

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2011 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, remediation, 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) 2011 costs and development of an indirect cost rate. This document describes our methodology and presents OR&R's FY 2011 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 restorations 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), Marine Debris Division (MDD), and 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's focus is 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 2011.

FINANCIAL MANAGEMENT SYSTEM

OR&R costs reside in the NOAA 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 2011 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 2011 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2011 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. Adjustments to OR&R 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 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 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 program, or for which the benefit to the DARRP program 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 2011 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.
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 2011 indirect cost rate with ARD direct labor costs as the base. 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



Colette Y. Wilson, CPA
Partner

August 28, 2012

EXHIBIT

OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2011 INDIRECT COST RATE
(EXCLUDING ERD AND MDD)

Indirect Costs	\$9,167,704
Less:	
BSG and HQ Costs Allocable to ERD and MDD	\$(2,564,469)
Management and Support Costs Allocable to Non-Direct Activities	(1,306,927)
Management and Support Costs Allocable to Superfund Activities	<u>(732,315)</u>
Net Indirect Costs	<u>\$4,563,993</u>
Direct Labor Costs*	<u>\$4,037,732</u>
Indirect Cost Rate	<u>113.03%</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 2011 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
J8K3RDAP00	Damage Assessment – Earmark			\$2,959,934	\$2,959,934
J8K3RAPPGD	General Management and Admin Support			894,569	894,569
J8K3RAPP00	Damage Assessment			525,198	525,198
H8K3RDAP00	Damage Assessment – Earmark			428,486	428,486
H8K3RH3P00	Headquarters – Emergency Response			414,455	414,455
J8K3RAPPGW	General Training and Non-case Workshops			391,518	391,518
1CK3G01P00	Hazmat/CPRD General Support			369,095	369,095
1CK3F7KP00	EPA Superfund			352,763	352,763
1RK3BTTP00	EPA Superfund MOA			326,332	326,332
J8K3RAPPDM	DARRP Management and Admin			313,607	313,607
H8K3RAPPGD	General Management and Admin Support			179,278	179,278
J8K3RDAU00	Damage Assessment – Earmark IT Security			147,493	147,493
J8K3RAPPGR	General Research and Methods Development			131,337	131,337
J8K3RH2N00	Headquarters – Habitat (54%) Telecom			126,219	126,219
J8K3RH2P00	Headquarters – Habitat (54%)			123,558	123,558
J8K3RAPPDT	Training			117,528	117,528
J8K3RDAJ00	Damage Assessment – Earmark Data Networks			107,274	107,274
J8K3RH3P00	Headquarters – Emergency Response			100,207	100,207
H8K3RH3D00	Headquarters – Emergency Response, Desktop Management			91,521	91,521
1CK3FARPGD	General Management and Admin Support			87,873	87,873
J8K3RH3D00	Headquarters – Emergency Response Desktop Management			84,255	84,255
J8K3RDAB00	Damage Assessment – Earmark Program Management			76,519	76,519
J8K3RDAQ00	Damage Assessment – Earmark Data Center			76,207	76,207
J8K3RDAD00	Damage Assessment – Earmark Desktop Management			66,389	66,389
J8K3RDAE00	Damage Assessment – Earmark End-User Service Center			66,217	66,217
G8LAH1AP00	DARRP General Support			65,584	65,584
J8K3RH3N00	Headquarters – Emergency Response Telecom			65,313	65,313
1CK3FARPGW	General Training and Non-case Workshops			61,108	61,108
17K3N25P00	EPA – ERMA – Caribbean			60,346	60,346
J8K3RAPPTK	EPA Superfund			46,944	46,944
G8K3REMP00	Damage Assessment – ERMA			43,073	43,073
1CK3GLBP00	BSG – General			40,678	40,678
1CK3FARPDM	DARRP Management and Admin			33,473	33,473
1CK3FARPDT	DARRP Training			29,323	29,323
1CK3FARPGR	General Research and Methods Development			24,616	24,616
J8K3N03P00	CPRD Base			21,431	21,431
G8K3RDAP00	Damage Assessment – Earmark			20,419	20,419
1CK3GHQPWD	Headquarters DARF – Workforce Development			19,521	19,521

