

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

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2002 INDIRECT COST RATE**

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CONTENTS

Section	Page
Background	1
Financial Management System	1
Indirect Cost Allocation Methodology	2
Exhibit: Fiscal Year 2002 Indirect Cost Rate	5
Schedule 1: Fiscal Year 2002 Costs by Task Code	6
Schedule 2: Fiscal Year 2002 Costs by Object Class	11

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NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION DAMAGE ASSESSMENT AND RESTORATION PROGRAM OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES 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 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) 2002 costs and development of an indirect cost rate. This document presents GCNR's FY 2002 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 (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. GCNR's FY 2002 costs were accumulated under FMC 130 (Office of General Counsel), using the following organizational codes: AD0000, AD2000, AD2100, and AD3000.



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.
- 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 GCNR procedures for documenting DARP costs, including its financial management system and business practices.
- Obtained downloads of FY 2002 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.
- 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 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.
- 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.
- GCNR incurred costs for National Marine Sanctuaries Program policy development. We identified and excluded these costs as unallocable to 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. A May 2001 study of GCNR'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 organizations within DARP. 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 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 GCNR'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

A handwritten signature in blue ink, appearing to read "Colette Y. Wilson".

Colette Y. Wilson, CPA
Partner

EXHIBIT

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2002 INDIRECT COST RATE**

Total Indirect Costs	<u>\$1,331,279</u>
Direct Labor Costs	<u>\$528,806</u>
Indirect Cost Rate	<u>251.75%</u>

SCHEDULE 1

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
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				\$12,218	\$12,218
8K3E0100	General Management and Administrative Support				415,829	415,829
8K3E01FF	General Management and Administrative Support FOIA				2,173	2,173
8K3E01TR	General Training and Employee Development				29,621	29,621
8K3E0400	General Program Policy and Development Work				58,087	58,087
8K3E04CR	CERCLA Reauthorization				37	37
8K3E04GR	Green Coasts				12,507	12,507
8K3E04RP	Program Policy				6,286	6,286
8K3E53PA	OPA Rule Remand and Maintenance				2,100	2,100
8K3EPR00	General Outreach				1,766	1,766
8K3RAP01	General Management and Administrative Support				589,356	589,356
8K3RAP02	Rapid Assessment Program				1,700	1,700
8K3RAP04	General Program Policy and Development Work				72,191	72,191
8K3RAPPA	OPA Rule Remand and Maintenance				2,633	2,633
8K3RAPTR	General Training and Employee Development				116,679	116,679
8K3RCR00	Coral Reef Funds				305	305
8L6R0P0	Management and Support				601	601
CK3F010	General Management and Administrative Support				2,846	2,846
CK3F01TR	General Training and Employee Development				418	418
CK3F02TR	RAP Training				3,524	3,524
CK3F04PA	OPA Regulatory and Legislative Support				402	402
8K3E04RL	Regional Restoration Planning and Development for Louisiana	\$22,642		\$22,642		22,642
8K3RAPLA	Regional Restoration Planning and Development for Louisiana		\$1,950	1,950		1,950
8K3RLA00	Regional Restoration Planning and Development for Louisiana	18,121		18,121		18,121
CK3F04RL	Regional Restoration Planning and Development for Louisiana		12	12		12
8K3E0164	Blackbird Mine	131		131		131
8K3E01AA	Infant and Orphan Cases	818		818		818
8K3E01BA	Bailey Waste Site	2,498		2,498		2,498
8K3E01HG	Holyoke Gas Works NRDA	3,537		3,537		3,537
8K3E01IC	International Creosote NRDA	376		376		376
8K3E01NA	New Amity Oil Spill NRDA	205		205		205
8K3E01WR	Juvenile Cases (case specific)	5,919		5,919		5,919
8K3E02PH	Pearl Harbor/Chevron Oil Spill NRDA	1,852		1,852		1,852
8K3E0600	Hylebos (Commencement Bay) NRDA	24,230		24,230		24,230

