

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

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2002 INDIRECT COST RATE**

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NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION DAMAGE ASSESSMENT AND RESTORATION PROGRAM DAMAGE ASSESSMENT CENTER FISCAL YEAR 2002 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 Damage Assessment Center (DAC) indirect costs incurred on damage assessment and restoration of injured natural resources.

The purpose of this report is to provide the DAC with the results of Cotton & Company's review of Fiscal Year (FY) 2002 costs and development of an indirect cost rate. This document presents DAC's FY 2002 indirect cost rate and explains the methodology we used. 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 (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: DAC within the National Ocean Service; Office of General Counsel for Natural Resources (GCNR); and Restoration Center (RC) within the National Marine Fisheries Service.

FINANCIAL MANAGEMENT SYSTEM

DAC costs reside in the NOAA financial management system (FIMA). FIMA identifies costs by financial management centers (FMC), organization codes, task codes, and object classification codes. FMCs are groups of organizations that control funding activities. DAC's FY 2002 costs were accumulated under FMC 890 (Office of Response and Restoration) using the following organization codes: NR3000, NR3100, NR3200, and NR3300.



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

DAC 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.
- Regional restoration planning tool development.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on FIMA 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 DAC procedures for documenting DARP costs, including its financial management system and business practices.
- Obtained downloads of FY 2002 DAC cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARP tasks with the assistance of DAC personnel.
- Tested samples of DARP labor and nonlabor transactions to supporting documentation and verified the accuracy of amounts recorded and the allocability of these costs to the task codes charged.
- 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 DAC 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.
- Contractors from the Oak Ridge Institute for Science and Education (ORISE) performed damage assessment and restoration work that benefited DAC tasks, but were paid from another FMC. ORISE personnel work in NOAA offices, are supervised by NOAA staff, and essentially function as NOAA employees. We obtained all ORISE timesheets and calculated the cost of all time spent on DARP tasks (both direct and indirect). We included these costs in the indirect cost rate calculations.
- Labor cost downloads did not include salary costs incurred in the final pay period of the fiscal year (Pay Period 19). We obtained employee timesheets and labor cost detail reports for this period and calculated all allocable labor costs for inclusion in the indirect cost pool and base.
- DAC reclassified a number of labor charges to current task numbers in FY 2002. The transaction downloads that we received included both original and reclassified charges, resulting in duplicated costs. We identified and excluded duplicate amounts.
- DAC incurred costs for National Marine Sanctuaries Program policy development. We identified and excluded these costs as unallocable to the indirect cost pool.

- GSA rent costs in the indirect cost pool include all rent costs incurred by DAC. We identified and removed the portion allocable to direct and non-DARP labor. DAC recovers the GSA rent on direct labor costs by applying the SLUC (Standard Level User Charge) rate to direct labor costs in preparing its cost recovery packages.
- Indirect costs included a \$175,000 adjustment charged erroneously to DARP management costs. We removed this amount from the indirect cost pool.
- One DAC employee charged hours to general program policy development that were incurred on non-DARP activities. We removed these hours from the indirect cost pool by obtaining an estimate of this time from the employee and calculated the associated labor costs.

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. A May 2001 study of DAC's indirect cost rates from FYs 1993 to 1999 concluded that a direct labor cost base provided a causal-beneficial relationship and was appropriate as a cost allocation methodology for DAC. We consider this a reasonable and consistent basis for allocating costs and thus calculated the FY 2002 indirect cost rate with direct labor costs as a base. We included direct labor costs for ORISE 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 procedures described above do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on DAC's financial statements. The 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

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2002 INDIRECT COST RATE**

Total Indirect Costs	<u>\$3,254,214</u>
Direct Labor Costs*	<u>\$1,280,319</u>
Indirect Cost Rate	<u>254.17%</u>

* Direct labor costs include leave, benefits, and ORISE direct labor costs.

