Background

On March 19, 2021, the Office of Management and Budget (OMB) of the Executive Office of the President issued Memorandum M-21-20, *Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources*. The American Rescue Plan (ARP) Act, a $1.9 trillion stimulus package, provides economic relief to individuals, families, and businesses impacted by the COVID-19 crisis. ("American Rescue Plan Act of 2021," 2022) The memorandum outlines the White House Administration’s commitment to “effective implementation and stewardship of ARP funds” (Fairweather, 2021), including directing federal agencies to continue use of “existing financial transparency and accountability mechanisms established by OMB” Memorandum M-20-21 *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19) (Apr. 10, 2020). As such, agencies must report monthly, including award outlays, to USAspending.gov for all funding in the ARP and follow existing government-wide reporting requirements on USAspending.gov as established by the Federal Funding Accountability and Transparency Act (FFATA), as amended by the Digital Accountability & Transparency Act (DATA Act). Agencies are required to ensure that all data required by M-20-21 are reported to USAspending.gov.” (Fairweather, 2021)

“The FFATA Subaward Reporting System (FSRS) is the reporting tool federal prime awardees (i.e. prime contractors and prime grants recipients) use to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements.” (FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System, n.d.) The General Services Administration’s (GSA’s) Office of System Management comprises of the Integrated Award Environment (IAE), which manages several online systems related to the management of federal grants and contracts, including FSRS. (Integrated Award Environment (IAE), n.d.)
OMB reached out to Federal Demonstration Partnership (FDP) leadership to discuss Memorandum M-21-20, specifically FFATA reporting and FSRS, and how the FDP could support OMB in providing insight in how universities and other research institutions file FFATA reports and use FSRS, with the goal of finding short-term and longer-term solutions for enhanced data integrity. In tandem, the GSA was planning to modernize FSRS as part of its longer-term plan to modernize and consolidate IAE-managed systems. (About SAM.Gov, n.d.) To support the OMB, FDP leadership had two conversations with representatives of OMB in 2021 around FFATA data quality issues and the planned redesign of the FSRS. FDP offered to develop and distribute an anonymous survey to its members to gather fact patterns that may help OMB and GSA during its assessment of FFATA reporting and the FSRS system.

The survey was designed to gather information clustered around several themes: institutional demographics, interpretation of FFATA policies and definitions, procedures for filing FFATA reports, and users’ experience using FSRS and the Federal Service Desk (FSD) for user support. While the survey was anonymized, the demographic section gathered information on which institutional office and personnel file FFATA reports, the volume of reports, and time associated with completing reports. The section on the implementation of FFATA administrative requirements gauged the ease with which institutions interact with FSRS and the FSD (federal service desk) throughout the reporting process. The final section collected information on how institutions file their FFATA reports, providing insight into key data quality issues identified by OMB and GSA.

The survey was launched on September 30, 2021, via Qualtrics and 90 FDP member institutions participated, about 41% of the FDP membership. The raw data was sent to OMB on December 1, 2021, and OMB was to share the survey results with members of the GSA, per previous conversations. OMB confirmed receipt of the data.
Subsequent to these events, GAO issued report 23-106797, *Grants Management: Observations on Challenges with Access, Use & Oversight*, which noted “GAO and other relevant federal entities have identified challenges with the completeness and accuracy of subaward data displayed on USAspending.gov” (*Grants Management: Observations on Challenges with Access, Use & Oversight* 2023). These continued challenges are an opportunity for FDP to provide valuable information and insight to federal funding and oversight agencies regarding improvements to FFATA reporting that will also benefit data integrity.

In addition to the survey data analysis that OMB and GSA will do, the authors present this report of key findings on behalf of the FDP under the auspices of Research Administration Committee.

**Data Analysis & Limitations**

The survey was drafted by the report authors. Prior to finalizing the survey, a draft was circulated on the FDP Subawards and FFATA list servs asking for feedback on the content and clarity of the questions. Responses and recommendations were incorporated before the final survey was released to members. The survey was sent to FDP member administrative representatives, which included a PDF of the questions to facilitate data gathering and communication within FDP member organizations. To reduce the chances of duplicate responses by an institution, clear instructions were provided for one response per submitting office. Institutions were asked to complete the survey in Qualtrics.

