



Annual Report

2021–22

Acknowledgement of Country

Victoria's network of parks and reserves form the core of Aboriginal cultural landscapes, which have been modified over many thousands of years of occupation. They are reflections of how Aboriginal people engaged with their world and experienced their surroundings and are the product of thousands of generations of economic activity, material culture and settlement patterns. The landscapes we see today are influenced by the skills, knowledge and activities of Aboriginal land managers. Parks Victoria acknowledges the Traditional Owners of these cultural landscapes, recognising their continuing connection to Victoria's parks and reserves and their ongoing role in caring for Country.

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Front cover image: Signal peak, Grampians Peaks Trail

Inside front cover image: Brambuk Cultural Centre,
Grampians National Park

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Chair's Overview

In accordance with the *Financial Management Act 1994*, I am pleased to present Parks Victoria's Annual Report for the 2021–22 financial year.

Parks Victoria continues to meet the significant challenges facing our state from responding to extreme weather events, furthering our bushfire recovery efforts and supporting pandemic directives, while delivering on our extensive capital projects pipeline and ongoing park programming.

Over the past year Parks Victoria has:

- Officially launched the 160km Grampians Peaks Trail Stage 2
- Welcomed more visitors into nature with record overnight stays in the Wilsons Promontory National Park
- Delivered initiatives with Traditional Owner partners to heal Country
- Undertaken storm recovery rectification works to more than 50 impacted parks
- Progressed programs to protect, preserve and enhance our natural and cultural landscapes
- Continued works on the \$53 million St Kilda Pier redevelopment
- Partnered with communities, volunteers and groups to connect and engage with nature.

I welcome Taryn Lee to the Board, who brings her extensive public sector background, policy experience and focus on improving outcomes for Aboriginal peoples.

I would like to thank my fellow Board members for their ongoing commitment to furthering and strengthening our ambitions for nature's future. To our Chief Executive Officer Matthew Jackson and his team, I thank you for your vision and strong delivery throughout 2021–22.

I look forward to continuing to support the Victorian Government's vision for supporting nature's future in 2022–23.



Hon. John Pandazopoulos
Chair

Chief Executive Officer's Overview

I would like to start by commending all Parks Victoria staff on their dedication to their roles and the overall organisations performance for the 2021–22 financial year. Despite the ongoing pandemic, significant storm events and the record visitation across the estate, I am extremely proud of the resilience and commitment of our people including the great work by all staff as a One PV approach.

The impacts of the COVID-19 pandemic and subsequent economic conditions are challenging for our commercial operators, visitors, Traditional Owner partners, volunteers, and local communities, so we continue to work across government to meet the demands placed on our parks and people.

Despite the economic conditions, we continued to deliver our significant multiyear capital works and biodiversity programs across the estate. As a result, our end of year closing cash balance provides for committed funding in advance, received from various sources to deliver these commitments and projects that span greater than one financial year.

We have made significant progress in our storm and fire recovery efforts, continued operations to keep our estate 'open, safe and clean' where possible, while we deliver a vast array of programs and projects focused on protecting and enhancing our estate.

The finalisation of the Parks Victoria Nature Conservation Strategy 2021-2031 sets clear directions for how we are and will continue to protect nature's future, building on the vast conservation, science and biodiversity efforts ongoing across Victoria.

Realising our vision with the opening of the Grampians Peaks Trail Stage 2 has been a particular highlight this year, with thousands of visitors having already undertaken experiences within the 160km trail and staying in the 11 hike-in campgrounds.

Some other achievements I would like to recognise include:

- Record delivery of significant capital projects across the estate
- Significant delivery of biodiversity and conservations programs
- Parks Victoria and its partners winning an extraordinary number of landscape and building architecture awards at the Australian Institute of Landscape Architects (Victoria Chapter) and the 2022 National Architecture Awards ceremonies
- In partnership with Traditional Owners of Gariwerd, the release of the Greater Gariwerd Landscape Management Plan to protect the areas rich natural and cultural values
- Obtaining Green List accreditation for Warby-Ovens National Park recognised by the International Union for the Conservation of Nature (IUCN) for the site's effective conservation management.
- Onboarding 30 new team members to support bushfire recovery in Eastern Victoria
- Significant reform to our scientific research Access Agreement processes
- Publication of the Western Port and South-east Melbourne Conservation Action Plan to look after coastal and heathland habitats
- The first successful translocation of Eastern Bristlebirds to Wilsons Promontory National Park
- Development of an Access and Infrastructure Plan to complement the newly created Yallock-Bulluk Marine and Coastal Park.

I would like to thank our Traditional Owner partners and volunteers for the significant contributions they have made in supporting nature's future.



Matthew Jackson
Chief Executive Officer



About Parks Victoria

Our Vision

Into nature to create a better Victoria.

Our Purpose

We inspire Victorians to protect and enjoy our unique natural and cultural heritage.

Healthy Parks Healthy People

Healthy Parks Healthy People recognises the fundamental connections between human health and environmental health and is an underlying philosophy of Parks Victoria.

About Us

Putting nature first today for tomorrow, we champion the importance of nature by managing, protecting and sharing Victoria's precious places. In partnership with Traditional Owners, we help connect people with Country, understand cultural heritage and contribute to human health and wellbeing.

Strategic Direction

Our Strategic Direction is framed around four pillars and goals, which provide the context and focus for all our activities.

CARING FOR COUNTRY

Goal

To sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

CONNECTING PEOPLE AND NATURE

Goal

To provide experiences for visitors and volunteers to connect with and value nature.

CONTRIBUTING TO HEALTHY, LIVEABLE COMMUNITIES

Goal

To contribute to improving the health, safety and economic wellbeing of all Victorians.

ENHANCING ORGANISATIONAL EXCELLENCE

Goal

To enhance our capability, capacity and culture to deliver on our commitments.

Establishment of Parks Victoria

Parks Victoria commenced operations on 12 December 1996 and was established on 3 July 1998 as a statutory authority under the *Parks Victoria Act 1998* to manage Victoria's diverse parks system. Re-established on 12 September 2018 under the *Parks Victoria Act 2018*, with clear objectives and functions, we now act as a strengthened park management agency for the community and the environment. We care for 18 per cent of Victoria's landmass (4.1 million hectares).

We manage this estate in partnership with Traditional Owners, government and non-government organisations, park neighbours, Friends' groups and the broader community.

Our Ministers

Our responsible minister from 1 July 2021 to 30 June 2022 was the Hon Lily D'Ambrosio MP, Minister for Environment and Climate Action. Parks Victoria is also accountable to the Hon Melissa Horne MP, Minister for Ports and Freight and Minister for Fishing and Boating for the management of local ports and piers.

What we manage

The network of parks that we manage includes national and state parks, marine parks and sanctuaries, wilderness areas, metropolitan, regional and reservoir parks. Within this network, there are thousands of Aboriginal and post-European cultural and heritage sites, a range of historic gardens, several local ports and major rivers, many piers, and around 70 per cent of Victoria's coastline.

