

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

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

The purpose of this report is to provide OR&R with the results of Cotton & Company's review of Fiscal Year (FY) 2012 costs and development of an indirect cost rate. This document describes our methodology and presents OR&R's 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 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 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 2012.

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 2012 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 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 OR&R's FY 2012 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2012 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, 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) and Genwest (commercial contractors) performed damage assessment and restoration work that benefited OR&R tasks. IMSG and Genwest personnel work in NOAA offices. We obtained IMSG and Genwest time reports, 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 IMSG and Genwest charges that recovers overhead costs in the indirect cost pool. We also reclassified a small amount of contract costs from indirect to direct task numbers, based on supporting documents.
- We identified OR&R indirect costs that benefit all divisions, such as those incurred by the OR&R Business Services Group (BSG). We pooled these costs and calculated amounts allocable to ERD and MDD. We excluded those costs from the indirect cost pool as ERD and MDD costs are not included in the indirect cost rate base.
- We excluded from the indirect cost pool all OR&R 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 as well.

The resulting indirect cost rate includes only allocable indirect costs for DARRP work performed by ARD in FY 2012 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 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 ARD direct labor costs as the 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 included direct labor costs for IMSG and Genwest in the base because these costs have the same relationship to the indirect cost pool as NOAA direct labor costs.

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 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.

COTTON & COMPANY LLP



Michael W. Gillespie, CPA, CFE
Partner

EXHIBIT

OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2012 INDIRECT COST RATE
(EXCLUDING ERD AND MDD)

Indirect Costs	\$10,764,908
Less:	
BSG and HQ Costs Allocable to ERD and MDD	\$(2,603,903)
Management and Support Costs Allocable to Non-Direct Activities	(963,389)
Management and Support Costs Allocable to Superfund Activities	<u>(2,345,503)</u>
Net Indirect Costs	<u>\$4,852,113</u>
Direct Labor Costs*	<u>\$4,140,838</u>
Indirect Cost Rate	<u>117.18%</u>

*Direct labor base excludes costs charged to Object Classes 1151 (Overtime) and 1157 (Holiday Pay).

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2012 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
K8K3RDAP00	Damage Assessment Earmark			\$1,996,499	\$1,996,499
K8K3RAPPGD	General Management and Admin			1,302,338	1,302,338
1CK3FARPGD	General Management and Admin Support			1,000,770	1,000,770
1RK3BTSP00	EPA Superfund 2012-2013 (MOA-2012-055)			853,906	853,906
K8K3RH3P00	Headquarters - Emergency Response			787,194	787,194
1CK3G01P00	Hazmat/CPRD General Support			692,057	692,057
J8K3RDAP00	Damage Assessment Earmark			413,605	413,605
K8K3RHQ P00	Headquarters Damage Assessment			372,330	372,330
K8K3RAPPDM	DARRP Management and Admin			269,303	269,303
K8K3RAPPGW	General Training and Non-Case			268,756	268,756
K8K3RAPPGR	General Research and Methods			262,562	262,562
H8K3RH3P00	Headquarters - Emergency Response			206,146	206,146
1CK3GLBP00	BSG - General			182,750	182,750
J8K3RAPPGD	General Management and Admin Support			174,072	174,072
1RK3B2TP00	EPA Superfund 2011			171,774	171,774
J8K3RAPPGR	General Research and Methods Development			170,145	170,145
1CK3GHQ P00	Headquarters DARF - General			150,987	150,987
1CK3G01U00	Hazmat/CPRD General Support Fund - IT Security			108,000	108,000
K8K3RAPP00	Damage Assessment			107,168	107,168
K8K3RAPPA1	Arctic NRDA Planning			100,578	100,578
K8K3RAPPTK	Superfund EPA			98,070	98,070
17K3N25P00	EPA - ERMA - Caribbean			83,313	83,313
K8K3RDAJ00	Damage Assessment Earmark- Data Networks			77,917	77,917
K8K3RDAQ00	Damage Assessment Earmark- Data Center			77,917	77,917
K8K3RDAU00	Damage Assessment Earmark- IT Security			74,622	74,622
K8K3RDAD00	Damage Assessment Earmark- Desktop Management			69,610	69,610
K8K3RH2N00	Headquarters - Habitat (54%) - Telecom			69,098	69,098
K8K3RDAE00	Damage Assessment Earmark- End-User Service Center			68,910	68,910
K8K3RH3N00	Headquarters - Emergency Response - Telecom			68,169	68,169
H8K3RAPPGD	General Management and Admin Support			51,659	51,659
J8K3RH3P00	Headquarters - Emergency Response			49,575	49,575
K8K3RAPPDT	DARRP Training			48,476	48,476
K8K3RDAPTR	Damage Assessment Earmark- Divisional Training			48,290	48,290
1CK3GHQ D00	Headquarters DARF - OpenIm			45,726	45,726
1CK3FARPGW	General Training and Non-Case Workshops			42,596	42,596

