

**RIVERLAND DIVISION  
OF GENERAL PRACTICE INC.**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2011**

**RIVERLAND DIVISION  
OF GENERAL PRACTICE INC.**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2011**

Statement of Comprehensive Income	1
Statement of Financial Position	2
Statement of Recognised Income and Expense	3
Cash Flow Statement	4
Notes to the Financial Report	5 - 19
Statement by Members of the Committee	20
Auditor's Report	21 - 22
Report by Members of the Committee	23
Detailed Profit and Loss Statement	24
Project fund Auditor's Report	25, 44, 52, 54, 56, 58, 60, 62, 64, 66, 68
Project fund acquittal statements	26 - 43, 45 - 51, 53, 55, 57, 59, 61, 63, 65, 67, 69 - 79

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**STATEMENT OF COMPREHENSIVE INCOME**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
Revenues	2,398,988	2,642,794
Employee benefits expenses	(1,676,095)	(1,597,777)
Depreciation expenses	(31,201)	(29,992)
Other expenses	<u>(693,986)</u>	<u>(956,300)</u>
Surplus/(Deficit)	<u>( 2,294)</u>	<u>58,725</u>
Other Comprehensive income	-	-
Total Comprehensive income	<u>( 2,294)</u>	<u>58,725</u>

The accompanying notes form part of this financial report.

**RIVERLAND DIVISION OF GENERAL PRACTICE INC**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2011**

	Note	2011 \$	2010 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5a	411,872	524,125
Trade and other receivables	2	<u>222,793</u>	<u>244,125</u>
<b>TOTAL CURRENT ASSETS</b>		<u>634,665</u>	<u>768,250</u>
 <b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	3	<u>160,360</u>	<u>144,952</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>160,360</u>	<u>144,952</u>
 <b>TOTAL ASSETS</b>		 <u>795,025</u>	 <u>913,202</u>
 <b>CURRENT LIABILITIES</b>			
Trade and other payables	6	90,970	142,982
Unspent Grants	7	225,491	235,981
Grants received in advance		-	57,233
Provisions	8	<u>97,329</u>	<u>100,245</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>413,790</u>	<u>536,441</u>
 <b>NON-CURRENT LIABILITIES</b>			
Provisions	8	<u>16,888</u>	<u>10,120</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>16,888</u>	<u>10,120</u>
 <b>TOTAL LIABILITIES</b>		 <u>430,678</u>	 <u>546,561</u>
 <b>NET ASSETS</b>		 <u>364,347</u>	 <u>366,641</u>
 <b>DIVISION FUNDS</b>			
Retained Surplus		<u>364,347</u>	<u>366,641</u>
<b>TOTAL FUNDS</b>		<u>364,347</u>	<u>366,641</u>

The accompanying notes form part of this financial report.

**RIVERLAND DIVISION OF GENERAL PRACTICE INC**  
**STATEMENT OF RECOGNISED INCOME AND EXPENSE**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>Retained Earnings \$</b>	<b>Total \$</b>
<b>Balance at 1 July 2009</b>	307,916	307,916
Surplus/(Deficit) attributable to members	<u>58,725</u>	<u>58,725</u>
<b>Balance at 30 June 2010</b>	<u>366,641</u>	<u>366,641</u>
Surplus/(Deficit) attributable to members	<u>( 2,294)</u>	<u>366,641</u>
<b>Balance at 30 June 2011</b>	<u>364,347</u>	<u>366,641</u>

The accompanying notes form part of this financial report.

**RIVERLAND DIVISION OF GENERAL PRACTICE INC**

**CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>Note</b>	<b>2011</b>	<b>2010</b>
		<b>\$</b>	<b>\$</b>
<b>FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Operations		2,409,167	2,078,170
Interest Received		31,840	31,287
Payments to suppliers and employees		<u>(2,506,651)</u>	<u>(2,587,533)</u>
Net Cash inflow/(outflow) from operating activities	5(b)	<u>( 65,644)</u>	<u>( 478,076)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for equipment and furniture		(46,609)	(67,671)
Proceeds from sale of equipment and furniture		<u>-</u>	<u>68</u>
Net cash inflow/(outflow) from investing activities		<u>(46,609)</u>	<u>(67,603)</u>
Net increase/(decrease) in cash held		(112,253)	(545,679)
Cash at beginning of year		<u>524,125</u>	<u>1,069,804</u>
Cash at end of year	5(a)	<u><u>411,872</u></u>	<u><u>524,125</u></u>

The accompanying notes form part of this financial report.

## RIVERLAND DIVISION OF GENERAL PRACTICE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

##### **Basis of Preparation**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and the Associations Incorporations Act (SA) 1985.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The association has decided to early adopt AASB 1053 : Application of Tiers of Australian Accounting Standards.

##### **a. Income Tax**

The association is a non-profit organisation under the Income Tax Assessment Act and is not taxable nor is it accounted for.

##### **b. Property, Plant and Equipment**

As from 1/7/04 only assets that are valued more than \$5,000 are capitalised and depreciated. Assets less than \$5,000 are expensed when purchased. This policy is followed to ensure compliance with the various funding bodies.

As from 1/7/08 all assets are to be expensed when paid from DoHa Funding in accordance with DoHa policy.

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment losses.

##### **Plant and Equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

## RIVERLAND DIVISION OF GENERAL PRACTICE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The carrying amount of plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

#### **Depreciation**

The depreciable amount of all fixed assets including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Leasehold improvements	10% - 20%
Office equipment	10% - 30%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

## RIVERLAND DIVISION OF GENERAL PRACTICE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

**c. Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the association, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are amortised on a straight line basis over their estimated useful lives where it is likely that the association will obtain ownership of the asset or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

**d. Cash and Cash Equivalent**

For the purposes of the Cash Flow Statement, cash includes cash on hand and in at call deposits with banks or financial institutions, net of bank overdrafts.

**e. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

**f. Going Concern**

The Riverland Division of General Practice Inc relies primarily on Commonwealth and State Government grants to continue its operations. Whilst the funding continues, the accounts have been prepared on a going concern basis.

## RIVERLAND DIVISION OF GENERAL PRACTICE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

##### g. Financial Instruments

###### **Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the association commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

###### **Classification and subsequent measurement**

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as: (i) the amount at which the financial asset or financial liability is measured at initial recognition; (ii) less principal repayments; (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

The association does not designate any interests in subsidiaries, associates or joint venture entities as being subject to the requirements of accounting standards specifically applicable to financial instruments.

## RIVERLAND DIVISION OF GENERAL PRACTICE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(i) *Financial assets at fair value through profit or loss*

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss. The association has not held any financial assets at fair value through profit or loss in the current or comparative financial year

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the association's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

The association has not held any held-to-maturity investments in the current or comparative financial year.

(iv) *Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

#### **Impairment**

At each reporting date, the association assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

## RIVERLAND DIVISION OF GENERAL PRACTICE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

##### **Derecognition**

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

##### **h. Impairment of Assets**

At each reporting date, the association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

##### **i. Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. These cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

##### **j. Government Grants**

Government Grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.

The Division acts as a facilitator for various projects. In the event of the funds not being fully expended, the net proceeds are returned to the funding authority.

