

SUPERFUND ACTIVITIES IN THE ENVIRONMENT AND NATURAL RESOURCES DIVISION FOR FISCAL YEARS 2002 AND 2003

EXECUTIVE SUMMARY

On December 11, 1980, the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (known as CERCLA or Superfund) was signed into law. CERCLA provides for liability, compensation, cleanup, and emergency response for hazardous substances released into the environment and uncontrolled and abandoned hazardous waste sites. Executive Order 12580, issued January 23, 1987, gives the Attorney General responsibility for the conduct and control of all CERCLA litigation, which is conducted by the Environment and Natural Resources Division (ENRD). In accordance with the legislation, the Environmental Protection Agency (EPA) issues interagency agreements to the ENRD to reimburse it for costs incurred in performing such litigation.

In Fiscal Year (FY) 1987, under the statutory authority of 31 U.S.C. § 1535, the EPA began transferring appropriated funds to the Department of Justice through interagency agreements. These agreements authorized the ENRD to be reimbursed for costs incurred in performing Superfund activities. The EPA authorized the ENRD reimbursements of \$28.1 million for FY 2002 and \$27.9 million for FY 2003 in accordance with EPA Interagency Agreements DW-15-93796801-9 and DW-15-93796801-B, respectively. These agreements also require the ENRD to maintain a system that documents the cost of the litigation. To this end the ENRD uses a cost distribution process designed and maintained by a private contractor.

The cost distribution system serves as the basis to distribute labor costs and indirect costs to Superfund cases. It was designed to process financial data from ENRD Expenditure and Allotment (E&A) Reports into: 1) Superfund direct costs by specific case, broken down between direct labor costs and all other direct costs; 2) non-Superfund direct costs; and 3) allocable indirect costs.¹

The objective of our audit was to determine if the cost allocation process used by the ENRD and its contractor provided an equitable distribution of total labor, other direct costs, and indirect costs to Superfund cases during FY 2002 and FY 2003. We designed the audit to compare

¹ Other direct costs charged to individual cases include: special masters, expert witnesses, interest penalties, travel, filing fees, transcription (court and deposition), litigation support, research services, graphics, and non-capital equipment.

reported costs on the contractor developed Accounting Schedules and Summaries for FY 2002 and FY 2003 to those recorded on Department of Justice accounting records, and to review the cost distribution system used by the ENRD to allocate incurred costs to Superfund and non-Superfund cases. To accomplish this we performed the following steps:

- Compared total costs recorded as paid on the E&A Reports to the amounts reported as Total Amounts Paid on the year end Accounting Schedules and Summaries, and traced the costs to the Superfund cases.
- Reviewed the ENRD's methodology for identifying Superfund cases by comparing a select number of cases against ENRD case assignment criteria.
- Reviewed direct labor costs and indirect costs distributed to Superfund against the contractor-developed methodology.
- Compared Other Direct Costs to source documents to validate their allocability.

In our judgment, the ENRD provided an equitable distribution of total labor costs, other direct costs, and indirect costs to Superfund cases during FY 2002 and FY 2003. We provided ENRD officials with an opportunity to discuss the audit results during an exit conference and the offer was declined. The audit report contains no recommendations and is therefore closed with no response required from the ENRD. The details of our review are contained in the Audit Results section of the report. Additional information about our audit objectives and scope is contained in Appendix I.

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INTRODUCTION

The Comprehensive Environmental Response, Compensation and Liability Act of 1980 (known as CERCLA or Superfund) provides for liability, compensation, cleanup, and emergency response for: 1) hazardous substances released into the environment, and 2) uncontrolled and abandoned hazardous waste sites.² Executive Order 12580, issued January 23, 1987, provides that the Attorney General is responsible for the conduct and control of all litigation arising under Superfund. The Order also requires the Administrator of the Environmental Protection Agency (EPA) to transfer from the Hazardous Substance Response Trust Fund resources to support Superfund activities.

In Fiscal Year (FY) 1987, under the statutory authority of 31 U.S.C. §1535, the EPA began transferring appropriated funds to the Department of Justice through interagency agreements. These agreements authorized the Environment and Natural Resources Division (ENRD) to be reimbursed for costs incurred in performing Superfund activities. The EPA authorized the ENRD reimbursements of \$28.1 million for FY 2002 and \$27.9 million for FY 2003 in accordance with EPA Interagency Agreements DW-15-93796801-9 and DW-15-93796801-B, respectively.

The initial agreements in 1987 also required accounting and reporting of recoverable case-related costs. Accordingly, at that time the ENRD instituted a system designed by Rubino & McGeehin, Chartered, Certified Public Accountants and Consultants (contractor). The system was designed to process financial data from Expenditure and Allotment (E&A) Reports into: 1) Superfund direct costs by specific case, broken down between direct labor costs and all other direct costs; 2) non-Superfund direct costs; and 3) allocable indirect costs.³ We reviewed this process and a sample of transactions of other direct costs to assess the allocability of such costs to Superfund and non-Superfund cases during FY 2002 and FY 2003.

² Amended by the Superfund Amendments and Reauthorization Act of 1986.

³ Other direct costs charged to individual cases include: special masters, expert witnesses, interest penalties, travel, filing fees, transcription (court and deposition), litigation support, research services, graphics, and non-capital equipment.

AUDIT RESULTS

Superfund Costs for FY 2002 and FY 2003

We reviewed financial activities and procedures used by the ENRD to document, compile, and allocate direct and indirect costs charged to Superfund cases. In our judgment, the ENRD provided an equitable distribution of total labor costs, other direct costs, and indirect costs to Superfund cases during FY 2002 and FY 2003.

We designed the audit to compare reported costs on the contractor developed Accounting Schedules and Summaries for FY 2002 and FY 2003 (see Appendix III and Appendix IV) to that recorded on Department of Justice accounting records, and to review the cost distribution system used by the ENRD to allocate incurred costs to Superfund and non-Superfund cases. To accomplish this we performed the following steps:

- Compared total costs recorded as paid on the E&A Reports to the amounts reported as Total Amounts Paid on the year end Accounting Schedules and Summaries, and traced the costs to the Superfund cases.
- Reviewed the ENRD's methodology for identifying Superfund cases by comparing a select number of cases against the ENRD case assignment criteria.⁴
- Reviewed direct labor costs and indirect costs distributed to Superfund against the contractor-developed methodology.
- Compared Other Direct Costs to source documents to validate their allocability.

