

# THE JOHNS HOPKINS UNIVERSITY CHAPTER OF



Created: 02-19-07  
(Ryan M Harrison, Treasurer)  
Modified: 03-27-08; RMH  
Modified: 04-04-08; WPB  
Modified: 04-18-08; RMH

## **EWB-JHU Financial Management Responsibilities**

### **Reimbursee Responsibilities**

- Obtain receipts for expenses whenever possible.
- Have your project team leader sign-off on your reimbursement forms.
- Submit signed forms and receipts to the Treasurer either directly or through the EWB-JHU mailbox located in Engineering Advising (NEB 126).
- Pick up approved petty cash reimbursement forms from the EWB-JHU mailbox.

### **Treasurer Responsibilities**

- Provide the EWB-JHU chapter advisor, executive board and project teams with monthly financial statements.
- Maintain an accurate and detailed ledger and budget of all EWB-JHU related income and expenditures including but not limited to funds held with EWB-USA, the Whiting School of Engineering and The Center for Social Concern. The ledgers will be organized not only to keep track of the aforementioned "institutional" accounts, but also for the management of General Operations and Project Operations, as further described in the attached document on "EWB-JHU Financial Operations and Procedures."
- Maintain an EWB-JHU/EWB-USA membership list.
- Monthly meetings with the Staff Advisor (WSE Account Administrator) to rectify Treasurer and Hopkins One statements for the previous period.
- Deposit incoming funds (currently through WSE Office of Development and Programming, Carla Farrell: cfarrel5@jhu.edu)
- Notify reimbursees that there approved petty cash reimbursements are available for pickup from the EWB-JHU mailbox.

### **Project Team Responsibilities**

- Provide the Treasurer with monthly financial updates.
- Provide the Treasurer with a project budget at least two weeks before travel.
- Provide the Treasurer with a post-project statement.
- Provide the Treasurer with a project membership list

### **Faculty Advisor Responsibilities**

- Provide the Treasurer with monthly financial updates.

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## Transaction Approval

All expenses \$100 or less must be approved by either the relevant project leader or the treasurer. Expenses over \$100 must be approved by both the relevant project leader and the treasurer.

- Petty Cash (Max \$100) and Check Reimbursement:
  - Over \$100 – Approval by **both** project leader and treasurer.
  - \$100 or less – Approval by **either** project leader (project expenses) or treasurer (operating expenses).
- Procurement Card: Must have pre-approval to sign out procurement card.
  - Over \$100 – Pre-Approval by **both** project leader and treasurer.
  - \$100 or less – Pre-Approval by **either** project leader (project expenses) or treasurer (operating expenses).
- Treasurer reimbursements must be approved by the president (>\$100) or project leader (<\$100).

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Linda Wan  
President, 2008-2009

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Jessica Shiao  
Vice-President, 2008-2009

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Ryan M Harrison  
Treasurer, 2008-2009

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Michael Wheeler  
Secretary, 2008-2009

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Kristen Downs  
Graduate Advisor, 2008-2009

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Etienne Toussaint  
Graduate Advisor, 2007-2008

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Dr. William Ball  
Faculty Advisor, 2008-2009

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Stephanie Schreckinger  
Staff Advisor, 2008-2009

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Carolyn Purrington  
Ecuador, 2008-2009

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Jie Zhang  
Guatemala, 2008-2009

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Valerie Caldas  
South Africa, 2008-2009

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## EWB-JHU Financial Operations and Procedures

### **(1) Accounts Within the Overall EWB Budget**

EWB-JHU accounts and transactions are categorized in two distinct ways: (1) institutional accounts and (2) management accounts. The Treasurer should keep track of funds in all accounts of both types and, at the end of each month, the Treasurer should balance all accounts and ensure that the sum of all physical accounts matches the sum of all management accounts. The two types of accounts are individually described below.

