

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT, REMEDIATION, AND RESTORATION PROGRAM**

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2018 INDIRECT COST RATE**



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Empirical Concepts, Inc. (Empirical) is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering General Counsel for Natural Resources Section (GCNRS) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide GCNRS with the results of Empirical's review of fiscal year (FY) 2018 costs and our development of an indirect cost rate for Damage Assessment, Remediation, and Restoration Program (DARRP) costs. This document describes our methodology and presents the GCNRS FY 2018 indirect cost rate in the exhibit, followed by supporting schedules detailing costs by task code and by object class. This rate will be used to determine indirect damage assessment and restoration costs allocable to specific cases for cost-recovery purposes.

BACKGROUND

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation, and Liability Act; Oil Pollution Act of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for the recovery of restoration costs from parties potentially responsible for injuring natural resources and their services.

To fulfill its responsibility as a natural resource trustee under this legislation, NOAA established DARRP. DARRP's mission is to assess damages and restore marine and coastal resource injuries resulting from hazardous substance or oil spills, as well as ship groundings caused by responsible parties. This mission is accomplished through conducting Natural Resource Damage Assessments (NRDA). DARRP is comprised of three NOAA component organizations: the Office of Response and Restoration within the National Ocean Service, the Restoration Center within the National Marine Fisheries Service, and GCNRS.

FINANCIAL MANAGEMENT SYSTEM

GCNRS's costs reside in NOAA's financial management system, Commerce Business Systems (CBS). CBS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. GCNRS's FY 2018 costs were accumulated under FMC 102 (the Office of General Counsel).

DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. GCNRS tracks both labor and non-labor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

GCNRS uses task codes to accumulate its indirect costs associated with DARRP. These are costs for general and administrative activities that support, sustain, or enhance the DARRP mission. Examples of such activities include:

- Employee recruitment and training.
- General budget formulation, monitoring, analysis, and reporting.
- Non-case-specific management and staff meetings on administrative matters.
- General cost accounting, computer support, and secretarial support.
- General records management and database support.
- General program policy and development.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs in CBS to recover agency overhead from each FMC for leave, benefits, and management and support costs. The following are NOAA's overhead rate components and bases of application:

- **Leave Surcharge** is applied to labor costs and includes costs for administrative, annual, and sick leave.
- **Personnel Benefits** is applied to labor and leave costs. It includes payroll taxes, civil service retirement, health benefits, life insurance, regular employer retirement contributions, Federal Insurance Contributions Act payments, and Federal Retirement Service thrift savings plan basic and matching contributions.
- **NOAA Administrative Support** is applied to labor and leave costs. It includes costs incurred by NOAA's executive, line, and other supporting offices. These costs are associated with administrative functions such as personnel, training, procurement, telecommunications, operations, storage, mail, housekeeping, and other common services.

INDIRECT COST ALLOCATION METHODOLOGY

We developed the indirect cost rate methodology using generally accepted accounting principles, Cost Accounting Standards, and Statement of Federal Financial Accounting Standards (SFFAS) No. 4, *Managerial Cost Accounting Concepts and Standards for the Federal Government*. The following principles are inherent in this allocation method:

- The costing methodology for identifying and allocating costs as direct or indirect is consistently applied.
- The allocation base that best approximates benefits accruing to cost objectives is selected.
- All items properly included in the allocation base are included and receive their share of indirect costs.
- Indirect costs are assigned to cost objectives on a cause-and-effect basis or by allocating on a reasonable and consistent basis.

To develop the indirect cost rate, we:

- Obtained an understanding of GCNRS procedures for documenting DARRP costs, including its financial management system and business practices.

- Obtained downloads of FY 2018 GCNRS cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks, with the assistance of GCNRS personnel.
- Identified DARRP task codes as either direct or indirect and accumulated related costs in these categories.

