NEW HAMPSHIRE DEPARTMENT OF Environmental Services

Work Scopes, Change Orders, and Reimbursement Guidance

BIA 2026 Environmental Regulatory Conference
September 9, 2026

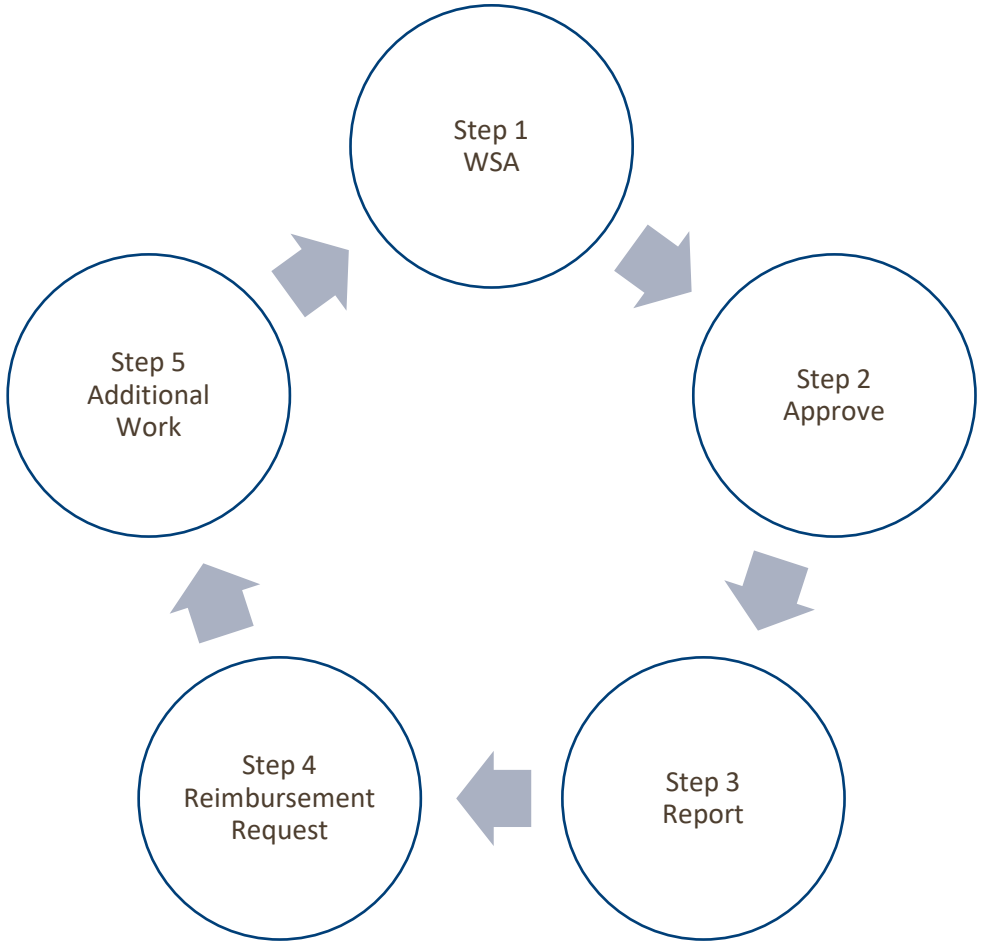
Presented by Joshua Stewart

Applies to:

- Oil Discharge and Disposal Cleanup Fund eligible Sites
- Sites that may become eligible
- Corrective action work
  - Investigation
  - Remediation
- **Not Discovery**
  - Tank closure
  - Effort to locate tanks
- Not Hazardous Waste Related Work

Overview

- Background: Why forms and why did we update them
- Updated Work Scope & Change Order Excel forms
- NEW Guidance Document for Completing WSA and CO forms, and how to submit a Reimbursement Request (did not exist)
- Reimbursement Requests



