

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

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**OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2013 INDIRECT COST RATE**



*Answers Questioned*

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FISCAL YEAR 2013 INDIRECT COST RATE**

Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Office of Response and Restoration (OR&R) indirect costs incurred on damage assessment and restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Cotton & Company's review of fiscal year (FY) 2013 costs and development of an indirect cost rate. This document describes our methodology and presents OR&R's FY 2013 indirect cost rate in the exhibit, followed by supporting schedules detailing costs by task and by object class. This rate will be used to determine indirect damage assessment 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 responsible for injuring natural resources and their services.

To fulfill its responsibility as a natural resource trustee under this legislation, NOAA established the Damage Assessment, Remediation, and Restoration Program (DARRP). DARRP's mission is to assess damages and restore marine and coastal resource injuries resulting from hazardous substance releases 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 OR&R within the National Ocean Service; the Office of General Counsel for Natural Resources Section (GCNRS); and the Restoration Center (RC) within the National Marine Fisheries Service.

OR&R has three divisions: the Emergency Response Division (ERD), the Marine Debris Division (MDD), and the Assessment and Restoration Division (ARD). ERD facilitates spill prevention, preparedness, response, and restoration and supports oil and chemical spill responses in U.S. coastal waters. MDD focuses on identifying, reducing, and preventing debris in the marine environment. ARD protects and restores coastal natural resources injured by hazardous substances and performed this DARRP work in FY 2013.

**FINANCIAL MANAGEMENT SYSTEM**

OR&R 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. OR&R's FY 2013 costs were accumulated under FMC 1012. DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. OR&R tracks both labor and non-labor costs by task code. Object classification codes identify the cost type (such as salaries, travel, and contracts).

OR&R 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 OR&R's FY 2013 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2013 OR&R cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks, with the assistance of OR&R personnel.
- Identified task codes as direct, indirect, or non-allocable and then 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 OR&R 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.
- Commercial contractors I.M. Systems Group, Inc. (IMSG), Freestone Environmental Services, Inc. (Freestone), and Genwest performed damage assessment and restoration work that benefited OR&R tasks. IMSG, Freestone, and Genwest personnel work in NOAA offices. We obtained IMSG, Freestone, and Genwest time reports, calculated the cost of all direct time spent on DARRP tasks, and included these labor costs in the direct labor base. We included the portion of IMSG, Freestone, and Genwest charges that recovers overhead costs in the indirect cost pool. We also accrued amounts for unrecorded year-end invoices and reclassified a small amount of contract costs from indirect to direct task numbers based on supporting documents.
- We identified OR&R indirect costs that benefit all divisions, such as those incurred by the OR&R Business Services Group (BSG). We pooled these costs and calculated amounts allocable to ERD and MDD. We excluded those costs from the indirect cost pool, as ERD and MDD costs are not included in the indirect cost rate base.
- We excluded from the indirect cost pool all OR&R 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 as well.

The resulting indirect cost rate includes only allocable indirect costs for DARRP work performed by ARD in FY 2013 and should only be used to recover indirect costs of those activities.

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

1. Directly tracing costs (wherever economically feasible);
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 2013 indirect cost rate with ARD direct labor costs as the base. The direct labor base does not include the cost of overtime or other premium pay that increases labor costs without a corresponding increase in effort. We included direct labor costs for IMSG, Freestone, and Genwest in the base because these costs have the same relationship to the indirect cost pool as do NOAA direct labor costs.

We performed our work in accordance with *Statements 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 OR&R'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.

COTTON & COMPANY LLP



Michael W. Gillespie, CPA, CFE  
Partner

EXHIBIT

OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2013 INDIRECT COST RATE  
(EXCLUDING ERD AND MDD)

Indirect Costs	\$10,780,835
Less:	
BSG and HQ Costs Allocable to ERD and MDD	(2,840,135)
Management and Support Costs Allocable to Non-Direct Activities	(922,415)
Management and Support Costs Allocable to Superfund Activities	<u>(1,400,455)</u>
Net Indirect Costs	<u>\$5,617,830</u>
Direct Labor Costs*	<u>\$4,274,327</u>
Indirect Cost Rate	<u><b>131.43%</b></u>

\*Direct labor base excludes costs charged to Object Classes 1151 (Overtime) and 1157 (Holiday Pay).

