

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

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2019 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) 2019 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 2019 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 2019 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 2019 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:

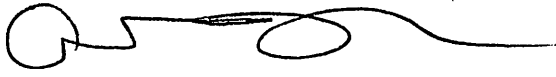
1. Directly tracing costs (wherever feasible and economically practicable);
2. Assigning costs on a cause-and-effect basis; or
3. Allocating costs on a reasonable and consistent basis.

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 2019 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 'A' followed by a series of loops and a long horizontal stroke.

Antrium G. Jones, CPA
President, CEO

June 29, 2021

EXHIBIT

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2019 DARRP INDIRECT COST RATE

Total Indirect Costs	1,152,407
Less: Indirect costs allocable to Non-DARRP activities	(204,544)
Less: Indirect costs allocable to ONMS activities	(3,039)
Net Indirect Costs	\$ 944,824
Direct Labor Costs - DARRP	1,432,603
Indirect Cost Rate	65.95%

SCHEDULE 1

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2019 DARRP COSTS BY TASK CODE

Project/Tas	Description	Direct	Direct Labo	Indirect	Total
TDBLGCSPGD	GENERAL MANAGEMENT & ADMIN			716,783	716,783
TDBLGCSPDM	DARRP MANAGEMENT & ADMIN			187,401	187,401
TDBLGCSPDT	DARRP TRAINING			35,912	35,912
TDBLGCSPGR	GENERAL RESEARCH & METHODS			35,800	35,800
TDBLGCSPGW	GENERAL TRAINING/WORKSHOPS			33,075	33,075
2CK3LRCPA1	General DARRF Support			28,747	28,747
TDBLGCSPDP	DARRP PROGRAM POLICY			26,117	26,117
1CK3FARPDT	DARRP TRAINING			21,003	21,003
SDBLGCSPGD	GENERAL MANAGEMENT & ADMIN			20,183	20,183
SDBLGCSPDM	DARRP Management and Admin Support			13,603	13,603
1CK3FARPGD	GENERAL MANAGEMENT AND ADMIN SUPPORT			8,726	8,726
SDBLGCSPGW	GENERAL TRAINING/WORKSHOPS			6,844	6,844
1CK3FARPDM	DARRP Management and Admin Support			6,553	6,553
T8KSN03PDM	DARRP Management and Admin Support			3,343	3,343
SDBLGCSPDP	DARRP Program Policy			3,276	3,276
2CK3LRCPDR	DARRP TRAINING			3,248	3,248
SDBLGCSPGR	General Research and Methods Development			2,313	2,313
1CK3FARPGW	GENERAL TRAINING AND NON-CASE WORKSHOPS			1,049	1,049
1CK3FARPO0	DARRF Base			(1,569)	(1,569)
TDBLGCSPMC	MISCELLANEOUS DARRP CASES	11,254	113,413		124,667
2CAPACAP50	Open Ocean Fund DWH Admin Oversight Restoration	20,674	95,418		116,092
2CALRWAP30	LA Rpd Restoration Plan Development Advance	16,042	73,325		89,367
TDBLGCSP84	HUDSON RIVER, NRD/TRUSTEE, NY, PCBS	5,708	57,526		63,234
2CK3LNBPO0	New Bedford Harbor Restoration	5,689	57,327		63,016
2CAPACAP00	Open Ocean Fund DWH Admin Oversight Restoration	5,507	55,494		61,001
TDBLGCSPBN	DIAMOND ALKALI CO/PASSAIC RVR, NJ	4,986	50,253		55,239
TDBLGCSPX1	LCP Honeywell, NRDA	4,769	48,065		52,834
2CAPACAP20	Open Ocean Fund DWH Admin Oversight Restoration	6,098	48,062		54,160
TDBLGCSP7Y	DUWAMISH RIVER, OVERSITE, TRUSTEE, GENL	4,423	44,585		49,008
TDBLGCSP19	TAYLOR ENERGY - LITIGATION	4,285	43,192		47,477
TDBLGCSPKT	KIRBY BARGE OIL SPILL, GALVESTON BAY TX	3,959	39,900		43,859
TDBLGCSPCK	Piles Creek, NRD/Trustee	3,292	33,178		36,470
17K3EJ6P00	Citgo, LA Calcasieu River	4,810	25,318		30,128
TDBLGCSPHU	HUDSON RVR NON RECOVERABLE	2,448	24,670		27,118
TDBLGCSPRS	REFUGIO - SETTLEMENT IN PRINCIPLE	2,239	22,558		24,797
TDBLGCSP20	Taylor Energy MC20, LA	2,199	22,166		24,365
TDBLGCSP18	RARITAN BAY SLAG SF SITE,SAYREVIL, NRDA	2,175	21,919		24,094
TDBLGCSP3R	Portland Harbor: General	2,072	20,891		22,963
TDBLGCSPR9	Refugio	2,068	20,846		22,914
1CK3GC7P00	DWH Closeout Phase	1,994	20,090		22,084
2CAPACAP30	Open Ocean Fund DWH Admin Oversight Restoration	1,990	20,053		22,043
TDBLGCSPS3	PORTLAND HARBOR PHASE III	1,651	16,634		18,285
TDBLGCSPBA	PASSAIC RIVER, BASF SETTLEMENT	1,636	16,490		18,126
1CK3FARPMC	Miscellaneous DARRP Case Charges		16,321		16,321
TDBLGCSPFF	FOIA, NON CASE SPECIFIC	1,385	13,973		15,358
17KSRABP00	Department of Energy - Hanford Agreement	2,242	12,668		14,910
2CK3LRCPGC	GC DARRP Support	1,216	12,253		13,469
1CK3GMSP00	Rayonier Mill Site NRDA Phase 2 and 3	3,646	12,018		15,664
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	1,176	11,845		13,021
2CK3LF8P00	Boeing Duwamish Damage Assessment	4,097	10,954		15,051