##### **k. Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

## RIVERLAND DIVISION OF GENERAL PRACTICE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

##### **l. Trade and Other Receivables**

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for impairment. Collectability of trade receivables is reviewed on an on-going basis. Individual debts that are known to be uncollectible are written off when identified. An impairment provision is raised when there is objective evidence that the Association will not be able to recover the receivable.

##### **m. Trade and Other Payables**

Trade and other payables are carried at amortised cost and due to their short term nature they are not discounted. They represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services.

##### **Key Estimates Impairment**

The association assesses impairment at each reporting date by evaluation of conditions and events specific to the group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions

	2011	2010
	\$	\$
<b>NOTE 2: TRADE AND OTHER RECEIVABLES</b>		
Sundry Debtors	159,836	129,134
Commonwealth Government Grants	62,957	114,991
	<u>222,793</u>	<u>244,125</u>

Current trade receivables are Government Grants and non-interest bearing loans and generally are receivable within 60 days. A provision for impairment is recognised against receivables where is objective evidence that an individual trade receivable is impaired. No impairment was required at 30 June 2011 (2010: Nil).

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

	2011 \$	2010 \$
<b>NOTE 3: PROPERTY, PLANT AND EQUIPMENT</b>		
Leasehold Improvements	138,129	137,429
Less Accumulated Depreciation	(64,409)	(53,024)
	73,720	84,405
Plant and Equipment	348,054	302,145
Less Accumulated Depreciation	(261,414)	(241,598)
	86,640	60,547
	160,360	144,952

**a. Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year

	Plant and Equipment \$	Leasehold Improvements \$	Total \$
Balance at the beginning of year	60,547	84,405	144,952
Additions	45,909	700	46,609
Depreciation expense	(19,816)	(11,385)	(31,201)
Carrying amount at the end of year	86,640	73,720	160,360

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>NOTE 4: LEASING COMMITMENTS</b>		
<b>a. Operating Lease Commitments</b>		
Being for rent of property - Vaughan Court		
Payable:		
— not later than 1 year	48,025	48,025
— later than 1 year but not later than 5 years	-	48,025
	48,025	48,025

The property lease is a non-cancellable lease with a two-year term from July 2010, with rent payable monthly in advance. Contingent rental provisions within the lease agreement require that the minimum lease payments shall be increased by the CPI annually. An option exists to renew the lease at the end of the two-year term for an additional term of two years.

<b>b. Operating Lease Commitments</b>		
Being for rent of property - Riverview Drive		
Payable:		
— not later than 1 year	25,028	25,028
— later than 1 year but not later than 5 years	20,858	43,800
	45,886	68,828

The property lease is a non-cancellable lease with a five-year term from May 2008, with rent payable monthly in advance. Contingent rental provisions within the lease agreement require that the minimum lease payments shall be increased by 3% annually. An option exists to renew the lease at the end of the five-year term for an additional term of two years.

<b>c. Operating Lease Commitments</b>		
Being for photocopier		
Payable:		
— not later than 1 year	-	1,872
	-	1,872

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$

**NOTE 4: LEASING COMMITMENTS**

**d. Operating Lease Commitments**

Being for Toyota Aurion

The motor vehicle lease is an operating lease payable over 24 months expiring on 16/03/2011

Payable:

— not later than 1 year	-	7,925
— later than 1 year but not later than 5 years	-	-
	<hr/>	<hr/>
	-	7,925
	<hr/>	<hr/>

**e. Operating Lease Commitments**

Being for Toyota Tarago

The motor vehicle lease is an operating lease payable over 24 months expiring on 01/06/2011.

Payable:

— not later than 1 year	-	12,180
— later than 1 year but not later than 5 years	-	-
	<hr/>	<hr/>
	-	12,180
	<hr/>	<hr/>

Being for Nissan Dualis

The motor vehicle lease is an operating lease payable over 24 months expiring on 15/06/2013.

Payable:

— not later than 1 year	10,217	-
— later than 1 year but not later than 5 years	9,365	-
	<hr/>	<hr/>
	19,582	-
	<hr/>	<hr/>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$

**NOTE 5: CASH FLOW INFORMATION**

**a. Reconciliation of Cash**

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash on hand	124	500
Cash at Bank	32,747	173,625
Investment Account	379,000	350,000
	<b>411,871</b>	<b>524,125</b>

**b. Reconciliation of Cash Flow from Operations with Surplus from Ordinary Activities**

Surplus/(Deficit) from ordinary activities	(2,294)	58,725
Non-cash flows in profit from ordinary activities:		
— Depreciation	31,201	29,992
— Net gain on disposal of plant and equipment	-	(68)
Changes in assets and liabilities, net of the effects of purchase and disposals of subsidiaries		
Decrease/(Increase) in receivables	21,332	(146,383)
(Decrease)/Increase in payables	(52,012)	62,801
(Decrease)/Increase in provisions	3,852	7,743
Increase/(Decrease) in grants in advance	(67,723)	(490,886)
Cash flows from operations	<b>(65,644)</b>	<b>(478,076)</b>

**NOTE 6: PAYABLES**

Trade Creditors	12,075	29,887
Sundry Creditors and Accruals	78,895	113,095
	<b>90,970</b>	<b>142,982</b>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>

**NOTE 7: UNSPENT GRANTS**

The Association's funding is provided under grant arrangements whereby funds for any project that have been unspent or uncommitted at the expiry of the project period shall be repaid to the funding department, or be offset against subsequent instalments of funds. The unspent or uncommitted funding at the year end is:

DoHA Grants:

DoHa Core (Infrastructure)	-	(1,200)
Workforce Support for Rural GPs	1,359	454
Immunisation/GPII	824	17,089
Practice Support	-	(39)
ATAPS – Tier 1	22,619	7,371
ATAPS – Tier 2	6,718	-
ATAPS – Tier 2 SP	2,387	-
Aboriginal Outreach Worker	22,977	-
Drought	-	527
Rural Primary Health Services Program	4,340	559
Dementia	-	44,949
	<b>61,224</b>	<b>69,710</b>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 7: UNSPENT GRANTS</b>		
Program Funds:		
Domiciliary Medicines Management Review	-	(498)
Aboriginal Primary Health Care Access Program	9,255	13,261
Rural Doctors Workforce Agency	-	341
National Prescribing Service	4,340	-
Statewide Mental Health Shared Care 2	1,668	(118)
RAMS Administration	-	(295)
Headspace	59,363	31,579
Australia Better Health Initiative	-	(187)
Drug Diversion	-	52,872
Encouraging Best Practice in Residential Aged Care	-	11,491
DEEWR/JET Creche	8,280	25,866
Nursing in General Practice	-	342
Country Health PNI Initiative	-	7,013
Prevention of Type 2 Diabetes	-	3,745
Rural Palliative Care Network	-	21,221
Care Co-ordination and Supplementary Services	39,846	-
Adult Community Education	15,445	-
Country Health PNI Initiative	16,122	-
Fab Scouts	9,948	-
Talking Realities	-	(255)
SA Cervix Screening Program	-	(107)
	<hr/>	<hr/>
	164,267	166,271
	<hr/>	<hr/>
Total Unspent Grants	225,491	235,981
	<hr/>	<hr/>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 8: PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	85,136	88,805
Provision for LSL	12,193	11,440
	<u>97,329</u>	<u>100,245</u>
<b>Non-Current</b>		
Provision for LSL	16,888	10,120
	<u>16,888</u>	<u>10,120</u>

**NOTE 9: KEY MANAGEMENT PERSONNEL**

Bron Marie is the Chief Executive Officer of the Association.