To put the data in its proper context, it is important to be transparent about the limitations of the data and subsequent analysis. As the data analysis progressed, some limitations of the data became apparent:

- Respondents were asked to estimate the amount of time spent per month on FFATA reporting. Estimates are far from precise and accordingly, we observed some disparities
(highlighted in the body of the report), that raise questions about the efficacy of the estimates provided.

- Respondents were asked to quantify their portfolio size using the amount of federally financed R&D expenditures reported via the last NSF HERD survey. Some institutions did not provide this information (could be due to being a central convener of a state-wide system) while others may have utilized internal portfolio numbers in lieu of HERD survey data.

- We also asked respondents to indicate how many FFATA reports they file annually, but based on some of the responses (highlighted in the body of the report), we question if the data provided was accurate.

- The survey was anonymous, which raised two issues: first, it was hard to know if multiple individuals from the same institution responded (we requested one response per submitting office), and second, we could not clarify any comments or incongruous data points with the respondents.

- While the survey was written to maximize clarity, there is always a chance that questions will be confusing to respondents, or that individual respondents may have a different definition of a specific term.

- No questions on the survey were required, all responses were voluntary. Therefore, some surveys were partially completed. Most questions had between 83-89 responses.

**Demographics (Administrative Workload & Filing Frequency)**

Of the 90 respondents, 85 provided information about their institution’s portfolio size based on their 2020 NSF HERD survey data. We compared the HERD portfolio size to the number of FFATA reports indicated by the respondents and surfaced interesting results. While at the lower end of portfolio size (less than $25M), all 8 responses to both questions indicated fewer than 250 FFATA reports filed in their institution’s most recently completed fiscal year.
This is consistent with expectations. However, a surprising number (39%) of institutions reporting a portfolio size of $200M or more reported filing between 0-250 FFATA reports (18 out of 45 responses). With such a large portfolio size and the emphasis on collaboration by federal funding agencies, this number may indicate that some institutions are not reporting on all FFATA-eligible awards, may not be accurately tracking their FFATA reports, or may have a substantial number of awards that either have subawards below the reporting threshold or that do not require FFATA reporting.

The survey also asked for information about which office files FFATA reports and how institutions know when they must report on a subaward. At a majority of institutions, FFATA reporting falls under the purview of the central, pre-award team (58.4%) and is performed by a subaward specialist (39%). Ten percent (10%) of respondents have a dedicated FFATA staff person.

When asked, “How do you track when FFATA reports have been filed or need to be filed?” 46% of respondents utilized a system-based approach (either a system flag or a report pulled from a system). This means that many institutions are manually tracking FFATA reporting and 9% of respondents have no formal process to track FFATA reporting requirements or if FFATA reports are completed.

In addition to the number of reports filed, it was important to measure the amount of time required to file FFATA reports. While most institutions that reported filing fewer than 100 reports during their last fiscal year also reported spending 0-10 hours per month on reporting (28 out of 31), one institution with fewer than 100 reports indicated it spent between 21-30 hours per month on FFATA reporting. Conversely, while 7 institutions reported filing between 1,000-2,000 FFATA reports per year, two of these institutions reported spending greater than 50 hours per month on reporting, while one reported spending between 11-20 hours on monthly reporting activities (4 reported spending between 21 and 50 hours per month on reporting activities).
This variability can be accounted for by considering key operational factors, including the use of batch uploads, dedicated reporting staff, and the availability of training resources including reference guides and on the job training. The subsequent section discusses findings related to the use of FSRS, training materials, and FSD support services.

**Training, FSD Support & Accessibility**

Most institutions do have resources for employees involved with FFATA reporting. Many institutions have developed their own FFATA reporting manuals and training materials (30%), but the primary method of training is on the job shadowing (38%). Only 16% of respondents utilize the FSRS materials provided by the government.