**SCHEDULE 1**

**OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2013 COSTS BY TASK CODE**

<b>Task Code</b>	<b>Task Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
17K3EE5P00	Pre-Assessment and Emergency Restoration		\$5,614		\$5,614
17K3EE5PDA	Damage Assessment, NRDA	\$4,948	3,604		8,552
17K3EF9P00	Selendang	851	234		1,085
17K3EJ6P00	Citgo, LA Calcasieu River	103	28		131
17K3EL2P00	Port of Richmond, Terminal 4	1,285	354		1,639
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	374	103		477
17K3EL9P00	T/V Matthew Grounding, PR	51	14		65
17K3EM1P00	Adak Oil Spill, Alaska	4,575	4,557		9,132
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	23,237	14,310		37,547
17K3EM6P00	Deepwater Horizon Incident		3,851,222		3,851,222
17K3N23P00	DOE NIAA IAG Hanford	166,183	27,456		193,639
17K3N25P00	EPA - ERMA - Caribbean			\$53,502	53,502
17K3N27P00	ERMA Artic			261,154	261,154
17K3NQ8P00	Deepwater Emergency Response		213,933		213,933
17K3NQ8PER	Deepwater Emergency Response - ERMA	161	44		205
17K3NS6P00	Hurricane Sandy	686	189		875
17K3NT4P00	Miscellaneous DARRP Case Charges		640		640
17K3NT6P00	Hercules 265	1,153	655		1,808
17K3SA1P00	Jireh – NPFC	86	24		110
18K3R01P00	Headquarters Staff Support			10,237	10,237
18K3RDAP00	Damage Assessment Earmark			13	13
1CK3F7KP00	EPA Superfund			3,453	3,453
1CK3F99P00	Cost Adjustments			(891,360)	(891,360)
1CK3FARP00	DARRF Base			1,000	1,000
1CK3FARP18	Raritan Bay Slag S.F. Site		9		9
1CK3FARP3D	Raritan River, NJ Trustee		50		50
1CK3FARP3R	Portland Harbor, OR, NRD		121,354		121,354
1CK3FARP50	Newtown NRD NY		303		303
1CK3FARP52	Motiva Shell, Arthur Kill		35,928		35,928
1CK3FARP55	NRDA American Cyanamid		9		9
1CK3FARP5D	Duwamish River Lower , WA, NRD		76,427		76,427
1CK3FARP7Y	Duwamish River General, NRD		2,209		2,209
1CK3FARP84	Hudson River PCBs, NY, NRD	808	97,192		98,000
1CK3FARP8T	Portland Harbor, OR	1,132	312		1,444
1CK3FARP9B	Kalamazo Allied Trustee		2		2
1CK3FARPA1	Arctic NRDA Planning			14,209	14,209
1CK3FARPB1	Metal Bank, Pa, NRDA Trustee		22,125		22,125
1CK3FARPC8	Berry's Creek		259		259