**NOTE 10: CAPITAL COMMITMENTS**

At 30<sup>th</sup> June 2011, the committee is unaware of any capital or leasing commitments which have not already been recorded elsewhere in this financial report.

**NOTE 11: EVENTS AFTER THE BALANCE SHEET DATE**

Since the reporting date, there have been no events that would materially impact on the contents and result of this report.

**NOTE 12: ASSOCIATION DETAILS**

The registered office of the association is:

3 Vaughan Court  
Vaughan Terrace  
BERRI SA 5343

The principal place of business is:

3 Vaughan Court  
Vaughan Terrace  
BERRI SA 5343

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**

**NOTE 13: RELATED PARTIES**

**Committee Members**

The names of committee members throughout the year and at date of this report are:

Dr G Baker	Dr P Hamilton
Dr D Rosenthal	Dr R Torome
M Hill	Dr I Gartley
Dr P Tait	

**Remuneration**

Members of the committee received committee fees amounting to \$113,585.

**NOTE 14: SEGMENT REPORTING**

The association operates predominantly in one business and geographical segment, being the health sector, providing health services to the members of the association and the community throughout the Riverland, South Australia.



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

### **Report on the Financial Report**

We have audited the accompanying financial report of Riverland Division of General Practice Inc (the association) which comprises the balance sheet as at 30 June 2011 and the statement of comprehensive income, statement by recognised income and expenditure and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by member of the committee.

#### *Committee's Responsibility for the Financial Report*

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the Association Incorporation Act (SA) 1985. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

*Independence*

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

*Qualification*

Since 1/7/04 Riverland Division of General Practice Inc allocates capital equipment under \$5,000 to project expenses when capital equipment is purchased from project funding, hence does not charge depreciation in accordance with AASB 116. It is not practical to quantify the financial impact of the non application of this accounting standard.

*Qualified Auditor's Opinion*

In our opinion, subject to the above qualification, the financial report of Riverland Division of General Practice Inc presents fairly, in all material respect the financial position of Riverland Division of General Practice Inc as of 30 June 2011 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committees' financial reporting responsibilities under the Associations Incorporations Act (SA) 1985. As a result, the financial report may not be suitable for another purpose.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated this            day of September 2011.**



**RIVERLAND DIVISION OF GENERAL PRACTICE INC.  
INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	2011 \$	2010 \$
<b>INCOME</b>			
Grants - Commonwealth		926,061	958,908
Grants - States		143,709	226,356
Grants - Other		1,229,543	950,896
Interest received		31,840	31,287
Profit on disposal of fixed assets		-	68
Sponsorship		22,028	8,236
Other income		9,261	22,924
Returned grant funds		(31,177)	(104,000)
Carry over funds from 2010		293,214	784,100
Funds carried forward to 2011	7	<u>(225,491)</u>	<u>(235,981)</u>
		<u>2,398,988</u>	<u>2,642,794</u>
<b>EXPENDITURE</b>			
GP Payments and Board Payments		144,374	250,027
Divisional/Project Staff		1,672,243	1,590,034
Audit, Accounting Services and Legal		19,878	13,517
Annual Leave, Long Service and Redundancy Provision		3,851	7,743
Bank Charges		1,381	2,776
Capital Equipment less than \$5,000		19,134	31,483
Computing Expenses		9,031	12,543
Consumables and Cleaning		4,546	7,048
Consultants/Subcontractors		122,192	190,593
Depreciation		31,201	29,992
Electricity and Gas		10,455	9,910
Insurance		20,956	13,910
Repairs and Maintenance		6,763	10,409
Meeting Expenses and Catering		23,309	51,867
Telephone/Fax/E-mail/Teleconferencing		21,939	23,603
Postage and Freight		1,412	1,586
Program Consumables/Pharmaceutical Programs		45,257	53,222
Publicity, Advertising		15,420	41,095
Rent - Premises		71,901	82,672
Rent - Computer Equipment		9,794	16,185
Room Hire		5,777	-
Stationery and Printing		13,133	14,660
Subscriptions and Resources		12,689	10,395
Sundry		124	-
Training		27,917	21,922
Accommodation//Daily Living Allowance		18,910	22,012
Travel		<u>67,695</u>	<u>74,865</u>
		<u>2,401,282</u>	<u>2,584,069</u>
Surplus/(Deficit) from ordinary activities		(2,294)	58,725
Retained surplus at beginning of the financial year		<u>366,641</u>	<u>307,916</u>
Retained surplus at end of the financial year		<u>364,347</u>	<u>366,641</u>

This statement should be read in conjunction with the attached compilation report.

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE COMMONWEALTH DEPARTMENT OF HEALTH  
AND AGEING**

We report that we have examined the records of the following projects maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011.

- Workforce Support for Rural GPs
- Youth Mental Health Initiative
- More Allied Health Services
- Practice Support
- ATAPS/(Better Outcomes in Mental Health)
- ATAPS - Tier 1
- ATAPS - Tier 2
- ATAPS - Tier 2 SP
- Rural Primary Health Services Program
- Drug Diversion
- DoHA/(Infrastructure)
- Healthy Active
- Immunisation/GPII
- SA Cervix Screening
- Aboriginal Outreach Workers
- Dementia
- Strategic Partnerships
- Drought