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
8K3E06EA	Hylebos - Elf Atochem (PRP) NRDA	1,156		1,156		1,156
8K3E06GM	Hylebos - General Metals NRDA	199		199		199
8K3E0900	Middle (Commencement Bay) NRDA	84		84		84
8K3E17NR	Baytown Non-Recoverable	1,726		1,726		1,726
8K3E2000	LCP Turtle River NRDA	3,384		3,384		3,384
8K3E2100	GE Pittsfield (Housatonic River) NRDA	1,057		1,057		1,057
8K3E2500	Sitka Pulp and Paper NRDA	113		113		113
8K3E26NR	North Cape Non-Recoverable	22		22		22
8K3E2700	Boeing Duwamish NRDA	13,346		13,346		13,346
8K3E27FF	Boeing Duwamish FOIA	40		40		40
8K3E3200	Commencement Bay NRDA	3,188		3,188		3,188
8K3E3300	Passaic River NRDA	3,775		3,775		3,775
8K3E3500	Hudson River NRDA	15,102		15,102		15,102
8K3E35FF	Hudson River FOIA	21,614	395	22,009		22,009
8K3E35LS	Hudson River Litigation Support	3,170		3,170		3,170
8K3E3600	Iron Mountain Mine NRDA	199		199		199
8K3E37NR	Levin Richmond Restoration Non-Recoverable	85		85		85
8K3E4500	St. Lawrence NRDA	77		77		77
8K3E5700	Calcasieu Estuary NRDA	11,544		11,544		11,544
8K3E57BV	Calcasieu Bayou Verdine	3,303		3,303		3,303
8K3E5800	Elliott Bay NRDA	761		761		761
8K3E64RE	Blackbird Mine Response	131		131		131
8K3E69BU	Tampa Bay Each Use Category	1,240		1,240		1,240
8K3E69EP	Tampa Bay Ecological Projects Oversight	1,678		1,678		1,678
8K3E8500	Fox River/Green Bay NRDA	93		93		93
8K3E8800	Mulberry Phosphate Spill NRDA	1,143		1,143		1,143
8K3E88LS	Mulberry Phosphate Litigation Support	11,435		11,435		11,435
8K3E8BNR	So California (Montrose) Non-Recoverable	90		90		90
8K3E8BR1	So California (Montrose) Restoration Implementation	11,308		11,308		11,308
8K3E8BRD	So California (Montrose) Records Disposition	4,317	310	4,627		4,627
8K3EY400	Donaldson Run, Virginia NRDA	1,430		1,430		1,430
8K3RAP06	Hylebos (Commencement Bay) NRDA	25,311	134	25,445		25,445
8K3RAP07	ASARCO (Commencement Bay) NRDA		947	947		947
8K3RAP08	Thea-Foss (Commencement Bay) NRDA	334		334		334
8K3RAP09	Middle (Commencement Bay) NRDA	84		84		84
8K3RAP1L	Boeing Duwamish NRDA	1,297	421	1,718		1,718
8K3RAP1N	Baytown Non-Recoverable	93		93		93
8K3RAP20	LCP Turtle River NRDA	3,735	844	4,579		4,579
8K3RAP21	GE Pittsfield (Housatonic River) NRDA		141	141		141
8K3RAP23	Koppers Waste Site (CRC case)	17		17		17
8K3RAP27	Duwamish NRDA	4,782	711	5,493		5,493
8K3RAP2F	Hudson River FOIA	1,528	5,521	7,049		7,049
8K3RAP2L	Mulberry Phosphate Litigation Support	10,418	9	10,427		10,427
8K3RAP2N	Berman Non Recoverable	948	5	953		953
8K3RAP32	Commencement Bay NRDA	1,414		1,414		1,414
8K3RAP33	Passaic River (Newark Bay) NRDA	9,892	2,020	11,912		11,912
8K3RAP35	Hudson River NRDA	10,010	870	10,880		10,880