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
1CK3FARPC	Castro Cove/Chevron Richmond, CA, NRD	964	266		1,230
1CK3FARPC	Piles Creek, NRD, NE		77,673		77,673
1CK3FARPDH	Dupont Hay Road Restoration, DE	770	551		1,321
1CK3FARPDM	DARRP Management and Admin			88,054	88,054
1CK3FARPDP	DARRP Program Policy and Development			12,538	12,538
1CK3FARPD	DARRP Training			27,715	27,715
1CK3FARPD	Dupont Beaumont, TX, NRD		1,076		1,076
1CK3FARPDW	Deepwater Horizon Total Value Study		800,000		800,000
1CK3FARPGD	General Management and Admin Support			367,294	367,294
1CK3FARPGR	General Research and Methods Development			11,298	11,298
1CK3FARPGW	General Training and Non-Case Workshops			70,661	70,661
1CK3FARPGZ	Cornell Dublier Electronics, NJ, NRD		9		9
1CK3FARPKJ	Bayou d Inde, LA, NRD		14,329		14,329
1CK3FARPM7	LCP Chemicals, GA, NRD		6,865		6,865
1CK3FARPMC	Miscellaneous DARRP Case Charges	1,441	151,639		153,080
1CK3FARPRU	Deepwater Horizon Lost Use		1,200,000		1,200,000
1CK3FARPSM	St. Lawrence River At Massena, NY		1,176		1,176
1CK3FARPX1	LCP Chemicals, NRD, Honeywell		99,771		99,771
1CK3FARPX4	Sheboygan Harbor, and River		14,025		14,025
1CK3G01P00	Hazmat/CPRD General Support			293,970	293,970
1CK3G08P00	GE Housatonic River	38,252	11,436		49,688
1CK3G11P00	Portland Harbor	45	12		57
1CK3G11P02	Injury Assessment, City of Portland	1,617	446		2,063
1CK3G19P17	102nd Street Hooker DARRF		11,752		11,752
1CK3G22P00	Berry's Creek		1,231		1,231
1CK3G27P00	Passaic - 21 Companies Future Restoration	49,728	32,028		81,756
1CK3G29P00	Portland Harbor, Phase II	51,300	27,738		79,038
1CK3G32P00	PH Navigational Claims Assessment	751	1,573		2,324
1CK3G34P00	Lower Duwamish, NRDA		308		308
1CK3GB3P00	Deepwater BP2012	1,678,981	20,543,617		22,222,598
1CK3GBPP00	Deepwater BP Forward Funding	83,926	7,938,183		8,022,109
1CK3GDAP00	DWH NRDA CG Approved	1,007,070	26,512,714		27,519,784
1CK3GDLP00	Deepwater BP Lost Use	31,165	6,670,451		6,701,616
1CK3GDSP00	BP - DWH Sperm Whale Assessment		405,252		405,252
1CK3GDTP00	DWH Turtle Surrogate Study		4,230		4,230
1CK3GDUP00	DWH-CG-Unapproved	21,924	6,979,395		7,001,319

<b>Task Code</b>	<b>Task Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
1CK3GDVP00	Deepwater CG Total Value	49,701	7,489,849		7,539,550
1CK3GDWP00	Deepwater Total Value Study		586,698		586,698
1CK3GECP00	ERMA Carib and Lake Champlain Funds			89,843	89,843
1CK3GHMP00	Deepwater CG Total Value		1,151,711		1,151,711
1CK3GHQP00	Deepwater CG Total Value		220,272		220,272
1CK3GHQP00	Deepwater CG Total Value	20,145	(26,507)		(6,362)
1CK3GJRP00	Ordinance Reef	301	83		384
1CK3GLBP00	BSG - General			392,616	392,616
1CK3GLUP00	Deepwater Rec Lost Use Assessment-CG		3,296,248		3,296,248
1CK3GTVP00	Deepwater Total Value Study -CG	27,530	4,010,979		4,038,509
1RK3BTSP00	EPA Superfund 2012-2013 (MOA-2012-055)			544,093	544,093
1RK3SEPP00	EPA CERCLA Agreement			901	901
1RK3SEPP02	St. Lawrence Sites		402		402
1RK3SEPP07	Marathon Battery	813	224		1,037
1RK3SEPP31	Standard Chlorine	1,848	509		2,357
1RK3SEPP3B	Aberdeen Proving Ground	26,081	7,185		33,266
1RK3SEPP3C	Joint Expeditionary Base - Little Creek	1,927	531		2,458
1RK3SEPP3D	Naval Surface Warfare Center Dahlgren	3,486	960		4,446
1RK3SEPP3E	Naval Weapons Station Yorktown	7,833	2,158		9,991
1RK3SEPP3F	Naval Weapons Station Yorktown Cheatham	10,621	2,926		13,547
1RK3SEPP3H	Marine Corps Base Quantico	10,034	2,764		12,798
1RK3SEPP3I	Langley AFB	1,408	388		1,796
1RK3SEPP3J	68th Street Landfill	3,873	1,067		4,940
1RK3SEPP3K	Andrews AFB	11,267	3,104		14,371
1RK3SEPP3L	Patuxent NAS	1,936	533		2,469
1RK3SEPP3N	Naval Support Facility Indian Head	1,848	509		2,357
1RK3SEPP3R	Atlantic Wood Industries, Inc.	1,230	339		1,569
1RK3SEPP3S	Browns Battery	82	23		105
1RK3SEPP3U	Koppers Company	1,232	339		1,571
1RK3SEPP3V	Lower Darby Creek Area	2,584	712		3,296
1RK3SEPP3Z	Sauers Dump	880	242		1,122
1RK3SEPPSY	Peck Iron and Metal	440	121		561
2CK3L65P00	Boeing Settlement	2,970	818		3,788
2CK3L68P00	St. Lawrence Settlement	957	264		1,221
2CK3M67P00	Cosco Busan - Restoration	3,446	949		4,395
2CK3M88PEW	Mulberry Estuarine Restoration Project		3,840		3,840
2CK3M8CP00	MSRP Operating Budget	3,802	1,047		4,849
68PFADSP00	Deepwater – Adios		4,761		4,761
G8K3RDAP00	Damage Assessment Earmark			204	204
G8K3REMP00	ERMA			1,245	1,245
G8K3RRPP00	Estuarine Restoration Program		97,404		97,404

