

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

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2006 INDIRECT COST RATE**

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT, REMEDIATION, AND RESTORATION PROGRAM
OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES**

FISCAL YEAR 2006 INDIRECT COST RATE

CONTENTS

Section	Page
Background	1
Financial Management System	1
Indirect Cost Allocation Methodology	2
Exhibit: Fiscal Year 2006 Indirect Cost Rate	4
Schedule 1: Fiscal Year 2006 Costs by Task Number	5
Schedule 2: Fiscal Year 2006 Costs by Object Class	11

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT, REMEDIATION, AND RESTORATION PROGRAM
OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2006 INDIRECT COST RATE**

Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Office of General Counsel for Natural Resources (GCNR) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide GCNR with the results of Cotton & Company's review of Fiscal Year (FY) 2006 costs and development of an indirect cost rate. This document presents GCNR's FY 2006 indirect cost rate and explains the methodology we used. The rate is presented in the Exhibit, with 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 (CERCLA); Oil Pollution Act of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

To fulfill its responsibility under this legislation as a natural resource trustee, NOAA established the Damage Assessment, Remediation, and Restoration Program (DARRP). DARRP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance and oil spills as well as ship groundings caused by responsible parties. This mission is accomplished through the conduct of Natural Resource Damage Assessments (NRDA). DARRP is comprised of three NOAA component organizations: Office of Response and Restoration (OR&R) within the National Ocean Service; GCNR; and Restoration Center (RC) within the National Marine Fisheries Service.

FINANCIAL MANAGEMENT SYSTEM

GCNR costs reside in the NOAA financial management system, CAMS (Commerce Administrative Management System). CAMS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. GCNR's FY 2006 costs were accumulated under FMC 102 (Office of General Counsel).

DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. GCNR tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

GCNR 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.
- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. NOAA 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 GCNR procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2006 GCNR cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks with the assistance of GCNR 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. Adjustments to GCNR costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave and benefit rates to both direct and indirect labor costs. We applied NOAA support and General Services Administration (GSA) rent rates to indirect labor for inclusion in the indirect cost pool.
- We excluded from the indirect cost pool all GCNR tasks that did not benefit the DARRP program, or for which the benefit to the DARRP program could not be measured (including costs incurred for National Marine Sanctuaries Program policy development). To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.

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.
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. We calculated the FY 2006 indirect cost rate with direct labor costs as a base.

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 GCNR'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



Colette Y. Wilson, CPA
Partner

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FY 2006 INDIRECT COST RATE**

Total Indirect Costs	\$1,224,903
Less: Indirect Costs Allocable to Other Activities	<u>(164,272)</u>
Net Indirect Costs	\$1,060,631
Direct Labor Costs	\$869,269
Indirect Cost Rate	<u>122.01%</u>

SCHEDULE 1

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FY 2006 COSTS BY TASK NUMBER**

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3EGAP00	General Management and Administrative Support			\$555,921	\$555,921
D8K3ENAP00	DARRP Management and Administrative Support			222,812	222,812
D8K3E01P01	General Management and Administrative Support			205,913	205,913
D8K3E01P04	DARRP Program Policy and Development			124,308	124,308
D8K3E01PGT	General Training and Non-case Workshops			66,726	66,726
D8K3EGRP00	General Research and Methods Development			29,192	29,192
D8K3E01PTR	General Training – DAC			15,691	15,691
C8K3E01P01	Management and Administrative Support			11,868	11,868
D8K3N03P00	CPRD - General - All Regions			10,532	10,532
D8K3E01P99	Cost Adjustments			5,354	5,354
C8K3N03P00	CPRD – General			4,122	4,122
D8K3N03PGL	CPRD - Great Lakes Watershed			4,078	4,078
2CK3LRCP00	General DARRF Support			3,789	3,789
C8K3SEDAP01	General Management and Administrative Support			2,549	2,549
C8K3E01P04	DARP Program Policy and Development			280	280
D8K3RAPP01	General Management and Administrative Support			(155)	(155)
C8K3E01P00	General Management and Administrative Support			(222)	(222)
D8K3N03P99	Cost Adjustments			(372)	(372)
C8K3E01P99	Cost Adjustments			(4,982)	(4,982)
D8K3E01P00	General Management and Administrative Support			<u>(32,501)</u>	(32,501)
2CK3MH1P42	Exxon Valdez	\$59,785	\$10,333		70,118
2CK3L32P00	Commencement Bay	47,063	8,154		55,217
D8K3E01PMC	Miscellaneous DARRP Case Charges	39,921	6,934		46,855
2CK3M8AP00	Montrose	39,793	8,337		48,130
1RK3EG3P00	Buzzards Bay/Bouchard 120	33,683	5,910		39,593
D8K3E01P35	Hudson River	29,413	5,730		35,143
D8K3N03P9B	Kalamazoo River/Allied Paper	25,265	4,734		29,999
DKK3RKAPLA	Hurricane Katrina	18,202	3,305		21,507
D8K3E01PBV	Calcasieu Estuary	17,937	3,110		21,047
D8K3E01P06	Commencement Bay	17,280	3,221		20,501
D8K3E01P33	Passaic River	16,399	3,687		20,086
2CK3L02PZZ	Exxon Bayway	15,354	2,651		18,005
D8K3E01PCG	CIB-Geigy Region 4 CRC NRDA	15,154	3,654		18,808
D8K3E01PWR	Portland Harbor/Willamette River	14,438	4,884		19,322
2CK3MSJP00	Berman	14,433	2,499		16,932
D8K3E01PV1	Cargill Tampa Bay	14,373	3,153		17,526
D8K3E01P27	Duwamish River	14,365	2,513		16,878
1CK3J03P00	Mini-312 Damage Assessments	13,894	2,428		16,322
1RK3NE2P00	Luchenbach Oil Spill	11,959	2,543		14,502
1CK3J03PP5	MBNMS, M/V Albion	11,900	2,416		14,316
D8K3E01PQ9	Commencement Bay	10,678	1,847		12,525
D8K3N03P4E	St. Lawrence ALCOA	10,676	2,855		13,531
D8K3E01PX4	Halaco Engineering Co., CA	10,447	1,801		12,248
D8K3E01P32	Commencement Bay	10,264	1,774		12,038
D8K3N03P84	Hudson River	10,155	1,756		11,911