#### **(1.1) Institutional accounts**

These are institutional accounts where EWB-JHU funds are located and through which transactions flow. The following separate institutional accounts are maintained:

- (1) an account managed by WSE (controlled by Steph Schreckinger: [stephs@jhu.edu](mailto:stephs@jhu.edu));
- (2) an account managed by EWB-USA (controlled by Carole Johns: [carole@ewb-usa.org](mailto:carole@ewb-usa.org));
- (3) an account managed by the Center for Social Concern (CSC); and
- (4) External funds for project activities. (Transfers and transactions in these funds is hereafter referred to as "Non-Account Income" or "Non-Account Expenses".)

#### **(1.2) Management accounts**

These are budgeting accounts, used by the Treasurer for keeping track of available funds for different activities. The following separate management accounts are being maintained:

- (1) General Operating Expenses (WSE)
- (2) General Project Account (EWB-USA & WSE)
- (3) South Africa Project Account (EWB-USA & WSE)
- (4) Guatemala Project Account (EWB-USA & WSE)
- (5) Ecuador Project Account (EWB-USA & WSE)

### **(2) Income Sources and Allocations**

#### **(2.1) Income to Institutional Accounts**

All income is deposited into the WSE account unless otherwise specified by the donor. Notable exceptions are that EWB-USA sometimes makes contributions to the various chapter accounts (e.g. when organization-wide donations come in, or when the chapter wins a prize), the CSC maintains its own accounts for student groups (into which funds come annually), and other organizations and institutions often support EWB-JHU through external means. Two key examples of the latter are that the Department of Geography and Environmental Engineering at JHU directly pays the stipend support of the Graduate Advisor and The Rotary Foundation sometimes supports in-country costs through funds that are provided directly to the host Rotary Club for in-country use.

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## **(2.2) Management accounts**

Allocation of income among the various management accounts is often situation specific and will follow guidelines established by the EWB-JHU Executive Board in consultation with the Faculty Advisor. **At the time of writing (January, 2008)**, income allocation is as follows:

- (1) General Operating Expenses. \$10,000 is allocated annually for stipend support for the Graduate Advisor. Presently this is accomplished through Non-Account activity, owing to the fact that the current \$10,000 annual DoGEE allocation for EWB-JHU is handled in this way. In addition, student member dues, "student activities" funds from WSE, and "student activities funds" from the CSC all go to general operating expenses. The latter are typically reserved for the support of local activities and projects, within the Baltimore Community.
- (2) General Project Account. For 2006-2007 and again for 2007-2008, \$10,000 of WSE funding was initially allocated to this account, from which it was (or will be) subsequently transferred to individual project accounts, as decided through mutual agreement of the EWB-JHU Executive Board and Faculty Advisor
- (3) South Africa Project Account. Income to this account includes:
  - (a) Privately donated funds that were specifically designated for the EWB-JHU South Africa Project (e.g. in the "memo" line of personal checks or in accompanying notes);
  - (b) Grant funds that were obtained specifically in response to proposals based on the South Africa project;
  - (c) Funds raised at fund-raising events conducted solely by the South Africa project team (e.g. jewelry sales at Spring Fair; special restaurant nights, etc.)
  - (d) Funds raised by the group in general and "designated" for the South Africa project, based upon guidelines developed through mutual agreement of all those participating in the fund raiser.
  - (e) A portion of WSE funding, as decided through mutual agreement of the EWB-JHU Executive Board and Faculty Advisor. Usually these funds will be given in the form of some ratio of "matching" of other project contributions (from private individuals or outside foundations) toward travel or in-country expenses.
- (4) Guatemala Project Account;
  - (a) Privately donated funds that were specifically designated for the EWB-JHU Guatemala Project (e.g. in the "memo" line of personal checks or in accompanying notes);
  - (b) Grant funds that were obtained specifically in response to proposals based on the Guatemala project;
  - (c) Funds raised at fund-raising events conducted solely by the Guatemala project team (e.g. jewelry sales at Spring Fair; special restaurant nights, etc.)
  - (d) Funds raised by the group in general and "designated" for the Guatemala project, based upon guidelines developed through mutual agreement of all those participating in the fund raiser.

