

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

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2016 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) 2016 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 2016 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 2016 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 2016 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 2016 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 blue ink, appearing to read "Antrium G. Jones", with a long horizontal flourish extending to the right.

Antrium G. Jones, CPA
President, CEO

November 29, 2018

EXHIBIT

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2016 DARRP INDIRECT COST RATE

Total Indirect Costs	\$1,096,169
Less:	
Indirect costs allocable to Non-DARRP activities	(\$68,188)
Indirect costs allocable to ONMS activities	(\$5,272)
Net Indirect Costs	<u>\$1,022,709</u>
Direct Labor Costs - DARRP	<u>\$1,632,016</u>
Indirect Cost Rate	<u>62.67%</u>

SCHEDULE 1
GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2016 DARRP COSTS BY TASK CODE

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
1CK3GC4P00	Deepwater Coast Guard FY 14	\$408,085		\$102,937	\$511,022
P8KSN03PMC	Miscellaneous DARRP Case Charges	266,544		43,336	309,880
1CK3GC7P00	DWH Closeout Phase	74,933		12,370	87,303
P8KSN03P84	Hudson River Trustee	46,126		7,594	53,720
1CK3GC6P00	DWH Funds for FY 15	37,055		6,467	43,522
P8KSN03P1B	Roanoke River - Albemarle Sound	31,759		5,146	36,905
P8KSN03PL1	DWH Lessons Learned	30,535		4,955	35,490
2CBPACAP00	Open Ocean DWH Administrative Oversight	29,139		5,892	35,031
1CK3GMSP00	Rayonier Mill Site NRDA Phase 2 and 3	26,888		6,818	33,706
P8KSN03PX1	LCP Honeywell	26,554		3,985	30,539
17KSRABP00	Department of Energy - Hanford Agreement	23,929		5,770	29,699
1CK3GRCP00	Refugio Beach Oil Spill	23,703		5,772	29,475
2CK3WERP00	DWH BP Pre Stipulation Restoration Planning	22,058		3,660	25,718
P8KSN03P55	NRDA American Cyanamid Pfizer Co.	21,739		3,598	25,337
P8KSN03P3R	Portland Harbor	19,915		3,234	23,149
2CK3WC5P00	DWH NPFC Long Term Restoration Planning	18,473		4,694	23,167
P8KSN03P7Y	Duwamish River Oversight Trustee	18,411		2,703	21,114
P8KSN03PWH	Port Angeles Western Harbor NRDA	18,276		3,019	21,295
1CK3G29P00	Portland Harbor, Phase II	17,843		6,039	23,882
P8KSN03PCI	Portland Harbor NRDA	17,346		2,771	20,117
P8KSN03P05	Grand Cal/Mtl Bk	17,150		2,823	19,973
P8KSN03PK6	Bayou Inde NRDA	16,334		2,705	19,039
P8KSN03P68	6th Street Dump Trustee	16,154		2,675	18,829
P8KSN03P20	Taylor Energy MC20 LA	15,631		2,629	18,260
2CK3LNBP00	New Bedford Harbor Restoration	12,095		1,995	14,090
P8KSN03PPG	Port Gardner Waste Site Everett, WA	11,096		1,827	12,923
P8KSN03PHR	Hudson River PCBS, NY, FOIA	10,077		1,662	11,739
P8KSN03P9B	Kalamazo Allied Trustee	9,975		1,622	11,597
P8KSN03PSG	Shell Green Canyon	9,962		1,673	11,635
2CBAPPAP10	DWH Alabama Rec Use	8,863		1,471	10,334
2CBPACAP30	Open Ocean DWH Administrative Oversight	8,600		2,160	10,760
2CBPACAP60	Open Ocean DWH Administrative Oversight	8,553		2,152	10,705
2CBPACAP10	Open Ocean DWH Administrative Oversight	8,482		4,559	13,041
2CK3MDWPC1	Chenier Ronquille Barrier Island Restoration	8,391		1,385	9,776
P8KSN03PXM	Exxon Mobil, Charleston, SC - NRDA	8,351		1,381	9,732
2CAAPPAP10	DWH Alabama Rec Use	7,901		2,519	10,420
P8KSN03PW4	Interlake Trustee	7,821		1,133	8,954
2CAPACAP00	Open Ocean Fund DWH Admin Oversight Restoration	7,723		1,275	8,998
P8KSN03PCK	Piles Creek, NRD	7,687		1,269	8,956
P8KSN03PBI	Bayou Inde NRDA	7,303		1,206	8,509
P8KSN03P25	Kerr McGee Chem Co Navassa NC, SF	7,216		1,193	8,409
P8KSN03PKT	Kirby Barge Oil Spill-Galveston Bay TX	7,182		1,187	8,369
N8KSN03P1B	Roanoke River - Albemarle Sound	7,055		1,232	8,287
17K3EJ6P00	Citgo, LA Calcasieu River	6,967		1,148	8,115
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	6,954		1,146	8,100
17K3EF9P00	Selendang Ayu Oil Spill, AK, NRDA	6,367		867	7,234
P8KSN03PBN	Trustee DA	5,858		966	6,824
2CK3MDWPT1	DWH Emergency Restoration	5,825		962	6,787
17K3EL9P00	TV Matthew Grounding	5,800		2,821	8,621