Parks Victoria is also the Local Port Manager for Port Phillip Bay, Western Port and Port Campbell, and the Waterway Manager for the Yarra and Maribyrnong rivers.

Administrative Boundaries

Parks Victoria operates across five geographic regions:

- Eastern Victoria
- Northern Victoria
- Western Victoria
- Melbourne
- Southern and Maritime



Mornington Peninsula National Park



Parks Victoria Act

The *Parks Victoria Act 2018* (the Act) re-established our organisation as an authority which:

- Represents the Crown
- Reports directly to the Minister for Energy, Environment and Climate Change
- Has clear powers and accountabilities.

The key governance and planning elements under this new Act are:

- The Minister may give directions to Parks Victoria
- The Minister may issue a 'Statement of Obligations' which sets out Parks Victoria's obligations

- Parks Victoria must prepare a 'Land Management Strategy' that 'sets out the general long-term directions, strategies and priorities for the protection, management and use' of land managed by Parks Victoria.

Parks Victoria's Objects and Functions are defined in sections 7 and 8 of the Act. Parks Victoria must have regard to its Objects when performing its Functions, exercising its powers and carrying out its duties.

The Minister issued Parks Victoria with a Statement of Obligations on 27 October 2018 (amended 28 September 2021) (p. 67). The draft Land Management Strategy was developed and submitted to the Minister.

Our ethical framework

Parks Victoria's Ethical Framework includes the Victorian Public Sector values, eight commitments and 11 guiding principles that are core to Parks Victoria, underpinning our Vision, strategies and culture.

Victorian Public Sector Values



Responsiveness



Integrity



Impartiality



Accountability



Respect



Leadership



Human Rights

Our Commitments

As stewards of Victoria's parks, we will:

1. **Put safety first**
We prioritise safety, acting consciously every day to keep ourselves and our teams safe.
2. **Provide excellent customer service**
We actively listen to, consult with and respond to our customers.
3. **Collaborate**
We work cooperatively towards achieving the organisation's goals.
4. **Lead innovation**
We think creatively, share knowledge, and remain open to new ways of thinking and operating.
5. **Be accountable**
We take responsibility for the results of our decisions, actions and behaviours.
6. **Act with integrity**
We are open, honest and ethical and treat all people with respect.
7. **Lead environmental and heritage management**
We are responsible managers of our environment and heritage.
8. **Earn the community's trust**
We manage our resources to benefit the community.

Our Guiding Principles

- We don't accept harm occurring to ourselves and the people we work with so we look out for each other, both physically and mentally.
- We facilitate appropriate access to parks.
- We help each other to progress the work of Parks Victoria.
- We are constantly trying to improve how we do things. We are careful to make decisions based on best evidence and experience.
- We act humanely and ethically in our treatment of animals.
- We take the necessary decisions and actions to actively manage a healthy ecosystem.
- We support and encourage those who call out behaviours and actions that contravene our ethical framework.
- We respect each other and keep our workplaces free from discrimination, harassment and bullying.
- We respect Traditional Owners as partners in the management of Country.
- We strive for 100 per cent compliance with environmental and heritage regulations and disclose all breaches.
- We depend on community trust; we spend money on behalf of the community and other funders and will carefully manage our time and resources.



Gar hike-in camp,
Grampians Peaks Trail

Grampians Peaks Trail

The Grampians Peaks Trail is a unique 160-kilometre natural and cultural hiking experience opened in November 2021 – that showcases and connects visitors with the stunning Grampians (Gariwerd) National Park.

The trail was officially opened by Hon. Lily D'Ambrosio MP, Minister for Environment and Climate Action and The Hon Dan Tehan, former Federal Minister for Trade, Tourism and Investment.

The Grampians Peaks Trail is a 13-day/12-night long-distance hiking experience which runs through the park from Mount Zero in the north, through Halls Gap, to Dunkeld in the south. It provides an immersive experience on the Traditional lands of the Jadawadjali and Djab Wurrung peoples, who have lived in the ranges they call Gariwerd for thousands of years.

Barengi Gadjin Land Council, Gunditj Mirring Traditional Owners Aboriginal Corporation, and Eastern Maar Aboriginal Corporation worked in partnership with Parks Victoria to guide both the trail alignment and shape the visitor information and stories to promote awareness and respect for the special cultural landscape.

With day hikes, multi-day trips and the full 13-day journey available, hikers can experience a variety of the park's dramatic rocky peaks and outcrops, ravines, waterfalls, forests and lakes. Twenty-six licensed tour operators are licensed to deliver guided tour activities and services on the trail, and local businesses support a range of Grampians Peaks Trail experiences.

To enhance visitor experience and safety, works included installation of eleven hike-in campgrounds, raised tent pads, communal shelters, amenities, huts and wayfinding, emergency, and interpretative signage.

Since launch in November 2021, hikers have booked over 9,200 nights to stay at hike-in campgrounds. By 2025, 34,000 walkers a year are expected to experience the wonders of the park, generating \$6.39 million in economic benefits and tourism development opportunities.

To ensure successful delivery of the project, Parks Victoria worked with a range of partners including the Department of Jobs, Precincts and Regions, Department of Environment, Land, Water and Planning, Grampians Tourism and local government including Horsham Rural City Council, Northern Grampians Shire Council, Ararat Rural City Council, and Southern Grampians Shire Council.

Funding from the Grampians Peaks Trail comprised of \$20.2 million from Regional Development Victoria, \$10 million from the Commonwealth Government, \$2 million from the Department of Jobs, Precincts and Regions through Tourism Infrastructure Fund (TIF), and \$1 million from the Victorian Greater Outdoors (VGO) program.



Above: Signal Peak, Grampians Peaks Trail



Our Achievements



CARING FOR COUNTRY

Goal

To sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

2021–22 highlights

- Announced the vision for Wilsons Promontory Sanctuary, Victoria's largest conservation sanctuary
- Released the Western Port and South-east Melbourne Conservation Action Plan
- Released the 2021 Feral Horse Action Plan
- Delivered more than 191,600 hectares of biodiversity threat management work in Eastern Victoria to support bushfire recovery
- A record number of critically endangered Plains-wanderers were surveyed at the sixth annual survey of Bael Bael Grassland Nature Conservation Reserve
- Supported trial with CSIRO across five coastal sites to assess the effectiveness of a biological agent to control the highly invasive coastal weed, Sea Spurge
- Wyperfeld National Park works saw the highest breeding numbers of Major Mitchells Cockatoos in 24 years
- Completed works with Monash University to protect Aboriginal cultural heritage places which had been affected by erosion at Wilsons Promontory National Park
- Completed over 150 cultural heritage surveys at Mount Arapiles-Tooon State Park
- Released the Greater Gariwerd Landscape Management Plan to better recognise and care for the cultural landscape
- Finalised a three-year Rock Art Action Plan to protect Victoria's rock art places
- In partnership with Gariwerd Traditional Owners, held a series of live musical performances and cultural workshops at Brambuk: The National Park and Cultural Centre
- Supported Zoos Victoria and the Department of Environment, Land, Water and Planning with the translocation of the lowland Leadbeater's Possum, one of Victoria's most threatened mammals.