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
J8K3RAPDP	DARRP Program Policy and Development			19,334	19,334
1CK3GHQP00	Headquarters DARF – General			16,673	16,673
J8K3RDAPTR	Damage Assessment – Earmark Divisional Training			10,657	10,657
J8K3RB2PTR	General Training and Non-case Workshops			10,579	10,579
1CK3FARP00	DARRF Base			5,379	5,379
J8K3NTKP00	Superfund EPA – FY 2011			5,287	5,287
J8K3RH3R00	Headquarters – Emergency Response Application Management			4,310	4,310
J8K3N03PGD	General Management and Admin Support			3,365	3,365
G8K3RH2P00	Headquarters – Habitat (54%)			3,234	3,234
J8K3RDAPWD	Damage Assessment – Earmark Workforce Development			3,206	3,206
G8K3RH3P00	Headquarters – Emergency Response			2,756	2,756
J8K3N03PGW	General Training and Non-case Workshops			2,703	2,703
J8K3N03PDM	DARRP Management and Admin			1,217	1,217
1CK3FARPDP	DARRP Program Policy and Development			1,151	1,151
1TK3B02P84	Superfund – Region 4			972	972
J8K3RH3PTR	Headquarters – Emergency Response HQ Training – Transportation			812	812
J8K3N03PDT	DARRP Training			684	684
H8K3N03PDM	DARRP Management and Admin			489	489
H8K3RH3PWD	Headquarters – Emergency Response, Workforce Development			208	208
J8K3RH3J00	Headquarters – Emergency Response Data Networks			108	108
1CK3F01P00	General Damage Assessment Activities			19	19
J8K3RSFP00	EPA Superfund			10	10
1TK3BRMP00	Superfund – ERMA			7	7
H8K3RAP00	Damage Assessment			(147)	(147)
H8K3RH3N00	Headquarters – Emergency Response			(3,198)	(3,198)
H8K3RH2N00	Headquarters – Habitat (54%) Telecom			(11,772)	(11,772)
17K3EM6P00	Deepwater Horizon Incident	\$2,359,470	\$99,642,412		102,001,882
1CK3GBPP00	Deepwater BP Forward Funding	548,062	7,507,966		8,056,028
J8KDHARP00	Deepwater Horizon Gulf Oil Spill	338,219	90,572		428,791
17K3NQ8PER	Deepwater Emergency Response – ERMA	125,033	35,795		160,828
J8K3RAP84	Hudson River PCBS, NY	112,552	33,614		146,166
17K3N23P00	DOE NIAA IAG HANFORD	100,738	46,032		146,770
17K3NQ8P00	Deepwater Emergency Response	63,088	1,713,654		1,776,742
1CK3G29P00	Portland Harbor Phase II	57,624	135,546		193,170
J8K3RAP5D	Lower Duwamish River	41,449	11,428		52,877
1CK3G27P00	Passaic – 21 Companies Future Restoration	40,071	23,567		63,638
J8K3RAPPMC	Miscellaneous DARRP Case Charges	39,507	19,511		59,018
1CK3GDWP00	Deepwater Total Value Study	35,824	116,380		152,204
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	27,733	69,402		97,135
1CK3G08P00	GE Housatonic River	23,267	7,343		30,610
1CK3GRUP00	Deepwater Rec Lost Use Assessment	16,765	5,507		22,272
1CK3FARP11	Yellowstone Pipeline Oil Spill	11,750	3,385		15,135
1CK3G11P00	Portland Harbor	11,440	3,707		15,147
J8K3RAPPRB	Duwamish River, NRD, Seattle	11,151	3,072		14,223

