

NPFC DETERMINATION

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| Claim Number and Name: | N10036-OI31, <i>Deepwater Horizon</i> Oil Spill Assessment |
| Claimant: | Department of the Interior |
| Type of Claim: | Natural Resource Damage Assessment, Upfront Assessment Costs |
| Claim Amount (revised): | \$19,439,870 |
| Offer Amount: | \$16,904,235 |
| Determination Date: | July 31, 2015 |
| NPFC Claim Manager: | [REDACTED] |

Summary of the Incident and Claim

On April 20, 2010, the *Deepwater Horizon* mobile offshore drilling unit exploded and sank, discharging an estimated 210¹ million gallons of oil into the Gulf of Mexico until the well was capped on July 15, 2010. Responders to the discharge dispensed approximately 1.84 million gallons of dispersants² to keep, or delay, the oil from reaching sensitive shorelines. The U.S. Coast Guard designated the source of the spill as an offshore facility located on an area leased by BP Exploration & Production, Inc. (BP). BP accepted the designation and advertised its claims process pursuant to the Oil Pollution Act (OPA).

Upon notification of the spill, the Department of the Interior (DOI), along with the Department of Commerce represented by National Oceanic and Atmospheric Administration (NOAA) and five Gulf Coast states³, acting as natural resource trustees designated under OPA and appropriate state laws, initiated an assessment of natural resource damages resulting from the discharges and response to discharges of oil. By the August-September 2010 period, the trustees observed over 950 miles of oiled shoreline habitat, 400 oiled sea turtles, 1,500 oiled birds⁴, and identified numerous other natural resources at risk to include fish, marine mammals, oysters, and associated habitats. The trustees have continued to work together to develop and implement assessment plans to determine the nature and extent of these losses.

On May 11, 2015, DOI presented the National Pollution Funds Center (NPFC) with a claim to implement their Fifth Interim Partial Claim for Assessment and Restoration Planning Costs (DOI 2015 Assessment Plan or the Plan). The claim totaled \$19,876,461, presented as the costs with respect to DOI's 2015 Assessment Plan. The Plan described 21 assessment activities, which include injury quantification and restoration planning efforts. DOI subsequently reduced the claim sum certain to \$19,439,870 (\$7,746,862 as contract costs, \$9,157,373 as DOI agency costs, and \$2,535,635 as contingency), withdrawing three activities^{5,6}. This determination presents the NPFC's findings with respect to these claimed costs.

¹ "Deepwater Horizon Oil Spill Early Restoration Plan." Gulf Spill Restoration Publications. National Oceanic and Atmospheric Administration

² 1.07 million gallons on the surface and 771,000 gallons sub-sea. "The Ongoing Administration-Wide Response to the Deepwater BP Oil Spill." *Deepwater Horizon Incident Joint Information Center*

³ The state trustees participating in the assessment are Louisiana, Mississippi, Alabama, Florida, and Texas.

⁴ *Federal Register*, Vol. 75, No. 190, Pgs. 60800-60802

⁵ Activity 3: Data Analysis - Background Oiling Rate (Bird Study #25); Activity 9: Statistical Analysis of Nesting and Hatchling Trends for the Kemp's ridley sea turtle; and Activity 13: Assessment of Submerged Aquatic Vegetation (SAV)

Jurisdictional Information

The NPFC first considered whether the claimed damages arose from an incident as defined by OPA. 33 U.S.C. §2701 *et seq.* To be covered, the incident must involve a discharge, or a substantial threat of discharge, of oil from a vessel or facility into navigable waters of the United States after August 18, 1990. Based on the information summarized above, the NPFC has determined that the activities included and approved in this determination are for natural resource damages resulting from an OPA incident.

Claimant Eligibility

Federal natural resource trustees are designated by the President, pursuant to OPA (33 U.S.C. §2706(b)(2)), with responsibility to assess damages to natural resources under their trusteeship and develop and implement plans for the restoration, rehabilitation, replacement, or acquisition of the equivalent of those injured natural resources. 33 U.S.C. §§2706(c)(1)(A) and (C). Pursuant to 33 U.S.C. §2706(d)(1)(C) and 33 C.F.R. §§136.207(a) and (b), natural resource trustees may present claims to the Oil Spill Liability Trust Fund (OSLTF) for uncompensated natural resource damages, which include the reasonable cost of assessing those damages.

This claim for natural resource damage assessment (NRDA) costs was submitted by DOI. DOI, under the authority of the Secretary of the Interior, is an appropriate federal natural resource trustee pursuant to the President's designation of federal trustees under OPA, Executive Order 12777 (56 Fed. Reg. 54757, October 22, 1991), and Subpart G of the National Oil and Hazardous Substances Pollution Contingency Plan (40 C.F.R. §300.600) and Section 1006(b)(2) of OPA. 33 U.S.C. §2706(b)(2).

General Claim Presentment Requirements

Claims to the Fund must be presented in writing to the Director, NPFC, within three years after the date on which the injury and its connection with the incident in question were reasonably discoverable with the exercise of due care, or within three years from the date of completion of the NRDA under OPA, whichever is later. 33 U.S.C. §2712(h)(2), 33 C.F.R. §136.101(a)(1)(ii). This claim is for costs associated with implementing DOI's 2015 Assessment Plan to determine the nature and extent of damages to natural resources resulting from the incident. The assessment was not complete when the claim was received on May 11, 2015; therefore, the claim was received within the period of limitations for claims.