Project/Tas	Description	Direct	Direct Labo	Indirect	Total
TDBLGCSPIT	ITC TANK FIRE - DEER PARK TX	1,084	10,920		12,004
TDBLGCSPPG	PORT GARDNER WASTE SITE, EVERETT WA, NRD	1,076	10,847		11,923
2CAPACAP70	Open Ocean Fund DWH Admin Oversight Restoration	1,042	10,500		11,542
TDBLGCSP9B	KALAMAZOO RIVER, ALLIED PAPER	932	9,389		10,321
TDBLGCSPCI	PORTLAND HARBOR: PATH C (INTERIM)	919	9,263		10,182
TDBLGCSP40	PETERSON/PURITAN INC, RI, NRD/TRUSTEE	859	8,661		9,520
TDBLGCSPBY	BAYPORT CHANNEL COLLISION NRDA	812	8,176		8,988
TDBLGCSPWH	Port Angeles Western Harbor NRDA	788	7,945		8,733
TDBLGCSPJ3	TB DBL 152, LA NON-RECOVERABLE	698	7,039		7,737
2CK3L61PA0	Buzzards Bay NOAA Administrative Oversight	697	7,015		7,712
TDBLGCSPC7	BERRY'S CREEK (W) TRUSTEE	683	6,888		7,571
TDBLGCSPDH	Dupont Hay Road Restoration, DE	680	6,854		7,534
TDBLGCSPEV	Exxon Valdez, AK Trustee Council	634	6,388		7,022
17K3EE5PDA	Damage Assessment, NRDA	593	5,983		6,576
TDBLGCSPPS	DUWAMISH RIVER, NRD, PORT OF SEATTLE	543	5,484		6,027
2CK3LSRPCC	AES Shore Realty Restoration Case Closure	542	5,457		5,999
2CAPACAP60	Open Ocean Fund DWH Admin Oversight Restoration	1,061	5,434		6,495
TDBLGCSP25	KERR MCGEE CHEM CO, VAASSA, NC, SF	535	5,390		5,925
SDBLGCSPMC	Miscellaneous DARRP Case Charges	531	5,353		5,884
TDBLGCSPXM	Exxon Mobil, Charleston, SC NRD	528	5,323		5,851
2CK3LANP00	Portland Harbor PGE Harborton	522	5,254		5,776
TDBLGCSP1W	DUWAMISH RIVER, NRD/TRUSTEE FOR LOCKHEED	499	5,042		5,541
TDBLGCSPTP	Tug Powhatan	499	5,032		5,531
2CBLRWAP30	LA Rpd Restoration Plan Development Advance	3,999	4,972		8,971
TDBLGCSP6L	KOPPERS-CHS TRUSTEE	492	4,952		5,444
2CK3L83PRP	Bayou D'Inde Settlement	1,653	4,694		6,347
2CK3M68P00	St. Lawrence - Restoration	1,417	4,626		6,043
TDBLGCSPA1	ATLANTIC WOOD INDUSTRIES INC - PS	457	4,607		5,064
