

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

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2005 INDIRECT COST RATE**

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

FISCAL YEAR 2005 INDIRECT COST RATE

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**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
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OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2005 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) 2005 costs and development of an indirect cost rate. This document presents GCNR's FY 2005 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 2005 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 2005 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 2005 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

EXHIBIT

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2005 INDIRECT COST RATE**

Total Indirect Costs	\$1,305,371
Less: Indirect Costs Allocable to Other Activities	<u>233,723</u>
Net Indirect Costs	\$1,071,648
Direct Labor Costs ¹	\$631,897
Indirect Cost Rate	<u>169.59%</u>

¹ Direct labor costs exclude object class 1159.

SCHEDULE 1

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2005 COSTS BY TASK CODE**

Task Number	Task Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3E01P01	General Management and Administrative Support			\$691,139	\$691,139
C8K3SEDAP01	General Management and Administrative Support			189,475	189,475
C8K3E01PTR	General Training			140,783	140,783
C8K3E01P04	DARP Program Policy and Development			102,111	102,111
C8K3RAPP01	General Management and Administrative Support			38,805	38,805
C8K3N03P00	CPRD – General			37,951	37,951
C8K3SEDAP04	DARP Program Policy and Development			28,748	28,748
B8K3SEDAP01	General Management and Administrative Support			15,517	15,517
B8K3RAPP01	General Management and Administrative Support			13,188	13,188
28L6R0PP00	NMFS DARP Support			11,348	11,348
C8K3SECPP00	CPRD – General			7,185	7,185
C8K3RAPP04	General Program Policy and Development			6,732	6,732
C8K3SEDAPTR	General Training			4,957	4,957
B8K3RAPPTR	General Management and Administrative Support – Training			3,645	3,645
C8K3RAPP00	Office of Response and Restoration			3,555	3,555
B8K3SEDAP04	General Program Policy and Development			2,352	2,352
2CK3LRCP00	General DARRF Support			2,294	2,294
C8K3RAPPTR	Training			1,719	1,719
B8K3SECPP00	CPRD – General			1,345	1,345
B8K3RAPP00	Damage Assessment Program			1,276	1,276
B8K3SEDAPTR	General Training and Employee Development			1,246	1,246
C8K3E01P00	Default Account	\$46,717			46,717
1RK3EG3P00	Buzzards Bay/Bouchard Oil Spill	34,963	\$170		35,133
C8K3E01P35	Hudson River	21,696	1,068		22,764
2CK3M32P00	Commencement Bay Restoration	20,038			20,038
1RK3EA5P00	Equinox/Mallard Well Blowout	19,428	778		20,206
1RK3EF9P00	Selendang Ayu Oil Spill	16,524	6,687		23,211
C8K3N03P9B	Kalamazoo River	16,332	3,170		19,502
2CK3L14P00	Blackbird Mine Restoration	15,137	2,324		17,461
C8K3E01PQ9	Hylebos (Commencement Bay)	14,378			14,378
1RK3EF8P00	Athos I, Delaware River	13,973	861		14,834
2CK3M8AP00	MSRP Trustee Council Operating Budget	12,833	2,182		15,015
1CK3J65P00	MBNMS Intermodal Container Damage Assessment and Response	12,768	456		13,224
C8K3E01P06	Hylebos (Commencement Bay)	12,456			12,456
C8K3E01P33	Passaic River	12,136	326		12,462
C8K3E01PAA	Infant and Orphan Cases	11,457	16		11,473
C8K3E01P27	Duwamish River	10,806	378		11,184
2CK3MH1P42	Exxon Valdez	10,555			10,555
C8K3SEDAP33	Passaic River	9,789			9,789
2CK3L32P00	Commencement Bay Restoration	9,538			9,538
2CK3MNBPO0	New Bedford Harbor Restoration	9,088	247		9,335
1RK3EF5P00	Cape Flattery Grounding	9,052	2,096		11,148

