

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

**OFFICE OF RESPONSE AND RESTORATION
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 Office of Response and Restoration (OR&R) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Empirical's review of fiscal year (FY) 2017 costs and our development of an indirect cost rate. This document describes our methodology and presents OR&R's 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 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 2017.

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 2017 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 2017 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2017 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 Freestone Environmental Services, Inc. (Freestone) and Genwest performed damage assessment and restoration work that benefited OR&R tasks. Freestone and Genwest personnel work in NOAA offices. We obtained Freestone and Genwest time reports and invoices, 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 Freestone and Genwest charges that recovers overhead costs in the indirect cost pool.
- We excluded OR&R management and support costs, such as those incurred by the Business Services Group (BSG), from the indirect cost pool. These costs benefit all OR&R divisions, and in calculating prior years' indirect cost rates, OR&R management and support costs allocable to ARD had remained in the indirect cost pool. However, OR&R has elected not to recover these costs in its FY 2017 indirect cost rate, and so all OR&R management and support costs have been removed.
- 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 2017 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 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 ARD direct labor costs as the 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 included direct labor costs for 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 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 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.

Empirical Concepts Inc.



Antrium G. Jones, CPA
President, CEO

August 23, 2019

EXHIBIT
**OFFICE OF RESPONSE AND RESTORATION
 FISCAL YEAR 2017 INDIRECT COST RATE
 (EXCLUDING ERD AND MDD)**

Indirect Costs	\$ 5,035,995
Less:	
Management and Support Costs Allocable to Non-DARRP Activities	(1,290,314)
Net Indirect Costs	<u>\$ 3,745,681</u>
Direct Labor Costs Base	<u>\$ 2,725,201</u>
Indirect Cost Rate	137.45%

SCHEDULE 1
OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2017 COSTS BY TASK CODE

Task Code	Task Code Description	Direct Costs	Direct Labor	Indirect Costs
R8KSN03PGD	General Management and Admin Support			1,236,088
R8KSN03PDM	DARRP Management and Admin Support			755,162
R8KSN03PGW	General Training and Non-Case Workshops			636,751
R8KSN03PGR	General Research and Methods Development			504,444
1CK3FARPGR	General Research and Methods Development			491,250
P8KSN03PGR	General Research and Methods Development			213,889
R8KSN03PDT	DARRP Training			146,236
1CK3G01P00	Hazmat/CPRD General Support			122,788
17KSRAAP00	ERMA Atlantic Region			106,257
M8KSN03PDM	DARRP Mgmt & Admin Support			105,803
1CK3FARPGD	General Management and Admin Support			101,031
P8KSN03PGD	General Management and Admin Support			99,113
1CK3FARPDM	DARRP Management and Admin Support			77,384
17K3N27P00	ERMA Arctic			77,026
R8KSN03P00	OR&R Assessment and Restoration			31,798
P8KSN03PDM	DARRP Management and Admin Support			64,591
1CK3FARPGW	General Training and Non-Case Workshops			63,982
R8KSN03PFA	FAST Planning and Development			60,811
R8KSN03PDP	DARRP Program Policy and Development			55,746
N8KSN03PGD	General Management and Admin Support			28,000
P8KSN03PDT	DARRP Training			25,591
1CK3FARPDT	DARRP Training			12,517
N8KSN03PGR	General Research and Methods Development			12,500
P8KSN03PGW	General Training and Non-Case Workshops			11,582
P8LAH1AP00	DARRP General Support			8,378
R8KSN03PA1	Arctic NRDA Planning			5,818
1CK3FARPD	DARRP Program Policy and Development			3,988
P8KSN03PDP	DARRP Program Policy and Development			3,706
P8KSN03PA1	Arctic NRDA Planning			1,966
P8KSN03PFA	FAST Planning and Development			1,871
1CK3FARP00	DARRF Base			1,762
R8KSN03PFF	General FOIA Response			1,396
P8KSN03P00	OR&R Assessment and Restoration			766
M8KSN03PGW	General Training & Non-Case Workshops			592
2CK3LRCP00	General DARRF Support			35
B8KSN03PGD	General Management and Admin Support			(2,150)
1CK3GHQP00	Headquarters DARF			(2,170)
P8KSNH2P00	OR&R - HQ Base			(30,303)
1CK3GC7P00	DWH Closeout Phase	4,274,270	700,283	
1CK3GD6P00	DWH Data Management	2,646,436	227,036	
1CK3GRCP00	Refugio Beach Oil Spill	48,666	181,476	
R8KSN03P84	Hudson River Trustee	33,929	143,494	
17KSRABP00	Department of Energy - Hanford Agreement	38,351	112,882	
R8KSN03PMC	Miscellaneous DARRP Case Charges	43,724	105,466	
R8KSN03P9B	Kalamazoo Allied Trustee	17,247	89,333	
R8KSN03PX1	LCP Honeywell	20,693	78,195	

