

GAO

United States General Accounting Office  
Fact Sheet for Congressional  
Requesters

January 1990

# COAST GUARD

## Federal Costs Resulting From the Exxon Valdez Oil Spill



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United States  
General Accounting Office  
Washington, D.C. 20548

Resources, Community, and  
Economic Development Division

B-236137.5

January 26, 1990

The Honorable Earl Hutto, Chairman  
The Honorable John R. Kasich, Ranking  
Minority Member  
Subcommittee on Readiness  
Committee on Armed Services  
House of Representatives

On April 10, 1989, you asked us to provide information on the federal costs of dealing with the Exxon Valdez oil spill, which occurred on March 24, 1989, in Alaska's Prince William Sound. The 10-million-gallon spill--the largest ever in U.S. waters--triggered an extensive cleanup effort. A number of federal agencies contributed to the effort by monitoring and supporting the cleanup, helping to remove oil from the water and beaches, dealing with dead and injured wildlife, and assessing the damage to the environment. In your letter, you expressed concern that the federal agencies involved be fully reimbursed for their activities by Exxon, the company responsible for the spill. As agreed with Congressman Kasich, who was designated as our contact, we focused on determining

- what costs federal agencies estimate they have incurred,
- whether the agencies had procedures to seek reimbursement from Exxon, and
- the extent to which these agencies have been reimbursed.

This interim report addresses estimated costs reported by federal agencies as of September 30, 1989, and reimbursements received through November 15, 1989. Our final report should be issued later this year. It will provide updated cost information and discuss (1) the adequacy of procedures for agencies to identify, document, and seek reimbursement for costs resulting from the spill; (2) the adequacy with which the Coast Guard communicated these procedures to the agencies involved; (3) the effectiveness of agencies' procedures to accurately identify total costs; and (4) the timeliness of the reimbursement process.

COSTS INCURRED

We found that nine agencies incurred costs from the spill.<sup>1</sup> By July 1989, about 3 months after the spill, seven of these agencies were already accumulating their costs. As a result of our inquiries, the two agencies that were not accumulating costs have since done so for us.

The nine agencies reported that they had incurred costs totaling \$125.2 million through September 30, 1989. Of this amount, \$111.8 million was for cleanup, \$12.3 million was for damage assessment, and \$1.1 million was for other costs resulting from the spill.<sup>2</sup> Four agencies--the Departments of Defense, Transportation, the Interior, and Commerce--accounted for 94 percent of the total costs. The Department of Defense, which had been directed by the President to assist in the cleanup, incurred the most, \$62.8 million. The Department of Transportation, which through the Coast Guard was responsible for day-to-day coordination of federal cleanup activities, spent the next highest amount, \$33.3 million. (See sec. 1 for further details on costs.)

COST REIMBURSEMENT

All but one of the nine agencies (the Department of Justice) have sought full or partial reimbursement. They have used two approaches to do so:

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<sup>1</sup>The nine agencies were the Departments of Defense, the Interior, Commerce, Agriculture, Justice, Transportation, Health and Human Services, and Labor, and the Environmental Protection Agency.

<sup>2</sup>We classified costs incurred into three categories: cleanup or removal, damage assessment, and other costs. Cleanup costs cover the removal and disposal of oil. Damage assessment costs involve the evaluation of damages to natural resources. Other costs cover activities that do not fall in either the cleanup or the damage assessment category, such as the Indian Health Service's investigation of the contamination of the Alaska Natives' food supply. Future costs to restore the environment to its pre-spill state (restoration costs), as well as the cost of damages to which dollar values cannot be assigned, are not included in these three categories.

- The 311(k) fund, established by the Clean Water Act to finance the cleanup of oil spills and administered by the Coast Guard. Under the Coast Guard's regulations, agencies must seek advance authorization of their spill-related activities from the Coast Guard's on-scene coordinator and submit the costs of these activities to the Coast Guard for approval and referral to Exxon for reimbursement.
- Separate and direct reimbursement agreements with Exxon. Under this approach, agencies deal directly with Exxon and receive reimbursement in accordance with the terms of the agreement. (See sec. 2 for further details on reimbursement procedures.)

As of November 15, 1989, Exxon had reimbursed \$80.8 million of the \$125.2 million of costs incurred. The unreimbursed balance of \$44.4 million includes amounts not yet billed to Exxon, bills being processed by agencies or Exxon, and amounts questioned by Exxon or the Coast Guard. Recovery of almost one-half of the \$44.4 million, or \$21.6 million, is uncertain for the following reasons:

- The Coast Guard or Exxon is determining the allowability of \$17.8 million, most of it for Department of Defense activities. Concerns involve (1) charges for Army Corps of Engineers dredges, which Exxon considers excessive; (2) costs of various activities that the Coast Guard's on-scene coordinator did not approve in advance, as required by the regulations; and (3) costs for which the Coast Guard has requested more detailed documentation.
- Costs reported for damage assessment by the Departments of Agriculture, the Interior, and Commerce, and the Environmental Protection Agency exceed what Exxon has formally agreed to pay by \$3.1 million. Exxon has made no formal commitment to pay this additional amount.
- The Department of Justice has not yet decided whether it will request reimbursement for its litigation costs of \$0.7 million because it does not normally seek reimbursement for such costs.

In addition, \$1 million of the unreimbursed balance of \$44 million will not be reimbursed. The Department of the Interior and two units within the Department of Health and Human Services have not coordinated with and obtained approval from the Coast Guard's on-scene coordinator for the activities that these costs covered, and therefore, the Coast

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Guard cannot approve reimbursement for them. Knowing this, the two agencies do not plan to submit bills to the Coast Guard for the \$1 million. (See sec. 3 for further details on reimbursements.)

In the future, federal agencies will likely incur further cleanup and damage assessment costs, as well as area restoration costs. The total extent of additional cleanup, assessment, or other costs beyond September 30, 1989, is unknown. Agencies involved in assessing the damage to the environment expect to incur another \$9.2 million in costs between October 1989 and February 1990. Although indications are that Exxon will pay future Coast Guard-approved federal cleanup costs, Exxon has made no formal commitment to pay additional costs incurred for damage assessment and spill restoration.

