New Male Hostel	13/11/2009
14.	Construction of Iron Door Burglary Proof	NHIS, Health Centre	November, 2009

15.	Construction of Iron Door Burglary Proof	Pension and Gratuity Unit	November, 2009
16.	Re-Construction of Generator's Silencer	Vice-Chancellor's Lodge	November, 2009
17.	Re-Fabrication of A/C Protector	NHIS, Health Centre	December 3, 2009
18.	Re-Construction of Steel Gate	NHIS, Health Centre	December 4, 2009
19.	Re-Construction of Steel Door	Anenih Building	December 16, 2009
20.	Repair of Iron Door	COLERM WORKSHOP	April, 2009
21.	Repair of Gates	CEREMONIAL GATES	April, 2009
22.	Repair of Chairs and Tables	COLNAS	May, 2009
23.	Construction of Steel Door Burglary Proof	COLENG	June, 2009
24.	Repair of Gates	ISOLU GATE	November, 2009

### Automotive Sub – Unit

S/No	Job Done	Location	Date Completed
1.	Repair of 100KVA Generating Set	Vice-Chancellor's Lodge	January 2, 2009
2.	Repair of FG 23 B50 504 Saloon Car	Works & Office	January 6, 2009
3.	Repair of FG 170 B50 Nissan Bus	D.V.C's Office	January 6, 2009
4.	Repair and Servicing of LEMCEL Gen. Set	LEMCEL	January 7, 2009
5.	Servicing of 800KVA Generating Set	Power House	January 14, 2009
6.	Servicing of 38KVA Generating Set	Senate Building	January 14, 2009
7.	Repair of FG 23 B50 504 Saloon Car	Works & Services	January 23, 2009
8.	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	January 23, 2009
9.	Repair of FG 130 B50 Pick-Up Van	Works & Services	January 30, 2009
10	Brake Assembly Pick-Up Van	Works & Services	February 9, 2009
11	Repair of FG 170 B50 Arms – Ball Joint	D.V.C's Office	February 13, 2009
12	Repair of 38KVA Generating Set Fan Belt replaced with new one	Senate Building	February 13, 2009
13	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	February 13, 2009
14	Servicing of FG 230 B50		March 10, 2009
15	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	March 11, 2009
16	Servicing of FG 199 B50 Toyota Corolla	Student Affairs	March 16, 2009
17	Repair of 38KVA Generating Set Fuel Filter Replaced with new one	Senate Building	March 25, 2009
18	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	April 2, 2009
19	Servicing of FG 130 B50 Pick-Up Van	Works & Servicing	April 9, 2009
20	Flushing of 1MVA Generating Set Radiator and Replacement of Speed Control Unit	Power House	April 9, 2009
21	Servicing of UNIS Hostel Generating Set	UNIS Hostel	April 21, 2009
22	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	May 8, 2009
23	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	May 28, 2009
24	Servicing of FG 204 B50 Bus	Health Centre	June 10, 2009
25	Servicing of 1MVA Generating Set	Power House	June 11, 2009
26	Servicing of FG 193 B50 Toyota Corolla	VET	June 15, 2009
27	Servicing of FG 220 B50		July 1, 2009
28	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	September 9, 2009
29	Servicing and Repair of 100KVA Generating Set	Vice-Chancellor's Lodge	October 2, 2009

30	Refurbishment of FG 173 B50 Vannete Bus	I P U / Palm-wine	
31	Refurbishment of S.U.G Accidental Toyota Hiace Bus	Works & Services	
32	Servicing and Repair of 100KVA Gen. Set	Vice-Chancellor's Lodge	October 23, 2009
33	Refurbishment of FG 176 B50 Vannete Bus Road Safety Club UNAAB MAZDA Bus	Works & Services	
34	Servicing of Generating Set 38KVA	Health Center	October 26, 2009
35	Servicing and Repair of FG 205 B50 Water Tanker	Works & Services	October 27, 2009
36	Repair of 100KVA Generating Set	Vice-Chancellor's Lodge	October 27, 2009
37	Repair and Servicing of FG 173 B50 Vannete Bus	I P U	October 30, 2009
38	Repair and Replacement of Radiator Hose of 100KVA Generating Set	Vice-Chancellor's Lodge	November 6, 2009
39	Repair and Servicing of FG 202 B50 Official Vehicle		November 12, 2009
40	Servicing of 100KVA Generating Set	Vice-Chancellor's Lodge	November 13, 2009
41	Installation of a new 100KVA Gen. Set	Vice-Chancellor's Lodge	November 13, 2009
42	Servicing of 100KVA Generating Set	Power House	November 20, 2009
43	Repair and Servicing of FG 170 B50 NISSAN Bus	D. V. C. Office	December 1, 2009
44	Servicing and Repair of FG 230 B50		December 2, 2009
45	Repair and Servicing of FG 130 B50 Pick-Up Van	Works & Servicing	December 16, 2009
46	Repair of 1MVA Generating Set	Power House	December 28, 2009

### CIVIL UNIT

S/NO	JOB DESCRIPTION	DATE OF COMPLETION	LOCATION
1	Repair of faulty water tap	15/06/2009	Internal Audit
2	Repair of Booster Road	8/06/2009	Booster Road
3	Repair of COLANM Lecture Auditorium	8/06/2009	COLAMIN Lecture Auditorium
4	Conversion of site office as functional office building	8/06/2009	Female Hostel
5	Construction of two numbers High tables	8/06/2009	MPB
6	Carpentry and plumbing repairs	26/05/2009	Postgraduate School
7	Renovation of Soil Science laboratory	27/05/2009	COLPLANT
8	Repair of faulty locks	7/05/2009	DVC (Dev.) office
9	Two departmental doors	12/05/2009	(A – 2004) COLNAS
10	Renovation and replacement of closet	20/02/2009	MPB
11	Construction of door burglary proof	4/03/2009	COLNAS Building
12	Painting of kerbs	18/02/2009	Roads within the University
13	Mending of potholes	18/02/2009	Roads within the University
14	Carpentry Work	18/02/2009	Male and female Hostel
15	Reticulation for GTB-ICT Centre bore holes	18/02/2009	GTB-ICT centre
16	Evacuation of septic tank	18/05/2009	Behind cash office
17	Construction of two boreholes	8/01/2009	Booster Station and Palm Wine Unit
19	Repair of toilet and re-plastering of walls	21/12/2009	Loans and Advance office
20	Plumbing works	21/12/2009	Bursar's office
21	Repair of Plumbing works	14/12/2009	Vice-Chancellor's Lodge
22	Plumbing works	14/12/2009	COLENG building
23	Renovation and ceiling works	02/12/2009	Library Complex
24	Auditorium ceiling sheet	02/12/2009	COLPLANT

