

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

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2017 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) 2017 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 2017 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 2017 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 2017 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 2017 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 (AICPA). 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, appearing to read "Antrium G. Jones", with a long horizontal flourish extending to the right.

Antrium G. Jones, CPA
President, CEO

August 23, 2019

EXHIBIT
**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
 FISCAL YEAR 2017 DARRP INDIRECT COST RATE**

Indirect Costs	\$ 1,390,796
Less:	
Indirect costs allocable to Non-DARRP activities	(202,273)
Indirect costs allocable to ONMS activities	(10,344)
Net Indirect Costs	<u>\$ 1,178,179</u>
Direct Labor Costs - DARRP	<u>1,524,141</u>
GCNR DARRP Indirect Cost Rate	<u>77.30%</u>

SCHEDULE 1
GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2017 DARRP COSTS BY TASK CODE

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Grand Total
RDBLGCSPGD	General Management and Admin Support			\$ 750,922	\$ 750,922
RDBLGCSPDM	DARRP Management and Admin Support			271,758	271,758
R8KSN03PGD	General Management and Admin Support			101,218	101,218
R8LHC04PA1	DARRP Support			88,475	88,475
RDBLGCSPDP	DARRP Program Policy and Development			46,956	46,956
RDBLGCSPGW	General Training/Workshops			39,573	39,573
P8KSN03PGD	General Management and Admin Support			30,231	30,231
P8KSN03PDM	DARRP Management and Admin Support			11,869	11,869
RDBLGCSPGR	General Research and Methods Development			11,753	11,753
1CK3FARPGD	General Management and Admin Support			9,549	9,549
P8KSN03PDT	DARRP Training			4,551	4,551
1CK3FAR00	DARRF Base			4,501	4,501
RDBLGCSPDT	DARRP Training			4,279	4,279
1CK3FARPGW	General Training and Non-Case Workshops			4,070	4,070
P8KSN03PDP	DARRP Program Policy and Development			3,342	3,342
P8KSN03PFF	General FOIA Response			1,874	1,874
2CK3MH1P42	General Administration			1,809	1,809
