

Cost Accounting Protocols  
**BF Sisk Corrective Action Study**  
Safety of Dams Project

Purpose:

Congress, project beneficiaries, and advocacy groups have been increasingly requesting more detailed accounting and reporting of costs associated with Safety of Dams projects as well as other project related expenditures. In addition, comparisons are being made between our cost and private sector costs for similar activities. As a result, a cost reporting framework is proposed for all SOD projects that would provide consistent and easier reporting throughout Reclamation. In addition, the framework attempts to account for costs in a manner that provides a more fair comparison to similar private sector activities.

Cost Accounts:

**1. Project Management**

A50-1547-0001-002-21-0-1 (8), TSC WOID: BFSPM

This cost account is intended to be used by the Project Manager (McElhinney) and others (Partridge and Major) in support of project management activities. This cost authority should also be used for project management team (PMT) participation, preparation and follow-up. The equivalent state cost account should be used by DWR in support of project management activities (schedule, funding, management involvement, project management plan, etc).

**2. Scoping Activities**

A50-1547-0001-002-21-0-2 (8) , TSC WOID: BFSAS

This cost account should be used for support of the scoping meeting, including planning, materials, letters, and preparation of reports and briefings. It should also be used for the meeting itself as well as for the scoping meeting report. This cost structure should be closed once the scoping meeting report is accepted. This cost account should not be used for development of alternatives that would be more appropriately charged to #5 Corrective Action Alternative Development: A50-1547-0001-002-21-0-5 (8).

### **3. Public Involvement**

A50-1547-0001-002-21-0-3 (8)

This cost account should be used for all phases of the public involvement process. This includes development of a public involvement plan, drafting and issuing press releases, working with local agencies and news media, gathering information for public involvement purposes, creating public involvement documents such as fact sheets, as well as maintaining the Safety of Dams web site.

### **4. Field Investigations/Data Collection**

A50-1547-0001-002-21-0-4 (8) , TSC WOID:

Primarily intended for drill crews, surveyors, photogrammetry, and Region/ TSC geologists to obtain, document and interpret field data necessary for the development of the risk reduction alternatives, and selection of the preferred technical alternative. This also includes borrow investigations (commercial and government owned) that would help with the selection of the technically preferred alternative. Once a preferred alternative is selected, another similar cost account will be created for design data needed for final design. However, it is recognized that some data gathering can be applied to both activities and that there may be some overlap.

### **5. Corrective Action Alternative Development**

A50-1547-0001-002-21-0-5 (8) , TSC WOID: BFSCA

This cost account is primarily intended for TSC engineers, loading specialists, cost estimators, construction staff input to the designs, and other technical staff for use in developing risk reduction alternatives and identifying the preferred structural alternative and the equivalent reservoir restriction alternative. Regional personnel, including those from the area office, the office of design and construction, as well as from the construction office should charge to this account when specifically supporting the alternative development effort lead by the TSC. The preferred structural alternative is developed to a concept level of detail similar to CONCEPT C under the total design process. This cost account does not cover field investigations. A separate cost account is established for field investigations/data collection.

### **6. Economics**

A50-1547-0001-002-21-0-6 (8), TSC WOID:

This account is primarily intended for TSC and Regional staff to perform the required economic studies such as the benefit analyses for project approval purposes. This cost account could also be used for activities to obtain funding for the project that would not otherwise be chargeable to either the Stakeholder Involvement or Modification Report

Cost structures. Economist efforts related to preparation of the (federal) Exhibit 300 should be charged to this account. Economist involvement with repayment activities should charge to the Stakeholder Involvement cost structure.

## **7. Repayment, Federal Stakeholder Involvement**

A50-1547-0001-002-21-**0-7** (8)

This cost account is intended for activities to involve project beneficiaries (federal only). This includes development of repayment capacity studies, negotiation, and execution of repayment contracts. Other activities that fall under this category include briefings to water user and power customer organizations, creation of documents that are primarily intended for federal project stakeholders, and related correspondence. This account is not subject to cost sharing with the State per the Letter of Agreement with DWR. If activities are performed to involve both state and federal project stakeholders, a different cost account should be used.

## **8. Environmental Compliance (NEPA) and Permits**

A50-1547-0001-002-21-**0-8** (8)

This cost account is intended for costs incurred to satisfy environmental compliance requirements and to obtain permits for field investigations. The primary activity for this cost category is development and completion of the Environmental Assessment or Environmental Impact Statement (under the National Environmental Policy Act {NEPA}), the Negative Declaration or Environmental Impact Report (under the California Environmental Quality Act {CEQA}), the federal Endangered Species Act (ESA), the California Endangered Species Act (CESA), and related state and federal documents/requirements. Costs associated with NEPA, CEQA, ESA, and CESA compliance would also be included. Environmental mitigation of construction activities will use a different cost structure to be established.

## **9. Archaeology and Cultural Resources**

A50-1547-0001-002-21-**0-9** (8)

This account is intended for activities related to complying with the Archeological and Historic Preservation Act of 1974. Such costs are non-reimbursable and must therefore be accounted for separately. However, the Safety of Dams funds as authorized by the 1984 SOD Act amendment is the appropriate funding source. See April 1, 1997 memorandum to Regional Directors from the Commissioner for more details.

## **10. Modification Report**

A50-1547-0001-002-21-**1-0** (8)

This account is intended for the costs associated with writing, submitting, and supporting the modification report and performing other minor project approval activities not accounted for separately. It is recognized that work from most of the other categories would be incorporated into the modification report but are not directly charged to this account.

## **11. State DWR Involvement**

A50-1547-0001-002-21-1-1 (8)

This account should be used for participation and preparation for the monthly DWR/Reclamation meetings. It should also be used for preparation and support of the cost sharing Letter of Agreement between DWR and Reclamation, including development and maintenance of the financial system that will accommodate the cost sharing/distribution. This account should also be used for one agency to respond to the other agency in cases where the activities would not otherwise have been performed.