

# CHAPTER 17

## EXAMPLE OF ENVIRONMENTAL RESTORATION CODE OF ACCOUNTS

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### 1. INTRODUCTION

This chapter will describe the fundamental structure of an example remediation cost code system, list and describe the Level 1 cost codes, and list the Level 2 and Level 3 cost codes.

### 2. FUNDAMENTAL STRUCTURE OF THE REMEDIATION COST CODE SYSTEM

In establishing the cost accounting system for remediation projects, the six project category breakdowns defined in the CERCLA were used. This system of project characterization gives more division to the scope of a project, thus offering more control. The six divisions in the CERCLA remediation process are:

- preliminary assessment,
- site inspection,
- remedial investigation,
- feasibility study,
- remedial design,
- remedial action.

Although CERCLA was used as the basis for the divisions, the four RCRA categories also correspond to this system. The RCRA facility assessment corresponds to both the preliminary assessment (PA) and the site inspection (SI). The RCRA facility investigation correlates with the remedial investigation. The RCRA corrective measures study relates to the feasibility study. The RCRA corrective measures implementation encompasses both the remedial design and the remedial action steps.

### 3. LEVEL 1 COST CODES FOR REMEDIATION, LIST AND DESCRIPTION

The Level 1 cost codes in the cost codes for remediation are divided along the six main CERCLA divisions mentioned above. The numerical classification of these divisions is as follows:

<u>CERCLA Division</u>	<u>Level 1 Code Number</u>
Preliminary Assessment	100
Site Inspection	200
Remedial Investigation	300
Feasibility Study	400
Remedial Design	500
Remedial Action	600

A brief description of the categories is provided below.

#### A. Preliminary Assessment (100)

The PA is the first phase of work for a remediation project. This initial review of the project can include the inspection of past and present uses of the site to assess potential hazardous substances. The start of the permitting and budgeting process should begin in this phase, and a basic work plan should be submitted to regulatory agencies for comments.

#### B. Site Inspection (200)

The initial SI is used to confirm the site location and its relationship with other major features. The site can be divided into solid waste management units to aid in the site assessment and estimating. An interim corrective measures action may be required to stop additional contamination at the site or to stop contamination from leaving the site. Limited sampling may take place in this initial site inspection.

#### C. Remedial Investigation (300)

The remedial investigation should start with the review of all information collected in the PA and SI stages. A remedial investigation work plan, sampling plan, quality assurance plan, and health and safety plan are developed. All field sampling and laboratory analysis are completed.

**D. Feasibility Study (400)**

The main task in the feasibility study is to develop and evaluate alternatives for cleanup. This includes the preparation of a conceptual design, schedules, and feasibility estimates.

**E. Remedial Design (500)**

In the remedial design phase, the final design specifications and drawings are developed. All engineering required to perform the remediation is completed. The project could be competitively bid at this time, or a contractor could be chosen through interviews and negotiations.

**F. Remedial Action (600)**

The remediation of the site is completed in the remedial action phase. All contamination is removed from the site.

**4. LIST OF LEVELS 1 AND 2 REMEDIATION COST CODES**

The following is a list of Levels 1 and 2 cost codes for use on the direct remediation costs. Any reasonable breakdown of these cost codes is permissible as long as they can be summarized to the cost codes shown and the definitions given.

A listing of primary and secondary cost codes is as follows:

<u>Level 1</u>	<u>Level 2</u>
100	<u>Preliminary Assessment</u>
	110 Health & Safety Plan
	120 Sampling Plan
	130 Surface Soil Sampling
	140 Subsurface Soil Sampling
	150 Surface Water/Sludge Sampling
	160 Air Sampling/Monitoring
	170 Laboratory Services
	180 Safety Equipment
200	<u>Site Inspection</u>
	210 Sampling Plan
	220 Health & Safety Plan
	230 Surface Soil Sampling

240	Subsurface Soil Sampling
250	Surface Water/Sludge Sampling
260	Air Sampling/Monitoring
270	Laboratory Services
280	Safety Equipment

## 300

Remedial Investigation

310	Health & Safety Plan
320	Sampling Plan
330	Surface Soil Sampling
340	Subsurface Soil Sampling
350	Surface Water/Sludge Sampling
360	Air Sampling/Monitoring
370	Laboratory Services
380	Safety Equipment

## 400

Feasibility Study

410	Sampling Plan
420	Health & Safety Plan
430	Surface Soil Sampling
440	Subsurface Soil Sampling
450	Surface Water/Sludge
460	Air Sampling/Monitoring
470	Laboratory Services
480	Safety Equipment

## 500

Remedial Design

510	Sampling Plan
520	Health & Safety Plan
530	Surface Soil Sampling
540	Subsurface Soil Sampling
550	Surface Water/Sludge Sampling
560	Air Sampling/Monitoring
570	Laboratory Services
580	Safety Equipment

600

Remedial Action

610	Sampling Plan
620	Health & Safety Plan
630	Surface Soil Sampling
640	Subsurface Soil Sampling
650	Surface Water/Sludge Sampling
660	Air Sampling/Monitoring
670	Laboratory Services
680	Safety Equipment

**5. LIST OF LEVEL 3 REMEDIATION COST CODES**

Level 3 cost codes are flexible to permit users the option of using detailed accounts that are site specific. The Level 3 cost codes listed below should be viewed as a base to start a Level 3 cost code system.

Level 2

Level 3

340 Subsurface Soil Sampling

3401	Site Preparation
3402	Sampling w/Drill Rig
3403	Sampling w/Powered Hand Auger
3405	Sampling w/Hand Auger
3406	Decontamination
3407	Down Time