In accordance with OPA, the OSLTF is available to pay claims for uncompensated natural resource damages. 33 USC §2712(a)(4). Damages include natural resource damages, which are damages for injury to, destruction of, loss of or loss of use of natural resources, including the reasonable costs of assessing those damages. 33 U.S.C. §2702(b)(2)(A). Costs are determined with respect to plans adopted under 33 U.S.C. §2706(d)(2) that are developed and implemented after adequate public notice, opportunity for a hearing, and consideration of all public comment. 33 U.S. §2706(c)(5). DOI states that the Plan that forms the basis of this claim was published on the

⁶ July 21, 2015 email from DOI to NPFC

DOI Gulf spill restoration website on January 30, 2015, thereby meeting this requirement⁷. DOI states that they have not received any comments on their plan⁸.

Claim Presentment to the Responsible Party

With certain exceptions, claims to the NPFC for damages must be presented first to the responsible party (RP). 33 U.S.C. §2713(a). If a claim is presented in accordance with §2713(a) and is not settled by payment by any person within 90 days after the date upon which the claim was presented, the claimant may elect to commence an action in court or present the claim to the OSLTF. 33 U.S.C. §2713(c)(2).

DOI presented its Plan and claim for implementation costs totaling \$19,876,461 to BP on January 30, 2015⁹. The Plan identified potential injuries to natural resources resulting from the incident, and described the overall assessment approach. The Plan also identified 21 specific assessment activities and, for each, the need for the activity, how it connects to the NRDA process, data to be collected, deliverables to be produced, level of effort, and cost estimates¹⁰.

BP responded to DOI by letter on March 31, 2015, indicating that they would fund three Activities¹¹ and denying to fund the remaining 18 Activities.

On May 11, 2015, more than 90 days after presenting its claim to BP for \$19,876,461 to implement its Plan, DOI presented this claim to the NPFC¹². At that time, DOI indicated that BP had not provided any funds to implement the Plan and, accordingly, were presenting the claim to the NPFC as uncompensated assessment costs. The NPFC notified BP on May 15, 2015, that this claim was received¹³.

Based on the above facts, the NPFC finds that DOI's claim to the NPFC for costs to implement its Plan was presented to the RP in accordance with OPA.

Claimant's Burden of Proof

Under OPA, trustees bear the burden of proving their entitlement to the amount claimed for compensation of natural resource damages. 33 C.F.R. §136.105(a). To satisfy this requirement the claimant must submit their plan, which forms the basis of their claim, along with other supporting information so the NPFC can determine that work and associated costs are reasonable and appropriate. After reviewing the claim, Plan, and supporting information¹⁴, the NPFC has

⁷ May 11, 2015 letter from DOI to NPFC

⁸ July 22, 2015 email from DOI to NPFC

⁹ May 11, 2015 letter from DOI to NPFC

¹⁰ Including contingency amounts for each Activity

¹¹ Activity #2: Estimation of 2010 Background Carcass Deposition, Activity #3: Data Analysis for Background Oiling Rate for Live Birds, and Activity #17: Economic Technical Assistance.

¹² May 11, 2015 email from DOI to NPFC

¹³ May 15, 2015 RP notification letter from NPFC to BP

¹⁴ On July 22, 2015, DOI provided the NPFC with additional information that the NPFC relied upon when adjudicating this claim.

determined that DOI has proven entitlement to the amount claimed. The following sections provide the basis of this determination.

NPFC Review of Claim Activities and Associated Costs

DOI leads the trustee efforts to assess injuries and plan restoration for birds, nesting sea turtles, federal lands, threatened and endangered species¹⁵, and beaches and barrier islands. DOI also provides technical expertise for other NOAA-led assessment activities¹⁶. In 2015, DOI will work to develop a Damage Assessment and Restoration Plan (DARP) that the public will be given an opportunity to review. Specifically, DOI will complete injury quantification activities; complete study summaries and technical reports; scale injury to restoration projects; and coordinate with other trustees, contract scientist, data managers¹⁷, and the public. DOI states, “staff will be providing input and oversight into the development of the DARP and will continue until the draft plan is ready for public review and comment¹⁸.”

Below are the NPFC’s findings specific to the claimed activities and costs.

Activity 1: Avian Injury Quantification

The avian injury assessment is a large and complex component of the NRDA that involves a large number of complex datasets¹⁹. To date, DOI, in coordination with the cotrustees, has compiled, reviewed, and integrated the datasets; developed preliminary avian injury quantification models; and drafted reports. Under this Activity, DOI will continue efforts to finalize the Live Oiled Bird Model (LOBM); finalize the Beach Bird Model (BBM); complete a BBM sensitivity analysis²⁰; quantify injury to areas not covered by the BBM; develop the Deposition Estimation Tool²¹; coordinate with cotrustees; and oversee the contract. DOI will then use the results from the various models and incorporate them into the draft DARP section focused on avian injury (see Activity 4).

DOI claims \$3,559,742 (\$1,510,428 as contract costs, \$1,585,000 as DOI agency costs, and \$464,314 as contingency) to finalize the LOBM (\$487,177); finalize the BBM (\$279,162); complete a BBM sensitivity analysis (\$487,177); quantify injury to areas not covered by the BBM

¹⁵ For example several species of beach mouse and Gulf sturgeon (DOI’s 2015 Assessment Plan, page 80).