In addition, we adjusted costs as necessary to ensure the accuracy and completeness of the indirect cost pool and base. Significant adjustments to GCNRS costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave, benefit, support, and General Services Administration (GSA) rent rates to both direct and indirect labor costs. We included those costs allocable to indirect labor in the indirect cost pool.
- Labor cost downloads did not include the cost of compensatory travel time earned. We calculated compensatory travel time costs by task, based on employee timesheets and labor rates, and included these costs in the indirect cost pool and/or base.
- We excluded from the indirect cost pool all GCNRS tasks that did not benefit DARRP or for which the benefit to DARRP could not be measured. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.
- We excluded from the indirect cost pool and base all costs allocable to the Office of National Marine Sanctuaries (ONMS). A separate GCNRS indirect cost rate is developed for ONMS cost recovery actions.

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:


1. Directly tracing costs (wherever feasible and economically practicable);
2. Assigning costs on a cause-and-effect basis; or
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities and therefore calculated the FY 2018 indirect cost rate with direct labor costs as a base. The direct labor base does not include the cost of overtime or premium pay that increases labor costs without a corresponding increase in effort.

We performed our work in accordance with the Statement on Standards for Consulting Services promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on GCNRS's financial statements or its indirect cost rate. This report relates only to the accounts and items specified in the attached exhibit and schedules, and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

Empirical Concepts Inc.

A handwritten signature in black ink, consisting of a large, stylized capital 'A' followed by a series of horizontal strokes.

Antrium G. Jones, CPA
President, CEO

April 23, 2020

EXHIBIT

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2018 DARRP INDIRECT COST RATE

Total Indirect Costs	1,444,717
Less: Indirect costs allocable to Non-DARRP activities	(210,204)
Less: Indirect costs allocable to ONMS activities	(15,190)
Net Indirect Costs	<u>\$ 1,219,323</u>
Direct Labor Costs - DARRP	<u>1,539,346</u>
Indirect Cost Rate	<u>79.21%</u>

SCHEDULE 1

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2018 DARRP COSTS BY TASK CODE

Project Code	Project Code Description	Direct Costs	Direct Labor Costs	Indirect Cost	Total
SDBLGCS PGD	General Management & Admin			\$ 702,112.00	\$ 702,112.00
SDBLGCS PDM	DARRP Management and Admin Support			223,216	223,216
SDBLGCS PGD	General Management and Admin Support			99,588	99,588
2CK3LRCP00	General DARRF Support			96,057	96,057
S8KSNH3P00	OR&R HQ Base			75,046	75,046
SDBLGCS PDP	DARRP Program Policy			59,452	59,452
SDBLGCS PGW	General Training/Workshops			56,967	56,967
SDBLGCS PDT	DARRP Training			30,450	30,450
SDBLGCS PGR	General Research and Methods Development			27,271	27,271
RDBLGCS PGD	General Management and Admin Support			27,052	27,052
1CK3FARP00	DARRF Base			20,534	20,534
1CK3FARPDM	DARRP Management and Admin Support			9,065	9,065
RDBLGCS PDM	DARRP Management and Admin Support			7,840	7,840
1CK3FARPDP	DARRP Program Policy & Development			4,467	4,467
RDBLGCS PDP	DARRP Program Policy and Development			1,813	1,813
1CK3FARPDT	DARRP Training			1,553	1,553
RDBLGCS PDT	DARRP Training			1,077	1,077
RDBLGCS PGR	General Research and Methods Development			684	684
RDBLGCS PGW	General Training/Workshops			473	473
SDBLGCS PMC	Miscellaneous DARRP Case Charges	23,310	236,900		260,210
2CBLRWAP30	LA Rpd Restoration Plan Development Advance	20,362	76,577		96,939
2CAPACAP50	Open Ocean Fund DWH Admin Oversight Restoration	10,203	62,559		72,762
2CAPACAP00	Open Ocean Fund DWH Admin Oversight Restoration	5,768	57,764		63,532
SDBLGCS P7Y	Duwamish River, Oversight, Trustee	4,939	52,788		57,727
SDBLGCS PAI	Atlantic Wood Industries, Inc. - PS	3,775	38,389		42,164
2CAPACAP20	Open Ocean Fund DWH Admin Oversight Restoration	5,482	34,807		40,289
SDBLGCS PBA	Passaic River, BASF Settlement	3,223	34,174		37,397
SDBLGCS PS3	Portland Harbor Phase III	3,088	31,365		34,453
SDBLGCS PX1	LCP Honeywell, NRDA	3,037	31,300		34,337
RDBLGCS P84	Hudson River, NRD/Trustee, NY	2,987	30,338		33,325
SDBLGCS PR9	Refugio	2,657	28,204		30,861
SDBLGCS P3R	Portland Harbor: General	2,705	27,472		30,177
2CAPACAP30	Open Ocean Fund DWH Admin Oversight Restoration	2,657	26,979		29,636
SDBLGCS PKT	Kirby Barge Oil Spill-Galveston Bay TX	2,310	23,455		25,765
1CK3GMSP00	Rayonier Mill Site NRDA Phase 2 and 3	3,013	23,315		26,328
SDBLGCS PHU	Hudson River Nonrecoverable	2,231	22,999		25,230
SDBLGCS PCI	Portland Harbor, Path C	2,125	21,572		23,697
SDBLGCS PG8	Litigation Great Lakes Dredge v US	2,096	21,290		23,386
2CK3LNB00	New Bedford Harbor Restoration	2,003	20,724		22,727
SDBLGCS PS6	Shell Green Canyon 248, GOM, LA	1,954	20,320		22,274