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
17K3EL8P00	Next Emergency Oil Spill	5,725		1,976	7,701
P8KSN03P53	Pepco Oil Spill	5,678		932	6,610
P8KSN03P44	Quendall Terminal	5,120		847	5,967
P8KSN03P18	Raritan Bay Slag SF Site, NRDA	5,053		834	5,887
17K3EJ3P00	LA TB DBL 152	4,923		813	5,736
2CK3MDWPE5	DWH Emergency Restoration	4,715		775	5,490
P8KSN03PLD	Portland Harbor, OR, Port of Portland	4,629		768	5,397
N8KSN03PMC	Miscellaneous DARRP Case Charges	4,619		348	4,967
N8K3N03P84	Hudson River Trustee	3,998			3,998
P8KSN03P6L	Koppers Chs Trustee	3,855		635	4,490
P8KSN03PXC	CSX Railroad Facility, Anacostia, DC	3,752		618	4,370
P8KSN03PLI	DWH Early Life Litigation	3,625		609	4,234
P8KSN03PL6	Bay Long Pipeline Spill LA	3,498		577	4,075
2CBPACAP50	Open Ocean DWH Administrative Oversight	3,442		1,698	5,140
P8KSN03PB4	Pepco Benning Road Anacostia River DC	3,405		561	3,966
17K3EE5PDA	T/V Margara, Tallaboa, PR, NRDA	3,289		546	3,835
P8KSN03P24	Argo Barge Lake Erie Ohio	3,226		532	3,758
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	3,083		509	3,592
P8KSN03PX4	Sheboygan Harbor & River	2,956		490	3,446
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	2,810		467	3,277
2CK3M8AP00	MRSP Trustee Council Operating Budget	2,678		902	3,580
P8KSN03PC7	Berry's Creek	2,601		416	3,017
P8KSN03P70	Gowanus SF Site	2,555		383	2,938
P8KSN03PDU	Dupont Beaumont Region 6	2,546		419	2,965
2CK3W04P00	Portland Harbor Rinearson Restoration	2,414		397	2,811
1CK3GC6PTV	C5 - Total Value Deepwater	2,403		398	2,801
2CK3L61PZZ	Buzzards Bay B-120 Settlement	2,301		383	2,684
N8KSN03PK6	Bayou Inde NRDA	2,255		373	2,628
P8KSN03PL9	Mathew Grounding Nonrecoverable	2,250		371	2,621
N8KSN03P68	6th Street Dump Trustee	2,240		377	2,617
2CK3L32P00	Commencement Bay Settlement	2,135		353	2,488
17K3NA8P00	Taylor Platform Sheen	2,051		338	2,389
2CK3M67P00	Cosco Busan - Restoration	2,026		794	2,820
2CAPACAP10	Open Ocean Fund DWH Admin Oversight Restoration	1,968		324	2,292
2CK3L91P00	Ashtabula River & Harbor, OH - Settlement	1,935		320	2,255
2CBPACAP40	Open Ocean DWH Administrative Oversight	1,933		320	2,253
2CK3L11P00	B.T. Nautilus Settlement	1,907		314	2,221
N8KSN03P6L	Koppers Chs Trustee	1,788		29	1,817
2CK3W05P00	Portland Harbor PGE Harborton Restoration	1,768		294	2,062
2CK3L59P00	Bayou Verdine	1,764		291	2,055
2CAPACAP60	Open Ocean Fund DWH Admin Oversight Restoration	1,720		284	2,004
P8KSN03PG4	Passaic Cooperative PRP	1,716		240	1,956
2CK3M49P00	Luckenbach, San Manteo, Restoration	1,661		273	1,934
2CAPACAP40	Open Ocean Fund DWH Admin Oversight Restoration	1,658		274	1,932
2CBPACAP70	Open Ocean DWH Administrative Oversight	1,646		276	1,922
P8KSN03PUP	Union Pacific Train Derailment	1,537		256	1,793
2CK3L42PZZ	Lavaca Bay Settlement	1,522		259	1,781
P8KSN03PS2	San Diego Bay, CA NRDA	1,508		249	1,757
1CK3G11P01	Portland Harbor	1,476		244	1,720