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
2CK3LNBP00	New Bedford Harbor	9,987	1,842		11,829
1RK3EB9P00	Beaver Creek Oil Spill	9,907	2,176		12,083
1CK3J78PA1	Legacy	9,501	1,647		11,148
D8K3E01P92	Kalamazoo River	9,372	1,622		10,994
1CK3J75PA2	Lady Luck	8,813	1,521		10,334
D8K3EPRP00	Pribilof Islands	8,808	1,519		10,327
D8K3E01PW6	Ablemarle Sound	8,778	1,375		10,153
D8K3E01PCC	Commencement Bay	8,766	1,515		10,281
1RK3EE2P00	Evergreen\Cooper River	8,748	2,260		11,008
1RK3EF8P00	Athos 1, Delaware River	8,230	1,678		9,908
1RK3EH4P00	Castro Cove	7,583	1,464		9,047
1RK3EF9P00	Selendang Ayu Oil Spill	7,437	3,916		11,353
D8K3N03P26	Palmerton Zinc	7,357	1,276		8,633
D8K3E01PGL	Great Lakes Region General Damage Assessment	7,311	1,267		8,578
DKK3RKGP00	Hurricane Katrina	7,309	1,272		8,581
D8K3N03P06	Spectron, Inc.	6,891	1,197		8,088
1CK3J80PA2	Charger	6,784	1,173		7,957
D8K3N03P6L	Koppers Waste Site	6,285	1,102		7,387
2CK3L13PTT	Tenyo Maru	6,202	1,426		7,628
1CK3J65P00	MBNMS, Intermodal Container	5,841	1,009		6,850
1CK3J03PP1	Perseverance	5,617	969		6,586
1RK3EF5P00	Cape Flattery Grounding	5,284	3,175		8,459
2CK3L88PEW	Mulberry Phosphate	5,247	911		6,158
D8K3E01PV2	Powells Creek	4,721	815		5,536
1RK3EH9P00	Casitas Grounding, Hawaii	4,200	726		4,926
D8K3E01PY8	Palmer Barge Line, TX	3,881	668		4,549
1RK3EA5P00	Equinox/Mallard Well Blowout	3,801	655		4,456
D8K3E01P20	LCP Georgia (Turtle River)	3,744	648		4,392
D8K3N03P46	Ashtabula River	3,728	647		4,375
1RK3ED3P00	Mosquito Bay, Louisiana (LA) Oil Spill	3,582	118		3,700
2CK3L69PBU	Tampa Bay	3,477	602		4,079
D8K3E01PNT	Commencement Bay	3,450	598		4,048
D8K3N03PN5	Ashland NSP Lakefront	3,335	1,354		4,689
2CK3L46PAD	Elliott Bay	3,324	572		3,896
D8K3N03PP2	Dupont Newport	3,320	576		3,896
D8K3N03P2F	Tulalip Landfill	3,219	554		3,773
2CK3LSCP00	North Cape	3,212	556		3,768
1RK3EJ3P00	LA-TB DBL 152	3,133	548		3,681
D8K3E01P23	Koppers Waste Site	3,031	524		3,555
1CK3J03PP2	FL7908CT	2,990	543		3,533
D8K3E01PW8	Hanford, WA	2,958	1,352		4,310
D8K3N03P05	Metal Bank	2,837	490		3,327
2CK3L14P00	Blackbird Mine	2,665	506		3,171
D8K3E01PGM	Commencement Bay	2,515	434		2,949
1RK3EE5P00	MV/Magara	2,514	440		2,954
D8K3E01P09	Commencement Bay	2,476	428		2,904
D8K3E01P2F	Hudson River	2,472	428		2,900
1RK3EE6P00	Chevron Oil Spill	2,390	413		2,803
D8K3E01PQ7	Commencement Bay	2,371	411		2,782
1CK3J76PA4	Apache Barge	2,251	387		2,638
1RK3EH1P00	Buffalo Marine Neches River	2,177	78		2,255

