

**SUMMARY OF FULL COST
ADMINISTRATION FOR CHILDREN AND FAMILIES**
(dollars in millions)

Performance Program Area:	FY 2006	FY 2007	FY 2008
Temporary Assistance for Needy Families	17,087.5	17,087.5	17,082.8
100%	17,087.5	17,087.5	17,082.8
Refugee and Entrant Assistance	579.9	561.3	665.3
82%	475.6	460.3	545.5
Social Services Block Grant	2,250.7	1,700.7	1,200.8
7.5%	168.8	127.6	90.1
Assets for Independence	25.2	25.2	25.3
100%	25.2	25.2	25.3
Child Support Enforcement	3,415.0	4,494.2	4,054.7
100%	3,415.0	4,494.2	4,054.7
Child Care	4,989.4	4,990.9	4,991.7
98.9%	4,934.5	4,936.0	4,936.8
Head Start	6,925.6	6,842.1	6,846.2
100%	6,925.6	6,842.1	6,846.2
Child Welfare	7,652.8	7,968.0	7,943.7
99.24%	7,594.6	7,907.5	7,883.3
Youth Programs	276.0	276.1	304.7
100%	276.0	276.1	304.7
Community Services Block Grant	740.0	740.5	81.5
100%	740.0	740.5	81.5
Domestic Violence	129.1	129.2	129.3
100%	129.1	129.2	129.3
Low Income Home Energy Assistance Program	3,161.9	2,163.4	1,784.4
100%	3,161.9	2,163.4	1,784.4
Native American Programs	48.8	48.8	49.1
100%	48.8	48.8	49.1
Developmental Disabilities	176.5	176.6	177.0
85.5%	151.0	151.0	151.3
Full Cost Total²⁰⁶	47,458.4	47,204.5	45,336.5

Methodology

The Administration for Children and Families (ACF) calculates full cost by allocating its Federal Administration indirect costs²⁰⁷ proportionately among the 14 major program areas on the basis of direct (FTE). ACF has been using the same indirect cost methodology since FY 1998 and ACF has received

²⁰⁶ Due to the rounding of figures, the addition of all program information does not necessarily match the Full Cost Total.

²⁰⁷ E.g., salaries and benefits for staff not working *directly* on one of the fourteen program activities.

seven consecutive clean CFO audit opinions on its financial statements. ACF uses the Staff Resource Survey to determine indirect cost elements. ACF offices complete this survey, noting the total number of staff working directly on program activities in one or more of the 14 major program areas and the total number of staff not working directly on program activities (such as planning, administrative, and front office staff). Offices are instructed to include fractions of staff for those working in more than one major program area as well as ACF staff detailed into the office from another ACF office; offices are asked not to include contractors or detailees outside of the office. The survey respondents are notified that since auditors will review this process, all offices must be prepared to provide documentation explaining how the numbers were calculated. The survey results in two groupings: FTEs working directly on program activities, and FTEs not working directly on program activities. For the first group, FTEs are directly linked to each of the 14 program areas. For the second group, ACF distributes FTEs from each office to the 14 program areas, proportionate to the percentage of staff in each office working directly in each program area. Lastly, the FTEs (both from the first and second groups) allocated to each of the 14 program areas are summed, and divided by the total FTEs funded by Federal Administration dollars. The resultant proportion is multiplied by Federal Administration funding, and added to the program area funding (see Table above).

ACF links performance measures to full costs by estimating the percentage of costs for which a program area's performance measures account. To make these estimates, ACF compares the performance measures with the legislative goals of the programs, using the programs' logic models as a framework to map the links between resources, activities, and outcomes.