Further detail found on [page 10](#)



CONNECTING PEOPLE AND NATURE

Goal

To provide experiences for visitors and volunteers to connect with and value nature.

2021–22 highlights

- Launched the world-class Grampians Peaks Trail, a 160km trail
- Saw an increase of 15,000 campsite bookings through Summer 2021–22 thanks to Victorian Great Outdoors cut-price bookings
- Volunteers undertook a vast range of activities, providing more than \$4.9 million of in-kind support
- Awarded 84 volunteer groups and six individuals with volunteering grants
- Released the You Yangs and Serendip Masterplan to recognise and protect an important cultural landscape
- Installed picnic tables made from recycled plastic across 17 parks as part of the Urban Parks Active Wellbeing Program
- Developed detailed specifications for conservation works to repair and conserve Mount Buffalo Chalet's exterior
- Completed the first stage of the Point Nepean Campground works
- Completed vital repair works to Middle Brighton Pier
- Warby-Ovens National Park was recognised as International Union for the Conservation of Nature (IUCN) Green List of Protected and Conserved Areas
- Released draft strategic plans for three new metropolitan parks in Werribee, Kororoit, and Clyde
- Encouraged visitors to explore lesser-known parks through the Your Autumn Unseen Places campaign.

Further detail found on [page 15](#)



Goal

To contribute to improving the health, safety and economic wellbeing of all Victorians.

2021–22 highlights

- Delivered essential recovery works to ensure parks are safe following extensive storm and flood damage in June 2021, December 2021, and April 2022
- Continued to play an important role and support the people of Victoria throughout the COVID-19 response by ensuring that our parks remained open, safe and clean for visitors to connect with nature
- Cleared track used for Riley's Ride as part of The Man from Snowy River Festival
- Contributed to 142 planned burns on the Parks Victoria estate
- Completed a successful ecological burn at Wilsons Promontory National Park
- Achieved successful results from Operation Winterfell aimed at targeting the illegal harvesting of firewood including 73 infringement notices
- Conducted 268 volunteer-guided Park Walks
- Supported the wellbeing of returned service personnel through a pilot program with Soldier On
- Delivered 845 free exercise and yoga sessions through 'Live Life Get Active' green exercise camps in Braeside Park
- Launched the inaugural Pack Your Summer Smarts marketing campaign to encourage safety in nature
- Continued ongoing partnership with AMES Australia.

Further detail found on [page 22](#)



Goal

To enhance our capability, capacity and culture to deliver on our commitments.

2021–22 highlights

- Employed 30 new staff dedicated to bushfire recovery in Eastern Victoria
- Received seven awards at the 2022 Australian Institute of Landscape Architects Victoria awards, recognising Parks Victoria's work in tourism, land management, and landscape and building architecture
- Grampians Peaks Trail named recipient of two awards at 2022 National Architecture Awards
- Werribee Park Community Ranger Hsar Ju was named recipient of the State and National David Aldous Young Professional of the Year Award from Parks and Leisure Australia
- The shift to online participation at national and international conferences and events resulted in continued increase in engagement opportunities for Parks Victoria staff, increasing their knowledge and gaining information on best practice park management
- Hosted International Women's Day panel for the 2022 theme 'Break The Bias'
- Improved safety culture at Parks Victoria through Safety First Zero Injuries program
- Received a 2021 Volunteering Victoria State Award with AMES Australia and Sikh Community for the 'Lets Feed Wyndham' project at Werribee Park.

Further detail found on [page 27](#)



Caring for Country

To sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

Conservation achievements through biodiversity programs

A bright future for Wilsons Promontory Sanctuary

Parks Victoria announced the long-term vision for Victoria's largest conservation sanctuary and nature climate refuge at Wilsons Promontory National Park. Planning is underway for a state-of-the-art predator proof exclusion fence at Yanakie Isthmus at Wilsons Promontory that will span 10 kilometres from coast-to-coast and protect precious native wildlife.

Enhanced conservation programs, including invasive species control, habitat restoration and threatened species recovery, are already underway. Parks Victoria is working with Traditional Owners, conservation and research organisations, and the community to develop and deliver this critical long-term project, providing benefits now and well into the future.

Conservation Action Plan progress

The Conservation Action Plan for Western Port and South-east Melbourne was released, aimed at protecting marine and terrestrial values set within the south-eastern periphery of metropolitan Melbourne. Although it is one of the smallest landscapes in Victoria, it encompasses a variety of habitats including Heathland, Saltmarsh and Mangrove, Intertidal Reef, Subtidal Reef, Coastal, Dry Forest and Woodland, Wetland and Waterbodies, and Riverine Forest and Woodland.

The plan identifies seven strategies, including fire and weed management, and marine pest control to achieve the best outcomes for ecosystems and species with available resources.

Release of Feral Horse Action Plan

On 1 November 2021, the *Protection of the Alpine National Park: Feral Horse Action Plan (2021)* was released to replace the original plan released in 2018. The purpose of this ten-year plan is to improve the management of feral horses in the Alpine National Park and reduce the damage they cause to vulnerable natural and Aboriginal cultural values, and water and catchment quality in the Victorian Alps.

The primary control techniques identified in the plan are to:

- Continue to capture and rehome feral horses to the extent that suitable rehoming applicants can be found
- Implement the most humane, safe, and effective horse control techniques, including professional shooters, to remove feral horses ranging across areas of high conservation value.

Successful survey of Bael Bael Grassland Nature Conservation Reserve

Citizen science plays an important role in helping Parks Victoria with monitoring and surveys. In March 2022, 16 members from the Field Naturalists Club of Victoria contributed 500 volunteer hours at the sixth annual survey of Bael Bael Grassland Nature Conservation Reserve.



Above: Plains Wanderer at Bael Bael Grassland Nature Reserve. *Photography credit: Mark Antos*

Volunteers monitored and recorded data on the biodiversity, surveying an incredible variety of important plant and animal species. In what is thought to be a record, 24 critically endangered Plains-wanderers were found, including several with chicks. Other grassland fauna recorded included Fat-tailed Dunnarts, Little Button-quail and Tessellated Geckoes. These positive results are reflective of favourable climatic conditions and effective land management actions at the reserve.

Trial to reduce invasive coastal weed

In partnership with CSIRO, Parks Victoria staff at five coastal sites supported trials to assess the effectiveness of a biological agent to control the highly invasive coastal weed Sea Spurge. Sea Spurge invades beaches and dunes, competes for space with native flora, and threatens nesting sites for birds, including Little Penguins and Hooded Plovers.

If successful, the fungal agent approved for release into the environment by the Australian Government, will support all coastal managers in reducing Sea Spurge populations. As the manager of more than 70 per cent of Victoria's coast, this would be of enormous benefit to Parks Victoria, particularly in remote areas, where current control methods are difficult to apply.