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3N03PGZ	Cornell Dublier Electronics, Inc., NJ	2,150	372		2,522
D8K3E01P1L	Hudson River	2,121	368		2,489
D8K3E01PY5	Duwamish River	2,106	1,681		3,787
D8K3E01PR7	Commencement Bay	2,058	357		2,415
D8K3N03P2E	Tulalip Landfill	2,043	356		2,399
D8K3N03PC7	Ventron Velsicol	1,969	341		2,310
1CK3H12P00	TV Command	1,901	1,010		2,911
2CK3LSCPLR	North Cape	1,791	308		2,099
D8K3E01PBT	Bayou Trepagnier	1,772	307		2,079
D8K3E01PTW	Ottawa River	1,639	284		1,923
2CK3L1BP00	Olympic Pipeline	1,638	282		1,920
2CK3MCMP00	Cape Mohican Restoration	1,632	718		2,350
2CK3L42P00	Lavaca Bay	1,591	276		1,867
D8K3N03PRM	Island End River	1,424	245		1,669
1CK3J18P00	Tony 1	1,393	244		1,637
2CK3MNBPO0	New Bedford Harbor Restoration	1,366	236		1,602
1CK3J76PA5	FL3457MC	1,344	241		1,585
1RK3EE3P00	Ocean Energy, LA	1,310	298		1,608
D8K3ENRPF9	MacAlloy Site	1,303	226		1,529
D8K3N03PHG	Holyoke Gas Works	1,277	223		1,500
D8K3E01PQ2	Commencement Bay	1,225	212		1,437
1RK3EG3PFF	Buzzards Bay/Bouchard 120	1,221	209		1,430
D8K3E01PFF	General FOIA Requests	1,199	207		1,406
1TK3B01P15	Superfund - Region 1	1,181	205		1,386
2CK3M47P02	Equinox/Mallard Well Blowout	1,170	202		1,372
D8K3N03P2C	Applied Environmental Sciences	1,159	199		1,358
1CK3J03PP7	Lady Loc	1,142	197		1,339
1RK3EJ6P00	Citgo, LA Calcasieu River	1,141	199		1,340
DKK3RKNP00	Hurricane Katrina	1,134	197		1,331
1RK3EE4P00	Conoco Phillips	1,121	191		1,312
1CK3J77P00	Milky Way	1,091	190		1,281
1CK3J63P00	Eagle 1 Dredge	1,003	175		1,178
D8K3E01PAA	Infant and Orphan Cases	986	175		1,161
1CK3J37P00	Jamie Ann	978	170		1,148
1RK3ED5P00	Luchenbach Oil Spill	933	168		1,101
DKK3RKAPAL	Hurricane Katrina	874	152		1,026
1RK3EG1P00	LA-Lake Washington	872	151		1,023
1RK3EJ8P00	IPC, Christina River, Delaware (DE) Oil Spill	807	141		948
1RK3EJ5P00	Bermuda Island, Delaware Bay, DE	803	137		940
1CK3J03PN8	Non Compete	755	131		886
C8K3N03P9B	Kalamazoo River	737	128		865
1CK3J41P00	Ocean Wind	729	127		856
D8K3E01P07	Commencement Bay	727	127		854
D8K3N03P15	Nyanza	712	122		834
D8K3N03PT3	Liberty Industrial Finishing	690	120		810
1RK3EC5P00	Indian River (Connectiv) Oil Spill	665	113		778
2CK3LFHPGM	Hylebos - General Metals	649	112		761
D8K3E01P08	Commencement Bay	623	107		730
2CK3M36P00	Iron Mountain Mine	621	108		729
1CK3J03PP9	Special K	601	103		704
1CK3J45PA8	Overload Recovery	597	101		698