Task Number	Task Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8KSECPP9B	Kalamazoo River	8,606	2,445		11,051
C8K3N03P46	Ashtabula/Fields Brook	7,888	457		8,345
C8K3E01PLA	Louisiana Regional Restoration Planning	7,865	2,649		10,514
1RK3EB9P00	Beaver Creek Oil Spill	7,822	734		8,556
C8KSEDA35	Hudson River	7,329			7,329
C8K3E01PCG	Ciba-Geigy	7,320	995		8,315
C8K3E01PWR	Portland Harbor/Williamette River	6,991	1,203		8,194
C8KSEDA06	Hylebos (Commencement Bay)	6,521			6,521
C8KSEDA06	Louisiana Regional Restoration Planning	6,285	1,153		7,438
C8K3E01PW8	Hanford, WA DOE Litigation Support	6,200	1,093		7,293
C8K3E01PBV	Calcasieu Bayou	5,685	492		6,177
C8KSEDA06	Hylebos (Commencement Bay)	5,096			5,096
C8K3N03PP2	Dupont-Newport	5,010			5,010
C8KSEDA06	Portland Harbor/Williamette River	4,974	1,581		6,555
2CK3L42P00	Lavaca Bay/Point Comfort	4,960			4,960
1RK3EE3P00	Ocean Energy	4,531	250		4,781
C8KSEDA06	Hanford, WA DOE Litigation Support	4,373			4,373
2CK3L60P00	Mobile Gypsum	4,266			4,266
1RK3EB1P00	Olympic Pipeline/Whatcom Creek	4,195			4,195
C8K3N03P71	Brio/Dixie	3,970			3,970
C8KSEDA00	Default Account	3,950			3,950
C8K3N03PT3	Liberty Industrial	3,836			3,836
2CK3M13PTT	Tenyo Maru Restoration Trustee	3,808	222		4,030
2CK3L69PBU	Tampa Bay Beach Use Restoration	3,398	5		3,403
1CK3J03PF7	Big Ben 3	3,323	16		3,339
2CK3L1BP00	Olympic Pipeline/Whatcom Creek	3,170			3,170
C8K3E01P20	LCP Turtle River	3,167			3,167
C8K3E01PV1	Cargill Tampa Bay Acidic Water Spill	2,923			2,923
1RK3EB5P00	Roosevelt Roads JP5 Spill	2,852			2,852
1RK3EE2P00	Evergreen/Cooper River	2,839			2,839
C8KSEDA06	Calcasieu Bayou	2,754			2,754
2CK3L88PEW	Mulberry Restoration	2,675	5		2,680
1RK3ED3P00	Mosquito Bay, LA Oil Spill	2,638	990		3,628
C8K3E01PQ7	Hylebos (Commencement Bay)	2,479			2,479
2CK3MSJP00	Barge Berman Restoration	2,162			2,162
C8KSEDA06	Hylebos (Commencement Bay)	2,074			2,074
1RK3EC5P00	Indian River	2,007			2,007
1CK3J49P00	Diego Damage Assessment and Response	2,001			2,001
2CK3MSCP00	North Cape Restoration	1,965	274		2,239
C8K3E01P32	Commencement Bay	1,959			1,959
2CK3L88P00	Mulberry Restoration	1,952			1,952
C8K3E04PRP	FKNMS Regional Restoration Planning	1,941			1,941
C8KSEDA06	Hylebos (Commencement Bay)	1,939			1,939
1RK3EH4P00	Castro Cove/Chevron Texaco	1,935	306		2,241
C8KSEDA06	Infant and Orphan Cases	1,935			1,935
1RK3EH9P00	Casitas Grounding	1,918			1,918
1TK3B05P00	Superfund - Region 5	1,888			1,888

