

(b) Non-cancellable operating lease commitments

Commitments in relation to non-cancellable operating leases are as follows:

	2003 \$'000	2002 \$'000
Not later than one year	10,272	2,000
Later than one year but not later than five years	25,439	6,080
Later than five years	29,015	33,180
	64,726	41,260

The aggregate net present value of cancellable and non-cancellable operating leases with individual net present values in excess of \$5 million is \$56.156 million (2002: \$54.951 million). Of this amount \$23.001 million (2002: \$31.713 million) relates to non-cancellable operating leases.

(c) Expenditure commitments

Material expenditure commitments contracted for but not recognised are payable as follows:

Capital works	271,854	243,016
Supplies	833	383
Repairs and maintenance	3,747	2,850
Employment	2,610	2,935
Other	23,660	20,253
	302,704	269,437

Not later than one year	124,651	83,088
Later than one year and not later than five years	172,144	178,898
Later than five years	5,909	7,451
	302,704	269,437

(d) Grants and subsidies

Commitments for grants and subsidies

Not later than one year	275,238	211,464
Later than one year and not later than five years	14,196	16,393
Later than five years	14,096	14,626
	303,530	242,483

29. Contingencies

(a) Guarantees and undertakings

As at 30 June 2003, the department held the following guarantees and undertakings from third parties. These amounts have not been recognised as assets in the financial statements.

Guarantees	199	1,278
Undertakings	2,530	2,993
	2,729	4,271

Guarantees and undertakings are held in relation to facility construction under the department's capital works program.

(b) Litigation in progress

Cases have been filed with the courts as follows:

	2003 \$'000	2002 \$'000
	No of Cases	No of Cases
High court	1	1
Supreme court	153	176
District court	153	183
Magistrates court	18	30
Tribunals, commissions and boards	47	40
Total	372	430

The department's legal advisers and management believe that it would be misleading to estimate the final amounts payable (if any) in respect of the litigation before the Courts at this time.

The department has also received notification of other cases that are not yet subject to Court action. These cases may result in subsequent litigation.

From 1 July 2001, certain health litigation costs are covered by the Queensland Government Insurance Fund.

(c) Native Title

Native title claims continue to be made across the state which include departmental land. Determinations have been made by the Federal Court, however, these have not affected the department's land interests.

(d) Grants and subsidies

As at 30 June 2003, approval has been given with formal agreement to pay the following grants and subsidies provided certain criteria are met:

2003 \$'000	2002 \$'000
139	197

30. Restricted assets

The department recognises as revenue grants and donations from benefactors to further research in specified areas. At 30 June 2003, the amount of \$23.919 million (2002: \$18.786 million) remained unexpended. These monies can only be spent on the specified purpose underlying the grant or donation.