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- (e) A portion of WSE funding, as decided through mutual agreement of the EWB-JHU Executive Board and Faculty Advisor. Usually these funds will be given in the form of some ratio of "matching" of other project contributions (from private individuals or outside foundations) toward travel or in-country expenses.
- (5) Ecuador Project Account;
  - (a) Privately donated funds that were specifically designated for the EWB-JHU Ecuador Project (e.g. in the "memo" line of personal checks or in accompanying notes);
  - (b) Grant funds that were obtained specifically in response to proposals based on the Ecuador project;
  - (c) Funds raised at fund-raising events conducted solely by the Ecuador project team (e.g. jewelry sales at Spring Fair; special restaurant nights, etc.)
  - (d) Funds raised by the group in general and "designated" for the Ecuador project, based upon guidelines developed through mutual agreement of all those participating in the fund raiser.
  - (e) A portion of WSE funding, as decided through mutual agreement of the EWB-JHU Executive Board and Faculty Advisor. Usually these funds will be given in the form of some ratio of "matching" of other project contributions (from private individuals or outside foundations) toward travel or in-country expenses.

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## EWB-JHU Reimbursement Procedure

### (4) General Procedures & Guidelines

#### (4.1) Nomenclature

*General Operating expenses* are defined as EWB-JHU transactions occurring within the United States of America that directly benefit the chapter as a whole. General Operating expenses are drawn from the EWB-JHU Operating budget. Examples of these transactions include refreshments for general body meetings, on-campus advertisement cost, local travel to/from EWB-JHU presentations, national conferences (registration, travel and lodging) and office supplies.

*Project Operating expenses* are defined as EWB-JHU transactions occurring within the United States of America that directly benefit a particular project. Project Operating expenses are drawn from a particular project budget (e.g. South Africa Budget, Ecuador Budget, etc.). Examples of these transactions include individual project advertising and travel to/from professional partner meetings

- Expenses in the amount of \$100 or less will be reimbursed via petty cash. Petty Cash reimbursement requires one to two weeks for processing. (2.1 Petty Cash Reimbursement)
- Check reimbursements to individuals require four to six weeks for processing. (2.2 Check reimbursements)
- Expenses totaling over \$100 will be paid via check. Please obtain an invoice for services/supplies and contact the treasurer to have a check sent directly to the payee. (2.3 Invoices)

#### (4.2) Reimbursement Guidelines

As a general rule, EWB-JHU **does** reimburse for:

- Travel
- Lodging/Accommodations
- Project related supplies and equipment.
- In-country group meals

As a general rule, EWB-JHU **does not** reimburse for:

- Individual food and refreshments (with the exception of group meals).
- Credit card or any other personal finance charges (Excluding currency conversion).

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## **(4.3) Assessment/Implementation Procedures (Team Leaders)**

*Pre-project Budget: 2 weeks before travel*

*Post-project expense report: 2 weeks after travel*

*Reimbursement Procedure: 5.2 Check Reimbursements*

*Assessment and Implementation expenses* are defined as expenses directed towards assessing a project or implementing a solution. These expenses usually occur outside of the United States country, but also include airfare to/from site, supplies and equipment. Assessment and Implementation expenses are drawn from the particular projects budget (e.g. South Africa Budget, Ecuador Budget, etc.). Examples of typical assessment and implementation expense are airfare to/from host country, lodging in host country, ram pumps, tools and irrigation equipment.

- Before any assessment/implementation trip, a budget must be submitted at least two weeks in advance to the Treasurer. The budget must include a brief assessment/implementation overview, timetable and a reasonable estimate of expenses. All of this information can be obtained from your EWB-USA project forms.
- Please contact the EWB-JHU treasurer directly about booking airline tickets.
- Please appoint one or two financial liaisons to keep track of all project related and in-country expenses. This will dramatically speed up the reimbursement process.

### *Procedure*

- Submit a pre-project assessment/implementation budget to the EWB-Treasurer at least two weeks before travel. (Assessment/Implementation pre-project budget sample is posted on EWB-JHU website at <http://www.ewb.jhu.edu/memberResources.html>)
- Appoint one or two financial liaisons to keep track of all project related and in-country expenses. In addition, each individual team member must keep track of any expenses for which they wish to be reimbursed.
- Within two weeks of return, the financial liaisons and student team leader must submit a post-project expense/budget report to the EWB-JHU treasurer.
- All in-country expenses are reimbursed by check.
- Note: Reimbursements to Hopkins students not in the employ of the University and first time professional partners may take significantly longer to process.