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3L68P00	St Lawrence - Settlement	1,328		221	1,549
1CK3GC6PLU	C5 - Lost Use Deepwater	1,307		216	1,523
N8KSN03PCI	Portland Harbor NRDA Allocation Path C	1,285		206	1,491
2CK3L61PA0	Buzzards Bay NOAA Administrative Oversight	1,224		204	1,428
2CAPACAP30	Open Ocean Fund DWH Admin Oversight Restoration	1,195		199	1,394
2CK3LRCPDW	DWH Restoration Support	1,191		197	1,388
P8KSN03P50	Newtown NRD NY	1,121		185	1,306
P8KSN03P42	Lower Duwamish NRD - TODD	1,094		180	1,274
P8KSN03PV1	Cargill Tampa Bay, FL, NRDA	1,035		171	1,206
2CK3L62PTR	Athos Trustee Oversight - Settlement	995		164	1,159
P8KSN03PRB	Duwamish River NRD Seattle/Bluefields	922		152	1,074
1CK3GPCP01	Siltronic Path C	917		151	1,068
P8KSN03PL8	T/V Port Stewart Nonrecoverable	889		146	1,035
2CK3MDWPPS	DWH Emergency Restoration	889		145	1,034
N8KSN03P84	Hudson River Trustee	887		147	1,034
2CAPACAP70	Open Ocean Fund DWH Admin Oversight Restoration	879		145	1,024
2CK3L5PPCC	Santa Clara Case Closeout	852			852
1CK3GPCP02	BAE Marine Group Path C	825		138	963
P8KSN03PGZ	Cornell-Dubilier,NJ, NRD/Trustee	821		136	957
P8KSN03P40	Duwamish	802		133	935
P8KSN03PPS	Duwamish River, NRD for Port of Seattle	782		130	912
2CK3L02PZZ	Exxon Bayway Settlement	781		129	910
2CK3LGPWWL	Wildlands/Linnton	762		126	888
2CBPACAP20	Open Ocean DWH Administrative Oversight	723		119	842
P8KSN03PJY	Patrick Bayou	714		117	831
P8KSN03PDJ	Duwamish River NRD, Jorgenson Forge	690		114	804
2CK3L12PZZ	Rosehill Settlement	690		113	803
2CK3W03P00	Portland Harbor Restor/CAP/Linnton Restoration	669		112	781
2CK3L25P00	Lordship Point Settlement	623		102	725
N8KSN03P1L	Hudson River Litigation Support	608		100	708
2CK3L17P00	Raynar Settlement	559		92	651
P8KSN03P47	Lower Duwamish, NRDA Douglas Management	540		89	629
P8KSN03PBP	OR&R Coastal Preservation & Restoration	539		88	627
2CK3W07P00	Portland Harbor Freshwater Trust Restoration	518		86	604
P8KSN03P1L	Hudson River Litigation Support	515		85	600
2CK3L72P00	Adak (Alaska) Settlement	514		85	599
2CK3LPRPZZ	Chelsea River/Posavina Non-recoverable	509			509
2CK3L28P00	Portland Harbor Restoration	492		81	573
2CK3L65P00	Boeing Settlement	467		78	545
1CK3G33P00	City of Portland Harbor Advance Funds	458		77	535
2CBPACAPZZ	Open Ocean DWH Administrative Oversight	441		73	514
2CK3LC2PZZ	Chalk Point Settlement	431		71	502
P8KSN03PEV	Exxon Valdez, AK, Trustee Council	430		73	503
R8KSN03P9B	Kalamazo Allied Trustee	420			420
2CK3L26P00	Spectron Restoration	419		69	488
1CK3GPCP17	Portland Harbor Path C	399		67	466
2CK3L92P00	Cape Flattery Grounding, Hawaii	396		66	462
N8KSN03PX1	LCP Honeywell	396		65	461
2CK3L1EP00	Everreach Evergreen Intl	377		69	446