25	Purchase of water storage tanks	30/11/2009	Female Hostel
26	Repair of amenities	24/11/2009	Biological Science Laboratory
27	Repair of leaking roof	24/11/2009	RESDEC
28	Construction of Security Information Board	24/11/2009	All Colleges
29	(Aluminum roof)	19/11/2009	COLAMRUC
30	Repair of leaking roof	19/11/2009	Store Unit of Bursary Dept.
31	Evacuation of septic tank	19/11/2009	UNIS Boy's Hostel
32	Repair of some roofs	20/11/2009	COLAMRUD and COLPLANT
33	General repair of defects	13/11/2009	AMREC Building
34	Construction of Sign Post	13/11/2009	Senate Building (Car Park)
35	Repair work	18/11/2009	Old Hostel
36	Repair of carpentry works	13/11/2009	RESDEC
37	Provision of water storage tanks	13/11/2009	Male Hostel
38	Repair of lecture Theatre Seats	13/11/2009	Oba-Lipede MPB and COLNAS Lecture theatre
39	Repair of window frames	16/11/2009	COLERM
40	Rescreeding of walkway and re-roofing of a section of roofing sheet	13/11/2009	Vice-Chancellor's Lodge
41	Enhancing security services	13/11/2009	Ceremonial gate
42	Repair of damaged roof	11/11/2009	Poultry Breeding Unit of the farm centre
43	Rewinding of submersible bore hole pump	28/10/2009	MPB, Female and male Hostels
44	Plumbing works	28/10/2009	AT and JP
45	Evacuation of septic tanks and soakaway, Clearing of faeces at collapsed chambers	27/10/2009	Behind COLNAS Phase I Building
46	Modification of female Hostel	27/10/2009	Female Hostel
47	Repair of damaged aluminum roof ridge cap	06/10/2009	Anenih Building
48	Repair of toilet (JAO) and student centre septic tank	06/10/2009	JAO and Student Centre
49	Drilling of borehole (two at Booster station and Palmwine Unit)	22/12/2009	Booster Station and Palm Wine Unit
50	Evacuation of Septic tanks	27/10/2009	Female Hostel
51	Repair of male and female hostels	2/07/2009	Male and Female Hostels

### **TRACTOR UNIT**

The tractor unit was established in the year 1996. The main objective of the unit is to service, maintain and repair any available tractor in the university and harrowing, ploughing, ridging, planting and spraying for college experimental farms and university plantation.

The tractor unit is presently located within the works and services premises comprising of a shed (11 by 22 m<sup>2</sup>) and two offices.

### **GRADUATE RECORDS AND CAREER CENTRE (GRECC)**

The Centre was created in February, 2007 in response to, and in compliance with the express demand of the Federal Ministry of Education in Abuja through the National Universities

Commission. The thrust of the centre is the development of comprehensive records of Graduating students, the Alumni and Career Counseling.

In line with the above, the centre has three Units:

**1. Graduate Records Unit.**

This unit is involved in the production of a compendium of graduating students per year.

**2. Alumni Unit.**

This unit seeks to create an active link between the University and the UNAAB Alumni

**3. Career Unit.**

This unit is involved in Guidance Counselling and Career Counselling.

**Guidance and Counselling Unit**

- (1) Orientation programme for fresh students from 13<sup>th</sup>-20<sup>th</sup> March, 2009.
- (2) Induction training for newly elected Student Union Executives on leadership skills on 9<sup>th</sup> April, 2009.
- (3) Group counselling on academic excellence for students with low CGPA, probation held on 18<sup>th</sup> April, 2009
- (4) Lecturer/Counsellor interaction on follow-up strategies for improving student's academic performance
- (5) Mounting notice board in all the Colleges for Centre's use.
- (6) Organised career talks for UNIS students
- (7) Provide daily counselling for students and staff.
- (8) Mrs. Ofofodile attended a two day conference on youth development and leadership in Abuja held on 13<sup>th</sup> – 14<sup>th</sup> January, 2009.

**Information Unit**

1. Publication of the Maiden Graduating Students Year Book
2. Compilation of Bio-data for 2007/2008 session graduating students
3. Compilation of Academic record for 2007/2008 session graduating students
4. Coordination of Graduate Attachment Programme.

**Alumni Unit**

1. The Unit successfully compiled the list of all graduates of the University from inception with their present contact and e-mail addresses.
2. The Alumni directory is already at an advanced stage for publication/hosting on the internet.
3. Maintained a good link between the Alumni and the Alma mater by maintaining contact with the graduates of the University through e-mail on a quarterly basis, where information about development/progress of the Alma mater is hosted.
4. Established two new branches of the Alumni Association in Benin City and Owerri.
5. Established link between Alumnus working in National Horticultural Research Institute (NIHORT), Ibadan, Nigerian Institute for Oil Palm Research (NIFOR) Benin City and Animal Care (Ogere Remo) who are major employers of UNAAB graduates

# **UNIVERSITY OF AGRICULTURE, ABEOKUTA (UNAAB)**

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

## **INFORMATION ABOUT THE UNIVERSITY**

### **1. CORPORATE EXISTENCE**

The University of Agriculture, Abeokuta (UNAAB) was established by Decree No. 48 of 2 November, 1992 by the then Military Government of Nigeria (among the three Universities of Agriculture: others are in Makurdi and Umudike) as a center of excellence in teaching academic, research and professional programmes leading to award of first degrees (including diplomas) and postgraduate degrees.

The first supervising Ministry was Federal Ministry of Agriculture and Natural Resources but it is presently under the Federal Ministry of Education effective from January, 2002. The National Universities Commission (NUC) is responsible for courses accreditation.