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For this report, we gathered information from nine federal agencies in Washington, D.C., and from field offices in Alameda, California; Seattle, Washington; and Anchorage, Alaska. We interviewed agency officials and analyzed cost data obtained from each agency. As agreed with Congressman Kasich, we accepted the amounts reported by the agencies without verification because an extensive review of each agency's time reporting and cost accounting systems, conducted at a number of geographically dispersed locations, would be a lengthy undertaking. We reviewed the information in this report with officials at the nine agencies, and they concurred with its accuracy.

As arranged with your offices, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies to interested parties and make copies available upon request.

Major contributors to this report are listed in appendix I. Should you need additional information on the contents of this report, please call me at (202) 275-1000.



Kenneth M. Mead  
Director, Transportation Issues

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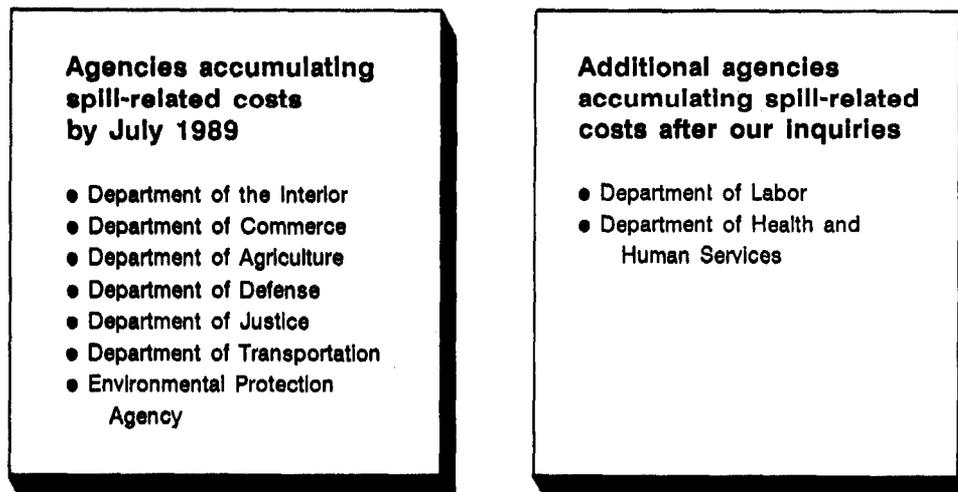
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**SECTION 1**  
**SUMMARY OF COSTS FEDERAL AGENCIES REPORTED**  
**FOR ACTIVITIES STEMMING FROM THE SPILL**

**AGENCY STATUS IN ACCUMULATING COSTS**

- Nine agencies incurred costs from the spill.<sup>1</sup>
  - By July 1989, about 3 months after the spill, seven agencies reported that they were already tracking and accumulating their costs.
  - All units within the remaining two agencies were not accumulating costs because they either considered these activities to be part of their normal operations or were not aware they could obtain reimbursement. As a result of our inquiries, both agencies began accumulating cost data.

**Figure 1.1: Federal Agencies That Have Reported Costs From the Exxon Valdez Oil Spill**



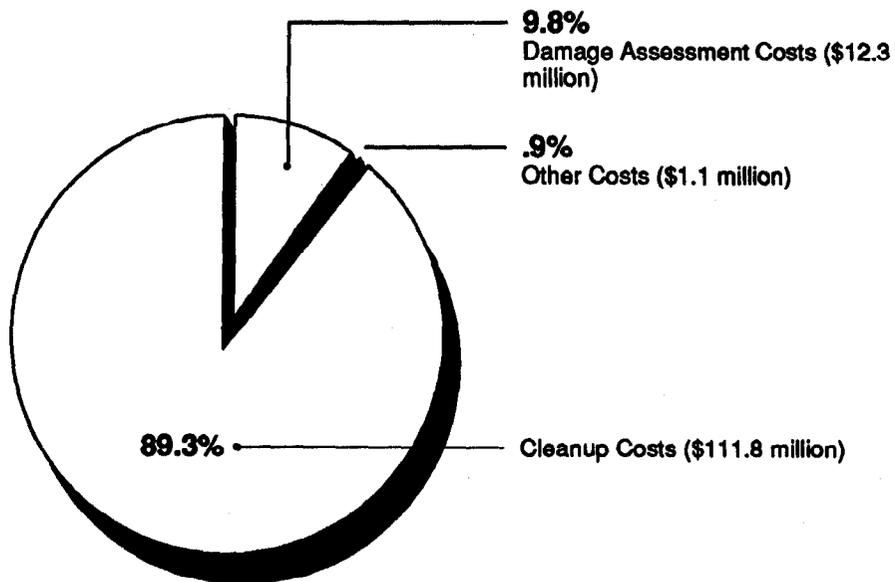
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<sup>1</sup>An additional agency, the Department of Energy, also reported that it incurred some costs to study Alaska's oil production and delivery systems, but it did not identify or accumulate these costs because it considered the activities to be part of normal agency responsibilities. Energy is not seeking reimbursement and does not expect to be reimbursed. Because no estimate was available for these costs, we excluded Energy from our list.

OVERVIEW OF TOTAL COSTS

● Nine agencies reported total estimated costs to be \$125.2 million in three main areas.

Figure 1.2: Distribution of Reported Federal Costs by Type



Note: Estimated costs shown are those incurred as of September 30, 1989.