¹⁶ DOI is participating in a technical working group that is trying to determine the amount and thickness of oil-on-water and restoration planning activities for marsh restoration and lost human use (DOI’s 2015 Assessment Plan, page 80).

¹⁷ Coordination includes weekly calls/ meetings with the other trustees and reviewing and commenting on technical reports and draft sections of the DARP produced by other trustees.

¹⁸ DOI’s 2015 Assessment Plan, page 81

¹⁹ Response data on dead birds, carcass persistence, avian toxicity studies, background literature on life histories of birds, etc.

²⁰ During model development and cotrustee coordination, DOI determined that this new work is necessary to improve the quality of model input measurements, to enhance the understanding of the model and its capabilities, and to better inform decision-makers that will be using the results of the model to quantify avian injury. This evaluation is essential to the scientific validity and defensibility of the avian injury quantification (DOI’s 2015 Assessment Plan, page 29).

²¹ The Deposition Estimation Tool will estimate multipliers used and incorporate *Deepwater Horizon* specific searcher efficiency and carcass persistence information for two habitat types (sandy beaches and marsh edges) and a carcass drift correction factor.

(1,027,714); develop the Deposition Estimation Tool (\$321,137); coordinate with cotrustees (\$683,962); and oversee contractors working on these tasks (\$273,413).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$3,095,428 for this assessment activity are compensable from the Fund and \$464,314 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 2: Estimation of 2010 Background Carcass Deposition

In 2014, DOI implemented the Background Carcass Deposition study with funds from the NPFC²². The purpose of the study was to determine the number of birds that may have died or become incapacitated due to causes other than the oil spill. The original claim (N10036-OI19) included costs to implement the study, but did not request funds for data interpretation or to review data from two other independent studies implemented by the State of Louisiana²³. Under this Activity, DOI plans to analyze background carcass deposition data from all three sources²⁴; calculate the background deposition rate; finalize the interpretive report; coordinate efforts with cotrustees; and oversee the contractors working on these tasks. The results from these efforts will be used to finalize the BBM (See Activity 1).

DOI claims \$218,091 (\$129,644 as contract costs, \$60,000 as DOI agency costs, and \$28,447 as contingency) to analyze background carcass deposition data (\$45,481); calculate the background deposition rate (\$48,930); finalize the interpretive report (\$59,280); coordinate with cotrustees (\$57,500); and oversee the contractors working on this Activity (\$6,900).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$189,644 for this assessment activity are compensable from the Fund and \$28,447 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 3: Data Analysis for Background Oiling Rate for Live Birds

DOI withdrew this Activity from consideration²⁵.

²² On May 28, 2014, the NPFC issued its determination for claim N10036-OI19 approving \$4,488,277 for DOI to implement the Background Carcass Deposition study.

²³ DOI's 2015 Assessment Plan, page 35

²⁴ DOI's Background Carcass Deposition study and two independent studies implemented by the State of Louisiana.

²⁵ July 23, 2015 email from DOI to the NPFC.

Activity 4: Integration of Migratory Bird Exposure and Injury Assessment

Under this Activity, DOI plans to produce a report that will integrate findings from all avian preassessment and injury assessment studies and Activities²⁶ performed as part of the *Deepwater Horizon* NRDA; as well as findings from non-avian studies²⁷. The report is the final step in the NRDA process for avian injury quantification and will help inform the trustees' determination of the appropriate scale of restoration projects to compensate for injuries to avian resources. DOI claims \$574,908 (\$299,920 as contract costs, \$200,000 as DOI agency costs, and \$74,988 as contingency) to prepare the synthesis report on avian injury (\$316,158); coordinate with cotrustees (\$201,250); and oversee the contractors working on this Activity (\$57,500).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$499,920 for this assessment activity are compensable from the Fund and \$74,988 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 5: Injury to Birds Resulting from Habitat and Prey Exposure to the MC 252 Oil Spill Analysis

In addition to the adverse effects caused by direct oil exposure, DOI believes that birds were also adversely affected when their supporting habitats²⁸ were oiled through loss of forage resources, and diminished habitat quality for nesting and other activities. Similar losses and other disturbances also resulted from oil response activities²⁹. DOI states that any adverse habitat impacts may cause reductions in avian reproductive success or survival³⁰. Under this Activity, DOI will evaluate and characterize the effects of oiled habitat and response activities on the associated bird communities by reviewing available information on the life histories, habitat use, ecological requirements (food resources, habitat requirements, etc.), and response actions taken in or around bird habitat. This information will be used to inform avian injury quantification (see Activity 4) and be included in the draft DARP section focused on avian resources.

DOI claims \$51,750 (\$40,000 as contract costs, \$5,000 as DOI agency costs, and \$6,750 as contingency) to review available information on bird species in the Gulf of Mexico (\$13,704); review of available information on distribution of oil (\$13,704); report results (\$13,704); coordinate with cotrustees (\$6,900); and oversee the contractors working on this Activity (\$3,738).

²⁶ These studies and Activities include LOBM, BBM, pelagic birds, avian toxicity, assessment of habitat and prey exposure, etc.

²⁷ Such as studies on marsh habitat.

²⁸ Such as coastal marches, water column, sandy shoreline, mangroves, and sargassum mats

²⁹ Oil boom deployment, bird hazing, skimming, etc.

