

# NWF Health Network Policy & Procedure

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**Series:** 1300: Financial Management  
**Policy Name:** Cost Accounting  
**Policy Number:** 1303  
**Origination Date:** 01/29/2008 **Revised:** Board Meeting of 02/27/2025

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## Policy

It is the policy of NWF Health Network, Inc. (NWFHN), to establish a consistent allocation of personnel and operational costs to appropriate programs. In order to accomplish this objective, NWFHN will implement and maintain a uniform record of accounts for all operational and personnel costs identified by programs.

## Procedure

NWFHN's Chief Financial Officer (CFO), along with the Accounting Department and Budget and Compliance Department will complete a cost allocation plan annually and update the plan periodically throughout the year. The separate cost allocation plan is incorporated here by reference. The cost allocation plan documents NWFHN's allocation of direct and indirect costs.

Each cost allocation plan is reviewed by the Chief Executive Officer (CEO) and is submitted to funding sources for review and approval as contractually mandated by NWFHN funding agencies.