Project Code	Project Code Description	Direct Costs	Direct Labor Costs	Indirect Costs	Total
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	1,948	19,787		21,735
17KSRABP00	Department of Energy - Hanford Agreement	1,884	19,142		21,026
SDBLGCSPH7	Holtrackem NRDA	1,748	18,041		19,789
SDBLGCSXPM	Exxon Mobile, Charleston SC NRD/Trustee	1,707	17,573		19,280
RDBLGCSPMC	Miscellaneous DARRP Case Charges	1,613	16,455		18,068
SDBLGCSPPF	FOIA, Noncase specific	1,584	16,092		17,676
SDBLGCSPO5	Grand Calumet/Metal Bank	1,934	15,705		17,639
SDBLGCS9B	Kalamazoo River, Allied Paper	1,401	15,095		16,496
2CK3LRCPGC	GC DARRP Support	1,460	14,830		16,290
SDBLGCS20	Taylor Energy MC20, LA	1,378	13,999		15,377
SDBLGCSPI	Bayou D'Inde, LA, Non-recoverable, NRDA	1,371	13,918		15,289
SDBLGCSBN	Diamond Alkali Co/Passaic River, NJ	1,211	12,640		13,851
SDBLGCSCK	Piles Creek, NRD/Trustee	1,146	11,647		12,793
SDBLGCS63	Portland Harbor, Phase III	1,102	11,202		12,304
SDBLGCSWH	Port Angeles Western Harbor NRDA	990	10,992		11,982
SDBLGCSN6	Gas Light Co Manufacturing Gas Plant MA	1,020	10,355		11,375
2CAPACAP70	Open Ocean Fund DWH Admin Oversight Restoration	1,004	10,199		11,203
SDBLGCSPPG	Port Gardner Waste Site Everett, WA	1,001	10,173		11,174
SDBLGCS53	Pepco Oil Spill, Alexandria, VA NRDA	990	10,050		11,040
2CAPACAP60	Open Ocean Fund DWH Admin Oversight Restoration	978	9,932		10,910
2CK3L56PCC	Cibro Savannah - Case Closure	772	9,878		10,650
17K3EJ6P00	Citgo, LA Calcasieu River	947	9,612		10,559
2CK3LF8P00	Boeing Duwamish Damage Assessment	927	9,422		10,349
SDBLGCSPSM	St Lawrence River, Massena, NY, NRD	848	9,274		10,122
1CK3GC7P00	DWH Closeout Phase	1,771	8,763		10,534
SDBLGCSB6	Olin Corp (McIntosh Plant)	819	8,323		9,142
SDBLGCSW4	Interlake NRD/Trustee	818	8,309		9,127
2CK3M49P00	Luckenbach, San Manteo, Restoration	1,221	7,025		8,246
SDBLGCS18	Roanoke River - Albemarle Sound	673	6,838		7,511
SDBLGCS7B	Cold Creek, Al Stauffer Chemical Co	666	6,759		7,425
SDBLGCS2	San Diego BYA, CA NRDA	663	6,726		7,389
SDBLGCS18	Raritan Bay Slag SF Site, Sayrevil, NRDA	654	6,650		7,304
2CK3L02PZZ	Exxon Bayway Settlement	652	6,625		7,277
SDBLGCS6L	Koppers - CHS Trustee	650	6,596		7,246
17K3EL2P00	Pt Richmand 4 SFO Bay CA	646	6,562		7,208
SDBLGCSPLH	Portland Harbor FOIA #2018-000202	637	6,470		7,107
SDBLGCSPDH	Dupont Hay Road Restoration, DE	624	6,341		6,965
SDBLGCS55	Selendang Transition	615	6,246		6,861
SDBLGCSM9	Miss Canyon 209 Pipeline Disch ID 9601	1,490	5,830		7,320
17K3EE5PDA	Damage Assessment, NRDA	546	5,540		6,086
2CK3MDWPES	DWH Emergency Restoration	531	5,392		5,923
SDBLGCSPI	US Steel Chromium Spill, Portage IN	505	5,124		5,629
SDBLGCSX4	Sheboygan Harbor & River, NRD, Trustee	477	4,845		5,322
2CK3L11P00	B.T. Nautilus Settlement	464	4,714		5,178
2CK3L75P00	Chevron Penobscot River Settlement	454	4,605		5,059
2CK3LAJP00	Portland Harbor Restoration Cap Linnton	444	4,510		4,954
SDBLGCS25	Kerr McGee Chem Co, VAASSA, NC, SF	404	4,412		4,816
SDBLGCSB4	Pepco Benning Road	431	4,373		4,804
SDBLGCSXC	CSX Railyard Facility	431	4,373		4,804
2CK3L61PA0	Buzzards Bay NOAA Administrative Oversight	419	4,255		4,674