Background

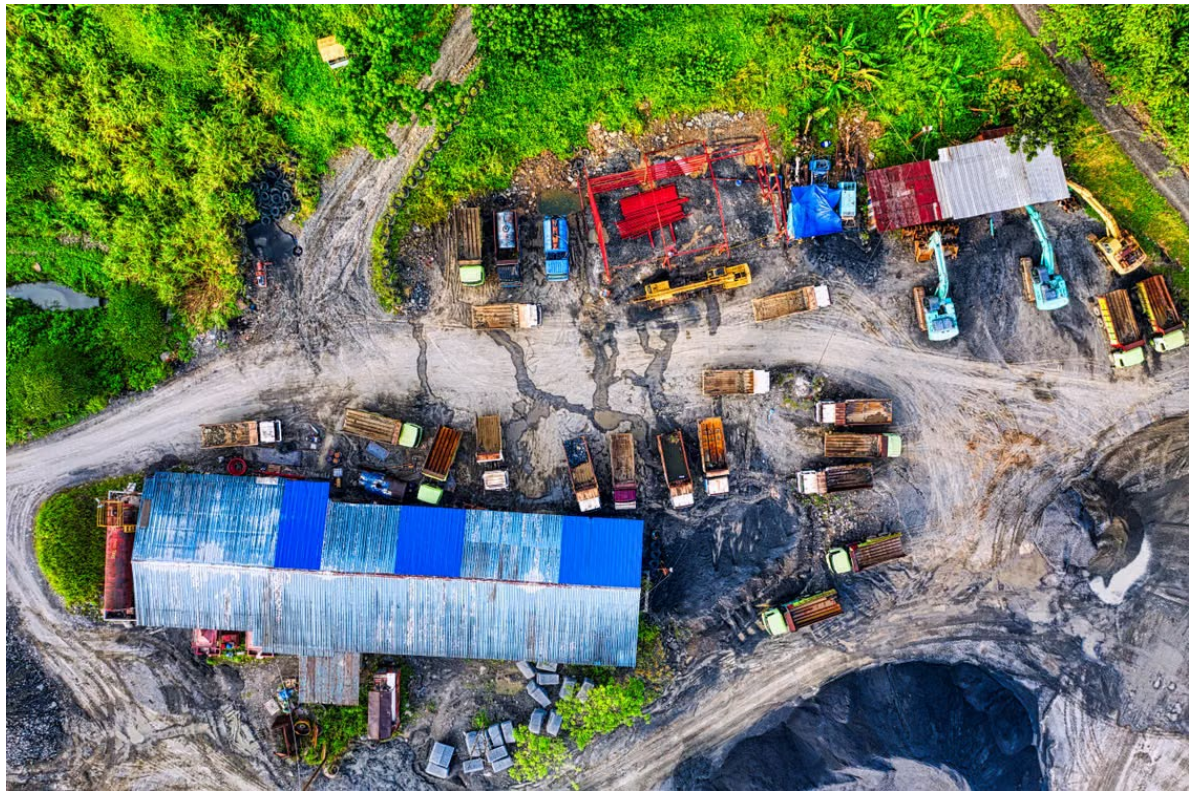
CHAPTER Odb 400 RULES FOR REIMBURSEMENT UNDER RSA 146-D

- Odb 407.01 Corrective Action Work Scope Requirements
  - “shall submit a work scope and budget prior to performing corrective action”
  - “approve a work scope and budget upon determining the proposed work conforms to the technical criteria”
  - “issue a work scope approval notice that includes the approved budget and a description of the work”

Background

CHAPTER Odb 400 RULES FOR REIMBURSEMENT UNDER RSA 146-D

- Odb 407.09 Reimbursable Corrective Action Costs
  - "shall be the usual and customary market rates or costs for":
    - Labor
    - Equipment
    - Materials and Supplies
    - Services
    - Administration of Subcontracted Services
    - Procurement of Materials and Supplies
    - and Markup
  - Unit-Based Costs Table



Background

- Two tasks NHDES project managers frequently spend a lot of time on
  - Review and approval of WSAs and COs
  - Review of Reimbursement Requests.
- Reviewal times are increased when budgets are not clearly defined by task
- Deductions to reimbursement requests are more frequent when there is limited correlation between the tasks approved on the WSAs and what is submitted for reimbursement.
- Reporting how Fund resources are used is an important accountability tool.
- The prior WSA/CO forms were largely unchanged since at least 2010.

Updated WSA and CO forms

- Make it easier to track budgets for different cost categories within a task (e.g. labor, equipment & supplies, sub-contracted services, etc.)
- Clarify that unused budgets for one task cannot be used for another task (ie. Treating all tasks collectively as a 'lump sum')
- Provide sub-total fields within a task so that consultants and contractors can more easily see/track use of budgets for each cost category.
- Create a numbered Change Order system to ease review of reimbursement requests, including identifying the task for each line item of the change order.
- Provide a version of the WSA form to be used for multi-year GMP budgets.

New WSA and CO forms

NHDES-S-04-032

WORK SCOPE AUTHORIZATION - Odb 407.01
Waste Management Division/Oil Remediation and Compliance Bureau
Petroleum Fund Section

Use this form to obtain pre-approval from NHDES for performing groundwater management permit related activities at sites eligible, or potentially eligible, for the Petroleum Reimbursement Funds under RSA 146-D.

NOTE: As outlined in Odb 407.01(a), with the exception of emergency response action performed under Env-Or 605.03, an owner or applicant seeking reimbursement from the fund shall receive prior approval even if private insurance is initially funding the work. Approval of a work scope by NHDES is not an authorization for reimbursement.