³⁰ DOI's 2015 Assessment Plan, page 41

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$45,000 for this assessment activity are compensable from the Fund and \$6,750 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 6: Avian Toxicity Synthesis Report and Revised Oiled Bird Fate Matrix

DOI has implemented assessment studies to assess the physical and physiological effects, stating, "these studies have documented biochemical, physiological, and functional effects (e.g., impaired organ system function, impaired flight, etc.) in birds exposed to the Oil Spill³¹." DOI has also assembled a panel of experts to review the available literature to evaluate the expected effect of oil on birds. Under this Activity, DOI will synthesize all of the findings into a comprehensive report, review literature and update findings, coordinate with cotrustees, and oversee contractors working on this Activity. Results of this work will be factored into the LOBM (see Activity 1).

DOI claims \$457,700 (\$258,000 as contract costs, \$140,000 as DOI agency costs, and \$59,700 as contingency) to write the comprehensive report (\$175,375), update findings (\$151,225), coordinate with cotrustees (\$106,950), and oversee the contractors working on this Activity (\$24,150).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$398,000 for this assessment activity are compensable from the Fund and \$59,700 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 7: Survivorship Analysis using Bird Telemetry Data

DOI has used satellite³² and radio³³ transmitters to track the movement of birds in the Gulf of Mexico. Under this Activity, DOI will evaluate the data generated by the transmitters along with relevant response data (e.g., capture location, oil exposure, oil effect, etc.), to determine number of birds in oiled areas using the Cox Proportional Hazards Model³⁴. This information will be used in the LOBM (see Activity 1).

³¹ DOI's 2015 Assessment Plan, page 43

³² Satellite transmitters were deployed on brown pelicans, great egrets, and black skimmers.

³³ Radio transmitters were deployed on black skimmers, seaside sparrows, clapper rails, and American oystercatchers.

³⁴ DOI states, "A Cox model is a well-accepted statistical technique used to explore the relationship between the survival of a bird and several explanatory variables (DOI's 2015 Assessment Plan, page 46)."

DOI claims \$101,499 (\$78,260 as contract costs, \$10,000 as DOI agency costs, and \$13,239 as contingency) to evaluate the data (\$15,272); analyze the data and draft a report (\$75,302); and oversee the contractors working on this Activity (\$10,925).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$88,260 for this assessment activity are compensable from the Fund and \$13,239 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 8: Endangered/Threatened Turtles

DOI is assessing the potential impacts of *Deepwater Horizon* oil on nesting Kemp's ridley and loggerhead sea turtles³⁵. DOI has conducted nest counts, collected physical samples³⁶ for contaminant analysis, and collected telemetry data. Under this Activity, DOI will participate and provide input to the Life History Table working group³⁷; analyze and interpret physical samples; finalize the analysis of telemetry data for overlap between oil and sea turtle nesting; finalize technical reports that will be included as technical appendices in the DARP; and coordinate with cotrustees.

DOI claims \$805,000 (\$700,000 as DOI agency costs and \$105,000 as contingency) to participate in the Life History Table working group (\$80,500), analyze and interpret physical samples (\$120,750), analyze of telemetry data (\$161,000), finalize reports (\$281,750), and coordinate with cotrustees (\$161,000).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$700,000 for this assessment activity are compensable from the Fund and \$105,000 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

³⁵ NOAA is responsible for assessing potential impacts to offshore juvenile and adult sea turtles, which include leatherback, hawksbill, green sea turtles, Kemp's ridley, and loggerhead.

³⁶ Such as tissues, carapace wipes, and blood samples (DOI's 2015 Assessment Plan, page 49-50).

³⁷ Life history tables consisting of various population parameters at different life stages have been developed based on existing literature and other sources of information. However, a robust review of the parameters to ensure their appropriateness for use in translating injury across life stages was needed; therefore, the NPFC provided NOAA funding through claim N10036-OC18 to convene a working group of internal and external scientists to review and provide input on the existing sea turtle life history tables. Sea turtle life history information is critical to understanding and interpreting the short and long-term effects of the injury that occurred at various life stages (NOAA's 2014 Assessment Plan, page 79).

Activity 9: Statistical Analysis of Nesting and Hatchling Trends for the Kemps ridley sea turtle

DOI withdrew this Activity from consideration³⁸.

Activity 10: Gulf Sturgeon Injury Quantification

DOI captured and tagged Gulf Sturgeon in 2010 through 2012 to monitor movements in the Gulf of Mexico, and conducted general health assessments and collected blood samples from captured fish. In 2013, DOI drafted an initial report on potential exposure and injuries to Gulf Sturgeon that described the preliminary results on telemetry, fish health condition, and survival. In 2015, DOI plans to review available Gulf Sturgeon data; integrate findings, and draft a final report that will be incorporated into the draft DARP.

DOI claims \$192,625 (\$72,500 as contract costs, \$95,000 as DOI agency costs, and \$25,125 as contingency) to review data (\$46,000), integrate results into a final report (\$48,300), write draft DARP section focused on Gulf Sturgeon (\$66,125), coordinate with cotrustees (\$23,000), and oversee the contractors working on this activity (\$9,200).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$167,500 for this assessment activity are compensable from the Fund and \$25,125 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 11: Assessing Submerged Oil Mats by Remote Sensing Survey and Diver Characterization a Gulf Islands National Seashore

DOI has previously deployed divers to document the presence of submerged oil mats in the Gulf Islands National Seashore by direct visual examination, video, and photographs. Under this Activity, DOI will analyze the digital data and coordinate the results with cotrustees. DOI will draft a report with findings and all the digital data³⁹ presented as figures or images with corresponding descriptions.