Project Code	Project Code Description	Direct Costs	Direct Labor Costs	Indirect Costs	Total
2CK3M8AP00	MSRP Trustee Council Operating Budget	988	4,200		5,188
SDBLGCS PJ3	TB DBL 152, LA Non-recoverable	399	4,057		4,456
2CK3L7CPCC	Fort Lauderdale Mystery Spill, FL	41	3,880		3,921
SDBLGCS P70	Gowanus SF Site NRD/Trustee	338	3,822		4,160
2CK3LAKP00	Portland Harbor Rinearson Restoration	368	3,740		4,108
17KSNB8P00	Phase 2 Taylor Platform	358	3,636		3,994
SDBLGCS P68	68th Street Dump NRD Trustee	347	3,528		3,875
2CK3LSRPCC	AES Shore Realty Restoration Case Closure	202	3,374		3,576
SDBLGCS P5D	Lower Duwamish River Watershed	323	3,281		3,604
2CK3M68P00	St. Lawrence - Restoration	310	3,145		3,455
SDBLGCS PZJ	Lower Duwamish Bankruptcy Case	306	3,104		3,410
SDBLGCS PGZ	Cornell-Dublier, NJ NRD/Trustee	298	3,024		3,322
RDBLGCS P63	Portland Harbor, Phase III	287	2,925		3,212
2CAPACAP40	Open Ocean Fund DWH Admin Oversight Restoration	272	2,765		3,037
2CK3L14P00	Blackbird Mine Settlement	249	2,526		2,775
2CK3L12PCC	Rosehill Settlement Case Closure	158	2,522		2,680
SDBLGCS PM1	Margara FOIA #2017-001991	246	2,501		2,747
SDBLGCS P42	Lower Duwamish NRD, Todd Shipping	243	2,475		2,718
SDBLGCS PHR	Hudson River FOIA, PCBS, NY	241	2,447		2,688
RDBLGCS P84	Hudson River NRD	220	2,292		2,512
SDBLGCS PWL	Lower Duwamish Wildlands	215	2,176		2,391
2CK3LAWP00	Portland Harbor Alder Creek	202	2,047		2,249
2CK3LSJPCC	Barge Berman Case Closure	34	2,034		2,068
SDBLGCS P07	Industrial Plex, MA, NRD/Trustee	199	2,019		2,218
2CK3M67P00	Cosco Busan - Restoration	638	1,905		2,543
RDBLGCS P18	Raritan Bay Slag SF Site	159	1,850		2,009
SDBLGCS P40	Peterson/Puritan Inc., RI, NRD/Trustee	182	1,843		2,025
2CK3M71P00	CIBA Geigy McIntosh Plant Restoration	176	1,796		1,972
2CK3L38PCC	Liberty Industrial Finishing NY Case Closure	131	1,781		1,912
1CK3GPCP04	Port of Portland	172	1,749		1,921
SDBLGCS PG9	Portland Harbor - FOIA	172	1,742		1,914
2CK3L17P00	Raynar Settlement	169	1,721		1,890
SDBLGCS P44	Quendall Terminal NRD	159	1,623		1,782
2CK3MDWPE3	DWH Swift Tract Living Shreline Restoration	159	1,619		1,778
2CK3L32P00	Commencement Bay Settlement	155	1,572		1,727
SDBLGCS PDU	Dupont Beaumont Region 6	154	1,557		1,711
2CAPACAP10	Open Ocean Fund DWH Admin Oversight Restoration	149	1,515		1,664
SDBLGCS P84	Hudson River NRD		1,455		1,455
2CK3LANP00	Portland Harbor PGE Harborton	139	1,420		1,559
RDBLGCS PDH	Dupont Hay Road Restoration	138	1,403		1,541
2CK3LPHP00	Chevron/Pearl Harbor Settlement	138	1,396		1,534
RDBLGCS PCI	Portland Harbor: Path C	135	1,369		1,504
SDBLGCS P36	Lower Duwamish NRD - General Recycling	134	1,357		1,491
2CK3L25P00	Lordship Point Settlement	128	1,300		1,428
RDBLGCS PPI	US Steel Chromium Spill	127	1,287		1,414
SDBLGCS PPS	Duwamish River NRD, Port of Seattle	124	1,256		1,380
RDBLGCS PBA	Passaic River, BASF Settlement	122	1,245		1,367
17K3EF9P00	Selendang Ayu Oil Spill, AK, NRDA	117	1,191		1,308
2CK3L09PZZ	Presidente Rivera Settlement	117	1,190		1,307
2CK3L53P00	Palmerton Zinc - Settlement	117	1,190		1,307