<b>Task Code</b>	<b>Task Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
H8K3RH3P00	Headquarters - Emergency Response			13,734	13,734
H8K3RRPP00	Estuarine Restoration Program		118,710		118,710
J8K3RAPPGD	General Management and Admin Support			43,295	43,295
J8K3RAPPGR	General Research and Methods Development			132,333	132,333
J8K3RAPPGR	General Research and Methods Development			(3,681)	(3,681)
J8K3RDAP00	Damage Assessment Earmark		563,796	22,388	586,184
J8K3RH3P00	Headquarters - Emergency Response			4,589	4,589
J8PFFDSP00	Deepwater Disperants in Spill Response		1,161		1,161
K8K3N03P1B	Roanoke River - Albermarle Sound		854		854
K8K3N03P84	Hudson River Trustee		2,231		2,231
K8K3N03PDM	DARRP Management and Admin Support			482	482
K8K3RAPP00	Damage Assessment			(2,226)	(2,226)
K8K3RAPP1B	Roanoke River-Ablemarle		620		620
K8K3RAPP7Y	Duwamish River General, NRD		75		75
K8K3RAPP84	Hudson River PCBS, NY		377		377
K8K3RAPPA1	Arctic NRDA Planning			29,991	29,991
K8K3RAPPGD	General Management and Admin Support			426,332	426,332
K8K3RAPPGD	General Management and Admin Support			134,719	134,719
K8K3RAPPGR	General Research and Methods Development			389,553	389,553
K8K3RAPPGW	General Training and Non-Case Workshops			606	606
K8K3RAPPMC	Miscellaneous DARRP Case Charges	40,680	66,941		107,621
K8K3RAPPX1	LCP Chemicals NRD - Honeywell		331		331
K8K3RDAP00	Damage Assessment Earmark			471,985	471,985
K8K3RH2N00	Headquarters - Habitat (54%) Telecom			1,126	1,126
K8K3RH3D00	Headquarters - Emergency Response Desktop Management			390	390
K8K3RH3N00	Headquarters - Emergency Response Telecom			3,832	3,832
K8K3RH3P00	Headquarters - Emergency Response			25,771	25,771
K8K3RHQP00	Headquarters Damage Assessment			6,377	6,377
K8K3RRPP00	Estuarine Restoration Program		1,754		1,754
K8LAH1AP00	DARRP General Support - DARRP General Support			21,779	21,779
L8K3N03P00	ORR Assessment and Restoration			893	893