We examined these items to ensure that costs distributed to Superfund and non-Superfund cases were based on the total of actual costs for each fiscal year, that the distribution methodology used and accepted in prior years remained viable, and that selected costs were supported by documentation that evidenced their allocability to Superfund and non-Superfund cases. This would permit us to determine if the ENRD provided an equitable distribution of total labor, other direct costs, and

⁴ ENRD memorandum dated December 20, 2001, provides guidance on the determination of Superfund cases.

indirect costs to Superfund cases during FY 2002 and FY 2003. Following are the results of our review.

Reconciliation of Contractor Accounting Schedules and Summaries to E&A Reports

The E&A Reports for FY 2002 and FY 2003 provided the following amounts paid for total ENRD expenses:

ENRD Payments By Fiscal Year

Description	2002	2003
Salaries	\$54,348,838	\$ 57,742,009
Benefits	12,767,489	13,884,179
Travel	2,776,541	2,126,706
Freight	466,328	358,032
Rent	11,351,291	12,228,663
Printing	184,622	263,358
Services	12,535,987	13,781,038
Supplies	701,577	716,877
Equipment	854,784	777,675
Total	\$95,987,457	\$101,878,538

Source: ENRD E&A Reports for Fiscal Years Ending 09/30/02 and 09/30/03

For each fiscal year, we compared these E&A amounts to those in Schedule 6, *Reconciliation of Total ENRD Expenses*, of the contractor Accounting Schedules and Summaries to ensure that the distribution of costs to Superfund and non-Superfund cases was limited to total costs incurred. We found that the Schedule 6 amounts reconciled to the ENRD E&A Reports. We then traced these amounts to the distributions on Schedule 5, *Superfund Costs by Object Classification*, and Schedule 2, *Superfund Obligation and Payment Activity...By Fiscal Year of Obligation*. We also found that the amounts on these schedules reconciled through Schedule 6 to the E&A Reports. Our review then focused on determining that the summary amounts on Schedule 2 represented an equitable distribution of costs to Superfund. The Superfund costs in Schedule 2 of the Accounting Schedules and Summaries for FY 2002 and FY 2003 reported the following:

Superfund Distributed Costs by Fiscal Year

Cost Categories	2002	2003
Labor	\$ 7,017,674	\$ 7,767,463
Other Direct Costs	2,071,671	3,825,822
Indirect Costs	13,649,159	16,835,538
Superfund Program Expenses	574,819	182,381
Unliquidated Obligations	4,916,997	5,427,457
Totals	\$28,230,320	\$34,038,661

Source: Schedule 2 of the Contractor's Accounting Schedules and Summaries.

Our starting point for reviewing the distribution system was to identify and reconcile the ENRD cases as Superfund or non-Superfund. This enabled us to extract only Superfund data from the ENRD data to compare to the Accounting Schedules and Summaries.

Superfund Case Reconciliation

The ENRD litigates non-Superfund and Superfund cases. In order to control the processing of cases, ENRD assigns each case unique identifying numbers. The ENRD maintains an annual database of Superfund cases; this database identified 1,275 cases in FY 2002 and 1,147 in FY 2003 that incurred costs. We reviewed the database to establish the method used by the ENRD to identify Superfund cases, and case files to determine if cases were identified in accordance with established ENRD criteria for case identification.

We randomly selected 30 cases from the FY 2002 Superfund database and 47 cases from the FY 2003 Superfund database (see Appendix II) to test if the ENRD sections adhered to the procedures and identified the cases properly.⁵ We reviewed the cases against the ENRD case data, including case intake worksheets, case opening forms, case transmittals, and e-mails. The ENRD used the case data entering forms to record summary information from the case. The information referred to laws, regulations, or other language that established the cases as either Superfund or non-Superfund for tracking purposes.

For FY 2002, we found that 29 of the 30 cases reviewed contained proper referencing documentation in the case files to justify the Superfund classification. The ENRD could not locate one case file we selected for review. The ENRD provided a printout of the missing case file's index sheet

⁵ The ENRD Sections included were the Environmental Crimes; Environmental Defense; Environmental Enforcement; General Litigation; Land Acquisition; and Policy Legislation and Special Litigation.

indicating the file contained a *Case Opening Form*. Also, the ENRD provided a printout of the *Case Management System Detailed* sheet indicating the case was designated Superfund. However, due to the missing case folder, the actual *Case Opening Form* and the court documents verifying the Superfund status could not be cited. The missing case file is an isolated incident; therefore, no exception is noted.

For FY 2003, we found that the 22 cases reviewed contained proper referencing documentation in the case files to justify the Superfund classification. However, we noted that one case folder, White River Fishkill (Matter ID 198-26S-00292), contained documentation stating that the case was closed as a Superfund case on June 18, 2001. The electronic data provided by ENRD indicated that there was time charged to this case during FY 2003. Therefore, we expanded our sample size to include 25 additional cases. We found that the 25 cases reviewed contained proper referencing documentation in the case files to justify the Superfund classification.

Following our review of the additional cases, the case manager confirmed with the attorney assigned to the White River Fishkill case that the time charged to the closed case was accurate based on work performed subsequent to June 18, 2001. Therefore, no exception is noted. In our judgment, the ENRD identified Superfund cases based on appropriate criteria.

Superfund Cost Distribution

Since we found that the ENRD's case identification method adequately identified Superfund cases, we next reviewed: 1) the system used by the contractor to distribute direct labor and indirect costs, and 2) other direct costs charged to Superfund. Following are the results of our review of the cost categories.

Labor

The contractor continued using the labor distribution system from prior years, which we reviewed and accepted in prior audits. The ENRD provided the contractor with electronic files that included employee time reporting information and biweekly salary information downloaded from the National Finance Center, which processes biweekly salaries for the ENRD employees. The contractor uses the following formula to distribute labor costs monthly:

Salary Starting Point: Employee Biweekly Salary
Divided by: Employee Reported Biweekly Work Hours
Equals: Biweekly Hourly Rate
Multiplied by: Employee Reported Monthly Superfund and
Non-Superfund Case Hours
Results In: Distributed Individual Monthly Labor Case Cost

For purposes of our review, we:

- Matched the total Superfund and non-Superfund labor costs to that reported on the E&A reports for FY 2002 and FY 2003.
- Acquired and reviewed electronic labor files and selected salary files that the ENRD provided to the contractor and the resultant electronic files prepared by the contractor to summarize costs by employee and case.
- Extracted and reconciled Superfund case costs from the contractor files by using the validated case numbers discussed earlier in this report.