Task Code	Task Code Description	Direct Labor		Other	
		Costs	Direct Costs	Indirect Costs	Total
H8K3RDAP00	Damage Assessment Earmark			26,820	26,820
J8K3RH3D00	Headquarters - Emergency Response Desktop Management			24,220	24,220
17K3N27P00	ERMA Artic			19,777	19,777
K8K3RAPDP	DARRP Program Policy and Development			18,042	18,042
1CK3FARPDM	DARRP Management and Admin			16,161	16,161
1CK3FARPA1	Arctic NRDA Planning			15,197	15,197
1CK3F7KP00	EPA Superfund			12,983	12,983
1CK3GHQ PWD	Headquarters DARF - Workforce Development			12,691	12,691
1CK3F01P00	General Damage Assessment Activities			10,107	10,107
1CK3GECPO0	ERMA Carib and Lake Champlain Funds			9,797	9,797
J8K3RAPPGW	General Training and Non-Case Workshops			9,330	9,330
1CK3FARPGR	General Research and Methods Development			9,002	9,002
1CK3GHQ PTR	Headquarters DARF - Training			5,053	5,053
J8K3RAPPDT	Training			2,419	2,419
J8K3RH3N00	Headquarters - Emergency Response Telecom			2,293	2,293
G8K3REMP00	ERMA			1,973	1,973
1CK3FARPDT	DARRP Training			1,729	1,729
K8K3RDAPWD	Damage Assessment Earmark- Workforce Development			1,598	1,598
K8LAH1AP00	DARRP General Support - DARRP General Support			1,390	1,390
G8K3RDAP00	Damage Assessment Earmark			1,007	1,007
K8K3RH3PTR	Headquarters - Emergency Response - HQ Training - Transportation			716	716
J8K3RAPPA1	Arctic NRDA Planning			686	686
L8K3RAPPO0	Damage Assessment			450	450
J8K3RDAPTR	Damage Assessment Earmark Divisional Training			358	358
J8K3RH3PTR	Headquarters - Emergency Response HQ Training - Transportation			275	275
K8K3RHQ PWD	Headquarters Training - Workforce Development			158	158
1CK3GHQ J00	Headquarters DARF - Data Networks			143	143
J8K3N03PGD	General Management and Admin Support			112	112
K8K3N03PGD	General Management and Admin Support			85	85
J8K3RH2P00	Headquarters - Habitat (54%)			72	72
J8K3RAPPTK	EPA Superfund			49	49
1CK3G31P00	ERMA-Artic			30	30
J8K3RAPDP	DARRP Program Policy and Development			(1,607)	(1,607)
J8K3RH2N00	Headquarters - Habitat (54%) Telecom			(3,096)	(3,096)
1CK3GBPP00	Deepwater BP Forward Funding	\$2,433,906	\$57,099,127		59,533,033
1CK3GDAP00	DWH NRDA CG Approved	350,425	15,505,468		15,855,893
K8K3RAPP84	Hudson River PCBS, NY, NRD	194,964	62,796		257,760
17K3N23P00	DOE NIAA IAG Hanford	173,960	27,604		201,564
K8K3RAPPMC	Miscellaneous DARRP Case Charges	171,968	(35,663)		136,305