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
J8K3N03P7Y	Duwamish River, WA, NRD/Trustee – General	11,037			11,037
J8K3RAPP5M	St. Lawrence River at Massena	10,095	3,097		13,192
J8K3RAPPX1	LCP Chemicals NRD	9,919	3,882		13,801
J8K3RAPPBM	Metal Bank, PA NRDA	9,404	2,591		11,995
J8K3RAPPCK	Piles Creek, NRDA, NE	9,280	2,602		11,882
J8K3RAPP5S	Duwamish River, NRDA	7,900	2,177		10,077
17K3EK1P00	SF Bay, Cosco Buson Oil Spill	7,376	22,145		29,521
J8K3RAPP3R	Portland Harbor, OR, NRD	6,486	2,492		8,978
17K3EF9P00	Selendang	6,149	(4,909)		1,240
J8K3N03P1B	Roanoke River – Ablemarle Sound	5,911	1,462		7,373
J8K3N03P84	Hudson River PCBs, NY, NRD/Trustee	5,850			5,850
2CK3L14P00	Blackbird Mine, ID, Restoration	5,281			5,281
J8K3N03PRB	Duwamish River, WA, NRD/Trustee, Seattle/Bluefields	4,988			4,988
1CK3FARPC8	Berrys Creek	4,685	1,482		6,167
H8K3RAPP5D	Lower Duwamish River	4,478			4,478
17K3EJ3P00	LA TB DBL 152	4,443	414		4,857
1CK3FARP84	Hudson RIVER PCBs, NY, NRD	4,186	173,933		178,119
1CK3FARPPS	Duwamish River NRD, for Port of Seattle	3,593	1,136		4,729
J8K3RAPP6Z	Cornell Dublier Electronics, NRD	3,419	942		4,361
1CK3G10P00	DuPage River Restoration, IL, Restoration Activities – DuPage Grant	3,331			3,331
1CK3FARPG8	Greens Bayou, GB Biosciences, TX	3,209	884		4,093
J8K3RAPP5Y	Duwamish River, Washington Boeing, NRDA	3,180	891		4,071
J8K3RAPP4E	St. Lawrence River, Alcoa, NY	3,179	1,292		4,471
J8K3RAPP9B	Kalamazoo Allied Trustee	3,170	830		4,000
J8K3RAPP3D	Raritan River, NJ Trustee	2,900	799		3,699
17K3EM3P00	Voge Trader Grounding, Oahu, HA	2,812	457		3,269
J8K3RAPPV1	Cargill Tampa Bay	2,811	775		3,586
J8K3RAPP50	Newtown NRD, NY	2,774	764		3,538
J8K3RAPPDH	Dupont Hay Road Restoration	2,377	655		3,032
J8K3RAPP5C	Culebra, PA	2,365	651		3,016
J8K3RAPP5M	Commencement Bay, WA, NRDA	2,284	884		3,168
J8K3RAPP5C	Berrys Creek	2,281	628		2,909
1CK3FARP3D	Raritan River, NJ Trustee	2,272	8,804		11,076
1CK3FARPMC	Miscellaneous DARRP Case Charges	2,122	73,659		75,781
J8K3N04P2R	Deepwater Horizon Incident	2,100	579		2,679
J8K3RAPP30	Lower Duwamish NRD	1,996	550		2,546
J8K3N03PPS	Duwamish River, WA, Port of Seattle NRD/Trustee	1,718			1,718
J8K3RAPPDY	Duwamish River NRD Seattle	1,709	492		2,201
J8K3RAPP5F	Commencement Bay, WA, NRDA	1,708	471		2,179
1CK3G25P00	Portland Harbor – Phase 1	1,614	36,563		38,177
17K3NR4P00	Gulf Coast Asphalt Oil Spill	1,605	562		2,167
J8K3RAPP5S	Star Lake Lodge, Texas	1,601	441		2,042
H8K3N03P7Y	Duwamish River, WA, NRD/Trustee – General	1,593			1,593
J8K3RAPPXM	Exxon Mobil	1,497	513		2,010
J8K3N03P13	PH Raydnier Mill	1,314	362		1,676
J8K3RAPPDJ	Duwamish River NRD Seattle	1,268	350		1,618