Task Code	Task Code Description	Direct Costs	Direct Labor	Indirect Costs
R8KSN03P7Y	Duwamish River Oversight Trustee	20,616	74,031	
R8KSN03PHF	Hanford	-	66,984	
R8KSN03PAS	PASSAIC	15,207	54,511	
1CK3FARPMC	Miscellaneous DARRP Case Charges	427,868	51,350	
R8KSN03P3R	Portland Harbor	14,417	48,106	
R8KSN03PD7	DWH Close Out Funding	11,451	44,281	
1CK3G22P00	Berry's Creek	48,020	44,006	
N8KSN03PKT	Kirby Barge Oil Spill		37,264	
R8KSN03PS2	San Diego Bay, CA NRDA	8,090	30,354	
R8KSN03PS3	Portland Harbor Phase III	7,607	27,993	
01R8KSN03PAE	Passaic River - Maxxus Bankruptcy	6,808	25,028	
R8KSN03P50	Newtown NRD NY	6,436	24,377	
P8KSN03PMC	Miscellaneous DARRP Case Charges	4,978	18,230	
R8KSN03PSG	Shell Green Canyon 248, GOM, LA	4,659	17,279	
01R8KSN03PEK	Dwyer Property Groundwater	4,315	15,872	
R8KSN03P70	GOWANUS SF SITE	5,066	15,576	
R8KSN03P18	Raritan Bay Slag SF Site	3,568	15,376	
R8KSN03PCI	Portland Harbor NRDA Allocation Path C1	3,847	14,337	
R8KSN03PSA	Anacostia Wash Nav	4,059	14,153	
R8KSN03PN6	Gas Light Co. Manufactured Gas Plant MA	3,746	13,777	
2CAAPPAP10	DWH Alabama Rec Use Restoration Plan	3,615	13,608	
R8KSN03PUP	Union Pacific Oil Train Derailment	3,594	13,228	
R8KSN03PPS	Duwamish River, NRD for Port of Seattle	3,566	13,126	
17K3EL2P00	Pt Richmond 4 SFO Bay CA	3,372	12,417	
R8KSN03PAF	Aberdeen Proving Ground - Federal Facility	3,231	11,887	
R8KSN03PBM	Metal Bank, PA, NRDA Trustee	3,032	11,145	
R8KSN03PKT	Kirby Barge Oil Spill - Galveston Bay TX	2,945	10,808	
R8KSN03PLW	Duwamish River, NRD/Trustee for Lockheed	3,018	10,710	
R8KSN03PCX	Indian Head	2,736	10,075	
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	2,838	10,044	
R8KSN03PPW	Sinking Tub Powhatan	2,341	8,618	
R8KSN03PNC	Naval Weapons Station Cheatham Annex FF	2,312	8,506	
R8KSN03PQB	Quantico Marine Base, VA	2,247	8,272	
R8KSN03PCK	Piles Creek, NRD	2,208	8,108	
R8KSN03P55	NRDA American Cyanamid Pfizer Co	2,197	8,074	
R8KSN03PDG	Naval Support Facility Dahlgren FF	2,032	7,474	
1CK3J80PB2	General DA Cases - Amix Cars (ONMS)	876	7,364	
R8KSN03PDH	Dupont Hay Road Restoration DE	1,900	6,993	
RDBLGCSBPN	Diamnd Alkali - Passaic River		6,870	
R8KSN03PX4	Sheboygan Harbor & River		6,771	
R8KSN03PUX	Naval Air Station Patuxent River	1,800	6,625	
P8KSN03PAS	PASSAIC	1,732	6,439	
R8KSN03PPI	U.S. Steel Chromium Spill Portage In.	1,574	6,375	
R8KSN03P20	Taylor Energy MC20 LA	2,295	6,093	
R8KSN03PWH	Port Angeles Western Harbor NRDA	1,659	6,091	
1CK3G08P00	GE housatonic River	1,631	5,996	
1CK3FARP44	Quendall Terminal	1,551	5,709	
17K3EF9P00	Selendang	1,539	5,662	
R8KSN03PH7	Hotrachim	1,517	5,576	
R8KSN03PLY	Langley Airforce Base	1,484	5,450	
R8KSN03PZR	Hudson FOIA DOC-NOAA-2017-000414	1,408	5,190	
P8KSN03PL1	DWH Lessons Learned	904	5,082	
P8KSN03P84	Hudson River Trustee	1,263	4,884	
R8KSN03P6F	Hudson FOIA 2016 00869	1,254	4,806	
R8KSN03PD3	St Louis River, US Stell in Minnesota		4,806	
P8KSN03PX1	LCP Honeywell	1,212	4,801	