Since the E&A and Accounting Schedules and Summaries amounts matched, this assured us that the distribution method, which parallels a management information system and not an accounting system, was limited to allocating just the total of costs paid for each fiscal year.

We performed selected database matches to compare the ENRD employee time and case data against the contractor's electronic files used to prepare the Accounting Schedules and Summaries, and to identify Superfund case data. As previously mentioned, we were able to rely on the Superfund case database to match the ENRD case list to the contractor's completed schedules. We compared the electronic files of the ENRD to the contractor's and determined that the total Superfund hours were 177,083.89 for FY 2002 and 180,013.31 for FY 2003. To determine the number of Superfund cases with direct labor costs for each fiscal year, we compared the Superfund billed time data, which included 1,275 transactions in FY 2002 and 1,147 transactions in FY 2003, against the electronic files prepared by the contractor. Through our database matches, we found no reportable differences in the total number of Superfund cases with direct labor costs for each fiscal year.

Next, using the contractor's electronic files, we determined that the Direct Labor for Superfund cases were \$7,017,674 for FY 2002 and \$7,767,463 for FY 2003. We traced these amounts to the Accounting

Schedules and Summaries. Additionally, we selected one month in each fiscal year (January 2002 and January 2003) to review the effective hourly rates by employee calculated by the contractor. We found no reportable differences.

Overall, we were able to verify the accumulation of reported hours, the development and application of hourly rates, and the extraction of labor costs to Superfund cases. Therefore, in our judgment, this process provided for an equitable distribution of direct labor costs to Superfund cases during FY 2002 and FY 2003.

Indirect Costs

In addition to direct costs incurred against specific cases, the ENRD also incurs indirect costs that it allocates to all cases. These include primarily salaries, benefits, travel, freight, rent, printing, services, supplies, and equipment. The contractor distributes indirect costs to individual cases using an indirect cost rate that is calculated on a fiscal year basis.

According to its indirect cost methodology, the contractor uses actual payments by the ENRD as the basis for the indirect cost base and expense pool for calculation of the indirect cost rate. The contractor calculates indirect costs by subtracting the amount of direct costs from the total costs paid according to the ENRD's E&A report. The contractor divides this amount by total direct labor for the period to calculate the ENRD indirect cost percentage. Additionally, the contractor identifies indirect costs that support only Superfund activities and uses these costs to develop a separate Superfund specific indirect rate, which is calculated by dividing these costs by Superfund direct labor. The rates for FY 2002 and FY 2003 follow.

Indirect Cost Rates By Fiscal Year

Category	2002	2003
ENRD Indirect	190%	192%
Superfund Specific	33%	25%
Combined Rate	223%	217%

Source: Schedule 4 of Accounting Schedules and Summaries. Percentages rounded to nearest whole percent.

Using the ENRD's E&A reports and the contractor's electronic files, we reconciled the total indirect amounts to the contractor's Accounting Schedules and Summaries, Schedule 4 to ensure that the contractor used only paid costs to accumulate the expense pool. We determined that the total amount of indirect costs for FY 2002 were \$54,638,972 versus the contractor's calculation of \$54,648,841 (\$9,869 or .02 percent variance).

Furthermore, we determined that the total amount of indirect costs for FY 2003 were \$58,973,458 versus the contractor's calculation of \$58,973,460 (\$2 variance). These variances had negligible impact upon the indirect cost rates and are considered immaterial. In our judgment, the indirect expenses calculated by the contractor are materially accurate. Therefore, this process provided for an equitable distribution of indirect costs to Superfund cases during FY 2002 and FY 2003.

Other Direct Costs

The amounts of other direct costs incurred by the ENRD and distributed to Superfund during FY 2002 and FY 2003 are provided in the following table.

Superfund Other Direct Costs by Fiscal Year

Subobject Code and Description	2002	2003
1153-Special Masters Compensation	\$ 22,567	\$ 17,094
1157-Expert Witness Fees	1,910,408	1,691,168
2100-Travel and Transportation	523,653	466,160
2411-Printing and Reproduction, Court Instruments	41,245	18,452
2499-Printing and Reproduction, All Other	4,780	1,229
2508-Reporting and Transcripts-Deposition	196,105	140,784
2509-Reporting and Transcripts-Grand Jury	1,602	
2510-Reporting and Transcripts-Court	4,931	4,608
2529-Litigation Support	1,147,760	1,483,924
2534-Research Services	1,021	126
2537-Advisory and Assist	2,501	(2,501)
2557-Litigation Graphics	12,273	115
2563-Interest Penalties-Government	594	770
2598-Miscellaneous Litigation Expenses	1,573	1,031
2599-Other Services	37,573	(591)
3129-Non-Capitalized Automated Litigation Support Equipment	26,033	
Totals	\$3,934,617⁶	\$3,822,369

Source: Extracted from the Contractor's electronic files of FY 2002 and FY 2003 other direct costs used to generate the fiscal year end accounting schedules and summaries.

We reviewed selected transactions in the following four subobject codes:

- 1157 – Expert Witness Fees,
- 2100 – Travel and Transportation,

⁶ Variance of \$2 is due to rounding.

- 2508 – Reporting and Transcripts – Deposition, and
- 2529 – Litigation Support.

For FY 2002, these four subobject codes comprised 86 percent of the transaction universe and 96 percent of the dollar universe. For FY 2003, these four subobject codes comprised 88 percent of the transaction universe and 99 percent of the dollar universe. We stratified the high dollar transactions within these subobject codes and tested 100 percent of these transactions. We reviewed other transactions based on a statistical sample.

For FY 2002, our sample population contained 1,474 transactions totaling \$3.8 million and for FY 2003, 1,546 transactions totaling \$3.8 million. We reviewed 185 transactions totaling \$1.4 million and 173 transactions totaling \$1.2 million for FY 2002 and FY 2003, respectively. We designed our review of the transactions in other direct costs to determine if the selected FY 2002 and FY 2003 transactions included adequate support against the following four attributes:

- Correct subobject code classification – verified the correct subobject code was used to classify the cost;
- Correct Superfund/non-Superfund classification – verified the case number appearing on the documents matched the case number in the Superfund database;
- Correct dollar amount – verified the dollar amounts listed in the other direct costs database matched the amounts on the supporting documentation; and
- Proper approval – verified the proper approval was obtained on the vouchers paying the other direct costs.