SCHEDULE 1

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2002 COSTS BY TASK CODE**

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
8K3B300	General Management and Administrative Support				\$9,537	\$9,537
8K3BRECT	Coral Tools (non-case)				521	521
8K3BREEP	Enhanced Restoration Planning				3,861	3,861
8K3BREVS	Literature Review of Existing Coral Reef (non-case)				15,130	15,130
8K3E0100	General Management and Administrative Support				746,411	746,411
8K3E01TR	General Training and Employee Development				40,233	40,233
8K3E0200	Rapid Assessment Program				17,949	17,949
8K3E0400	General Program Policy and Development Work				120,239	120,239
8K3E04GR	Green Coasts				12,080	12,080
8K3E04TM	Techniques and Methods Development				11,869	11,869
8K3E05CD	General Counsel Cost Documentation Support				450	450
8K3E53PA	OPA Rule Remand and Maintenance				2,579	2,579
8K3EPR00	General Outreach				24,447	24,447
8K3RAP01	General Management and Administrative Support				770,927	770,927
8K3RAP02	Rapid Assessment Program				40,945	40,945
8K3RAP04	General Program Policy and Development Work				355,317	355,317
8K3RAP1	General Management and Administrative Support				64,942	64,942
8K3RAPTR	General Training and Employee Development				129,120	129,120
CK3F0100	General Management and Administrative Support				675,582	675,582
CK3F01P0	General				14	14
CK3F01TR	General Training and Employee Development				31,354	31,354
CK3F020	Rapid Assessment Program				60,523	60,523
CK3F02TR	RAP Training				14,551	14,551
CK3F040	General Program Policy and Development Work				49,393	49,393
CK3F04GR	Green Coasts (non-case)				3,076	3,076
CK3F04TM	Techniques and Methods Development				52,544	52,544
CK3FPR0	General Outreach				620	620
8K3E04RL	Regional Restoration Planning and Development - Louisiana	\$21,850		\$21,850		21,850
8K3E04SN	West Coast Salmon Initiative	2,156		2,156		2,156
8K3RAPLA	Regional Restoration Planning and Development - Louisiana	4,525	\$(4,970)	(445)		(445)
8K3RLA00	Regional Restoration Planning Louisiana	25,707		25,707		25,707
CK3F04RL	Regional Restoration Planning and Development - Louisiana		(61)	(61)		(61)
CK3F04SN	West Coast Salmon Initiative (non-case)		39,611	39,611		39,611
8K3B250	Sitka Pulp and Paper		93	93		93
8K3BREA3	Restless	100		100		100
8K3BREA6	Bingo	258		258		258
8K3BREA9	Justification	44		44		44
8K3BREB1	Crackerjack	59		59		59
8K3BREB8	Apache	39		39		39
8K3BREB4	Second Chance	23		23		23

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
8K3BREC5	Access	23		23		23
8K3BREC7	Tellam Barge	10		10		10
8K3BREC9	FL7779 KA	39		39		39
8K3BRED1	ROMYS	662		662		662
8K3BRED2	FL8967 HY	148		148		148
8K3BRED3	Bocanuts	134		134		134
8K3BRED4	FL6077	44		44		44
8K3BRED7	Annie Up	97		97		97
8K3BRED8	Myra Lee	318		318		318
8K3BREE1	Joey White	75		75		75
8K3BREE2	Angelito	283		283		283
8K3BREE5	Bronco	69		69		69
8K3BREE6	Wave Walker	133		133		133
8K3BREE7	City Electric Barge	130		130		130
8K3BREE8	Lin-Bar 1	47		47		47
8K3BREE9	2nd Heaven	334		334		334
8K3BREF1	Pelican	608		608		608
8K3BREF2	Miss Lori	157		157		157
8K3BREF3	N'Control	272		272		272
8K3BREF5	FL3893AS	28		28		28
8K3BREF6	Eye One	2,003		2,003		2,003
8K3BREF7	Big Ben 3	253		253		253
8K3BREF8	D-Man 1	239		239		239
8K3BREF9	Stray Cat III	65		65		65
8K3BREG1	Legal Tender	144		144		144
8K3BREG2	I Sight Too	838		838		838
8K3BREG7	Sugar Shack	300		300		300
8K3BREH1	Jeannie-Ann	197		197		197
8K3BREH2	Class Sea	477		477		477
8K3BREH4	FL6896 KD	111		111		111
8K3BREH5	FL6964 CH	232		232		232
8K3BREH6	FL9163JG	382		382		382
8K3BREJ5	FL4888KM	7		7		7
8K3E01AA	Infant and Orphan Cases	7,181		7,181		7,181
8K3E01GL	Great Lakes Region NRDA	59		59		59
8K3E01HG	Holyoke Gas Works NRDA	318		318		318
8K3E01NA	New Amity Oil Spill NRDA	129		129		129
8K3E01RP	Mini-312	3,379		3,379		3,379
8K3E01WR	Juvenile Cases (case specific)	13,707		13,707		13,707
8K3E02AN	ANITRA Oil Spill NRDA	2,217		2,217		2,217
8K3E02S1	RTC 320, Carteret Oil Spill NRDA	572		572		572
8K3E04FL	Florida NPFC Claims	76		76		76
8K3E0600	Hylebos (Commencement Bay) NRDA	71,893	1,804	73,697		73,697
8K3E06GM	Hylebos - General Metals NRDA	498	12	510		510
8K3E0700	ASARCO (Commencement Bay) NRDA	101		101		101
8K3E0900	Middle (Commencement Bay) NRDA	161	12	173		173
8K3E1500	Berman	663		663		663
8K3E15NR	Berman (San Juan) Non-Recoverable	107		107		107
8K3E17NR	Baytown Non-Recoverable	343		343		343
8K3E2000	LCP Turtle River NRDA	14,035		14,035		14,035
8K3E2300	Koppers Waste Site	60		60		60
8K3E2700	Boeing Duwamish NRDA	59,254		59,254		59,254
8K3E3100	Berry's Creek (Ventron Velsicol) NRDA	1,165		1,165		1,165
8K3E3200	Commencement Bay NRDA	1,182	436	1,618		1,618
8K3E3300	Passaic River NRDA	23,883		23,883		23,883
8K3E3500	Hudson River NRDA	80,549	24	80,573		80,573
8K3E35FF	Hudson River FOIA	2,004		2,004		2,004
8K3E4400	Donaldson Run, Virginia NRDA	1,112		1,112		1,112
8K3E5700	Calcasieu Estuary NRDA	14,590		14,590		14,590