Task Number	Task Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1CK3J58P00	Marathon Damage Assessment and Response	1,853			1,853
C8K3N03P4E	St. Lawrence River	1,794			1,794
C8KSECPPL7	Halby Chemical	1,770			1,770
C8K3E01P1L	Hudson River Litigation Support	1,766			1,766
C8KSEDA23	Koppers Waste Site	1,748			1,748
2CK3LSCP00	North Cape Restoration	1,637			1,637
1TK3B06PKB	Superfund - Region 6	1,633	794		2,427
C8K3E01PEA	Hylebos (Commencement Bay)	1,601			1,601
C8K3E01PF9	MacAlloy Site	1,594	794		2,388
2CK3M12P00	Rose Hill Landfill Restoration	1,543			1,543
C8K3N03P06	Spectron, Inc.	1,536			1,536
1CK3J03PJ4	Adrienne Damage Assessment and Response	1,520			1,520
1CK3J03PD5	Channel Dredging	1,511			1,511
C8K3E01P23	Koppers Waste Site	1,413			1,413
C8K3N03P2F	Tulalip Landfill	1,365			1,365
C8KSECP71	Brio/Dixie	1,358			1,358
C8KSEDAW6	Albemarle Sound	1,350	296		1,646
C8K3E01PY8	Palmer Barge	1,339			1,339
2CK3LSCPLR	North Cape Lobster Restoration	1,318			1,318
1RK3EH1P00	Buffalo Marine Neches River	1,315			1,315
1TK3B01PH3	Superfund - Region 1	1,291			1,291
C8KSEDA27	Duwamish River	1,282			1,282
C8KSEDA2CG	Ciba-Geigy	1,261			1,261
2CK3M8DP00	MSRP Restoration Planning Budget	1,254			1,254
C8KSEDA2Y5	Duwamish River	1,217	238		1,455
1CK3J03PN9	Mary Maxine Damage Assessment and Response	1,187			1,187
2CK3L10P00	Apex Galveston Bay	1,187			1,187
C8K3E01PQ6	Hylebos (Commencement Bay)	1,161			1,161
C8KSEDAW5	Calhoun Park	1,160			1,160
C8K3N03P26	Palmerton Zinc Pile	1,147			1,147
1RK3EH2P00	North Pass/Ivan	1,135	482		1,617
1RK3EG1P00	Lake Washington	1,130	636		1,766
C8KSEDA32	Commencement Bay	1,119			1,119
C8KSEDA1L	Hudson River Litigation Support	1,087			1,087
1CK3J03PL7	Sooner Magic Damage Assessment and Response	1,085			1,085
1TK3B03PGT	68th Street Dump	1,084			1,084
C8KSEDAQ6	Hylebos (Commencement Bay)	1,081			1,081
C8K3E01PGM	Hylebos (Commencement Bay)	1,074			1,074
1TK3B01P15	Superfund - Region 1	1,070			1,070
C8KSEDAV1	Cargill Tampa Bay Acidic Water Spill	1,026			1,026
2CK3M46PAD	Elliott Bay Restoration Administration	1,025			1,025
2CK3M14P00	Blackbird Mine Restoration	1,015	30		1,045
2CK3M8CP00	MSRP Staff Office Operating	965	35,098		36,063
2CK3M46PTT	Elliott Bay Restoration Trustee	955			955
C8KSECPC4	Atlas Tack Site	955			955
1CK3H12P00	TV Command Trustee Council & Restoration	952			952
1CK3J37P00	Jamie Ann Damage Assessment and Response	947			947

