

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

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2012 INDIRECT COST RATE**



Answers Questioned

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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) 2012 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 2012 indirect cost rate in the exhibit, followed by supporting schedules detailing costs by task and by object class. This rate will be used to determine indirect damage assessment 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 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 2012 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 recruiting 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. NOAA's overhead rate components and bases of application follow:

- **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. This 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 2012 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, NOAA 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.
- I.M. Systems Group, Inc. (IMSG), a commercial contractor, performed damage assessment and restoration work that benefited GCNRS tasks. IMSG personnel work in NOAA offices. We obtained IMSG time reports and calculated the cost of direct time spent on DARRP tasks. We included indirect IMSG labor costs in the indirect cost pool and direct IMSG labor costs in the direct labor base.
- We excluded from the indirect cost pool all GCNRS tasks that did not benefit the DARRP or for which the benefit to the 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 economically feasible);
2. Assigning costs on a cause-and-effect basis; or
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities, and therefore we calculated the FY 2012 indirect cost rate with direct labor costs as a base. The direct labor base does not include the cost of overtime or other premium pay which increase labor costs without a corresponding increase in effort.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on 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', written in a cursive style.

Michael W. Gillespie, CPA, CFE
Partner

EXHIBIT

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2012 DARRP INDIRECT COST RATE**

Total Indirect Costs	\$691,631
Less:	
Indirect Costs Allocable to Non-DARRP Activities	(53,961)
Indirect Costs Allocable to ONMS Activities	(18)
Net Indirect Costs	<u>\$637,652</u>
Direct Labor Base*	<u>\$2,968,467</u>
Indirect Cost Rate	<u>21.48%</u>

*Direct labor base excludes costs charged to Object Class 1151 (Overtime).

SCHEDULE 1

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2012 DARRP COSTS BY TASK CODE

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
K8K3N03PGD	General Management and Admin Support			\$412,442	\$412,442
K8K3N03PDM	DARRP Management and Admin Support			152,702	152,702
K8K3N03PGW	General Training and Non-Case Workshops			36,144	36,144
K8K3N03PDP	DARRP Program Policy and Development			27,643	27,643
K8LAH1APNW	Northwest Gen DARRP Support			22,927	22,927
K8K3N03PFF	General FOIA Response			7,470	7,470
J8K3N03PGD	General Management and Admin Support			6,255	6,255
K8K3N03PA1	ORR Assessment and Restoration - Arctic NRDA Planning			5,513	5,513
K8K3N03PGR	General Research and Methods Development			4,619	4,619
L8K3N03PGD	General Management and Admin Support			3,412	3,412
K8K3N03PDT	DARRP Training			2,078	2,078
J8K3N03PDM	DARRP Management and Admin Support			1,921	1,921
L8K3N03PDM	DARRP Management and Admin Support			1,887	1,887
1CK3FARPDM	DARRP Management and Admin Support			1,655	1,655
H8K3N03PGD	General Management and Admin Support			1,380	1,380
J8K3N03PGW	General Training and Non-Case Workshops			1,081	1,081
L8K3N03PGW	General Training and Non-Case Workshops			801	801
K8K3N03P00	ORR Assessment and Restoration			543	543
L8K3N03PFF	General FOIA Response			492	492
L8K3N03PDT	DARRP Training			238	238
L8K3N03PDP	DARRP Program Policy and Development			151	151
J8K3N03PDT	DARRP Training			91	91
L8K3N03PGR	General Research and Methods Development			82	82
J8K3N03PDP	DARRP Program Policy and Development			75	75
K8K3N03P9B	Coastal Protection And Restoration			68	68
J8K3ENAN00	NRDA Management And Admin Support (GCNR) - Telecom			<u>(39)</u>	(39)
1CK3GBPP00	Deepwater BP Forward Funding	\$1,294,289	\$364,398		1,658,687
K8PDHLS00	Deepwater Horizon Litigation Support	574,934	97,659		672,593
1CK3GDAP00	DWH NRDA CG Approved	242,377	47,395		289,772
K8K3N03PMC	Miscellaneous DARRP Case Charges	118,943	21,680		140,623
2CK3WDAP00	DWH Restoration Planning FF NPFC	53,452	12,702		66,154
K8K3N03P7Y	Duamish River Oversight Trustee	49,629	18,221		67,850
K8K3N03P84	Hudson River Trustee	43,151	9,005		52,156
K8K3N03P1B	Roanoke River - Albermarle Sound/NRT	41,667	7,883		49,550
1CK3G29P00	Portland Harbor Phase II	38,457	15,636		54,093