Task Code	Task Code Description	Direct Labor	Other		Total
		Costs	Direct Costs	Indirect Costs	
1CK3GTVP00	Deepwater Total Value Study - CG	113,463	4,312,346		4,425,809
17K3EM6P00	Deepwater Horizon Incident	99,385	23,637,637		23,737,022
K8KDHARP00	Deepwater Horizon Gulf Oil Spill, DA-ARD	75,071	20,681		95,752
1CK3GLUP00	Deepwater Rec Lost Use Assessment - CG	74,768	12,661,529		12,736,297
1CK3G29P00	Portland Harbor, Phase II	59,469	66,835		126,304
1CK3GRUP00	Deepwater Rec Lost Use Assessment	45,661	5,003,934		5,049,595
K8K3RAPP5D	Lower Duwamish River, WA, NRD	32,783	9,032		41,815
1CK3G08P00	GE Housatonic River	28,706	8,541		37,247
K8K3RAPPX1	LCP Chemicals, NRD - Honeywell	25,148	9,880		35,028
1CK3GDWP00	Deepwater Total Value Study	24,541	2,676,705		2,701,246
K8K3RAPP7Y	Duwamish River General, NRD	21,751	7,288		29,039
K8K3RAPPCK	Piles Creek, NRD, NE	17,088	5,155		22,243
17K3NQ8P00	Deepwater Emergency Response	15,493	604,646		620,139
17K3EM4P00	Enbridge Energy Kalamazoo Oil Spill	15,030	6,538		21,568
K8K3RAPP9B	Kalamazoo Allied Trustee	14,773	4,407		19,180
1CK3FARPMC	Miscellaneous DARRP Case Charges	13,908	81,714		95,622
K8K3RAPPBM	Metal Bank, PA, NRDA-Trustee	10,986	3,025		14,011
K8K3RAPP5M	St. Lawrence River at Massena	10,498	2,891		13,389
1CK3G11P00	Portland Harbor	10,294	4,180		14,474
K8K3RAPPX4	Sheboygan Harbor, and River	9,988	3,394		13,382
K8K3RAPP13	PH Raydnier Mill Site Port Angeles, NRDA	9,310	2,838		12,148
K8K3RAPPDS	Star Lake Lodge, TX, NRD	9,064	2,496		11,560
1CK3FARP84	Hudson River PCBS, NY, NRD	8,483	(11,162)		(2,679)
K8K3N03PX4	Sheboygan Harbor, and River	8,324	1,343		9,667
17K3NQ8PER	Deepwater Emergency Response - ERMA	8,129	2,239		10,368
K8K3N03P7Y	Duwamish River Oversight Trustee	7,749	3,398		11,147
K8K3RAPP1B	Roanoke River-Albemarle	7,420	3,071		10,491
1CK3FARPMC	Miscellaneous DARRP Case Charges	7,244	(9,531)		(2,287)
K8K3RAPPN5	Ashland, WSP, Lakeshore Witrustee	7,139	1,967		9,106
K8K3RAPP5S	Duwamish River, NRD, Port of Seattle	6,953	1,915		8,868
L8K3N03PDR	Delaware River Database and Mapping	6,572			6,572
K8K3N03PX1	LCP Chemicals NRD - Honeywell	6,489			6,489
K8K3RAPP5Z	Cornell Dubilier Electronics, NRD	6,448	1,777		8,225
17K3EF9P00	Selendang	6,359	1,750		8,109
K8K3RAPP50	Newtown NRD NY	5,829	1,606		7,435
17K3EK2P00	Emergency Oil Spill Vacancy	5,813	1,602		7,415
1CK3G32P00	PH Navigational Claims Assessment	5,575	1,500		7,075
1CK3G27P00	Passaic - 21 Companies Future Restoration	5,247	102,649		107,896
K8K3RAPP3R	Portland Harbor, OR, NRD	5,107	1,407		6,514
K8K3RAPP5M	Commencement Bay, WA, NRD	5,041	2,579		7,620
17K3EK1P00	SF Bay, Cosco Busan Oil Spill	4,267	3,527		7,794
K8K3RAPP5N	Diamond Alkali, Passaic River	4,025	1,109		5,134