Project Fund Acquittal Statements are set out on pages 26 to 43.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**DoHA CORE (INFRASTRUCTURE) PROJECT FUND ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	(1,200)	1,115
Grants received - DoHA	274,030	274,030
Interest received	<u>4,000</u>	<u>5,000</u>
	<u>276,830</u>	<u>280,145</u>
<b>EXPENDITURE</b>		
Administration	19,182	21,469
Communication, marketing and promotion	-	459
Consultancy fees	2,740	7,256
Depreciation	-	2,991
Fees	515	103
Governance expenses	32,000	39,923
Insurance	1,000	1,500
GP Payments	810	-
Meetings and Events	3,858	3,036
Motor Vehicles/Staff	3,000	2,804
Program expenses	2,326	214
Provision for Long Service Leave	2,000	1,971
Professional Development	4,695	917
Rent	13,702	1,926
Software	-	772
Software Upgrades and Licensing	1,005	-
Subscriptions and Resources	-	-
Travel and Accommodation	2,215	965
Wages and staff costs	<u>188,982</u>	<u>80,039</u>
	<u>278,030</u>	<u>166,345</u>
Project funds not expended at end of year	<u>1,200</u>	<u>113,800</u>
<b>Transfer from/(to):</b>		
Practice Support		(115,000)
Operations	(1,200)	-
<b>Total Transfers</b>	<u>-</u>	<u>(115,000)</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>( 1,200)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**PRACTICE SUPPORT**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project funds not expended at beginning of year	(39)	1,367
Transfer from Operations	<u>39</u>	<u>115,000</u>
	<u>-</u>	<u>116,367</u>
<b>EXPENDITURE</b>		
Administration charge	-	14,950
Communications and Marketing	-	688
Consultants and Contractors	-	917
GP Payments	-	810
LSL Provision	-	600
Meetings and Events	-	1,166
Motor Vehicle Expenses	-	3,380
Professional development	-	1,376
Program Expenses	-	356
Rent	-	2,889
Wages and staff costs	<u>-</u>	<u>89,274</u>
	<u>-</u>	<u>116,406</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>( 39)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**WORKFORCE SUPPORT FOR RURAL GPs PROJECT FUND ACQUITTAL STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project funds not expended at beginning of year	454	3,516
Grants received - DoHA	<u>44,876</u>	<u>44,178</u>
	<u>45,330</u>	<u>47,694</u>
<b>EXPENDITURE</b>		
Administration charge	3,142	5,743
Communications and Marketing	-	229
Consultant/Contractors	449	306
GP Payments	898	5,940
Meetings and Events	1,577	8,263
Motor vehicle expenses	1,000	1,524
Payments to GP's	4,050	-
Professional development	449	459
Program expenses	263	605
Rent	2,244	963
Wages and staff costs	<u>29,899</u>	<u>23,208</u>
	<u>43,971</u>	<u>47,240</u>
Project funds not/(over) expended at end of year	<u>1,359</u>	<u>454</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**IMMUNISATION PROJECT FUND ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011 \$	2010 \$
<b>INCOME</b>		
Project funds not expended at beginning of year	17,089	2,320
Grants - GPII - DoHA	<u>4,576</u>	<u>32,197</u>
	<u>21,665</u>	<u>34,517</u>
<b>EXPENDITURE</b>		
Administration charge	1,293	2,401
Communications and Marketing	-	66
Consultants/Contractors	183	142
Governance	366	-
GP Payments	-	1,620
Meetings and Events	-	307
Motor vehicle expenses	1,000	981
Professional development	183	131
Program resource development	-	2,545
Program expenses	-	836
Rent	915	274
Wages and staff costs	<u>16,901</u>	<u>8,125</u>
	<u>20,841</u>	<u>17,428</u>
 Project funds not/(over) expended at end of year	 <u>824</u>	 <u>17,089</u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

SA IMMUNISATION CO-ORDINATOR PROJECT FUND ACQUITTAL STATEMENT

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	-	-
Grants Received - DHS	<u>-</u>	<u>26,130</u>
	<u>-</u>	<u>26,130</u>
<b>EXPENDITURE</b>		
Administration Charge	-	77
Consultants/Contractors	-	262
Marketing and promotion	-	197
Meetings and events	-	-
Professional development	-	393
Program expenses	-	-
Rent/Occupancy	-	825
Wages and staff costs	<u>-</u>	<u>24,376</u>
	<u>-</u>	<u>26,130</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>-</u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

MORE ALLIED HEALTH SERVICES PROJECT FUND ACQUITTAL STATEMENT

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	-	8,137
Grants received - DoHA	-	94,054
	<u>-</u>	<u>102,191</u>
<b>EXPENDITURE</b>		
Administration charge	-	11,964
Communication, Marketing and Promotion	-	573
Consultants/Contractors	-	764
Insurance	-	1,300
Motor vehicle expenses	-	2,412
Payments to GPS	-	405
Professional development	-	1,146
Rent/Occupancy	-	2,407
Telephone	-	366
Wages and staff costs	-	80,854
	<u>-</u>	<u>102,191</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**ATAPS/(BETTER OUTCOMES IN MENTAL HEALTH CARE INITIATIVE)**  
**PROJECT FUND ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	7,371	46,545
Grants received - DoHA	<u>-</u>	<u>239,420</u>
	<u>7,371</u>	<u>285,965</u>
<b>EXPENDITURE</b>		
Administration charge	-	27,311
Communications and Marketing	-	1,179
Consultants/contractors	-	3,826
Insurance	-	1,000
Meetings and Events	-	2,271
Motor vehicle expenses	-	2,968
Payments to GP's	-	810
Payments to Allied Health Professionals	-	107,632
Postage and Freight	-	18
Program expenses	-	300
Program Resource Development	-	909
Professional development	-	7,733
Rent/Occupancy	-	6,043
Resources and Subscriptions	-	291
Telephone	-	1,000
Transfer to ATAPS – Tier 2	7,371	-
Wages and staff costs	<u>-</u>	<u>115,303</u>
	<u>7,371</u>	<u>278,594</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>7,371</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**ATAPS – TIER 1 PROJECT FUND ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	-	-
Revenue from Commonwealth DoHA	<u>165,340</u>	<u>-</u>
	<u>192,745</u>	<u>-</u>
<b>EXPENDITURE</b>		
Administration Charge	13,272	-
Communications and Marketing	392	-
Consultants and Contractors	1,896	-
Insurance	2,000	-
Governance	3,792	-
Meetings and Events	200	-
Motor Vehicle Expenses	3,000	-
Payments to GPs	810	-
Payments to Allied Health Professionals	20,041	-
Program Expenses	39	-
Professional Development	6,036	-
Rent/Occupancy	9,481	-
Room Hire	4,152	-
Wages and Staff Costs	<u>105,015</u>	<u>-</u>
	<u>170,126</u>	<u>-</u>
Project Funds Not Expended at end of Year	<u>22,619</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**ATAPS – TIER 2 PROJECT FUND ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	-	-
Transfer from ATAPS	7,371	-
Revenue from Commonwealth DoHA (Prior Year)	29,828	-
Revenue from Commonwealth DoHA	<u>35,850</u>	<u>-</u>
	<u>73,049</u>	<u>-</u>
<b>EXPENDITURE</b>		
Administration Charge	5,102	-
Consultants and Contractors	729	-
Equipment	119	-
Insurance	1,000	-
Governance	1,458	-
Motor Vehicle Expenses	1,000	-
Payments to Allied Health Professionals	12,805	-
Program Expenses	363	-
Professional Development	2,058	-
Rent/Occupancy	3,644	-
Room Hire	440	-
Wages and Staff Costs	<u>37,613</u>	<u>-</u>
	<u>66,331</u>	<u>-</u>
Project Funds Not Expended at end of Year	<u>6,718</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**ATAPS – TIER 2sp PROJECT FUND ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	-	-
Revenue from Commonwealth DoHA	<u>2,387</u>	<u>-</u>
	<u>2,387</u>	<u>-</u>
 <b>EXPENDITURE</b>	 <u>-</u>	 <u>-</u>
 Project Funds Not Expended at end of Year	 <u>2,387</u>	 <u>-</u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

YOUTH MENTAL HEALTH INITIATIVE

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	-	<u>155,100</u>
	<u>-</u>	<u>155,100</u>
<b>EXPENDITURE</b>		
Administration charge	-	12,303
Audit fees	-	500
Communications, Marketing and Promotion	-	954
Equipment lease	-	6,000
Motor Vehicle expenses	-	4,145
Insurance	-	1,507
Rent/Occupancy	-	2,548
Wages and Staff Costs	-	94,387
Transfer to Headspace	-	<u>32,756</u>
	<u>-</u>	<u>155,100</u>
Project funds not expended at end of year	<u>-</u>	<u>-</u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