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
8K3E57BV	Calcasieu Bayou Verdine	3,847		3,847		3,847
8K3E69BU	Tampa Bay Each Use Category	169		169		169
8K3E69EP	Tampa Bay Ecological Projects Oversight	169		169		169
8K3E8800	Mulberry Phosphate Spill NRDA	5,304		5,304		5,304
8K3E8BR1	So California (Montrose) Restoration Implementation	114,532	118	114,650		114,650
8K3E8BR2	So California (Montrose) Restoration Admin Record	59		59		59
8K3EY200	Motiva Sulfuric Acid Spill NRDA	142		142		142
8K3EY300	Bethlehem Steel, Sparrows Point NRDA	1,740		1,740		1,740
8K3EY400	Donaldson Run, Virginia NRDA	682		682		682
8K3RAP06	Hylebos (Commencement Bay) NRDA	59,051	529	59,580		59,580
8K3RAP07	ASARCO (Commencement Bay) NRDA	2,958		2,958		2,958
8K3RAP08	Thea-Foss (Commencement Bay) NRDA	92		92		92
8K3RAP09	Middle (Commencement Bay) NRDA	245		245		245
8K3RAP1N	Baytown Non Recoverable	105		105		105
8K3RAP20	LCP Turtle River NRDA	17,773		17,773		17,773
8K3RAP21	GE Pittsfield (Housatonic River) NRDA	439		439		439
8K3RAP23	Koppers Waste Site (CRC case)	2,897		2,897		2,897
8K3RAP27	Duwamish NRDA	28,903	41	28,944		28,944
8K3RAP2F	Hudson River FOIA	53		53		53
8K3RAP2N	Berman Non-Recoverable	1,000		1,000		1,000
8K3RAP32	Commencement Bay NRDA	2,172	491	2,663		2,663
8K3RAP33	Passaic River (Newark Bay) NRDA	43,901		43,901		43,901
8K3RAP35	Hudson River NRDA	94,440	153	94,593		94,593
8K3RAP57	Calcasieu Estuary NRDA	8,299		8,299		8,299
8K3RAP5N	NORTH CAPE Non-Recoverable	2,166		2,166		2,166
8K3RAP64	Blackbird Mine Response	6,016		6,016		6,016
8K3RAP88	Mulberry Phosphate Spill NRDA	1,122	297	1,419		1,419
8K3RAP8N	Mulberry Phosphate Non-Recoverable	4,766		4,766		4,766
8K3RAP95	Fifteenmile Creek Spill NRDA	401		401		401
8K3RAPAA	Infant and Orphan Cases	21,981		21,981		21,981
8K3RAPBA	Bailey Waste Site	3		3		3
8K3RAPBU	Tampa Bay Beach Use Category	69		69		69
8K3RAPBV	Calcasieu Bayou Verdine	691		691		691
8K3RAPCG	Ciba-Geigy (CRC) NRDA	82		82		82
8K3RAPEA	Hylebos - Elf Atochem (PRP) NRDA	320		320		320
8K3RAPEP	Tampa Bay Ecological Projects Oversight	428		428		428
8K3RAPFL	Florida NPFC Claims	1,019		1,019		1,019
8K3RAPGM	Hylebos - General Metals NRDA	11		11		11
8K3RAPMB	Metal Bank (CRC) NRDA	304		304		304
8K3RAPNA	New Amity Oil Spill NRDA	125		125		125
8K3RAPOC	Hylebos - Occidental Chemical Co. NRDA	95		95		95
8K3RAPR1	So California (Montrose) Restoration Implementation	124,271	4,206	128,477		128,477
8K3RAPR2	So California (Montrose) Restoration Administrative		3	3		3
8K3RAPR3	Montrose Restoration Implementation Fish Sampling	1,885		1,885		1,885
8K3RAPSR	Hylebos - Sound Refining NRDA	11		11		11
8K3RAPWR	Portland Harbor/Williamette River NRDA	15,102		15,102		15,102
8K3RAPY2	Motiva Sulfuric Acid Spill NRDA	600		600		600
8K3RAPY3	Bethlehem Steel, Sparrows Point NRDA	305		305		305
8K3RAPY4	Donaldson Run, Virginia NRDA	672		672		672
8K3RAPY5	Boeing NRDA	278		278		278
8K3RAPY6	Bethlehem Steel, Lackawanna	157		157		157
8K8D0800	Great Lakes Dredging	74		74		74
BK3B42M2	Lavaca Bay/Point Comfort Site		167	167		167
BK3B42M5	Lavaca Bay/Point Comfort Site	1,049		1,049		1,049