### *Rules/Regulations*

- Please speak with the EWB-JHU Treasurer about reimbursements and expenses particular to your project.
- As a tax exempt organization, **EWB-JHU does not reimburse for US state sales tax.** Please ask the EWB-JHU Treasurer for a photocopy of the Johns Hopkins University tax

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exempt card. Alternatively, pick up a spare copy from the EWB file cabinet in Ames 240. Taxes incurred outside of the United States of America will be reimbursed.

- EWB-JHU does not reimburse for alcoholic beverages or paraphernalia.
- EWB-JHU only reimburses for expenses for which there is a valid itemized receipt. Reimbursements will not be issued for items without a receipt.

## **(5) Reimbursement Procedures & Guidelines**

### **(5.1) Petty Cash Reimbursements (\$100 or less)**

*ETA (Estimated Time to Arrival): One to Three weeks*

*Petty cash reimbursements*, which can be used to reimburse expenses up to \$100, are the easiest way to procure inexpensive items and office supplies. This method of reimbursement is used primarily for refreshment reimbursement, local travel expenses and office supplies. Petty cash forms can be obtained from the EWB Treasurer, Ames 240 file cabinet, or the EWB mailbox in NEB 126.

#### *Procedure*

- Fill out a petty cash form in the amount of reimbursement. Be sure to include an itemized receipt.
- Return your completed petty cash form, with itemized receipt attached, to the EWB-JHU Treasurer.
- Petty cash forms are submitted for processing every Friday.
- Completed petty cash forms will be available for pickup from the “Petty Cash Vouchers” folder in the EWB-JHU mailbox in NEB 126 one to two weeks after submission. Normally completed forms are available the following Friday/Monday.
- Completed petty cash forms can be redeemed for Cash at the Petty Cash window in the basement of Garland Hall. Incomplete Petty Cash forms or Petty Cash forms not bearing the signature of the EWB-JHU account supervisor will not be reimbursed.

#### *Rules/Regulations*

- As a tax exempt organization, **EWB-JHU does not reimburse for state sales tax**. Please ask the EWB-JHU Treasurer for a photocopy of the Johns Hopkins University tax exempt card. Alternatively, pick up a spare copy from the EWB file cabinet in Ames 240.
- EWB-JHU does not reimburse for alcoholic beverages or paraphernalia.
- EWB-JHU only reimburses for expenses for which there is a valid itemized receipt. Reimbursements will not be issued for items without a receipt.

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## **(5.2) Check Reimbursements (Over \$100 or Foreign Travel)**

*ETA (Estimated Time to Arrival): Four to Six weeks*

*Check reimbursements* are used as a last resort when reimbursing expenses over \$100. Reimbursements via this method take a long time, typically four to six weeks, but in some cases even longer. Examples of typical check reimbursements are long distance conference travel (eg. car rental plus gas), conference registrations and air travel.

### *Procedure*

- Submit a Travel Expense Reimbursement form to the EWB-JHU treasurer outlining all expenses. Be sure to include itemized receipts.
- If you do not know your personnel number, you must also complete a Mini-Master form. Your check will be mailed to the address mailed on the Mini-Master form, so be sure to include an accurate legal name and address.
- Expect four to six weeks for check delivery. If you have not received your reimbursement check after six weeks, please contact the EWB-JHU treasurer. Check reimbursements have taken as long as ten weeks for delivery.
- Note: Reimbursements to Hopkins students not in the employe of the University and first time professional partners may take significantly longer to process.