Task Code	Task Code Description	Direct Costs	Direct Labor	Indirect Costs
17K3EJ6P00	Citgo, LA Calcasieu River	1,023	4,745	
R8KSN03PFN	Former Nanssemmond Ordnance Depot	1,233	4,542	
R8KSN03PW4	Interlake Trustee		4,529	
01R8KSN03PN8	Houstonic River	1,196	4,394	
R8KSN03PL4	Lower Darby Creek Area PS	1,129	4,150	
R8KSN03PVE	Vieques	1,120	4,126	
1CK3GMSP00	Rayonier Mill Site	1,116	4,105	
R8KSN03PZS	United Heckathorn Case Closure	1,084	3,994	
2CK3M67P00	Cosco Busan - Restoration	1,083	3,990	
R8KSN03 PL1	DWH Lessons Learned		3,935	
R8KSN03PNW	Naval Weapons Station Yorktown FF	1,063	3,910	
R8KSN03PRB	Duwamish River NRD Seattle/Bluefields	1,012	3,722	
R8KSN03PAB	Duwamish River, WA, NRD, Todd Shipping	955	3,520	
R8KSN03P5D	Duwamish River Watershed	884	3,258	
P8KSN03PNC	Naval Weapons Station	862	3,173	
R8KSN03P38	Lower Duwamish NRD - Kinder Morgan	841	3,099	
R8KSN03PD5	Deluth US Steel NRDA	816	3,003	
SDBLGCSPBN	Diamond Alkali Co/Passaic Rvr, NJ		2,969	
R8KSN03P42	Lower Duwamish NRD	797	2,937	
R8KSN03P9F	L. A. Clarke & Son, VA, NRD	788	2,901	
R8KSN03PG9	Portland Harbor FOIA	729	2,680	
R8KSN03P30	Lower Duwamish NRD - De Minimis Parties	696	2,557	
P8KSN03P9B	Kalamazoo Allied Trustee	624	2,296	
P8KSN03P7Y	Duwamish River Oversight	618	2,269	
P8KSN03P70	GOWANUS SF SITE	1,333	2,260	
01R8KSN03PL6	Bay Long Pipeline	590	2,180	
2CK3L74P00	Enbridge Settlement	533	1,960	
R8KSN03PV1	Cargill Tampa Bay, FL, NRDA	524	1,927	
2CK3LAJP00	PH Restoration Cap Linnton	499	1,838	
01R8KSN03PS3	Portland Harbor Phase III	488	1,793	
R8KSN03PB6	Olin Corp (McIntosh Plant)	421	1,786	
R8KSN03PDY	Lower Duwamish NRD City of Seattle	467	1,719	
P8KSN03PUP	Union Pacific Oil Train Derailment	409	1,685	
2CK3LAKP00	Portland Harbor Rinearson Restoration	458	1,670	
01R8KSN03PJ3	DBL - 152 (Non-recoverable)	433	1,597	
01R8KSN03PF1	Hudson River FOIA	429	1,575	
R8KSN03PW3	Waukegan OMC Case Closure	416	1,533	
P8KSN03P3R	Portland Harbor	406	1,493	
1CK3GPCP08	Beazer Parth C	395	1,453	
P8KSN03PNV	Norfolk Naval Shipyard	383	1,410	
R8KSN03PLL	Lower Darby Creek NRDA	381	1,399	
R8KSN03PPM	Metro Container Trainor PA	346	1,272	
R8KSN03P43	Quanta Resources	344	1,267	
P8KSN03PUX	Naval Air Station Patuxent River	337	1,237	
P8KSN03P44	Quendall Terminal	328	1,208	
2CK3L39P00	Dupont Hay - Settlement		1,123	
R8KSN03PNV	Norfolk Naval Shipyard	300	1,102	
S8KSN03PD7	DWH Close Out Funding		1,057	
17K3EE5PDA	Damage Assessment, NRDA	283	1,039	
P8KSN03PL4	Lower Darby Creek Area PS	264	969	
R8KSN03PJY	Patrick Bayou		960	
P8KSN03P20	Taylor Energy MC20 LA	244	897	
2CK3L44P00	Cornell Dubilier - Dana	244	891	
P8KSN03PSG	Shell Green Canyon	202	877	
R8KSN03P72	Peterson Puritan	229	841	
1CK3G36P00	Portland Harbor Phase III	228	840	
R8KSN03P44	Quendall Terminal		813	
1CK3GPCP00	Portland Harbor Path C	220	807	
P8KSN03PCI	Raritan Bay Slag SF Site	217	797	

