# CLASSROOM ALLOWANCE RECEIPT LOG

(Employee Accountable Plan)

The purpose of this log is to provide a way to substantiate the classroom allowance dollars you receive throughout the year. This allowance is provided to you as a means to purchase classroom expenses for the school.

Directions: As you purchase supplies with the $50/month allotted classroom supply allowance, record your purchases on the log below and keep your receipts in an attached envelope. At the end of the school year, the receipt total should match the total amount that was provided to you throughout the year.

**Name:** ____________________________________

| Receipt Date | Vendor/ Store | Description of Item(s) | Receipt Total |
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| | | **End-of-Year Total** | |

An accountable plan is a reimbursement or expense allowance arrangement set up by a non-profit organization, which requires: (1) a business purpose for the expenses, (2) substantiation of expenses to the employer, and (3) the return of any excess reimbursements. An allowance not based on actual expenses does not meet the adequate accounting requirements for an accountable reimbursement plan and, thus, must be reportable as compensation on Form W-2.

**Name:** ____________________________________

| Receipt Date | Vendor/ Store | Description of Item(s) | Receipt Total |
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