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
1CK3J03PP8	Alexia II	596	103		699
D8K3N03PL7	Halby Chemical	572	100		672
D8K3E01PDU	Dupont-Newport Damage Assessment	568	150		718
1CK3J03PQ2	Sea Train	544	93		637
D8K3E01PF9	MacAlloy Site	535	93		628
1RK3EH2P00	North Pass/Ivan	527	91		618
2CK3MTVP00	TV Command	510	89		599
C8K3E01PV1	Cargill Tampa Bay Acidic Water Spill	507	87		594
D8K3N03PMR	Massachusetts Military Reservation	496	82		578
2CK3L10P00	Apex Galveston	475	82		557
D8K3ENRPB5	Roosevelt Roads	467	80		547
D8K3E01PX1	LCP Georgia	458	80		538
2CK3LFBPBV	Calcasieu Bayou Verdine	448	78		526
1TK3B05P00	Superfund - Region 5	448	77		525
D8K3E01PR8	Commencement Bay	448	77		525
D8K3N03PG3	Exxon-Mobile Atlantic Phosphate	439	74		513
D8K3E01PQ1	Commencement Bay	438	75		513
D8K3N03PF6	Davisville Naval Construction Battalion Center	419	72		491
1CK3J03PL9	Androw	419	71		490
1CK3J75PA5	Cheoy Dee	401	69		470
D8K3E01PW5	Calhoun Park Area, SC	344	59		403
D8K3E01PS1	RTC 320, Carteret Spill	339	58		397
1CK3J76PA6	Mar Vida	307	60		367
1CK3G07P00	Bailey Waste Disposal, TX	303	53		356
2CK3L46PTT	Elliott Bay	292	52		344
1CK3J03PF7	Big Ben 3	290	50		340
D8K3N03PGB	Green's Bayou	290	50		340
1RK3EJ7P00	Savannah River Mystery Spill	286	50		336
D8K3N03PB6	Olin Corp	279	48		327
D8K3E01PHG	Holyoke Gas Works	275	50		325
D8K3E01P57	Calcasieu Estuary	257	45		302
1CK3J03PQ1	True Love	257	44		301
1CK3J03PJ4	Adrienne	249	42		291
D8K3E01PQ6	Commencement Bay	246	44		290
D8K3E01P36	Iron Mountain Mine	233	40		273
D8K3N03P3C	Koppers Co.	231	41		272
D8K3N03P8T	Portland Harbor/Williamette River	204	35		239
1RK3EG9P00	Kinder Morgan	203	36		239
1CK3H13PNR	Apex Houston	203	35		238
1TK3B03PGT	68th Street Dump	203	35		238
1CK3J73P00	Ocean Tor	201	35		236
2CK3L60P00	Mobil Gypsum	195	39		234
D8K3E01PP4	Commencement Bay	193	33		226
D8K3E01PW7	Newtown, NY	189	33		222
D8K3N03PH3	Raymark Industries	184	32		216
D8K3E01PRE	Romic East Palo Alto, CA	179	31		210
D8K3N03PKB	Palmer Barge, Texas	178	31		209
2CK3L88PRF	Mulberry Phosphate	176	30		206
1CK8E01PBR	Wellwood	174	30		204
D8K3N03PAC	Ashpoo Conoco	174	30		204
D8K3N03PCH	Clark/Chevron Port Arthur	174	30		204

