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FINANCIAL AND ACCOUNTING POLICIES AND PROCEDURES MANUAL FOR INDEPTH Network Secretariat 38 & 40 Mensah Wood Street, East Legon P O Box KD 213, Kanda, Accra, Ghana www.indepth-network.org Approved by Executive Director on 1st January 2010 Endorsed by the Board of Trustees on 1st March 2010

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2 minutes of reading Elements of the financial statements include Assets, Liabilities, Equity, Income & Expenses. The first three elements relate to the statement of financial position whereas the latter two relate to the income statement.

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