Our tests resulted in no exceptions in the transactions tested against the four reviewed attributes for Expert Witness Fees (subobject code 1157) and Litigation Support (subobject code 2529). In Travel and Transportation (sub-object code 2100), we noted that the case number appearing on the documents did not match the case number in the Superfund database on three vouchers in FY 2002 and two vouchers in FY 2003.⁷ Also, one voucher in FY 2002 could not be located.⁸ In Reporting and Transcripts – Deposition

⁷ Voucher numbers for FY 2002 were: Y213556, Y222157, and 12168108. Voucher numbers for FY 2003 were: 031265 and 93232136.

⁸ Voucher number V2014781.

(subobject code 2508), we noted that one voucher in FY 2002 could not be located.⁹ Based on our statistical sampling methodology and the results of our testing, we are 95 percent confident that exceptions do not exceed 3 percent of the transaction universe for the subobject codes tested. The error rates we identified fell below 3 percent and were not considered material. Accordingly, we did not take exception to the errors or project the results to the total universe of transactions in FY 2002 and FY 2003. In our judgment, adequate internal controls existed over the recording of other direct charges to accounting records and Superfund cases. Therefore, this process provided for an equitable distribution of other direct labor costs to Superfund cases during FY 2002 and FY 2003.

While performing testing we found that of the 167 travel transactions reviewed, 3 authorizations in FY 2002 and 3 authorizations in FY 2003 were approved after the traveler returned from travel.¹⁰ We reported this finding in previous audit reports.¹¹ In response to this finding in our report number 96-12, May 1996, the ENRD issued a memorandum dated September 12, 2003 to Section Managers reminding them of their responsibilities under the travel regulations. Since the memorandum was issued near the end of FY 2003, the effect of the ENRD's actions will not be known until our audit of Superfund activities in the ENRD for FY 2004.

Overall Summary

In our judgment, the ENRD provided an equitable distribution of total labor costs, other direct costs, and indirect costs to Superfund cases during FY 2002 and FY 2003.

⁹ Voucher number 2R1000169.

¹⁰ Vouchers numbers for FY 2002: 1214314, Y225325, and 12141111. Voucher numbers for FY 2003: 1235467, 43065300, and 32354249.

¹¹ Office of the Inspector General (OIG) report number 96-12, May 1996, Superfund Activities in the Environmental and Natural Resources Division for Fiscal Year 1994; OIG report number 00-08, March 2000, Superfund Activities in the Environmental and Natural Resources Division for Fiscal Year 1997; and OIG report number 03-34, September 2003, Superfund Activities in the Environment and Natural Resources Division for Fiscal Years 2000 and 2001.

APPENDIX I

OBJECTIVES AND SCOPE

The purpose of the audit was to determine if the cost allocation process used by the ENRD and its contractor provided an equitable distribution of total labor, other direct costs, and indirect costs to Superfund cases during FY 2002 and FY 2003. To accomplish the overall objective the audit, we assessed whether: 1) the ENRD identified Superfund cases based on appropriate criteria, 2) costs distributed to cases were limited to costs reported in E&A Reports, and 3) adequate internal controls existed over the recording of direct labor time to cases and the recording of other direct charges to accounting records and Superfund cases.

The audit focused on, but was not limited to, financial activities and the procedures used by the ENRD to document, compile, and allocate direct and indirect costs charged to Superfund cases from October 1, 2001 through September 30, 2003. Based on discussions with the ENRD management, there have been no changes to the various processes. Therefore, for our assessment of internal controls over the compilation of direct labor charges, we relied on the results in OIG report number 01-19, August 2001, Environmental and Natural Resources Division Network Computer Security and Case Management System Internal Control Audit.

We conducted our audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

APPENDIX II

CASES IN SAMPLE REVIEW

Fiscal Year 2002

<u>Case No.</u>	<u>Section</u>
198-22-00380/1	Environmental Crimes
198-1-00323	Environmental Crimes
198-13-00147	Environmental Crimes
198-75-00486	Environmental Crimes – Case folder missing
198-31-00216	Environmental Crimes
90-11-5-05895/1	Environmental Defense
90-11-6-05232	Environmental Defense
90-11-6-05805	Environmental Defense
90-11-6-05630	Environmental Defense
90-11-5-05965	Environmental Defense
90-11-2-1075/2	Environmental Enforcement
90-11-2-1192/4	Environmental Enforcement
90-11-2-283/1	Environmental Enforcement
90-11-2-06345	Environmental Enforcement
90-11-2-383	Environmental Enforcement
90-1-23-10202	General Litigation
90-1-23-10662	General Litigation
90-11-6-05937/3	General Litigation
90-1-23-09167	General Litigation
90-1-23-09264	General Litigation
33-41-128-07665	Land Acquisition
33-41-128-07662	Land Acquisition
33-33-1143-09740	Land Acquisition
33-41-128-07658	Land Acquisition
33-41-128-08208	Land Acquisition
90-12-01779	Policy Legislation & Special Litigation
90-12-01816	Policy Legislation & Special Litigation
90-12-01724	Policy Legislation & Special Litigation
90-12-01671	Policy Legislation & Special Litigation
90-12-01316	Policy Legislation & Special Litigation

Fiscal Year 2003

<u>Case No.</u>	<u>Section</u>
198-37-00260	Environmental Crimes
198-65-00317	Environmental Crimes
198-76-00556/1	Environmental Crimes
198-77-00536	Environmental Crimes
198-26S-00292	Environmental Crimes
198-44-00326	Environmental Crimes
198-48-00514/1	Environmental Crimes
198-44-00326/1	Environmental Crimes
198-31-00239	Environmental Crimes
198-67-00375	Environmental Crimes
198-41-00503	Environmental Crimes
198-8-00499	Environmental Crimes
198-32-00487/1	Environmental Crimes
198-12C-00522/1	Environmental Crimes
198-61-00551	Environmental Crimes
90-11-6-16803	Environmental Defense
90-11-7-05738	Environmental Defense
90-11-6-17060	Environmental Defense
90-11-6-16062	Environmental Defense
90-11-6-16250	Environmental Defense
90-11-6-16156	Environmental Defense
90-11-6-16829	Environmental Defense
90-11-5-16897	Environmental Defense
90-11-6-16773	Environmental Defense
90-11-6-06021/3	Environmental Defense
90-11-3-07051	Environmental Enforcement
90-11-2-07483/1	Environmental Enforcement
90-11-2-721	Environmental Enforcement
90-11-2-1096/1	Environmental Enforcement
90-11-2-372A	Environmental Enforcement
90-11-2-06089	Environmental Enforcement
90-11-3-1638/2	Environmental Enforcement
90-11-2-07106/2	Environmental Enforcement
90-11-3-1486/1	Environmental Enforcement
90-11-2-93/1	Environmental Enforcement
90-1-23-10940	General Litigation
33-5-3131-10450	Land Acquisition
33-46-434-07072	Land Acquisition
33-41-128-07654	Land Acquisition
33-41-128-07659	Land Acquisition

<u>Case No.</u>	<u>Section</u>
33-5-3130-08716	Land Acquisition
33-33-1146-10375	Land Acquisition
33-7-300-10522	Land Acquisition
33-22-2429-10883	Land Acquisition
33-41-128-09206	Land Acquisition
33-41-128-07665	Land Acquisition
90-12-01185/1	Policy Legislation & Special Litigation

APPENDIX III

FY 2002 ACCOUNTING SCHEDULES & SUMMARIES

RUBINO & MCGEEHIN CONSULTING GROUP, INC.