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
J8K3RAPPX4	Sheboygan Harbor and River	1,200	331		1,531
J8K3RAPPBP	BP Amoco/Dureco	1,189	327		1,516
J8K3N03PDK	Duwamish River, WA, NRD/Trustee, Seattle – King County	1,174			1,174
J8K3N03PV1	Cargill, Tampa Bay, FL, NRDA	1,116	308		1,424
H8K3N03PX1	LCP Honeywell	989			989
J8K3RAPP42	Lower Duwamish NRD	979	270		1,249
H8K3RAPPGZ	Cornell Dublier Electronics, NRD	919	253		1,172
17K3EL2P00	Port of Richmond, Terminal 4	910	250		1,160
17K3N24P1S	Pearl Harbor	910	250		1,160
J8K3N03PDJ	Duwamish River, WA, NRD/Trustee, Jorgenson Forge	880			880
17K3EF5P00	Cape Flattery	869	239		1,108
J8K3N03PX1	LCP Chemicals Georgia, Inc., GA, NRD/Trustee – Honeywell	851			851
1CK3FARPCK	Piles Creek, NRD, NE	847	241,485		242,332
J8K3RAPPBN	Diamond Alkali	833	229		1,062
17K3EM1P00	Adak Oil Spill, Alaska	808	6,240		7,048
J8K3RAPPK6	Bayou D'Inde	789	218		1,007
J8K3N03PX4	Sheboygan Harbor & River, WI, NRD/Trustee	782			782
H8K3N03PY5	Duwamish River, WA, NRD/Trustee, Boeing	754			754
J8K3RAPPDK	Duwamish River NRD Seattle	710	195		905
J8K3RAPPPLW	Duwamish River NRD Trustee	704	194		898
H8KDHARP00	Deepwater Horizon Gulf Oil Spill	682	2,402		3,084
J8K3RAPPHF	Hanford, WA	667	184		851
J8K3RAPP8T	Portland Harbor, OR, NRD	662	182		844
J8K3RAPP33	Lower Duwamish NRD	652	180		832
J8K3RAPPMM	Magic Marker Exide Bankruptcy	598	165		763
1CK3G32P00	PH Navigational Claims Assessment	550	152		702
J8K3RAPP09	Hooker 102nd Street	535	147		682
1CK3FARPDU	Dupont Beaumont, TX	513	141		654
17K3EE2P00	Evergreen/Cooper River, Charleston, SC NRD	508			508
J8KDHARPHW	Deepwater Horizon Gulf Oil Spill	488	134		622
2CK3L28P00	Portland Harbor, OR, Restoration (float)	461			461
J8K3N03PBN	Diamond Alkali Co. (Passaic River), NJ, NRD/Trustee	443			443
1CK3FARPVE	Vieques NRD/Restoration	439	1,359		1,798
1CK3FARPSM	ST. Lawrence River at Massena	430	2,981		3,411
17K3EJ6P00	CITGO, La Calcasieu River	430	118		548
J8K3RAPP52	Sandirgo Bay, CA, NRDA	410	113		523
1CK3FARP9B	Kalamazoo Allied Trustee	403	3,563		3,966
17K3EH4P00	Chevron	395	109		504
J8K3RAPPGB	Green's Bayou	395	109		504
J8K3RAPP7	LCP Chemicals, GA	364	100		464
J8K3RAPP25	Kerr McGee Chemical Company	360	99		459
1TK3B02PBN	Diamond Alkali Co. (Passaic River), NJ, Superfund	360			360
J8K3RAPPXT	Citgo Litigation Support	318	87		405
J8K3N03PMC	Miscellaneous DARRP Case Charges	291			291
1CK3FARP26	Montrose A	278			278