1CK3FARPDM	DARRP Management and Admin Support			1,351	1,351
1CK3FARPDT	DARRP Training			1,302	1,302
P8KSN03PGR	General Research and Methods Development			664	664
1CK3FARPDH	DARRP Management and Admin Support			541	541
P8KSN03P3D	OR&R - ARD Base			137	137
P8KSN03PGW	General Training and Non-Case Workshops			71	71
RDBLGCSPMC	Miscellaneous DARRP Case Charges	278,572	45,275		323,847
1CK3GC7P00	DWH Closeout Phase	156,056	52,121		208,177
2CAPACAP50	Open Ocean Fund DWH Admin Oversight Restoration	69,518	20,318		89,836
2CAPACAP00	Open Ocean Fund DWH Admin Oversight Restoration	51,747	8,398		60,145
RDBLGCSPX1	LCP Honeywell, NRDA	51,033	8,221		59,254
RDBLGCSP84	Hudson River NRD	48,616	7,710		56,326
2CAAPPAP10	DWH Alabama Rec Use	44,831	9,634		54,465
RDBLGCSP05	Grand Calumet/Metal Bank	40,643	6,700		47,343
RDBLGCSPFF	FOIA, Noncase specific	38,566	6,355		44,921
1CK3GRCP00	Refugio Beach Oil Spill	31,215	7,332		38,547
RDBLGCSPCI	Portland Harbor: Path C	28,891	4,729		33,620
RDBLGCSP3R	Portland Harbor: General	24,860	3,890		28,750
17KSABP00	Department of Energy - Hanford Agreement	24,857	5,828		30,685
2CAPACAP60	Open Ocean Fund DWH Admin Oversight Restoration	24,254	5,674		29,928
RDBLGCSP7Y	Duwamish River, Oversight, Trustee	23,863	3,659		27,522
RDBLGCSP6	Bay Long Pipeline Spill, LA	21,472	3,505		24,977
RDBLGCSP1B	Roanoke River - Albemarle Sound	20,935	3,419		24,354
2CAPACAP70	Open Ocean Fund DWH Admin Oversight Restoration	18,959	3,117		22,076
RDBLGCSPN6	Gas Light Manufacturing	18,087	2,978		21,065
RDBLGCSPDH	Dupont Hay Road Restoration	17,550	2,889		20,439
P8KSN03PMC	Miscellaneous DARRP Case Charges	16,481	2,566		19,047
RDBLGCSPKT	Kirby Barge Oil Spill-Galveston Bay TX	15,966	2,541		18,507
RDBLGCSPLI	DWH Early Life Litigation	15,168	2,320		17,488
RDBLGCSPPG	Port Gardner Waste Site Everett, WA	14,916	2,457		17,373
RDBLGCSP20	Taylor Energy MC20 LA	14,247	2,259		16,506
RDBLGCSPHR	Hudson River FOIA	13,702	2,258		15,960
RDBLGCSP1	DWH Early Life Litigation	12,420	1,914		14,334
2CAPACAP30	Open Ocean Fund DWH Admin Oversight Restoration	12,358	2,850		15,208
2CAPACAP20	Open Ocean Fund DWH Admin Oversight Restoration	12,165	2,004		14,169