REIMBURSEMENT CANNOT BE AUTHORIZED IF A COMPLETE ESTIMATE IS NOT PRE-APPROVED BY NHDES

Facility Name: _____ NHDES Site #: _____
Location Address: _____ Project Type: _____
Location Town: _____ Project #: _____
Facility Owner: _____ Project Phase: _____
Dates of Work: _____ Consultant: _____
Contractor: _____

Task 1 Summary:

Item Descriptions	Unit Basis (1)	Rate (1)	# Units	Estimated Cost	Subtotal
1.1 - Labor					
				Task Sub total:	$0.00
				Task 1 total: $0.00	$0.00

Task 2 Summary:

Item Descriptions	Unit Basis (1)	Rate (1)	# Units	Estimated Cost	Subtotal
2.1 - Labor - Field					
				Task Sub total:	$0.00
2.2 - Vehicles, Equipment & Tools					
				Task Sub total:	$0.00
2.3 - Laboratory, Other Subcontractors & Items with Markup					
				Task Sub total:	$0.00
2.4 - Labor - Reporting					
				Task Sub total:	$0.00
				Task 2 total: $0.00	$0.00
		# of events: 1		*total:* $0.00	$0.00

- Approved by the oil fund disbursement board
- Available on NHDES website
- Updates header and site info sections
- Provides numbering system to identify tasks and cost categories
- Provides sub-total calculation column for each task.
- Introduces new GMP Specific WSA form.
- Adds Change order numbering system.

Work Scope Authorization and Change Order forms:

Updates to Header and Site Info

NHDES-S-04-032

WORK SCOPE AUTHORIZATION - Odb 407.01

Waste Management Division/Oil Remediation and Compliance Bureau

Petroleum Fund Section

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****REIMBURSEMENT CANNOT BE AUTHORIZED IF A COMPLETE ESTIMATE IS NOT PRE-APPROVED BY NHDES****

Facility Name:	_____	**NHDES Site #:**	_____
Location Address:	_____	**Project Type:**	_____
Location Town:	_____	**Project #:**	_____
Facility Owner:	_____	**Project Phase:**	_____
Dates of Work:	_____	**Consultant:**	_____
		Contractor:	_____

- Updated language to include potentially eligible sites. Provides rule citation for pre-approval requirement.
- Removes “UST/AST Facility ID #” from site info.

Work Scope Authorization and Change Order forms:

Task and Cost Category identifiers

Task 1 Summary:

Excavation, site work and backfill.

Item Descriptions	Unit Basis (1)
1.1 - Labor	
Supervisor	Hr
Foreman	Hr
Field Technician	Hr
Operator	Hr
1.2 - Vehicles, Equipment & Tools	
Pickup truck	Half-day
Mini Excavator 10k lb	Half-day
Skid Steer	Half-day
Roll off Truck	Hr
Roll Off (20 yd)	Half-day
Dump Truck (5-6 Yd)	Half-day
Equipment Trailer	Half-day
Compactor - walk behind - vibrating plate	Half-day
1.3 - Subcontractors & Items with Markup	
Fill (Cost +10%)	Ton
Loam (Cost +10%)	Yd

- Each task is provided a unique number
- Tasks are broken up and organized by Cost Category (e.g. Labor, equipment & tools, subcontractor services)
- Each Cost Category has its own sub-total (next slide)
- Change Order line items should reference task and category number (e.g. 1.1 or 1.3)

Work Scope Authorization and Change Order forms:

Sub-total Calculation Column

- A sub-total is calculated for each cost category section.
- Sub-totals are combined to create a task total
- Separate sub-totals makes it easier to identify maximum labor or equipment budget within a task, making it easier to identify when a change order may be needed.
- Helps during review of a reimbursement request to indicate maximum approved within a task by category (e.g. labor)

	Rate (1)	# Units	Estimated Cost	Subtotal
	$99.00	4	$396.00	
	$70.00	48	$3,360.00	
	$55.00	48	$2,640.00	
	$65.00	74	$4,810.00	
			Task Sub total:	$11,206.00
	$100.00	9	$900.00	
	$255.00	8	$2,040.00	
	$210.00	8	$1,680.00	
	$90.00	24	$2,160.00	
	$16.00	4	$64.00	
	$250.00	4	$1,000.00	
	$125.00	6	$750.00	
	$105.00	4	$420.00	
			Task Sub total:	$9,014.00
	$30.00	45	$1,350.00	
	$35.00	10	$350.00	
	$150.00	1	$150.00	
			Task Sub total:	$1,850.00
			Task 1 total:	***$22,070.00***

Work Scope Authorization and Change Order forms:

GMP Specific WSA form

NHDES-S-04-032

WORK SCOPE AUTHORIZATION - Odb 407.01

Waste Management Division/Oil Remediation and Compliance Bureau

Petroleum Fund Section

Use this form to obtain pre-approval from NHDES for performing groundwater management permit related activities at sites eligible for the Petroleum Reimbursement Funds under RSA 146-D.

NOTE:* You must receive prior approval even if private insurance is initially funding the work. Approval of a work scope by NHDES is *not an authorization for reimbursement under Odb 404.03.