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3EM6P00	Deepwater Damage Assessment/Cleanup	37,632			37,632
K8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	31,574	6,399		37,973
1CK3GTVP00	Barge DM932 - New Orleans - LA Oil Spill	27,352	15,032		42,384
K8K3N03P05	Grand Cal/Mtl Bk	24,443	4,147		28,590
J8PDHLSPO0	Deepwater Horizon Litigation Support	24,059	12,374		36,433
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	20,767	3,679		24,446
2CK3L32P00	Commencement Bay Settlement	20,153	3,660		23,813
K8K3N03PBN	Trustee DA	16,303	2,780		19,083
K8K3N03P5M	Litigation GM Messina	15,491	2,618		18,109
1CK3GLUP00	Deepwater Rec Lost Use Assessment - CG	14,824	6,570		21,394
17K3EK1P00	SF Bay, Cosco Buson Oil Spill	14,324	3,285		17,609
K8K3N03PX4	Sheboygan Harbor and River	13,195	3,031		16,226
K8K3N03PL2	Atlantic Wood Industries, Inc	12,991	2,197		15,188
2CK3M8AP00	MSRP Trustee Council Operating Budget	12,416	2,289		14,705
K8K3N03PX1	LCP Honeywell	11,813	3,972		15,785
17K3EE5PDA	Damage Assessment, NRDA	10,323	1,867		12,190
K8K3N03PGZ	Cornell-Dubilier, NJ	10,286	1,747		12,033
K8K3N03P1L	Hudson River Litigation Support	8,990	1,615		10,605
17K3EF5P00	Cape Flattery	8,753	4,192		12,945
1CK3GCNP00	Deepwater General Non-Cooperative	8,617	1,351		9,968
K8K3N03PV1	Cargill Tampa Bay, FL, NRDA	6,969	1,177		8,146
1CK3G27P00	Passaic - 21 Companies Future Restoration	6,813	1,195		8,008
1CK3G32P00	PH Navigational Claims Assessment	6,607	1,412		8,019
K8K3N03PDY	Lower Duwamish, NRD City Of Seattle	6,546	1,106		7,652
17K3EE2P00	Evergreen/Cooper River, Charleston, SC NRD	5,958	1,042		7,000
2CK3LNBP00	New Bedford Harbor Restoration	5,922	1,002		6,924
K8K3N03PN5	Damage Assessment- Ashland, WSP, Lakeshore WitTrustee	5,051	854		5,905
K8K3N03P07	Industrial-Plex, MA NRD/Trustee	5,046	858		5,904
17K3EJ3P00	LA TB DBL 152	5,027	887		5,914
17K3EM3P00	Voge Trader Grounding Oahu HA	4,885	834		5,719
K8K3N03PTF	Comm Bay, WA, NRDA - Thea Foss	4,835	816		5,651
K8K3N03PW7	Newtown Creek Oil Spill, NY NRD	4,481	758		5,239
2CK3L88PEW	Mulberry Estuarine Restoration Project	4,350	797		5,147
1CK3GDUP00	DWH-CG - Unapproved	4,247	1,046		5,293
2CK3M49P00	Luckenbach, San Manteo Restoration	4,015	687		4,702
K8K3N03PPS	Duamish River, NRD For Port Of Seattle	3,963	670		4,633
K8K3N03PRB	Duamish River NRD Seattle/Bluefields	3,807	644		4,451
K8K3N03P30	Lower Duwamish NRD - De Minimis Parties	3,336	564		3,900
17K3EL2P00	Port of Richmond, Terminal 4	3,216	544		3,760
K8K3N03PGB	Green's Bayou	3,136	535		3,671

