

**Appendix B. Summary of Legislative Record and Supplemental Guidance of What is a
"Reasonably Identifiable Expenditure" for Purposes of this Report**

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

BACKGROUND:

- Section 18 of the Endangered Species Act of 1973 (16 U.S. 1531 et seq.) reads, in part, as follows "...Fish and Wildlife Service, shall submit to the Congress an annual report covering the preceding fiscal year which shall contain--
 - (1) an accounting on a species by species basis of all reasonably identifiable Federal Expenditures made primarily for the conservation of endangered and threatened species pursuant to this Act; and
 - (2) an accounting on a species by species basis for all reasonably identifiable expenditures made primarily for the conservation of endangered and threatened species pursuant to this Act by States receiving grants under section 6."
- The Conference report for the 1988 amendments made some of the following points concerning the new Section 18 of the Act:
 - Provision should not become unduly burdensome or result in diversion of funds from the operation of the program.
 - The Secretary of the Interior is to make a good faith effort to develop and obtain data but is not to undertake extensive or extraordinary measures.
 - Generalized dollar estimates will suffice.
 - Amendment seeks information primarily relating to development and implementation of recovery plans.
 - Amendment does not apply to monitoring and survey costs for delisted, proposed and candidate species.
 - Amendment is not to require new species-specific time sheets for the Service or other reporting agency.
 - Listing, consultation, and law enforcement are to be included, but these will often not be "reasonably identifiable." There will be cases of major single-species listings, consultations, or "stings" that should be reported.
 - Only salary costs that can be reasonably identified as applicable to particular species need be reported.
 - For other agencies and States, a good faith effort to collect information is expected; they are expected to cooperate.
 - Submission of data from the States or agencies is not to be a precondition to receiving any contracts or grants or establishing other arrangements with the Fish and Wildlife Service.

DATA FORMAT:

- Species should be identified by the same name as found in the most current list of species (refer to the template provided): common name and scientific name should be

provided. Amounts above \$2,000 need be only to nearest \$500 or \$1,000; smaller amounts may be to the nearest \$100.

- Electronic templates are available for reporting Fiscal Year 1999 and Fiscal Year 2000 expenditures separately. You may request a copy of the templates by emailing Martha Balis-Larsen at Martha_Balislarsen@fws.gov, or by calling 703/358-2390. Please submit these data electronically in Microsoft EXCEL via email to Martha_Balislarsen@fws.gov.
- States may use the list of species provided and simply write the total State amount beside the appropriate name.

EXPENDITURES TO BE REPORTED:

- Only species on the Federal list of Endangered and Threatened Wildlife and Plants (50 CFR Part 17) at the end of the Fiscal Year are to be reported. Expenditures made prior to the actual listing date of a species, but still within the same year the species was listed, may be reported (e.g., costs of public meetings, notices, surveys, initial recovery efforts). Monies for unlisted, separate populations of listed vertebrates cannot be allowed into the report (e.g., southeastern brown pelicans, Atlantic and Gulf coast least terns, Alaska bald eagles or gray wolves). Expenditures for State-listed species are not reportable unless they are also federally listed. Amounts for foreign species on the list are reportable (e.g., grants or contracts carried out in another country).
- In passing the amendment, Congress indicated that the requirement was aimed primarily at expenses associated with the development and implementation of recovery plans for listed species. Thus, the main focus of the report should be funding for projects that primarily support the conservation of endangered or threatened species.
- Only reasonably identifiable expenditures for listed species will be totaled in this report. Extraordinary accounting to track monies expended on individual listed species are not expected.
- All habitat acquisition costs are to be reported separately from all other identifiable expenditures. Such acquisitions must be primarily for the purpose of conserving specific 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 associated with consultations pursuant to Section 7 of the Act are covered only to the extent that they are readily identifiable to a particular species. Thus, a formal consultation dealing with a single species, or up to several species where the relative costs are easily divisible, would be subject to reporting.
- Monitoring and survey costs should be reported when: 1) The cost of the monitoring or survey was 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; and 3) Monitoring or survey costs of listed species should be included when they are readily identifiable to a single species.
- Salary and benefits of an employee working full-time on a single species or whose time devoted to a particular species can be readily identified can be reported. Conversely, staff costs that are not assigned to work on particular species are not usually reportable. Travel costs can be reported when identifiable to a particular species.

- Any State or Federal project that incurs increased costs related directly to mitigation or other conservation efforts on behalf of federally listed species can report that added cost.
- All State agencies (e.g., parks, heritage program, forests, highways) may report their expenditures, although only a single report from each State (plants and animals must be reported together) is expected to be submitted to the International Association of Fish and Wildlife Agencies.
- Examples of reportable expenditures that are directed to individual species include status surveys, habitat management or acquisition, research, propagation (including surrogate species), recovery plan development or implementation, and mitigation. The project must be to primarily benefit the listed species and not other conservation goals.
- Expenditures in a single project devoted to a number of listed species should either be prorated by the agency or not reported. General surveys or projects that cover a large number of species, some of which may not be listed, are not reportable.