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3EL8P00	T/V Port Stewart, Yabucoa, PR	269	1,336		1,605
1TK3B10PP1	Blackbird Mine Metals	264			264
17K3EL9P00	T/V Matthew Grounding, PR	223	63,273		63,496
1CK3GJRP00	Ordinance Reef	210			210
H8K3N03PRB	Duwamish River, WA, NRD/Trustee, Seattle/Bluefields	210			210
J8K3N03PSM	St. Lawrence River at Massena, NY, NRD/Trustee	205			205
H8K3RAPPMC	Miscellaneous DARRP Case Charges	204	7,100		7,304
17K3EE5PDA	Damage Assessment, NRDA	191	53		244
J8K3N03PC8	Ventron Velsicol	183	51		234
J8K3N03P2S	PS Prep Pilot	180			180
H8K3N03PDJ	Duwamish River, WA, NRD/Trustee, Jorgenson Forge	168			168
K8K3N03PDR	Delaware River Database & Mapping	168			168
1CK3FARP44	Quendall Terminal	159	8,046		8,205
1CK3G11P02	Injury Assessment City of Portland	154	43		197
1CK3FARPRB	Duwamish River NRD, Seattle Bluefields	132			132
H8K3RAPP84	Hudson River PCBS, NY	115	31		146
17K3EF7P00	Foss Barge/PT Wells	96			96
17K3EK5P00	PSE, Crystal Mountain	96			96
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	89	7,318		7,407
J8K3N03PHF	Hanford, WA, NRD	84	2,922		3,006
17K3EK6P00	Dalco Passage, Conoco	77			77
2CK3L65P00	Boeing Settlement	76	21		97
1CK3FARP5D	Duwamish River Lower , WA, NRD	74	36,955		37,029
J8K3RAPP1B	Roanoke River – Ablemarle Sound	74	1,122		1,196
J8K3RAPPBV	Bayou Verdine, Non-Recoverable	69	19		88
J8K3N03PRC	Outreach	58			58
J8K3RAPP61	N L Industries	46	12		58
H8K3N03PDY	Duwamish River, WA, NRD – Lower Duwamish, City of Seattle	42			42
H8LHH06PHR	Habitat Conservation, Portland, OR	42			42
J8K3RB2PDU	Dupont Beaumont, TX	36	9		45
1CK3FARPBN	Diamond Alkali, Passaic River	33	30,605		30,638
J8K3N03PKJ	Bayou d'Inde, LA, NRD/Trustee	30			30
17K3EE5P01	M/V Margara-Mid Case Corr-Emergency	29			29
1CK3FARPB3	Tex Tin Corporation, TX	17	4		21
1CK3FARPCT	Clark Chevron Port Arthur, TX	17	4		21
J8K3RAPPMS	Malone Services Co., Swan Lake	17	4		21
1CK3FARP3R	Portland Harbor, OR, NRD		111,091		111,091
1CK3H66P00	Army Project		84,054		84,054
1CK3FARP7Y	Duwamish River General, NRD		58,162		58,162
1CK3FARPBM	Metal Bank, PA, NRDA Trustee		36,712		36,712
H8K3RWRP00	Wreck Oil Removal		25,226		25,226
1CK3FARPSS	Selby Slag, CA, NRD		11,267		11,267
1CK3G26P00	Passaic – Tierra Company Future Restoration		8,440		8,440
2CK3M8CP00	MSRP Operating Budget		6,999		6,999
1CK3FARPJ	Bayou D'Inde, LA, NRD		6,113		6,113
D8K3RVEP00	Vieques NRD/Restoration		4,245		4,245

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
J8K3RAPP11	Yellowstone Pipeline Oil Spill		3,255		3,255
1CK8A32P00	Commencement Bay Damage Assessment		1,840		1,840
1CK8A06P00	Hylebos Damage Assessment		1,581		1,581
1CK8A27P00	Boeing Duwamish Damage Assessment		1,581		1,581
2CK3M88PEW	Mulberry Estuarine Restoration Project		1,470		1,470
1CK3FARPC5	Culebra, PR		1,367		1,367
1CK3FARPAS	Rose Hill Regional Landfill, RI		1,357		1,357
1CK8A35P00	Hudson River Damage Assessment		1,322		1,322
17K3EE5P00	M/V Margara, Port Rico, NRDA		1,042		1,042
1CK3FARPM4	Eppinger & Russell, Elizabeth River		813		813
1CK3JLSPP9	Special K Litigation Support		737		737
17K3EF8P00	Athos		479		479
J8K3RAPPAS	Passaic		445		445
1CK3FARP8B	Duwamish Waterway East Waterway River		356		356
1CK3FARP4E	St. Lawrence River – Alcoa, NY, NRD		300		300
J8K3RAPP7Y	Duwamish River General, NRD		255		255
J8K3RAPPHY	Patrick Bayou		255		255
F8K3N03PCM	Commencement Bay		224		224
17K3EL7P00	Dubai Star Oil Spill		162		162
1CK3FARPM7	LCP Chemicals, GA, NRD		91		91
1CK3FARPHF	Hanford, WA, NRD		83		83
F8K3N03P7Y	Duwamish River		72		72
1CK3FARP1B	Weyerhaeuser Plymouth Wood Treating		45		45
1CK3FARPX4	Sheboygan Harbor and River		45		45
1CK3FARPY5	Duwamish River, WA NRD – Boeing		17		17
1CK3FARPCM	Commencement Bay, WA, NRD		9		9
1CK3FARPHY	Comm Bay NRDA Hylebos General		9		9
H8KDHERP00	Deepwater Horizon Gulf Oil Spill		(1,103)		(1,103)
	Total	<u>\$4,182,995</u>	<u>\$110,607,655</u>	<u>\$9,167,704</u>	<u>\$123,958,354</u>