When asked, “Does your institution find the FSRS training materials and FAQs (located on the home page of FSRS) helpful to train new employees?”, interestingly, 32% of respondents reported that the FSRS training materials provided by the government were not helpful in addressing their issues and 21% were not even aware the materials existed.

Users of FSRS are directed to the Federal Service Desk (FSD) ([https://www.fsd.gov/](https://www.fsd.gov/)) for user support, “a free technical support service desk for user assistance.” (SAM.Gov | Contact, n.d.) Users seeking support must initiate a ticket, submitted online. FSD’s website does not offer specific expectations for response time ([GSA Federal Service Desk Service Portal](https://www.fsd.gov/), n.d.). Survey respondents were asked, “In general, how quickly does the Federal Service Desk (FSD) respond to your queries?” Respondents indicated a wide range of response times. While 36.8% of respondents indicated FSD generally responded within 5 business days, 27.6% indicated that they often received no response from FSD.

Responses related to the quality of information provided by FSD was also variable. Survey respondents were asked, “If you have contacted FSD in the last two years, do they provide clear guidance on how to resolve the problem you have contacted them about?” (on a scale from 1 to 5 stars). Only 63 of the 90 respondents answered this question on the survey.
On average, the respondents gave FSD 2.5 stars for the clarity of their responses and many respondents added additional comments indicating that FSD did not seem to know much about how to use the FSRS system, understand FFATA reporting, or have the relevant training to quickly resolve issues. Users reported FSD frequently sent them back to the federal funding agency or closed the ticket without resolution. One comment stood out as an appropriate synthesis of the overall sentiments expressed: “Our staff sometimes have to submit multiple tickets for issues that never get resolved. When our staff are able to engage with FSD staff, they do not appear to have enough training to respond to questions.”

Respondents also indicated in the comments a key administrative workload for both the funding agencies and institutions: being bounced between FSD and funding agency personnel when trying to complete FFATA reports on transferred awards, which occur when a principal investigator leaves one institution for another, and the award is transferred to a new institution. Many respondents indicated issues filing FFATA reports for transferred awards because the award still resides with the previous institution in the FSRS system, making it impossible to report on the subawards they have established in accordance with the FFATA reporting timeline. While this error can only be in one of two places (either the funding agency hasn’t initiated the transfer, or the transfer has not gone through FSRS), institutions reported spending a significant amount of time and effort to identify which agency needed to take action to resolve the issue. Comments provided by respondents made it clear that FSD did not have the requisite understanding of the FFATA reporting process and data flow to trace issues back to their source. Exacerbating the issue, institutions reported that tickets often get closed without the issues being resolved, especially when the issue concerned transferred awards.

Respondents found the FSRS interface straight forward to navigate, with 55.6% of respondents indicating they found the system “easy” or “very easy” to navigate.
The survey indicates that many institutions have several individuals involved with FFATA reporting. However, FSRS only allows for one institutional representative log in, it is also important to ascertain how those individuals access FSRS on behalf of their institution. 56 of 89 (63%) respondents indicated that they created a single central log in, but this has become problematic to manage with the advent of Login.gov, which requires two-factor authentication (2FA). In addition to the practical identity management barriers that having a single central log-in to FSRS presents, there are also operational issues. By only allowing a single log-in, institutions are less likely to be able to mitigate operational bottle necks and potential compliance failures because the person responsible for FFATA reporting becomes a single point of failure. If they need to go on leave or leave the institution, there may be gaps in FFATA reporting and/or there may be gaps in knowledge transfer and training.

Filing Mechanics (Filing Inconsistencies that May Lead to Data Inconsistencies)

A critical underlying reason for FFATA reporting is increased transparency to the American public about where federal funding is distributed (as well as information about specific areas of inquiry). We understand the current workflow to be that federal awarding agencies report on “prime grant award information through their FAADS+ file submission to USAspending. The Agency’s FAADS+ submission is the authoritative source for the basic grant award information used to pre-populate many of the prime award details in your FFATA report”, thus, prepopulating the subrecipient data into FSRS. (FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA); Sub-Award Reporting System (FSRS); Data Definitions - Grant Reporting, 2022) Subsequently, pass-through entities (PTEs) log into FSRS, select the relevant prime award, and add or update subrecipient information, including the subrecipient’s award amount. Finally, FFATA report data should flow from FSRS into USAspending.gov where it is searchable and visible to any member of the public. The government intends for the
publicly available award data to match information from the subaward between the PTE and the subrecipient.