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
L8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA		26		26
L8K3N03P68	6th Street Dump Trustee		46		46
L8K3N03P7Y	Duwamish River Oversight Trustee		26		26
L8K3N03P84	Hudson River Trustee		770		770
L8K3N03P9B	Coastal Protection and Restoration			26	26
L8K3N03PGD	General Management and Admin Support			55	55
L8K3N03PGE	GE Housatonic River		269		269
L8K3NHSP00	Hurricane Sandy	2,104	580		2,684
L8K3RAPP00	Damage Assessment			225,468	225,468
L8K3RAPP09	Hooker 102nd Street NY Trustee	9,867	2,718		12,585
L8K3RAPP13	PH Raydnier Mill Site Port Angeles, NRDA	17,342	4,994		22,336
L8K3RAPP18	Raritan Bay Slag Site, NRDA	287	79		366
L8K3RAPP1B	Roanoke River-Ablemarle	1,653	455		2,108
L8K3RAPP22	Kullok Tow Incident	188	52		240
L8K3RAPP25	Kerr MCGee Chem Co Nav	178	49		227
L8K3RAPP30	Lower Duwamish NRD - De Minimis Parties	1,883	519		2,402
L8K3RAPP33	Lower Duwamish NRD - Duwamish Shipyards	1,181	325		1,506
L8K3RAPP38	Lower Duwamish NRD - Kinder Morgan	1,948	537		2,485
L8K3RAPP39	Lower Duwamish NRD - Paccar	1,104	304		1,408
L8K3RAPP3D	Raritan River, NJ Trustee	717	198		915
L8K3RAPP3R	Portland Harbor, OR, NRD	10,949	2,859		13,808
L8K3RAPP41	Lower Duwamish NRD - Trotsky	140	39		179
L8K3RAPP42	Lower Duwamish NRD	1,984	547		2,531
L8K3RAPP43	Quanta Resources	1,152	317		1,469
L8K3RAPP46	Ashtabula Trustee	89	24		113
L8K3RAPP50	Newtown NRD NY	24,702	7,364		32,066
L8K3RAPP52	Motiva Shell, Arthur Kill	5,705	1,710		7,415
L8K3RAPP55	NRDA American Cyanamid	3,977	1,096		5,073
L8K3RAPP5D	Lower Duwamish River	5,765	1,588		7,353
L8K3RAPP61	N L Industries	287	79		366
L8K3RAPP6P	Centredale Manor RI, NRD	2,453	676		3,129
L8K3RAPP70	Gowanus	4,718	1,300		6,018
L8K3RAPP7Y	Duwamish River General, NRD	55,317	19,099		74,416
L8K3RAPP84	Hudson River PCBs, NY	97,972	36,341		134,313
L8K3RAPP8B	East Waterway, Duwamish River	96	26		122
L8K3RAPP8T	Portland Harbor, OR, NRDA	797	219		1,016
L8K3RAPP9B	Kalamazo Allied Trustee	44,249	12,190		56,439
L8K3RAPP A1	Arctic NRDA Planning			73,808	73,808
L8K3RAPPAS	Passaic	192	53		245
L8K3RAPPB1	CIBA Geigy Corp	206	57		263
L8K3RAPPBM	Metal Bank, Pa, NRDA-Trustee	24,235	6,677		30,912
L8K3RAPPBN	Diamond Alkali, Passaic River	10,224	3,350		13,574