Task Code	Task Code Description	Direct Costs	Direct Labor	Indirect Costs
P8KSN03PLL	Lower Darby Creek Area NRDA	215	794	
P8KSN03PN6	Gas Light Manufactured Gas Plant	209	766	
2CK3M64P00	Castro Cove/Chevron Texaco Richmond - Rest	205	764	
RDBLGCSPG9	Portland Harbor - FOIA	205	754	
01R8KSN03PD6	Delawre City PVC Waste Site	187	685	
17K3EL9P00	T/V Matthew Grounding	171	627	
RDBLGCSP05	Grand Calumet/Metal Bank		552	
R8KSN03PSR	Star Lake Canal		523	
R8KSN03P33	Lower Duwamish NRD - Duwamish Shipyards	140	514	
R8KSN03P47	Lower Duwamish, NRDA Douglas Management	138	508	
SDBLGCSP70	Gowanus SF Site NRD/Trustee		495	
1CK3GPCP04	Port of Portland	136	494	
R8KSN03P68	6th Street Dump Trustee	133	490	
R8KSN03P39	Lower Duwamish NRD - PACCAR	130	483	
P8KSN03PKT	Kirby Barge Oil Spill	128	471	
R8KSN03P1B	Roanoke River - Ablemarle Sound	128	465	
R8KSN03P74	Delaware Sand and Gravel, DE	123	455	
P8KSN03PDG	Naval Support Facility, Dahlgren FF	120	441	
R8KSN03P35	Army Creek Landfill DE NRD	120	441	
R8KSN03PC8	Ventron Velsicol NJ OU1	117	428	
P8KSN03PL6	Bay Long Pipeline Spill LA	112	411	
P8KSN03PN8	Housatonic NRDA	112	410	
P8KSN03PS2	San Diego Bay, CA NRDA	110	404	
P8KSN03P68	6th Street Dump Trustee	108	392	
P8KSN03PCX	Indian Head	104	380	
R8KSN03PL1	DWH Lessons Learned	1,006	356	
R8KSN03P04	Kinbuc Landfill Trustee	91	334	
R8KSN03P61	N L Industries	91	333	
2CK3L65P00	Boeing Settlement	81	301	
R8KSN03PRF	Refugion FOIA	78	288	
P8KSN03PAB	Duwamish River, WA	78	285	
1CK3GC6PTV	Total Value Deepwater	29,278	276	
P8KSN03PDJ	Duwamish River NRD, Jorgensen Forge	73	266	
P8KSN03PAF	Aberdeen Proving Group	71	264	
1CK3GPCP17	Portland Harbor Parth - Oregon DSL	72	263	
1CK3GPCP06	City of Portland Path C	68	250	
P8KSN03P42	Lower Duwamish NRD	66	245	
1CK3GPCP15	Portland Harbor Path - Natural Gas	67	240	
P8KSN03P47	Lower Duwamish NRD	60	222	
R8KSN03P73	Fletcher Paint	58	215	
R8KSN03PL8	T/V Port Stewart Non Recoverable	52	191	
R8KSN03PHY	Comm Bay, Hylebos NRDA - General	50	186	
P8KSN03PPS	Duwamish River, NRD for Port of Seattle	48	178	
2CK3LANP00	Portland Harbor PGE Harborton	49	173	
R8KSN03PES	Applied Environmental Sci Case Closure	46	168	
R8KSN03P56	Trustee - Combe LFS, NJ	45	168	
R8KSN03P75	Green Bay Fox River Case Closure	39	144	
1CK3GPCP05	Bayer Crop Science Path 3	37	132	
1CK3GPCP18	Oregon Dot Path C	33	120	
01R8KSN03P84	Hudson River Project	32	119	
N8KSN03PW5	Refugio Beach Oil Spill		116	
P8KSN03P18	Raritan Bay Slag SF Site	30	108	
R8KSN03PGZ	Cornell Dubilier, NJ, NRD/Trustee	30	108	
17KSRACP00	U.S. Army Corps of Engineers - Puerto Rico	28	106	
P8KSN03P43	Quanta Resources	28	102	
P8KSN03P50	Newtown NRD NY	28	102	