Task Number	Task Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8KSECPP26	Palmerton Zinc Pile	943			943
C8KSECPPF9	MacAlloy Site	940			940
1CK3J03PP1	Perseverance Damage Assessment and Response	908			908
1CK3J03PL2	Wave Rider Damage Assessment and Response	893			893
2CK3M69PEP	Tampa Bay Ecological Projects	850			850
2CK3L02PZZ	Exxon Bayway	837			837
C8K3N03PN5	Ashland NSP Lakeshore	831			831
2CK3MTVP00	TV Command Restoration	822	49		871
C8KSECPP4E	St. Lawrence River	817			817
C8K3E01PX1	LCP Turtle River	803			803
C8K3E01PY5	Duwamish River	801			801
2CK3LNBP00	New Bedford Harbor Restoration	781			781
C8K3E01PX4	Halaco Investigation	769			769
1CK3J63P00	Eagle 1 Dredge Damage Assessment and Response	768			768
2CK3M7CPVK	Fort Lauderdale Mystery Spill Restoration	756			756
C8K3N03PGB	Greens Bayou	681			681
B8KSEDAPLA	Regional Restoration Planning and Development	662			662
C8K3E01PY2	Motiva Sulfuric Acid Spill	644			644
1CK3J54P00	Jeu de Eaux Damage Assessment and Response	641	22		663
C8KSEDA P20	LCP Turtle River	632			632
1CK3J64P00	Tico Time Damage Assessment and Response	623			623
1CK8E01PBR	Wellwood Biological Restoration	616			616
C8K3E01PW6	Albemarle Sound	606			606
1RK3NE2P00	Luckenbach Oil Spill	596			596
C8K3E01P64	Blackbird Mine Restoration	566			566
1CK3H05P00	Great Lakes D&D Restoration Planning	563			563
2CK3M2AP00	Lake Barre Restoration	557			557
1CK3J76PA4	Apache Barge Damage Assessment and Response	526			526
C8KSEDA PY2	Motiva Sulfuric Acid Spill	526			526
1RK3EG3PFF	Buzzards Bay/Bouchard 120 Oil Spill	520			520
C8K3N03PF9	MacAlloy Site	517	823		1,340
1CK3J40P00	Paradisio Damage Assessment and Response	517			517
C8KSECPP46	Ashtabula/Fields Brook	517			517
C8KSECPPSL	Tex Tin Corporation	517			517
2CK3LC2PAD	Chalk Point Restoration Administration	516			516
1CK3J41P00	Ocean Wind Damage Assessment and Response	496			496
2CK3M87P00	Dutch Harbor/Kuroshima Restoration	488			488
C8K3N03P04	Kin Buc Landfill	480			480
B8KSEDA PV1	Cargill Tampa Bay	474			474
2CK3L43P00	American Trader	472			472
C8K3E01PR4	Hylebos (Commencement Bay)	469			469
C8KSECPPMM	Magic Marker	463			463
1RK3EF7P00	Foss Barge/Pt. Wells	454			454
1CK3H01P00	NMS General Restoration	428			428
C8K3E01PW9	Lavaca Bay/Point Comfort	413			413
1CK3J03PN5	Moderation Damage Assessment and Response	408			408
1CK3H30P00	Coral Monitoring	390			390

Task Number	Task Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1CK3J03PK4	Jamito Rotida Damage Assessment and Response	376			376
1CK3J52P00	Angelina Damage Assessment and Response	373			373
C8K3E01PW4	Martin Texas City Acid Spill	351			351
C8K3N03PCH	Clark/Chevron Port Arthur	342			342
2CK3M69PBU	Tampa Bay Beach Use Restoration	340			340
1CK3J03PK7	Bubble Lounge Damage Assessment and Response	327			327
C8KSEDAPS1	RTC 320	327			327
1CK3J03PM7	FL 7573 HC Damage Assessment and Response	324			324
1CK3J03PN6	Zapped Damage Assessment and Response	322			322
1RK3EF6P00	Mendicant Island	321			321
C8KSEDAP57	Calcasieu Estuary	319			319
2CK3L11P00	B.T. Nautilus Restoration	312			312
C8K3E01P09	Middle Waterway	304			304
1RK3ED7P00	LA - Forrest Oil Platform	290	118		408
C8K3E01P07	ASARCO	288			288
1CK3J03PL9	Androw Damage Assessment and Response	286			286
C8KSEDAPW7	Newtown, NY	275			275
C8KSECAPRP	FKNMS Regional Restoration Planning	273			273
2CK3M88P00	Mulberry Restoration Administration	260			260
C8KSEDAPX1	LCP Turtle River	250			250
2CK3MCMP00	Cape Mohican Restoration	246			246
C8KSEDAPY8	Palmer Barge	242			242
2CK3L52PZZ	Army Creek	240			240
1CK3J03PL8	FL9996HH Damage Assessment and Response	232			232
2CK3L88PRF	Mulberry Oyster Reef Restoration	227			227
1CK3J57P00	Adaro Damage Assessment and Response	220			220
1CK3J03PK9	African Sojourner Damage Assessment and Response	217			217
C8KSECPPCH	Clark/Chevron Port Arthur	217			217
2CK3M7CP00	Fort Lauderdale Mystery Spill Restoration	214			214
1CK3J03PQ3	MBNMS McBurney Damage Assessment and Response	202			202
C8KSECPP84	Hudson River	193			193
1CK3J77P00	Milky Way Damage Assessment and Response	192			192
2CK3L13PTT	Tenyo Maru Restoration Trustee	186			186
1CK3J03PP7	Lady Loc Damage Assessment and Response	182			182
C8KSEDAPR7	Hylebos (Commencement Bay)	180			180
1CK3J03PJ8	Whatever	177			177
C8K3N03P97	St. Augustine Gas Plant	170			170
1CK3J03PH1	Jeannie-Ann Damage Assessment and Response	166			166
C8K3E01PW5	Calhoun Park	165			165
1CK3J03PN8	Non Compete Damage Assessment and Response	162			162
C8KSEDAP64	Blackbird Mine	156			156
C8KSECPP2F	Tulalip Landfill	152			152
1RK3EG9P00	Kinder Morgan	149			149
C8K3N03PC4	Atlas Tack Site	148			148
C8K3N03P2B	Mattiace Petrochemical	141			141
C8K3E01PV3	Kinder Morgan	140			140
C8KSEDAPGM	Hylebos (Commencement Bay)	135			135