Above: Parks Victoria staff supporting CSIRO trial at Port Campbell National Park

Bushfire, Biodiversity and Recovery – Eastern Victoria

In 2021–22, more than 191,600 hectares of biodiversity threat management work was delivered in Eastern Victoria to give native flora and fauna the best chance of recovery after the 2020–21 Black Summer Bushfires.

Activities delivered in partnership with DELWP, Catchment Management Authorities, and Traditional Owner groups include feral animal control, on-ground weed control, Traditional Owner capacity building, and a collaborative Ox-eye Daisy program.

Works to support continued recovery across the landscape were funded by the Victorian Government and Australian Government's Bushfire Biodiversity Response and Recovery Program.

Scientific research

During 2021–22, Parks Victoria supported a diverse range of research activities consistent with its function of *conducting, co-ordinating and encouraging research activities relating to Parks Victoria managed land*. Research is important for ensuring decisions are underpinned by good science, for filling knowledge gaps and for improving park management. Research in parks also contributes to broader scientific knowledge and understanding. It provides opportunities for training the scientists of tomorrow and connects people with nature.

Parks Victoria's Research Partners Panel enables strong connection and collaboration between park managers and researchers. Research projects established under this panel during the year addressed a wide range of issues including:

- A range of projects looking at fire ecology, such as how wildlife use the landscape in fire-prone areas, natural refuges for wildlife, how fire affects the soil seedbank and how fire affects survival of native mammal species
- How to effectively identify and map marine and coastal natural values
- Assessing the condition of endangered grasslands and alpine mossbeds
- Climate change studies looking at how alpine vegetation is being affected by climate change and how effective protected areas are in protecting fish populations.
- Weed control and how it affects soil
- Understanding fish assemblages and understanding marine mammals use of protected areas
- Forest restoration.

In addition to this research, a wide body of research by universities and other research institutions, along with naturalist organisations and citizen scientists, was facilitated through research access agreements issued by Parks Victoria.



Record breeding season for Major Mitchell's Cockatoo

A record breeding season saw 39 Major Mitchell's Cockatoo breeding pairs occupying tree cavities – the most recorded in Wyperfeld National Park since 1998. This remarkable result is thanks to work completed in partnership with Dr. Victor Hurley from Birdlife Australia to restore nesting habitat for the critically endangered species. The 2014 Mallee fires had seen critical Slender Cypress-pine nesting trees lost in Wyperfeld National Park, resulting in a marked decrease in the species abundance.

Funded by the Victorian Government's Biodiversity Response Program, the project delivered:

- 11 artificial nest cavities
- Fire protection works for 199 Slender Cypress-pine trees across 1,763 hectares
- Reduced competition for hollows by 200 Galahs controlled across 5,289 hectares.



Above: Major Mitchell's Cockatoos
Photography credit: Dr Victor Hurley

Successful translocation for Eastern Bristlebirds

An Australian-first has seen Parks Victoria partner with agencies to successfully translocate a small group of Eastern Bristlebirds from two national parks in south-eastern New South Wales to Wilsons Promontory National Park.

The Eastern Bristlebird's population stronghold in Booderee and Jervis Bay National Park is being used as a launchpad for establishing Victoria's second population with a multi-agency crew carefully transporting 17 Eastern Bristlebirds through the night and across the border to sheltered habitat within the park.

Eastern Bristlebirds are critically endangered in Victoria and are threatened by the increasing frequency and intensity of climate changed fuelled bushfires, habitat loss and predation by introduced species. Translocation aims to boost the Eastern Bristlebird's population size, genetic diversity and long-term prospect of survival.

The translocation was a partnership between the Victorian Government's Department of Environment, Land, Water and Planning (DELWP), Parks Victoria, Parks Australia, the New South Wales Department of Planning and Environment, NSW National Parks and Wildlife Service, Zoos Victoria and Currumbin Wildlife Sanctuary.

This project is jointly delivered by the Australian Government's Bushfire Recovery package for Wildlife and their Habitat, Parks Victoria and the Department of Environment, Land, Water and Planning (DELWP) as part of the Victorian Government's Bushfire Biodiversity Response and Recovery program.



Mount William (Duwul),
Grampians National Park

Traditional Owner partnerships

Release of the Gariwerd Landscape Management Plan

The Greater Gariwerd Landscape Management Plan, released in December 2021, sets out how to better recognise and care for the remarkable cultural landscape of the Grampians (Gariwerd) National Park and surrounding lands.

Developed in partnership with Traditional Owners – the Barengi Gadjin Land Council Aboriginal Corporation, Gunditj Mirring Traditional Owners Aboriginal Corporation, and Eastern Maar Aboriginal Corporation – the plan richly describes all the values within the landscape.

With more than one million visitors to the national park each year, the plan seeks to promote healing and restoration of Country, sustainable visitation and recreation, and provide diverse experiences for community and visitors. It includes priorities for environmental conservation, cultural heritage and protection of Aboriginal rock art, recreational activities, tourism opportunities, safety, and visitor experience.

Cultural and Environmental Assessments – Mount Arapiles

Following the completion of an extensive archaeological survey of more than 150 climbing areas at Mount Arapiles-Toosan State Park, Parks Victoria has worked closely with the Barengi Gadjin Land Council Aboriginal Corporation, to determine how to manage the area into the future.

Known as Dyurrite to the Traditional Owners, the park is co-managed by Parks Victoria and Barengi

Gadjin Land Council Aboriginal Corporation. The survey, which included the assistance of contracted climbing guides and drone technology, is part of a larger project to document, celebrate and protect the park's significant Aboriginal cultural heritage.

Evidence suggests that *Dyurrite Balug* people sought the hardest quartzose sandstone to manufacture stone-tools; these locations, known as quarries, have been rediscovered at most elevations - even on inaccessible ledges more than 100m above ground level.



Above: Archaeological survey at Mount Arapiles-Toosan State park

Rock Art Action Plan

A three-year Rock Art Action Plan (RAAP) to protect Victoria's rock art places has been finalised along with confirmation of an ongoing specialist role focussed on the protection of this exceptional cultural heritage. The RAAP is the first of its kind in Victoria and will improve knowledge and systems to manage and protect rock art on the Parks Victoria estate.

The plan outlines places at highest risk of harm with early protection works already commenced in the Gariwerd cultural landscape. There are 172 known rock art places on the Parks Victoria estate, representing 90 per cent of all known rock art in Victoria.



Rediscovering Aboriginal Cultural Heritage – Wilsons Promontory National Park

With support from Monash University archaeology specialists, Parks Victoria and Traditional Owners completed urgent protection and discovery recording works at Wilsons Promontory National Park, where Aboriginal places had been affected by erosion.

Visits on Country were arranged to ensure Traditional Owners were briefed about the Wilsons Promontory Sanctuary and biodiversity programs, and to help identify ways to be involved in works. These activities ensure Traditional Owners have more opportunities to connect with Country and protect Aboriginal cultural heritage values.