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Grand Total
RDBLGCSPSG	Shell Green Canyon	11,861	1,953		13,814
RDBLGCSP44	Quendall Terminal NRD	11,444	1,884		13,328
2CK3LAKP00	Portland Harbor Rinearson Restoration	11,128	1,830		12,958
RDBLGCSP9B	Kalamazo River, Allied Paper	10,263	1,568		11,831
17K3EE5PDA	Damage Assessment, NRDA	9,771	1,892		11,663
1CK3GMSP00	Rayonier Mill Site NRDA Phase 2 and 3	9,246	2,185		11,431
RDBLGCSPBI	Bayou D'Inde	8,902	1,474		10,376
RDBLGCSP6L	Koppers - CHS Trustee	8,411	1,388		9,799
RDBLGCSPX4	Sheboygan Harbor & River, NRD, Trustee	8,395	1,382		9,777
2CK3LNBPO0	New Bedford Harbor Restoration	8,112	1,337		9,449
2CK3M49P00	Luckenbach, San Manteo, Restoration	7,456	1,778		9,234
17KSNA8P00	Taylor Platform Sheen	7,100	1,650		8,750
RDBLGCSP63	Portland Harbor, Phase III	6,689	1,101		7,790
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	6,656	1,557		8,213
17K3EL2P00	Pt Richmand 4 SFO Bay CA	6,444	1,518		7,962
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	6,273	1,463		7,736
RDBLGCSPW4	Interlake NRD/Trustee	6,135	972		7,107
RDBLGCSPCK	Piles Creek	5,846	962		6,808
2CK3LAJP00	Portland Harbor Restoration Cap Linnton	5,839	960		6,799
RDBLGCSP25	Kerr McGee Chem Company	5,722	922		6,644
RDBLGCSPD3	St. Louis River, U.S. Steel	5,653	933		6,586
2CAPACAP10	Open Ocean Fund DWH Admin Oversight Restoration	5,507	1,557		7,064
2CK3L28P00	Portland Harbor Restoration	5,360	884		6,244
P8KSN03PX1	LCP Honeywell	5,175	852		6,027
RDBLGCSP18	Raritan Bay Slag SF Site	4,850	798		5,648
RDBLGCSPB6	Olin Corp	4,733	778		5,511
RDBLGCSPPW	Sinking Tug, Powhatan	4,309	730		5,039
RDBLGCSP7B	Cold Creek, Al Stauffer Chemical Co	3,889	639		4,528
RDBLGCSPS2	San Diego BYA, CA NRDA	3,880	638		4,518
2CK3L61PA0	Buzzards Bay NOAA Administrative Oversight	3,825	630		4,455
2CK3M73P00	M/V Vogetrader Restoration	3,762	618		4,380
RDBLGCSP6F	Hudson	3,750	617		4,367
RDBLGCSPRB	Duwamish River, Seattle, Bluefields	3,671	602		4,273
RDBLGCSP1W	Duwamish River, NRD/Trustee for Lockheed	3,596	592		4,188
2CK3L11P00	B.T. Nautilus Settlement	3,580	594		4,174
RDBLGCSPRF	Refugio Beach Oil Spill	3,411	560		3,971
RDBLGCSPH4	FOIA - Hudson	3,405	560		3,965
2CK3L02PZZ	Exxon Bayway Settlement	3,347	556		3,903
2CK3L68P00	St. Lawrence - Settlement	3,314	516		3,830
RDBLGCSPB4	Pepco Benning Road	3,253	536		3,789
RDBLGCSPDU	Dupont Beaumont Region 6	3,249	532		3,781
RDBLGCSPXC	CSX Railyard Facility	3,156	521		3,677
17K3EJ6P00	Citgo, LA Calcasieu River	3,078	588		3,666
RDBLGCSP53	Pepco Oil Spill, Alexandria, VA	2,935	479		3,414
2CK3L90P00	Malone Services - Settlement	2,794	460		3,254
2CK3M8AP00	MSRP Trustee Council Operating Budget	2,780	828		3,608
2CBLRWAP30	LA Rpd Restoration Plan Development Advance	2,724	782		3,506
RDBLGCSPH7	Holtrackem NRDA	2,631	434		3,065
RDBLGCSPPS	Duwamish River, NRD, Port of Seattle	2,562	420		2,982
RDBLGCSP19	T/V Matthew Grounding, PR Non-recoverable	2,523	415		2,938
2CK3LRCPDW	DWH Restoration Support	2,517	414		2,931
RDBLGCSPPI	US Steel Chromium Spill	2,500	413		2,913
2CK3MDWPE5	DWH Emergency Restoration	2,486	411		2,897

