NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT AND RESTORATION PROGRAM

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2004 INDIRECT COST RATE

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT AND RESTORATION PROGRAM
OFFICE OF GENERAL COUNSEL ROR NATURAL RESOURCES
FISCAL YEAR 2004 INDIRECT COST RATE

CONTENTS

Section	Page
Background	1
Financial Management System	1
Indirect Cost Allocation Methodology	2
Exhibit: Fiscal Year 2004 Indirect Cost Rate	4
Schedule 1: Fiscal Year 2004 Costs by Task Code	5
Schedule 2: Fiscal Year 2004 Costs by Object Class	11

Cotton & Company

Cotton & Company LLP
635 Slaters Lane
4th Floor
Alexandria, VA 22314

P: 703.836.6701
F: 703.836.0941
www.cottoncpa.com

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) 2004 costs and development of an indirect cost rate. This document presents GCNR's FY 2004 indirect cost rate and explains the methodology we used. 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 and Response Program (DARP). DARP'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). DARP is comprised of three NOAA component organizations: Damage Assessment Center (DAC) 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 2004 costs were accumulated under FMC 102 (Office of General Counsel).

DARP 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 DARP. These are costs for general and administrative activities that support, sustain, or enhance the DARP 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. Application and descriptions of NOAA overhead rates 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 DARP costs, including its financial management system and business practices.

- Obtained downloads of FY 2004 GCNR cost transactions and performed tests to verify the completeness and accuracy of these downloads.

- Identified costs incurred on DARP tasks with the assistance of GCNR personnel.

- Identified DARP 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 DARP program, or for which the benefit to the DARP 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 DARP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARP indirect costs to benefiting activities. We calculated the FY 2004 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. 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

March 15, 2006
Alexandria, Virginia

EXHIBIT

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2004 INDIRECT COST RATE

Total Indirect Costs	$1,468,359
Less: Indirect Costs Allocable to Other Activities	601,606
Net Indirect Costs	$866,753
Direct Labor Costs	$524,061
Indirect Cost Rate	165%

SCHEDULE 1

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2004 COSTS BY TASK CODE

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8K3RAPP01	General Management & Administrative Support				$562,367	$ 562,367
B8KSEDAP01	General Management & Administrative Support				539,153	539,153
B8KSEDAPTR	General Training				127,742	127,742
B8KSEDAP04	General Program Policy & Development				68,805	68,805
B8K3RAPP04	General Program Policy & Development				44,172	44,172
B8K3RAPPTR	General Training				42,025	42,025
A8K3RAPP01	General Management & Administrative Support				29,366	29,366
18K3RAPP01	General Management & Administrative Support				22,595	22,595
A8K3RAPP04	General Program Policy & Development				13,576	13,576
A8K3RAPPTR	General Training				9,388	9,388
28L6R0PP00	NMFS DARP Support				6,110	6,110
1CK3F01P00	General Management & Administrative Support				3,060	3,060
1RK3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	$33,539	$129	$33,668		33,668
2CK3M32P00	Commencement Bay Restoration, Baywide	25,098	184	25,282		25,282
B8K3RAPP06	Hylebos (Commencement Bay) NRDA	23,087		23,087		23,087
B8KSEDAP33	Passaic River (Newark Bay) NRDA	19,072	278	19,350		19,350
2CK3M8AP00	MSRP Trustee Council Operating Budget	18,788	6,434	25,222		25,222
B8KSEDAPWR	Portland Harbor/Willamette River NRDA	16,652	697	17,349		17,349
1BK3B42PM8	Lavaca Bay/Point Comfort NRDA	14,009	(1,022)	12,987		12,987
1RK3EB1P00	Olympic Pipeline/Whatcom Creek NRDA	13,893	8	13,901		13,901
B8K3RAPP27	Duwamish River NRDA	13,112	3,012	16,124		16,124
1RK3EA5P00	Equinox/Mallard Well Blowout NRDA	13,001	2,086	15,087		15,087
B8KSEDAP27	Duwamish River NRDA	11,795		11,795		11,795
B8K3RAPP33	Passaic River (Newark Bay) NRDA	10,961	936	11,897		11,897
1RK3EB5P00	Roosevelt Roads JP5 Spill NRDA	10,715		10,715		10,715
1RK3EE2P00	Evergreen/Cooper River, SC, NRDA	10,038	1,079	11,117		11,117
2CK3MNBP00	New Bedford Harbor Restoration	9,653	3,047	12,700		12,700
2CK3MSCP00	North Cape Restoration	9,422	809	10,231		10,231
B8KSEDAP06	Hylebos (Commencement Bay) NRDA	8,978		8,978		8,978
2CK3M69PBU	Tampa Bay Beach Use Restoration	8,091	15	8,106		8,106
B8KSEDAP57	Calcasieu Estuary NRDA	8,045	2,755	10,800		10,800
B8KSEDAPQ9	Hylebos (Comm. Bay) Subgroup 1 NRDA	8,000		8,000		8,000
B8KSEDAP35	Hudson River NRDA	7,612	665	8,277		8,277
B8K3RAPPLA	Louisiana Regional Restoration Planning	7,325	1,564	8,889		8,889
B8K3RAPPWR	Portland Harbor/Willamette River NRDA	6,786	4,205	10,991		10,991
B8KSEDAPLA	Louisiana Regional Restoration Planning	6,403	12	6,415		6,415
B8KSEDAPW5	Calhoun Park, Charleston (CRC) NRDA	6,226		6,226		6,226
B8KSEDAP20	LCP Turtle River NRDA	5,937		5,937		5,937
B8K3RAPP35	Hudson River NRDA	5,768	1,021	6,789		6,789
B8KSEDAPBV	Calcasieu Bayou Verdine NRDA	5,572	375	5,947		5,947
B8K3RAPP23	Koppers Waste Site, S.C. NRDA	5,371	906	6,277		6,277
1RK3EB9P00	Beaver Creek Oil Spill NRDA	5,278		5,278		5,278
2CK3M69PEP	Tampa Bay Ecological Projects Oversight	4,868		4,868		4,868