### **Sample Expense Reimbursement Form**

**STUDENT GROUP:** EWB  
**NAME OF TRAVELER:** Steph Schreckinger  
**AFFILIATION:** Staff  
**TRAVELER'S JHU PERSONNEL #:** 12345  
**PROJECT/ACTIVITY:** Ecuador Assessment Trip  
**TRIP DATES:** 1/13/07 - 1/20/07  
**NAME OF TRIP LEADER:** Linda Wan  
**Team Leader Signature:**  
**Treasurer Signature (if >\$100):**

DATE	LOCATION	CATEGORY	DESCRIPTION	PAYMENT	AMOUNT	RECEIPT
Sat, Nov 24		transportation	plane ticket	credit card	\$659.00	1
Sat, Jan 13	Quito	transportation	taxi from airport to hostel	cash	\$10.00	no
	Quito	food	dinner at El Arabe	cash	\$16.80	2
	Quito	lodging	Hostel stay at L'Auberge	cash	\$17.00	3
Sun, Jan 14	Quito	food	breakfast	cash	\$2.40	no
	Quito-Cayambe	transportation	toll	cash	\$1.10	4
				<b>TOTAL:</b>	\$706.30	

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## *Rules/Regulations*

- As a tax exempt organization, **EWB-JHU does not reimburse for Maryland sales tax.** Please ask the EWB-JHU Treasurer for a photocopy of the Johns Hopkins University tax exempt card. Alternatively, pick up a spare copy from the EWB file cabinet in Ames 240.
- We understand that it is not possible to collect receipts for all in-country expenses. Please number your receipts and make note of expenses for which receipts are not available.

## **(5.3) Invoices (Preferred for all expenses over \$100)**

*ETA (Estimated Time to Arrival: Four to Eight weeks)*

*Invoices* are the easiest way to procure items and services that cost over \$100. Payments via this method typically two to four weeks. Examples of typical invoiced payments are T-Shirt procurements, national conference airfare and lodging.

## *Procedure*

- Submit an invoice to the EWB-JHU treasurer outlining all expenses. Be sure to include appropriate vendor contact information such as contact person, business mailing address and business phone number.
- Be sure to include your full name, email address, daytime/evening phone number.
- Tell payees to expect four to eight weeks until delivery. Please contact the EWB-JHU treasurer immediately if a payee has a problem or concern. Direct to payee checks have taken as long as five weeks for delivery.

## *Rules/Regulations*

- As a tax exempt organization, **EWB-JHU does not reimburse for state sales tax.** Please ask the EWB-JHU Treasurer for a photocopy of the Johns Hopkins University tax exempt card. Alternatively, pick up a spare copy from the EWB file cabinet in Ames 240.
- EWB-JHU only does direct to payee checks for items/services for which there is a valid invoice. Payment request without a valid invoice will not be issued.

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## (6) FAQ

***Q: I have a question about a procedure?***

***A:*** Please contact the EWB-JHU Treasurer.

***Q: How do I get in contact with the Treasurer?***

***A:*** The Treasurer from Spring 2006 to Spring 2009 is Ryan M Harrison, Biomedical Engineering c/o 2009. His email is: [rharrison@jhu.edu](mailto:rharrison@jhu.edu). His cell phone is: (443) 257-5953.

***Q: Can non-EWB members travel?***

***A:*** No, to travel, students and professional partners must be EWB-JHU and EWB-USA members. Please refer to the EWB-JHU membership policy for more information.  
Note: It is both EWB-JHU and EWB-USA policy to only have EWB members travel on our trips. Non-members can still participate in the group \*on campus\* and get reimbursed for any chapter related expenses.

***Q: My expenses were for a presentation at a local middle school. How do I get reimbursed from EWB-JHU's Center for Social Concern account?***

***A:*** All reimbursements are routed through the EWB-JHU mailbox located in Engineering Advising (NEB 126). The Treasurer will determine from which account you are reimbursed. For the reimbursee, there is no difference between receiving a reimbursement from the School of Engineering account or the Center for Social Concern account; all the same procedures apply.

***Q: Where do I return my membership form?***

***A:*** Please return your membership form to any of the following: Project Leaders, EWB-JHU Treasurer, or EWB mailbox in NEB 126.

***Q: What if my question isn't answered in the FAQ?***

***A:*** If your question isn't answered, please contact the EWB-JHU Treasurer directly. The treasurer's contact information can be located on the EWB-JHU website:

<http://www.ewb.jhu.edu>