Table 1.1: Costs Reported by Federal Agencies (Through September 30, 1989)

Dollars in Millions

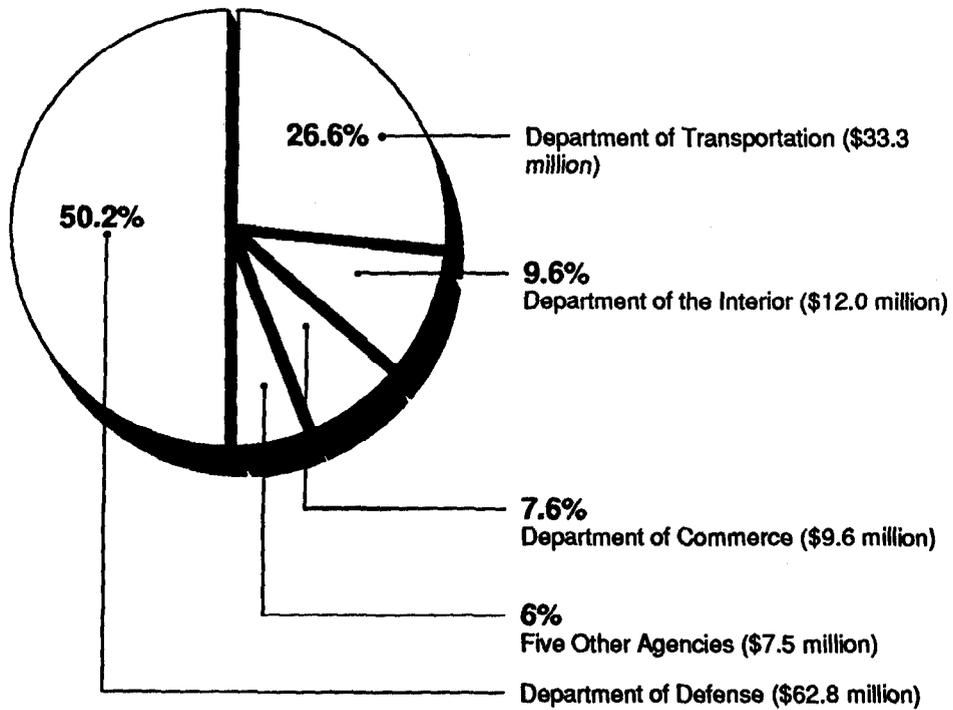
<u>Agency</u>	<u>Cost for the following activities</u>			<u>Total</u>
	<u>Cleanup</u>	<u>Damage assessment</u>	<u>Other</u>	
Department of Defense	\$ 62.8	\$ 0	\$ 0	\$ 62.8
Department of Transportation	33.3	0	0	33.3
Department of the Interior	9.4	2.6	0	12.0
Department of Commerce	3.6	6.0	0	9.6
Department of Agriculture	1.9	2.8	0	4.7
Environmental Protection Agency <sup>a</sup>	0.6	0.9	0	1.5
Department of Justice	0	0	0.7	0.7
Department of Health and Human Services	0.1	0	0.4	0.5
Department of Labor	<u>0.1</u>	<u>0</u>	<u>0</u>	<u>0.1</u>
<b>Total</b>	<b><u>\$111.8</u></b>	<b><u>\$12.3</u></b>	<b><u>\$1.1</u></b>	<b><u>\$125.2</u></b>

<sup>a</sup>The amount for the Environmental Protection Agency does not include about \$3.6 million for a research and development (bioremediation) study on the use of microorganisms to break down oil. Exxon agreed to provide direct cash contributions of about \$1.7 million for the study.

**OVERVIEW OF TOTAL COSTS**

- Four agencies accounted for 94 percent of the estimated costs reported.

**Figure 1.3: Distribution of Reported Federal Costs by Agency**

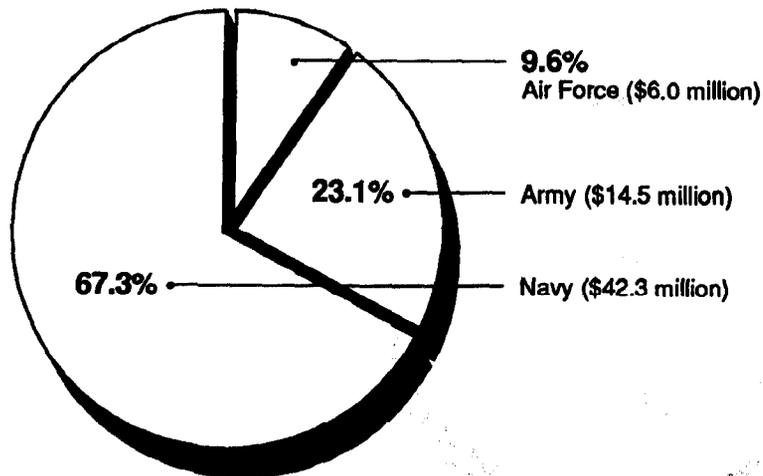


Note: Estimated costs shown are those reported as of September 30, 1989. Estimated costs for the period total \$125.2 million.

DEPARTMENT OF DEFENSE COSTS

- Department of Defense estimated costs totaled \$62.8 million.

Figure 1.4: Distribution of Department of Defense Costs



Note: Estimated costs shown are those reported as of September 30, 1989.

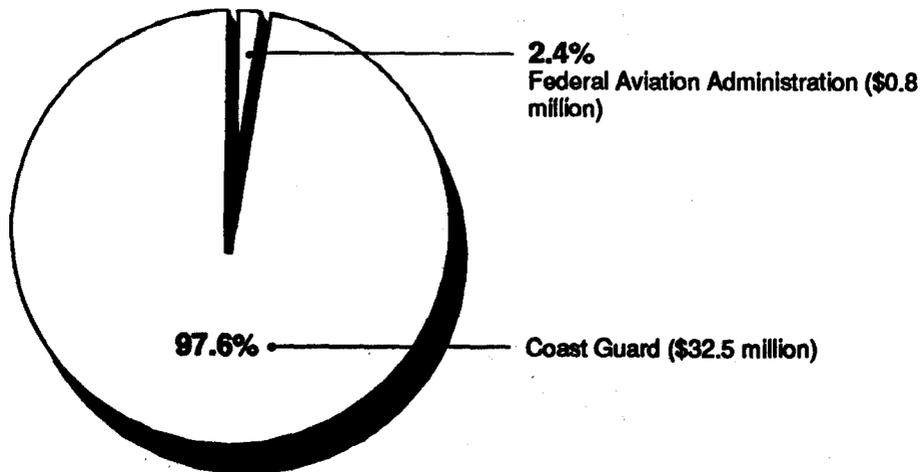
Table 1.2: Types of Activities Conducted by the Department of Defense