HEALTHY ACTIVE

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	-	52,482
Grants received - DoHA	<u>-</u>	<u>34,224</u>
	<u>-</u>	<u>86,706</u>
<b>EXPENDITURE</b>		
Administration charge	-	7,856
Audit fees	-	875
Contractors/Consultants	-	40,150
Motor Vehicle expenses	-	1,220
Insurance	-	1,643
Minor Plant and Equipment	-	2,541
Meetings and Events	-	2,604
Postage and Freight	-	313
Printing and Stationery	-	1,667
Professional Development	-	2,998
Telephone	-	510
Wages and Staff Costs	<u>-</u>	<u>24,329</u>
	<u>-</u>	<u>86,706</u>
Project funds not expended at end of year	<u>-</u>	<u>-</u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

DROUGHT

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	527	8,497
Revenue from Commonwealth - DoHA	<u>102,964</u>	<u>94,872</u>
	<u>103,491</u>	<u>103,369</u>
<b>EXPENDITURE</b>		
Administration charge	7,208	12,333
Communications and Marketing	-	4,921
Consultants/Contractors	3,530	961
Governance	2,060	-
GP Payments	810	810
Meetings and Events		1,540
Minor Equipment	30	-
Motor Vehicle Expenses	3,000	1,461
Professional development	1,060	1,441
Program expenses	901	150
Program resource development	-	890
Rent/Occupancy	5,148	4,200
Wages and Staff Costs	<u>79,744</u>	<u>74,135</u>
	<u>103,491</u>	<u>102,842</u>
Project funds not expended at end of year	<u>-</u>	<u>527</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**RURAL PRIMARY HEALTH SERVICES PROGRAM**

**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	559	-
Revenue from Commonwealth DoHA	<u>190,930</u>	<u>94,054</u>
	<u>191,489</u>	<u>94,054</u>
<b>EXPENDITURE</b>		
Administration charge	11,961	11,964
Communication, Marketing and promotion	-	573
Consultants/Contractors	1,910	764
Governance	3,818	-
Insurance	1,000	-
Meeting and Events	678	-
Motor vehicle expenses	1,000	700
Payments to GPs	1,620	405
Program Expenses	50	-
Rent/Occupancy	9,546	3,007
Sundry	-	1,146
Telephone	-	366
Professional Development	1,910	-
Wages and Staff Costs	<u>153,656</u>	<u>74,570</u>
	<u>187,149</u>	<u>93,495</u>
Project funds not expended at end of year	<u>4,340</u>	<u>559</u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

DEMENTIA

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	44,949	-
Grants - State Government	<u>5,000</u>	<u>45,000</u>
	<u>49,949</u>	<u>45,000</u>
 <b>EXPENDITURE</b>		
Administration	3,500	-
Consultant Fees	500	-
Fees	182	-
Governance	1,000	-
Insurance	1,000	-
Meetings and Events	1,148	51
Motor Vehicle/Staff	500	-
Program Expenses	235	-
Program Resource Development	5,967	-
Professional Development	500	-
Rent/Occupancy	2,500	-
Wages and Staff Costs	<u>32,917</u>	<u>-</u>
	<u>49,949</u>	<u>51</u>
Project funds not expended at end of year	<u>-</u>	<u>44,949</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**DRUG DIVERSION**

**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	52,872	55,029
Grants - State Government	<u>-</u>	<u>103,000</u>
	<u>52,872</u>	<u>158,029</u>
 <b>EXPENDITURE</b>		
Administration charge	3,605	-
Advertising	-	-
Audit fees	-	-
Communications, Marketing and Promotions	-	655
Contractors/Consultants	515	873
Governance	1,030	-
Motor Vehicle expenses	195	12,564
Insurance	-	-
Minor Plant and Equipment	-	-
Major Plant and Equipment	-	-
Marketing and Promotions	-	-
Meetings and Events	-	-
Other expenses	-	1,810
Program resource development	-	-
Program expenses	1,725	3,165
Professional development	515	-
Rent/Occupancy	2,575	2,751
Telephone	-	1,200
Wages and Staff Costs	<u>42,712</u>	<u>82,139</u>
	<u>52,872</u>	<u>105,157</u>
Project funds not expended at end of year	<u>-</u>	<u>52,872</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**ABORIGINAL OUTREACH WORKER**

**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	-	-
Grants Received - DoHA	<u>77,852</u>	<u>-</u>
	<u>77,852</u>	<u>-</u>
<b>EXPENDITURE</b>		
Accounting and Audit	500	-
Administration Charge	2,475	-
Advertising	662	-
Communications	580	-
Contractors and Consultants	353	-
Governance	353	-
Meeting Expense	237	-
Motor Vehicle Expenses	6,000	-
Occupancy Expense	1,767	-
Program Expense	586	-
Professional Development	2,425	-
Telephone	500	-
Wages and Staff Costs	<u>38,437</u>	<u>-</u>
	<u>54,875</u>	<u>-</u>
Project Funds Not Expended at end of Year	<u>22,977</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**SA CERVIX SCREENING PROGRAM**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project funds not expended at beginning of the year	(107)	1,293
Transfer from Operations	<u>-</u>	<u>5,000</u>
	<u>(107)</u>	<u>6,293</u>
<b>EXPENDITURE</b>		
Administration charge	-	650
Communications, Marketing and Promotion	-	39
Contractors/Consultants	-	44
Motor vehicle expenses	-	133
Meetings and Events	-	647
Professional development	-	66
Program expenses	-	565
Rent/Occupancy	-	193
Wages and Staff Costs	-	4,063
Transfer from Operations	<u>(107)</u>	<u>-</u>
	<u>(107)</u>	<u>6,400</u>
Project Funds Not/(Over) Expended at end of Year	<u>-</u>	<u>(107)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.  
INDEPENDENT AUDIT REPORT TO GENERAL PRACTICE SA**

We report that we have examined the records of the following projects maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011.

- Statewide Mental Health Share Care 2
- Australia Better Health Initiative
- Country Health Practice Nurse Initiative
- Care Co-ordination and Supplementary Services Program
- Nursing in General Practice
- Prevention of Type 2 Diabetes
- Aged Care Access Initiative

Project Fund Acquittal Statements are set out on pages 45 to 51.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**STATEWIDE MENTAL HEALTH SHARED CARE INITIATIVE 2  
PROJECT FUND ACQUITTAL STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project funds not expended at beginning of year	(118)	19,333
Grants - General Practice SA	148,500	167,675
Transfers from Operations	118	-
	<u>148,500</u>	<u>187,008</u>
<b>EXPENDITURE</b>		
Administration Charge	10,291	21,710
Bank Charges	12	-
Communications and Marketing	-	1,215
Consultants	1,470	1,354
Governance	2,940	-
GP Payments	810	810
Insurance	-	1,106
Motor vehicle expense	1,000	6,827
Payments to Allied Health Professionals	-	1,654
Professional development	1,470	2,048
Program Expenses	777	-
Rent	7,350	4,264
Wages and staff costs	<u>120,712</u>	<u>146,138</u>
	<u>146,832</u>	<u>187,126</u>
Project funds not/(over) expended at end of year	<u>1,668</u>	<u>(118)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**AUSTRALIA BETTER HEALTH INITIATIVE**