### **2. GOVERNING COUNCIL**

2.1	Elder Chief Brig. Gen. (Rtd) Bassey Asuquo mni	-	Pro. Chancellor & Chairman
2.2	Prof. O. O. Balogun	-	Vice-Chancellor & Member
2.3	Prof. I. C. Eromosele Academic	-	Deputy Vice Chancellor & Member
2.4	Prof. O. I. Ariyo	-	Deputy Vice Chancellor Development & Member
2.5	Chief Felix Imoisili	-	Member
2.6	Alhaji Abudullahi Maiunguwa	-	Member
2.7	Chief Julius Fatoyinbo	-	Member
2.8	Hon. (Mrs.) Josephine Azinge	-	Member
2.9	Dr. Ben. Efiemokwu	-	Member (Rep. Federal Min. of Agric & Rural Dev)
2.10	Mrs. R. M. Nwachukwu	-	Member (Rep. Federal Min. of Education)
2.11	Chief (Mrs) O. f. Okusami	-	Member (Rep. Federal Min. of Industry)
2.12	Prof. S. O. Awonorin	-	Member (Representing Senate)
2.13	Prof. E. B. Otesile	-	Member (Representing Senate)
2.14	Prof. K. A. Okeleye	-	Member (Representing Senate)
2.15	Prof. A. M. Aduradola	-	Member (Representing Senate)
2.16	Prof. A. M. Bamgbose	-	Member (Representing Congregation)
2.17	Dr. (Mrs.) M. A. Dipeolu	-	Member (Representing Congregation)
2.18	Mr. B. J. O. Ayorinde	-	Member (Representing Alumina Association)
2.19	Mr. A. Oyerinde Council	-	Registrar & Secretary to

**UNIVERSITY OF AGRICULTURE, ABEOKUTA (UNAAB)  
ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

**INFORMATION ABOUT THE UNIVERSITY (CONT'D)**

**3. PRINCIPAL OFFICERS**

- |     |                                |   |   |
|-----|--------------------------------|---|---|
| 3.1 | Prof. O. O. Balogun            | - | Vice-Chancellor                             |
| 3.2 | Prof. I.C. Eromosele           | - | Deputy Vice Chancellor<br>(Academics)       |
| 3.3 | Prof. O.T. Ariyo<br>Chancellor | - | Deputy Vice<br>(Development)                |
| 3.4 | Mr. A. Oyerinde<br>the         | - | Registrar/Secretary to<br>Governing Council |
| 3.5 | Mr. E. O. Ajayi                | - | Bursar                                      |
| 3.6 | Mr. A. T. Agboola              | - | Librarian                                   |

**4. BANKERS**

- 4.1 Intercontinental Bank Plc
- 4.2 Afribank Nigeria Plc
- 4.3 First Bank of Nigeria Plc
- 4.4 United Bank for Africa Plc
- 4.5 Union Bank of Nigeria Plc
- 4.6 UNAAB Microfinance Bank (MFB) Limited
- 4.7 Wema Bank Plc
- 4.8 Central Bank of Nigeria
- 4.9 Zenith International Bank Plc
- 4.10 Habib Platinum Bank Plc
- 4.11 Guaranty Trust Bank Plc
- 4.12 Oceanic Bank Plc

**5. CONTACT ADDRESS**

University of Agriculture, Abeokuta  
Alabata Road, Off Ibadan Road,  
P. M. B. 2240, Abeokuta,  
Ogun State.

**6. AUDITORS**

**JUBRIL OLAWALE LAWAL & CO.**

*(Chartered Accountants)*

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Abeokuta,

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**JUBRIL OLAWALE LAWAL & CO.**  
*(Chartered Accountants)*

**AUDITORS' REPORT TO THE GOVERNING COUNCIL OF**  
**UNIVERSITY OF AGRICULTURE, ABEOKUTA (UNAAB)**

We have audited the Financial Statements for the year ended 30 June, 2008 as set out on pages 6 to 25 which have been prepared under the historical cost convention and in accordance with accounting policies set out on pages 4 to 5

**RESPECTIVE RESPONSIBILITIES OF GOVERNING COUNCIL OF UNAAB AND AUDITORS**

The Governing Council is responsible for the preparation of the financial statements and ensure that adequate internal control procedures are instituted to safeguard assets and prevent and detect fraud and other irregularities; proper accounting records are maintained; and applicable accounting standards are followed. It is our responsibility to form an independent opinion, based on our audit, on the financial statements and report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with International Auditing Standards. An audit includes examination, on a test basis, of evidence, relevant to the amounts and disclosures in the Financial Statements. It also includes an assessment of the significant estimates and judgements made by the Members in the preparation of the Financial Statements and whether the Accounting policies are appropriate to the University's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give a reasonable assurance that the Financial Statements are free from material mis-statements, whether caused by fraud, error or other irregularities.

In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the Financial Statements and assessed whether the University's books of accounts had been properly kept.

**OPINION**

In our opinion, and to the best of the information and explanations given to us, the books of accounts give a true and fair view of the state of the affairs as at 30 June, 2008 and of the Income over Expenditure and cash flow together with the Accounting policies and notes on the accounts have been properly prepared in accordance with the relevant statements of accounting standards issued by the Nigerian Accounting Standards Board.

**Jubril Olawale Lawal & Co.**

*(Chartered Accountants)*

Abeokuta, Ogun State,

Nigeria

....., 2010

## ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008

### STATEMENT OF ACCOUNTING POLICIES

The following are the summary of the University's important Accounting Policies which are used in the preparation of the accounts.

1. **BASIS OF ACCOUNTING**

The Accounts are prepared under the Historical Cost convention.

2. **FIXED ASSETS**

The fixed assets are stated at historical cost (Gross book value) less accumulated depreciation.

3. **DEPRECIATION ON FIXED ASSETS**

This is computed on the following basis which is consistently applied to write off the historical cost of fixed assets which had been brought into use on a straight line method over the expected useful life (yearly).

