

machinery-of-Government changes, are adjusted to “Contributed Equity” in accordance with UIG Abstract 38 *Contributions by Owners Made to Wholly Owned Public Sector Entities*. Appropriations for equity adjustments are similarly designated.

(w) Services Received Free of Charge or For Nominal Value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and expense.

(x) Joint Venture

The proportionate interests in assets, liabilities and expenses of a joint venture operation have been incorporated in the financial statements under the appropriate headings. Details of the joint venture is set out in Note 35.

3. Outputs/Major Activities of the Department

The identity and purpose of each output/major activity undertaken by Queensland Health during the year is summarised below:

Acute Inpatient Services

Hospital-based medical and surgical treatment services for admitted patients, linked to community-based treatment support services.

Non-Inpatient Services

Hospital-based emergency treatment and integrated services for non-admitted patients, including community-based services.

Health Maintenance Services

Services provided in dedicated facilities and a community-based, full service network of rehabilitation and home care services for frail older people and people with intellectual and physical disabilities; and hospital and community-based convalescent, rehabilitation, respite and palliative care services.

Integrated Mental Health Services

Inpatient, outpatient and community-based mental health services.

Public Health Services

Integrated population-wide responses to the promotion and protection of health and well-being and the prevention of disease, illness and injury.

Expenses and revenues attributable to these outputs are set out in the Statement of Outputs/Major Activities – Controlled Expenses and Revenues.

4. Reconciliation of payments from consolidated fund and output revenue recognised in Statement of Financial Performance

Output revenue

	2003 \$'000	2002 \$'000
Budgeted output appropriation	2,502,180	2,344,817
Plus/less transfers from/to other headings	772	-
Plus unforeseen expenditure	11,413	1,859
Less repayments of incorrectly paid amounts		
Total output receipts	2,514,365	2,346,676
Plus opening balance of output revenue received in advance	-	-
Less closing balance of output revenue received in advance	25,064	-
Output revenue recognised in the Statement of Financial Performance	2,489,301	2,346,676

Reconciliation of payments from consolidated fund and equity adjustments recognised in contributed equity (note 25)

Budgeted equity adjustment appropriation	(10,707)	58,279
Plus/less transfers from/to other headings	(772)	-
Less lapsed equity adjustment appropriation		
Plus supplementary appropriations	-	21,713
Total equity adjustment receipts (payments)	(11,479)	79,992
Less opening balance of equity adjustment receivable	-	-
Plus closing balance of equity adjustment receivable	-	-
Equity adjustment recognised in contributed equity	(11,479)	79,992

5. User charges

Sale of goods and services	31,199	28,192
Rental income	1,985	1,510
Hospital fees	145,859	164,979
	179,043	194,681