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
8K3RAP36	Iron Mountain Mine NRDA	122		122		122
8K3RAP45	St. Lawrence NRDA	153		153		153
8K3RAP57	Calcasieu Estuary NRDA	738	2,516	3,254		3,254
8K3RAP58	Elliott Bay NRDA	883		883		883
8K3RAP5N	North Cape Non-Recoverable	135		135		135
8K3RAP64	Blackbird Mine Response	23		23		23
8K3RAP88	Mulberry Phosphate Spill NRDA	235		235		235
8K3RAPAA	Infant and Orphan Cases	524		524		524
8K3RAPBT	Bayou Trepagnier Chemical Spill NRDA	126		126		126
8K3RAPBV	Calcasieu Bayou Verdine		878	878		878
8K3RAPDU	Dupont-Newport NRDA	1,175		1,175		1,175
8K3RAPEA	Hylebos - Elf Atochem (PRP) NRDA	403		403		403
8K3RAPPH	Pearl Harbor/Chevron Oil Spill NRDA	142		142		142
8K3RAPR1	So California (Montrose) Restoration Implementation	10,800	4,950	15,750		15,750
8K3RAPR2	So California (Montrose) Restoration Administrative Record	225		225		225
8K3RAPRD	So California (Montrose) Records Disposition	5,363	798	6,161		6,161
8K3RAPWR	Portland Harbor/Williamette River NRDA	9,615	3,914	13,529		13,529
8K3RAPY2	Motiva Sulfuric Acid Spill NRDA	209		209		209
8K3RAPY3	Bethlehem Steel, Sparrows Point NRDA	327		327		327
8K3RAPY4	Donaldson Run, Virginia NRDA	1,069		1,069		1,069
8K3RAPY5	Boeing NRDA	229		229		229
8L1G02NR	Exxon Bayway Restoration (Non-Recoverable)	734		734		734
BK3B42M5	Lavaca Bay/Point Comfort Site	304		304		304
BK3B42M6	Lavaca Bay/Point Comfort Site	1,803		1,803		1,803
CK3J03A2	Mini 312 Damage Assessment	697		697		697
CK3J03A3	Mini 312 Damage Assessment	283	14	297		297
CK3J03A6	Mini 312 Damage Assessment	361		361		361
CK3J03B1	Mini 312 Damage Assessment	10		10		10
CK3J03B8	Mini 312 Damage Assessment	10		10		10
CK3J03C1	Mini 312 Damage Assessment	32	40	72		72
CK3J03C4	Mini 312 Damage Assessment		6	6		6
CK3J03C7	Mini 312 Damage Assessment	2,520	72	2,592		2,592
CK3J03C9	Mini 312 Damage Assessment		34	34		34
CK3J03D1	Mini 312 Damage Assessment	49	7	56		56
CK3J03D2	Mini 312 Damage Assessment	94		94		94
CK3J03D3	Mini 312 Damage Assessment	627	10	637		637
CK3J03D8	Mini 312 Damage Assessment	406	41	447		447
CK3J03E2	Mini 312 Damage Assessment	576	5	581		581
CK3J03E3	Mini 312 Damage Assessment	68		68		68
CK3J03E6	Mini 312 Damage Assessment	566	5	571		571
CK3J03E8	Mini 312 Damage Assessment	887	5	892		892
CK3J03F1	Mini 312 Damage Assessment	625	44	669		669
CK3J03F2	Mini 312 Damage Assessment	523	9	532		532
CK3J03F3	Mini 312 Damage Assessment	684	4	688		688
CK3J03F4	Mini 312 Damage Assessment	10		10		10
CK3J03F6	Mini 312 Damage Assessment	346		346		346