Task Code	Task Code Description	Direct Labor	Other		Total
		Costs	Direct Costs	Indirect Costs	
17K3NS5P00	Hurricane Isaac	4,011	1,102		5,113
2CK3L65P00	Boeing Settlement	3,795	1,045		4,840
K8K3N03PKJ	Bayou d'Inde, LA, NRD	3,785			3,785
K8K3RAPP09	Hooker 102nd Street NY Trustee	3,712	1,022		4,734
K8K3RAPP30	Lower Duwamish NRD - De Minimis Parties	3,188	878		4,066
K8K3RAPPRB	Duwamish River NRD Seattle/Bluefields	2,857	787		3,644
K8K3N03PMC	Miscellaneous DARRP Case Charges	2,816	1,364		4,180
1CK3FARP3D	Raritan River, NJ Trustee	2,731	(3,593)		(862)
K8K3RAPPCC8	Berrys Creek	2,705	745		3,450
K8K3RAPPV1	Cargill Tampa Bay	2,682	739		3,421
1CK3HRSPB4	Restoration - Freedom	2,658	733		3,391
2CK3M67P00	Cosco Busan - Restoration	2,498	689		3,187
K8K3RAPP3D	Raritan River, NJ Trustee	2,221	616		2,837
K8K3RAPPDY	Lower Duwamish River, NRD City of Seattle	2,216	611		2,827
K8K3RAPP4E	St. Lawrence River - Alcoa, NY, NRD	2,044	562		2,606
K8K3RAPPTF	Commencement Bay, WA NRDA-Thea Foss	2,043	562		2,605
K8K3RAPPL2	Atlantic Wood Industries Inc. VA NRD/Trustee	1,948	537		2,485
17K3EM1P00	Adak Oil Spill, Alaska	1,940	2,328		4,268
K8K3RAPPDH	Dupont Hay Road Restoration	1,898	523		2,421
K8K3RAPPGB	Greens Bayou, GB Biosciences	1,706	470		2,176
17K3EM3P00	Voge Trader Grounding Oahu, HI	1,698	468		2,166
K8K3RAPPBP	BP Amoco/Dureco, DE, NRD	1,556	429		1,985
17K3EJ3P00	LA TB Dbl 152	1,551	298		1,849
1CK3FARPPS	Duwamish River, NRD, for Port of Seattle	1,473	(1,938)		(465)
K8K3RAPPW4	St. Louis River, Interlake, MN, NRDA	1,287	355		1,642
K8K3RAPPLW	Duwamish River, NRD, Trustee	1,152	317		1,469
K8K3RAPPD3	St. Louis River U.S. Steel Duluth Site NRDA	1,100	303		1,403
17K3NS1P00	CW Setton Spill	1,099	145		1,244
K8K3N03PD3	St. Louis River U.S. Steel Duluth Site NRDA	1,097			1,097
17K3EL2P00	Port of Richmond, Terminal 4	943	260		1,203
K8K3RAPPK6	Bayou d'Inde, LA, NRD	908	250		1,158
1CK3FARP11	Yellowstone Pipeline Oil Spill	857	301		1,158
K8K3RAPP39	Lower Duwamish, NRD - Paccar	806	222		1,028
K8K3RAPP33	Lower Duwamish, NRD - Duwamish Shipyards	787	217		1,004
K8K3RAPPDJ	Duwamish River, NRD Jorgenson Forge	709	195		904
K8K3N03PN5	Ashland, WSP, Lakeshore Witrustee	693			693
K8K3RAPP25	Kerr McGee Chem Co Nav	687	190		877
K8K3RAPPRR	Ordnance Reef Coral Project	685	188		873
17K3EF5P00	Cape Flattery	683	188		871
17K3EL6P00	Hurricane Gustov	644	178		822
K8K3RAPPCC	Castro Cove Chevron Richmond	572	158		730
17K3EE5PDA	Damage Assessment, NRDA	503	138		641