TDBLGCSPN6	GAS LIGHT CO MANUF. GAS PLANT MA	415	4,182		4,597
TDBLGCSPM9	MISS CANYON 209 PIPELINE DISCH ID 9601	407	4,094		4,501
TDBLGCSP7B	COLD CREEK, AL,STAUFFER CHEMICAL CO NRDA	400	4,026		4,426
TDBLGCSPW1	OAHU SUGAR BANKRUPTCY	378	3,814		4,192
SDBLGCSPCK	Piles Creek, NRD/Trustee	374	3,773		4,147
TDBLGCSPH7	HOTRACHEM	346	3,487		3,833
2CK3LC2PZZ	Chalk Point Settlement	314	3,161		3,475
TDBLGCSPZQ	San Jacinto Waste Pits	329	3,314		3,643
17K3EL2P00	Pt Richmand 4 SFO Bay CA	324	3,270		3,594
SDBLGCSPPG	Port Gardner Waste Site Everett, WA	317	3,194		3,511
TDBLGCSPBI	BAYOU D'INDE, LA, NON-RECOVERABLE, NRDA	311	3,137		3,448
TDBLGCSP1B	ROANOKE RIVER-ALBERMARLE SOUND/NRT	297	3,001		3,298
2CK3L56PCC	Cibro Savannah - Case Closure	294	2,962		3,256
2CK3L75P00	Chevron Penobscot River Settlement	293	2,953		3,246
TDBLGCSPA6	PASSAIC RIVER/MAXUS BANKRUPTCY	284	2,866		3,150
TDBLGCSP42	Lower Duwamish NRD, Todd Shipping	283	2,858		3,141
SDBLGCSPBA	PASSAIC RIVER, BASF SETTLEMENT	283	2,850		3,133
SDBLGCSPA1	Atlantic Wood Industries, Inc. - PS	273	2,755		3,028
2CK3M49P00	Luckenbach, San Manteo, Restoration	260	2,628		2,888
TDBLGCSP05	GRAND CALUMET/METAL BANK	252	2,539		2,791
2CK3MDWPES	DWH Emergency Restoration	250	2,530		2,780
2CAPACAP40	Open Ocean Fund DWH Admin Oversight Restoration	772	2,526		3,298
TDBLGCSPDU	Dupont Beaumont Region 6	229	2,310		2,539
2CK3L12PCC	Rosehill Settlement Case Closure	229	2,300		2,529
SDBLGCSP84	Hudson River NRD	203	2,046		2,249
TDBLGCSPB6	OLIN CORP (MCINTOSH PLANT)	222	2,234		2,456
2CK3L72P00	Adak (Alaska) Settlement	220	2,223		2,443
1CK3GPCP19	Portland Harbor Path C	213	2,148		2,361
2CK3LF8PDP	Paccar	209	2,101		2,310
SDBLGCSP20	Taylor Energy MC20, LA	208	2,098		2,306
2CK3M67P00	Cosco Busan - Restoration	194	1,958		2,152
TDBLGCSPCL	PILES CREEK FOIA - 2019 000095	193	1,946		2,139

