

CMAP Accounting for Grants:

When a CMAP practice is awarded a grant, please use the following accounting guidelines.

If the cash is received up front:

Cash received:

Dr	101000	Cash	\$\$\$\$	
Cr	212000	Grant Liability		\$\$\$\$

As expenses are incurred:

Dr	501000.X	Medical Supplies - Grant (or other applicable supply account)	\$\$\$	
CR	101000	Cash		\$\$\$
DR	212000	Grant Liability	\$\$\$	
CR	390000.x	Misc Revenue - Grant		\$\$\$

(if expenses exceed the grant amount record the expense side but no revenue for the excess)

If the entire grant isn't spent and the excess awarded needs to be returned:

DR	212000	Grant Liability	\$\$	
CR	101000	Cash		\$\$

If Cash is received as expenses are submitted for reimbursement:

As expense Incurred:

Dr	501000.X	Medical Supplies - Grant (or other applicable supply account)	\$\$\$	
CR	101000	Cash		\$\$\$
Dr	102400.x	Other Receivable - Grant	\$\$\$	
CR	390000.x	Misc Revenue - Grant		\$\$\$

If the grant doesn't cover all expenses:

Dr	501000.X	Medical Supplies - Grant (or other applicable supply account)	\$\$\$	
CR	101000	Cash		\$\$\$