

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

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2015 INDIRECT COST RATE**



Answers Questioned

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**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2015 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 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 Cotton & Company's review of fiscal year (FY) 2015 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 2015 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 2015 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 2015 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 2015 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.

COTTON & COMPANY LLP

A handwritten signature in black ink, appearing to read "Michael W. Gillespie". The signature is fluid and cursive, with a prominent initial "M" and a long, sweeping tail.

Michael W. Gillespie, CPA, CFE
Partner

June 30, 2016

EXHIBIT

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2015 DARRP INDIRECT COST RATE

Total Indirect Costs	\$788,351
Less:	
Indirect Costs Allocable to Non-DARRP Activities	(53,514)
Indirect Costs Allocable to ONMS Activities	<u>(480)</u>
Net Indirect Costs	<u>\$734,357</u>
Direct Labor Costs	<u>\$2,242,555</u>
Indirect Cost Rate	<u>32.75%</u>

SCHEDULE 1

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2015 DARRP COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
N8KSN03PGD	General Management and Admin Support			\$487,860	\$487,860
N8KSN03PDM	DARRP Management and Admin Support			127,200	127,200
N8KSN03PFF	General FOIA Response			40,229	40,229
N8KSN03PGW	General Training and Non-Case Workshops			36,830	36,830
1CK3FARPO0	DARRF Base			16,751	16,751
N8KSN03P00	OR&R - ARD Base			16,650	16,650
N8KSN03PDP	DARRP Program Policy and Development			16,586	16,586
N8P5BCHP00	DARRP General Support			12,327	12,327
M8K3N03PGD	General Management and Admin Support			12,049	12,049
N8KSN03PDT	DARRP Training			6,930	6,930
M8K3N03PDM	DARRP Management and Admin Support			5,836	5,836
N8KSN03PGR	General Research and Methods Development			3,968	3,968
N8KSN03PN5	Coastal Protection and Restoration			1,603	1,603
M8K3N03PFF	General FOIA Response			994	994
M8K3N03P00	OR&R Assessment and Restoration			635	635
1CK3FARPGD	General Management and Admin Support			530	530
N8KSN03PA1	Arctic NRDA Planning			444	444
N8KSN03PFA	Fast Planning and Development			373	373
M8K3N03PGW	General Training and Non-Case Workshops			187	187
1CK3FARPDM	DARRP Management and Admin Support			184	184
M8K3N03PDT	DARRP Training			120	120
M8K3N03PDP	DARRP Program Policy and Development			65	65
1CK3GC4P00	Deepwater Coast Guard FY 14	\$1,181,023	\$333,656		1,514,679
2CK3WC4P00	DWH Coast Guard FF Restoration Pln FY 14	174,053	41,809		215,862
N8KSN03PMC	Miscellaneous DARRP Case Charges	170,614	27,875		198,489
N8KSN03PLD	Portland Harbor, OR, Port of Portland	80,582	25,223		105,805
2CK3WC5P00	DWH NPFC Long Term Restoration Planning	51,648	8,807		60,455
N8KSN03P84	Hudson River Trustee	35,432	6,146		41,578
N8KSN03P68	6th Street Dump Trustee	27,233	4,502		31,735
N8KSN03P7Y	Duwamish River Oversight Trustee	25,831	3,509		29,340
1CK3G29P00	Portland Harbor, Phase II	22,390	8,566		30,956
2CK3WERP00	DWH BP Pre Stipulation Restoration Planning	21,341	4,683		26,024
N8KSN03P9B	Kalamazo Allied Trustee	20,331			20,331
1CK3FARPDW	Deepwater Horizon Total Value Study	18,598	8,385		26,983
2CK3LNBP00	New Bedford Harbor Restoration	16,775	2,837		19,612
17KSRABP00	Department of Energy - Hanford Agreement	16,736	6,162		22,898
N8KSN03P25	Kerr McGee Chem Co Navassa NC, SF	16,327	2,767		19,094
N8KSN03PK6	Bayou Inde NRDA	15,822	2,398		18,220
N8KSN03P05	Grand Cal/Mtl Bk	15,565	2,637		18,202
1CK3GDLP00	Deepwater BP Lost Use FY 13/14	14,985	6,107		21,092
N8KSN03P1B	Roanoke River -Albermarle Sound/NRT	14,086	2,381		16,467
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	13,796	2,331		16,127
N8KSN03PCI	Portland Harbor NRDA Allocation Path C I	12,925	2,108		15,033
1CK3GRCP00	Refugio Beach Oil Spill	11,943	1,859		13,802