Project/Tas	Description	Direct	Direct Labo	Indirect	Total
TDBLGCSPE8	68th Street Dump NRD Trustee	192	1,934		2,126
2CK3L86P00	Shell Green Canyon Restoration	189	1,899		2,088
TDBLGCSPE8	LAKE WASHINGTON-RATTLESNAKE BAYOU OIL SP	178	1,795		1,973
SDBLGCSPH7	Holtrackem NRDA	178	1,789		1,967
2CK3L1EP00	Everreach Evergreen Intl	167	1,682		1,849
TDBLGCSPB4	PEPCO BENNING ROAD, ANACOSTIA RIVER DC	162	1,643		1,805
TDBLGCSPPC	CSX Railyard Facility	162	1,643		1,805
SDBLGCSPT7	Duwamish River, Oversight, Trustee	155	1,558		1,713
2CK3M79P00	Sheboygan River Restoration	155	1,557		1,712
2CK3L09PZZ	Presidente Rivera Settlement	141	1,416		1,557
2CK3LF8PKM	Kinder Morgan	137	1,380		1,517
TDBLGCSPTA	Lower Duwamish, Kaiser Bankruptcy	136	1,373		1,509
TDBLGCSPT8	Star Lake Canal	135	1,365		1,500
TDBLGCSPO1	PAC ANTARES, MS RIVER, NOLA	124	1,254		1,378
2CK3L91P00	Ashtabula River & Harbor, OH - Settlement	122	1,234		1,356
TDBLGCSPTL	Lower Duwamish Wildlands	121	1,222		1,343
2CK3L78P00	St. Louis River Interlake Settlement	118	1,191		1,309
TDBLGCSPLH	PORTLAND HARBOR FOIA#2018-000202	115	1,162		1,277
TDBLGCSPP1	US STEEL CHROMIUM SPILL, PORTAGE IN	114	1,153		1,267
TDBLGCSPT6	DUWAMISH RIVER, WA, NRD, GENL RECYCLING	114	1,142		1,256
2CAPACAP10	Open Ocean Fund DWH Admin Oversight Restoration	112	1,137		1,249
2CK3LH1PCC	Motiva Woodbridge, NJ Oil Spill	112	1,126		1,238
TDBLGCSPT7	INDUSTRIAL-PLEX, MA NRD/TRUSTEE	108	1,095		1,203
2CK3L11P00	B.T. Nautilus Settlement	105	1,056		1,161
TDBLGCSPT3	ST. LOUIS RIVER, US STEEL MN, NR	98	984		1,082
2CK3L61PZZ	Buzzards Bay B-120 Settlement	94	952		1,046
TDBLGCSPT0	GOWANUS SF SITE NRD/TRUSTEE	94	946		1,040
2CK3L63P00	Casitas Restoration	94	944		1,038
2CK3L71P00	Ciba Geigy McIntosh Plant Settlement	84	846		930
2CK3L62PTR	Athos Trustee Oversight - Settlement	91	919		1,010
TDBLGCSPTN	LCP HOLTRACHEM NRDA/HONEYWELL, NC	91	915		1,006
2CK3L7CPCC	Fort Lauderdale Mystery Spill, FL	88	885		973
SDBLGCSPTP	Tug Powhatan	87	876		963
2CK3L17P00	Raynar Settlement	658	863		1,521
2CK3L25P00	Lordship Point Settlement	658	863		1,521
TDBLGCSPTD	LOWER DUWAMISH NRD, CITY OF SEATTLE	85	859		944
2CK3L74P00	Enbridge Settlement	78	792		870
SDBLGCSPTK	Kirby Barge Oil Spill-Galveston Bay TX	78	791		869
SDBLGCSPT9	Kalamazo River, Allied Paper	71	720		791
2CK3LAKP00	Portland Harbor Rinearson Restoration	78	781		859
TDBLGCSPTM	T/V MARGARA SHIP GROUNDING	77	780		857
TDBLGCSPTG	CORNELL-DUBLIER, NJ NRD/TRUSTEE	75	759		834
2CALRWCP10	DWH LA Uppr Barat Marsh Creatn Restor	75	757		832
TDBLGCSPT8	LOWER DUWAMISH NRD - KINDER MORGAN	75	755		830
TDBLGCSPT8	Hudson River FOIA, PCBS, NY	74	751		825
TDBLGCSPT4	ATLAS TACK CORP, MA, NRD/TRUSTEE	74	743		817
SDBLGCSPT6	Koppers - CHS Trustee	74	740		814
SDBLGCSPTA	Lower Duwamish, Kaiser Bankruptcy	74	740		814
2CK3LF8PGR	Duwamish, Boeing Damage Assessment	72	729		801
2CK3M8AP00	MSRP Trustee Council Operating Budget	72	729		801
SDBLGCSPT7	Berry's Creek Trustee	65	658		723
SDBLGCSPTN	Diamond Alkali Co/Passaic River, NJ	65	657		722
SDBLGCSPTU	Hudson River Nonrecoverable	62	626		688
TDBLGCSPT6	Bay Long Pipeline Spill, LA	62	624		686
2CK3LF8PKG	Boeing Duwamish Damage Assessment	61	612		673
2CK3L84PZZ	Koppers Waste Site Charleston Settlement	60	602		662
TDBLGCSPTD	DUWAMISH RIVER, JORGENSON FORGE, NRD	60	602		662
SDBLGCSPTD	Dupont Hay Road Restoration, DE	60	598		658
TDBLGCSPTB	GREEN'S BAYOU	57	572		629
SDBLGCSPTF	FOIA, Noncase specific	56	564		620