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8K3RAPPBV	Calcasieu Bayou Verdine NRDA	4,845	1,145	5,990		5,990
B8KSEDAPEA	Hylebos (Comm. Bay) - Elf Atochem NRDA	4,787		4,787		4,787
B8KSEDAP23	Koppers Waste Site, S.C. NRDA	4,567	561	5,128		5,128
1BK3B42PM7	Lavaca Bay/Point Comfort NRDA	4,480	(382)	4,098		4,098
2CK3MSCPLR	North Cape Lobster Restoration	4,372		4,372		4,372
B8K3RAPP57	Calcasieu Estuary NRDA	4,333	2,352	6,685		6,685
B8KSEDAPQ6	Hylebos (Comm. Bay) -Murray Pacific NRDA	4,268		4,268		4,268
1CK3J49P00	Diego Damage Assessment and Response	4,088		4,088		4,088
B8KSEDAPAA	Infant and Orphan Cases	3,983	6	3,989		3,989
B8KSEDAPBD	Calcasieu Bayou D'Inde NRDA	3,919		3,919		3,919
B8K3RAPPY2	Motiva Sulfuric Acid Spill NRDA	3,690		3,690		3,690
2CK3M14P00	Blackbird Mine Restoration	3,676		3,676		3,676
2CK3M13PTT	Tenyo Maru Restoration, Trustee	3,568		3,568		3,568
B8KSEDAPCG	Ciba-Geigy-Region 4 (CRC) NRDA	3,407		3,407		3,407
2CK3M7CP00	Fort Lauderdale Spill Restoration	3,385		3,385		3,385
A8K3RAPPBV	Calcasieu Bayou Verdine	3,042		3,042		3,042
1RK3EG3PFF	Buzzards Bay/Bouchard 120 Oil Spill FOIA	3,023		3,023		3,023
2CK3MTVP00	TV Command Restoration	3,009		3,009		3,009
B8K3RAPPEA	Hylebos (Comm. Bay) - Elf Atochem NRDA	3,000	16	3,016		3,016
B8K3RAPPX1	LCP Turtle River, Honeywell NRDA	2,887	467	3,354		3,354
B8KSEDAPW8	Hanford, WA DOE Litigation Support	2,725		2,725		2,725
1CK3H12P00	TV Command Trustee Council & Restoration (ONMS)	2,627		2,627		2,627
2CK3MH1P42	Exxon Valdez Restoration	2,611		2,611		2,611
2CK3M88PEW	Mulberry Restoration, Estuarine Wetland Project	2,589		2,589		2,589
1RK3EE3P00	Ocean Energy, LA NRDA	2,584	101	2,685		2,685
B8KSEDAPW6	Albermarle Sound/Weyerhauser (CRC) NRDA	2,513		2,513		2,513
B8K3RAPPBT	Bayou Trepagnier Chem. Spill (CRC) NRDA	2,460	1,745	4,205		4,205
B8KSEDAP1L	Hudson River Litigation Support	2,233		2,233		2,233
1RK3EC3PNR	Chelsea River/Posavina Non-recoverable	2,192		2,192		2,192
1CK3J58P00	Marathon Illegal Dumping Damage Assessment and Response	2,135	5	2,140		2,140
B8K3RAPPW4	Martin Texas City Acid Spill NRDA	2,106		2,106		2,106
2CK3M11P00	B.T. Nautilus Restoration	1,889	305	2,194		2,194
2CK3MSJP00	Barge Berman Restoration	1,646	(578)	1,068		1,068
B8K3RAPPFF	General Management & Administrative Support FOIA	1,554		1,554		1,554
2CK3M46PAD	Elliott Bay Restoration Administration	1,507		1,507		1,507
1RK3ED3P00	Mosquito Bay, LA Oil Spill NRDA	1,501	565	2,066		2,066
2CK3MCMP00	Cape Mohican Restoration (RC/DARP)	1,374	655	2,029		2,029
1CK3J65P00	MBNMS Intermodal Container Damage Assessment and Response	1,374		1,374		1,374
B8K3RAPPDU	Dupont-Newport NRDA	1,368		1,368		1,368
1CK8D08P00	Great Lakes D&D	1,364		1,364		1,364
B8KSEDAPDU	Dupont-Newport NRDA	1,335		1,335		1,335
B8K3RAPP2F	Hudson River FOIA	1,268	10	1,278		1,278
B8K3RAPP1L	Hudson River Litigation Support	1,258		1,258		1,258
2CK3MC2P00	Chalk Point Restoration	1,253		1,253		1,253
A8K3RAPPLA	Louisiana Regional Restoration Plan	1,218		1,218		1,218
B8KSEDAPP1	Hylebos (Comm. Bay) - USG Interiors NRDA	1,153		1,153		1,153
1CK3J16PA3	Lobsters, Perry Non-Recoverable	1,127		1,127		1,127