September 15, 2003

6905 ROCKLEDGE DRIVE
SUITE 700
BETHESDA, MARYLAND
20817-1818
PHONE: 301 564 3636
FAX: 301 564 2994
www.rubino.com

Mr. Robert L. Bruffy
U.S. Department of Justice
Environment and Natural
Resources Division
Suite 8000
601 D Street N.W.
Washington, DC. 20004

Dear Mr. Bruffy:

Enclosed please find the following final fiscal year 2002 year end accounting schedules and summaries relating to costs incurred by the United States Department of Justice (DOJ), Environment and Natural Resources Division (ENRD) on behalf of the Environmental Protection Agency (EPA) under the Comprehensive Environmental Response, Compensation and Liability Act of 1980 and the Superfund Amendments and Reauthorization Act of 1986 (SARA or, hereafter, Superfund):

- EPA Billing Summary - Schedules 1-6
September 30, 2002
- DOJ - Superfund Case Cost Summary (electronic copy)
As of September 30, 2002
- DOJ - Superfund Cases - Time By Attorney/Paralegal
Year Ended September 30, 2002 (electronic copy)
- DOJ - Superfund Direct Costs (electronic copy)
Year Ended September 30, 2002

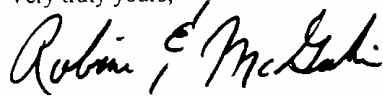
The schedules represent the final fiscal year 2002 amounts, and establish an indirect cost rate applicable to the entire fiscal year. As a result, the summaries included supersede all prior preliminary information processed by us relating to fiscal year 2002.

Mr. Robert L. Bruffy
U.S. Department of Justice
September 15, 2003
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The schedules, summaries and calculations have been prepared by us based on information supplied to us by the ENRD. Professional time charges, salary data, and other case specific cost expenditures have been input or translated by us to produce the aforementioned reports. Total costs incurred or obligated by the ENRD as reflected in the Expenditure and Allotment Reports (E&A) for the period have been used to calculate the total amount due from EPA relating to the Superfund cases. Computer-generated time reporting information supplied to us by DOJ (based on ENRD's accumulation of attorney and paralegal hours) along with the resulting hourly rate calculations made by us based on ENRD-supplied employee salary files, have been reviewed by us to assess the reasonableness of the calculated hourly rates. All obligated labor amounts reflected on the E&A's as of September 30, 2002, which are not identified as case specific, have been classified as indirect labor.

Our requested scope of services did not constitute an audit of the aforementioned schedules and summaries and, accordingly, we do not express an opinion on them. However, the methodology utilized by us to assign and allocate costs to specific cases is based on generally accepted accounting principles, including references to cost allocation guidelines outlined in the Federal Acquisition Regulations and Cost Accounting Standards. In addition, we understand that the DOJ audit staff will continue to perform periodic audits of the source documentation and summarized time reporting information accumulated by ENRD and supplied to us. Our accounting reports, schedules and summaries will, therefore, be made available to DOJ as part of this audit process. Beyond the specific representations made above, we make no other form of assurance on the aforementioned schedules and summaries.

Very truly yours,



Rubino & McGeehin Consulting Group, Inc.

Enclosures

RUBINO & MCGEEHIN

EPA BILLING SUMMARY
SUMMARY OF AMOUNTS DUE
BY INTERAGENCY AGREEMENT
September 30, 2002

	Fiscal Years				
	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
EPA Billing Summary - Amount Paid	\$ 23,313,323 (a)	\$ 24,110,976 (b)	\$ 28,865,765 (b)	\$ 30,332,285 (b)	\$ 29,473,655 (b)
Add:					
Payments in FY 2002 for 2001 (a)	-	3,717,010	-	-	-
Payments in FY 2002 for 2000 (a)	-	-	31,039	-	-
Payments in FY 2002 for 1999 (a)	-	-	-	(5,465)	-
Payments in FY 2002 for 1998 (a)	-	-	-	-	153,197
Subtotal	<u>23,313,323</u>	<u>27,827,986</u>	<u>28,896,804</u>	<u>30,326,820</u>	<u>29,626,852</u>
Unliquidated Obligations (c)	<u>4,916,997</u>	<u>795,221</u>	<u>214,124</u>	<u>85,514</u>	<u>-</u>
Total	<u>\$ 28,230,320</u>	<u>\$ 28,623,207</u>	<u>\$ 29,110,928</u>	<u>\$ 30,412,334</u>	<u>\$ 29,626,852</u>

(a) See EPA Billing Summary, Schedule 2, September 30, 2002
(b) See EPA Billing Summary, Schedule 1, September 30, 2001
(c) See EPA Billing Summary, Schedule 3, September 30, 2002

EPA BILLING SUMMARY
 SUPERFUND OBLIGATION AND PAYMENT ACTIVITY DURING 2002
 BY FISCAL YEAR OF OBLIGATION
 September 30, 2002

	<u>Fiscal Years</u>					<u>Total</u>
	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	
<u>Amounts Paid:</u>						
Labor	\$ 7,017,674	\$ -	\$ -	\$ -	\$ -	\$ 7,017,674
Other Direct Costs	2,071,671	1,846,254	9,755	816	-	3,928,496
Indirect Costs	13,649,159	1,804,970	21,284	(6,281)	153,197	15,622,329
Superfund Program Expenses	<u>574,819</u>	<u>65,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>640,605</u>
Subtotal	23,313,323	3,717,010	31,039	(5,465)	153,197	27,209,104
Unliquidated Obligations (a)	<u>4,916,997</u>	<u>795,221</u>	<u>214,124</u>	<u>85,514</u>	<u>-</u>	<u>6,011,856</u>
Totals	<u>\$28,230,320</u>	<u>\$4,512,231</u>	<u>\$245,163</u>	<u>\$80,049</u>	<u>\$ 153,197</u>	<u>\$33,220,960</u>