****REIMBURSEMENT CANNOT BE AUTHORIZED IF A COMPLETE ESTIMATE IS NOT PRE-APPROVED BY NHDES****

Facility Name:	PetroCorp QuickStop	**NHDES Site #:**	202301999
Location Address:	123 Main Street	**Project Type:**	LUST
Location Town:	Concord	**Project #:**	9999
Facility Owner:	PetroCorp, Inc.	**Project Phase:**	GMP
Dates of Work:	6-15-2025 to 6-14-2030	**Consultant:**	XYZ Environmental Consulting
		Contractor:	

Task 1 Summary:

Workscope preparation and project coordination

Item Descriptions	Unit Basis (1)	Rate (1)	# Units	Estimated Cost	Subtotal
1.1 - Labor					
Senior Project Manager - Review WSA	hour	$150.00	0.5	$75.00	
Project Manager - WSA prep and Coordination	hour	$120.00	3	$360.00	
Admin	hour	$75.00	0.5	$37.50	
				Task Sub total:	$472.50
				Task 1 total: *$472.50*	*$472.50*

Task 2 Summary:

Perform Groundwater monitoring to include gauging and sampling of 6 wells, delivery of samples to lab for analysis of VOCs. Tabulation of laboratory results and preparation of data submittal for upload to NHDES OneStop with accompanying cover letter. May and October of each year.

Item Descriptions	Unit Basis (1)	Rate (1)	# Units	Estimated Cost	Subtotal
2.1 - Labor - Field					
Project Manager - Coordination and oversight	hour	$120.00	1	$120.00	
Field Scientist - Sample Collection and well gauging	hour	$110.00	8	$880.00	
				Task Sub total:	$1,000.00
2.2 - Vehicles, Equipment & Tools					
Pickup Truck	half day	$100.00	2	$200.00	
Water Level meter	day	$22.00	1	$22.00	
Bailers	each	$15.00	6	$90.00	
Field Supplies	day	$33.00	1	$33.00	
				Task Sub total:	$345.00
2.3 - Laboratory, Other Subcontractors & Items with Markup					
VOC Analysis - EPA Method 8260	each	$120.00	6	$720.00	
15% markup of Laboratory Subcontracted services	each	$18.00	6	$108.00	
				Task Sub total:	$828.00
2.4 - Labor - Reporting					
Senior Project Manager - Review	hour	$150.00	0.5	$75.00	
Project Manager - Data Tabulation and Cover letter	hour	$120.00	6	$720.00	
Drafting/CAD - Update Site Figure	hour	$95.00	0.5	$47.50	
Admin - proof and upload to NHDES Onestop	hour	$75.00	1	$75.00	
				Task Sub total:	$917.50
				Task 2 total:	*$3,090.50*	*$3,090.50*
			# of events:	*10*	***total:***	*$30,905.00*	*$30,905.00*

- Almost Identical to standard WSA form.
- Addition of field to identify how many times the task will be reused during the 5-year life of permit.
- Includes statement that the approved budget may NOT be reused beyond the permit period, unless reuse is approved by DES.

			Task Sub total:	$917.50
		Task 2 total:	*$3,090.50*	*$3,090.50*
# of events:	*10*	***total:***	*$30,905.00*	*$30,905.00*

WSA | CO | WSA GMP | +

Work Scope Authorization and Change Order forms:

Updated Change Order form

NHDES-S-04-032

CHANGE ORDER AUTHORIZATION - Odb 407.01

Waste Management Division /Oil Remediation and Compliance Bureau

Petroleum Fund Section

Use this form (s) to obtain pre-approval from NHDES for performing corrective action at sites eligible, or potentially eligible, for the Petroleum Reimbursement Funds under RSA 146-D.

NOTE: As outlined in Odb 407.01(a), with the exception of emergency response action performed under Env-Or 605.03, an owner or applicant seeking reimbursement from the fund shall receive prior approval even if private insurance is initially funding the work. Approval of a work scope by NHDES is not an authorization for reimbursement.

REIMBURSEMENT CANNOT BE AUTHORIZED IF A COMPLETE ESTIMATE IS NOT PRE-APPROVED BY NHDES

Facility Name: _____ NHDES Site #: _____

Location Address: _____ Project Type: _____

Location Town: _____ Project #: _____

Facility Owner: _____ Project Phase: _____

Dates of Work: _____ Consultant: _____

Contractor: _____

Original NHDES WSA Approval Date: _____ Change Order # _____

Change Order Summary:

Task #	Item Descriptions	Unit Basis (1)	Rate (1)	# Units	Estimated Cost

Total This Change Order: $0.00

Original Approved Project Total + Previous Change Orders Total: _____

New Project Total: $0.00

Consultant or Contractor: _____ (signature/date)

NHDES Approval: _____ (signature/date) _____ (signature/date)

(1) Refer to the NH Petroleum Reimbursement Fund webpage for information on current applicable unit-based costs and rates.