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
2CK3M43P00	American Trader Restoration (RC/DARP)	1,126		1,126		1,126
B8K3RAPPF9	MacAlloy Site (CRC) NRDA	1,124		1,124		1,124
1CK3J40P00	Paradiso Damage Assessment and Response	1,051		1,051		1,051
B8KSEDAPW3	Kent Reliant Grounding, PR NRDA	1,048		1,048		1,048
1CK8D04PNR	Salvors Non-Recoverable	990		990		990
B8KSEDAPDL	Duwamish Lower River FOIA – 2004	965	756	1,721		1,721
1CK3J03PF7	Big Ben 3 Damage Assessment and Response	929		929		929
B8KSEDAPR4	Hylebos (Comm. Bay) - Louisiana Pacific	918		918		918
A8K3RAPPFF	General FOIA Time	875		875		875
2CK3M36P00	Iron Mountain Mine Restoration	828		828		828
B8K3RAPPGM	Hylebos (Commencement Bay) - General Metals NRDA	819		819		819
B8K3RAPPAA	Infant and Orphan Cases	808	222	1,030		1,030
1CK3J03PK9	African Sojourner Damage Assessment and Response	806		806		806
1RK3NE2P00	Luckenbach Oil Spill Damage Assessment and Response	801		801		801
1CK3J03PH7	FL3681CD Damage Assessment and Response	800		800		800
1RK3EC5P00	Indian River (Connectiv) NRDA	799		799		799
B8KSEDAPV1	Cargill Tampa Bay Acid Water Spill NRDA	787		787		787
B8KSEDAP32	Commencement Bay NRDA (Baywide)	769		769		769
1CK3J03PK3	Tribute Damage Assessment and Response	754	5	759		759
B8KSEDAPP2	Hylebos (Comm. Bay) - Taylor Way NRDA	749		749		749
1CK3J03PJ8	Whatever Damage Assessment and Response	746		746		746
B8KSEDAPW7	Newtown, NY NRDA	686		686		686
B8KSEDAPW9	Lavaca Bay/Point Comfort NRDA	685	1,414	2,099		2,099
B8KSEDAPX4	Halaco Investigation	675		675		675
1RK3EG1P00	LA -Lake Washington NRDA	656	127	783		783
1CK3H05P00	Great Lakes D&D Restoration Planning	608		608		608
2CK3M46PTT	Elliott Bay Restoration, Trustee	608		608		608
1RK3ED9P00	LA -Unocal Lake Palorde NRDA	606	149	755		755
1CK3J54P00	Jeu de Eaux Damage Assessment and Response	606	5	611		611
1CK3J31P00	Belle Watling Damage Assessment and Response	584		584		584
1CK3J63P00	Eagle 1 Dredge (coral) Damage Assessment and Response	570		570		570
B8KSEDAPDF	Duwamish River, Boeing 2004 FOIA	558		558		558
A8K3RAPPX1	LCP Honeywell	543		543		543
2CK3M8DP00	MSRP Restoration Planning	540		540		540
B8K3RAPPX4	Halaco Investigation	532		532		532
1RK3EF4P00	Shell-Terrebonne NRDA	512		512		512
1RK3ED5P00	Luckenbach Oil Spill NRDA (DARP)	511		511		511
2CK3MC2PYP	Chalk Point Restoration Oyster Project	508	41	549		549
B8KSEDAPFF	FOIA Requests, Non Case Specific	494		494		494
1RK3ED6P00	BP Little Lake, Louisiana Oil Spill NRDA	483	734	1,217		1,217
1CK3J03PJ4	Adrienne Damage Assessment and Response	476	5	481		481
1CK3J03PL8	FL9996HH Damage Assessment and Response	459		459		459
A8K3RAPPBT	Bayou Trepagnier	444		444		444
1CK3G07P00	DARRF Case	418		418		418
B8KSEDAPPT	Portland Harbor Non-Recoverable NRDA	413	1,449	1,862		1,862
1RK3EC8P00	USS Detroit Oil Spill NRDA	407		407		407
1CK3J57P00	Adaro Damage Assessment and Response	404		404		404
1CK8E11P00	Columbus Iselin Restoration Off-site Comp2	383		383		383