(a) See Schedule 3

EPA BILLING SUMMARY
FISCAL YEARS 2002, 2001, 2000, AND 1999 UNLIQUIDATED OBLIGATIONS
September 30, 2002

	Fiscal Years			
	2002	2001	2000	1999
ENRD unliquidated obligations at September 30, 2001	\$ 19,457,949	\$ 5,314,075	\$ 1,176,001	\$ 707,538
Less: unliquidated obligations:				
Section 1595 (a)	9,043,925	2,629,103	767,465	600,397
Section 1596 (b)	470,550	1,593,610	133,703	4
Section 1598 (c)	<u>3,298,307</u>	<u>691,195</u>	<u>191,281</u>	<u>77,063</u>
Subtotal	<u>12,812,782</u>	<u>4,913,908</u>	<u>1,092,449</u>	<u>677,464</u>
Net unliquidated obligations - ENRD	6,645,167	400,167	83,552	30,074
Superfund percentage (d)	<u>24.3589%</u>	<u>25.9957%</u>	<u>27.3395%</u>	<u>28.1011%</u>
Superfund portion of unliquidated obligations	1,618,690	104,026	22,843	8,451
Add - Section 1598 unliquidated obligations	<u>3,298,307</u>	<u>691,195</u>	<u>191,281</u>	<u>77,063</u>
Total Superfund unliquidated obligations (e)	<u>\$ 4,916,997</u>	<u>\$ 795,221</u>	<u>\$ 214,124</u>	<u>\$ 85,514</u>

- (a) Section 1595 relates to reimbursable amounts from agencies other than EPA.
(b) Section 1596 relates to non-Superfund charges.
(c) Section 1598 relates to charges that are Superfund specific.
(d) Superfund percentage of unliquidated obligations was calculated by dividing year to date Superfund direct labor by the total direct labor for each of the fiscal years.
(e) Relates only to unliquidated obligations for the fiscal year indicated.

EPA BILLING SUMMARY
INDIRECT RATE CALCULATION

September 30, 2002

Description	Total Amounts Paid (a)
Indirect labor (b)	\$23,385,715
Fringes	12,704,518
Indirect travel	570,884
Freight	466,328
Office space and utilities	11,224,588
Printing(forms, etc.)	88,387
Training and other services	4,684,018
Supplies	701,577
Non-capitalized equipment and miscellaneous	822,826
Subtotal	54,648,841
Total Direct Labor	28,809,455
ENRD Indirect Costs Rate - F/Y 2001 Obligations	189.6906%
Plus: Superfund Indirect Costs for Prior Year Obligations (c) and Superfund Specific Costs (d)	
2002	337,304
2001	1,804,970
2000	21,284
1999	(6,281)
1998	153,197
Total	2,310,474
Superfund Direct Labor	7,017,674
Superfund Indirect Rate	32.9236%
Total Indirect Rate	222.6142%

-
- (a) Indirect cost rate calculations are presented on a fiscal year-to-date basis. All case specific and other unallowable costs (Section 1595 and 1596) have been removed.
- (b) Indirect labor and fringes include certain month-end obligation accruals.
- (c) Indirect cost payments for the prior year obligations included in the totals presented are as follows; \$1,693,589; \$21,284; \$(6,281); and \$153,197 for F/Y 2001 through 1998 respectively.
- (d) The balance of the charges in the totals presented were paid during fiscal year 2002 to maintain Superfund case information or perform other Superfund Specific activities. These charges were initiated as a result of Superfund and are of benefit only to the Superfund Program. They have been allocated only to Superfund cases through this separate indirect approach. The charges are \$337,304 and \$134,490 for Fiscal years 2002 and 2001 respectively.

EPA BILLING SUMMARY
SUPERFUND COSTS BY OBJECT CLASSIFICATION

September 30, 2002

Object Class	Description	Direct Expenses	(a)	Superfund Program Expenses	Indirect Expenses	Unliquidated Obligations (b)	Total
11	Salaries	\$8,243,218		\$ 154,193	\$5,872,021	\$2,661,023	\$16,930,455
12	Benefits	-		-	3,094,680	202,785	3,297,465
21	Travel	479,944		-	139,062	70,702	689,708
22	Freight	-		-	113,592	9,516	123,108
23	Rent	-		95,840	2,765,049	51,156	2,912,045
24	Printing	40,815		-	21,528	5,253	67,596
25	Services	299,336		324,786	1,271,898	1,819,018	3,715,038
26	Supplies	-		-	170,897	36,028	206,925
31	Equipment	26,032		-	200,432	61,516	287,980
	Total	<u>\$9,089,345</u>		<u>\$ 574,819</u>	<u>\$13,649,159</u>	<u>\$4,916,997</u>	<u>\$28,230,320</u>

(a) Includes costs for direct labor, special masters and expert witnesses.
(b) Represents the Superfund portion of unliquidated damages.

EPA BILLING SUMMARY
RECONCILIATION OF TOTAL ENRD EXPENSES

September 30, 2002

Object Class.	Description	---Superfund---		---Non-Superfund---		Indirect Section 1595 & 1596 Expenses	Total Amounts Paid
		Direct Expenses	Indirect Expenses	Direct Expenses	Indirect Expenses		
11	Salaries	\$8,397,411	\$5,872,022	\$22,125,959	\$17,689,213	\$264,234	\$54,348,839
12	Benefits	-	3,094,680	-	9,609,838	62,971	12,767,489
21	Travel	479,944	139,062	1,719,964	431,823	5,749	2,776,542
22	Freight	-	113,592	-	352,736	-	466,328
23	Rent	95,840	2,765,049	-	8,490,402	-	11,351,291
24	Printing	40,815	21,528	55,420	66,857	-	184,620
25	Services	624,123	1,271,898	5,497,764	3,543,043	1,599,160	12,535,988
26	Supplies	-	170,896	-	530,680	1	701,577
31	Equipment	26,032	200,432	-	622,394	5,927	854,785
Total		<u>\$9,664,165</u>	<u>\$13,649,159</u>	<u>\$29,399,107</u>	<u>\$41,336,986</u>	<u>\$1,938,042</u>	<u>\$95,987,459</u>

FY 2003 ACCOUNTING SCHEDULES & SUMMARIES

RUBINO & MCGEEHIN CONSULTING GROUP, INC.