SCHEDULE 2

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2011 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	\$2,099,171		\$2,785,111	\$4,884,282
1118	Actual Terminal Leave Payments			53,820	53,820
1151	Overtime	140,892		22,040	162,932
1157	Holiday Pay	4,371		2,451	6,822
1159	Employee Cash Awards			269,934	269,934
1160	Leave Surcharge Full-Time Permanent Appointments	419,836		567,789	987,625
1181	Credit Hours Earned	47,471		51,500	98,971
1182	Compensatory Leave Earned	83,900		42,177	126,077
1210	Employer's Contribution Surcharge	687,687		930,032	1,617,719
2140	Expenses Related to Domestic Travel – Paid Directly to the Traveler		\$463,042	322,886	785,928
2143	Expenses Related to Domestic Travel – Paid Directly to Vendors		255,820	123,230	379,050
2146	Expenses Related to Foreign Travel – Paid Directly to the Traveler		2,942	7,822	10,764
2148	Expenses Related to Foreign Travel – Paid Directly to a Vendor			7,686	7,686
2211	Transportation of Household Goods Related to Permanent Change of Station			2,964	2,964
2213	All Other Transportation of Things		288	8,755	9,043
2319	Rental Payments to GSA		244,054	337,737	581,791
2320	Rental Payments to Others		1,638	61,365	63,003
2331	Utility Services			1,387	1,387
2334	Rental of Equipment			524	524
2336	Telecommunications Data/Network Services		54	4,882	4,936
2337	Telecommunications FTS Services		100	262,121	262,221
2338	Telecommunications Local Services		468	51,813	52,281
2411	Publications			8,186	8,186
2510	Information Technology/ADP Training		5,662		5,662
2511	Management and Professional Support Services	494,735	1,066,918	678,721	2,240,374
2513	Engineering and Technical Services		358,927		358,927
2522	Maintenance of Equipment		1,161		1,161
2523	ADP and Telecommunications Contractual Services		4,486	372,648	377,134
2526	Other Training by University or Other Non-Federal Source		580	53,871	54,451
2527	Miscellaneous Contractual Services Not Otherwise Classified	204,932	107,333,455	640,956	108,179,343
2533	Training by Office of Personnel Management and Other Federal Agencies			701	701
2535	All Other Services of Federal Agencies		1,595	23,473	25,068
2536	Fund Transfers Between Financial Management Centers For Services			42,000	42,000
2610	GSA Customer Supply Center			230	230
2613	Purchases - Maintenance of Vessels			44	44

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2618	Purchases of ADP Supplies		102,753	57,111	159,864
2619	Purchases		16,140	8,120	24,260
2623	Issues of Photographic Supplies			455	455
2625	Office Furniture			2,258	2,258
3120	Non-Capitalized Equipment			9,480	9,480
3123	Non-Capitalized ADP and Telecommunications Equipment		1,978	263,486	265,464
4111	Research Grants		29,489	8,433	37,922
4119	Other Grants		3,454	100,067	103,521
4301	Interest Penalties		5,699	1,122	6,821
9876	General Support		706,952	978,316	1,685,268
	Total	<u>\$4,182,995</u>	<u>\$110,607,655</u>	<u>\$9,167,704</u>	<u>\$123,958,354</u>