	%
Land Acquisition and Compensation	Nil
Landscaping of Campus	Nil
Plantation	Nil
Buildings	2.50
Road and Drainage	5.00
Water projects	5.00
Electrical Installation and Distribution	5.00
Reservoir and Fish Ponds	5.00
Furniture, Fittings & Equipment	5.00
Plant and Machinery	10.00
General Development Works	10.00
Motor Vehicles	20.00
Academic Robes	20.00
Computers/Computer Installations	20.00

## **ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

### **STATEMENT OF ACCOUNTING POLICIES (CONT'D)**

**4. REPAIRS AND RENEWALS**

Repairs and Renewals on Building and Equipment are written off to General Expenditure account when incurred.

**5. STOCKS**

Stocks are stated at the lower of cost and net realizable value.

**6. DEBTORS**

No provision is made for doubtful debts but specific bad debts are written off as and when ascertained.

**7. INCOME GRANTS - FOR RECURRENT EXPENDITURE**

Subvention Income, grant for recurrent expenditure, salaries/allowances, overhead/administrative expenses are accounted for on actual receipts basis from Federal Government.

**8. FOREIGN CURRENCIES**

(i) Transactions in Foreign Currencies are translated into Naira at the rate of exchange ruling on the date of the transaction.

(ii) Foreign Currencies balances are converted into Naira at the rate of exchange ruling at the balance sheet date and the difference arising therefrom have been dealt with in the exchange difference reserve which hitherto had been dealt with in the income and expenditure account.

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

**BALANCE SHEET**

	NOTES	2008	2007
		₦	₦
<b>Fixed Assets</b>	1	1,822,238,942	1,521,565,128
<b>Investment</b>	2	<u>67,404,970</u>	<u>67,404,970</u>
		1,889,643,912	1,588,970,098
<b>CURRENT ASSETS</b>			
Stocks	3	87,964	1,335,441
Debtors and prepayments	4	24,550,575	40,993,721
Cash and bank balances	5	<u>691,031,763</u>	<u>429,659,094</u>
		715,670,302	471,988,256
<b>Less:</b>			
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	6	<u>(271,852,044)</u>	<u>(273,632,322)</u>
<b>NET CURRENT ASSETS</b>		<u>443,818,258</u>	<u>198,355,934</u>
<b>TOTAL NET ASSETS</b>		<b><u>2,333,462,170</u></b>	<b><u>1,787,326,032</u></b>
<b>FINANCED BY:</b>			
Accumulated fund	7	170,827,685	(252,742,691)
Other Funds	8	7,855,066	6,167,284
Capital Funds	9	2,081,927,630	1,980,960,942
Loan Funds & Grants	10	30,914,976	30,914,976
Special Funds	11	24,450,663	3,940,388
Exchange Difference Reserve		<u>17,486,150</u>	<u>18,085,133</u>
		<b><u>2,333,462,170</u></b>	<b><u>1,787,326,032</u></b>

These Financial Statement were approved by  
the Governing Council of the University on  
....., 2010 and signed on its behalf by:

..... **Vice-Chancellor**

..... **Bursar**

**The accounting policies on pages 4 to 5 and notes on pages 9 to 25 for part of these financial statement.**

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

**INCOME AND EXPENDITURE ACCOUNTS**

<b>2007</b>		<b>2008</b>		
	<b>NOTES</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Subvention	12	2,193,954,555		1,521,586,724
Students Fees	13	242,320,691		89,595,781
Other receipts	14	394,726,382		249,373,972
Profit on Disposal of Assets		1,087,570		--
		<u>2,832,089,198</u>		<u>1,860,556,477</u>
 <i>Less:</i>				
<b>RECURRENT EXPENDITURE/OPERATING EXPENSES</b>				
<b>PERSONNEL COSTS</b>				
Senior Staff		1,338,643,511	859,528,178	
Junior Staff		133,126,403	87,813,366	
Allowances		<u>231,966,470</u>	<u>425,722,715</u>	
			1,703,736,384	1,373,064,259
<b>ADMINISTRATIVE EXPENSES/OVERHEADS EXPENSES</b>				
Administrative Expenditure	15	199,367,401	89,960,714	
Library	16	6,056,921	5,530,708	
Academic Expenses	17	26,933,910	30,621,720	
Direct Teaching and Laboratory Cost	18	22,117,152		5,301,041
Central Expenditure	19	198,211,097	150,339,617	
Depreciation	20	213,804,000	162,572,826	
Finance Charges	21	<u>5,268,511</u>	<u>3,806,411</u>	
			<u>671,758,992</u>	<u>448,133,037</u>
<b>TOTAL RECURRENT EXPENDITURE</b>		2,375,495,376		1,821,197,296
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>			456,593,822	
		39,359,181		

**The accounting policies on pages 4 to 5 and notes on pages 9 to 25 for part of these financial statement**

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

**STATEMENT OF CASH FLOW**

	<b>2008</b>	<b>2007</b>
	<b>N-</b>	<b>N-</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus of Income over Expenditure	456,593,822	39,359,181
<b>ADJUSTMENT FOR ITEMS NOT INVOLVING CASH MOVEMENT</b>		
Depreciation	213,804,000	162,572,827
Prior year Adjustment	(33,023,446)	(2,845,779)
Income from Disposal of Assets	(1,087,570)	--
	636,286,806	199,086,229
<b>OTHER ADJUSTMENTS TO RECONCILE OPERATING SURPLUS TO CASH FLOW OPERATING ACTIVITIES</b>		
Stocks	1,247,477	--
Debtors and Prepayments	16,443,146	(13,235,067)
Creditors and Accruals	<u>(1,780,278)</u>	<u>153,978,144</u>
Net cash flows from Operating Activities	652,197,151	339,829,306
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Additions to Fixed Assets	(523,705,065)	(221,557,325)
Proceeds from Sales of Fixed Assets	10,314,822	--
Investment	--	<u>(17,270,475)</u>
Net cash flows from Investing Activities	(513,390,243)	(238,827,800)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Capital Grants	100,966,688	138,764,968
Special Funds	20,510,782	(2,337,278)
Other Funds	1,687,782	(7,002,671)
Exchange Difference	<u>(598,983)</u>	--
Net Cash flows Investing Activities	122,565,762	129,425,019
Net Increase/(Decrease)in cash and cash equivalent	261,372,670	230,426,525
<b>CASH AND CASHEQUIVALENTS AT THE BEGINNING OF THE YEAR</b>		
	<u>429,659,093</u>	<u>199,232,570</u>
<b>CASH AND CASHEQUIVALENTS AT THE END OF THE YEAR</b>		
	691,031,763	429,659,095