Brambuk re-imagining – summer series

In partnership with the Gariwerd Traditional Owners, a series of live musical performances and cultural

workshops were held at *Brambuk: The National Park and Cultural Centre* over six weekends in December 2021 and January 2022. More than 500 people attended the intimate live performances and interactive cultural workshops, supported by Regional Arts Australia.

Barmah Joint Management

The Barmah National Park is jointly managed by Parks Victoria and Yorta Yorta Nation Aboriginal Corporation (YYNAC).

As part of implementing the Joint Management Plan, the last year has seen the employment of four Yorta Yorta Rangers focussed on delivering the plan's outcomes, pest plant and animal programs run by YYNAC's Woka Walla natural resources team, refurbishment of the Dharnya Centre, and roading works to improve access to key cultural sites. A further project has helped to improve water regimes and monitor key species like the Australian Bittern and Broad Shelled Turtle.

Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	x	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Caring for Country

Key performance measure	2020–21 target	2020–21 actual	2021–22 target	2021–22 actual	Year end status
Number of hectares treated to minimise the impact of pest plants, pest animals and overabundant native animals and plants in parks managed by Parks Victoria	2,200,000	2,250,000	2,200,000	2,240,000	✓
This measure indicates in hectares the extent of the terrestrial parks estate that has been treated to minimise impact of threats to natural values from pest or overabundant native plants and animals. This is a Budget Paper 3 measure , and reflects the funding provided through DELWP and other sources. The 2021–22 actual is slightly over the target as a result of improved accuracy in the mapping of on-ground activity in the Environment Information System (EIS).					
Total area of estate managed by Parks Victoria	4,117,000	4,120,000	4,120,000	4,120,000	✓

This measure indicates the area of service provided in hectares. **This is a Budget Paper 3 measure.**

Connecting people and nature

To provide experiences for visitors and volunteers to connect with and value nature

Providing quality infrastructure and experiences

Victorian Great Outdoors highlights

The Victorian Government has invested \$105.6 million over four years in Victoria's Great Outdoors (VGO), making it easier for more Victorians to enjoy nature with cheaper camping fees, new camping grounds, 4WD tracks, and walking trails.

The rollout of cut-price camping fees has contributed to more than 55,000 campsite bookings during the 2021–22 summer, an increase of 15,000 compared to pre-COVID-19 summer bookings. Launched in 2019, the half-price camping program reduced site fees at every bookable Parks Victoria campground.

In 2021–22, works were completed in seven campgrounds within Grampians (Gariwerd) National Park to support the opening of Grampians Peaks Trail and provide an improved experience for visitors.

Release of Yallock-Bulluk Marine and Coastal Park Access and Infrastructure Plan

In December 2021, the Yallock-Bulluk Marine and Coastal Park Access and Infrastructure Plan was released to the public. The plan will increase

opportunities for people to enjoy Yallock-Bulluk Marine and Coastal Park - the 40-kilometre stretch of coastline between San Remo and Inverloch – through improved access, upgrades, new facilities, and better links between coastal towns.

The plan includes creating a 32-kilometre trail between San Remo and Cape Paterson that will extend and incorporate existing tracks, clearings, and trails, including the seven-kilometre George Bass Coastal Walk.

First stage of Point Nepean campground works complete

The first stage of campground works at Point Nepean National Park were completed in June 2022, offering visitors a new way to experience the site's remarkable natural beauty and cultural heritage. The \$4.5 million campground on the lawn outside the historic Quarantine Station comprises pre-pitched tents on platforms, with facilities including a camp kitchen and toilets in repurposed Quarantine Station buildings.

The campground forms part of the Point Nepean Master Plan to protect and celebrate the park's special natural and cultural values. With visitor numbers to the park increasing, the plan includes repairs, upgrades, and improvements to help visitors understand more about Point Nepean. Funding for the campground includes investment from the Victoria's Great Outdoors program and the Regional Tourism Infrastructure Fund through Department of Jobs, Precincts and Regions.



Above: Yallock-Bulluk Marine and Coastal Park



Above: The new campground at Point Nepean National Park

Release of You Yangs and Serendip Sanctuary Masterplan

Parks Victoria released the masterplan for You Yangs Regional Park and Serendip Sanctuary in February, setting out the future for this important area to ensure ongoing protection of the environment and provide enhanced recreation and nature-based tourism.

Situated in the culturally rich surroundings of Wadawurrung Country, the You Yangs precinct is a rich cultural landscape with more than 30,000 years of history. The plan's recommendations align with aspirations and strategic plans of the Wadawurrung people, Traditional Owners of the land. Immediate initiatives include opportunities for cultural education, cultural trails, and improved access through the park.

Serendip Sanctuary will continue as an important wildlife conservation facility, as a base for conservation programs delivered in partnership with other organisations, along with upgrades to visitor facilities.



Above: Stockyards Mountain Bike Area, You Yangs Regional Park

St Kilda Pier works commenced

Following extensive planning and community consultation, works commenced on the new \$53 million St Kilda Pier. The new pier will feature a spectacular curved design with a wider and more accessible walkway, tiered seating, additional toilets, and a new community space near the kiosk. The redevelopment will provide better views over the city and better protect the penguin colony, with a new viewing platform forming part of the design.

The highly anticipated project will also include a low landing constructed near the foreshore, providing easier access for passengers to ferry and tour operator vessels, an iconic entrance, and a connection between Catani Gardens and the vibrant St Kilda neighbourhood.

Middle Brighton Pier restored

Vital repairs to restore visitor access to Middle Brighton Pier were completed in December 2021. A ten-month work program strengthened a 340-metre section of the pier's piles and cross heads and replaced deteriorating deck panels between the foreshore and marina entrance.

Funded through the Victorian Government's \$24 million Piers and Jetties economic stimulus package, the repairs make the main section of pier safe for everyone to use again including pedestrians, swimmers, boaters, and anglers.



Above: Middle Brighton Pier



Lower Ovens in Warby-Ovens National Park

Warby-Ovens recognised for global standard

Warby-Ovens National Park near Wangaratta in Victoria's northeast has become the first site in Victoria to be admitted to the International Union for the Conservation of Nature (IUCN) Green List of Protected and Conserved Areas.

The IUCN Green List is the global standard for nature conservation recognising the best-managed sites on the planet. Warby-Ovens National Park is only the fourth site in Australia to be admitted to the IUCN Green List.

The national park was added because of its outstanding natural values, including some of the best examples Box-Ironbark Forest and Riverine Forest and Woodlands in Victoria; world-class governance with input from Traditional Owners; contributions from an engaged local community; improved understanding and knowledge through citizen science; and conservation programs that keep the park healthy.

Release of engagement for three new parks

In April 2022, the Minister for Environment and Climate Action Lily D'Ambrosio released draft Strategic Directions Plans for three new metropolitan parks located in Melbourne's outer suburbs of Werribee, Kororoit (Deanside), and Clyde.

The three parks represent more than 720 hectares of invaluable open space enabling visitors to connect with nature and cultural heritage while protecting and enhancing critical habitat for a range of species

including the threatened Growling Grass Frog. Plans were prepared in conjunction with DELWP, Traditional Owners, the community, and other key stakeholders as part of the Suburban Parks Program.

