

(b) Untied funds

Untied funds are appropriations from the Consolidated Fund. The total appropriation from the Consolidated Fund in 2021-22 was \$543.029 million (2020-21: \$440.802 million). This includes a service appropriation of \$404.042 million (2020-21: \$368.402 million) and a capital contribution of \$138.987 million (2020-21: \$72.40 million). The service appropriation includes \$36.322 million cash component (2020-21: nil) and a \$367.720 million (2020-21: \$368.402 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 type 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 are 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 Office of Emergency Management 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 2022

	2022 Budget Estimate \$000	2022 Supplementary Funding \$000	2022 Revised Budget \$000	2022 Actual \$000	2022 Variance \$000
Delivery of Services					
Item 82 Net amount appropriated to deliver services	404,042	–	404,042	404,042	–
Section 25 Transfer of service appropriation					–
Amount Authorised by Other Statutes					
– <i>Road Traffic Act 2008</i>	806,660	33,120	839,780	839,780	–
– <i>Salaries and Allowances Act 1975</i>	426	–	426	426	–
Total appropriations provided to deliver services	1,211,128	33,120	1,244,248	1,244,248	–
Capital					
Item 142 capital appropriation	107,923	31,064	138,987	138,987	–
Amount Authorised by Other Statutes					
– <i>Road Traffic Act 2008</i>	291,028	–	291,028	291,028	–
Administered Transactions	–	–	–	–	–
GRAND TOTAL	1,610,079	64,184	1,674,263	1,674,263	–

\$33.1 million supplementary income was received by Main Roads 2021-22