However, there are opportunities for user error to diminish the quality of FSRS data, which in turn impacts the data in USAspending.gov. This survey highlighted some of the key sources of misalignment between the award documents on file with the federal agencies, the subaward, financial records, and what is reported in USAspending.gov.

FSRS has three main actions for PTEs to file FFATA reports: create a new report, re-open an existing report, and copy a previously filed report. A new report will flow into USAspending.gov as a new subaward transaction. Re-opening a report will modify the information provided in a previously filed FFATA report but will not reflect a new subaward transaction in USAspending.gov. Copying a previously filed FFATA report to file a new FFATA report streamlines the process by providing the user with a new form that copies all the information from the previous report. However, the user must carefully modify the relevant fields in the new report to reflect the current subaward transaction. A copied report will create a new subaward transaction in USAspending.gov. Respondents were asked about how they utilized each of these functions, which can impact how each subaward transaction is reflected in USAspending.gov.

With regards to the reporting of first-tier subawards, “Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds $30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency (see definitions in paragraph e. of this award term).” (Appendix A to Part 170, Title 2) “Prime Contractors awarded a Federal contract or order that is subject to Federal Acquisition Regulation clause 52.204-10 (Reporting Executive Compensation and First-Tier Subcontract Awards) are required to file a FFATA subaward report by the end of the month following the month in which the prime
contractor awards any subcontract greater than $30,000.” (FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System, n.d.)

Respondents were asked, “Under what circumstances does your institution use the Create Report function in FSRS? (select all that apply)” and were provided with several options. 77 respondents selected “When we have issued a new subaward, upon reaching the reporting threshold of $30,000.” 88 (100%) respondents indicated that they create a new report when they issue a new subaward. 11 respondents selected, “When we have issued a new subaward, even if does not yet meet the threshold of $30,000”, though 4 of those respondents had also indicated they Create Reports upon reaching the reporting threshold. Respondents were asked about other uses for the Create Report function: updating a subaward with increments or supplements (33), de-obligating a subaward (9), filing a correction (5), other (6), and reporting no cost extensions (1). No respondents indicated that they use this function to report terminated subawards.

Respondents were asked, “What amount do you enter in the Subaward Amount in FSRS for each modification issued to obligate additional funds to an ongoing subaward?” This question did not further ask if the respondent filed a new report, re-opened a report, or copied a previously filed report to report a subrecipient increment. However, 38 respondents said they use the copy report to file subrecipient increments, 22 use the re-open report to report subrecipient increments, and 33 said they create a new report.

37% of respondents indicated that they report the cumulative total in the subaward amount in FSRS. Depending on which reporting mechanism they use (specifically the use of the create new report or copy report functions) could lead to inflated cumulative totals reflected in USAspending.gov. This reveals an important insight: how institutions understand the function of each report type, the flow of data from FSRS to USAspending.gov, and the definitions related to each data point in a report is critical to data integrity.
The survey asked respondents to identify when they use the re-open report function in FSRS. Per the FAQs on the FSRS website, “The Overwrite process should only be used in the instance of needing to correct already submitted data” [emphasis added]. This is why the Reopen to Edit function is provided so that changes can be made to the report either manually or via batch upload/web services so that anything that has been submitted under the report can be properly resubmitted and it will correct the data displayed on the USAspending.gov website for that specific Grant or Contract.” (FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System, n.d.) Therefore, re-opening reports should only be done when there is an error to correct rather than to report a funding increment. Re-opening a report to add incremental funding for another budget period may result in overwriting the obligation history in FSRS and subsequently USApending.gov. To put this into context, if a subaward starts in 2020 with a reported $30,000 obligation, then in 2021, the user re-opens the report and adds the next budget increment of $50,000, the data will overwrite the previously reported obligation in 2020.