DOI claims \$17,250 (\$15,000 as DOI agency costs and \$2,250 as contingency) to complete the analysis of digital data and prepare the report (\$14,375) and coordinate efforts with the cotrustees (\$2,875).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of

³⁸ July 23, 2015 email from DOI to the NPFC.

³⁹ Videos and photographs

oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$15,000 for this assessment activity are compensable from the Fund and \$2,250 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 12: Sand Beach Response Injury Quantification

As lead trustee for assessing oil and response injury to sand beach habitat, DOI has mapped sand beaches with both surface and subsurface oil from the *Deepwater Horizon* spill⁴⁰ and reviewed the available literature. The maps show the extent, duration, and degree of shoreline oiling, while the literature review provides information on the effects of oil and response actions on beach habitat. DOI states that the information to-date demonstrates potential injury to both beach invertebrate communities and habitat quality⁴¹. Under this Activity, DOI will update the sand beach injury analysis; continue to collect response information; and draft the final technical report.

DOI claims \$97,858 (\$38,594 as contract costs, \$46,500 as DOI agency costs, and \$12,764 as contingency) to update the injury analysis (\$18,371), collect response information (\$13,398), draft the final technical report (\$45,820), coordinate with cotrustees (\$17,595); and oversee the contractors working on this Activity (\$2,674).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification, and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$85,094 for this assessment activity are compensable from the Fund and \$12,764 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 13: Assessment of Submerged Aquatic Vegetation (SAV)

DOI withdrew this Activity from consideration⁴².

Activity 14: Technical and Logistical Support

In 2015, DOI plans to transition from conducting studies to assess potential injury to quantifying injury and scaling appropriate restoration⁴³. Under this Activity, DOI contractors will provide technical support by synthesizing and integrating DOI generated data and analyses with other ongoing NOAA-led assessment efforts⁴⁴; provide logistical support by facilitating meetings and

⁴⁰ DOI's 2015 Assessment Plan, page 59

⁴¹ DOI's 2015 Assessment Plan, page 59

⁴² July 23, 2015 email from DOI to the NPFC.

⁴³ DOI's 2015 Assessment Plan, page 80

⁴⁴ Including NOAA's shoreline, toxicity, sea turtle, and modeling Activities. DOI has trust resource responsibilities separate and distinct from NOAA; however, DOI states, "the Department recognizes that natural resources for which we have trust responsibilities may benefit from NOAA-identified restoration goals and projects. Understanding NOAA's injury quantification and restoration efforts and working with the agency to develop a

developing agendas; assist with third party peer review of reports and findings; and quality assurance/ quality control (QA/QC) of data⁴⁵. DOI agency staff will coordinate with cotrustees and oversee the contract.

DOI claims \$899,806 (\$332,440 as contract costs, \$450,000 as DOI agency costs, and \$117,366 as contingency) to provide technical support (\$281,106), provide logistical support (\$123,050), conduct peer review and QA/QC (\$166,750), coordinate with cotrustees (\$121,900), and oversee the contractors working on this Activity (\$207,000).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will facilitate injury quantification and restoration planning efforts; and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$782,440 for this assessment activity are compensable from the Fund and \$117,366 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 15: Comprehensive Database for DOI-lead Studies, Analytical and Observation Data, Infrastructure and Administration

Through DOI's assessment and restoration planning work, large amounts of information⁴⁶ has, and continues to be, generated. In 2014, DOI developed a database (DOID⁴⁷) to track, store, maintain, and share raw data and other information⁴⁸. Under this Activity, DOI requests funds to enter new information⁴⁹ into DOID; maintain the servers and software that run DOID; create a link between DOID and Louisiana's database⁵⁰; and update DOID to store case files such as technical reports.

DOI claims \$1,132,750 (\$900,000 as contract costs, \$85,000 as DOI agency costs, and \$147,750 as contingency) to integrate new information into DOID (\$348,162), maintain software and servers⁵¹ (\$326,025), integrate with Louisiana's database (\$153,525), update DOID to store case files (\$265,938), and oversee the contractors working on this Activity (\$39,100).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will facilitate

unified injury case and restoration plan avoids double counting and double recovery (DOI's 2015 Assessment Plan, page 65)."

⁴⁵ The datasets that will require QA/ QC in 2015 include: Carcass drift data, breeding shorebirds data, piping plover oiling and abundance data, SAV data, non-breeding shorebirds data, colonial waterbirds oiling data, pelagic transect data, Kemp's ridely nest sample data, loggerhead nest data, waterfowl data, etc. (DOI's 2015 Assessment Plan, page 67-68).

⁴⁶ Such as samples, photographs, visual observations, etc.

⁴⁷ DOID is the main repository for all DOI-led NRDA data.

⁴⁸ Includes cotrustees

⁴⁹ Generated by DOI assessment and restoration planning activities.

⁵⁰ The link between DOID and NOAA's database (DIVER) already exists.