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
CK3J03F7	Mini 312 Damage Assessment	433	10	443		443
CK3J03F8	Mini 312 Damage Assessment	121	5	126		126
CK3J03G1	Mini 312 Damage Assessment	121		121		121
CK3J03G2	Mini 312 Damage Assessment	301		301		301
CK3J03G3	Mini 312 Damage Assessment	277		277		277
CK3J03H2	Mini 312 Damage Assessment	156		156		156
CK3J03H5	Mini 312 Damage Assessment	90		90		90
CK3J0400	Rogues Mistress	444		444		444
CK3J0800	Dream On	565		565		565
CK3J1000	Tropic Venture	40		40		40
CK3J1500	House/Barge	20		20		20
CK3J16A2	C/Sterling	1,771		1,771		1,771
CK3J1800	Tony 1	525		525		525
CK3J1900	True Justice	203		203		203
CK3J2100	The Walkabout	346		346		346
CK3J2400	Gulf Wave	98		98		98
CK3J2500	Connected	611		611		611
CK3J2600	Premium	10		10		10
CK3J2700	Julie Reanne	721		721		721
CK3J3000	Albatross	583		583		583
CK3J3100	Belle Watling	108		108		108
CK3J3200	Sea King	315		315		315
CK3J3400	Mystery Spill - 01	391		391		391
CK3J3900	Magulla	186		186		186
CK3J4000	Paradiso	175		175		175
CK3J4300	Task Number canceled	70		70		70
CK3M0200	Exxon Bayway Restoration		113	113		113
CK3M1000	B.T. Nautilus Restoration	2,127		2,127		2,127
CK3M1100	B.T. Nautilus Restoration	2,219	41	2,260		2,260
CK3M13TT	F/V Tenyo Maru Restoration	11,353		11,353		11,353
CK3M1400	Blackbird Mine Restoration	9,509		9,509		9,509
CK3M3200	Commencement Bay Restoration	20,449	16	20,465		20,465
CK3M3600	Iron Mountain Mine Restoration	6,793	171	6,964		6,964
CK3M4300	American Trader	8,282	873	9,155		9,155
CK3M46AD	Elliott Bay Restoration Activities	4,397	45	4,442		4,442
CK3M46TT	Elliott Bay Restoration Activities	2,880		2,880		2,880
CK3M6000	Mobile Gypsum Restoration	457		457		457
CK3M69BU	Tampa Bay Beach Use Restoration	2,998		2,998		2,998
CK3M69EP	Tampa Bay Ecological Projects Oversight	1,687		1,687		1,687
CK3M8700	Dutch Harbor (Kuroshima) Restoration	69		69		69
CK3MNB00	New Bedford Harbor Restoration	6,411		6,411		6,411
CK3MSC00	North Cape Restoration	1,732		1,732		1,732
CK3MSCLR	North Cape Lobster Restoration (RC)	7,428	321	7,749		7,749
CK3MSCSF	North Cape Shellfish Restoration	1,348		1,348		1,348
CK3MSJ01	Berman Restoration	4,455	1,248	5,703		5,704
CK3MTF40	Thea-Foss - Swan Creek	130		130		130
CK3MTV00	TV Command Restoration	2,655	131	2,786		2,786
CK8A200	LCP Turtle River NRDA		13	13		13

