

**Nevada System of Higher Education  
 Business and Finance Committee of the Board of Regents  
 Current Budget and Finance Reports**

Current Reports	Committee Responsibility/ Authority	Report Genesis
Annual State Operating Budget	Review/Action	Board Policy and NRS State Budget Act
Annual State Operating Budget to Actual Comparison	Review/Information	Board Policy, NRS State Budget Act, and LCB Audit Recommendation for all accounts.
Biennial State Operating Budget (includes assessment of Board priorities, student fees, enrollments, and other Board and Gubernatorial guidelines)	Review/Action	Board Policy and NRS State Budget Act
Annual Self Supporting Budget	Review/Action	Board Policy amended to address LCB Audit Recommendation
Annual Mid-Year Self Supporting Budgets & Summer School calendar year budgets	Review/Action	Board Policy amended to address LCB Audit Recommendation
Annual Self Supporting Budget to Actual Comparison	Review/Information	Board Policy to address LCB Audit Recommendation
Annual calendar year Summer School Budget to Actual Comparison	Review/Information	Board Policy to address LCB Audit Recommendation
Quarterly Fiscal Exceptions Self Supporting budgets and Status of State Appropriations	Review/Information	Board Policy amended to address LCB Audit Recommendation
Quarterly All Funds (current operating funds revenues, expenditures, and other changes by institution)	Review/Information	Board Policy to address LCB Audit Recommendation
Annual Self Supporting Budget Revisions	Review/Information	Board Policy to address LCB Audit Recommendation

Quarterly Budget Transfers Between Functions - State Budgets	Review/Information	Board Policy to address LCB Audit Recommendation
Annual Expenditure Transfers From Non-State to State Accounts After May 1	Review/Information	Board Policy to address LCB Audit Recommendation
State Accountability - Leg Approved to BOR approved budget	Review/Action	Legislative Letter of Intent
State Accountability - BOR approved Budget to Actual	Review/Action	Legislative Letter of Intent
Semi-annual request of Board of Regents and Interim Finance Committee approval to expend additional student fee revenues.	Review/Action	Legislative Authorized Expenditure Bill
Debt Financing Activities	Review/Action	Board Policy
Annual NSHE Crime Statistics Report	Review/Information	Board Policy in compliance with the "Clery Act"
Annual Student Association Financial Statements	Review/Information	Board Policy