<u>Cost incurred by</u>	<u>Description</u>
Navy	Provided barrack ships to house cleanup crews and to support cleanup activities on nearby beaches. Also provided oil skimmers, booms, tow boats, other equipment, and personnel necessary to support the removal of oil from the water and shorelines.
Army	Provided two Corps of Engineers dredges to help remove oil from the water. Also provided medical evacuation equipment and personnel to support the cleanup effort.
Air Force	Provided aircraft to transport material and equipment to Alaska. Also provided personnel and telecommunications and support services for the cleanup effort.

DEPARTMENT OF TRANSPORTATION COSTS

● Department of Transportation estimated costs totaled \$33.3 million.

Figure 1.5: Distribution of Department of Transportation Costs



Note: Estimated costs shown are those reported as of September 30, 1989.

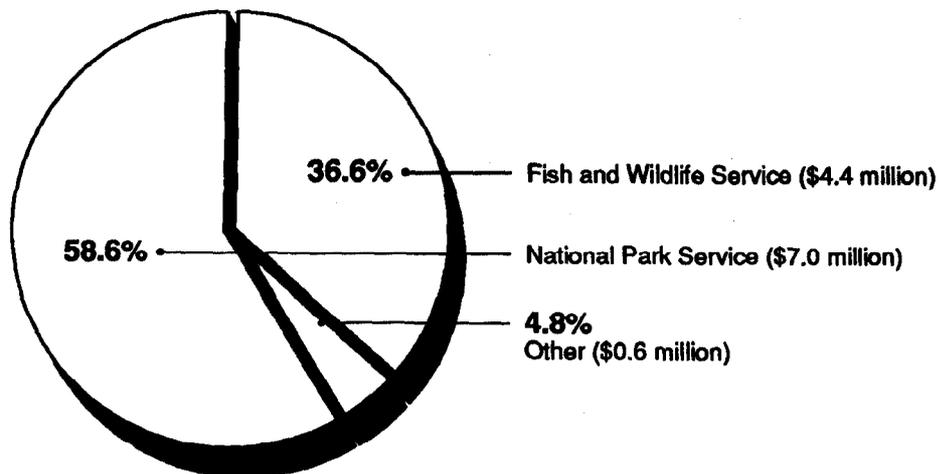
Table 1.3: Types of Activities Conducted by the Department of Transportation

<u>Cost incurred by</u>	<u>Description</u>
Coast Guard	Responsible for the day-to-day monitoring of the cleanup, which included the use of Coast Guard vessels, aircraft, and personnel. Also, coordinated federal assistance in the cleanup effort.
Federal Aviation Administration	Provided air traffic control services for the area around Valdez.

DEPARTMENT OF THE INTERIOR COSTS

• Department of the Interior estimated costs totaled \$12.0 million.

Figure 1.6: Distribution of Department of the Interior Costs



Note: Estimated costs shown are those reported as of September 30, 1989.

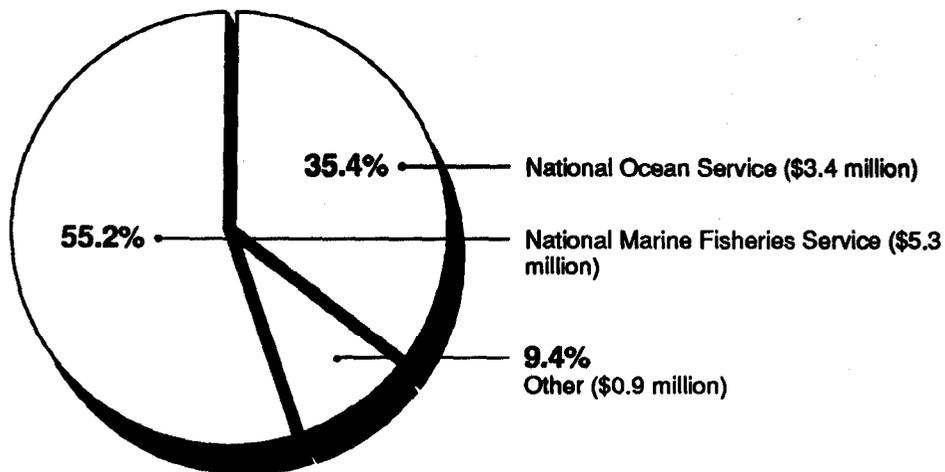
Table 1.4: Types of Activities Conducted by the Department of the Interior

<u>Cost incurred by</u>	<u>Description</u>
National Park Service	Supervised cleanup on National Park lands, protected park resources from damage, and established a data base for future cleanup activities.
Fish and Wildlife Service	Captured sea otters and other animals affected by the spill. Assessed damage done to fish and wildlife habitats.
Other	Response and damage assessment activities of two agencies, including administrative support activities.

DEPARTMENT OF COMMERCE COSTS

● Department of Commerce estimated costs totaled \$9.6 million (reported by units of the National Oceanic and Atmospheric Administration).

Figure 1.7: Distribution of Department of Commerce Costs



Note: Estimated costs shown are those reported as of September 30, 1989.

