

2003
\$'000

2002
\$'000

31. Fiduciary trust transactions and balances

As the department performs only a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed here for information purposes.

Fiduciary Trust Revenue and Expenses		
Administered revenue		
Patient trust revenue*	24,307	28,071
Total administered revenue	24,307	28,071
Administered expenses		
Patient trust related expenses	26,561	27,553
Total administered expenses	26,561	27,553
Increase (decrease) in net patient trust assets	(2,254)	518
Decrease in net refundable deposits	(105)	(891)
Fiduciary Trust Assets		
Current Assets		
Cash		
Patients deposits*	3,986	6,240
Other refundable deposits	103	208
Total Assets	4,089	6,449

*During 2002/2003 patient amenities funds totalling \$2.3 million dollars were transferred into the department's general trust funds, where they are restricted for use on patient amenities. The impact of this transfer reduces the balance of patient trust revenue and cash balances reported.

These balances are not controlled funds of the department. However, they are included in the audit review performed annually by the Auditor-General of Queensland - Queensland Audit Office.