May 24, 2004

6905 ROCKLEDGE DRIVE
SUITE 700
BETHESDA, MARYLAND
20817-1818
PHONE: 301 564 3636
FAX: 301 564 2994
www.rubino.com

Mr. Robert L. Bruffy
U.S. Department of Justice
Environment and Natural
Resources Division
Suite 8000
601 D Street N.W.
Washington, DC. 20004

Dear Mr. Bruffy:

Enclosed please find the following final fiscal year 2003 year end accounting schedules and summaries relating to costs incurred by the United States Department of Justice (DOJ), Environment and Natural Resources Division (ENRD) on behalf of the Environmental Protection Agency (EPA) under the Comprehensive Environmental Response, Compensation and Liability Act of 1980 and the Superfund Amendments and Reauthorization Act of 1986 (SARA or, hereafter, Superfund):

- EPA Billing Summary - Schedules 1-6
September 30, 2003
- DOJ - Superfund Case Cost Summary (electronic copy)
As of September 30, 2003
- DOJ - Superfund Cases - Time By Attorney/Paralegal
Year Ended September 30, 2003 (electronic copy)
- DOJ - Superfund Direct Costs (electronic copy)
Year Ended September 30, 2003

The schedules represent the final fiscal year 2003 amounts, and establish an indirect cost rate applicable to the entire fiscal year. As a result, the summaries included supersede all prior preliminary information processed by us relating to fiscal year 2003.



Mr. Robert L. Bruffy
U.S. Department of Justice
May 24, 2004
Page 2

The schedules, summaries and calculations have been prepared by us based on information supplied to us by the ENRD. Professional time charges, salary data, and other case specific cost expenditures have been input or translated by us to produce the aforementioned reports. Total costs incurred or obligated by the ENRD as reflected in the Expenditure and Allotment Reports (E&A) for the period have been used to calculate the total amount due from EPA relating to the Superfund cases. Computer-generated time reporting information supplied to us by DOJ (based on ENRD's accumulation of attorney and paralegal hours) along with the resulting hourly rate calculations made by us based on ENRD-supplied employee salary files, have been reviewed by us to assess the reasonableness of the calculated hourly rates. All obligated labor amounts reflected on the E&A's as of September 30, 2003, which are not identified as case specific, have been classified as indirect labor.

Our requested scope of services did not constitute an audit of the aforementioned schedules and summaries and, accordingly, we do not express an opinion on them. However, the methodology utilized by us to assign and allocate costs to specific cases is based on generally accepted accounting principles, including references to cost allocation guidelines outlined in the Federal Acquisition Regulations and Cost Accounting Standards. In addition, we understand that the DOJ audit staff will continue to perform periodic audits of the source documentation and summarized time reporting information accumulated by ENRD and supplied to us. Our accounting reports, schedules and summaries will, therefore, be made available to DOJ as part of this audit process. Beyond the specific representations made above, we make no other form of assurance on the aforementioned schedules and summaries.

Very truly yours,



Rubino & McGeekin Consulting Group, Inc.

Enclosures

RUBINO & MCGEEHIN

EPA BILLING SUMMARY
SUMMARY OF AMOUNTS DUE
BY INTERAGENCY AGREEMENT
September 30, 2003

	<u>Fiscal Years</u>				
	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
EPA Billing Summary - Amount Paid	\$ 24,125,358 (a)	\$ 23,313,323 (b)	\$ 27,827,986 (b)	\$ 28,896,804 (b)	\$ 30,326,820 (b)
Add:					
Payments in FY 2003 for 2002 (a)	-	3,682,920	-	-	-
Payments in FY 2003 for 2001 (a)	-	-	904,867	-	-
Payments in FY 2003 for 2000 (a)	-	-	-	(4,717)	-
Payments in FY 2003 for 1999 (a)	-	-	-	-	(97,224)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal	24,125,358	26,996,243	28,732,853	28,892,087	30,229,596
Unliquidated Obligations (c)	<hr/> 4,241,965	<hr/> 994,613	<hr/> 169,689	<hr/> 21,190	<hr/> -
Total	<u>\$ 28,367,323</u>	<u>\$ 27,990,856</u>	<u>\$ 28,902,542</u>	<u>\$ 28,913,277</u>	<u>\$ 30,229,596</u>

(a) See EPA Billing Summary, Schedule 2, September 30, 2003
(b) See EPA Billing Summary, Schedule 1, September 30, 2002
(c) See EPA Billing Summary, Schedule 3, September 30, 2003

EPA BILLING SUMMARY
 SUPERFUND OBLIGATION AND PAYMENT ACTIVITY DURING 2003
 BY FISCAL YEAR OF OBLIGATION
 September 30, 2003

	Fiscal Years					Total
	2003	2002	2001	2000	1999	
<u>Amounts Paid:</u>						
Labor	\$ 7,767,463	-	\$ -	\$ -	\$ -	\$ 7,767,463
Other Direct Costs	1,270,657	1,545,160	1,001,936	8,069	-	3,825,822
Indirect Costs	15,087,238	1,955,379	(97,069)	(12,786)	(97,224)	16,835,538
Superfund Program Expenses	-	182,381	-	-	-	182,381
Subtotal	24,125,358	3,682,920	904,867	(4,717)	(97,224)	28,611,204
Unliquidated Obligations (a)	4,241,965	994,613	169,689	21,190	-	5,427,457
Totals	<u>\$28,367,323</u>	<u>\$4,677,533</u>	<u>\$1,074,556</u>	<u>\$16,473</u>	<u>\$ (97,224)</u>	<u>\$34,038,661</u>

(a) See Schedule 3

EPA BILLING SUMMARY
FISCAL YEARS 2003, 2002, 2001, AND 2000 UNLIQUIDATED OBLIGATIONS
September 30, 2003

	Fiscal Years			
	2003	2002	2001	2000
ENRD unliquidated obligations at September 30, 2003	\$ 27,837,400	\$ 2,905,856	\$ 1,666,946	\$ 549,099
Less: unliquidated obligations:				
Section 1595 (a)	17,040,169	1,276,974	1,062,937	521,678
Section 1596 (b)	1,912,000	560,787	381,415	-
Section 1598 (c)	<u>2,668,089</u>	<u>970,950</u>	<u>151,105</u>	<u>18,845</u>
Subtotal	<u>21,620,258</u>	<u>2,808,711</u>	<u>1,595,457</u>	<u>540,523</u>
Net unliquidated obligations - ENRD	6,217,142	97,145	71,489	8,576
Superfund percentage (d)	<u>25.3151%</u>	<u>24.3589%</u>	<u>25.9957%</u>	<u>27.3395%</u>
Superfund portion of unliquidated obligations	1,573,876	23,663	18,584	2,345
Add - Section 1598 unliquidated obligations	<u>2,668,089</u>	<u>970,950</u>	<u>151,105</u>	<u>18,845</u>
Total Superfund unliquidated obligations (e)	<u>\$ 4,241,965</u>	<u>\$ 994,613</u>	<u>\$ 169,689</u>	<u>\$ 21,190</u>