Task Code	Task Code Description	Direct Costs	Direct Labor	Indirect Costs
R8KSN03 P24	Argo Barge Lake Erie Ohio		99	
1CK3GPCP13	Portland Harbor Path - Evraz Oregon Steel	28	96	
1CK3GPCP11	Portland Harbor Path - BNSF Railway Path	28	95	
1CK3GPCP09	Ashgrove Cement	27	94	
P8KSN03PDH	Dupont Hay Road	26	94	
R8KSN03PXM	Exxon Mobil, Charleston, SC	25	93	
R8KSN03PCC	Castro Cove/Chevron Richmond	24	90	
R8KSN03PHD	Portland Harbor Alder Creek	20	72	
SDBLGCSP05	Grand Calumet/Metal Bank		71	
1CK3GPCP01	Siltronic Path C	21	70	
P8KSN03PRB	Duwamish River NRDA Seattle/Bluefields	18	67	
SDBLGCSPSG	Shell Green Canyon 248, GOM, LA		60	
1CK3GPCP12	Portland General Electric	14	48	
1CK3GPCP16	Portland Harbor Path C TOC Holdings	14	48	
1CK3GPCP14	Path C Union Pacific Rail Road	13	48	
R8KSN03P5C	Grand Cal IHC Case Closure	13	48	
P8KSN03PDY	Lower Duwamish NRD	12	45	
R8KSN03P7B	Cold Creek, AL, NRDA	12	45	
R8KSN03PDJ	Duwamish River NRD, Jorgenson Forge	12	45	
R8KSN03PKL	Katrina, Louisiana NRDA	10	42	
1CK3GPCP02	BAE Marine Group Path C	7	24	
1CK3GPCP07	Koppers Path C	7	24	
2CK3LGPPWL	Portland Harbor Damage Assessment	7	23	
P8KSN03P38	Lower Duwamish NRD- Kinder Morgan	6	22	
2CK3LAWP00	Portland Harbor Alder Creek	(7)	(24)	
2CK3W04P00	Portland Harbor Rinearson Restoration	(14)	(46)	
P8KSN03P8T	Portland Harbor Trustee RI/FS	(32)	(119)	
17K3EM4P00	Enbridge Energy K-Zoo Oil Spill NRDA	(650)	(2,391)	
1CK3GC7P01	DWH Closeout Phase - Data Management Case Closeout	955,537		
1CK3GC5P09	Coast Guard DWH 2015 Pooled Data Management	592,352		
17KSRADP00	DOI/BSEE Taylor Energy - Oil Thickness	586,113		
1CK3GC7P12	DWH Closeout Phase - Toxicity DWH Closeout	514,548		
1CK3FARPL1	DWH Lessons Learned	487,318		
1CK3GC7P02	DWH Closeout Phase - Chemistry Case Closeout	450,876		
1CK3GC7P03	DWH Closeout Phase - Water Column Case Closeout	242,448		
1CK3GC4P16	Coastal and Est. Cetacean Stranding	236,248		
1CK3FARPX1	LCP Chemicals NRD - Honeywell	233,989		
1CK3GC4P38	DWH Elect Mgt & OPA Admin Rec Mgt Sys	159,345		
1CK3GC7P05	DWH Closeout Phase - Oysters Case Closure	152,826		
1CK3FARPAS	PASSAIC	136,001		
1CK3GC6P28	DWH Funds for FY 15 Recruitment	132,191		
1CK3GC6P27	DWH Funds for FY 15 Abundance	108,980		
1CK3GC7P10	DWH Closeout Phase - Sea Turtles Case Closure	85,268		
1CK3GC7P07	Telemetry Case Closure	80,315		
N8KSN03PX1	LCP Honeywell	65,000		
1CK3GC7P13	DWH Closeout Phase - Lost Use DWH Closeout	61,972		
1CK3FARP5D	Duwamish River Lower , WA, NRD	59,990		
1CK3GBPP00	Deepwater BP Forward Funding	59,906		
1CK3GC7P04	DWH Closeout Phase - Marsh Case Closure	50,643		
1CK3GC7P09	DWH Closeout Phase - Marine Mammals Case Closure	46,846		