Respondents reported utilizing the function primarily for filing corrections (46%). Respondents also utilize the re-open function to de-obligate subawards (21%), add supplements and increments (15%), other (6%), no cost extensions (3%), and subaward terminations (3%). Most of the comments related to the other (6%) use of the reopen report function indicated that the respondents use the function to add new subrecipients after the initial reporting month. 7% of the responses indicated they do not use the reopen function at all. While close to half of respondents are using the function correctly, there are enough institutions routinely using the reopen report function for de-obligations and incremental changes to potentially cause data integrity/consistency concerns.

The copy report function yielded insights indicative of the most variability in practice by institutions. We asked respondents, “Under what circumstances does your institution use the Copy Report function in FSRS? (select all that apply).” 86 respondents answered, with a total of
98 responses selected. Respondents reported using the function mostly to update subaward increments and supplements (39% of 98 selected responses). Other uses include: other (7% of responses), de-obligate subaward (5% of responses), no cost extension (5% of responses), file a correction (4% of responses), and upon termination of a subaward (1% of responses).

Respondents providing comments via the other category text field indicated they use the copy feature when ‘the re-open function’ is not available and to decrease the amount of time needed to file the report by reducing data entry. However, 38 (44%) of respondents to the question reported not using the copy report feature at all.

Users can use the copy function in FSRS from the last FFATA report files as the basis for filing a new report. Per the Awardee User Guide, “…users can copy a report as the basis for another report for the same award number. Doing so copies all data/information that can be carried forward into another report (e.g., those data elements that are not specific to a report month).” This can reduce workload by reducing the time taken to key in data fields, but the user needs to ensure that only the amount obligated for that report month is entered into the “Amount of Subaward” field. If respondents fail to replace the “Amount of Subaward” field with a new value incorrect data may flow from FSRS to USAspending.gov. The same issue can arise when using the Copy Report function for awards that contain multiple subrecipients on one award but only need to modify the “Amount of Subaward” field for some of the subrecipients, unless the “Amount of Subaward” field for the other subrecipients is zeroed out, the user could end up duplicating previous transactions for the subrecipients that do not have an amended budget. Individuals may simply miss these small data entry points in the report submission process for awards containing multiple subrecipients. In its current form, the Copy Report feature is valuable to save time on data entry, but also presents data quality risks.

Respondents were asked, “In order to add a subrecipient to a FFATA report, many institutions rely on the information provided by the subrecipient in Attachment 3B of the FDP
Subawards templates. What issues have you encountered in relying on this information? Select all that apply." Incorrect zip codes (37% of all selected responses) and congressional districts (25%) were the top two issues selected by the respondents.

Finally, respondents were asked, “Do you use batch uploads, an alternative reporting option available per the FSRS Awardee User Guide?” The survey results clearly showed that the batch upload function is not being consistently used in the academic research community. Less than 13% of respondents reported utilizing the batch upload function. Open-ended comments included a variety of reasons from not understanding the process to finding it clunky. However, the prevailing theme was that the requirements for the batch upload data file were incompatible with data management infrastructure at the institutional level. Institutions indicated that the incompatibility between FSRS and their own systems was significant enough that they had to manually create the batch upload file in order to utilize the function. Another key theme that arose was that respondents felt that there was not sufficient technical support available to either help them initiate the process or to support them when issues arose.

**Respondents’ Open-ended Feedback in Survey**

Respondents were asked, “What FSRS enhancements would you like to see?”, and there were other questions allowing for open-ended commentary. Respondents provided a number of ideas, but key themes that arose were:

- Respondents would like to use the batch reporting function, but there is insufficient alignment between the FSRS data fields and those of most academic institutions, prohibiting adoption. One specific idea was to allow individual subaward reporting instead of reporting on the whole award. That might allow more institutions to integrate the requirements of their data warehouse with batch upload requirements.