**The accounting policies on pages 4 to 5 and notes on pages 9 to 25 for part of these financial statement**

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
<b>2. INVESTMENT</b>		
UNAAB Consult Limited	18,621,602	18,621,602
UNAAB Microfinance Bank (MFB)	28,259,153	28,259,153
Investment in Palm wine production	1,075,000	1,075,000
Investment in UNAAB - LFN Agro Allied Ltd	<u>19,449,215</u>	<u>19,449,215</u>
	<b>67,404,970</b>	<b>67,404,970</b>
<b>3. STOCKS</b>		
Stationery	–	676,267
Maintenance	48,933	534,987
Fuel	39,031	46,625
Drugs	–	77,562
	<b>87,964</b>	<b>1,335,441</b>
<b>4. DEBTORS AND PREPAYMENTS:</b>		
Furniture Loan	2,785,442	1,777,649
Housing Loan	8,709,032	11,599,695
Bicycle Loan	857,948	845,851
Motor Vehicle Loan	8,090,966	7,516,619
UNAAB MFB Ltd loan Deduction	–	19,815
Inter-Bank Transfer	(3,626,130)	10,896,368
Sundry Debtors	4,215,425	3,948,634
OSAMCA Loan	–	22,547
Building Dev. Loan	1,793,134	2,904,306
Land Dev. Loan	1,486,630	1,462,237
Staff Purchase Advance	238,128	–
	<b>24,550,575</b>	<b>40,993,721</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
<b>5. CASH AND BANK BALANCES</b>		
<b>A) CURRENT ACCOUNT (LOCAL)</b>		
<u>Afribank Nigeria Plc, Abeokuta</u>		
5.1 Account No. 3617043A (Staff School)	174,658	174,658
5.2 Account No. 36000622T (Research Projects)	2,713,140	2,080,967
5.3 Afribank Endowment	1,039,660	1,039,660
5.4 First Bank of Nigeria Plc, Abeokuta A/c No. 00/02/06031/B283,524		283,524
5.5 Platinum Habib Bank Plc, Abeokuta (Cashew project A/c)	2,060	2,060
<u>United Bank for Africa Plc, Abeokuta</u>		
5.6 Account No. 203-7284-6 (Personnel costs)	601,516	29,104,410
5.7 Account No. 203-7282-1 (Overhead costs)	4,248,126	17,162,779
5.8 UBA Escrow A/c	2,634	2,634
5.9 UBA NHIS	12,100	--
5.10 UBA Domiciliary Account (Pounds)	5,176,292	--
5.11 UBA Domiciliary Account (Dollars)	16,999,040	--
5.12 UBA Domiciliary Account (Euro)	175,374	--
<u>UNAAB Microfinance Bank (MFB) Ltd</u>		
5.13 UNAAB MFB LTD IGR	29,800,358	1,503,166
5.14 Account No. 01-025 (Vehicle loan Account)	-	2,844,171
5.15 Account No. 01-026 (UNAAB Overhead account)	42,918	-
5.16 Account No. 01-080 (SIWES)	249,815	95,951
5.17 Account No. 01-190 (Post Graduate School)	208,509	4,288,667
5.18 Account No. 01-238 (Housing loan Account)	10,610,168	3,784,408
5.19 FADEB Account (Farm Development Board)	(266)	420,314
5.20 MANCOT Account (Mgt. Committee on Transport)	-	475,458
5.21 FEPA Account (Fed. Environmental Protection Agency)	(51)	(50)
5.22 UNAAB Community Bank (Escrow account)	(15,158)	4,927
5.23 UNAAB Community Bank (77/16/30)	-	42,918
5.24 Account No. 01-239 (Furniture Loan Account)	(10)	1,288,966
5.25 Computer Center Account	-	61,429
5.26 UNAAB CENHURD Account	(15,997)	(15,708)
5.27 UNAAB ETF Fund Account	570,862	46,177
5.28 UNAAB UCB Cashew	-	13,004
5.29 UCB Hatcheries Account	(1,947)	(1,947)
5.30 UCB Isale Igbein Account (CENHURD)	2,401	119,655
5.31 UCB Organic Agriculture in Nigeria	(465,023)	(465,023)
5.32 UCB Ltd Donation Account	7,196,468	20,939,546
5.33 2004 Capital project Account	7,448,853	1,529,151
5.34 UCB - Donation by Contractors Account	12,453,865	-
5.35 UCB - Acceptance Account	1,088,990	-
5.36 UMFB - Student Fees Account	50,405,686	-
	<b>151,008,565</b>	<b>86,825,872</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**