Task Code	Task Code Description	Direct Costs	Direct Labor	Indirect Costs
1CK3FARPTC	Echo System Services	46,170		
1CK3FARPD	Lower Duwamish River	44,337		
2CK3M8CP00	MSRP Operating Budget	44,132		
1CK3GC6PLU	Lost Use - Deepwater	43,874		
1CK3GDSP00	BP - DWH Sperm Whale Assessment	38,671		
1CK3GC7P11	DWH Closeout Phase - Total Value Case Closure	36,229		
1CK3GC4P01	Soft Bottom Sediment	35,282		
1CK3GC7P08	DWH Closeout Phase - Deep Benthos Case Closure	33,498		
1CK3FARP3R	Portland Harbor	29,156		
1CK3GC6P40	DWH Funds for FY 15 Fish and Plankton Assessment	25,729		
1CK3FARP1G	DWH Lessons Learned Sea Turtle Guideline	22,449		
1CK3GC7P06	Subsurface Oil Case Closure	21,054		
1CK3GC4P30	Comprehensive Integration of Oys Inj Ass	17,825		
1CK3GC5P06	Coast Guard DWH 2015 Long Term Sample Management	15,406		
L8K3RAPPX1	LCP Chemicals NRD - Honeywell	13,955		
1CK3GDLP00	Deepwater BP Lost Use	13,260		
1CK3GC4P32	Toxicity of Aquatic Organisms	12,762		
1CK3FARP24	Argo Barge Lake Erie Ohio	10,382		
1CK3GB3P00	Deepwater BP2012	9,429		
1CK3GC4P00	Deepwater Coast Guard FY14	8,174		
1CK3GC4P14	Estuarine Dolphins	7,151		
1CK3GC4P36	Data Management: Documentation	6,223		
1CK3GDVP00	Deepwater CG Total Value FY 13	4,826		
1CK3FARPCI	Portland Harbor NRDA	4,790		
1CK3FARPB	Metal Bank, PA, NRDA Trustee	3,885		
1CK3FARP84	Hudson River PCBS, NY, NRD	3,174		
1CK3GC6P12	DWH Funds for FY 15 Sea Turtle Exposure and Injury Assessment	2,300		
1CK3FARPTK	Superfund EPA	1,181		
1CK3GC6P37	DWH Funds for FY 15 Injury Assessment and Legal Mgmt	1,106		
1CK3GC4P34	Storage & Long-term Archive of Samples	990		
1CK3FARPS2	San Diego Bay, CA NRDA	931		
1CK3GC4P06	Oil Fate Modeling	828		
1CK3FARP70	Gowanus	610		
1CK3FARPSX	CSX, Anacostia Coal Spill, DC	468		
1CK3FARPH7	Hotrachim	439		
R8KSN03PXC	CSX Railyard Facility Anacostia DC	428		
1CK3GC4P26	Findings Nearshore and Expo. and Inj Rpt	295		
1CK3FARPSA	Washington Navy Yard, DC, NRD	238		
1CK3FARPWH	Port Angeles Western Harbor NRDA	199		
1CK3GC6P00	DWH Funds for FY 15	(29,249)		
Total		13,892,881	2,725,201	5,035,995