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
BK3B42M6	Lavaca Bay/Point Comfort Site	579	9	588		588
BK3E1A0	Hudson River; NYS IAG		333,376	333,376		333,376
CK3F01AA	Infant and Orphan Cases	7,765	95	7,860		7,860
CK3F01WR	Portland Harbor/Williamette River NRDA		9,093	9,093		9,093
CK3J0800	Dream On	162	22	184		184
CK3J0900	Whitewater II	186		186		186
CK3J1000	Tropic Adventure	39		39		39
CK3J1500	House/Barge	91		91		91
CK3J1600	Lobsters MSD	43		43		43
CK3J1900	True Justice	577		577		577
CK3J2100	The Walkabout	1,186		1,186		1,186
CK3J2500	Connected	406		406		406
CK3J2700	Julie Reanne	225		225		225
CK3J3000	Albatross	29		29		29
CK3J3300	Captain Bozo	1,757		1,757		1,757
CK3J3400	Mystery Spill - 01	202		202		202
CK3J3500	Blind Faith	1,345		1,345		1,345
CK3J3600	Teresa Lynn	2,816		2,816		2,816
CK3J3700	Demie-Ann	891		891		891
CK3J3900	Magulla	330		330		330
CK3J4100	Ocean Wind	1,106		1,106		1,106
CK3J4200	20 Summers	1,041		1,041		1,041
CK3J45A1	FL4733 KA	324		324		324
CK3J45A2	Lauri Ann	297		297		297
CK3J4600	Laniappe II	50		50		50
CK3J4700	Heidi Baby	427		427		427
CK3M1400	Blackbird Mine Restoration	20,151	3,203	23,354		23,354
CK3M3600	Iron Mountain Mine Restoration	257		257		257
CK3MSCLR	North Cape Lobster Restoration	182		182		182
CK3MSJ01	Barge Berman Admin	1,717		1,717		1,717
CK8A02AN	ANITRA Oil Spill NRDA		51	51		51
CK8A060	Hylebos (Commencement Bay) NRDA		50,250	50,250		50,250
CK8A06EA	Hylebos - Elf Atochem (PRP) NRDA		150	150		150
CK8A06GM	Hylebos - General Metals NRDA		2,501	2,501		2,501
CK8A070	ASARCO (Commencement Bay) NRDA		990	990		990
CK8A15NR	BERMAN (San Juan) Non-Recoverable		22	22		22
CK8A17NR	Baytown Non-Recoverable		10	10		10
CK8A200	LCP Turtle River NRDA		9,273	9,273		9,273
CK8A210	GE Pittsfield (Housatonic River) NRDA		492	492		492
CK8A230	Koppers Waste Site (CRC case)		2,017	2,017		2,017
CK8A26NR	NORTH CAPE Non-Recoverable		321	321		321
CK8A270	Boeing Duwamish NRDA		2,753	2,753		2,753
CK8A320	Commencement Bay NRDA		16,503	16,503		16,503
CK8A330	Passaic River (Newark Bay) NRDA		10,089	10,089		10,089
CK8A3500	Hudson River NRDA	1,261	515,942	517,203		517,203
CK8A35FF	Hudson River FOIA		44	44		44
CK8A570	Calcasieu Estuary NRDA		126,134	126,134		126,134
CK8A57BV	Calcasieu Bayou Verdine		720	720		720
CK8A64RE	Blackbird Mine Response		360	360		360
CK8A880	Mulberry Phosphate Spill NRDA		64,450	64,450		64,450
CK8A8B0	Montrose		530	530		530
CK8A8BNR	So California (Montrose) Non-Recoverable		268	268		268
CK8A8BR1	So California (Montrose) Restoration Implementation		189,130	189,130		189,130
CK8A8BR2	So California (Montrose) Restoration Administrative		1,213	1,213		1,213
CK8A8BR3	So California (Montrose) Fish Sampling		40	40		40
CK8A8BRD	So California (Montrose) Records Disposition		17,801	17,801		17,801
CK8D0800	Great Lakes Dredging (MSD)	917	776	1,693		1,693