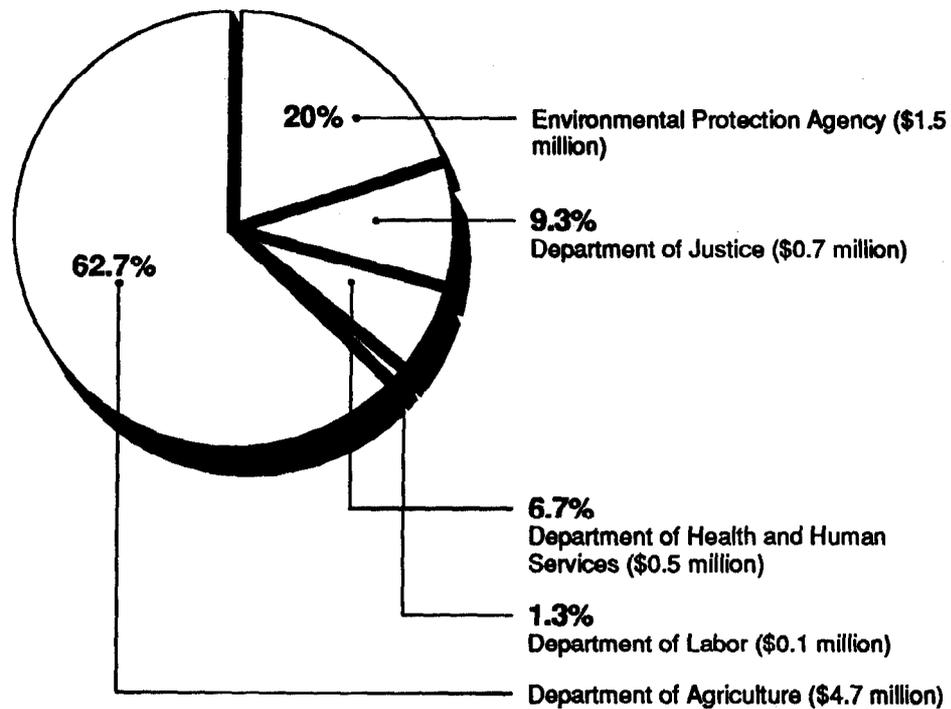
Table 1.5: Types of Activities Conducted by the Department of Commerce

<u>Cost incurred by</u>	<u>Description</u>
National Ocean Service	The Hazardous Material Response Branch coordinated all scientific data on the oil spill and advised the on-scene spill coordinator about the status of the oil spill. This included making nautical charts for Navy use.
National Marine Fisheries Service	Identified salmon hatcheries and marine mammal rookeries for protection and subsequent cleanup efforts, studied halibut habitat to determine if closures to fishing were necessary, and assessed the damage to the environment (use of National Oceanic and Atmospheric Administration ships was included).
Other	This included the use of a helicopter, weather stations, and buoys to support cleanup efforts and scientific studies.

**COSTS OF OTHER AGENCIES**

● Five other agencies reported estimated costs totaling \$7.5 million.

**Figure 1.8: Distribution of Costs of Other Agencies**



Note: Estimated costs shown are those reported as of September 30, 1989.

Table 1.6: Types of Activities Conducted by Other Agencies

<u>Cost incurred by</u>	<u>Description</u>
Department of Agriculture	Identified areas for protection and cleanup, monitored Exxon's cleanup, and assessed environmental damage.
Environmental Protection Agency	Monitored the extent of pollution and advised the Coast Guard's on-scene coordinator on cleanup strategies. Provided technical support for the on-scene coordinator, advised the State of Alaska on the disposal of hazardous material, and performed damage assessment studies.
Department of Justice	Investigated civil and criminal matters associated with the oil spill and prepared for potential future claims or litigation.
Department of Health and Human Services	The National Institute for Occupational Safety and Health investigated worker protection issues associated with the cleanup effort. The Indian Health Service provided health care services and subsistence support for Alaska natives affected by the oil spill. The Food and Drug Administration incurred costs for seafood testing and inspection for possible contamination.
Department of Labor	Investigated workers' complaints and injuries and ensured that worker safety regulations were met.

## EXTENT OF FUTURE COSTS

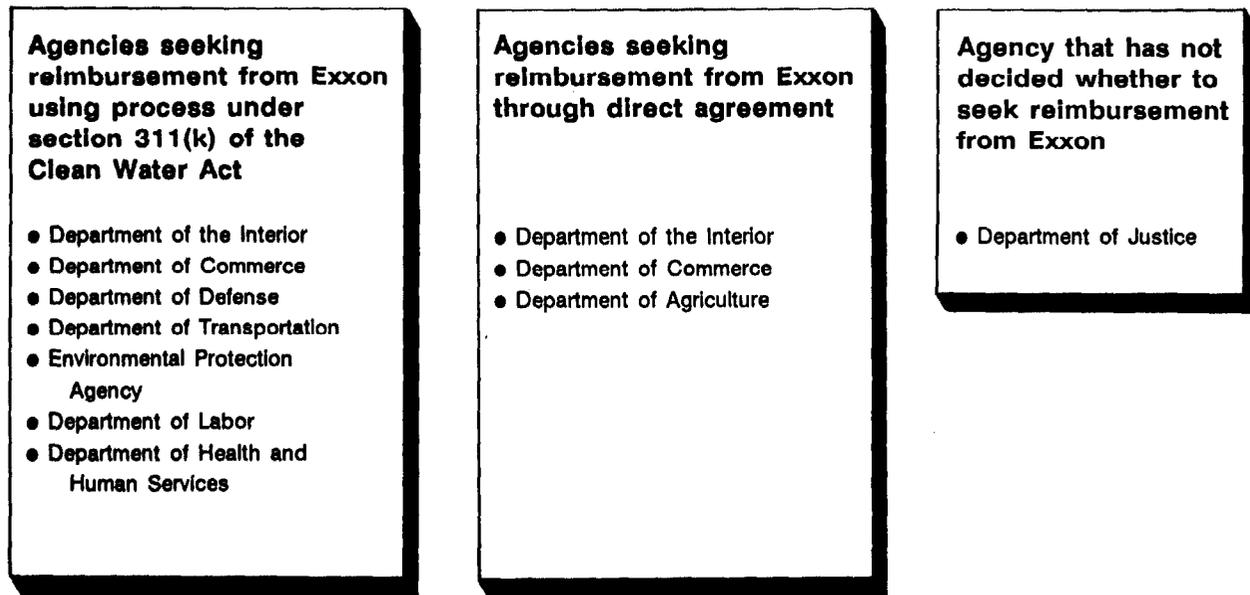
- The total extent of additional federal cleanup costs beyond September 30, 1989, is unknown, but there are indications that Exxon will continue to reimburse agencies' costs that the Coast Guard approves.
- The total extent of additional federal costs for damage assessment beyond February 1990 is unknown. Federal agencies project additional costs of \$9.2 million for damage assessment from October 1989 through February 1990, but Exxon has made no formal commitment to pay these costs.
- The amounts that federal agencies may incur in the future to restore spill areas to their pre-spill state are unknown, and Exxon has made no formal commitment to pay these costs.