**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
Brought forward	150,008,565	86,825,872
5.37 UMFB (LEMCEL)	--	15,770
5.38 UMFB ESCROW A/c II	16,500	16,500
5.39 UMFB Escrow III	(26,685)	6,961,382
5.40 UMFB Fish Projects	(252)	(247)
5.41 UMFB UNIS Revenues A/c	(119,057)	5,778,752
5.42 UMFB ESCROW IV A/c	(6,098,220)	2,554,104
5.43 UMFB Cashew Project Revenue A/c	--	169,092
5.44 UMFB Recurrent Overhead Grant A/c	661,571	615,160
5.45 UMFB ESCROW V Account CVC	(28)	(28)
5.46 UNAAB MFB LTD Isale-Igbein Staff School	300	9,189,506
5.47 UMFB VET Teaching Hospital A/c	--	664,790
5.48 UMFB New UNAAB Building and Land Dev. Loan A/c	--	1,636,641
 <u>Central Bank of Nigeria, Abeokuta</u>		
5.49 Account No. 1030030165 (Capital)	158,599,359	169,686,742
 <u>Wema Bank:</u>		
5.50 Account No. 0011005703017(Overhead Account)	182	182
5.51 Account No. 9050002810 (Library Dev. Fund)	586,567	(1,016,058)
5.52 Account No. 9050002910 (Research Grant)	89,735	(190,265)
5.53 Wema Bank Interest on Deposit A/c	75	75
5.54 E. T. F. Special A/c	122,526	7,371,463
5.55 Guaranty Trust Bank DTLC A/c	(89,355)	11,150,081
5.56 Zenith International Bank Current A/c	9,498	9,498
5.57 Guaranty Trust Bank ETF	482,116	--
5.58 Guaranty Trust Bank - Personnel	87,552,823	--
5.59 Guaranty Trust Bank - Overhead	3,623,695	--
5.60 Guaranty Trust Bank - School fees	14,166,585	--
 <u>Intercontinental Bank</u>		
5.61 Intercontinental Bank Current A/c	(9,750)	(9,750)
5.62 Intercontinental Bank Oke Ilewo	101,319	101,319
5.63 Intercontinental Bank ETF Fisheries	22,948	22,948
5.64 Bond Bank C/A (Skye Bank)	29,893	29,893
5.65 Oceanic Bank NHIS	49,500	--
	<b>410,780,410</b>	<b>301,583,422</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	2008	2007
	₦	₦
<b>B) CURRENT ACCOUNT (FOREIGN)</b>		
5.66 Nigeria Embassy - London	4,643,099	8,988,975
5.67 Nigeria Embassy - Washinton	8,899,893	11,993,729
5.68 Nigeria Embassy - Cairo	<u>1,193,825</u>	<u>1,193,825</u>
	14,736,817	22,176,529
<b>C) SHORT TERM DEPOSITS</b>		
5.69 Oceanic Bank Plc	154,530,725	40,000,000
5.70 Afribank Nigeria Plc,	109,419	109,419
5.71 Guaranty Trust Bank	--	60,000,000
5.72 UNAAB Microfinance Bank (MFB) Ltd	3,550,000	3,550,000
5.73 Intercontinental Bank Plc	<u>104,678,240</u>	--
	262,868,384	103,659,419
<b>D) CASH IN HAND</b>		
5.74 General Office Petty Cash	29,056	50,231
5.75 Special Imprest	500,000	500,000
5.76 Cash Control	296,320	14,582
5.77 Petty Cash Imprest Control	<u>1,820,776</u>	<u>1,674,911</u>
	<u>2,646,152</u>	<u>2,239,724</u>
<b>GRAND TOTAL (A - D)</b>	691,031,763	429,659,094
<b>6. CREDITORS AND ACCRUALS</b>		
<b>A) CREDITORS</b>		
5% Withholding Tax HRS	14,938,024	7,706,188
5% Withholding Tax OGSIR	22,796,305	12,359,623
Value Added Tax	14,965,714	11,005,199
CT & CS Deductions	15,540,067	6,340,447
Ogun State Education Levy	202,360	219,200
Check offs - NASU	4,504,366	12,673
Check offs - ASUU	679,394	679,394
Check offs - SSANU	184,502	(28,017)
Check offs - ANUPA	31,900	6,800
Check offs - ASUTON	583,089	24,912
PAYE	6,930,556	6,251,650
UNAAB Staff School Fees Deduction	153,884	61,434
UNAAB Inter School Fees Deduction	155,665	155,665
UNAAB Land Development Loan (Recovery)	(378,716)	(41,120)
Furniture Loan Recovery	529,110	(690,876)
Housing Loan Recovery	1,030,594	1,774,201
Bicycle Refurbishing Loan Recovery	(88,129)	892,619
UNAAB Housing Loan Recovery (Deduction)	880,971	139,328
Motor Vehicle Loan Recovery (Deduction)	1,931,378	157,608
NHF	(59,742)	--
Special Loan Deduction	(174,039)	--
UNAAB Microfinance Loan Recovery	1,024,539	--
OSAMCA Loan	2,467,329	--
CENHURD School fees Recovery	119,200	--
NHIS	48,950	--
ONWARD CT & CS	1,505,605	--
NAPSSON DUES	237,600	--
Carried forward	90,740,476	47,026,928

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
Brought Forward	90,740,476	47,026,928
Salary Control Account Senior	–	87,660,496
Salary Control Account Junior	–	5,342,307
Student Scholarship from External Bodies	25,960	25,960
CANI	116,237	1,900,780
UNAAB Alumni Association	295,708	295,708
UNAAB SSANU Investment Scheme	(192,741)	5,301,484
NASU Welfare Scheme	1,328,399	767,315
ASUU Multipurpose Co-operative	13,147,062	10,070,354
Employee Pension Contribution	159,091,262	109,419,656
UNAAB Muslim Community Deduction	336,100	277,650
	<b>264,888,463</b>	<b>268,088,638</b>
<b>B) ACCRUALS</b>		
Sundry Creditors	5,213,581	4,543,684
Audit fees	<u>1,750,000</u>	<u>1,000,000</u>
	<b>6,963,581</b>	<b>5,543,684</b>
<b>GRAND TOTAL (A - B)</b>	<b>271,852,044</b>	<b>273,632,322</b>
<b>7. ACCUMULATED FUND</b>		
Balance b/f	(252,742,691)	(289,256,093)
Prior year Adjustments	(33,023,446)	(2,845,779)
Surplus of Income Over Expenditure	<u>456,593,822</u>	<u>39,359,181</u>
	<b>170,827,685</b>	<b>(252,742,691)</b>
<b>8. OTHER FUNDS</b>		
Endowment and Prizes Fund	1,416,889	1,546,469
SIWES Fund	73,465	23,965
Sundry Fund	1,735,262	--
JAMB UME Fund	<u>4,629,450</u>	<u>4,596,850</u>
	<b>7,855,066</b>	<b>6,167,284</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	N	N
<b>9. CAPITAL PROJECT FUNDS</b>		
Balance Brought Forward	1,980,960,942	1,842,195,974
Additions During the year (ETF)	100,966,688	138,764,968
2,081,927,630	1,980,960,942	
<b>10. LOAN FUNDS &amp; GRANTS</b>		
Vehicle refurbishing Grant	11,976,070	11,976,070
Staff furniture loan Grant	3,000,000	3,000,000
Housing Loan Grant	<u>15,938,906</u>	<u>15,938,906</u>
30,914,976	30,914,976	
<b>11. SPECIAL FUNDS</b>		
Interest on Afribank Project Research Fund	202,980	202,980
Research & Consultancy Fund	3,355,706	3,737,408
Colaborative Res. & Dev. Fund	20,891,977	---
	24,450,663	3,940,388