Project Code	Project Code Description	Direct Costs	Direct Labor Costs	Indirect Costs	Total
RDBLGCSPT7Y	Duamish River, Oversight, Trustee	110	1,117		1,227
SDBLGCSPTMB	Mulberry Phosphate, FL, Non-recover	105	1,067		1,172
SDBLGCSPTFP	Fox Point NRDA Waste Site Wilmington DE	104	1,050		1,154
SDBLGCSPLW	Duamish River, NRD/Trustee for Lockheed	102	1,035		1,137
RDBLGCSPT3R	Portland Harbor: General	101	1,019		1,120
SDBLGCSPTP	Tug Powhatan	100	1,008		1,108
RDBLGCSPPG	Port Gardner Waste Site Everett, WA	95	965		1,060
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	94	946		1,040
2CK3LF8PDP	Paccar	90	910		1,000
1CK3GPCP16	Portland Harbor Path C	85	871		956
2CK3L28P00	Portland Harbor Restoration	84	845		929
2CK3L10PCC	Apex Galveston Case Closure	48	822		870
SDBLGCSPT55	American Cyanamid Pfizer Co, NJ, NRDA	81	820		901
2CK3LARP00	University of Portland Restoration Project	81	818		899
1CK3GPCP12	Portland General Electric	81	815		896
2CK3L1EP00	Everreach Evergreen Intl	78	801		879
SDBLGCSPAE	Passaic River/Maxus Bankruptcy	77	784		861
SDBLGCSPTD	Duamish River, Jorgenson Forge, NRD	77	780		857
RDBLGCSPT20	Taylor Energy MC20 LA	76	772		848
SDBLGCSPL6	Bay Long Pipeline Spill, LA	75	762		837
RDBLGCSPTX1	LCP Honeywell, NRDA	74	747		821
RDBLGCSPTFF	FOIA, Noncase specific	74	746		820
RDBLGCSPTW4	Interlake NRD/Trustee	74	745		819
1CK3GPCP17	Portland Harbor Path C	71	721		792
1CK3GPCP15	Portland Harbor Path C	68	695		763
2CK3L74P00	Enbridge Settlement	68	692		760
SDBLGCSPTUP	Union Pacific Train Derailment	68	690		758
17KSRATP00	Powhatan - FPN J17008	61	623		684
RDBLGCSPTHU	Hudson River - Nonrecoverable	61	623		684
2CK3M73P00	M/V Vogetrader Restoration	60	603		663
SDBLGCSPTV1	Cargill Tampa Bay FL, NRDA	60	602		662
SDBLGCSPTC4	Atlas Tack Corp, MA, NRD/Trustee	55	557		612
RDBLGCSPT7	Holtrackem NRDA	54	543		597
2CK3M81P00	Matthew Grounding Restoration	53	536		589
RDBLGCSPTDU	Dupont Beaumont Region 6	47	482		529
SDBLGCSPTC7	Berry's Creek Trustee	47	474		521
SDBLGCSPTL9	T/V Matthew Grounding, PR Non-recoverable	41	422		463
2CK3L61PZZ	Buzzards Bay B-120 Settlement	37	375		412
2CK3L1BPCC	Olympic Pipeline (Whatcom) Settlement	37	374		411
RDBLGCSPTLW	Duamish River, NRD/Trustee for Lockheed	37	372		409
SDBLGCSPTKL	Katrina, Louisiana	37	370		407
2CK3L78P00	St. Louis River Interlake Settlement	34	350		384
1CK3GPCP18	Oregon Dot Path C	34	343		377
RDBLGCSPTKT	Kirby Barge Oil Spill-Galveston Bay TX	33	332		365
SDBLGCSPTSR	Star Lake Canal	30	311		341
1CK3GPCP08	Beazer East Path C	28	283		311
RDBLGCSPTAI	Artic NRDA Planning	27	281		308
SDBLGCSPT38	Lower Duamish NRD - Kinder Morgan	27	271		298
RDBLGCSPT9B	Kalamazo River, Allied Paper	18	262		280
RDBLGCSPTHR	Hudson River FOIA	24	248		272

