

NSF Business Systems Reviews (BSR) Overview

OMB BSR Guide Briefing – January 2021

- NSF supports research infrastructure through federal assistance awards (mainly cooperative agreements) to non-profits and academic institutions.
- These high-dollar/high-visibility activities require substantially more management/business expertise by the Recipient than standard science grants and additional oversight by NSF.
- NSF’s advanced monitoring activities include BSRs, which provide reasonable assurance that institutions possess adequate administrative business policies, processes, and systems to properly manage complex awards.
- BSRs are “assistive” in nature, not audits. They aid institutions in following good practices where appropriate and bring them into compliance with federal requirements and NSF terms and conditions, if needed.
- The need for a BSR, and the tailoring of the scope, is based on identified Recipient risks to minimize burden and maximize benefit.