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
N8KSN03PCK	Piles Creek, NRD	11,254	1,899		13,153
1CK3GMSP00	Rayonier Mill Site NRDA Phase 2 and 3	10,929	3,051		13,980
N8KSN03PPG	Port Gardner Waste Site Everett, WA	10,752	1,820		12,572
N8KSN03PW4	Interlake Trustee	10,581	1,637		12,218
N8KSN03PX4	Sheboygan Harbor and River	10,047	1,674		11,721
1CK3FARPW5	Rufigio Beach Oil Spill	8,199	1,387		9,586
N8KSN03PC7	Berry`s Creek (W)	7,552	1,237		8,789
N8KSN03PBN	Trustee DA	6,967	1,179		8,146
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	6,807	1,834		8,641
N8KSN03PGZ	Cornell-Dubilier,NJ,NRD/Trustee	6,747	1,139		7,886
N8KSN03P50	Newtown NRD NY	6,564	1,075		7,639
N8KSN03PLI	DWH Early Life Litigation	6,483	1,110		7,593
N8KSN03P55	NRDA American Cyanamid Pfizer Co.	6,254	1,008		7,262
N8KSN03PKT	Kirby Barge Oil Spill-Galveston Bay TX	5,877	990		6,867
N8KSN03PV3	Kinder Morgan, Carteret, NJ	5,563	941		6,504
2CK3L68P00	St. Lawrence – Settlement	5,294	2,113		7,407
17K3EJ3P00	LA TB DBL 152	5,272	892		6,164
N8PDHLSPO0	Deepwater Horizon Litigation Support	5,208	881		6,089
N8KSN03PM7	LCP Chemical Georgia	5,152	870		6,022
N8KSN03P70	Gowanus SF Site	4,664	716		5,380
1CK3GC6PLU	C5 - Lost Use Deepwater	4,573	771		5,344
M8PDHLSPO0	Deepwater Horizon Litigation Support	4,450	751		5,201
N8KSN03P6L	Koppers Chs Trustee	4,355	734		5,089
N8KSN03P18	Raritan Bay Slag SF Site, NRDA, Sayrevil	4,323	732		5,055
N8KSN03PTF	Commencement Bay, WA - Thea Foss	4,262	720		4,982
17K3EE5PDA	T/V Margara, Tallaboa, PR, NRDA	3,929	666		4,595
N8KSN03PPS	Duwamish River, NRD for Port of Seattle	3,655	618		4,273
2CK3M8AP00	MSRP Trustee Council Operating Budget	3,624	616		4,240
N8KSN03PX1	LCP Honeywell	3,466	587		4,053
2CK3MDWPC1	Chenier Ronquille Barrier Island Restoration	3,293	558		3,851
2CK3L90P00	Malone Services – Settlement	3,235	547		3,782
N8KSN03P13	Ph Raydnier Mill Site Port Angeles NRDA	3,120	528		3,648
M8K3N03PMC	Miscellaneous DARRP Case Charges	3,016	515		3,531
2CK3L62PTR	Athos Trustee Oversight – Settlement	2,988	505		3,493
N8KSN03P07	Industrial-Plex, MA NRD/Trustee	2,823	478		3,301
1CK3GC6PTV	C5 - Total Value Deepwater	2,286	386		2,672
N8KSN03P06	Spectron	2,273	385		2,658
2CK3M67P00	Cosco Busan - Restoration	2,249	815		3,064
17K3EF9P00	Selendang Ayu Oil Spill, AK, NRDA	2,138	363		2,501
2CK3L51P00	Island End River Settlement	1,995	343		2,338
N8KSN03PV1	Cargill Tampa Bay, FL, NRDA	1,874	315		2,189
N8KSN03P53	Pepco Oil Spill	1,841	315		2,156
N8KSN03PDU	Dupont Beaumont Region 6	1,688	288		1,976
17K3EL8P00	Next Emergency Oil Spill	1,593	273		1,866
2CK3L65P00	Boeing Settlement	1,591	271		1,862
M8K3N03P18	Raritan Bay Slag SF Site, NRDA, Sayrevil	1,588	269		1,857
1CK3GPCP01	Siltronic Path C	1,498	254		1,752
N8KSN03P42	Lower Duwamish NRD – Todd	1,462	248		1,710
1CK3G27P00	Passaic - 21 Companies Future Restoration	1,445	411		1,856
M8K3N03P84	Hudson River Trustee	1,390	236		1,626