Task Number	Task Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8KSEDAPQ8	Hylebos (Commencement Bay)	135			135
2CK3M43P00	American Trader Restoration	124			124
2CK3LC2PWP	Chalk Point Restoration Wetlands Project	116			116
1CK3J03PP8	Alexia II Damage Assessment and Response	112			112
1CK3J62P00	Great Escape Damage Assessment and Response	106			106
C8KSEDAPW4	Martin Texas City Acid Spill	106			106
C8K3E01PW3	Kent Reliant Grounding	103			103
1CK3H07P00	Great Lakes D&D Restoration Compensatory	101			101
2CK3LTVP00	TV Command Restoration	98			98
2CK3L36P00	Iron Mountain Mine Restoration	96			96
C8K3E01PR8	Hylebos (Commencement Bay)	96			96
C8K3E01PFF	FOIA Requests	93			93
C8KSEDAPP2	Hylebos (Commencement Bay)	90			90
C8KSEDAPR8	Hylebos (Commencement Bay)	90			90
C8K3E01PBD	Calcasieu Bayou	87			87
C8KSEDAPDF	Duwamish River	87			87
2CK3M7CPHA	Fort Lauderdale Mystery Spill Restoration	85			85
2CK3M7CPSP	Fort Lauderdale Mystery Spill Restoration	85			85
1CK3J03PK3	Tribute Damage Assessment and Response	83			83
1CK3J03PK2	Hels Heaven Damage Assessment and Response	81			81
1CK3H06P00	Great Lakes D&D Restoration Construction	79			79
2CK3L87P00	Dutch Harbor	72			72
C8K3E01PR7	Hylebos (Commencement Bay)	72			72
C8K3N03P05	Metal Bank CRC	72			72
1TK3B02P00	Superfund - Region 2	71			71
1CK3H15P00	Connected Restoration	66			66
1TK3B01P1T	Superfund - Region 1	59			59
1CK3J03PH7	FL3661CD	56			56
1CK3J03PJ7	Over the Edge	53			53
1CK3J03PK5	Ups & Downs II Damage Assessment and Response	53			53
1CK3J18P00	Tony 1 Damage Assessment and Response	50			50
2CK3L46PTT	Elliott Bay Restoration	49			49
C8KSEDAPX4	Halaco Investigation	48			48
1TK3B03P00	Superfund - Region 3	47			47
C8KSEDAP07	ASARCO	45			45
1RK3ED6P00	BP Little Lake, LA Oil Spill	43			43
1RK3EH6P00	Gulf Production/Rafael Pass	43			43
1RK3EH3P00	Unnamed Oil Spill	42			42
2CK3L88PRR	Mulberry Riverine Restoration	42			42
2CK3M7CPDB	Fort Lauderdale Mystery Spill Restoration	42			42
1CK3G07P00	Bailey Waste Disposal, TX	39			39
1CK3H27PMN	Diego Monitoring	38			38
1CK3J42P00	20 Summers Damage Assessment and Response	38			38
1CK3J03PE2	Angelito	27			27
1CK3J03PJ2	FL4408LB	27			27
1CK3J03PK8	Southern FX Damage Assessment and Response	27			27
1CK3J03PM1	Leprechaun Too Damage Assessment and Response	27			27