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Grand Total
2CK3LSJPCC	Barge Berman Case Closure	2,387	52		2,439
P8KSN03P70	Gowanus SF Site	2,321	369		2,690
17K3EF9P00	Selendang Ayu Oil Spill, AK, NRDA	2,255	528		2,783
RDBLGCSPHU	Hudson River - Nonrecoverable	2,218	364		2,582
2CK3L5PPCC	Santa Clara Case Closeout	2,210	208		2,418
2CK3LC2PZZ	Chalk Point Settlement	2,144	354		2,498
P8KSN03P84	Hudson River Trustee	2,127	351		2,478
P8KSN03P3R	Portland Harbor	1,941	319		2,260
RDBLGCSPWH	Port Angeles Western Harbor NRDA	1,922	318		2,240
P8KSN03PCI	Portland Harbor NRDA Allocation Path C I	1,901	243		2,144
1CK3GPCP00	Portland Harbor Path C	1,848	304		2,152
2CK3L14P00	Blackbird Mine Settlement	1,574	259		1,833
2CK3L91P00	Ashtabula River & Harbor, OH - Settlement	1,532	252		1,784
2CK3LSRPCC	AES Shore Realty Restoration Case Closure	1,488	83		1,571
RDBLGCSPEV	Exxon Valdez	1,487	245		1,732
2CK3L1EP00	Everreach Evergreen Intl	1,437	233		1,670
RDBLGCSPUP	Union Pacific Train Derailment	1,423	235		1,658
RDBLGCSPJ3	TB Dbl LA 152, Non-recoverable	1,310	212		1,522
2CK3LGPPWL	Wildlands/Linnton	1,300	214		1,514
RDBLGCSPG9	Portland Harbor - FOIA	1,299	213		1,512
RDBLGCSPXT	Citgo Litigation Support	1,295	214		1,509
RDBLGCSP5D	Lower Duwamish River Watershed	1,235	203		1,438
P8KSN03PUP	Union Pacific Train Derailment	1,233	203		1,436
RDBLGCSPA	Passaic River	1,230	203		1,433
RDBLGCSPXM	Exxon Mobil, Charleston, SC	1,197	197		1,394
2CK3LANP00	Portland Harbor PGE Harborton	1,178	194		1,372
RDBLGCSPZS	United Heckathorn Case Closure	1,117	181		1,298
1CK3GPCP05	Bayer Crop Science Path C	1,089	180		1,269
RDBLGCSP42	Lower Duwamish NRD, Todd Shipping	1,078	178		1,256
RDBLGCSPV1	Cargill Tampa Bay, FL, NRDA	1,049	174		1,223
RDBLGCSPZH	Argo Barges, Case Closure	1,025	51		1,076
2CK3M67P00	Cosco Busan - Restoration	1,022	167		1,189
P8KSN03P20	Taylor Energy MC20 LA	1,016	167		1,183
P8KSN03P44	Quendall Terminal	1,015	167		1,182
1CK3GPCP04	Port of Portland	990	163		1,153
2CK3L75P00	Chevron Penobscot River Settlement	972	160		1,132
RDBLGCSP40	Peterson/Puritan Inc.	942	154		1,096
RDBLGCSPB1	Ciba - Geigy	933	156		1,089
RDBLGCSP38	Lower Duwamish - Kinder Morgan	899	148		1,047
2CK3L61PZZ	Buzzards Bay B-120 Settlement	837	138		975
P8KSN03PBI	Bayou Inde NRDA	827	136		963
RDBLGCSPDJ	Duamish River, Jorgenson Forge	818	133		951
2CAPACAP40	Open Ocean Fund DWH Admin Oversight Restoration	806	132		938
RDBLGCSPGZ	Cornell-Dubilier	791	130		921
1CK3GPCP15	Portland Harbor Path C	773	127		900
2CK3L61P00	Buzzards Bay 120 Settlement	746	123		869
2CK3L38PCC	Liberty Industrial Finishing NY Case Closure	736	92		828
RDBLGCSP39	Lower Duwamish - Paccar	732	121		853
1CK3GPCP17	Portland Harbor Path C	710	118		828
2CK3LALP00	Portland Harbor Freshwater Trust Restoration	701	116		817
1CK3GPCP16	Portland Harbor Path C	682	112		794
2CK3L12PCC	Rosehill Settlement Case Closure	640	83		723
RDBLGCSP18	T/V Port Stewart Nonrecoverable	616	102		718
RDBLGCSP60	Combe Landfill, NRDA	608	100		708