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3EL9P00	Tv Matthew Grounding	1,346	227		1,573
1CK3GDVP00	Deepwater CG Total Value FY 13	1,264	213		1,477
2CK3LGPWWL	Wildlands/Linnton	1,182	200		1,382
N8KSN03PDY	Lower Duwamish, NRD City of Seattle	1,179	201		1,380
2CK3W04P00	Portland Harbor Rinearson Restoration	1,154	195		1,349
N8KSN03P16	PH Linton Settlement	1,150	195		1,345
2CK3L32P00	Commencement Bay Settlement	1,124	190		1,314
2CK3L61PA0	Buzzards Bay NOAA Administrative Oversight	1,061	179		1,240
N8KSN03P60	Combe Landfill, NRDA	1,004	169		1,173
N8KSN03PJY	Patrick Bayou	962	164		1,126
17K3EM1P00	Adak Oil Spill, Alaska	928	156		1,084
N8KSN03PKJ	Bayou D'Inde	899	152		1,051
M8K3N03PCI	Portland Harbor NRDA Allocation Path C I	878	129		1,007
2CK3L91P00	Ashtabula River and Harbor, OH - Settlement	874	149		1,023
M8K3N03P9B	Kalamazo Allied Trustee	825			825
M8K3N03PBN	Trustee DA	814	138		952
M8K3N03PW7	Newtown Creek Oil Spill	814	138		952
N8KSN03PXM	Exxon Mobil, Charleston, SC – NRDA	738	148		886
N8KSN03PRB	Duwamish River NRD Seattle/Bluefields	676	115		791
2CK3L25P00	Lordship Point Settlement	668	114		782
N8KSN03PBP	OR&R Coastal Preservation and Restoration	641	107		748
2CK3L88PRF	Mulberry Oyster Reef Restoration Project	620	105		725
2CK3L88PEW	Mulberry Estuarine Wetland Project	614	106		720
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	589	101		690
N8KSN03PB4	Pepco Benning Road Anacostia River DC	563	96		659
M8K3N03P05	Grand Cal/Mtl Bk	533	91		624
N8KSN03PDH	Dupont Hay Road Restoration, DE	480	81		561
M8K3N03P68	6th Street Dump Trustee	476	81		557
N8KSN03PEV	Exxon Valdez, AK, Trustee Council	475	81		556
2CK3MDWPE4	DWH Hancock County Marsh Restoration	474	96		570
1CK3G11P01	Portland Harbor	470	79		549
2CK3L63P00	Casitas Restoration	462	79		541
2CK3L17P00	Raynar Settlement	456	78		534
2CK3L14P00	Blackbird Mine Settlement	448	77		525
M8K3N03P16	PH Linton Settlement	441	74		515
17K3EJ6P00	Citgo, LA Calcasieu River	440	75		515
N8KSN03PXC	CSX Railyard Facility Anacostia DC	427	72		499
2CK3W07P00	Portland Harbor Freshwater Trust Restoration	415	70		485
1CK3GPCP04	Port of Portland	412	70		482
17K3EM3P00	Voge Trader Grounding	409	70		479
2CK3L31P00	Bainbridge Island/WykoFF Settlement	358	63		421
M8K3N03PGZ	Cornell-Dubilier,NJ,NRD/Trustee	353	60		413
2CK3W05P00	Portland Harbor Pge Harborton Restoration	324	56		380
2CK3M69PEP	Tampa Bay Ecological Projects Oversight	318	55		373
N8KSN03PL2	Atlantic Wood Industries, Inc.	316	54		370
2CK3L92P00	Cape Flattery Grounding, Hawaii	264	45		309
1CK3G26P00	Passaic - Tierra Accidental Future Restoration	262	45		307
N8KSN03PD5	Deluth US Steel NRDA	254	43		297
2CK3M49P00	Luckenbach, San Manteo, Restoration	250	41		291