(2) Work Scope Authorization (WSA) Form, Change Order (CO) Form and Reimbursement Request Instructions

(3) Please note the New Hampshire Insurance Department Bulletin regarding strict liability and private insurance coverage.

January 2026

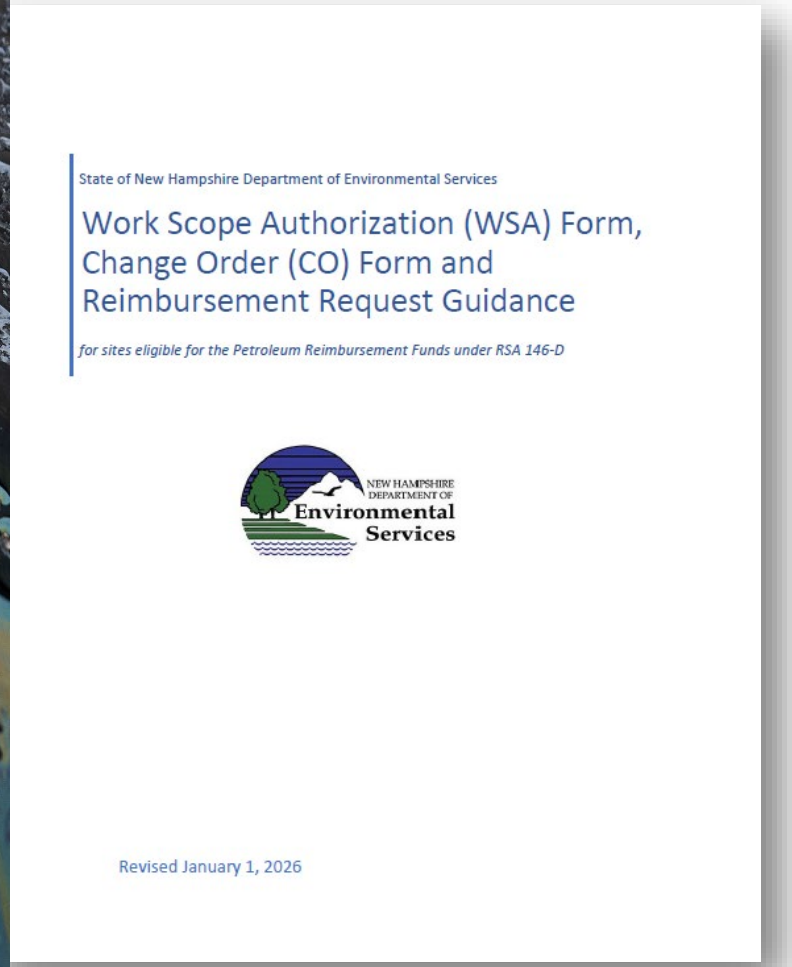
- Updates header and site info
- Adds field for change order number.
- Adds column to identify the task/category number for each line item on the change order.

Original NHDES WSA Approval Date: _____ Change Order # _____

Change Order Summary:

Task #	Item Descriptions

New Guidance Document



State of New Hampshire Department of Environmental Services

Work Scope Authorization (WSA) Form, Change Order (CO) Form and Reimbursement Request Guidance

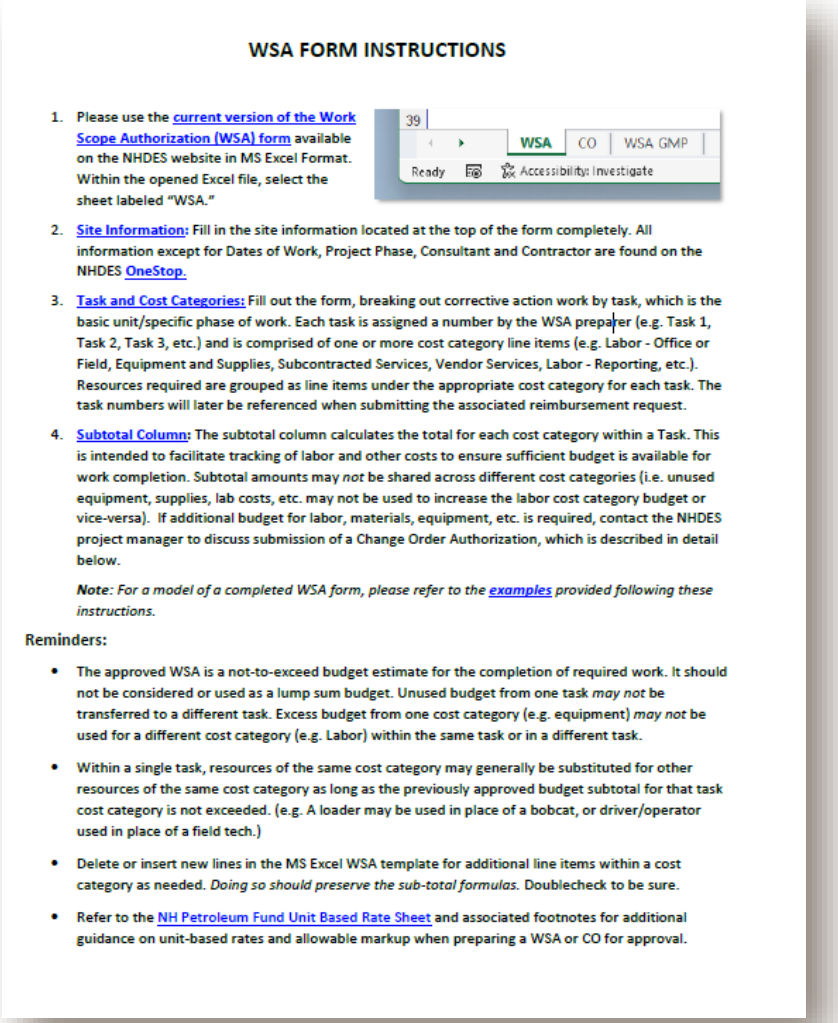
for sites eligible for the Petroleum Reimbursement Funds under RSA 146-D