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8K3RAPPY5	Duwamish River, Boeing NRDA	380		380		380
1RK3EF7P00	Foss Barge/Pt. Wells NRDA	373		373		373
B8KSEDAPR7	Hylebos (Commencement Bay) - Weyerhaeuser NRDA	363		363		363
1CK3J03PH1	Jeannie-Ann Damage Assessment and Response	355		355		355
B8L6G02PNR	Exxon Bayway Restoration Non-Recoverable	350		350		350
B8K3RAPP09	Middle Waterway (Commencement Bay) NRDA	348		348		348
B8KSEDAPQ1	Hylebos (Commencement Bay) - Modutech Marine NRDA	340		340		340
A8K3RAPP57	Calcasieu	330		330		330
1CK3J37P00	Jamie Ann Damage Assessment and Response	322	7	329		329
B8KSEDAPY2	Motiva Sulfuric Acid Spill NRDA	314	8	322		322
1RK3EG9P00	Kinder Morgan/Suisun Marsh NRDA	291		291		291
1CK3J03PD5	Channel Dredging Damage Assessment and Response	275		275		275
1RK5B23P00	Cape Mohican Trustee Council (ONMS)	267		267		267
1RK3ED7P00	LA -Forrest Oil Platform NRDA	263	791	1,054		1,054
B8KSEDAPW4	Martin Texas City Acid Spill NRDA	258		258		258
1CK3J47P00	Heidi Baby Damage Assessment and Response	246		246		246
1CK3J03PN5	Moderation (coral) Damage Assessment and Response	235		235		235
1RK3EG8P00	Bow Mariner Oil Spill NRDA	235		235		235
B8KSEDAPHF	Commencement Bay Hylebos FOIA 2004	233		233		233
1CK3J03PJ2	FL4408LB Damage Assessment and Response	228		228		228
B8KSEDAPQ7	Hylebos (Comm. Bay) - Federal PRPs NRDA	228		228		228
B8KSEDAP64	Blackbird Mine Response (DAC)	215	15	230		230
B8KSEDAPX1	LCP Turtle River, Honeywell NRDA	203		203		203
1CK3H30P00	Coral Monitoring	197		197		197
1CK3J03PK4	Jaimito Rostida Damage Assessment and Response (FL2312KK)	197		197		197
2CK3LC2PAD	Chalk Point Restoration Administration	196		196		196
B8K3RAPP32	Commencement Bay NRDA (Baywide)	169		169		169
2CK3M2AP00	Lake Barre Restoration	167		167		167
1CK3J03PL5	FL3774FH Damage Assessment and Response	166		166		166
B8K3RAPP64	Blackbird Mine Response (DAC)	166		166		166
1CK3J03PL9	Androw Damage Assessment and Response	157		157		157
1CK3J03PN9	Mary Maxine Damage Assessment and Response	157		157		157
B8K3BHWPAV	Abandoned Vessel Inventory	157		157		157
2CK3MD1P00	Westchester Restoration	153		153		153
1CK3J64P00	Tico Time Damage Assessment and Response	138	5	143		143
B8KSEDAP08	Thea Foss (Commencement Bay) NRDA	136		136		136
B8KSEDAPP3	Hylebos (Commencement Bay) - Don Olson NRDA	136		136		136
B8K3RAPPW3	Kent Reliant Grounding, PR NRDA	135		135		135
1CK3J21P00	The Walkabout Damage Assessment and Response	134		134		134
1CK3J39P00	Magulla Damage Assessment and Response	133		133		133
1CK3J46P00	Lagniappe II Damage Assessment and Response	133		133		133
1CK3J03PL6	FL9843MB Damage Assessment and Response	129		129		129
1CK3J03PM4	Poetic Justice Damage Assessment and Response	129		129		129
1RK3EB4PNR	Stuvesant/Humboldt Bay Non-recoverable	121		121		121
1RK5B22P00	Cape Mohican Restoration (ONMS)	121		121		121
2CK3MC2PWP	Chalk Point Restoration Wetlands Project	116		116		116
1CK3J03PK5	Ups & Downs II Damage Assessment and Response	103		103		103
1RK3ED1P00	Westchester NRDA	102		102		102