**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	(187)	165
Grants - General Practice SA	<u>187</u>	<u>25,000</u>
	<u>-</u>	<u>25,165</u>
<b>EXPENDITURE</b>		
Administration charge	-	3,250
Contractors/Consultants	-	1,308
Communications, Marketing and Promotion	-	164
Motor Vehicle expenses	-	361
Professional development	-	328
Program Resource Development	-	152
Rent/Occupancy	-	688
Wages and Staff Costs	<u>-</u>	<u>19,101</u>
	<u>-</u>	<u>25,352</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>(187)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**NURSING IN GENERAL PRACTICE (SADI)**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds Not Expended at beginning of Year	342	-
Funding - General Practice SA	<u>13,031</u>	<u>12,000</u>
	<u>13,373</u>	<u>12,000</u>
<b>EXPENDITURE</b>		
Administration Charge	840	1,560
Consultants/Contractors	2,365	-
Governance	240	-
Meetings and Events	1,237	5,056
Motor Vehicle Expenses	-	259
Printing and Stationery	72	-
Program Expenses	628	-
Subscriptions and Resources	1,600	-
Professional Development	1,566	683
Rent/Occupancy	600	-
Wages and Staff Costs	<u>4,225</u>	<u>4,100</u>
	<u>13,373</u>	<u>11,658</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>342</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**COUNTRY HEALTH PNI INITIATIVE (SADI)**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds Not Expended at beginning of Year	7,013	-
Other	-	455
Funding - General Practice SA	<u>41,050</u>	<u>72,727</u>
	<u>48,063</u>	<u>73,182</u>
 <b>EXPENDITURE</b>		
Administration Charge	2,783	10,909
Advertising	-	840
Consultants/Contractors	2,761	520
Governance	800	-
Marketing and Promotions	-	330
Minor Equipment	-	785
Major Equipment	-	3,096
Meeting and Events	1,752	5,555
Motor Vehicle Expenses	1,500	2,124
Professional Development	1,903	1,631
Program Expenses	762	340
Rent/Occupancy	2,000	1,376
Wages and Staff Costs	<u>33,802</u>	<u>38,663</u>
	<u>48,063</u>	<u>66,169</u>
 Project funds not/(over) expended at end of year	 <u>-</u>	 <u>7,013</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**AGED CARE ACCESS INITIATIVE (SADI)**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Funding - General Practice SA	<u>14,641</u>	<u>13,977</u>
	<u>14,641</u>	<u>13,977</u>
<b>EXPENDITURE</b>		
Administration Charge	840	2,097
Governance	240	-
Motor Vehicle Expenses	410	-
Rent and Occupancy	600	-
Wages and Staff Costs	<u>12,551</u>	<u>11,880</u>
	<u>14,641</u>	<u>13,977</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**PREVENTION OF TYPE 2 DIABETES PROGRAM (SADI)**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds not expended at beginning of year	3,745	5,375
Funding - General Practice SA	116,915	2,094
Other	<u>-</u>	<u>686</u>
	<u>120,660</u>	<u>8,155</u>
<b>EXPENDITURE</b>		
Administration Charge	8,483	273
Consultants/Contractors	1,150	-
Consumables	100	-
Governance	2,300	-
Equipment	2,940	-
Meetings and events	170	65
Motor Vehicle Expenses	2,000	141
Payments to Allied Health Prof	500	-
Postage and Freight	25	-
Printing and Stationery	1,160	-
Professional development	2,526	431
Repairs and Maintenance	100	-
Program Expenses	1,211	-
Program Resource Development	2,000	-
Rent/Occupancy	5,750	-
Wages and Staff Costs	86,934	3,500
Returned Funding	<u>3,311</u>	<u>-</u>
	<u>120,660</u>	<u>4,410</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>3,745</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**CORE CO-ORDINATION AND SUPPLEMENTARY SERVICES PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Non Government Funding	92,839	-
Other	<u>5,000</u>	<u>-</u>
	<u>97,839</u>	<u>-</u>
<b>EXPENDITURE</b>		
Administration Charge	3,250	-
Audit and Accounting Fees	500	-
Contractors/Consultants	464	-
Governance	929	-
Motor Vehicle Expenses	6,000	-
Payments to GPs	810	-
Printing and Stationery	43	-
Program Expenses	35	-
Professional Development	636	-
Rent	2,321	-
Telephone	500	-
Wages and Staff Costs	<u>42,505</u>	<u>-</u>
	<u>57,993</u>	<u>-</u>
Project Funds Not Expended at end of Year	<u>39,846</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE PHARMACY GUILD OF AUSTRALIA**

We report that we have examined the records of the Domiciliary Medicines Management Review project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 53.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this      day of September 2011.**

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

DOMICILIARY MEDICINES MANAGEMENT REVIEW PROJECT FUND ACQUITTAL  
STATEMENT

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	(498)	7,782
Grants received - other	<u>-</u>	<u>35,374</u>
	<u>(498)</u>	<u>43,156</u>
<b>EXPENDITURE</b>		
Administration Charge	-	5,610
Communications and Marketing	-	229
Consultants/Contractors	-	306
Insurance	-	500
Meeting and Events	-	566
Motor vehicle expense	-	1,086
Payments to GP's	-	1,890
Payments to Allied Health Professionals	-	909
Professional development	-	2,459
Rent/Occupancy	-	964
Subscriptions and Resources	-	820
Wages and staff costs	-	28,315
Transfer from Operations	<u>(498)</u>	<u>-</u>
	<u>(498)</u>	<u>43,654</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>( 498)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE NATIONAL PRESCRIBING SERVICE**

We report that we have examined the records of the National Prescribing Service project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 55.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

NATIONAL PRESCRIBING SERVICE PROJECT FUND ACQUITTAL STATEMENT

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	-	547
Other income	<u>25,500</u>	<u>27,318</u>
	<u>25,500</u>	<u>27,865</u>
<b>EXPENDITURE</b>		
Administration charge	1,175	3,551
Communications and Marketing	-	98
Consultants/Contractors	225	12,131
Governance	450	-
Meeting Expense	875	355
Motor vehicle expenses	-	235
Professional development	225	196
Rent/Occupancy	1,125	412
Wages and staff costs	<u>17,085</u>	<u>10,887</u>
	<u>21,160</u>	<u>27,865</u>
Project funds not/(over) expended at end of year	<u>4,340</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE SOUTH AUSTRALIAN OFFICES FOR  
ABORIGINAL AND TORRES STRAIT ISLANDER HEALTH**

**ABORIGINAL PRIMARY HEALTH CARE ACCESS (APHCAP)**

We report that we have examined the records of the (APHCAP) project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 56.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an **accurate** account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this      day of    September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**ABORIGINAL PRIMARY HEALTH CARE ACCESS PROGRAM**  
**PROJECT FUND ACQUITTAL STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2011**