⁵¹ Funding provided under this Activity is only available up to the publication of the final DARP. Any costs (such as costs for long-term archival or preservation of information) incurred after publication of the final DARP are not compensable from the Fund. All funds not spent when the final DARP is published must be returned to the NPFC.

injury quantification and restoration planning efforts; and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$985,000 for this assessment activity are compensable from the Fund and \$147,750 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 16: Comprehensive Document Management System for the Administrative Record

DOI maintains the administrative record (AR)⁵² for the trustee assessment and restoration planning efforts⁵³, which involves working with cotrustees to identify, collect, organize, and review records for inclusion into the AR. Under this Activity, DOI will identify records generated by DOI-led Activities that are candidates for inclusion in the AR; provide legal guidance to support the AR process⁵⁴ at the Trustee Council level; develop a comprehensive document management system (CDMS) to facilitate efficient collection, review, and disposition of records; create a link between DOI's CDMS to other systems used by the cotrustees to transfer information from cotrustee managed systems to DOI's CDMS AR system; and provide website support to facilitate the public's access to the AR.

DOI claims \$2,386,250 (\$1,500,000 as contract costs, \$575,000 as DOI agency costs, and \$311,250 as contingency) to identify records for inclusion in the AR (\$391,000), legal support (\$585,063), develop CDMS⁵⁵ (\$364,837), create link between cotrustee systems (\$605,475), website support (\$307,625), and oversee the contractors working on this Activity (\$132,250).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will facilitate injury quantification and restoration planning efforts; and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$2,075,000 for this assessment activity are compensable from the Fund and \$311,250 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 17: Economist Technical Assistance

DOI plans to quantify injury caused by the oil spill and scale appropriate restoration projects to compensate for the injury to natural resources⁵⁶ using Habitat Equivalency Analysis (HEA)⁵⁷ and

⁵² The AR is publicly accessible and is intended to include documents considered by the Trustees during the pre-assessment, assessment, and restoration planning phases of this NRDA (DOI's 2015 Assessment Plan, page 71).

⁵³ DOI's 2015 Assessment Plan, page 71

⁵⁴ This includes cotrustee review of documents, redaction of sensitive information, etc. (DOI's 2015 Assessment Plan, page 71).

⁵⁵ Funding provided under this Activity is only available up to the publication of the final DARP. Any costs (such as costs for long-term archival or preservation of AR documents) incurred after publication of the final DARP are not compensable from the Fund. All funds not spent when the final DARP is published must be returned to the NPFC.

⁵⁶ DOI's 2015 Assessment Plan, page 74

Resource Equivalency Analysis (REA)⁵⁸. Using these methods will ensure there is no over compensation of services⁵⁹ and assumptions and methodologies used are consistent among all of the DOI's scaling activities⁶⁰. Under this Activity, DOI will develop approximately 255 HEA/ REA models and prepare technical reports for each HEA/ REA.

DOI claims \$951,137 (\$762,076 as contract costs, \$65,000 as DOI agency costs, and \$124,061 as contingency) to develop HEA/ REA models (\$626,837), prepare technical reports (\$208,725), coordinate with cotrustees (\$93,150), and oversee the contractors working on this Activity (\$22,425).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will facilitate restoration planning efforts; and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$827,076 for this assessment activity are compensable from the Fund and approves \$124,061 as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.53.

Activity 18: Expert Statistical Support

DOI has implemented numerous assessment studies with different principle investigators and DOI personnel. Under this Activity, DOI claims \$184,000 (\$125,000 as contract costs, \$35,000 as DOI agency costs, and \$24,000 as contingency) to conduct a third party statistical review of data generated by DOI-led assessment activities (\$121,038). DOI states that the review of this data will increase the scientific defensibility and analysis consistency across the entire NRDA case⁶¹. DOI will also coordinate with cotrustees (\$48,875) and oversee the contractors working on this Activity (\$14,088).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification; and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$160,000 for this assessment activity are compensable from the Fund

⁵⁷ Habitat Equivalency Analysis is a tool economist use to determine the appropriate amount of compensatory restoration required to restore the injured habitat (e.g., marsh, sandy beach, etc). Each HEA is designed for a single specific habitat type, with habitat-specific inputs such as the level and duration of injury experienced by that habitat.

⁵⁸ Resource Equivalency Analysis (REA) is a tool economist use to determine the appropriate amount of compensatory restoration required to restore the injured resources (e.g., birds, sea turtles, etc.). Each REA is designed for a single species using species-specific injury information and life history parameters (e.g., normal annual survival rates).

⁵⁹ One restoration project could provide benefits to more than one resource or habitat, thus requiring more than one HEA/REA to tally the total amount of restoration from that project (DOI's 2015 Assessment Plan, page 75).

⁶⁰ DOI's 2015 Assessment Plan, page 74

⁶¹ July 22, 2015 email from DOI to NPFC providing additional information.

and approves \$24,000 as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 19: Aerial Imagery

The DOI aerial imagery technical team makes aerial and satellite imagery, remote sensing, and mapping data available to other *Deepwater Horizon* natural resource technical teams to support and assist with ongoing assessment activities⁶²; including the oil-on-water assessment activity that NOAA is leading to determine the extent and thickness of oil on the ocean during the oil spill⁶³. DOI is participating in this assessment activity, providing technical support and access to Airborne Visible and InfraRed Imaging Spectrometer (AVIRIS)⁶⁴ data. DOI states that once the data has been provided to NOAA and analyzed, the trustees will extrapolate the findings to similar areas of thick oil and sheens not covered by AVIRIS⁶⁵. Under this Activity, DOI claims \$718,750 (\$625,000 as DOI agency costs and \$93,750 as contingency) to finalize Tetracorder⁶⁶ imaging analysis and mapping (\$71,875), apply and integrate radiative transfer modeling software⁶⁷ (\$71,875), complete spectral viewing software⁶⁸ (\$71,875), draft a technical report (\$359,375), and coordinate with the cotrustees (\$143,750).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and will lead to injury quantification; and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$625,000 for this assessment activity are compensable from the Fund and approves \$93,750 as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.51 and 990.52.