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1RK3EA9P00	Pago Pago	99		99		99
2CK3M88P00	Mulberry Restoration Administration/Coordination	98		98		98
A8K3RAPP20	LCP Turtle River	98		98		98
B8K3RAPP20	LCP Turtle River NRDA	98		98		98
B8K3RAPP92	Kalamazoo River/Allied Paper NRDA	97		97		97
A8K3RAPPEA	Commencement Bay	87		87		87
B8K3RAPP07	ASARCO (Commencement Bay) NRDA	87		87		87
1CK3J03PJ7	Over The Edge Damage Assessment and Response	85		85		85
B8KSEDAPS1	RTC 320, Carteret Oil Spill NRDA	85		85		85
1RK3EF6P00	LA -Mendicant Island NRDA	84		84		84
1RK3EH1P00	Buffalo Marine Neches River NRDA	82		82		82
1CK3H10P00	Elpis/Maitland/Wellwood Biological Rest.	79		79		79
2CK3L52PZZ	Army Creek Non-recoverable	79		79		79
1CK3J03PK8	Southern FX Damage Assessment and Response	77		77		77
1CK3J03PM1	Leprechaun Too Damage Assessment and Response	77		77		77
1CK3J09P00	Whitewater II Damage Assessment and Response	75		75		75
B8KSEDAP2F	Hudson River FOIA	73		73		73
1RK3EG7P00	Lee III Oil Spill NRDA	63		63		63
B8K3RAPPW5	Calhoun Park, Charleston (CRC) NRDA	59		59		59
A8K3RAPP1N	Baytown Texas	58		58		58
1CK3J52P00	Angelina Damage Assessment and Response	52		52		52
A8K3BREPAV	Abandoned Vessel Inventory	52		52		52
B8K3RAPPX3	LCP Turtle River, Arco NRDA	52		52		52
2CK3M69P00	Tampa Bay Restoration	49		49		49
B8KSEDAPAN	Anitra Oil Spill NRDA	49		49		49
1CK3J16PA2	Lobsters, Perry Non-Recoverable	46		46		46
B8KSEDAPGM	Hylebos (Comm. Bay) -General Metals NRDA	46		46		46
2CK3M60P00	Mobil Gypsum Restoration	42		42		42
B8K3RAPP1N	Baytown Non-recoverable	40	15	55		55
1CK3J41P00	Ocean Wind Damage Assessment and Response	39		39		39
2CK3LC2PWP	Chalk Point Restoration Wetlands Project	39		39		39
1CK3J15P00	House/Barge Damage Assessment and Response	37		37		37
1CK3J03PK7	Bubble Lounge Damage Assessment and Response	35		35		35
1CK3J03PL3	Lady Gitana Damage Assessment and Response	35		35		35
B8K3RAPPCG	Ciba-Geigy-Region 4 (CRC) NRDA	33		33		33
1CK3G02P00	DARRF Case	28		28		28
2CK3M43PFF	American Trader FOIA	24		24		24
B8KSEDAP1F	Duwamish River FOIA	24		24		24
B8KSEDAP92	Kalamazoo River/Allied Paper NRDA	24		24		24
2CK3MSCPSF	North Cape Shellfish Restoration	23		23		23
B8L6GHHPNR	Tesoro (Barber's Point) Restoration, Non-recoverable	23		23		23
2CK3M88PRR	Mulberry Riverine Restoration	21		21		21
B8L6G10PNR	Apex Galveston Restoration, Non-recoverable	21		21		21
A8K3RAPPAA	DARP Infant and Orphan Cases	20		20		20
1CK8E01PMN	Wellwood Restoration Monitoring	18		18		18
B8K3RAPPR1	Montrose (MSRP) Restoration Implementation, or Hylebos		154,120	154,120		154,120
B8K3RAPPBD	Calcasieu Bayou D'Inde NRDA		1,521	1,521		1,521