	2011 \$	2010 \$
<b>INCOME</b>		
Project funds not expended at beginning of year	13,261	60,322
Grants - Other	<u>80,000</u>	<u>65,000</u>
	<u>93,261</u>	<u>125,322</u>
<b>EXPENDITURE</b>		
Administration charge	4,550	16,502
Consultants/Contractors	26,607	28,380
Depreciation	2,134	5,783
Governance	1,300	-
GP Payments	24,791	28,081
Insurance	400	-
IT Software and Licensing	990	-
Meetings and Events	407	45
Motor vehicle expense	-	14
Professional development	650	-
Rent/Occupancy	3,250	824
Sundry	-	394
Telephone	3,145	-
Wages and staff costs	<u>15,782</u>	<u>32,038</u>
	<u>84,006</u>	<u>112,061</u>
Project funds not/(over) expended at end of year	<u>9,255</u>	<u>13,261</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE UNIVERSITY OF MELBOURNE**

We report that we have examined the records of the Headspace project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 59.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**HEADSPACE**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds not expended at beginning of year	31,579	290,944
Transfer from YMHI	-	32,756
Other Income - University of Melbourne	584,585	322,082
Other Income	<u>4,684</u>	<u>1,939</u>
	<u><b>620,848</b></u>	<u><b>647,721</b></u>
<b>EXPENDITURE</b>		
Accounting and Audit Fees	2,000	-
Administration charge	38,300	47,946
Advertising	-	3,627
Communications, Marketing and Promotion	3,109	10,055
Consumables	1,543	2,040
Contractors/Consultants	4,900	-
Depreciation	6,596	5,510
Equipment Hire and Lease	9,794	10,185
Governance	20,800	-
GP Payments	810	-
Insurance	2,518	2,493
Minor Equipment	552	660
Major Equipment	2,592	-
Meetings and Events	200	1,632
Motor Vehicle Expenses	30,152	16,275
Postage and Freight	10	750
Printing and Stationery	37	-
Professional Development	8,643	11,967
Program Expenses	8,456	4,595
Rent/Occupancy	22,500	29,456
Repairs and Maintenance	345	1,313
Software and licences	3,280	3,191
Telephone	4,000	4,000
Utilities	3,733	-
Wages and Staff Costs	386,615	356,447
Returned Grant Funding	<u>-</u>	<u>104,000</u>
	<u><b>561,485</b></u>	<u><b>616,142</b></u>
Project funds not expended at end of year	<u><b>59,363</b></u>	<u><b>31,579</b></u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE DEPARTMENT OF EDUCATION, EMPLOYMENT  
& WORKPLACE RELATIONS**

We report that we have examined the records of the JET Creche project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 60.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**DEEWR/CRECHE**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds not expended at beginning of year	25,866	27,293
Grants - Commonwealth	<u>32,357</u>	<u>31,879</u>
	<u>58,223</u>	<u>59,172</u>
<b>EXPENDITURE</b>		
Administration Charge	2,265	4,144
Audit and Accounting Fees	500	-
Consultants/Contractors	11,557	18,826
Equipment	436	-
Governance	647	-
Insurance	-	500
Minor Plant and Equipment	500	249
Major Plant and Equipment	-	7,535
Professional Development	324	-
Program Expenses	4,776	936
Rent/Occupancy	1,618	721
Room Hire	945	-
Telephone and Internet	509	395
Returned Grant Funds	<u>25,866</u>	-
	<u>49,943</u>	<u>33,306</u>
Project Funds Not Expended at end of Year	<u>8,280</u>	<u>25,866</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE RURAL DOCTORS WORKFORCE AGENCY**

We report that we have examined the records of the Rural Doctors Workforce Agency project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 63.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

RURAL DOCTORS WORKFORCE AGENCY PROJECT FUND ACQUITTAL STATEMENT

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project funds not expended at beginning of year	341	3,916
Grants - Other	12,000	12,000
Reimbursed Expenses	<u>182</u>	<u>-</u>
	<u>12,523</u>	<u>15,916</u>
<b>EXPENDITURE</b>		
Administration charge	836	2,069
Communication, Marketing and Promotion	-	66
Consultants/Contractors	120	87
Governance	240	-
Meetings and Events	1,721	1,987
Motor Vehicle Expenses	-	1,296
Professional development		131
Program Expenses	464	1,450
Rent/Occupancy	600	275
Wages and staff costs	<u>8,542</u>	<u>8,214</u>
	<u>12,523</u>	<u>15,575</u>
Project funds not/(over) expended at end of year	<u>-</u>	<u>341</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE AUSTRALIAN GENERAL PRACTICE NETWORK**

We report that we have examined the records of the Rural Palliative Care project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 65.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**RURAL PALLIATIVE CARE PROJECT**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds not expended at beginning of year	21,222	6,818
Other Income - Australian GP Network	<u>54,000</u>	<u>126,000</u>
	<u>75,222</u>	<u>132,818</u>
<b>EXPENDITURE</b>		
Administration Charge	5,040	11,700
Audit and Accounting Fees	500	-
Communications, Marketing and Promotion	-	295
Contractors/Consultants	19,470	56,943
Governance	1,440	-
GP Payments	810	1,271
Motor Vehicle Expenses	1,800	1,008
Meetings and Events	556	758
Other Expense	-	1,036
Professional Development	1,720	-
Program Resource Development	-	2,020
Program Expenses	1,453	2,118
Rent/Occupancy	3,600	1,238
Telephone	665	-
Wages and Staff Costs	<u>38,168</u>	<u>33,210</u>
	<u>75,222</u>	<u>111,597</u>
Project Funds Not Expended at end of Year	<u>-</u>	<u>21,221</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE RIVERLAND DIVISION OF GENERAL PRACTICE  
INC.**

We report that we have examined the records of the Talking Realities project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 68.

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this        day of September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**TALKING REALITIES**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds not expended at beginning of year	(255)	(814)
Grants - Other	6,250	25,000
Other income	<u>-</u>	<u>1,615</u>
	<u>5,995</u>	<u>25,801</u>
 <b>EXPENDITURE</b>		
Administration Charge	1,750	3,250
Communication, Marketing and Promotion	-	489
Contractors/Consultants	250	2,041
Governance	350	-
Motor Vehicle Expenses	-	2,025
Insurance	-	500
Meetings and Events	146	1,463
Professional Development	250	262
Program Expenses	14	2,719
Rent/Occupancy	1,250	987
Wages and Staff Costs	<u>1,985</u>	<u>12,320</u>
	<u>5,995</u>	<u>26,056</u>
Project Funds Over Expended at end of Year	<u>-</u>	<u>( 255)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**INDEPENDENT AUDIT REPORT TO THE MURRUMBIDGEE GENERAL PRACTICE NETWORK**

We report that we have examined the records of the Encouraging Best Practice in Residential Aged Care project maintained by the Riverland Division of General Practice Inc for the year end 30<sup>th</sup> June 2011 as set out on page 69 .

Our audit has been conducted in accordance with Australian Auditing Standards, Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the project acquittal statements are free of material misstatement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the project acquittal statements reflect an accurate account of the receipts and payments of the grant monies for the term of the grant and that the expenditure has been in accordance with the standard conditions of the grant.

