

(b) Untied funds

Untied funds are appropriations from the Consolidated Fund. The total appropriation from the Consolidated Fund in 2022-23 was \$750.574 million (2021-22: \$543.029 million). This includes a service appropriation of \$470.223 million (2021-22: \$404.042 million) and a capital contribution of \$280.351 million (2021-22: \$138.987 million). The service appropriation includes \$62.585 million cash component (2021-22: \$36.322) and a \$407.638 million (2021-22: \$367.720 million) non cash component.

(c) Motor vehicle permit fees

The vehicle standards for dimensions and mass are prescribed under the *Road Traffic (Vehicles) Regulations 2014*. Under the regulations, a permit is required to access certain parts of the WA road network for certain types of vehicles. Main Roads charges a fee to issue the permits in accordance with the regulations.

(d) Resources received free of charge from other public sector entities

Resources received free of charge from other public sector entities is recognised as income equivalent to the fair value of assets received or the fair value of services that can be reliably determined and which would have been purchased if not donated.

Other funds received from State Government*(e) Road Trauma Trust Fund*

Funds provided by Road Safety Commission to undertake road projects improving road safety in Western Australia. Revenue is recognised by reference to the stage of completion of the transaction.

(f) Natural disaster funds

Funds provided by the National Emergency Management Agency for re-opening and re-instatement of roads damaged by declared natural disasters. Revenue is recognised when a claim is made to Department of Fire and Emergency Services.

(g) Royalties for Regions Fund

The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when Main Roads receives the funds. Main Roads obtains control of the funds at the time the funds are deposited into Main Roads' bank account. Main Roads has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

(h) Contributions to roadworks

This revenue represents contributions by public entities towards the cost of works performed on highways and main roads. Revenue is mainly recognised by reference to the stage of completion of the transaction.

Summary of consolidated account appropriations

for the year ended 30 June 2023

	2023 Budget Estimate \$000	2023 Supplementary Funding \$000	2023 Revised Budget \$000	2023 Actual \$000	2023 Variance \$000
Delivery of Services					
Item 84 Net amount appropriated to deliver services	444,704	25,519	470,223	470,223	–
Amount Authorised by Other Statutes					
– <i>Road Traffic Act 2008</i>	771,717	123,261	894,978	894,978	–
– <i>Salaries and Allowances Act 1975</i>	427	–	427	427	–
Total appropriations provided to deliver services	1,216,848	148,780	1,365,628	1,365,628	–
Capital					
Item 145 capital appropriation	78,053	202,298	280,351	280,351	–
Amount Authorised by Other Statutes					
– <i>Road Traffic Act 2008</i>	405,010	(83,924)	321,086	321,086	–
GRAND TOTAL	1,699,911	267,154	1,967,065	1,967,065	–