Task Code	Task Code Description	Direct Labor	Other		Total
		Costs	Direct Costs	Indirect Costs	
1CK3G10P00	Dupage River Restoration	450			450
K8K3RAPP41	Lower Duwamish, NRD - Trotsky	374	102		476
L8K3N03PX4	Sheboygan Harbor, and River	369	1		370
K8K3RAPPMS	Malone Services Co, Swan Lake	337	93		430
K8K3N03PW4	St. Louis River, Interlake, MN, NRDA	289			289
17K3EJ6P00	Citgo, LA Calcasieu River	285	78		363
K8K3RAPP31	Lower Duwamish, NRD - Crowley Marine	256	70		326
2CK3MH1P42	Exxon Valdez	251	69		320
K8K3RAPP38	Lower Duwamish, NRD - Kinder Morgan	238	65		303
K8K3RAPPB3	Tex Tin Corporation, TX, NRD	230	63		293
K8K3RAPPAS	Passaic	215	59		274
K8K3RB2PDU	Dupont Beaumont, TX, NRD	213	57		270
1CK3FARPC	Castro Cove/Chevron Richmond, CA, NRD	208	58		266
17K3EL9P00	T/V Matthew Grounding, PR	199	7,834		8,033
1CK3G11P02	Injury Assessment City of Portland	198	54		252
K8K3N03P71	Brio Refining/Dixie Oil TX, NRDA	192	53		245
1CK3GJRP00	Ordinance Reef	144	7,460		7,604
1CK3G33P00	City of Portland Harbor, Advance Funds	117	32		149
K8K3RAPPDA	Lower Duwamish River, NRDA, Ash Grove Cem	117	32		149
K8K3RAPP27	Palmerton Zinc Pile	81	23		104
K8K3RAPP42	Lower Duwamish, NRD	79	22		101
K8K3RAPP44	Quendall Terminal	70	19		89
K8K3N03PL2	Atlantic Wood Industries, Inc., VA, NRD/Trustee	69			69
K8K3RAPP14	PH Linton Wildland, NRDA	38	11		49
K8K3RAPPCT	Clark/Chevron Port Arthur TX	18	5		23
J8K3RAPP5	Duwamish River, Washington Boeing, NRDA	(1,403)	(386)		(1,789)
1CK3GDUP00	DWH-CG-Unapproved	<u>(67,240)</u>	5,669		(61,571)
1CK3FARPRU	Deepwater Horizon Lost Use		4,530,679		4,530,679
1CK3FARPDW	Deepwater Horizon Total Value Study		1,387,997		1,387,997
1CK3GAIP00	Deepwater Horizon, Aerial Imagery Funds		1,372,746		1,372,746
1CK3FARPC	Piles Creek, NRD, NE		321,727		321,727
1CK3FARP84	Hudson River PCBS, NY, NRD		258,243		258,243
1CK3FARP5D	Duwamish River Lower, WA, NRD		69,315		69,315
1CK3FARP3R	Portland Harbor, OR, NRD		50,526		50,526
1CK3FARPKJ	Bayou d'Inde, LA, NRD		47,843		47,843
1CK3GBPU00	Deepwater BP Forward Funding - IT Software		47,500		47,500
1CK3FARPM7	LCP Chemicals, GA, NRD		45,786		45,786
1CK3FARPB	Metal Bank, PA, NRDA Trustee		27,329		27,329
2CK3M88PEW	Mulberry Estuarine Restoration Project		18,125		18,125
F8K3N03PCM	Commencement Bay		11,447		11,447
1CK3FARPX4	Sheboygan Harbor, and River		11,230		11,230

Task Code	Task Code Description	Direct Labor	Other		Total
		Costs	Direct Costs	Indirect Costs	
1CK3FARP9B	Kalamazoo Allied Trustee		11,000		11,000
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill		10,379		10,379
1CK3H66P00	Army Project		9,032		9,032
1CK3GWRP00	Wreck Oil Removal DARRF		9,004		9,004
17K3EL8P00	T/V Port Stewart, Yabucoa, PR		8,801		8,801
2CK3M8CP00	MSRP Operating Budget		8,335		8,335
1CK3FARP7Y	Duwamish River General, NRD		7,143		7,143
1CK3FARP3D	Raritan River, NJ Trustee		6,058		6,058
H8K3RWRP00	Wreck Oil Removal		5,733		5,733
1CK3G26P00	Passaic - Tierra Company Future Restoration		3,416		3,416
1CK3FARPCM	Commencement Bay, WA, NRD		3,356		3,356
1CK3FARPHY	Comm Bay, NRDA Hylebos General		3,356		3,356
K8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA		2,474		2,474
1CK3FARPPS	Duwamish River NRD, For Port of Seattle		1,937		1,937
J8KDHARP00	Deepwater Horizon Gulf Oil Spill		1,917		1,917
1CK3FARP68	86th St. Dump/Industrial Enterprises NRD		1,273		1,273
K8K3RAPPHY	Comm Bay NRDA Hylebos General		1,252		1,252
1CK3FARPDS	Star Lake Lodge, TX, NRD		1,222		1,222
K8K3N03PV1	Cargill Tampa Bay, FL, NRDA		816		816
2CK3M36P00	Iron Mountain Mine Restoration		810		810
1CK3GBPPRP	Deepwater BP Forward Funding - DWH Restoration Planning		483		483
2CK3M43P00	American Trader Restoration		341		341
J8K3RAPP84	Hudson River PCBS, NY		310		310
1CK3FARP4E	St. Lawrence River - Alcoa, NY, NRD		266		266
1CK3FARP44	Quendall Terminal		157		157
K8K3RAPPVE	Vieques NRD/Restoration		123		123
1CK3FARPVE	Vieques NRD/Restoration		105		105
J8K3RAPP5D	Lower Duwamish River		69		69
J8K3RAPPMC	Miscellaneous DARRP Case Charges		11		11
1CK8A8BP88	DARRF S. California Damage Assessment		(1)		(1)
J8K3RAPP11	Yellowstone Pipeline Oil Spill		(11)		(11)
1RK3EG6P00	LA Shell/North Pass, NRDA		(14)		(14)
1RK3EE1P03	Ocean Fish Sample Collection & Analysis		(74)		(74)
1CK3F02P00	Spill Response Contingency		(84)		(84)
1BK3E4AP00	Passaic River-Newark Bay MOA		(138)		(138)
1CK8A57P00	DARRF Calcasieu Estuary Damage Assessment		(147)		(147)
1CK8A35P00	Hudson River Damage Assessment		(241)		(241)
1CK8A32P00	Commencement Bay Damage Assessment		(259)		(259)
1RK3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill, NRDA		(337)		(337)
	Total	\$4,201,953	\$130,242,261	\$10,764,908	\$145,209,122