Revised January 1, 2026

- Approved by the oil fund disbursement board
- Available on NHDES website
- For contractors/ consultants
- Guidance and examples for completing the new WSA and CO forms.
- Guidance on how to prepare an online Reimbursement Request.
- Phase codes used during reimbursement request preparation are included as an attachment

Guidance Document

WSA/ CO Form Instructions



WSA FORM INSTRUCTIONS

1. Please use the current version of the Work Scope Authorization (WSA) form available on the NHDES website in MS Excel Format. Within the opened Excel file, select the sheet labeled "WSA."

2. Site Information: Fill in the site information located at the top of the form completely. All information except for Dates of Work, Project Phase, Consultant and Contractor are found on the NHDES OneStop.
3. Task and Cost Categories: Fill out the form, breaking out corrective action work by task, which is the basic unit/specific phase of work. Each task is assigned a number by the WSA preparer (e.g. Task 1, Task 2, Task 3, etc.) and is comprised of one or more cost category line items (e.g. Labor - Office or Field, Equipment and Supplies, Subcontracted Services, Vendor Services, Labor - Reporting, etc.). Resources required are grouped as line items under the appropriate cost category for each task. The task numbers will later be referenced when submitting the associated reimbursement request.
4. Subtotal Column: The subtotal column calculates the total for each cost category within a Task. This is intended to facilitate tracking of labor and other costs to ensure sufficient budget is available for work completion. Subtotal amounts may *not* be shared across different cost categories (i.e. unused equipment, supplies, lab costs, etc. may not be used to increase the labor cost category budget or vice-versa). If additional budget for labor, materials, equipment, etc. is required, contact the NHDES project manager to discuss submission of a Change Order Authorization, which is described in detail below.

   ***Note**: For a model of a completed WSA form, please refer to the examples provided following these instructions.*

Reminders:

- The approved WSA is a not-to-exceed budget estimate for the completion of required work. It should not be considered or used as a lump sum budget. Unused budget from one task *may not* be transferred to a different task. Excess budget from one cost category (e.g. equipment) *may not* be used for a different cost category (e.g. Labor) within the same task or in a different task.
- Within a single task, resources of the same cost category may generally be substituted for other resources of the same cost category as long as the previously approved budget subtotal for that task cost category is not exceeded. (e.g. A loader may be used in place of a bobcat, or driver/operator used in place of a field tech.)
- Delete or insert new lines in the MS Excel WSA template for additional line items within a cost category as needed. *Doing so should preserve the sub-total formulas.* Doublecheck to be sure.
- Refer to the NH Petroleum Fund Unit Based Rate Sheet and associated footnotes for additional guidance on unit-based rates and allowable markup when preparing a WSA or CO for approval.

- Provides details on the sections of the forms
  - Site information
  - Task and cost categories
  - Subtotals
- Instructions for each form
  - WSA
  - CO
  - WSA 5-yr GMP
- No lump sum budgets (Time and Materials)

Guidance Document

Example Forms

NHDES-S-04-032

EXAMPLE - IR Action WSA

WORK SCOPE AUTHORIZATION - Odb 407.01

Waste Management Division/Oil Remediation and Compliance Bureau

Petroleum Fund Section

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***NOTE:* You must receive prior approval even if private insurance is initially funding the work. Approval of a work scope by NHDES is not an authorization for reimbursement under Odb 404.03.**

****REIMBURSEMENT CANNOT BE AUTHORIZED IF A COMPLETE ESTIMATE IS NOT PRE-APPROVED BY NHDES****

Facility Name: Oberfill Residence
Location Address: 123 Main Street
Location Town: Concord
Facility Owner:
Dates of Work: May - June 2025

NHDES Site #: 202301999
Project Type: OPUF
Project #: 9999
Project Phase: IRA
Consultant:
Contractor: ABC, Inc.