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	N	N
<b>12 SUBVENTION</b>		
<b>121 PERSONNEL SUBVENTION (Note 12.5)</b>	2090,340,348	1,404,497,736
<b>122 OVERHEAD SUBVENTION (Note 12.5)</b>	103,614,207	45,088,988
<b>123 EDUCATION TAX FUND GRANT</b>		
Education Tax Fund	-	52,000,000
<b>124 DIRECT TEACHING LAB. COSTS SUBVENTION</b>	-	20,000,000
<b>Total Recurrent Subvention</b>	<b>2,193,954,555</b>	<b>1,521,586,724</b>
<b>125 GOVERNMENT RECURRENT SUBVENTION</b>		
<b>PERSONNEL SUBVENTION</b>		
July 2007	178,961,652	89,272,438
August 2007	138,106,575	87,222,438
September 2007	319,617,655	87,222,438
October 2007	138,106,575	87,222,438
November 2007	180,139,011	401,270,607
December 2007	358,150,319	112,643,183
January 2008	22,665,031	120,092,674
February 2008	305,572,880	120,092,674
March 2008	-	120,092,674
April 2008	305,572,880	120,092,674
May 2008	152,786,440	59,273,498
June 2008	152,786,440	-
	<b>2,090,340,348</b>	<b>1,404,497,736</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
<b>OVERHEAD SUBVENTION</b>		
July 2007	--	388,645
August 2007	12,856,211	216,474
September 2007	6,428,106	216,474
October 2007	--	2,291,905
November 2007	360,162	2,291,905
December 2007	12,856,211	2,291,905
January 2008	--	7,478,336
February 2008	10,811,670	7,478,336
March 2008	--	7,478,336
April 2008	5,405,835	7,478,336
May 2008	19,101,674	7,478,336
June 2008	35,794,338	--
	103,614,207	45,088,988
	2,193,954,555	1,449,586,724
<b>13. STUDENTS FEES</b>		
Student Charges	141,471,420	46,242,575
Tuition Fees (P.G. School)	94,303,981	39,499,541
Change of University Fees	120,000	150,000
Late Registration Fees	503,000	229,165
Post-JAMB Screening	5,922,290	3,474,500
	242,320,691	89,595,781

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
<b>14. OTHER RECEIPTS</b>		
Sale of unserviceable goods	2,091,300	12,800
Contractors Registration fees	4,498,500	1,150,900
University Staff School	8,653,250	7,637,450
Income from Investments	24,379,312	4,245,183
Computer Center/Email Activities	545,493	85,270
Hiring of Academic Gowns	717,975	1,155,850
Interest on Loan	351,306	314,540
Transport Sources (Mancot)	3,110,900	1,377,800
COLPLANT Farms (Crops)	252,365	8,540
Poultry Management Technical Committee	420,900	156,240
Hiring of Students cafeteria	32,000	--
COLERM Fields	7,000	15,460
Miscellaneous Receipts	3,048,263	4,105,001
Income from University Health Services	460,900	135,550
Donations and Assistance from External bodies	28,783,901	32,980,000
Hiring of Tractors	224,725	57,000
Income from Palm oil	--	26,780
CEMTEC Income	320,970	292,025
SRTEC (Small Ruminant Technical Committee)	103,000	1,500
PIMTEC (Piggery Management Committee)	200,090	102,600
RAMTEC (Rabbit Management Committee)	66,000	15,000
TEFAMAC (Teaching farm Management Committee)	290,000	165,600
AMREC (Agric., Media Resources & Extension Center)	619,010	15,100
Income from Hatchery or Fisheries	79,060	12,000
Income from Staff Research Activities	1,849,134	657,230
Sales of UNAAB Asset Journal	--	145,400
Internet Airtime	906,600	520,800
Income from the use of auditorium	--	50,000
Balance Carried forward	82,011,954	55,441,619

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	N	N
<b>OTHER RECEIPT FUND- CONT'D</b>		
Brought Forward	82,011,954	55,441,619
Income from Consultancy Services	8,417,462	332,187
Income from LEMCEL	130,000	48,130
Reparation Fee for damage of University Property	10,000	38,400
Income from Cashew Processing and Sales	206,390	130,040
Production Farm (PROFAMAC)	--	1,400
CENHURD Income	259,328,314	168,388,935
Income from Vet. Teaching Hospital	861,080	473,600
Income from UNIS	23,377,267	23,568,570
Tender fees	4,209,800	--
Income from University Library	9,000	--
Income Donation by Contractors	6,833,740	--
Handling Charges	1,208,075	--
Rent of University property	6,331,600	--
Income from JAMB Admission	1,791,700	--
Sales of Farm Produce	--	275,000
COLANIM Farms (Livestock)	--	375,450
RESDEC	--	22,000
Income from Equipment & Maintenance Centre	--	45,790
Plant Nursery Parks & Garden	--	54,350
Income from Palm Wine Projects	--	178,500
	<b>394,726,382</b>	<b>249,373,971</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	N	N
<b>15. ADMINISTRATIVE EXPENDITURE</b>		
Local Transport & Travelling	14,030,605	5,968,217
Cleaning Materials	107,879	46,345
Maintenance of A/c & Office Equipment	3,218,978	3,044,373
Telecommunications/Telephone Expenses	1,516,010	1,612,847
Consumable Store	508,328	252,520
Maintenance/Repairs of Lab. Workshop	2,429,453	267,515
Teaching Materials/Chemical	4,986,395	1,162,602
General farm Operations	2,190,579	881,710
Farm Input	843,334	1,708,809
Farm Development	99,769	912,014
Special Project/Exp.	1,314,170	--
Maintenance of Borehole	842,930	29,560
Maintenance of Tractors	498,650	1,689,925
Maintenance of Running of fish pond	490,200	2,709,380
Extension Related Publication	--	38,500
Demonstration Farm (OFAR)	176,780	366,950
Agric Show	--	545,100
Hostel Accom. for New Staff	5,291,342	535,756
Servicing of Management Committee	12,063,170	942,605
Maintenance of other facilities	1,731,190	313,990
Drugs & Dressings	1,592,552	2,180,207
Maintenance of Hospital Equipment	88,700	126,450
Diagnostic Lab. Expenses	325,585	28,450
Medical Emergency Expenses	974,925	654,720
X-ray Expenses for Students	335,318	994,273
Annual Inter-House Sport Expenses	2,000	229,000
Examination Materials Expenses	3,293,905	1,848,475
Maintenance of Environment	200,720	203,650
Honararium	11,419,570	2,622,370
Sundry Expenses	--	2,448,320
Balance C/fwd	70,573,037	34,364,633