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
L8K3RAPPBP	BP Amoco/Dureco, DE, NRD	792	218		1,010
L8K3RAPPC4	Atlas Tack Corp	755	208		963
L8K3RAPPC5	Culebra, PR	2,103	579		2,682
L8K3RAPPC8	Berrys Creek	53,327	15,997		69,324
L8K3RAPPCD	Deepwater Coast Guard Approved		329		329
L8K3RAPPCCK	Piles Creek, NRD, NE	21,398	5,895		27,293
L8K3RAPPCM	Commencement Bay, WA, NRD	7,914	7,441		15,355
L8K3RAPPDA	Lower Duwamish River NRDA, Ash Grove Cem	1,648	454		2,102
L8K3RAPPDH	Dupont Hay Road Restoration	6,328	1,743		8,071
L8K3RAPPDJ	Duwamish River, NRD Jorgenson Forge	824	227		1,051
L8K3RAPPDK	Duwamish River, NRDA	120	33		153
L8K3RAPPDM	DARRP Management and Admin			314,978	314,978
L8K3RAPPDP	DARRP Program Policy and Development			2,474	2,474
L8K3RAPPDS	Star Lake Lodge, TX, NRD	359	99		458
L8K3RAPPDT	Training			91,055	91,055
L8K3RAPPDY	Lower Duwamish River, NRD City of Seattle	1,335	368		1,703
L8K3RAPPGB	Greens Bayou, GB Biosciences	72	20		92
L8K3RAPPGD	General Management and Admin Support			991,784	991,784
L8K3RAPPGR	General Research and Methods Development			476,593	476,593
L8K3RAPPGW	General Training and Non-Case Workshops			139,609	139,609
L8K3RAPPGZ	Cornell Dublier Electronics, NRD	1,581	436		2,017
L8K3RAPPHF	Hanford WA, NRD	217	60		277
L8K3RAPPHG	Holyoke Gas Works, MA	1,038	286		1,324
L8K3RAPPHY	Comm Bay NRDA Hylebos General		3,834		3,834
L8K3RAPPK6	Bayou d Inde, LA, NRD	943	260		1,203
L8K3RAPPLD	Deepwater Litigation	6,264	1,755		8,019
L8K3RAPPLW	Duwamish River, NRD, Trustee	2,891	796		3,687
L8K3RAPPMC	Miscellaneous DARRP Case Charges	304,457	(2,034)		302,423
L8K3RAPPN5	Ashland, WSP, Lakeshore WI Trustee	177	49		226
L8K3RAPPPS	Duwamish River, NRDA	12,054	3,321		15,375
L8K3RAPPRB	Duwamish River NRD Seattle/Bluefields	4,707	1,297		6,004
L8K3RAPPRW	Rhone Poulenc RCRA Site, WA, NRDA	79	22		101
L8K3RAPPS2	Sandirgo Bay, CA NRDA	1,710	471		2,181
L8K3RAPPSM	St Lawrence River at Massena	11,623	3,431		15,054
L8K3RAPPTF	Commencement Bay, WA NRDA-Thea Foss	904	249		1,153
L8K3RAPPTK	EPA Superfund			4,453	4,453

<b>Task Code</b>	<b>Task Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
L8K3RAPPV1	Cargill Tampa Bay	597	165		762
L8K3RAPPVE	Vieques NRD/Restoration	6,308	2,424		8,732
L8K3RAPPW4	St. Louis River, Interlake, MN, NRDA	3,140	2,980		6,120
L8K3RAPPX1	LCP Chemicals NRD - Honeywell	27,108	8,087		35,195
L8K3RAPPX4	Sheboygan Harbor, and River	25,245	9,173		34,418
L8K3RAPPZ2	Yoeman Creek, Trustee	754	208		962
L8K3RB2PDU	Dupont Beaumont, TX, NRD	72	20		92
L8K3RDAD00	Damage Assessment Earmark-Desktop Management			69,028	69,028
L8K3RDAE00	Damage Assessment Earmark-End-User Service Center			69,299	69,299
L8K3RDAJ00	Damage Assessment Earmark-Data Networks			78,533	78,533
L8K3RDAP00	Damage Assessment Earmark			2,225,227	2,225,227
L8K3RDAPTR	Damage Assessment Earmark Divisional Training			31,745	31,745
L8K3RDAQ00	Damage Assessment Earmark-Data Center			78,533	78,533
L8K3RDAU00	Damage Assessment Earmark- IT Security			74,019	74,019
L8K3RH2N00	Headquarters - Habitat (54%) Telecom			72,621	72,621
L8K3RH2P00	Headquarters - Habitat (54%)			66,534	66,534
L8K3RH3D00	Headquarters - Emergency Response Desktop Management			78,365	78,365
L8K3RH3J00	Headquarters Emergency Response - Data Networks			158	158
L8K3RH3N00	Headquarters - Emergency Response Telecom			112,039	112,039
L8K3RH3P00	Headquarters - Emergency Response			2,314,990	2,314,990
L8K3RH3PTR	Headquarters - Emergency Response HQ Training - Transportation			2,268	2,268
L8K3RHQP00	Headquarters - Damage Assessment			110,116	110,116
L8K3RHQPTR	Training - Divisional			149	149
L8KDHARPO0	Deepwater Horizon Gulf Oil Spill	<u>52,439</u>	<u>14,446</u>		<u>66,885</u>
<b>Total</b>		<b><u>\$4,307,466</u></b>	<b><u>\$93,800,113</u></b>	<b><u>\$10,780,835</u></b>	<b><u>\$108,888,414</u></b>