**SECTION 2**  
**PROCEDURES FOR OBTAINING REIMBURSEMENT**

**OVERVIEW OF COST REIMBURSEMENT PROCEDURES**

- Agencies have used two approaches to seek reimbursement from Exxon.
  - **Section 311(k) fund**: Seven of the nine agencies have sought reimbursement from a fund established under section 311(k) of the Clean Water Act.
  - **Direct agreement**: Three of the nine agencies have established direct agreements with Exxon (two of the three are also using the 311(k) process for costs not covered under direct agreements).
- One agency has not decided whether to file reimbursement claims for its litigation costs because it does not normally seek such reimbursement.

**Figure 2.1: Federal Agencies' Cost Reimbursement Approaches**



## REIMBURSEMENT UNDER 311(K) OF THE CLEAN WATER ACT

● The basic characteristics of the 311(k) process are the following:

- Typically used only for "federalized" spills--those in which the federal government, rather than the spiller, assumes charge of the cleanup.
- Funded mainly from appropriations, with the spiller reimbursing the federal government when federal agencies incur costs from the cleanup.
- Covers cleanup costs (costs for removing oil from the water and beaches).
- Does not cover damage assessment costs (costs for assessing the damage the spill has caused to the natural environment) or restoration costs (costs for restoring the natural environment to its pre-spill state).
- Administered by the Coast Guard, whose regulations require that activities stemming from the spill be pre-approved by the Coast Guard's on-scene coordinator in order to be reimbursed.

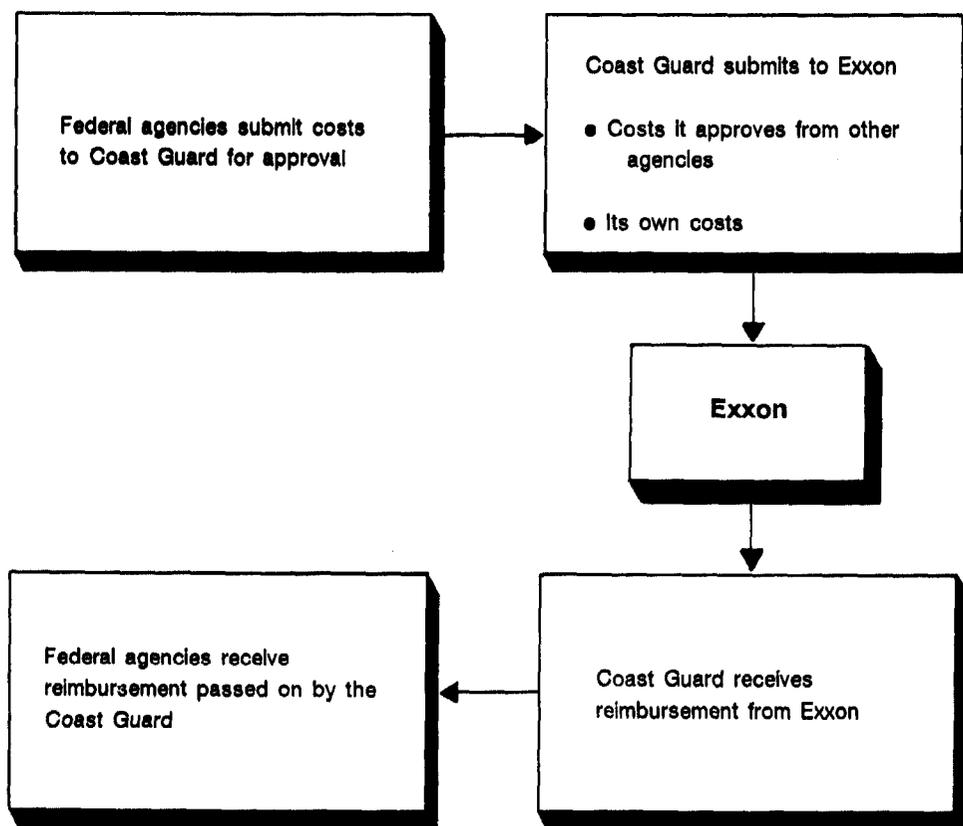
● After the spill, the Coast Guard began using this reimbursement process for the Exxon Valdez spill.

- Although Exxon took charge of the cleanup, federal involvement was substantial because of the magnitude of the spill and the cleanup needed.
- From the outset, Exxon has been paying for federal cleanup costs.
- The Coast Guard began using the 311(k) fund because it was an existing and readily accessible fund that the Coast Guard was authorized to administer.
- The Coast Guard notified agencies that would be involved in the spill cleanup to prepare "sufficient, complete, and correct" reports for all cleanup costs, including those for personnel, equipment, travel, and purchases.

**REIMBURSEMENT PROCESS UNDER 311(K)  
USED FOR EXXON VALDEZ SPILL**

1. Agencies submit costs to the Coast Guard for approval.
2. The Coast Guard passes approved costs on to Exxon.
3. Exxon reimburses the 311(k) fund for amounts approved by the Coast Guard.
4. The Coast Guard reimburses agencies from the 311(k) fund for the submitted and approved costs.