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Grand Total
RDBLGCSPW3	Waukegan OMC (Case Closure)	601			601
RDBLGCSPM2	Eagle Otome Port Arthur	588	97		685
1CK3GPCP07	Koppers Path C	560	92		652
P8KSN03PL1	DWH Lessons Learned	554	92		646
RDBLGCSP31	Lower Duwamish - Crowley Marine	525	86		611
R8KSN03PM2	Eagle Otome Port Arthur Texas	520			520
P8KSN03PHR	Hudson River PCBs, NY, FOIA	473	78		551
2CK3L12PZZ	Rosehill Settlement	466	76		542
P8KSN03PSG	Shell Green Canyon	443	73		516
1CK3GPCP13	Portland Harbor Path C	434	72		506
RDBLGCSPDY	Lower Duwamish NRDA, City of Seattle	433	72		505
2CK3W05P00	Portland Harbor PGE Harborton Restoration	429	70		499
1CK3GPCP12	Portland General Electric	404	66		470
2CK3W03P00	Portland Harbor Restor/CAP/Linnton Restoration	397	66		463
R8KSN03PL1	DWH Lessons Learned	387	-		387
P8KSN03PL6	Bay Long Pipeline Spill LA	380	63		443
2CK3L62PTR	Athos Trustee Oversight - Settlement	366	91		457
RDBLGCSPAS	Passaic River	364	60		424
2CK3L87PCC	Dutch Harbor (Kuroshima) Case Closure	311	52		363
RDBLGCSPN8	Housatonic River	294	48		342
RDBLGCSPJY	Patrick Bayou	270	45		315
2CK3L92P00	Cape Flattery Grounding, Hawaii	255	43		298
1CK3GPCP18	Oregon Dot Path C	249	41		290
1CK3GPCP09	Ashgrove Cement	247	41		288
RDBLGCSPBV	Bayou Verdine	244	40		284
P8KSN03P7Y	Duwamish River Oversight Trustee	242	40		282
P8KSN03P05	Grand Cal/Mtl Bk	231	38		269
P8KSN03P53	Pepco Oil Spill	231	38		269
P8KSN03PB4	Pepco Benning Road Anacostia River DC	231	38		269
P8KSN03PXC	Csx Railyard Facility Anacostia DC	231	38		269
2CK3LARP00	University of Portland Restoration Project	217	36		253
1CK3GPCP01	Siltronic Path C	213	35		248
P8KSN03P55	NRDA American Cyanamid Pfizer Co.	213	35		248
2CK3L64PCC	Case Closure Castro Cove	212	35		247
RDBLGCSP13	PH Rayonier Mill Site, Port Angeles	208	34		242
2CK3L17P00	Raynar Settlement	198	29		227
2CK3L25P00	Lordship Point Settlement	198	29		227
2CK3L32P00	Commencement Bay Settlement	186	31		217
17K3EL8P00	Next Emergency Oil Spill	185	42		227
P8KSN03PC7	Berry'S Creek (W)	183	30		213
P8KSN03P68	6th Street Dump Trustee	182	30		212
P8KSN03PBN	TRUSTEE DA	182	30		212
RDBLGCSPKL	Katrina, Louisiana	181	29		210
RDBLGCSPD7	DWH Closeout Funding	172	28		200
RDBLGCSPMB	Mulberry Phosphate , FL	166	27		193
P8KSN03P63	Portland Harbor Phase III	154	26		180
2CK3L63P00	Casitas Restoration	151	24		175
P8KSN03P9B	Kalamazo Allied Trustee	151	24		175
P8KSN03PPG	Port Gardner Waste Site Everett, WA	147	24		171
2CK3L7CPCC	Fort Lauderdale Mystery Spill, FL	127			127
2CK3L46P00	Elliott Bay Settlement	125	21		146
RDBLGCSP30	Lower Duwamish NRD	124	21		145
2CK3LAWP00	Portland Harbor Alder Creek	124	20		144
1CK3GPCP06	City of Portland Path C	123	21		144