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
CK8D08LS	Great Lakes Dredging Litigation Support	3,671		3,671		3,671
RK3B8700	Dutch Harbor/KUROSHIMA Oil Spill NRDA	21,429	49,958	71,387		71,387
RK3BC10	Southern California Montrose NRDA					
	Reimbursable	52	(1,720)	(1,668)		(1,668)
RK3BC1CV	So California Montrose CV NRDA					
	Reimbursable		740	740		740
RK3BC1FS	Montrose Restoration Implementation Fish Sampling	1,420	35,000	36,420		36,420
RK3BHH00	Tesoro Barber's Point	299		299		299
RK3EA500	Mallard Well Blowout/Equinox NRDA	10,377	1,427	11,804		11,804
RK3EA70	Unocal/Guadalupe Oil Field Spill NRDA	(784)	(270)	(1,054)		(1,054)
RK3EA80	NEW CARISSA Grounding NRDA					
	Reimbursable		(17)	(17)		(17)
RK3EA8NR	New Carissa	203		203		203
RK3EA90	Pago Pago Grounding NRDA		(24,426)	(24,426)		(24,426)
RK3EA9MN	Pago Pago Restoration	3,282		3,282		3,282
RK3EA9RC	Pago Pago Restoration	4,800	3,298	8,098		8,098
RK3EB100	Olympic Pipeline/Whatcom Creek Spill NRDA	21,963	5,253	27,216		27,216
RK3EB30	Navy Pre-Spill, Hawaii		(42)	(42)		(42)
RK3EB400	Stuyvesant	11		11		11
RK3EB500	Roosevelt Roads JP5 Spill NRDA	8,813	2,397	11,210		11,210
RK3EB900	Beaver Creek Oil Spill NRDA	5,289		5,289		5,289
RK3EC200	Chalk Point Oil Spill NRDA	135,009	82,926	217,935		217,935
RK3EC300	Chelsea River Oil Spill	1,047		1,047		1,047
RK3EC700	Fort Lauderdale Mystery Spill NRDA	57,042	9,380	66,422		66,422
RK3EC800	USS Detroit	35		35		35
RK3ED100	Westchester Oil Spill NRDA	8,139	9,599	17,738		17,738
RK3ED300	Mosquito Bay, LA Oil Spill NRDA	1,698	477	2,175		2,175
RK3ED400	Vidor, TX JP8 Oil Spill	747		747		747
RK3ED500	San Mateo Mystery Oil Spill	3,574	405	3,979		3,979
RK3ED600	BP Little Lake, LA Oil Spill	9,651	2,588	12,239		12,239
RK3ED700	LA - Forrest Oil Platform	207		207		207
RK3ED800	LA - Chevron Sabine	72		72		72
RK3ED900	LA - Unocal Lake Palourde	81		81		81
	Total	<u>\$1,280,319</u>	<u>\$1,578,567</u>	<u>\$2,858,886</u>	<u>\$3,254,214</u>	<u>\$6,113,100</u>