**Figure 2.2: Reimbursement Process Under 311(k)**



## REIMBURSEMENT UNDER DIRECT AGREEMENTS

- Agreement between Exxon and the Forest Service (a Department of Agriculture agency)

- Signed on April 7, 1989, this agreement provided for payment of cleanup costs on national forest lands: reimbursement of salaries, travel, lodging, equipment, and supplies, plus an overhead reimbursement of 15.9 percent of direct costs.

- Agreement between Exxon and four trustees--Departments of Agriculture, Commerce, and the Interior, and the State of Alaska

- Signed on April 13, 1989, this agreement provided for reimbursement of damage assessment costs.

- Exxon agreed to pay \$15 million in total, with \$8.5 million provided initially and the additional \$6.5 million to be provided in \$1 million increments whenever the advance balance becomes less than \$300,000.

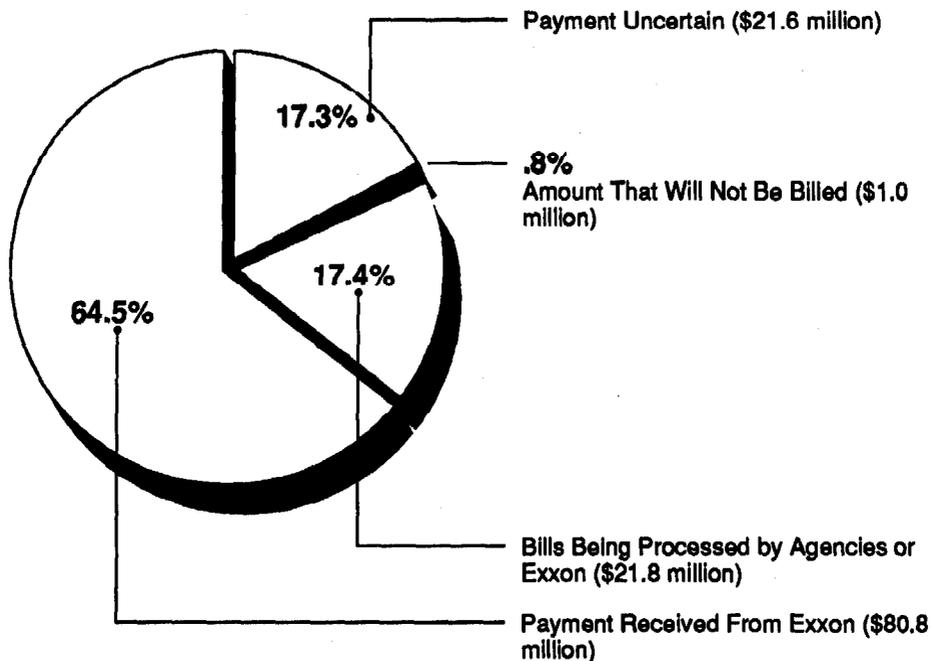
- The federal (Agriculture, Commerce, and the Interior) share of the agreement was \$9.2 million of the full amount and \$6.3 million of the first \$8.5 million.

**SECTION 3**  
**STATUS OF COST REIMBURSEMENT**  
**FOR FEDERAL AGENCIES' ACTIVITIES STEMMING FROM THE SPILL**

**OVERVIEW OF REIMBURSEMENT ACTIVITY**

- Status of cost reimbursement as of November 15, 1989
  - The status of reimbursement falls into four categories.
    1. Payments received from Exxon.
    2. Bills being processed by agencies or Exxon.
    3. Payments that are uncertain because (1) the Coast Guard or Exxon has determined that the costs reported may not be reimbursable, (2) Exxon has made no formal commitment to pay for a part of the damage assessment costs reported, and/or (3) an agency has not decided to bill Exxon for its costs.
    4. Amounts that will not be billed because agencies do not plan to seek reimbursement.

**Figure 3.1: Status of Reimbursement of Reported Costs (as of November 15, 1989)**



Note: Estimated costs are those reported as of September 30, 1989. Estimated costs for this period totaled \$125.2 million.

Table 3.1: Status of Cost Reimbursements (as of November 15, 1989)

Dollars in Millions

<u>Agency</u>	<u>Total incurred costs</u>	<u>Amount paid by Exxon</u>	<u>Amount being processed</u>	<u>Amounts uncertain or not reimbursed</u>
Department of Defense	\$ 62.8	\$41.5	\$ 4.6	\$16.7
Department of Transportation	33.3	27.0	6.3	0
Department of the Interior	12.0	3.0	8.5	0.5
Department of Commerce	9.6	4.7	2.1	2.8
Department of Agriculture	4.7	4.4	0.2	0.1
Environmental Protection Agency	1.5	0.2	0	1.3
Department of Justice	0.7	0	0	0.7
Department of Health and Human Services	0.5	0	0	0.5
Department of Labor	<u>0.1</u>	<u>0</u>	<u>0.1</u>	<u>0</u>
Total	<u>\$125.2</u>	<u>\$80.8</u>	<u>\$21.8</u>	<u>\$22.6</u>

PAYMENT UNCERTAIN

- The approval of \$21.6 million is uncertain for six agencies.