Project/Tas	Description	Direct	Direct Labo	Indirect	Total
2CK3L02PZZ	Exxon Bayway Settlement	55	560		615
SDBLGCSP36	Lower Duwamish NRD - General Recycling	55	560		615
SDBLGCSPN6	Gas Light Co Manufacturing Gas Plant MA	53	537		590
SDBLGCSPX1	LCP Honeywell, NRDA	53	532		585
2CK3M71P00	CIBA Geigy McIntosh Plant Restoration	52	524		576
2CK3L14P00	Blackbird Mine Settlement	50	509		559
SDBLGCSP18	Raritan Bay Slag SF Site, Sayrevil, NRDA	50	502		552
2CK3L21P00	Nyanza Settlement	48	490		538
2CK3L24P00	DupontNewport Settlement	47	476		523
SDBLGCSPHR	Hudson River FOIA, PCBS, NY	44	438		482
2CK3LAJP00	Portland Harbor Restoration Cap Linnton	43	436		479
TDBLGCSPV1	CARGILL TAMPA BAY FL, NRDA	43	430		473
2CK3L53P00	Palmerton Zinc - Settlement	41	414		455
1CK3GPCP09	Portland Harbor Path C	41	413		454
2CK3L80P00	Baileys Waste Site Settlement	41	410		451
TDBLGCSP44	QUENDALL TERMINAL NRD/TRUSTEE	40	406		446
SDBLGCSP40	Peterson/Puritan Inc., RI, NRD/Trustee	37	368		405
SDBLGCSP42	Lower Duwamish NRD, Todd Shipping	34	344		378
1CK3GPCP13	Portland Harbor Path C	33	335		368
SDBLGCSPBI	Bayou D'Inde, LA, Non-recoverable, NRDA	31	313		344
TDBLGCSP50	NEWTOWN NRD NY	28	286		314
1CK3GPCP15	Portland Harbor Path C	27	266		293
2CK3L42P00	Lavaca Bay Settlement	23	234		257
2CK3MDWPE3	DWH Swift Tract Living Shreline Restoration	23	224		247
2CK3L68P00	St. Lawrence - Settlement	639	223		862
2CK3L42PCC	Lavaca Bay Settlement	20	195		215
SDBLGCSPSR	Star Lake Canal	19	188		207
SDBLGCSPWL	Lower Duwamish Wildlands	19	188		207
TDBLGCSPMB	MULBERRY PHOSPHATE, FL, NON-RECOVER	17	172		189
TDBLGCSP53	PEPCO OIL SPILL, ALEXANDRIA VA NRDA	17	167		184
2CK3L64PCC	Castro Cove/Chevron Texaco Richmond Settlement	16	159		175
TDBLGCSP52	San Diego BYA, CA NRDA	16	156		172
TDBLGCSPG8	LITIGATION GREAT LAKES DREDGE V US	16	154		170
1CK3GPCP05	Portland Harbor Path C	14	147		161
1CK3G32P00	PH Navigational Claims Assessment	14	143		157
2CK3M73P00	M/V Vogetrader Restoration	13	128		141
TDBLGCSP39	LOWER DUWAMISH-PACCAR, NRD	13	128		141
SDBLGCSP16	Bay Long Pipeline Spill, LA	12	120		132
TDBLGCSPB7	BREMERTON GAS WORKS-SUPERFUND SITE	11	117		128
1CK3GSLP01	Selendang Ayu Oil Spill, AK, NRDA	11	115		126
SDBLGCSP3R	Portland Harbor: General	11	115		126
SDBLGCSP44	Quendall Terminal NRD	11	115		126
SDBLGCSPWH	Port Angeles Western Harbor NRDA	11	115		126
TDBLGCSPX4	Sheboygan Harbor & River, NRD, Trustee	7	68		75
SDBLGCSPJY	Patrick Bayou	6	63		69
TDBLGCSP4R	T/V DUBAI STAR - CASE CLOSURE	6	63		69
1CK3GPCP07	Koppers Path C	6	59		65
2CK3M81P01	Matthew Grounding Restoration	6	56		62
SDBLGCSPXM	Exxon Mobile, Charleston SC NRD/Trustee	6	54		60
SDBLGCSPM1	Margara FOIA #2017-001991	4	47		51
SDBLGCSP68	68th Street Dump NRD Trustee	3	32		35
SDBLGCSPDU	Dupont Beaumont Region 6	3	32		35
SDBLGCSPS2	San Diego BYA, CA NRDA	3	32		35
1CK3GPCP06	Portland Harbor Path C	3	29		32
1CK3GPCP14	Portland Harbor Path C	3	29		32
1CK3GPCP20	Portland Harbor Path C	3	29		32
1CK3GPCP24	Portland Harbor Path C	3	29		32
SDBLGCSP1B	Roanoke River - Albemarle Sound	3	23		26
SDBLGCSPR9	Refugio	(239)	(2,411)		(2,650)
1CK3FARP7Y	Duwamish River General, NRD	8,529			8,529
1CK3FARP3R	Portland Harbor, OR, NRD	5,546			5,546
1CK3FARPKT	Kirby Barge Oil Spill-Galveston Bay TX	4,455			4,455
1CK3FARP19	TAYLOR ENERGY - LITIGATION	2,725			2,725
1CK3FARPX1	LCP Chemicals NRD - Honeywell	1,631			1,631
1CK3FARPHU	Hudson Nonrecoverable	1,522			1,522
1CK3FARPR1	SF Bay, Richmond Terminal 4	1,434			1,434
1CK3FARPB4	Passaic BASF Settlement Process	1,420			1,420
1CK3FARP9B	Kalamazo Allied Trustee	1,257			1,257
1CK3FARPD3	St. Louis River US Steel Duluth Site NRDA	1,136			1,136
1CK3FARPWH	Port Angeles Western Harbor NRDA	890			890