Project Code	Project Code Description	Direct Costs	Direct Labor Costs	Indirect Costs	Total
RDBLGCSPX4	Sheboygan Harbor & River, NRD, Trustee	23	230		253
SDBLGCSPD3	St. Louis River, US Steen, MN, NR	23	230		253
2CK3L92P00	Cape Flattery Grounding, Hawaii	23	229		252
RDBLGCSP6	Bay Long Pipeline Spill, LA	23	229		252
2CK3L62PTR	Athos Trustee Oversight - Settlement	21	220		241
2CK3M7CP00	Fort Lauderdale Mystery Restoration	21	220		241
2CK3L63P00	Casitas Restoration	21	216		237
RDBLGCSP25	Kerr McGee Chem Company	21	214		235
SDBLGCSPZ5	United Heckathorn Case Closure	21	212		233
SDBLGCSPHN	LCP Holtrachmen NRDA	20	209		229
RDBLGCSPB4	Pepco Benning Road	20	207		227
RDBLGCSPSG	Shell Green Canyon	19	193		212
SDBLGCSP50	Newtown NRD NY	19	189		208
2CK3L91P00	Ashtabula River & Harbor, OH - Settlement	18	186		204
RDBLGCSPN6	Gas Light Manufacturing	17	172		189
RDBLGCSPRB	Duamish River, Seattle, Bluefields	16	156		172
1CK3G03P00	Yoeman Creek		152		152
RDBLGCSPJ3	TB Dbl LA 152, Non-recoverable	14	151		165
SDBLGCSP39	Lower Duwamish - PACCAR, NRD	14	148		162
SDBLGCSP9B	Kalamazo River, Allied Paper		127		127
SDBLGCSPES	Applied Environmental Sci-Case Closure	13	126		139
1CK3GPCP13	Portland Harbor Path C	13	125		138
RDBLGCSPBI	Bayou D'Inde	13	125		138
RDBLGCSPDY	Lower Duwamish NRDA, City of Seattle	13	124		137
RDBLGCSPS2	San Diego BYA, CA NRDA	13	124		137
SDBLGCSPDY	Lower Duwamish, NRD, City of Seattle	13	124		137
2CK3LRCPDW	DWH Restoration Support	12	122		134
RDBLGCSP7B	Cold Creek, Al Stauffer Chemical Co	12	122		134
RDBLGCSPB6	Olin Corp	12	122		134
1CK3GSLP01	Selendang Ayu Oil Spill, AK, NRDA	11	116		127
RDBLGCSPD3	St. Louis River, U.S. Steel	11	114		125
2CK3M47P02	Equinox Restoration	11	109		120
2CK3L72P00	Adak (Alaska) Settlement	9	94		103
RDBLGCSP70	Gowanus SF Site NRD/Trustee	9	94		103
RDBLGCSP05	Grand Calumet/Metal Bank	9	91		100
SDBLGCSPJY	Patrick Bayou	9	90		99
RDBLGCSP1B	Roanoke River - Albemarle Sound	9	86		95
1CK3GPCP07	Koppers Path C	6	63		69
SDBLGCSP4R	T/V Dubai Star - Case Closuer	6	63		69
SDBLGCSP31	Lower Duwamish - Crowley Marine, NRD	6	62		68
SDBLGCSPH4	FOIA Hudson	6	62		68
2CK3L26P00	Spectron Restoration	6	61		67
RDBLGCSP07	Industrial Plex, MA NRDA	6	60		66
SDBLGCSPB7	Bremerton Gas Works Superfund Site	6	57		63
2CK3LF8PKM	Kinder Morgan	6	53		59
RDBLGCSP25	Kerr McGee Chem Company		52		52
SDBLGCSPBP	BP Amoco/Dureco, DE NRD/Trustee	3	32		35
RDBLGCSP68	68th Street Dump NRD Trustee	3	31		34
RDBLGCSPUP	Union Pacific Train Derailment	3	31		34
SDBLGCSPRB	Duamish River, Seattle, Bluefields	3	31		34

