

Appendix B

Supplemental Guidance for Reporting Expenditures for the Conservation of Endangered and Threatened Species – FY 2018

DATA FORMAT

- Species should be identified by the same scientific name as found in the most current list of endangered and threatened species. These are the species identified on the spreadsheet in attachment A.
- Amounts should be reported in whole dollars. Amounts above \$2,000 may be rounded to the nearest \$500 or \$1,000; smaller amounts may be rounded to the nearest \$100. Do not report amounts lower than \$100.

EXPENDITURES TO BE REPORTED

- Only species on the Federal list of Endangered and Threatened Wildlife and Plants (50 CFR Pt. 17) at the end of the fiscal year (October 1, 2017, to September 30, 2018) are to be reported. Expenditures made prior to the actual listing date of a species, but still within the same year, may be reported (e.g., costs of public meetings, notices, surveys, initial recovery efforts). Funds expended for unlisted separate populations of listed vertebrates cannot be included in the report (e.g., Atlantic coast least terns, Alaska gray wolves). Expenditures for State-listed species are not reportable unless they are also federally listed. Amounts for foreign species on the list (e.g., grants or contracts carried out in another country) are reportable in the same manner as domestic species, but again, to the extent they are reasonably identifiable.
- Only reasonably identifiable expenditures for listed species will be compiled for this report. Extraordinary accounting to track funds expended on listed species is not expected. Funds reported should be those actually expended, not obligated.
- Examples of reportable expenditures include status surveys, habitat management, habitat acquisition, research, propagation (including surrogate species), recovery plan development or implementation, and mitigation. Projects must primarily benefit listed species and not other conservation goals, although if a readily identifiable portion of the expenditure is for the benefit of listed species (either individually or collectively), that portion of the expenditure may be reported.
- All habitat (land or water) acquisition costs are to be reported separately from all other identifiable expenditures. Such acquisitions must be primarily for the purpose of conserving federally listed species. As with other projects, those portions of habitat acquisition costs that are specifically for a listed species may be prorated out of the total acquisition costs when the other habitat is being acquired for other purposes (e.g., 25 acres of a 250-acre purchase will be set aside).
- Expenditures in a single project devoted to a number of listed species should be prorated by species, if possible. When it is not possible to determine individual listed species costs in a multispecies project by prorating, those costs should be entered, in total, in the multispecies category option. The comment box, which is part of this feature, should be used to include information about the project.
- General surveys or projects that cover a large number of species, some of which may not be listed, are reportable only to the extent that the agency can reasonably identify the portion of costs that benefit listed species.

- Expenditures associated with consultations pursuant to section 7 of the act should be reported as for the benefit of a specific species to the extent they are readily identifiable to that particular species. Thus, a formal consultation dealing with a single species, or up to several species where the relative costs are easily divisible, should be reported under that or those species. **Consultation costs not readily attributable to individual species may be reported in the multispecies category.**
- Monitoring and survey costs should be reported when: (1) the cost of the monitoring or survey was incurred during the period the species was under a proposed listing, and the species was actually listed in the same fiscal year that the monitoring and surveys were conducted; (2) the monitoring or survey covered both candidates and listed species, and the costs can be prorated to include only the listed species; or (3) the cost was readily identifiable to individual species. **Costs meeting the criteria in (1) and (2), but not readily identifiable to individual species may be reported in the multispecies category.**
- Salary and benefits of an employee working full-time on a single species or whose time is devoted to particular species that can be readily identified should be reported for those species. Travel costs should be treated similarly. **Staff costs for work on multispecies activities that cannot be identified to particular species may be reported in the multispecies category.**
- Any State or Federal project that incurs increased costs related directly to mitigation or other conservation efforts on behalf of federally listed species should report that added cost, by species, if readily identifiable, or **may report such costs in the multispecies category.**
- All State agencies (e.g., fish and wildlife, parks, heritage programs, forests, highways) should report their expenditures, but only a single, collective report from each State should be submitted. **Expenditures should include conservation costs for fish, wildlife, and plants.** For ESA Section 6 grants or other Federal grants, States should report **only the State cost-share portion** of each grant. States should not include other sources of non-Federal cost share (e.g., third-party contributions, unless those contributions are donated to the State as a general donation).
- For reimbursable funds, the paying or disbursing agency should report the expenditure.
- **Litigation costs should not be reported.**