**SCHEDULE 2**

**OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2013 COSTS BY OBJECT CLASS**

<b>Object Class</b>	<b>Object Class Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total</b>
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$2,047,446		\$2,935,776	\$4,983,222
1118	Actual Terminal Leave Payments	5,494		8,158	13,652
1151	Overtime	30,420		743	31,163
1157	Holiday Pay	2,719		4,132	6,851
1159	Employee Cash Awards			68,629	68,629
1160	Leave Surcharge Full-Time Permanent Appointments	409,489		587,155	996,644
1181	Credit Hours Earned	22,008		58,575	80,583
1182	Compensatory Leave Earned	63,142		44,766	107,908
1210	Employer's Contribution Surcharge	670,743		961,760	1,632,503
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$212,951	143,726	356,677
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		141,905	63,231	205,136
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler		4,063	10,731	14,794
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor		3,786	4,777	8,563
2211	Transportation of Household Goods Related to Permanent Change of Station		10,083		10,083
2213	All Other Transportation of Things		573	3,218	3,791
2319	Rental Payments to GSA		226,087	328,951	555,038
2320	Rental Payments to Others		4,945	77,473	82,418
2336	Telecommunications Data/Network Services		5,121	2,437	7,558
2337	Telecommunications FTS Services		563	209,104	209,667
2338	Telecommunications Local Services		123,310	82,786	206,096
2411	Publications		1,775	1,822	3,597
2415	Other Printing Not Otherwise Identified		17,086	236	17,322
2511	Management and Professional Support Services	583,964	82,556	1,444,082	2,110,602
2512	Studies, Analyses, and Evaluations		132,078		132,078
2513	Engineering and Technical Services		41,566		41,566
2522	Maintenance of Equipment		6,788		6,788
2523	ADP and Telecommunications Contractual Services		4,822	142,961	147,783
2526	Other Training by University or Other Non-Federal Source		2,000	48,011	50,011

<b>Object Class</b>	<b>Object Class Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total</b>
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>472,041</u>	90,039,810	2,043,626	92,555,477
2533	Training by Office of Personnel Management and Other Federal Agencies			5,279	5,279
2535	All Other Services of Federal Agencies		627,557	1,463	629,020
2536	Funds Transfers Between FMCs for Services			41,952	41,952
2610	GSA Customer Supply Center			13,125	13,125
2615	Purchases - Ships' Mess Supplies			419	419
2618	Purchases of ADP Supplies		54,399	69,641	124,040
2619	Purchases		4,701	30,327	35,028
2625	Office Furniture			(596)	(596)
2628	General Office Supplies			815	815
3120	Non-Capitalized Equipment		-	15,983	15,983
3123	Non-Capitalized ADP and Telecommunications Equipment		16,355	103,008	119,363
4111	Research Grants		1,099,452	25,258	1,124,710
4119	Other Grants		276,410	244,242	520,652
4301	Interest Penalties		4,471	192	4,663
9876	General Support		<u>654,900</u>	<u>952,861</u>	<u>1,607,761</u>
<b>Total</b>		<b><u>\$4,307,466</u></b>	<b><u>\$93,800,113</u></b>	<b><u>\$10,780,835</u></b>	<b><u>\$108,888,414</u></b>