Activity 20: Damage Assessment and Restoration Plan (DARP) and Programmatic Environmental Impact Statement (PEIS), and Associated Regulatory Compliance

DOI is developing restoration techniques, scaling restoration projects, and developing cost estimates for implementation of restoration projects associated with DOI-led resource categories. DOI is also providing expertise and input on NOAA-led resource categories such as marsh restoration and lost human use⁶⁹. Under this Activity, DOI claims \$3,047,500 (\$1,500,000 as contract costs, \$1,150,000 as DOI agency costs, and \$397,500 as contingency) to review proposals for restoration project alternatives (\$600,875); use data from other assessment activities (e.g.,

⁶² DOI's 2015 Assessment Plan, page 77

⁶³ The NPFC separately provided NOAA funding to lead this assessment activity through claims (N10036-OC18 and N10036-OC30); however, funding for DOI to participate was not included.

⁶⁴ Airborne Visible and InfraRed Imaging Spectrometer (AVIRIS) is an optical sensor that delivers images to identify, measure, and monitor substances on Earth's surface (e.g., oil). AVIRIS is usually mounted on aircrafts to collect images (<http://aviris.jpl.nasa.gov/aviris/>).

⁶⁵ DOI's 2015 Assessment Plan, page 78

⁶⁶ Tetracorder converts AVIRIS raw data into usable mapping data (July 22, 2015 email from DOI to NPFC)

⁶⁷ Radiative transfer modeling software eliminates the spectral background noise (i.e., interference)

⁶⁸ This software allows the principle investigator to QA/QC the AVRIS data.

⁶⁹ DOI's 2015 Assessment Plan, page 80

Activity 17: Economist Technical Assistance) to develop scaling approaches for restoration project alternatives (\$534,750); draft DOI-led restoration chapters for inclusion in the DARP (\$991,875); coordinate with cotrustees (\$655,500); and oversee the contractors working on this Activity (\$264,500).

After reviewing DOI's 2015 Assessment Plan and additional claim information provided by DOI, the NPFC finds that the: (1) assessment activity described above is appropriate and supports DOI's effort to plan appropriate restoration and (2) costs claimed for this activity are reasonable and appropriate for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$3,047,500 for this assessment activity are compensable from the Fund and \$397,500 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, 15 C.F.R. §§990.53, 990.54, and 990.55.

Activity 21: DOI Injury Assessment, Restoration Planning, and Case Management

DOI, as the trustee lead for various resource categories, participates in Trustee and Executive Council meetings, manages various budgets, communicates with the public, provides administrative support to DOI-led technical teams, manages contracts, and provides case-wide management of DOI-led Activities⁷⁰. DOI claims \$4,043,254 (\$200,000 as contract costs, \$3,315,873 as DOI agency costs, and \$527,381 as contingency) to participate in Trustee and Executive Council meetings (\$420,663), manage budgets (\$953,313), communicate with the public (\$190,663), provide administrative support (\$381,325), manage contracts (\$762,651), and provides case-wide management (\$1,334,639).

After reviewing DOI's 2015 Assessment Plan and additional claim information, the NPFC finds that the: (1) Activity described above is appropriate and supports DOI's effort to quantify injury and plan appropriate restoration and (2) costs claimed for these activities are reasonable for the proposed level of effort given the complexity of the incident relating the nature and extent of oiling, geographic extent of exposure of natural resources to oil, and magnitude of potential injury. Therefore, claimed costs of \$3,515,873 for the Activity are compensable from the Fund and \$527,381 is approved as contingency. 33 U.S.C. §2706 (d)(1)(C), 33 C.F.R. §136.211, and 15 C.F.R. §§990.51, 990.52, 990.53, 990.54 and 990.55.

Contingency

DOI claims \$2,535,635, or 15 percent of total claimed amount (\$16,904,235), for contingency costs associated with implementation of the Plan. The NPFC recognizes the uncertainties inherent in the cost estimates of the approved assessment activities and costs may unexpectedly increase, and/or that new and unforeseeable costs may surface in the future. Accordingly, the NPFC has determined that the OSLTF will remain available for contingency costs not to exceed \$2,535,635 (See table below).

Contingency funding will be made available in accordance with the NPFC Contingency Policy (enclosed) when, and if, needed, and when supported by appropriate justification and

⁷⁰ DOI senior personnel ([REDACTED])

documentation of costs incurred to date. If the need for contingency funds arises, DOI should make a formal request to the NPFC. Such a request can be made through the annual cost and progress reporting described below, and must include a justification for the additional funds and documentation of past expenditures. In a rare case additional contingency may be granted if adequate documentation and rationale are provided.