Twelve Apostles Saddle Lookout

Works commenced on the \$9.2 million Saddle Lookout, a key project of the Shipwreck Coast Master Plan. The new lookout will replace viewing areas that no longer cater for visitor numbers, providing a superior, safer, and more accessible experience that will support the regional economy and help future-proof this iconic destination.

The Saddle Lookout project will be delivered as part of the Victorian Government's \$16.5 million investment in Stage One of the Shipwreck Coast Master Plan.

Recycled plastic tables installed in 17 parks

As part of the Urban Parks Active Wellbeing Program, 17 parks across Melbourne received new picnic tables made from recycled plastic to enhance visitor experience.

The Urban Parks Active Wellbeing Program is delivering \$21 million of upgrades at 21 parks between 2021 and 2023 to encourage more Melburnians to spend time outdoors and enjoy the benefits of being in nature. Early program works were completed at Braeside Park and Cardinia Reservoir Park to upgrade picnic tables and shelters, drinking fountains, BBQs, toilets, signage, and complete road repairs.



Heritage achievements

Parks Victoria manages some of the most significant heritage places and assets in Victoria, with six cultural landscapes on the National Heritage List, more than 140 places included on the Victorian Heritage Register, and approximately 3,000 heritage assets recorded to date.

Throughout 2021–22, Parks Victoria has continued to manage, conserve, and activate these diverse heritage places. Achievements include:

- Secured the largest investment in Parks Victoria heritage places by the state government in Parks Victoria's history, through the \$16.5 million Heritage Icons Program 2022-2026 to conserve and enable continued safe public access to Werribee Mansion, Point Nepean Forts and four lighthouse complexes
- Facilitated more than 30 statutory heritage approvals from Heritage Victoria for works at various heritage places in accordance with the *Heritage Act 2017*
- Completed hundreds of heritage values assessments for major projects, minor works, and storm/fire recovery to protect and conserve heritage values
- Developed detailed specifications for conservation works to repair and conserve Mount Buffalo Chalet's exterior as part of \$3 million initiative funded by the Commonwealth Government
- Commenced a project in partnership with the High Country Huts Association to 3D scan and interpret historic huts in the Alpine National Park
- Participated in the 2021 Open House Melbourne program, enabling visitors to explore Werribee Park Mansion virtually
- Design of upgraded signage and interpretation at Castlemaine Diggings National Heritage Park, funded under the Commonwealth National Heritage grants program.

Connecting with visitors in nature

Volunteer achievements

Parks Victoria's flagship volunteer programs offer participants the opportunity to experience Victoria's beautiful landscapes while giving back to the environment.

Although COVID-19 travel restrictions continued to have an impact on volunteer programs for 2021–22, volunteer activities achieved an incredible 111,957 volunteering hours across 244 parks and reserves providing \$4.9 million of in-kind support. More than 3,045 new volunteer registrations were received on ParkConnect this year, with volunteers keen to help with gathering marine and science data, digitally capturing heritage listed huts, and restoration and re-vegetation activities to protect future biodiversity.

In 2021–22, Parks Victoria continued to work with volunteer groups to improve safety and governance of volunteering activities, including implementation of mandatory Working with Children Checks.

Volunteer Innovation Fund

Under the Victoria's Great Outdoors initiative, volunteering grants were awarded to 84 volunteer groups and six individuals for:

- Round 1-3 of the Volunteering Innovation Fund
- Round 1 of the Youth Volunteering for Nature Fund
- Round 1 of the Volunteering Growth Fund.

Examples of successfully completed projects include:

- 16 citizen science activities critical to the conservation of threatened flora and fauna, including the Australasian Bittern and Fryerstown Grevillea
- Revegetation to protect future biodiversity
- Engaging vulnerable communities in nature
- Development of technology to gather climate change data.

Autumn Unseen Places campaign

Parks Victoria launched the second year of its autumn campaign, 'Your Autumn Unseen Places – The Nature Challenge.'

Participants were challenged to visit some of Victoria's lesser-known parks and go into the draw to win a unique 'Nature-based Experience'. Spotlighting 18 parks across the state, participants scanned a QR code on arrival and immediately received an email with Ranger Tips and local visitor information to enrich their visit.

Key outcomes:

- Over 2 million impressions on digital channels resulting in over 50,000 pageviews, 80,000 engagements, 2,000 new Instagram followers and over 1,700 competition entries
- 1,000 new subscriptions to our email database
- A high open-rate of 60%+ on the Ranger Tips emails, demonstrating a strong appetite for content that focuses on expert local tips to enhance their park visit.

Scouts partnership

Parks Victoria continued its partnership with Scouts Victoria through the launch of two inaugural programs - the Big Scouting BioBlitz and Joey Rangers.

In November 2021, the Big Scouting BioBlitz saw 21 scout groups across Victoria contribute to citizen science by recording 1,047 observations of 369 different species via the mobile program iNaturalist.

Joey Rangers, a six week pilot program delivered in partnership with Scouts Victoria, was successfully completed at Lysterfield Lake. The program for children aged 5 to 8 years old aims to teach children the basics of citizen science and outdoor adventure skills.



Above: Joey Rangers at Lysterfield Lake



Above: Deakin undergraduates completing placement

Education and interpretation

Despite restrictions impacting opportunities for in-park experiences, participation in education and interpretation programs and excursions steadily returned in the second half of the year.

Achievements:

- 117,106 visits involving learning experiences across Parks Victoria estate
- 84,090 self-guided education visits (excursions, bush Kinder, camps and field trips)
- 33,016 face-to-face education programs
- 7,164 Junior Ranger visits
- 79 Deakin undergraduates completed 22 conservation projects contributing 4,280 volunteer hours via the placement program
- Digital education resources downloaded by 96 schools for 6,922 students.

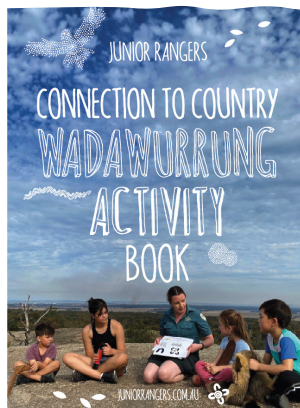
A new Learning for Nature Strategy 2022–2026 was approved, providing direction and guidance for education and interpretation practice and delivery for the next four years.



Digital engagement

The Junior Rangers digital offering expanded with the development of four new Activity Booklets, including the first in the series to celebrate Traditional Owner culture and Country.

Wadawurrung woman, Traditional Owner and Community Engagement Ranger Ebonee Cook wrote and developed the *Connection to Country Wadawurrung Junior Ranger Activity Book*. Ebonee worked alongside Wadawurrung Traditional Owner Corporation and Wadawurrung Traditional Owner and Visual Artist, Jenna Oldaker to generously share their cultural knowledge with Victorian families participating in Junior Rangers.