Table 3.2: Payments That Are Uncertain--Agencies, Amounts, and Reasons

Dollars in Millions

<u>Agency</u>	<u>Amount</u>	<u>Reason</u>
Department of Defense	\$7.4	The Corps of Engineers provided two dredges for removing oil from the water. Exxon wants to pay skimmer rates rather than the higher rates for dredges charged by the Corps, according to the Coast Guard.
	7.1	The Coast Guard has asked for additional data to support the amounts billed for Navy barrack ships and landing craft and for Army oil spotting services.
	1.8	The Army provided medical evacuation equipment and personnel in support of the cleanup effort. The Coast Guard maintains that the on-scene coordinator did not request or authorize these services.
	0.4	The Air Force provided telecommunication services to coordinate the Department of Defense's activities, according to Department of Defense officials. The Coast Guard maintains that these services were not requested or authorized by the Coast Guard's on-scene coordinator.
Departments of Agriculture, the Interior, and Commerce	\$3.1	Exxon has made no formal commitment to pay more than \$15 million in damage assessment costs to federal agencies and the State of Alaska. As of September 30, 1989, damage assessment costs incurred by the federal agencies totaled \$3.1 million more than their share of

<u>Agency</u>	<u>Amount</u>	<u>Reason</u>
		the \$15 million Exxon had agreed to pay.
Department of Commerce	0.3	The Coast Guard wanted additional support for the amounts billed for fisheries, weather, and public affairs services.
Department of Justice	0.7	According to agency officials, Justice does not normally seek reimbursement of its costs, but it is tracking and accumulating its costs pending any future litigation.
Environmental Protection Agency	0.6	The Environmental Protection Agency submitted a bill to the Department of Transportation without any supporting data or documentation. The Coast Guard requested additional support for the bill.
Department of Health and Human Services	0.2	According to agency officials, the Food and Drug Administration is seeking approval from the Coast Guard on-scene coordinator for costs related to its food inspection activities in the spill area; the Food and Drug Administration is preparing documentation to obtain this approval.

AMOUNTS THAT WILL NOT BE BILLED

- Two agencies will not submit bills for \$1.0 million of their costs.

Table 3.3: Costs That Federal Agencies Will Not Bill--Amounts and Reasons

Dollars in Millions

<u>Agency</u>	<u>Amount</u>	<u>Reason</u>
Department of the Interior	\$0.7	Interior established a data base for evaluating the impact the oil spill would have on its national park resources in Alaska, according to agency officials. These activities were initiated under Interior's authority; and because they were not coordinated with the Coast Guard's on-scene coordinator, Interior has no plan to submit them to the Coast Guard for reimbursement through the 311(k) fund.
Department of Health and Human Services	0.3	According to agency officials, the Indian Health Service and the National Institute for Occupational Safety and Health did not obtain prior approval from the Coast Guard for their activities; hence, these organizations have not submitted bills because the Coast Guard would not approve them for reimbursement.

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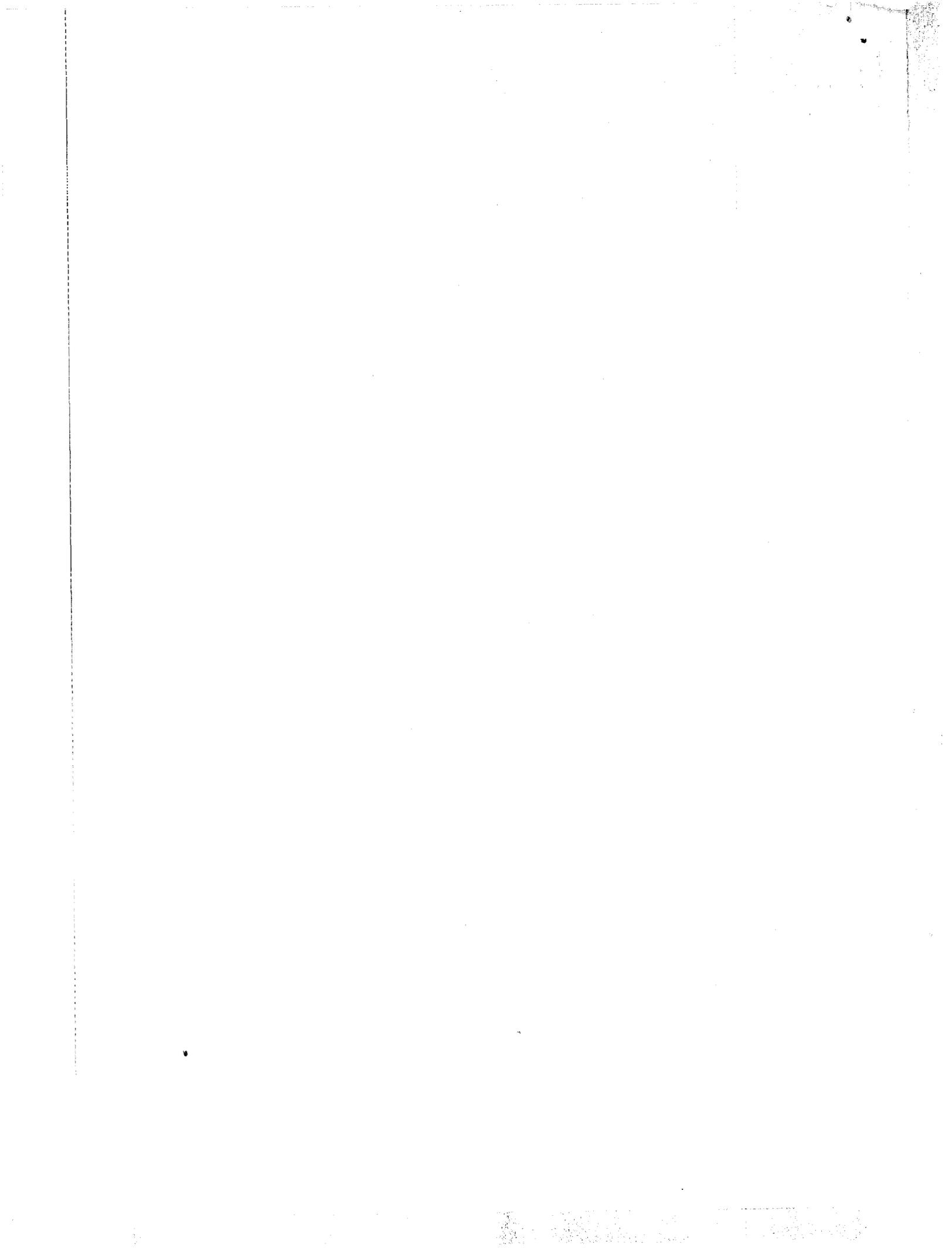
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