- (a) Section 1595 relates to reimbursable amounts from agencies other than EPA.
(b) Section 1596 relates to non-Superfund charges.
(c) Section 1598 relates to charges that are Superfund specific.
(d) Superfund percentage of unliquidated obligations was calculated by dividing year to date Superfund direct labor by the total direct labor for each of the fiscal years.
(e) Relates only to unliquidated obligations for the fiscal year indicated.

EPA BILLING SUMMARY
INDIRECT RATE CALCULATION

September 30, 2003

Description	Total Amounts Paid (a)
Indirect labor (b)	\$25,827,495
Fringes	13,884,176
Indirect travel	153,478
Freight	358,032
Office space and utilities	12,228,663
Printing(forms, etc.)	40,810
Training and other services	4,986,464
Supplies	716,668
Non-capitalized equipment and miscellaneous	777,674
Subtotal	58,973,460
Total Direct Labor	30,683,125
ENRD Indirect Costs Rate - F/Y 2003 Obligations	192.2016%
Plus: Superfund Indirect Costs for Prior Year Obligations (c) and Superfund Specific Costs (d)	
2003	158,047
2002	1,955,379
2001	(97,069)
2000	(12,786)
1999	(97,224)
Total	1,906,347
Superfund Direct Labor	7,767,463
Superfund Indirect Rate	24.5427%
Total Indirect Rate	216.7443%

-
- (a) Indirect cost rate calculations are presented on a fiscal year-to-date basis. All case specific and other unallowable costs (Section 1595 and 1596) have been removed.
- (b) Indirect labor and fringes include certain month-end obligation accruals.
- (c) Indirect cost payments for the prior year obligations included in the totals presented are as follows; \$1,690,206; \$(97,069); \$(12,786); and \$(97,224) for F/Y 2002 through 1999 respectively.
- (d) The balance of the charges in the totals presented were paid during fiscal year 2003 to maintain Superfund case information or perform other Superfund Specific activities. These charges were initiated as a result of Superfund and are of benefit only to the Superfund Program. They have been allocated only to Superfund cases through this separate indirect approach. The charges are \$158,047 and \$265,173 for Fiscal years 2003 and 2002 respectively.

EPA BILLING SUMMARY
SUPERFUND COSTS BY OBJECT CLASSIFICATION

September 30, 2003

Object Class.	Description	Direct Expenses	Indirect Expenses	Unliquidated Obligations (b)	Total
11	Salaries	\$8,477,660 (a)	\$6,675,548	\$2,331,296	\$17,484,504
12	Benefits	-	3,514,793	95,026	3,609,819
21	Travel	359,105	38,853	46,494	444,452
22	Freight	-	90,636	5,891	96,527
23	Rent	-	3,095,699	24,538	3,120,237
24	Printing	18,179	10,331	1,559	30,069
25	Services	183,176	1,283,083	1,611,209	3,077,468
26	Supplies	-	181,425	42,977	224,402
31	Equipment	-	196,869	82,972	279,841
	Total	<u>\$9,038,120</u>	<u>\$15,087,237</u>	<u>\$4,241,962</u>	<u>\$28,367,319</u>

-
- (a) Includes costs for direct labor, special masters and expert witnesses.
(b) Represents the Superfund portion of unliquidated damages.

EPA BILLING SUMMARY
RECONCILIATION OF TOTAL ENRD EXPENSES

September 30, 2003

Object Class	Description	---Superfund---		---Non-Superfund---		Indirect Section 1595 & 1596 Expenses	Total Amounts Paid
		Direct Expenses	Indirect Expenses	Direct Expenses	Indirect Expenses		
11	Salaries	\$8,477,660	\$6,675,549	\$23,100,320	\$19,289,238	\$199,243	\$57,742,010
12	Benefits	-	3,514,793	-	10,369,383	-	13,884,176
21	Travel	359,105	38,853	1,571,613	114,625	42,510	2,126,706
22	Freight	-	90,636	-	267,396	-	358,032
23	Rent	-	3,095,699	-	9,132,964	-	12,228,663
24	Printing	18,179	10,331	204,287	30,479	82	263,358
25	Services	183,176	1,283,083	4,281,192	3,724,136	4,309,452	13,781,039
26	Supplies	-	181,425	-	535,243	209	716,877
31	Equipment	-	196,869	-	580,805	-	777,674
Total		<u>\$9,038,120</u>	<u>\$15,087,238</u>	<u>\$29,157,412</u>	<u>\$44,044,269</u>	<u>\$4,551,496</u>	<u>\$101,878,535</u>

**DEPARTMENT OF JUSTICE
ENVIRONMENT AND NATURAL RESOURCES DIVISION
SUMMARY OF SUPERFUND AMOUNTS BY SECTION
FISCAL YEAR 2003**

<u>Section</u>	<u>Hours</u>	<u>Direct Labor</u>	<u>Other Direct Costs</u>	<u>Indirect</u>	<u>Total</u>	<u>Cases</u>
SF Program Exp	-	\$ -	\$ 182,381	\$ -	\$ 182,381	-
PLSL	358	16,546	-	35,863	52,409.00	3
Criminal	7,227	293,989	219,040	637,204	1,150,233	33
Defense	3,436	153,614	6,006	332,950	492,570	57
Enforcement	167,962	7,258,846	3,600,756	15,733,137	26,592,739	1,043
General Lit	941	40,138	21	86,997	127,156	4
Land Acq.	90	4,330	-	9,385	13,715	20
Total	180,014	\$ 7,767,463	\$ 4,008,204	\$ 16,835,536	\$ 28,611,203	1,160

APPENDIX V

VIEWS OF RESPONSIBLE OFFICIALS AND REPORT STATUS

We provided ENRD officials with an opportunity to discuss the audit results during an exit conference and the offer was declined. The audit report contains no recommendations and is therefore closed with no response required from the ENRD. The details of our review are contained in the Audit Results section of the report.