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3M67P00	Cosco Busan - Restoration	2,989	997		3,986
17K3EM1P00	Adak Oil Spill, Alaska	2,987	676		3,663
L8PDHLSPO0	Deepwater Horizon Litigation Support	2,624	1,766		4,390
17K5BGCP00	Green Chile	2,551	445		2,996
1CK3GRUP00	Deepwater Rec Lost Use Assessment	2,428	1,835		4,263
K8K3N03PMS	Malone Services Inc., Texas City, TX	2,282	385		2,667
2CK3L62PTR	Trustee Oversight - Settlement	2,079	414		2,493
K8K3N03PHR	Hudson River PCBS, NY, FOIA	2,071	350		2,421
K8K3N03PW4	ORR Assessment and Restoration - Interlake Trustee	2,033	344		2,377
K8K3N03PDS	Star Lake Lodge, TX	1,971	333		2,304
K8K3N03PEV	Exxon Valdez, AK, Trustee Council	1,862	314		2,176
2CK3LF8P00	Duamish, Boeing Damage Assessment	1,802			1,802
2CK3L59P00	Bayou Verdine Settlement	1,644	278		1,922
K8K3N03PSM	St. Lawrence River	1,604	271		1,875
J8K3N03PMC	Miscellaneous DARRP Case Charges	1,595	749		2,344
K8K3N03P39	ORR Assessment and Restoration - Lower Duamish NRD-Paccar	1,408	238		1,646
K8K3N03P6L	Koppers-Chs Trustee	1,383	233		1,616
K8K3N03PBP	Damage Assessment- BP Amoco/Dureco, DE, NRD	1,339	226		1,565
2CK3M64P00	Castro Cove/Chevron Texaco	1,288	221		1,509
K8K3N03PCC	Castro Cove/Chevron Richmond	1,277	216		1,493
2CK3L65P00	Boeing Settlement	1,248	233		1,481
K8K3N03PDU	Dupont Beaumont Region 6	1,110	187		1,297
2CK3L61PZZ	Buzzards Bay B-120-Non Recoverable	1,083	202		1,285
2CK3L63P00	Casitas Restoration	1,057	178		1,235
L8K3N03P84	Hudson River Trustee	1,047	492		1,539
J8K3N03PRB	Duamish River NRD Seattle/Bluefields	948	445		1,393
K8K3N03P71	Brio Refining//Dixie Oil TX NRDA	938	159		1,097
17K3EJ5P00	Bermuda Island, Delaware Bay, DE	934	164		1,098
L8K3N03PMC	Miscellaneous DARRP Case Charges	898	421		1,319
K8K3N03PDJ	Duamish River NRD, Jorgenson Forge	887	150		1,037
1CK3GDWP00	Deepwater Total Value Study	842	992		1,834
1CK3G26P00	Passaic - Tierra Company Future Restoration	806	150		956
K8K3N03P68	6th Street Dump Trustee	780	131		911
1CK3G18P00	Tex Tin DARF	775	131		906
L8K3N03PL2	Atlantic Wood Industries, Inc	723	369		1,092
K8K3N03PHG	Holyoke Gas	720	122		842
J8K3N03P7Y	Duamish River Oversight Trustee	713	1,299		2,012
K8K3N03P38	ORR Assessment and Restoration- Lower Duamish NRD - Kinder Morgan	704	119		823
K8K3N03PD3	ORR Assessment and Restoration- St. Louis River, US Stell in Minnesota NR	704	119		823

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3M12P00	Rose Hill Restoration	661	176		837
K8K3N03P33	ORR Assessment and Restoration- Lower Duwamish NRD - Duwamish Shipyards	627	105		732
2CK3M8CP00	MSRP Operating Budget	609	1,003		1,612
17K3EL7P00	Dubai Star Oil Spill	594	105		699
J8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	588	276		864
2CK3M7CP00	Fort Lauderdale Mystery Restoration	466	79		545
K8K3N03PC7	Berry's Creek (W)	443	75		518
L8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	421	508		929
K8K3N03P31	Lower Duwamish NRD - Crowley Marine	418	71		489
2CK3M31P00	Bayou Verdine Settlement	410	75		485
K8K3N03P25	Kerr McGee Chem Co Navassa NC, SF	406	71		477
2CK3L12PZZ	Rosehill Restoration Non-Recoverable	396	67		463
J8K3N03P1B	Roanoke River - Ablemarle Sound	358	168		526
K8K3N03PCK	Piles Creek, NRD	348	60		408
17K3EF9P00	Selendang	348	59		407
K8K3N03P9G	CIBA - McIntosh Plant, AL, Non-Rec NRDA	323	55		378
J8K3N03PSM	St Lawrence River At Massena, NY, NRD	319	150		469
17K3ED5P00	San Mateo Luckenbach Oil Spill	312	76		388
2CK3L11P00	B.T. Nautilus Settlement	299	50		349
17K3EB9P00	Beaver Creek Oil Spill	292	50		342
J8K3N03P30	Lower Duwamish NRD - De Minimis Parties	291	136		427
2CK3L53P00	Palmerton Zinc	291	50		341
2CK3L14P00	Blackbird Mine Settlement	289	57		346
J8K3N03P15	Nyanza Restoration	286	134		420
K8K3N03P3R	Portland Harbor	261	45		306
L8K3N03P05	Grand Cal/Mtl Bk	240	112		352
K8K3N03PFL	Fox River Litigation	234	40		274
K8K3N03P61	N L Industries	233	40		273
J8K3N03PV1	Cargill Tampa Bay, FL, NRDA	214	100		314
J8K3N03PTF	Comm Bay, WA, NRDA - Thea Foss	209	98		307
1CK3G11P02	Injury Assessment City of Portland	204	34		238
J8K3N03PDS	Star Lake Lodge, TX	200	94		294
K8K3N03PKJ	Bayou D'Inde	181	31		212
J8K3N03P05	Grand Cal/Mtl Bk	178	84		262
J8K3N03PDU	Dupont Beaumont Region 6	178	69		247
2CK3L61PA0	Buzzards Bay B-120 - Settlement - NOAA Administrative Oversight	175	29		204
2CK3MCMP00	Cape Mohican Restoration	156	26		182
K8K3N03PSR	Star Lake Canal	153	26		179
K8K3N03P41	ORR Assessment and Restoration - Lower Duwamish NRD - Trotsky	131	22		153