SCHEDULE 2

OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2017 COSTS BY OBJECT CLASS

Object Class	Description	Direct	Direct Labor	Indirect	Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees		1,279,902	1,571,912	2,851,814
1118	Terminal Leave				-
1132	Part-time with Permanent Appointment		35,915	13,268	49,183
1157	Holiday Pay			471	471
1159	Employee Cash Awards				-
1160	Leave Surcharge Full-Time Permanent Appointments		263,206	317,026	580,232
1181	Credit Hours Earned		16,389	12,565	28,954
118201	Compensatory Leave Earned		25,022	30,181	55,203
1210	Employer's Contribution Surcharge		457,812	551,620	1,009,432
2111	Travel and Transportation of Persons	468		350	818
2127	ETS2 Voucher Transaction Fee-Domestic	303		180	483
2129	ETS2 TMC Full Ticket Fee-Domestic	147		99	246
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler	60,214		134,968	195,182
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors	29,618		62,936	92,554
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler			1,844	1,844
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor			1,911	1,911
2168	ETS2 Online Booking Engine Fee-Domestic	227		95	322
2194	ETS2 Local Travel	806		257	1,063
2195	ETS2 Local Voucher Transaction Fee	29		12	41
2213	All Other Transportation of Things	20		2,392	2,412
2319	Rental Payments to GSA	142,098		171,208	313,306
2320	Rental Payments to Others			12,553	12,553
2338	Telecommunications Local Services	3,602			3,602
2411	Publications	1,599		98	1,697
2415	Other Printing not Otherwise Identified			985	985
2522	Maintenance of Equipment	12,152			12,152
2523	ADP and Telecommunications Contractual Services			117,805	117,805
2526	Other Training by University or Other Non-Federal Source	166		17,523	17,689
2527	Miscellaneous Contractual Services Not Otherwise Classified	12,723,339	646,955	1,382,526	14,752,820
2533	Training by Office of Personnel Management and Other Federal Agencies			5,684	5,684
2535	All Other Services of Federal Agencies	10,382		20,000	30,382
2536	Fund Transfers between Financial Management Centers for Services	150			150
2618	Purchases of ADP Supplies			14,474	14,474
2619	Purchases	1,062		11,402	12,464
2628	General Office Supplies	545		752	1,297
3123	Non-Capitalized ADP and Telecommunications Equipment			3,766	3,766
4111	Research Grants	40,982			40,982
4119	Other Grants	451,363		78,729	530,092
4301	Penalty Payments for Prompt Payment Act	1,998		356	2,354
9876	General Support	411,611		496,047	907,658
Grand Total		13,892,881	2,725,201	5,035,995	21,654,077