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
CK8A270	Boeing Duwamish NRDA		10	10		10
CK8A330	Passaic River (Newark Bay) NRDA		808	808		808
CK8A35LS	Hudson River Litigation Support		264	264		264
CK8A57BV	Calcasieu Bayou Verdine		443	443		443
CK8D0800	Great Lakes Dredging (MSD)	3,512	778	4,290		4,290
CK8D08LS	Great Lakes Dredging Litigation Support	1,913		1,913		1,913
CK8E01C0	Wellwood Construction	1,241		1,241		1,241
CK8E1100	Columbus Islin Off-Site	35		35		35
RK3B8700	Dutch Harbor/Kuroshima Oil Spill NRDA	1,965		1,965		1,965
RK3BHH00	Tesoro Barber's Point	65		65		65
RK3BHHNR	Tesoro		126	126		126
RK3BKE0	Kapitan Egorov Grounding NRDA	(1,048)		(1,048)		(1,048)
RK3EA500	Mallard Well Blowout/Equinox NRDA	12,048	1,554	13,602		13,602
RK3EA8FF	New Carissa	256		256		256
RK3EA8LS	New Carissa	47		47		47
RK3EA8NR	New Carissa	47		47		47
RK3EA9MN	Pago Pago Restoration	223		223		223
RK3EA9RC	Pago Pago Restoration	102	1,110,558	1,110,660		1,110,660
RK3EB100	Olympic Pipeline/Whatcom Creek Spill NRDA	27,765	861	28,626		28,626
RK3EB500	Roosevelt Roads JP5 Spill NRDA	672		672		672
RK3EC200	Chalk Point Oil Spill NRDA	15,187	96	15,283		15,283
RK3EC300	Chelsea River Oil Spill	639		639		639
RK3EC700	Fort Lauderdale Mystery Spill NRDA	17,190	20	17,210		17,210
RK3ED100	Westchester Oil Spill NRDA	6,716	19	6,735		6,735
RK3ED200	Kirby Barge 29001 Oil Spill Reimb	543		543		543
RK3ED300	Mosquito Bay, LA Oil Spill NRDA	885		885		885
RK3ED500	San Mateo Mystery Oil Spill	9,456	264	9,720		9,720
RK3ED600	BP Little Lake, LA Oil Spill	1,464		1,464		1,464
RK3ED700	LA-Forrest Oil Platform	598		598		598
RK3ED800	LA-Chevron Sabine	316		316		316
RK3ED900	LA-Unocal Lake Palourde	42		42		42
RK5B2200	Donations FGBNMS	6,136		6,136		6,136
RK5B2300	Monitoring OCNMS	163		163		163
RK5BD200	Tarballs NRDA Initiate	584		584		584
8K3BRCP3H	Casmalia		215	215		215
RK5BHQA5	360 OCNMS	<u>2,271</u>		<u>2,271</u>		<u>2,271</u>
	Total	<u>\$528,806</u>	<u>\$1,146,645</u>	<u>\$1,675,451</u>	<u>\$1,331,279</u>	<u>\$3,006,730</u>

SCHEDULE 2

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
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	\$329,738	\$605,295	\$935,033
1132	Part-Time with Permanent Appointment	21,512	18,323	39,835
1151	Overtime (Includes Standby Pay)	1,376	29	1,405
1159	Employee Cash Awards		9,627	9,627
1160	Leave Surcharge Full-Time Permanent Appointees	70,670	127,623	198,293
1180	Credit Hours Earned	9,459	44,762	54,221
1210	Employer's Contribution Surcharge	97,427	176,019	273,446
2140	Expenses Related to Domestic Travel-Paid Directly to the Traveler	16,904	49,672	66,576
2143	Expenses Related to Domestic Travel-Paid Directly to Vendors	11,804	23,733	35,537
2213	All Other Transportation of Things	236	1,089	1,325
2319	Rental Payments to GSA		70,247	70,247
2333	Charter of Vessels (Excludes use for Transporting Persons or Things)		550	550
2334	Rental of Equipment (Excludes Automatic Data Processing (ADP) and Telecommunications)		658	658
2337	Telecommunications (Utility) Data/Network Services		2,633	2,633
2338	Telecommunications (Utility) Local Services		11,117	11,117
2339	Telecommunications (Utility) Toll Calls		549	549
2411	Publications		15	15
2513	Engineering and Technical Services	1,110,558		1,110,558
2523	ADP and Telecommunications Contractual Services		137	137
2526	Other Training by University or Other Non-Federal Source (Non-ADP)	362	1,537	1,899
2527	Miscellaneous Contractual Services not Otherwise Classified	421	4,995	5,416
2533	Training by Office of Personnel Management (OPM) and Other Federal Agencies (Non-ADP)		500	500
2536	Fund Transfers Between Financial Management Centers (FMCs) for Services	321		321
2610	GSA Customer Supply Center		391	391
2618	Purchases of ADP Supplies	697		697
2619	Purchases (All Other)	797		797
2619	Purchases (All Other)		2,696	2,696
2628	General Office Supplies	75	15,866	15,941
3123	Non-Capitalized ADP and Telecommunications Equipment	3,094	4,088	7,182
4301	Penalty Payments for Prompt Payment Act		1	1
9876	General Support (NOAA)		<u>159,127</u>	<u>159,127</u>
	Total	<u>\$1,675,451</u>	<u>\$1,331,279</u>	<u>\$3,006,730</u>