

SUMMARY OF FULL COST TABLE
ADMINISTRATION FOR CHILDREN AND FAMILIES

(Budgetary Resources in Millions)

HHS Strategic Goals and Objectives	FY 2009	FY 2010	FY 2011
1: Health Care Improve the safety, quality, affordability and accessibility of health care, including behavioral health care and long-term care.			
1.1 Broaden health insurance and long-term care coverage.			
1.2 Increase health care service availability and accessibility.			
1.3 Improve health care quality, safety, and cost/value.			
1.4 Recruit, develop, and retain a competent health care workforce.			
2: Public Health Promotion and Protection, Disease Prevention, and Emergency Preparedness Prevent and control disease, injury, illness and disability across the lifespan, and protect the public from infectious, occupational, environmental and terrorist threats.			
2.1 Prevent the spread of infectious diseases.			
2.2 Protect the public against injuries and environmental threats.			
2.3 Promote and encourage preventive health care, including mental health, lifelong healthy behaviors and recovery.			
2.4 Prepare for and respond to natural and man-made disasters.			
3: Human Services Promote the economic and social well-being of individuals, families and communities.			
3.1 Promote the economic independence and social well-being of individuals and families across the lifespan.			
Child Support Enforcement (CSE)	\$4,346.0	\$4,855.0	\$4,324.0
100%	4,346.0	4,855.0	4,324.0
Temporary Assistance for Needy Families (TANF)	17,134.0	16,822.0	21,832.0
100%	17,134.0	16,822.0	21,832.0
Individual Development Accounts (IDAs)	25.0	25.0	25.0
100%	25.0	25.0	25.0
Low Income Home Energy Assistance Program (LIHEAP)	5,103.0	5,103.0	5,304.0
100%	5,103.0	5,103.0	5,304.0
Child Care	5,054.0	5,055.0	6,655.0
98.9%	4,998.4	4,999.4	6,581.8
Developmental Disabilities	190.0	193.0	194.0
85.5%	162.5	165.0	165.9
3.2 Protect the safety and foster the well being of children and youth.			
Head Start	\$7,158.0	\$7,282.0	\$8,274.0
100%	7,158.0	7,282.0	8,274.0

HHS Strategic Goals and Objectives (cont.)	FY 2009	FY 2010	FY 2011
Child Welfare	\$8,275.0	\$8,450.0	\$8,540.0
99.24%	8,212.0	8,385.8	8,475.1
Youth Programs	255.0	124.0	124.0
100%	255.0	124.0	124.0
3.3 Encourage the development of strong, healthy and supportive communities.			
Community Services	\$805.0	\$755.0	\$743.0
100%	805.0	755.0	743.0
Social Services Block Grant (SSBG)	1,701.0	1,701.0	\$1,701.0
7.5%	127.6	127.6	127.6
3.4 Address the needs, strengths and abilities of vulnerable populations.			
Disaster Human Services Case Management	\$0.0	\$2.0	\$2.0
100%	0.0	2.0	2.0
Refugee and Entrant Assistance	729.0	745.0	893.0
82%	597.8	610.9	732.3
Native American Programs	50.0	52.0	52.0
100%	50.0	52.0	52.0
Domestic Violence	132.0	135.0	146.0
100%	132.0	135.0	146.0
4: Scientific Research and Development Advance scientific and biomedical research and development related to health and human services.			
4.1 Strengthen the pool of qualified health and behavioral science researchers.			
4.2 Increase basic scientific knowledge to improve human health and human development.			
4.3 Conduct and oversee applied research to improve health and well-being.			
4.4 Communicate and transfer research results into clinical, public health and human service practice.			
Full Cost Total	\$50,957.0	\$51,299.0	\$58,809.0

Methodology

The Administration for Children and Families (ACF) calculates full cost by allocating its Federal Administration indirect costs¹ proportionately among program areas on the basis of direct (FTE). ACF has been using the same indirect cost methodology since FY 1998 and ACF has received eight 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 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 program area as well as ACF staff detailed into the office

¹ E.g., salaries and benefits for staff not working *directly* on one of the fourteen program activities.

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 program area. For the second group, ACF distributes FTEs from each office to the 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 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.