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	N	N
<b>ADMINISTRATIVE EXPENDITURE - CONT'D</b>		
Balance B/fwd	70,573,037	34,364,633
Sports Services for students & Staff	471,150	852,150
Vet Teaching Hospital	300,000	170,000
UNAAB International School central	30,000,559	12,020,119
Non Academic Staff Training Grant	2,829,970	1,123,271
Subscription to Professional Bodies	1,417,650	50,000
Women Development programme	46,446	--
Consultancy Services	5,500	3,645,506
Conhurd Expenses	58,507,901	32,723,253
Legal Fees & Expenses	607,653	747,619
Telephones & Postage	192,500	262,250
Subvention/Assistance to Student Union	1,222,820	21,000
Maint. of University Buildings	19,198,037	3,415,563
Security Votes	1,827,152	530,200
Maint. of Students Hostels	10,441,285	35,150
Royal Greens Guest House	1,338,480	--
Burial Expenses	387,261	--
	<b>199,367,401</b>	<b>89,960,714</b>
 <b>16. LIBRARY EXPENSES</b>		
Library Books/Journals	4,961,674	4,022,057
Library Shelving	13,700	98,050
Books and Periodicals	1,081,547	1,410,601
	<b>6,056,921</b>	<b>5,530,708</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
<b>17. ACADEMIC EXPENSES</b>		
External Assessment	827,760	357,075
Examination Supervision Exp.	762,615	818,250
Academic Publications	473,696	437,343
Academic Ceremonies	3,317,416	5,576,285
University Wild Computer Activities Internet	616,778	--
Academic Staff Training	1,844,190	2,311,171
Science Lab. Chemical & Materials	--	239,159
Learned Conference-Local	4,919,886	10,468,927
Learned Conference-Oversea Academic Staff	2,211,714	3,435,150
Cares of Academic Gown	206,825	--
Student Admin. & Registration Exp.	7,547,685	--
Accreditation Expenses	1,428,760	1,442,900
Sabatical/Study leave Grant	--	80,000
Institution Meeting of Prof. Bodies	--	105,350
Processing of Examination Results	--	34,500
Assistance to Academic Prof. Association	--	265,000
Thesis/Dissertation Expenses	2,057,565	2,996,623
UNAAB Asset Journal Expenses	--	469,179
Part Time Teaching claims	--	93,600
University Research Grant	719,020	1,491,208
	<b>26,933,910</b>	<b>30,621,720</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>N</b>	<b>N</b>
<b>19. CENTRAL EXPENDITURE</b>		
Contingencies	12,411,870	6,481,580
Cleaning of University Prem.	10,927,080	8,565,822
Motor Vehicle Maint./Rehab	17,134,185	7,749,585
Assistance to Community	1,523,984	1,055,679
Insurance	8,841,183	--
Printing & Stationery	9,500,773	11,574,729
Advertisement & Publication	47,440,184	5,816,446
Hospitality	15,631,526	9,246,093
Maintenance of Executive Lodge	4,849,977	5,755,465
Fuel Consumption	20,027,950	22,413,375
Duty Travel & Substance	14,409,570	15,693,382
Staff Uniforms	1,903,426	71,500
Audit Fees & Audit Expenses	875,000	1,028,240
Electricity Supply & Water	13,872,072	16,270,638
Official Overseas Passage	--	5,744,180
Maintenance of Generator	9,314,829	3,468,860
Water Rate Bill	527,800	--
Recruitment Exp.	1,797,762	869,653
Council Office Remuneration	7,221,926	28,534,390
	<b>198,211,097</b>	<b>150,339,617</b>

**ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2008**  
**NOTES TO THE ACCOUNTS CONT'D**

	<b>2008</b>	<b>2007</b>
	<b>₦</b>	<b>₦</b>
<b>20. DEPRECIATION (Per note 1)</b>	213,804,000	162,572,826
<b>21. FINANCE CHARGES</b>		
Commission on Turnover/VAT	5,268,511	3,806,411

**22. RECLASSIFICATION OF PREVIOUS YEAR FIGURES**  
 There were reclassification of your previous year figures to ensure consistency.

**23. APPROVAL OF ACCOUNTS**  
 The Audited financial Statement for the year end 30 June 2008 were approved by the University Governing Council on ....., 2010.

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 Vice - Chancellor

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 Bursar

## LIST OF STAFF ACADEMIC PUBLICATION PUBLICATIONS

- Abiola S.S., A.A. Adelaja, A.M. Akanmu, O.M. Sogunle and L.T. Egbeyale, 2009. Replacement of Fish Meal with Whole and Shellless Hatchery By-product Meal on Performance and Carcass Characteristics of Broiler. In: Global Economic Recession and the Challenges to Livestock Production in Nigeria (J.A Akinlade, T.B. Olayemi, T.A. Rafiu, A.O. Akinwunmi, O.A Aderinola, O.O. Ojebiyi and A.A. Odunsi eds). Proceedings of the 14<sup>th</sup> Annual Conference of Animal Science Association of Nigeria. Pp. 351-353
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- Adeleke, M.A., Ogunsanya, J.D., Akano, K., Ozoje, M.O., IKEOBI, C.O.N., and Adebambo O.A. 2009. Breast girth measurement as an estimate of liveweight in Nigerian Local Chickens. *Proceedings of 34<sup>th</sup> Annual Conference of Nigerian Society for Animal production. March 15<sup>th</sup> – 18<sup>th</sup> 2009. University of Uyo, Akwa Ibom State, Nigeria*

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