Table 1. Contingency amounts approved by Activity

| Activity | Contingency Approved |
|---|----------------------|
| Avian Injury Quantification | \$464,314 |
| Estimation of 2010 Background Carcass Deposition | \$28,447 |
| Integration of Migratory Bird Exposure and Injury Assessment | \$74,988 |
| Injury to Birds Resulting from Habitat and Prey Exposure to the MC 252 Oil Spill Analysis | \$6,750 |
| Avian Toxicity Synthesis Report and Revised Oiled Bird Fate Matrix | \$59,700 |
| Survivorship Analysis using Bird Telemetry Data | \$13,239 |
| Endangered/Threatened Turtles | \$105,000 |
| Gulf Sturgeon Injury Quantification | \$25,125 |
| Assessing Submerged Oil Mats by Remote Sensing Survey and Diver Characterization a Gulf Islands National Seashore | \$2,250 |
| Sand Beach Response Injury Quantification | \$12,764 |
| Technical and Logistical Support | \$117,366 |
| Comprehensive Database for DOI-lead Studies, Analytical and Observation Data, Infrastructure and Administration | \$147,750 |
| Comprehensive Document Management System for the Administrative Record | \$311,250 |
| Economist Technical Assistance | \$124,061 |
| Expert Statistical Support | \$24,000 |
| Aerial Imagery | \$93,750 |
| Damage Assessment and Restoration Plan (DARP) and Programmatic Environmental Impact Statement (PEIS), and Associated Regulatory Compliance | \$397,500 |
| DOI Injury Assessment, Restoration Planning, and Case Management | \$527,381 |
| Total | \$2,535,635 |

Summary

The NPFC has reviewed the claim submitted by DOI for costs to implement its Plan for the *Deepwater Horizon* incident in accordance with OPA (33 U.S.C. §2701 *et seq.*) and its implementing regulations (15 C.F.R. Part 990 and 33 C.F.R. Part 136). Through this

determination, the NPFC offers \$16,904,235 to implement the Plan and approves \$2,535,635 as contingency. This offer constitutes full and final payment.

Revolving Trust Fund and Return of Unused Funds to the OSLTF

As established by OPA (33 U.S.C. §2706(f)) and the NRDA regulations (15 C.F.R. §990.65), sums recovered by trustees for natural resource damages must be retained in a non-appropriated revolving trust account for use only to implement the Plan addressed in this determination. For this claim, the NPFC will deposit \$16,904,235 into DOI's Natural Resource Damage Assessment and Restoration Fund (NRDAR Fund). DOI has demonstrated that the NRDAR Fund is a non-appropriated account that meets these requirements⁷¹. Any amounts in excess of those required for these reimbursements and costs shall be deposited in the Fund. 33 U.S.C. § 2706(f) and 33 C.F.R. 136.211 (b).

Cost Documentation, Progress Reporting, and Final Report

As the claimant, DOI shall ensure that all expenditures of OSLTF funds are documented appropriately and spent according to the Plan as approved in this determination. Any funds not spent or appropriately documented shall be returned to the Fund.

One year from the date of this determination, and annually thereafter, DOI shall provide the NPFC with a report on the status of implementation and expenditures. These annual progress reports should include:

1. Certification by DOI that all assessment activities have been conducted in accordance with the Plan as approved in this determination;
2. A progress report that includes a description of work accomplished, timeline for future activities, and any unexpected problems incurred during implementation;
3. A summary of expenditures by category (i.e., labor, consultant/contractors, and travel); and
4. A narrative description of the work accomplished by each individual and how that work fits into the overall progress for the year. Enough detail should be included to determine reasonableness of costs for each employee when cost documentation is received with the final report.

DOI shall provide the NPFC with a final report 120 days after completion of these activities. The report should include:

1. Certification by DOI that all expenditures of OSLTF funds were in accordance with the plan as approved by the NPFC;

⁷¹ The Department of the Interior and Related Agencies Appropriation Act, 1992 (H.R. 2686/P.L. 102-154) permanently authorized receipts for damage assessment and restoration activities to be available without further appropriation until expended. The Dire Emergency Supplemental Appropriations for Fiscal Year 1992 <<http://www.doi.gov/restoration/hjres157.cfm>> (H.J.RES. 157/P.L. 102-229) provides that the fund's receipts are authorized to be invested and available until expended. Additionally, the Department of the Interior and Related Agencies Appropriation Act, 1996 <<http://www.doi.gov/restoration/upload/pl104-134.pdf>> (P.L. 104-134) provides authority to make transfers of settlement funds to other Federal trustees and payments to non-Federal trustees.

2. A summary of findings;
3. Copies of final reports;
4. Documentation of OSLTF funds remaining in the Revolving Trust Fund for this claim including account balance; and
5. Documentation of all expenditures as follows:
 - a. Labor: For each employee –
 - i. A narrative description of the work accomplished by each individual and how that work fit into the plan. Enough detail should be included to determine reasonableness of costs; and
 - ii. The number of hours worked, labor rate, and indirect rate. An explanation of indirect rate expenditures, if any, will be necessary;
 - b. Travel: Paid travel reimbursement vouchers and receipts;
 - c. Contract: Activities undertaken, lists of deliverables, and contract invoices and receipts;
 - d. Purchases/Expendables: Invoices and receipts, along with an explanation of costs; and
 - e. Government Equipment: Documentation of costs, including the rate (i.e., hourly, weekly) and time for all equipment used for which costs were incurred.

With the final report(s), the NPFC will reconcile costs and all remaining funds and/or inadequately documented costs will be returned to the OSLTF.

The NPFC has prepared a standardized template with detailed instructions to facilitate annual progress and final cost reporting.

If you have any questions or would like to discuss this determination, please contact me by phone [REDACTED] or email at [REDACTED]