**WHK AUDIT SERVICES**

.....  
**G Martinella CA RCA**

**Dated at Berri this      day of September 2011.**

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**ENCOURAGING BEST PRACTICE IN RESIDENTIAL AGED CARE**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	11,491	12,191
Grants - Other	22,255	67,090
Reimbursements	-	4,604
	<u>33,746</u>	<u>83,885</u>
 <b>EXPENDITURE</b>		
Administration Charge	1,411	2,175
Audit and Accounting Fees	2,000	-
Communication, Marketing and Promotion	223	-
Contractors/Consultants	2,765	-
Governance	445	-
GP Payments	-	1,271
Motor Vehicle Expenses	1,500	3,112
Meetings and Events	648	5,466
Printing and Stationery	-	27
Program Expenses	374	19,941
Program Resource Development	5,690	-
Rent/Occupancy	1,113	2,600
Travel and Accommodation	3,346	1,361
Professional Development	377	2,531
Telephone/Fax/Internet	-	700
Wages and Staff Costs	<u>13,854</u>	<u>33,210</u>
	<u>33,746</u>	<u>72,394</u>
 Project Funds Not Expended at end of Year	 <u>-</u>	 <u>11,491</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**ALLIED HEALTH ASSISTANT**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Grants - Other	-	<u>32,226</u>
	<u>-</u>	<u>32,226</u>
<b>EXPENDITURE</b>		
Administration Charge	-	5,493
Wages and Staff Costs	-	<u>26,733</u>
	<u>-</u>	<u>32,226</u>
Project Funds Not Expended at end of Year	<u>-</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**ADULT COMMUNITY EDUCATION**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Grants - Other	<u>15,445</u>	<u>-</u>
	<u>15,445</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
Project Funds Not Expended at end of Year	<u>15,445</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**FAB SCOUTS**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Other Income	<u>10,000</u>	<u>-</u>
	<u>10,000</u>	<u>-</u>
 <b>EXPENDITURE</b>		
Fees	<u>51</u>	<u>-</u>
	<u>51</u>	<u>-</u>
 Project Funds Not Expended at end of Year	<u><u>9,948</u></u>	<u><u>-</u></u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

COUNTRY HEALTH PNI INITIATIVE (CHSA)

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Funding - Country Health SA	<u>43,764</u>	<u>-</u>
	<u>43,764</u>	<u>-</u>
<b>EXPENDITURE</b>		
Administration Charge	2,000	-
Consultants/Contractors	15,187	-
Motor Vehicle Expenses	455	-
Program Expenses	2,500	-
Wages and Staff Costs	<u>7,500</u>	<u>-</u>
	<u>27,642</u>	<u>-</u>
Project Funds Not Expended at end of Year	<u>-</u>	<u>-</u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

YOUNG MINDS

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Program Funds	<u>-</u>	<u>5,000</u>
	<u>-</u>	<u>5,000</u>
<b>EXPENDITURE</b>		
Administration Charge	-	1,500
Meeting Expense	-	871
Rent/Occupancy	-	89
Wages and Staff Costs	<u>-</u>	<u>2,540</u>
	<u>-</u>	<u>5,000</u>
Project Funds Not/(Over) Expended at end of Year	<u>-</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**RAMS ADMINISTRATION**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project funds not expended at beginning of year	(295)	-
RAMS Service Fee	<u>395</u>	<u>1,365</u>
	<u>100</u>	<u>1,365</u>
<b>EXPENDITURE</b>		
Administration Charge	169	-
Bank Fees	<u>( 69)</u>	<u>1,660</u>
	<u>100</u>	<u>1,660</u>
Surplus/(Deficit) for the year	<u>-</u>	<u>( 295)</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**

**CAN DO**

**FOR THE YEAR ENDED 30 JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Project Funds not expended at beginning of year	<u>-</u>	<u>84</u>
	<u>-</u>	<u>84</u>
<b>EXPENDITURE</b>		
Printing and Stationery	<u>-</u>	<u>84</u>
	<u>-</u>	<u>84</u>
Project Funds Not/(Over) Expended at end of Year	<u><u>-</u></u>	<u><u>-</u></u>

RIVERLAND DIVISION OF GENERAL PRACTICE INC.

PANDEMIC

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>INCOME</b>		
Project Funds not expended at beginning of year	-	14,742
Other Income - Australian GP Network	<u>-</u>	<u>3,694</u>
	<u>-</u>	<u>18,436</u>
<b>EXPENDITURE</b>		
Administration Charge	-	2,397
Communications and Marketing	-	3,000
Meetings and Events	-	463
Motor Vehicle Expenses	-	1,035
Professional Development	-	2,000
Program Expenses	-	650
Rent/Occupancy	-	766
Wages and Staff Costs	<u>-</u>	<u>8,125</u>
	<u>-</u>	<u>18,436</u>
Project Funds Not/(Over) Expended at end of Year	<u>-</u>	<u>-</u>

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**OPERATIONS/(NON DoHA FUNDS) ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
State Government Revenue	4,500	-
Non Government Program Funds	2,400	2,500
Sponsorship	22,028	8,236
Other income	69,156	11,614
Interest received	27,840	26,287
Profit/(Loss) on sale of non-current assets	121	68
Room Hire	4,268	2,647
Rams Service Fee	60	-
Reimbursements	870	-
Administration Charge	-	267,105
	<u>131,243</u>	<u>318,457</u>
<b>EXPENDITURE</b>		
Administration Charge	(170,955)	(267,105)
Advertising	683	927
Accounting and Audit Fees	12,117	12,039
Bank Fees	1,438	1,115
Cleaning	-	4,048
Communications, Marketing and Promotions	9,770	14,286
Computer Software and Licensing	-	7,590
Contractors and Consultants	20,097	852
Consumables	5,927	3,665
Depreciation	22,471	15,708
Fees (Legal and other)	1,013	-
Governance expenses	4,092	55,786
Insurance	8,672	-
IT Software	3,756	-
Major plant and equipment	17,615	12,639
Meetings and Events	7,869	7,437
Minor plant and equipment	2,021	3,978
Motor vehicle expenses	-	2,089
Postage and Freight	1,378	505
Printing and stationery	11,932	12,804
Professional development	6,244	5,188
Program Expenses	4,122	6,870
Rent/Occupancy	(29,686)	17,937
Repairs and maintenance	6,138	8,651

**RIVERLAND DIVISION OF GENERAL PRACTICE INC.**  
**OPERATIONS/(NON DoHA FUNDS) ACQUITTAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>EXPENDITURE (cont...)</b>		
Returned Grant Funds	2,000	-
Room hire	240	-
Security	933	543
Subscriptions and Resources	3,518	3,080
Sundry	12	(100)
Telephone/Fax/Internet	12,620	10,066
Travel and Accommodation	667	2,007
Utilities	6,722	5,037
Wages and staff costs	157,960	44,985
Transfer Balance from Infrastructure	1,200	-
Transfer Balance from Practice Support	39	-
Transfer Balance from SACS	107	-
Transfer Balance from MMR	498	-
Transfer Balance from ABHI	187	-
Transfer Balance from Shared Care	118	-
	<u>133,535</u>	<u>259,732</u>
 Surplus/(Deficit)	 ( <u>2,292</u> )	 <u>58,725</u>