- Users should have more ability to initiate transactions related to award transfers, such as the ability to “claim” awards. Messages could be sent to FSD and the federal
agency to validate the transfer, but this would speed up the overall transfer process and eliminate unnecessary back and forth for both agencies and recipients.

- Providing more FSRS functionality to assist institutions in providing relevant documentation for auditors. Specifically, respondents asked for easier ways to “print” PDFs of filed reports and ensure that important information, such as the filing date was not omitted.

- One respondent noted that institutions could have more oversight of their data quality if FSRS contained the functionality to download an Excel spreadsheet of awards in the FSRS worklist and the most recent reporting actions. Then institutions could more readily identify which awards require FFATA reports, and perform quality control of the data entered in previous periods.

- Alert users when the system is not functioning properly. Several respondents reported logging in to create reports only to find all or part of the system was unavailable and having way of knowing when service was restored.

- Improved search features would be helpful to find subrecipients more quickly.

- The ability to file multiple reports for the same FAIN a month instead of one report in a given month (because not all subawards are fully executed on the same day).

- Provide institutional level accounts so that users can see all the FFATA reports across the institution. Currently, users may only see the awards linked to their individual account. This would make it easier for institutions to audit their own records for completeness and ensure continuity of reporting if employees leave.

Conclusions & Next Steps

This report has highlighted that FDP member institutions who participated in the FFATA Workload Survey do not submit FFATA reports consistently. This inconsistency could cause data quality issues in USASpending.gov. This report highlighted the most common issues
institutions have experienced in filing FFATA reports, and their experiences in getting issues resolved with FSD. The survey results demonstrate that institutions spend a lot of time contacting FSD, as well as federal agencies, to resolve issues that prevent them from filing FFATA reports in a timely manner. Finally, many of the respondents have expressed interest in FSRS enhancements to reduce administrative workload.

The FDP is in an ideal position to work collaboratively with OMB and GSA to examine how we can streamline the FFATA reporting process. FDP has a wide variety of member institutions that can provide OMB and GSA with easy access to test system modernizations in FSRS. FDP members can also provide feedback on resources and tools developed to clarify policies and procedures around FFATA reporting.

Specifically, the FDP could consider the following:

- Provide OMB and the GSA with direct access to FDP members through a listening session. They can ask specific questions of our members related to the FFATA reporting process, as well as elicit feedback on system enhancements;
- Generate a working group to review crosswalks between FSRS terminology to required FFATA terms/data points;
- Host and record a webinar that trains FDP members on the use of the FSRS portal, including education on the different types of reports;
- Work with COGR to promote changes to FSRS, specifically around topics like access permissions in the FSRS portal (i.e., advocating for FSRS to a similar model to NSF and NIH, which allow authorized officials to delegate authority to multiple grant officers to complete transactions on behalf of the institution) and issues around the ability to “claim” or transfer awards;
- Support GSA through:
Facilitating focus groups and discussions with the academic community during the development phase;

Host listening sessions for GSA on development of the new portal, specifically related to streamlining the process;

Offer GSA the opportunity for FDP to provide feedback on training materials;

Performing beta testing; and

Provide OMB and the GSA with direct access to FDP members through a listening session. They can ask specific questions of our members related to the FFATA reporting process, as well as elicit feedback on system enhancements and policy changes and/or clarifications; and

Support with outreach during the rollout phase, including facilitating sessions through SRA, NCURA, FDP and other relevant venues to raise awareness, including of any training materials and resources that will accompany the new portal.

GSA’s work on SAM.gov has been very effective in driving change to an important compliance system and the revisions to FSRS offer similar opportunities. FDP offered an excellent opportunity for GSA to engage the research community during the SAM.gov transition and should seek to extend that engagement, if possible, as FSRS development takes shape.
Bibliography


SAM.gov | Contact. (n.d.). Retrieved November 6, 2022, from https://sam.gov/content/about/contact


Appendix (Survey Data)

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This table was generated based on the following Qualtrics data collected and displays the number of FFATA reports made per year and the reported R&D expenditures per respondent institution.

The following pages are the raw data from Qualtrics.