

**ACCOUNT MANAGEMENT RESPONSIBILITY****POLICY**

Implementation Date: 07/01/99

Revised: 00/00/00

**Definition**

Account management is defined as a delegation of authority to obligate the use of resources in one or more accounts housing University funds. Decentralized account management is an integral function of the University's decentralized financial management policy.

Those delegated account management authority are responsible for using University resources in compliance with University and Division policy and procedures. Managers must operate within available resources for each account assigned, as recorded in the University's financial record system. Managers ensure that accounts are not overspent and funds are used appropriately and effectively. The manager's signature is required to initiate budget allotment transfers from accounts for which they are responsible, and for initiating both operating and personnel expenditures and obligations against their account(s). Managers with revenue generating accounts are responsible for ensuring that anticipated revenues are collected, and for operating within the limits imposed by revenues collected.

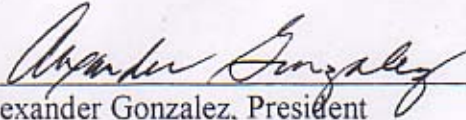
Managers are responsible for regularly reviewing the status of their accounts and for taking the steps necessary to ensure expenditures are within resources available. Managers may have staff who initiate expenditure and budget transactions, and then record and reconcile expenditures on their behalf (i.e., unit business managers). If the account manager and business manager responsibilities are assigned to separate employees, the account manager retains the responsibility for all activity appearing in the University's financial record for their accounts. Overspent accounts are subject to repayment from resources allocated in the subsequent fiscal year.

**Authority**

Executive Order 648 - Delegation of Fiscal Authority.

**Scope**

This policy applies to all California State University San Marcos employees delegated account management responsibility.

  
 Alexander Gonzalez, President

7/6/99  
 Approval Date