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
M8K3N03PDU	Dupont Beaumont Region 6	244	41		285
N8KSN03PD3	St Louis River, US Steel	225	38		263
1CK3G03P00	Yoeman Creek	225	39		264
M8K3N03PX4	Sheboygan Harbor and River	218	36		254
2CK3L42P00	Lavaca Bay Settlement	213	40		253
2CK3L28P00	Portland Harbor Restoration	205	35		240
N8KSN03PWY	Martin Texas City Acid Spill, DE, NRDA	197	33		230
17KSRABPNR	Hanford, WA, DOE Agreement	194	33		227
2CK3M64P00	Castro Cove/Chevron Texaco Richmond-Rest	192	34		226
M8K3N03PV3	Kinder Morgan, Carteret, NJ	168	28		196
17K3ED5P00	Luckenbach Oil Spill, CA, NRDA/Restoration	168	30		198
N8KSN03PDJ	Duwamish River NRD, Jorgenson Forge	141	24		165
M8K3N03P70	Gowanus SF Site	140	24		164
M8K3N03PC7	Berry's Creek (W)	140	24		164
N8KSN03PH8	Hudson River EPA R2	129	22		151
2CK3M47P02	Equinox Restoration	118	20		138
1CK3GPCP08	Beazer East Path C	117	20		137
N8KSN03P47	Lower Duwamish, NRDA Douglas Managment	113	19		132
2CK3M73P00	M/V Voetrader Restoration	110	19		129
M8K3N03PW4	Interlake Trustee	108	19		127
M8K3N03PKT	Kirby Barge Oil Spill-Galveston Bay TX	103	17		120
M8K3N03PX1	LCP Honeywell	103	17		120
17K3EL2P00	Port of Richmond, Terminal 4	96	16		112
M8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	95	16		111
M8K3N03PCK	Piles Creek, NRD	95	16		111
N8KSN03PB6	Olin Corp (Mcintosh Plant)	92	17		109
1CK3GPCP09	Ashgrove Cement	89	15		104
1CK3G11P02	Injury Assessment City of Portland	88	15		103
1CK3GPCP07	Koppers Path C	88	15		103
N8KSN03P9G	CIBA - Mcintosh Plant	85	14		99
M8K3N03PPG	Port Gardner Waste Site	81	14		95
1CK3GPCP03	Air Liquide	59	10		69
1CK3GC4PTR	Deepwater Coast Guard FY 14	58	10		68
2CK3L62P06	Athos Settlement	58	10		68
2CK3W08P00	Portland Harbor Wildlands Miller Creek	58	10		68
2CK3L1EP00	Everreach Evergreen Intl	56	9		65
N8KSN03PFL	Fox River Litigation	56	9		65
2CK3MDWPE2	DWH Pensacola Bay Living Shoreline Restoration	56	10		66
2CK3L18P00	Holyoke Gas Works	53	9		62
1CK3GPCP02	Bae Marine Group Path C	29	5		34
1CK3GPCP06	City of Portland Path C	29	5		34
N8KSN03P1L	Hudson River Litigation Support	29	5		34
N8KSN03PNR	Hudson River NRDA	29	5		34
2CK3L59P00	Bayou Verdine	28	5		33
2CK3L66P00	Tex Tin NRDA – Settlement	28	5		33
2CK3L69PBU	Tampa Bay Beach Use	28	5		33
N8KSN03P31	Lower Duwamish NRD - Crowley Marine	28	5		33
N8KSN03PGB	Green's Bayou	28	5		33
N8KSN03PHF	Hanford	28	5		33