Above: The Connection to Country Wadawurrung Activity book is now available.

Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	x	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Connecting people and nature

Key performance measure	2020–21 target	2020–21 actual	2021–22 target	2021–22 actual	Year end status
Level of satisfaction of visitors to parks	N/M	N/M	85	86.3	✓
Index (out of 100) This measure indicates perception of the quality of visitor experience. The Visitor Satisfaction Monitor is conducted biennially and will be conducted again in 2023–24.					
Number of visits to Parks Victoria managed estate	115	119.3	N/M	N/M	◆
This measure indicates total number (million) of visits to parks and marine-based facilities. Park user visitation is a measure of connectedness. The Visitor Number Monitor survey is conducted biennially and will be conducted again in 2022-23. This measure is a combined result for the below Budget Paper 3 measures (A and B) .					
A. Number of visits to National, State, urban and other terrestrial parks	80	86.0	N/M	N/M	◆
B. Number of visits to piers and jetties	35	33.3	N/M	N/M	◆
Number of visitors engaged in learning experiences in our parks	75,000	73,067	80,000	117,106	✓

This metric indicates the total number of participants combining two types of visitor learning experiences in parks:

1. Ranger or volunteer led learning experience e.g. Park Explorers, Junior Rangers, Volunteer guides, guided walks or clean up days.
2. Educator-led or Licenced Tour Operator (LTO) guided learning experiences e.g. field trips, camps, day excursions, bush kinder or LTO guided activities.

Smoking ceremony,
Mornington Peninsula

Key Performance Targets (continued)

Connecting people and nature

Key performance measure	2020–21 target	2020–21 actual	2021–22 target	2021–22 actual	Year end status
Significant built park assets managed by Parks Victoria rated in average to excellent condition	88%	86%	88%	86.7%	(x)
<p>This measure indicates the condition of terrestrial park assets to guide asset investment and maintenance. Assets are rated 1 – Excellent; 2 – Good; 3 – Average; 4 – Poor; 5 – Very Poor. This is a Budget Paper 3 measure.</p> <p>Asset maintenance planned for 2022–23 will support the improvement of asset condition, however overall, it is expected to decline without significant ongoing investment to address a backlog of asset maintenance and future asset deterioration.</p>					
Significant built bay assets managed by Parks Victoria rated in average to excellent condition	80%	67%	80%	71%	x
<p>This measure indicates overall condition of marine-based assets in bays to guide asset investment and maintenance.</p> <p>This is a Budget Paper 3 measure.</p> <p>The 2021-22 actual is lower than the target due to the decline of maritime assets from age and storm impacts. A slight improvement since June 2021 (from 67 to 71 per cent) was achieved through completion of major projects at three piers. Ageing assets will continue to deteriorate without significant investment.</p>					
Percentage of high value heritage places meeting heritage condition objectives	New measure	New measure	75%	74%	(x)
<p>This measure indicates the extent to which Parks Victoria is complying with heritage management obligations including statutory obligations under the <i>Heritage Act 2017</i>.</p>					
Membership program	1,000	1,000	10,000	N/M	x
<p>This measure tracks the pilot program, the development and launch of Parks Victoria's membership program with an aim to grow the number of participants to 20,000 by 2023-24. The nature's first supporters membership plan was endorsed by the Parks Victoria Board in June 2022, at which time the Board acknowledged the organisation-wide effort that has been put into the program's development. At this stage, due to many competing strategic priorities and budget constraints the Board and the business has decided to defer the implementation of the Nature's First Supporters Program and will re-assess in mid-2023.</p>					



Contributing to healthy, liveable communities

To contribute to improving the health, safety, and economic wellbeing of all Victorians.

Keeping Victorians safe

Storm recovery

Severe storm events in June and October 2021 caused significant damage to millions of hectares of park estate in areas around Kinglake, Macedon, the Otways, Dandenong and Yarra Ranges, Port Phillip Bay, Gippsland, and Mornington Peninsula.

Fallen trees and vegetation debris, landslips and rockslides, and damage to infrastructure led to full or partial closures of 52 parks. Further storms in December 2021 and January 2022 compounded the damage across the park estate.

Rangers on the ground have worked tirelessly to make areas safe, to restore park access, roads and walking tracks, and to preserve environmental and cultural values. The scale of the damage and the work required to remediate areas has been monumental.

The Victorian Government invested \$6.63 million to fast-track recovery across the impacted parks. A major component was an agreement with Bushfire Recovery Victoria to enable access to specialised contractors with heavy machinery required to move huge quantities of lumber in areas with challenging accessibility.

In April 2022, Gippsland was hit by another storm and flood event. Areas that had been or were in the process of remediation from the 2019–20 bushfires were impacted. The original Treasurer's Advance for storm recovery was increased by another \$380,000 to enable assessment works to inform planning for recovery in East Gippsland.

During all recovery works, Parks Victoria carefully considers protecting biodiversity. Where possible, fallen debris and timber is left in place to provide habitat for wildlife. Where bushfire risk is too great, timber and other debris has been processed into products that can be re-used in storm affected parks

like nest boxes, railings, stakes, bollards, and seating. Root balls have been used in waterways to provide fish habitat and promote healthy aquatic eco systems.

Thanks to works from Parks Victoria staff and key partners, 50 out of 52 parks and sites impacted in June 2021 have reopened for visitors to safely connect with nature.



Above: Before and after – crews carefully cleared and repaired the loop boardwalk at Triplet Falls, Great Otway National Park

Track clearing for Riley's Ride

Parks Victoria staff cleared the track used for Riley's Ride as part of The Man From Snowy River Bush Festival. The route, which had been severely impacted by the Black Summer Fires, traverses rugged and remote alpine landscape including 20 kilometres in the Alpine National Park. Works conducted by Parks Victoria staff included removal of hazardous trees and clearing thick regrowth.

The ride is a central element of the festival, which provides important economic benefit to the Upper Murray area. Riley's Ride follows the trail used by Jack Riley on his last ride – the man believed to be the mountain stockman immortalised in Banjo Patterson's 'The Man From Snowy River.'

Operation Winterfell

Illegal harvesting of firewood is a significant threat to critical habitat and an enforcement priority for Parks Victoria. Operation Winterfell is an intelligence gathering and low complexity enforcement operation that aims to reduce habitat destruction by encouraging reporting of incidents and public education.

Results this year:

- 613 observations of non-compliance
- 73 infringements
- One official warning
- Prosecution resulting in a 12-month jail sentence
- Two prosecutions pending.

An illegal timber harvesting impact heatmap created from the intelligence gathered allowed the Parks Victoria Intelligence Assessment Panel to secure funding for specialist operations in 2022.

The program has increased participation and critical skills maintenance of Parks Victoria Advanced Authorised Officers and opportunities to run operations collaboratively with the Office of the Conservation Regulator.

Bushfires and planned burns

In 2021–22 Victoria experienced a La Niña weather pattern during the bushfire season which persisted into Autumn's peak planned burning period. Higher than average rainfalls reduced the window of opportunity for the delivery of the planned burning program. Conditions in the east of Victoria were very wet providing limited opportunities for site preparation and burn delivery while easterly influenced weather patterns in the central and west of the state saw planned burning activities delayed due to dryness.