SCHEDULE 2

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2002 COSTS BY OBJECT CLASS**

Object Class	Object Class Description	Direct Costs	Indirect Costs	Total Costs
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$723,616	\$882,762	\$1,606,378
1132	Part-Time with Permanent Appointment	12,343	19,475	31,818
1151	Overtime (Includes Standby Pay)	5,155	40,953	46,108
1157	Holiday Pay	315	707	1,022
1159	Employee Cash Awards		38,136	38,136
1160	Leave Surcharge Full-Time Permanent Appointments	150,145	200,514	350,659
1180	Credit Hours Earned	40,624	48,416	89,040
1182	Compensatory Leave Earned	783	2,479	3,262
1210	Employer's Contribution Surcharge	224,088	321,458	545,546
1219	Transportation Subsidy		8,853	8,853
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler	38,622	89,749	128,371
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors	43,185	36,956	80,141
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler		7,166	7,166
2148	Expenses Related to Foreign Travel - Paid Directly to Vendors		4,174	4,174
2211	Transportation of Household Goods Related to Permanent Change of Station (PCS) Travel		1,514	1,514
2213	All Other Transportation of Things	1,420	7,234	8,654
2319	Rental Payments to GSA	(55)	132,483	132,428
2334	Rental of Equipment		317	317
2337	Telecommunications (Utility) FTS Services		17,135	17,135
2338	Telecommunications (Utility) Local Services		21,722	21,722
2339	Telecommunications (Utility) Toll Calls		15,339	15,339
2411	Publications	618		618
2415	Other Printing not Otherwise Identified	254	11,350	11,604
2510	Information Technology/ADP Training		3,809	3,809
2511	Management and Professional Support Services (Other than Object Class 2510)	12,238	89,164	101,402
2512	Studies, Analyses and Evaluations	100,821		100,821
2513	Engineering and Technical Services	370		370
2522	Maintenance of Equipment (Excludes Maintenance Under Object Class 2523)		5,124	5,124
2523	ADP and Telecommunications Contractual Services		1,942	1,942
2526	Other Training by University or Other Non-Federal Source (Non-ADP)		6,163	6,163
2527	Miscellaneous Contractual Services not Otherwise Classified	1,260,476	229,428	1,489,904
2533	Training by Office of Personnel Management (OPM) and Other Federal Agencies (Non-ADP)		4,050	4,050
2535	All Other Services of Federal Agencies (Identify Agency)	215,007	285,835	500,842
2536	Fund Transfers Between Financial Management Centers (FMCs) for Services	19,642	469	20,111
2610	GSA Customer Supply Center		2,964	2,964
2617	Purchases of Fuel (Cooking, Heating, Generating Power, Operating Vehicles, Aircraft and Vessels)		19	19
2618	Purchases of ADP Supplies		29,139	29,139
2619	Purchases (All Other)	3,473	39,331	42,804
2623	Issues of Photographic Supplies		347	347
2625	Office Furniture		4,282	4,282

2628	General Office Supplies		34	34
3120	Non-Capitalized Equipment		21,189	21,189
3123	Non-Capitalized ADP and Telecommunications Equipment	2,278	36,606	38,884
4111	Research Grants		50,000	50,000
4220	Other Claims and Indemnities Excluding Fishermen's Protective Act and Fishermen's Contingency Act		211	211
4301	Penalty Payments for Prompt Payment Act	5,493	746	6,239
9846	Common Services	(882)		(882)
9856	Exad (NOAA)	(1,586)		(1,586)
9876	General Support (NOAA)	(112)	534,470	534,358
9877	General Support (LO)	(1,815)		(1,815)
9878	General Support (FMC)	<u>2,370</u>		<u>2,370</u>
	Total	<u>\$2,858,886</u>	<u>\$3,254,214</u>	<u>\$6,113,100</u>