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
M8K3N03PPS	Duwamish River, NRD for Port of Seattle	27	5		32
M8K3N03PSR	Star Lake Canal	27	5		32
2CK3WB3P00	DWH BP FF Restoration Planning	(206)	(2,732)		(2,938)
1CK3GB3P00	Deepwater BP2012	(720)	(149)		(869)
1CK3FARP84	Hudson River PCBS, NY, NRD		-		-
2CK3W06P00	Passaic River Kinder Morgan Restoration		27		27
1CK3FARP68	68Th Street Dump/Industrial Enterprises NRD		107		107
1CK3FARPX4	Sheboygan Harbor and River		124		124
1CK3FARPV3	Kinder Morgan, Carteret, NJ NRDA		138		138
1CK3FARPCK	Piles Creek, NRD, NE		321		321
1CK3FARPPS	Duwamish River, NRD for Port of Seattle		511		511
1CK3FARP55	NRDA American Cyanamid Pfizer Co		577		577
1CK3FARP70	Gowanus		661		661
1CK3FARP50	Newtown NRD NY		694		694
1CK3FARPC7	Ventron Velsicol NJ		726		726
1CK3FARPPG	Port Gardner Waste Site		1,050		1,050
1CK3FARPW4	St. Louis River, Interlake, MN, NRD		1,096		1,096
2CK3M8CP00	MSRP Operating Budget		1,935		1,935
1CK3FARPK6	Bayou Inde NRDA		2,420		2,420
1CK3FARP9B	Kalamazo Allied Trustee		3,013		3,013
1CK3FARPCI	Portland Harbor NRDA		4,777		4,777
1CK3FARPMC	Miscellaneous DARRP Case Charges		10,443		10,443
1CK3FARP7Y	Duwamish River General, NRD		11,635		11,635
Grand Total		<u>\$2,242,555</u>	<u>\$590,283</u>	<u>\$788,351</u>	<u>\$3,621,189</u>

SCHEDULE 2

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2015 DARRP COSTS BY OBJECT CLASS**

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,314,555		\$410,993	\$1,725,548
1130	Full-Time with Temporary Appointment	75,971		347	76,318
1159	Employee Cash Awards			4,500	4,500
1160	Leave Surcharge Full-Time Permanent Appointments	325,261		96,230	421,491
1181	Credit Hours Earned	16,859		10,162	27,021
1182	Compensatory Leave Earned	50,624		1,878	52,502
1210	Employer's Contribution Surcharge	456,422		135,012	591,434
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$145,674	12,268	157,942
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		71,369	5,197	76,566
2319	Rental Payments to GSA	1,204	154,677	46,995	202,876
2334	Rental of Equipment		1,777		1,777
2338	Telecommunications Local Services		3,067		3,067
2618	Purchases of ADP Supplies		462		462
4301	Penalty Payments for Prompt Payment Act		1		1
9876	General Support	<u>1,659</u>	<u>213,256</u>	<u>64,769</u>	<u>279,684</u>
Total		<u>\$2,242,555</u>	<u>\$590,283</u>	<u>\$788,351</u>	<u>\$3,621,189</u>