

	Consolidated		Parent Entity	
	2004 \$'000	2003 \$'000	2004 \$'000	2003 \$'000
29 Contingencies				
(a) Guarantees and undertakings				
As at 30 June 2004, the department held the following guarantees and undertakings from third parties. These amounts have not been recognised as assets in the financial statements.				
Guarantees	249	199	249	199
Undertakings	2,244	2,530	2,244	2,530
	<u>2,493</u>	<u>2,729</u>	<u>2,493</u>	<u>2,729</u>

(b) Litigation in progress

Cases have been filed with the courts as follows:

High court	-	1	-	1
Supreme court	136	153	136	153
District court	122	153	122	153
Magistrates court	24	18	24	18
Tribunals, commissions and boards	41	47	41	47
	<u>323</u>	<u>372</u>	<u>323</u>	<u>372</u>

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

(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 2004, approval has been given with formal agreement to pay the following grants and subsidies provided certain criteria are met:

<u>3</u>	<u>13</u>	<u>3</u>	<u>13</u>
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30 Controlled entity

The Queensland Shared Service Provider (QHSSP) commenced operations from 1 December 2003 under the whole of Government Shared Services Initiative (SSI). QHSSP aims to provide high quality, efficient and innovative corporate services that support the delivery of health services and promote organisational effectiveness for Queensland Health. The SSI is underpinned by standardising business processes, consolidating technology and pooling resources and expertise.

31 Restricted assets

The department recognises as user charges, revenue from benefactors to further research in specific areas. These amounts were previously recognised as grants and donations. At 30 June 2004, the amount of \$25.491 million (2003: \$23.919 million) remains unexpended. These monies can only be spent on the specified purpose underlying the charge.