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3LAKP00	Portland Harbor Rinearson Restoration	365		60	425
P8KSN03PV3	Kinder Morgan, Carteret, NJ	363		60	423
P8KSN03PDY	Lower Duwamish, NRD City of Seattle	358		60	418
2CK3M73P00	M/V Voetrader Restoration	323		52	375
2CK3L39P00	Dupont Hay - Settlement	295		49	344
2CK3MDWPE4	DWH Hancock County Marsh Restoration	288		48	336
P8KSN03PCN	North Cape Oil Spill	282		47	329
P8KSN03P52	Motiva Shell, Arthur Kill, NJ NRDA	279		46	325
1CK3GPCP09	Ashgrove Cement	276		47	323
N8KSN03P7Y	Duwamish River Oversight Trustee	261		43	304
P8KSN03PDK	Duwamish River NRD Seattle - King County	261		43	304
2CAPACAP50	Open Ocean Fund DWH Admin Oversight Restoration	246		42	288
1CK3G32P00	PH Navigational Claims Assessment	245		41	286
2CK3LALP00	Portland Harbor Freshwater Trust Restoration	245		41	286
1CK3GPCP10	Portland Harbor Path C	244		41	285
P8KSN03PKJ	Bayou D'Inde	242		39	281
2CK3L18P00	Holyoke Gas Works	220		36	256
P8KSN03P16	PH Linton Settlement	213		35	248
P8KSN03PXT	Citgo Litigation Support	184		31	215
1CK3GPCP00	Portland Harbor Path C	183		31	214
2CK3W08P00	Portland Harbor Wildlands Miller Creek	181		30	211
N8KSN03PD5	Deluth US Steel NRDA	173		29	202
2CK3MDWPE3	DWH Emergency Restoration	172		29	201
P8KSN03PH8	Hudson River EPA	171		28	199
2CK3L90P00	Malone Services - Settlement	169		28	197
P8KSN03PMB	Mulberry Phosphate , FL	169		28	197
P8KSN03PD5	Deluth US Steel NRDA	151		24	175
N8KSN03PV3	Kinder Morgan, Carteret, NJ	149		24	173
N8KSN03P9B	Kalamazo Allied Trustee	144		24	168
N8KSN03PLI	DWH Early Life Litigation	144		24	168
N8KSN03PX4	Sheboygan Harbor & River	144		24	168
2CAPACAP20	Open Ocean Fund DWH Admin Oversight Restoration	123		21	144
1CK3GPCP07	Koppers Path C	121		20	141
1CK3GPCP08	Beazer East Path C	121		20	141
P8KSN03P31	Lower Duwamish NRD - Crowley Marine	121		20	141
N8KSN03PGZ	Cornell-Dubilier,NJ, NRD/Trustee	117		19	136
P8KSN03P9G	CIBA - McIntosh Plant	115		19	134
N8KSN03PDU	Dupont Beaumont Region 6	112		19	131
P8KSN03PF9	No title	112		19	131
2CK3MDWPE2	DWH Pensacola Bay Living Shoreline Restoration	110		19	129
N8KSN03P05	Grand Cal/Mtl Bk	110		19	129
N8KSN03PLD	Portland Harbor, OR, City of Portland	107		17	124
1CK3GPCP06	City of Portland Path C	91		15	106
P8KSN03PDA	Lower Duwamish River, NRDA	91		15	106
2CK3M62PTR	Athos - Restoration	90		15	105
2CK3L14P00	Blackbird Mine Settlement	87		15	102
N8KSN03PPG	Port Gardner Waste Site Everett, WA	84		14	98
1CK3GPCP13	Portland Harbor Path C	61		10	71
1CK3GPCP15	Portland Harbor Path C	61		10	71