Project Code	Project Code Description	Direct Costs	Direct Labor Costs	Indirect Costs	Total
SDBLGCSVP3	Kinder Morgan, Carteret, NJ, NRDA	3	31		34
RDBLGCSPPC	CSX Railyard Facility	3	30		33
RDBLGCSPPZ	United Heckathorn Case Closure	3	30		33
RDBLGCSPPH	Port Angeles Western Harbor NRDA	3	27		30
RDBLGCSPPN	Gas Light Manufacturing		26		26
17KSNA8P00	Taylor Platform Sheen	(613)	(6,296)		(6,909)
1CK3FARP7Y	Duwamish River General, NRD	13,140			13,140
1CK3FARPS3	Portland Harbor Phase III	3,905			3,905
1CK3FARPX1	LCP Chemicals NRD - Honeywell	2,244			2,244
2CK3L68P00	St. Lawrence - Settlement	2,161			2,161
1CK3FARPB4	Passaic BASF Settlement Process	1,764			1,764
1CK3FARP9B	Kalamazo Allied Trustee	1,664			1,664
1CK3FARPPH	Port Angeles Western Harbor NRDA	1,580			1,580
1CK3FARPPM	Exxon Mobil, Charleston, SC - NRDA	1,559			1,559
1CK3FARPR9	Refugio	1,515			1,515
1CK3FARPKL	Katrina, Louisiana NRDA	1,388			1,388
1CK3FARPSG	Shell Green Canyon 248, GOM, LA	865			865
1CK3FARPPN	Diamond Alkali, Passaic River, NJ, NRD	843			843
1CK3FARPO5	Metal Bank of America, PA, NRD	825			825
1CK3FARP70	Gowanus	660			660
1CK3FARPB4	Pepco Benning Road Anacostia River DC	497			497
1CK3FARPPC	CSX Railyard Facility Anacostia DC	497			497
1CK3FARP25	Kerr McGee Chem Co	444			444
1CK3FARP1B	Weyerhaeuser Plymouth Wood Treating NRD	411			411
1CK3FARPHU	Hudson Nonrecoverable	369			369
1CK3FARP18	Raritan Bay Slag SF Site, NRDA	289			289
1CK3FARPS2	San Diego Bay, NRDA	109			109
1CK3FARP63	Portland Harbor Phase III	15			15
	Grand Total	\$ 209,481.00	\$ 1,539,346.00	\$ 1,444,717.00	\$ 3,193,544.00