Task 1 Summary:
Excavation, site work and backfill.

Item Descriptions	Unit Basis (1)	Rate (1)	# Units	Estimated Cost	Subtotal
1.1 - Labor					
Supervisor	Hr	$99.00	4	$396.00	
Foreman	Hr	$70.00	48	$3,360.00	
Field Technician	Hr	$55.00	48	$2,640.00	
Operator	Hr	$65.00	74	$4,810.00	
				Task Sub total:	$11,206.00
1.2 - Vehicles, Equipment & Tools					
Pickup truck	Half-day	$100.00	9	$900.00	
Mini Excavator 10k lb	Half-day	$255.00	8	$2,040.00	
Skid Steer	Half-day	$210.00	8	$1,680.00	
Roll off Truck	Hr	$90.00	24	$2,160.00	
Roll Off (20 yd)	Half-day	$16.00	4	$64.00	
Dump Truck (5-6 Yd)	Half-day	$250.00	4	$1,000.00	
Equipment Trailer	Half-day	$125.00	6	$750.00	
Compactor - walk behind - vibrating plate	Half-day	$105.00	4	$420.00	
				Task Sub total:	$9,014.00
1.3 - Subcontractors & Items with Markup					
Fill (Cost +10%)	Ton	$30.00	45	$1,350.00	
Loam (Cost +10%)	Yd	$35.00	10	$350.00	
Poly	Roll	$150.00	1	$150.00	
				Task Sub total:	$1,850.00
				Task 1 total:	***$22,070.00***

Task 2 Summary:
Waste Disposal and Transportation

Item Descriptions	Unit Basis (1)	Rate (1)	# Units	Estimated Cost	Subtotal
2.1 - Labor					
Operator	Hr	$65.00	8	$520.00	
				Task Sub total:	$520.00
2.2 - Vehicles, Equipment & Tools					
Roll off truck	Hr	$80.00	8	$640.00	
				Task Sub total:	$640.00
2.3 - Subcontractors & Items with Markup					
Disposal of VPC soil	Drum	$140.00	1	$140.00	
				Task Sub total:	$140.00
				Task 2 total:	***$1,300.00***
				WSA Grand Total:	***$23,370.00***

Owner's Representative: Charles Q. Condrate 4/15/2025
(signature/date)

NHDES Approval:
(signature/date) (signature/date)

(1) Refer to the NH Petroleum Reimbursement Fund web page for information on current applicable unit-based costs and rates.
https://www.des.nh.gov/business-and-community/loans-and-grants/petroleum-reimbursement-fund

A report documenting the approved work must be provided to NHDES by:
(date)

Please note the New Hampshire Insurance Department Bulletin regarding strict liability and private insurance coverage:
http://www.nh.gov/insurance/media/bulletins/2011/documents/ins_11_009_ab.pdf

July 2025

7

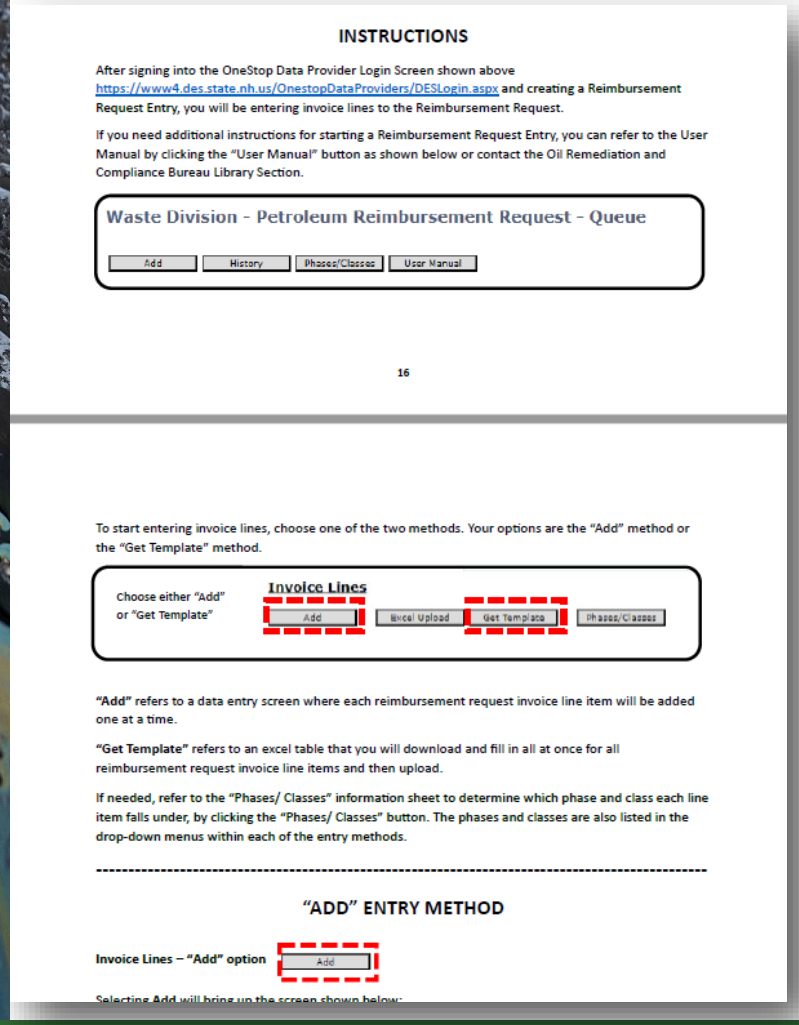
- Filled out examples of WSAs and COs for:
  - Initial Response Action
  - Site Investigation
  - 5 yr GMP