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
1CK3GPCP04	Port of Portland	60		10	70
N8KSN03P06	Spectron	60		10	70
N8KSN03PBN	Trustee DA	60		10	70
2CK3L88P00	Mulberry Admin/Cord Settlement	57		10	67
N8KSN03PCK	Piles Creek, NRD	57		10	67
N8KSN03PDJ	Duwamish River NRD, Jorgenson Forge	57		10	67
1CK3GPCP11	Portland Harbor Path C	30		5	35
N8KSN03P55	NRDA American Cyanamid Pfizer Co.	30		5	35
P8KSN03P39	Lower Duwamish NRD - Paccar	30		5	35
P8KSN03PBA	Passaic BASF Settlement Process	30		5	35
P8KSN03PD3	St Louis River, US Steel	30		5	35
2CK3L31P00	Bainbridge Island/Wyckoff Settlement	29		5	34
N8KSN03P42	Lower Duwamish NRD, Todd	29		5	34
N8KSN03PRB	Duwamish River NRD Seattle/Bluefields	29		5	34
N8KSN03PS2	San Diego Bay, CA NRDA	29		5	34
P8KSN03PM7	LCP Chemical Georgia	29		5	34
P8KSN03PSR	Star Lake Canal	29		5	34
1CK3FARP7Y	Duwamish River General, NRD			12,620	12,620
1CK3FARPL1	DWH Lessons Learned			5,974	5,974
1CK3FARPCI	Portland Harbor NRDA			4,698	4,698
1CK3FARPX1	LCP Chemicals NRD - Honeywell			4,380	4,380
1CK3FARP3R	Portland Harbor, OR, NRD			2,611	2,611
1CK3FARPMC	Miscellaneous DARRP Case Charges			1,892	1,892
1CK3FARP9B	Kalamazo Allied Trustee			1,628	1,628
2CK3M8CP00	MSRP Operating Budget			1,527	1,527
1CK3FARPW4	St. Louis River, Interlake, MN, NRD			1,252	1,252
1CK3FARP20	Taylor Energy MC20 LA			1,139	1,139
2CK3WC4P00	DWH Coast Guard FF Restoration Pln FY14			1,032	1,032
1CK3FARPK6	Bayou Inde NRDA			899	899
1CK3FARPWH	Port Angeles Western Harbor NRDA			743	743
1CK3FARPG4	Passaic Cooperative PRP			704	704
1CK3FARP70	Gowanus			667	667
1CK3FARPC7	Ventron Velsicol NJ OU1			391	391
1CK3FARP84	Hudson River PCBS, NY, NRD			335	335
1RK5BD2P00	DOI - California Tarballs Spill			(988)	(988)
P8KSN03PGD	General Management & Admin Support		676,835		676,835
P8KSN03PDM	DARRP Management & Admin Support		152,199		152,199
P8KSN03PFF	General FOIA Response		96,873		96,873
P8KSN03PGW	General Training & Non-Case Workshops		63,702		63,702
P8KSN03PDP	DARRP Program Policy & Development		45,160		45,160
N8KSN03PGD	General Management & Admin Support		23,973		23,973
1CK3FARP00	DARRF Base		17,104		17,104
P8KSN03PGR	General Research & Methods Development		8,307		8,307
N8KSN03PGW	General Training & Non-Case Workshops		6,881		6,881
N8KSN03PDM	DARRP Management & Admin Support		2,439		2,439
N8KSN03PFF	General FOIA Response		2,106		2,106
P8KSN03PA1	Arctic NRDA Planning		211		211
N8KSN03PDP	DARRP Program Policy & Development		208		208
N8KSN03PA1	Arctic NRDA Planning		138		138
P8KSN03P00	OR&R - ARD Base		33		33
Grand Total		\$1,632,016	\$1,096,169	\$365,910	\$3,094,095

SCHEDULE 2
GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2016 DARRP COSTS BY OBJECT CLASS

Object Class	Object Class Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$993,425	\$519,853		\$1,513,278
1160	Pers Comp Leave Surcharge	232,338	121,622		353,960
1181	Credit Hours Earned	11,769	5,931		17,700
1182	Compensatory Leave Earned	20,387	3,923		24,310
1210	Employer's Contribution Surcharge	364,060	190,511		554,571
2140	Domestic Travel Expenses - Paid Directly to Traveler		13,286	69,721	83,007
2143	Domestic Travel Expenses - Paid Directly to Vendors		3,851	28,425	32,276
2319	Rental Payments to GSA		58,250	111,315	169,565
2334	Rental of Equipment			1,527	1,527
2338	Telecommunications Local Services			2,341	2,341
2524	Contracts for Commercial Type Activities			(988)	(988)
2527	Miscellaneous Contractual Services	10,037	98,653		108,690
9876	NOAA Support		80,289	153,569	233,858
Grand Total		\$1,632,016	\$1,096,169	\$365,910	\$3,094,095