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
A8K3RAPP23	Koppers Waste Site, S.C. NRDA		796	796		796
18K3RAPPR1	Montrose (MSRP) Restoration Implementation		593	593		593
2CK3M8CP00	MSRP Staff Office Operating Budget (Pf)		526	526		526
A8K3RAPP27	Duwamish River NRDA		489	489		489
B8K3RAPPW6	Albermarle Sound/Weyerhauser (CRC) NRDA		431	431		431
A8K3RAPPWR	Portland Harbor/Willamette River NRDA		347	347		347
2CK3M02P00	Exxon Bayway Restoration		305	305		305
A8K3RAPP33	Passaic River (Newark Bay) NRDA		239	239		239
A8K3RAPP35	Hudson River NRDA		(610)	(610)		(610)
	Grand Total	**$524,061**	**$200,673**	**$724,734**	**$1,468,359**	**$2,193,093**

SCHEDULE 2

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2004 COSTS BY OBJECT CLASS

Object	Description	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	$321,959		$321,959	$579,306	$901,265
1132	Part-Time with Permanent Appointment	23,244		23,244	32,692	55,936
1159	Employee Cash Awards				21,198	21,198
1160	Leave	69,078		69,078	122,399	191,477
1180	Credit Hours Earned	11,162		11,162	26,513	37,675
1210	Employer's Contribution Surcharge	98,618		98,618	174,784	273,402
1330	Unemployment Compensation for Former Personnel				4,646	4,646
2140	Expenses Related To Domestic Travel - Traveler		$22,684	22,684	40,584	63,268
2143	Expenses Related To Domestic Travel – Vendor		14,146	14,146	22,837	36,983
2146	Expenses Related to Foreign Travel – Traveler				636	636
2148	Expenses Related to Foreign Travel - Vendor				29	29
2213	All Other Transportation of Things		384	384	2,137	2,521
2214	GSA Trucks				1,748	1,748
2319	Rental Payments to GSA		154,120	154,120	70,388	224,508
2320	Rental Payments to Other				287	287
2334	Rental of Equipment				1,222	1,222
2338	Telecommunications (Utility) Local Services				7,003	7,003
2510	Information Technology/ADP Training		561	561	300	861
2511	Management and Professional Support Services				40,945	40,945
2512	Studies, Analyses and Evaluations				13,108	13,108
2513	Engineering and Technical Services				378	378
2522	Maintenance of Equipment		378	378	3,973	4,351
2523	ADP and Telecommunications Contractual Services				2,081	2,081
2526	Other Training by University or Other Non-Federal Source				6,406	6,406
2527	Miscellaneous Contractual Services Not Otherwise Classified				153,481	153,481
2535	All Other Services of Federal Agencies		3,744	3,744		3,744
2536	Fund Transfers between FMCs for Services		593	593	4,389	4,982
2610	GSA Customer Supply Center		924	924	132	1,056
2618	Purchases of ADP Supplies				4,104	4,104
2619	Purchases (All Other)		1,756	1,756	6,142	7,898
2628	General Office Supplies		1,383	1,383	6,579	7,962
3123	Non-Capitalized ADP and Telecommunications Equipment				20,933	20,933
4310	Penalty Payments for Prompt Payment Act				19	19
9876	General Support (NOAA)				96,980	96,980
	Grand Total	**$524,061**	**$200,673**	**$724,734**	**$1,468,359**	**$2,193,093**