SCHEDULE 2

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2018 DARRP COSTS BY OBJECT CLASS

Object Class	Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$ 941,573.00		\$ 731,553.00	\$ 1,673,126.00
1160	Pers Comp Leave Surcharge	220,335		171,180	391,515
1180	Credit Hours Earned	4,445		13,740	18,185
1182	Compensatory Leave Earned	12,258		5,434	17,692
1210	Employer's Contribution Surcharge	348,573		270,816	619,389
2111	Travel and Transportation of Persons		17,786	12,318	30,104
2117	Rental Car		2,827	782	3,609
2121	Mileage - Domestic		1,125	384	1,509
2127	ETS2 Voucher Transaction Fee - Domestic		776	263	1,039
2129	ETS2 TMC Full Ticket Fee - Domestic		528	294	822
2131	Per Diem - Domestic		27,267	17,307	44,574
2140	Domestic Travel Expenses - Paid Directly to Traveler		1,274		1,274
2143	Domestic Travel Expenses - Paid Directly to Vendors		732		732
2151	Other Travel - Domestic		7,549	4,107	11,656
2168	ETS2 Online Booking Engine Fee - Domestic		377	164	541
2194	ETS2 Local Travel		102		102
2195	ETS2 Local Voucher Transaction Fee		7		7
2319	Rental Payments to GSA		104,972	82,482	187,454
2527	Miscellaneous Contractual Services	12,162		99,588	111,750
7787	NOAA Support		44,159	34,305	78,464
	Grand Total	\$ 1,539,346.00	\$ 209,481.00	\$ 1,444,717.00	\$ 3,193,544.00