Task Number	Task Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1CK3J03PM6	Spencers Toy Damage Assessment and Response	27			27
1CK3J03PN1	Alice Hill Damage Assessment and Response	27			27
C8KSECPPC7	Ventron Velsicol	27			27
1TK3B01P6P	Centredale Manor	25			25
C8K3E01P31	Ventron Velsicol	25			25
C8K3E01P4N	Lake Barre	25			25
C8KSEDAP92	Kalamazoo River	24			24
2CK3M88PEW	Mulberry Restoration, Estuarine Wetland Project	21			21
C8KSEDAPW3	Kent Reliant Grounding	21			21
1RK3ED5P00	Luckenbach Oil Spill	17			17
2CK3M8FP00	MSRP Media Outreach and Education		2,317		2,317
B8K3RAPPLA	Regional Restoration Planning and Development - LA		1,773		1,773
C8K3RAPP35	Hudson River FOIA		860		860
C8K3RAPPW8	DOE at Hanford, WA Litigation Support		825		825
B8K3RAPP45	St. Lawrence NRDA		648		648
C8K3RAPP45	St. Lawrence NRDA		641		641
B8K3RAPP35	Hudson River FOIA		496		496
C8KSECPPP2	Dupont Newport Trustee		267		267
B8KSEDAPAA	Infant and Orphan Cases		266		266
C8K3RAPPLA	Regional Restoration Planning – LA		118		118
C8K3RAPP27	Boeing Duwamish NRDA		103		103
B8K3RAPPAA	Infant and Orphan Cases		86		86
1CK3J03PK9	African Sojourner Damage Assessment and Response		13		13
B8KSECPP4E	Alcoa Trustee		(304)		(304)
	Grand Total	<u>\$634,203</u>	<u>\$83,118</u>	<u>\$1,305,371</u>	<u>\$2,022,692</u>

SCHEDULE 2

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2005 COSTS BY OBJECT CLASS**

Object Class	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1021	Contractor Holdback			\$1,577	\$1,577
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$411,544		645,932	1,057,476
1132	Part-Time with Permanent Appointment	9,720		10,501	20,221
1133	Part-Time with Temporary Appointment				
1151	Overtime			995	995
1159	Employee Cash Awards	2,306		2,928	5,234
1160	Leave	84,232		131,285	215,517
1180	Credit Hours Earned	10,108		30,586	40,694
1182	Compensatory Leave Earned				
1210	Employer's Contribution Surcharge	116,293		181,164	297,457
1330	Unemployment Compensation for Former Personnel			250	250
2140	Expenses Related To Domestic Travel - Traveler		\$21,512	34,876	56,388
2143	Expenses Related To Domestic Travel - Vendor		19,754	21,518	41,272
2148	Expenses Related to Foreign Travel - Vendor		2,046	4,520	6,566
2213	All Other Transportation of Things		570	3,388	3,958
2214	GSA Trucks			849	849
2319	Rental Payments to GSA		35,000	74,005	109,005
2320	Rental Payments to Other				
2334	Rental of Equipment			2,323	2,323
2337	Telecommunications (Utility) Local Services			2,911	2,911
2338	Telecommunications (Utility) Local Services			6,851	6,851
2511	Management and Professional Support Services			11,480	11,480
2522	Maintenance of Equipment			1,230	1,230
2526	Other Training by University or Other Non-Federal Source			3,146	3,146
2527	Miscellaneous Contractual Services Not Otherwise Classified		1,310	14,972	16,282
2536	Fund Transfers between Financial Management Centers for Services			(9,271)	(9,271)
2610	GSA Customer Supply Center			2,569	2,569
2618	Purchases of ADP Supplies			228	228
2619	Purchases (All Other)		1,992	15,544	17,536
2625	Office Furniture			2,773	2,773
2628	General Office Supplies		934	4,031	4,965
3123	Non-Capitalized ADP and Telecommunications Equipment			248	248
4310	Penalty Payments for Prompt Payment Act			24	24
9876	General Support (NOAA)			101,938	101,938
	Grand Total	<u>\$634,203</u>	<u>\$83,118</u>	<u>\$1,305,371</u>	<u>\$2,022,692</u>