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
K8K3N03PCM	Commencement Bay	116	19		135
J8K3N03P31	Lower Duwamish NRD - Crowley Marine	113	53		166
K8K3N03PLW	Duwamish River, NRD/Trustee For Lockheed	105	17		122
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	103	17		120
K8K3N03P15	Nyanza Restoration	103	17		120
J8K3N03P71	Brio/Dixie	92	43		135
K8K3N03PS2	ORR Assessment and Restoration- San Diego Bay, CA NRDA	79	14		93
2CK3M62PTR	Athos Restoration	78	19		97
L8K3N03P1B	Roanoke River -Albermarle Sound/NRT	74	35		109
J8K3N03P84	Hudson River Trustee	74	34		108
J8K3N03P07	Industrial-Plex, MA NRD/Trustee	72	33		105
17K3EF8P00	Athos	63	29		92
J8K3N03PGB	Green's Bayou	62	29		91
1CK3GBPPRP	Deepwater BP Forward Funding - DWH Restoration Planning	58	10		68
K8K3N03P26	ORR Assessment and Restoration - Montrose	58	10		68
J8K3N03P3Y	ITT Rayonier Trustee	55	26		81
L8K3N03PHR	Hudson River PCBS, NY, FOIA	55	26		81
J8K3N03P1L	Hudson River Litigation Support	53	24		77
L8K3N03P1L	Hudson River Litigation Support	53	24		77
2CK3L69PBU	Tampa Bay Beach Use	53	9		62
K8K3N03PNA	ORR Assessment and Restoration - Nassco/Southwest Marine Ship Yard	52	9		61
2CK3L02PZZ	Exxon Bayway Non-Recoverable	49	9		58
K8K3N03PXT	Citgo Litigation Support	46	7		53
J8K3N03PBN	Trustee DA	39	19		58
J8K3N03PX1	LCP Honeywell	31	14		45
J8K3N03PX4	Sheboygan Harbor and River	28	14		42
2CK3L31P00	Bainbridge Island/Wykoff Settlement	26	5		31
K8K3N03PC1	ORR Assessment and Restoration - Cosco Buson Litigation Support	26	5		31
K8K3N03PDA	ORR Assessment and Restoration - Lower Duwamish River NRDA, Ash Grove Cem	26	5		31
J8K3N03P61	N L Industries	21	10		31
J8K3N03PFL	Fox River Litigation	19	9		28
J8K3N03P14	PH Linton/Wildlands Restoration, NRDA	10	5		15
J8K3N03P5M	Litigation GM Messina	10	5		15
J8K3N03PLW	Duwamish River, NRD/Trustee For Lockheed	9	5		14
	Total	<u>\$2,970,202</u>	<u>\$716,281</u>	<u>\$691,631</u>	<u>\$4,378,114</u>

SCHEDULE 2

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2012 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	\$1,343,252		\$330,701	\$1,673,953
1130	Full-Time with Temporary Appointment	412,169		17,233	429,402
1151	Overtime	1,735			1,735
1160	Leave Surcharge Full-Time Permanent Appointments	446,294		87,429	533,723
1180	Credit Hours Earned	32,335		7,836	40,171
1182	Compensatory Leave Earned	37,717	\$27,522		65,239
1210	Employer's Contribution Surcharge	626,031		122,645	748,676
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		111,741	1,067	112,808
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		49,669	1,631	51,300
2213	All Other Transportation of Things		8		8
2319	Rental Payments to GSA		215,280	42,218	257,498
2334	Rental of Equipment		775	1,380	2,155
2337	Telecommunications FTS Services			(39)	(39)
2338	Telecommunications Local Services		4,408		4,408
2513	Engineering and Technical Services		7,607		7,607
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>70,669</u>		26,165	96,834
2536	Fund Transfers Between Financial Management Centers For Services			(4,802)	(4,802)
2619	Purchases		311		311
2628	General Office Supplies		2,343		2,343
9876	General Support		<u>296,617</u>	<u>58,167</u>	<u>354,784</u>
	Total	<u>\$2,970,202</u>	<u>\$716,281</u>	<u>\$691,631</u>	<u>\$4,378,114</u>