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Grand Total
RDBLGCSPDK	Duwamish River, Seattle - King County	121	20		141
P8KSN03PL9	Mathew Grounding Nonrecoverable	117	19		136
RDBLGCSP07	Industrial Plex, MA NRDA	117	19		136
P8KSN03PKT	Kirby Barge Oil Spill-Galveston Bay TX	112	19		131
P8KSN03PV1	Cargill Tampa Bay, FL, NRDA	112	19		131
P8KSN03PRB	Duwamish River NRD Seattle/Bluefields	105	21		126
RDBLGCSP24	Argo Barge, Lake Erie, OH	105	18		123
RDBLGCSP47	Lower Duwamish - Douglas Management	93	15		108
RDBLGCSPZJ	Lower Duwamish Bankruptcy Case	93	15		108
1CK3GPCP08	Beazer East Path C	92	15		107
1CK3GPCP11	Portland Harbor Path C	92	15		107
P8KSN03PW4	Interlake Trustee	91	15		106
RDBLGCSP9G	Ciba - McIntosh Plant	90	15		105
P8KSN03PSM	St. Lawrence River at Massena, NY	74			74
RDBLGCSPDA	Lower Duwamish River	64	10		74
2CK3L65P00	Boeing Settlement	61	10		71
P8KSN03PDY	Lower Duwamish, NRD City of Seattle	61	10		71
RDBLGCSPES	Applied Environmental Science - Case Closure	61	10		71
P8KSN03PGZ	Cornell-Dubilier,NJ,NRD/Trustee	60	10		70
RDBLGCSPZL	Baylong Spill, FOIA	55	9		64
P8KSN03PWH	Port Angeles Western Harbor NRDA	52	9		61
2CK3L71P00	Ciba Geigy McIntosh Plant Settlement	48	8		56
RDBLGCSPF9	Macalloy Corp, SC	46	8		54
P8KSN03PMB	Mulberry Phosphate , FL	45	7		52
2CK3L66P00	Tex Tin NRDA	30	5		35
P8KSN03P31	Lower Duwamish NRD - Crowley Marine	30	5		35
RDBLGCSPSR	Star Lake Canal	30	5		35
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	30	(20)		10
2CK3W07P00	Portland Harbor Freshwater Trust Restoration	(519)	(86)		(605)
2CK3W04P00	Portland Harbor Rinearson Restoration	(2,417)	(397)		(2,814)
1CK3FARP7Y	Duwamish River General, NRD		6,417		6,417
1CK3FARPX1	LCP Chemicals NRD - Honeywell		5,892		5,892
1CK3FARPL1	DWH Lessons Learned		3,905		3,905
1CK3FARPCI	Portland Harbor NRDA		2,756		2,756
1CK3FARP20	Taylor Energy MC20 LA		2,607		2,607
1CK3FARP3R	Portland Harbor, OR, NRD		2,131		2,131
1CK3FARP84	Hudson River PCBS, NY,NRD		1,857		1,857
1CK3FARPBA	Passaic BASF Settlement Process		1,701		1,701
1CK3FARP70	Gowanus		1,589		1,589
1CK3FARP9B	Kalamazo Allied Trustee		1,227		1,227
1CK3FARPKT	Kirby Barge Oil Spill		1,022		1,022
1CK3FARPPS	Duwamish River, NRD for Port of Seattle		973		973
1CK3FARPAE	Passaic River Maxxus Bankruptcy		933		933
1CK3FARP25	Kerr McGee Chem Co		722		722
1CK3FARPC7	Ventron Velsicol NJ OU1		578		578
1CK3FARPS2	San Diego Bay, NRDA		508		508
1CK3FARP63	Portland Harbor Phase III		491		491
2CK3M8CP00	MSRP Operating Budget		272		272
	Grand Total	\$ 1,524,141	\$ 331,689	\$ 1,390,796	\$ 3,246,626

SCHEDULE 2
GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2017 DARRP COSTS BY OBJECT CLASS

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$ 926,910		\$ 666,388	\$ 1,593,298
1160	Pers Comp Leave Surcharge	216,854		155,933	372,787
1181	Credit Hours Earned	8,642		12,627	21,269
1182	Compensatory Leave Earned	19,267		6,153	25,420
1210	Employer's Contribution Surcharge	343,093		246,671	589,764
2111	Travel and Transportation of Persons		1,584		1,584
2127	ETS2 Voucher Transaction Fee - Domestic		129	38	167
2129	ETS2 TMC Full Ticket Fee - Domestic		33	33	66
2140	Domestic Travel Expenses - Paid Directly to Traveler		54,812	15,783	70,595
2143	Domestic Travel Expenses - Paid Directly to Vendors		24,132	7,257	31,389
2168	ETS2 Online Booking Engine Fee - Domestic		107	12	119
2319	Rental Payments to GSA		107,672	75,131	182,803
2334	Rental of Equipment		272		272
2527	Miscellaneous Contractual Services	9,375		101,218	110,593
9876	NOAA Support		142,948	103,552	246,500
	Grand Total	\$ 1,524,141	\$ 331,689	\$ 1,390,796	\$ 3,246,626