Project/Task	Description	Direct	Direct Labor	Indirect	Total
1CK3FARPZQ	San Jacinto Waste Pits	798			798
1CK3FARPLW	DUWAMISH RIVER, NRD/TRUSTEE FOR LOCKHEED	776			776
1CK3FARPPS	DUWAMISH RIVER, NRD FOR PORT OF SEATTLE	776			776
1CK3FARP3C	KOPPERS COMPANY, NEWPORT PLANT, DE, NRD	727			727
1CK3FARPM	Exxon Mobil, Charleston, SC - NRDA	727			727
1CK3FARP84	Hudson River PCBs, NY, NRD	702			702
1CK3FARPR9	Refugio	669			669
1CK3FARPDH	Dupont Hay Road	581			581
1CK3G22P00	Berry's Creek	419			419
1CK3FARPN	Diamond Alkali, Passaic River, NJ, NRD	348			348
1CK3FARPS3	PORTLAND HARBOR PHASE III	15			15
Grand Total		\$ -	\$ 216,111.00	\$ 1,432,603.00	\$ 1,152,407.00

SCHEDULE 2

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2019 DARRP COSTS BY OBJECT CLASS

Object Class	Description	Direct Costs	Direct Labor Costs	Indirect Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees		889,725	636,246	1,525,971
1160	Pers Comp Leave Surcharge		208,185	148,879	357,064
1210	Employer's Contribution Surcharge		318,372	227,683	546,055
2111	Travel and Transportation of Persons	22,915		8,051	30,966
2117	Rental Car	4,721		2,147	6,868
2121	Mileage - Domestic	1,555		367	1,922
2127	ETS2 Voucher Transaction Fee - Domestic	853		462	1,315
2129	ETS2 TMC Full Ticket Fee - Domestic	387		70	457
2131	Per Diem - Domestic	33,505		19,191	52,696
2151	Other Travel - Domestic	10,905		5,306	16,211
2168	ETS2 Online Booking Engine Fee - Domestic	487		165	652
2194	ETS2 Local Travel	230			230
2195	ETS2 Local Voucher Transaction Fee	28			28
2319	Rental Payments to GSA	98,806		70,660	169,466
2527	Miscellaneous Contractual Services		16,321	3,343	19,664
4301	Penalty Payments for Prompt Payment Act	3		3	6
9876	NOAA Support	41,716		29,834	71,550
Grand Total		\$ 216,111.00	\$ 1,432,603.00	\$ 1,152,407.00	\$ 2,801,121.00