SCHEDULE 2

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2012 COSTS BY OBJECT CLASS**

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1002	Contractor Holdback		\$(1,296)	\$(50)	\$(1,346)
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$2,013,864		3,044,114	5,057,978
1115	Time Office Awards - Permanent Appointments			2,173	2,173
1151	Overtime	60,612		4,304	64,916
1157	Holiday Pay	503		526	1,029
1159	Employee Cash Awards			11,097	11,097
1160	Leave Surcharge Full-Time Permanent Appointments	402,770		609,258	1,012,028
1181	Credit Hours Earned	34,217		63,379	97,596
1182	Compensatory Leave Earned	76,970		56,269	133,239
1210	Employer's Contribution Surcharge	659,731		997,972	1,657,703
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		274,315	210,345	484,660
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		183,203	98,777	281,980
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler		1,215	14,130	15,345
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor		1,885	8,233	10,118
2211	Transportation of Household Goods Related to Permanent Change of Station			278	278
2213	All Other Transportation of Things		92	8,637	8,729
2319	Rental Payments to GSA		226,073	336,137	562,210
2334	Rental of Equipment			33	33
2336	Telecommunications Data/Network Services			4,620	4,620
2337	Telecommunications FTS Services			182,438	182,438
2338	Telecommunications Local Services		440	120,657	121,097
2411	Publications		1,566	1,824	3,390
2511	Management and Professional Support Services	636,123	4,268	1,933,442	2,573,833
2512	Studies, Analyses, and Evaluations		20,568		20,568
2513	Engineering and Technical Services		481,937		481,937
2522	Maintenance of Equipment		13,184		13,184
2523	ADP and Telecommunications Contractual Services			345,142	345,142
2526	Other Training by University or Other Non-Federal Source		1,534	51,556	53,090
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>317,163</u>	126,936,864	1,195,330	128,449,357
2528	Storage of Household Goods			482	482
2533	Training by Office of Personnel Management and Other Federal Agencies			1,150	1,150
2535	All Other Services of Federal Agencies		7,989	4,013	12,002

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2610	GSA Customer Supply Center			6,175	6,175
2617	Purchases of Fuel			42	42
2618	Purchases of ADP Supplies		47,570	37,014	84,584
2619	Purchases		7,598	70,757	78,355
2625	Office Furniture			16,258	16,258
3120	Non-Capitalized Equipment		1,609	1,621	3,230
3123	Non-Capitalized ADP and Telecommunications Equipment		1,560	206,073	207,633
4111	Research Grants		924,401	35,648	960,049
4119	Other Grants		447,006	110,207	557,213
4301	Interest Penalties		3,822	1,174	4,996
9876	General Support		<u>654,858</u>	<u>973,673</u>	<u>1,628,531</u>
	Total	<u>\$4,201,953</u>	<u>\$130,242,261</u>	<u>\$10,764,908</u>	<u>\$145,209,122</u>