WSA and CO Review

- Subcontractor quotes should use Unit-based costs when applicable
  - For items without a rate multiple quotes or NTE cost plus 10% can be used
  - Quotes should include a brief description of the work requested
- Use the GMP form for GMP monitoring and reporting during a 5-year permit period. Use the normal WSA template for other scopes of work.
- Reporting effort should be in a subtask separate from field effort within the same Task
- Detail should be added to the task summary to support the requested budget
- Must include a deliverable

Guidance Document

Reimbursement Request Instructions



INSTRUCTIONS

After signing into the OneStop Data Provider Login Screen shown above https://www4.des.state.nh.us/OnestopDataProviders/DESLogin.aspx and creating a Reimbursement Request Entry, you will be entering invoice lines to the Reimbursement Request.

If you need additional instructions for starting a Reimbursement Request Entry, you can refer to the User Manual by clicking the "User Manual" button as shown below or contact the Oil Remediation and Compliance Bureau Library Section.

Waste Division - Petroleum Reimbursement Request - Queue

Add | History | Phases/Classes | User Manual

16

To start entering invoice lines, choose one of the two methods. Your options are the "Add" method or the "Get Template" method.

Choose either "Add" or "Get Template"

Invoice Lines

Add | Excel Upload | Get Template | Phases/Classes

"Add" refers to a data entry screen where each reimbursement request invoice line item will be added one at a time.

"Get Template" refers to an excel table that you will download and fill in all at once for all reimbursement request invoice line items and then upload.

If needed, refer to the "Phases/ Classes" information sheet to determine which phase and class each line item falls under, by clicking the "Phases/ Classes" button. The phases and classes are also listed in the drop-down menus within each of the entry methods.

"ADD" ENTRY METHOD

Invoice Lines – "Add" option Add

Selecting Add will bring up the screen shown below:

- Info for consultants / contractors to request training through the library section, if needed
- We can provide training to new applicants or new employees unfamiliar with the process
- Step by step guidance
  - Filling in invoice lines
  - Task cost categories
    - Labor
    - Equipment
    - Subcontractors

Guidance Document

Reimbursement Request Descriptions

- Standardizing the information that should be entered into the description of the invoice line.
  - Task number
  - Task description
  - Cost Category (labor, equipment/ supplies, subcontractors)

EXAMPLE – Invoice Lines for IRA WSA & CO

Task 1

CLASS_CODE	CONTRACTOR	SUBCONTRACTOR	DESCRIPTION
C - Contractor Labor & Equipment			Task 1.1 Labor - Excavation, Site Work and Backfill
C - Contractor Labor & Equipment			Task 1.2 Vehicles, Equipment and Tools - Excavation, Site Work and Backfill
C - Contractor Labor & Equipment			Task 1.3 Subcontractor and Items with Markup - (**Vendor/ Subcontractor Name**) Excavation, Site Work and Backfill
C - Contractor Labor & Equipment			Task 2.1 Labor - Waste Disposal and Transportation
C - Contractor Labor & Equipment			Task 2.2 Vehicles, Equipment and Tools - Waste Disposal and Transportation
S - Cont. Soils Treatment/Disposal			Task 2.3 Subcontractor and Items with Markup - (**Vendor/ Subcontractor Name**) Waste Disposal and Transportation

Task 2

Example - from page 23 of guidance document

Reimbursement Request

Reminders

- Invoice and billing backup should match
- Should bill labor by task/subtask with equipment and supplies separate from labor.
  - Cannot use labor budget to cover equipment and vice versa.
  - Ask NHDES for a change order, if conditions warrant it.
- Include all relevant backup. Deductions will occur if backup is not included to support the request.
- No costs after the submittal date

Questions?

- Please hold general questions until after the following presentation
- Contact the assigned Project Manager for Site/Project specific questions
- Contact Jeremy Slayton, Petroleum Fund Management Section Supervisor, at (603) 271-2570 or by email at Jeremy.T.Slayton@des.nh.gov for Fund related questions
- Contact the Library section via email at WMDLibrary@des.nh.gov for Reimbursement request training