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3E01P45	St. Lawrence	168	30		198
1RK3EG4P00	Genmar Alexandra	160	28		188
2CK3M7CP00	Fort Lauderdale Mystery Spill	160	28		188
1RK3EG6P00	LA-Shell\North Pass	158	28		186
2CK3L36P00	Iron Mountain Mine Restoration	146	26		172
1CK3J03PF9	Mini-312 Stray Cat III	141	24		165
2CK3M8DP00	Montrose	137	23		160
1RK3EJ4P00	Irving Oil, Chelsea Creek	135	23		158
D8K3N03PSL	Tex Tin Corporation	135	23		158
D8K3N03PBR	Buffalo River	126	24		150
D8K3N03PC4	Atlas Tack Site	120	21		141
D8K3ENRPC2	Chalk Point	114	19		133
D8K3E01PBD	Calcasieu Estuary	110	19		129
1CK3J75PA4	Easy Going	100	18		118
2CK3L87P00	Dutch Harbor	100	18		118
2CK3M2AP00	Lake Barre Restoration	92	16		108
1TK3B01PH3	Superfund - Region 1	90	15		105
2CK3M7CPDW	Fort Lauderdale Mystery Spill	89	15		104
1CK3J62P00	Great Escape	85	15		100
1CK3H07P00	Great Lakes D&D	82	14		96
1CK3J57P00	Adaro	82	13		95
D8K3N03PX6	Halaco Engineering, Inc.	76	14		90
D8K3N03P3R	Portland Harbor/Willamette River	74	33		107
2CK3M7CPBC	Fort Lauderdale Mystery Spill	68	12		80
D8K3N03P1T	Beede Waste Oil	62	10		72
D8K3N03PET	Encycle Texas	58	10		68
D8K3N03PPA	Chevron Pascagoula Refinery	58	10		68
2CK3LF8PY5	Boeing Duwamish NRDA	51	9		60
2CK3M43P00	American Trader	50	10		60
1RK3ED6P00	BP Little Lake	46	8		54
2CK3M7CPPB	Fort Lauderdale Mystery Spill	46	8		54
D8K3E01P31	Ventrol Velsicol	46	8		54
D8K3N03P6P	Centerdale Manor	46	8		54
1RK3EF6P00	LA-Mendicant Island	45	7		52
1RK3EJ1P00	LA-Exxon Mobil	45	7		52
2CK3M69PEP	Tampa Bay	44	7		51
2CK3LC2PAD	Chalk Point	43	7		50
1CK3G02P00	Applied Environmental Service	30	5		35
1TK3B01P1T	Superfund - Region 1	30	5		35
2CK3L11P00	Apex Galveston	30	5		35
C8K3N03P46	Ashtabula River/Fields Brook	25	4		29
C8K3N03PN5	Ashland NSP Lakefront	25	4		29
1TK3B4APJ7	Superfund Region 4, Part II	22	4		26
2CK3M7CPBS	Fort Lauderdale Mystery Spill	22	4		26
2CK3M7CPHA	Fort Lauderdale Mystery Spill	22	4		26
2CK3M12P00	Rose Hill Landfill	<u>15</u>	3		18
2CK3MSJP01	Berman		1,213		1,213
D8K3N03PPB	Bellingham Portfield		413		413
1TK3B05P9B	Allied Paper, Inc./Portage Creek/Kalamazoo River		157		157
D8K3RJPP9B	Allied Paper, Inc./Portage Creek/Kalamazoo River		157		157
D8K3N03PBT	Bayou Trepagnier Chem. Spill		27		27

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3E01PAH	Ashtabula River and Harbor, OH		6		6
D8K3RAPP00	DAC -- Default task		<u>(1,123)</u>		<u>(1,123)</u>
	Grand Total	<u>\$869,269</u>	<u>\$171,361</u>	<u>\$1,224,903</u>	<u>\$2,265,533</u>

SCHEDULE 2

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
 FY 2006 COSTS BY OBJECT CLASS

OBJECT CLASS	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$575,260		\$648,902	\$1,224,162
1133	Part-Time with Temporary Appointment			2,340	2,340
1159	Employee Cash Awards			1,500	1,500
1160	Leave Surcharge Full-Time Permanent Appointments	115,001		130,239	245,240
1180	Credit Hours Earned	14,594		51,885	66,479
1182	Compensatory Leave Earned	93			93
1210	Employer's Contribution Surcharge	<u>164,321</u>		186,003	350,324
2140	Expenses Related To Domestic Travel - Paid to Traveler		\$10,826	6,013	16,839
2143	Expenses Related To Domestic Travel - Paid to Vendors		9,017	2,628	11,645
2148	Expenses Related Foreign Travel - Paid to Vendors		820		820
2213	All Other Transportation of Things		381	1,141	1,522
2214	GSA Trucks			2,549	2,549
2319	Rental Payments to GSA		63,457	75,002	138,459
2337	Telecommunications (Utility) FTS Services			100	100
2338	Telecommunications (Utility) Local Services		(254)	193	(61)
2411	Publications			47	47
2526	Other Training by University or Other Non-Federal Source			1,528	1,528
2527	Miscellaneous Contractual Services Not Otherwise Classified		356	10,059	10,415
2610	GSA Customer Supply Center			(162)	(162)
2619	Purchases (All Other)		(869)	755	(114)
2628	General Office Supplies		197	(1,393)	(1,196)
3123	Non-Capitalized ADP and Telecommunications Equipment			2,233	2,233
9876	General Support (NOAA)		<u>87,430</u>	<u>103,341</u>	<u>190,771</u>
	Grand Total	<u>\$869,269</u>	<u>\$171,361</u>	<u>\$1,224,903</u>	<u>\$2,265,533</u>