In some areas, La Niña's impact was seen in shorter burning weather windows between the passing unstable weather systems. In the more central parts of the state, these weather patterns created some extended burn opportunities. Significant storm damage in the Wombat Forest and Dandenong Ranges National Park also had a considerable impact on fuel management delivery, by increasing the complexity and delaying the commencement of burn preparation as crews focused on essential storm recovery works.

The residual risk metric measures the risk to life and property that remains after the effects of planned burning and bushfire have been incorporated. The statewide fuel management target is to keep the residual risk metric at or below 70 per cent of Victoria's potential maximum bushfire risk by prioritising areas where life and property could be best protected, rather than measuring success by the number of hectares treated. Over the past year the treatment of 78,292 hectares of fuels on public land, comprising 62,625 hectares of planned burns and 15,666 hectares of mechanical treatments, helped to keep residual risk to an expected outcome of 62 per cent.

The total number of planned burns on public land for 2021–22 was 277 of these 142 (or 51 per cent covering 27,880 hectares) included land in the Parks Victoria estate. There was 95 planned burns delivered on the parks estate were to meet fuel reduction outcomes for reducing risk to life and property; 21 were to meet ecological outcomes; nine were Traditional Owner cultural burns; and 17 were burning off fallen logs and debris (heap burns). A total of 15,666 hectares of mechanical Non-Burn Fuel Treatments were delivered on public land in Victoria, including 5,991 hectares (38 per cent) on the parks estate.

Official end of year residual risk figures and areas treated will be published in the *Managing Victoria's bushfire risk: Fuel management report 2021–22*, which is expected to be released later in 2022.





Park Walk at
You Yangs Regional Park

Ecological planned burning in heathlands Wilsons Promontory National Park

The Wilsons Promontory National Park Conservation Action Plan aims to maintain the health of heathland across the park, improve and maintain floristic diversity and richness and provide high-quality habitat for ground-dwelling mammals and heathland birds.

Parks Victoria, in partnership with the Department of Environment, Land, Water and Planning, delivered three ecological planned burns this year to reduce heavy shrub invasion by Coastal Tea Tree - identified as the highest ecological risk to Heathlands in the park.

Activating parks for community health

Park walks

The volunteer-guided Park Walks program was offered at 14 locations, helping visitors use parks for wellbeing. A total of 268 Park Walks were delivered to more than 1,100 participants by 65 volunteers.

A new, volunteer-led Mindfulness Walk was established at Churchill National Park and a guided walk focused on experiencing Forest Therapy was established at Ocean Grove Nature Reserve.

Partnership with Soldier On

Through a pilot program with Soldier On, returned service personnel and their families participated in a series of activities to support their wellbeing, including strengthening social connections and contributing to positive mental health. More than 100 people participated in activities, including sailing at Albert Park Lake, snorkelling at South Channel Fort, kayaking at Yarra Bend Park, forest therapy in Dandenong Ranges National Park and walking at Yarra Bend Park. Participants reported that taking part in the activities made a difference to their wellbeing and that they would like to try most activities again.



Above: Soldier On participants snorkelling
at South Channel Fort

Partnership with Headspace

Parks Victoria partnered with Headspace's Early Psychosis program to support young people at risk or experiencing an early episode of psychosis. The Outdoor Adventure for Wellbeing Program, co-designed with young people, aims to support mental health recovery including improvement in self-esteem, confidence, and decrease in depression, stress, and anxiety. Activities included river rafting, caving, hiking and stand up paddleboarding.



Above: Ricketts Point Marine Sanctuary

'Live Life Get Active'

The pilot 'Live Life Get Active' green exercise camp in Braeside Park was completed with 845 free exercise and yoga sessions delivered to 161 members since May 2021. Health benefits achieved include a six per cent positive shift in pre-diabetic risk scores and a nine per cent positive shift in risk of obesity scores across participants.

Pack Your Summer Smarts campaign

In January 2022, Parks Victoria launched the inaugural 'Pack Your Summer Smarts' campaign, providing the tips, tricks and smarts visitors need to enjoy nature and come home safely.

The digital campaign targeted a high-risk visitor audience, males 18-34, as well as CALD communities focused on water safety, bushfire safety, campground fires, hiking safety, and overcrowding.

Key outcomes:

- More than 3 million impressions on digital channels, 9,000 landing page views, 40,000 video views, and more than 65,000 engagements
- A stakeholder kit was distributed to key government agency and tourism partners
- The campaign included a range of CALD communications. Community consultation was undertaken with six CALD communities, investigating relevant safety messages, influencing the creation of personalised in-language campaign elements and stakeholder kits. The campaign was translated into nine languages.

Culturally and linguistically diverse community programs

Ongoing work with AMES continued, with a guided Park Walk offered together with educational activity at Yellow Gum Park, Plenty. Eighteen local participants from the Nepalese community were introduced to flora and fauna while enjoying the many benefits of being out in nature. AMES held their end of year celebration at Yarra Bend Park, building on a previous introductory excursion to the park earlier in 2021.



Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	x	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Contributing to healthy, liveable communities

Key performance measure	2020–21 target	2020–21 actual	2021–22 target	2021–22 actual	Year end status
Number of nights booked at Parks Victoria estate camping and accommodation sites	242,000	244,603	246,000	272,745	✓
This measure indicates overnight stays (number of booked nights) in the parks estate which benefit local tourism and the economy. The target is a 2% increase year on year.					
Parks Victoria staff with accreditation in a fire and emergency management role	650	723	650	902	✓
This measure indicates the number of Parks Victoria staff with accreditation in a fire and emergency management role.					
Licensed Tour Operator (LTO) satisfaction increase	63%	63%	65%	66%	✓
This measure indicates the percentage satisfaction of LTOs through an annual survey.					
Number of Licensed Tour Operators	500	559	425	449	✓
This measure indicates the total number of Licensed Tour Operators.					

Enhancing organisational excellence

To enhance our capability, capacity and culture to deliver on our commitments.

Focusing on improving safety, culture, and our people

Safety first during COVID-19

Parks Victoria's highest priority is the health, safety and wellbeing of its people.

A Critical Incident Management Team continued to manage Parks Victoria's response to the pandemic, modifying arrangements for park management and staff safety in line with government directives.

Significant increases in visitation to parks and waterways required enhanced maintenance of park facilities such as toilets, barbeques, and picnic areas to COVID-Safe standards.

Policies and procedures in place developed with DELWP, have enabled park rangers and contractors to keep parks open, safe and clean with minimum disruption to services while maintaining emergency preparedness, response and recovery capability.

Safety of staff during COVID-19 pandemic

Parks Victoria's highest priority is the health, safety and wellbeing of its people.

COVID-19 prompted the enactment of a State of Emergency in March 2020 that is ongoing in 2021–22. This required swift action to ensure the health, safety and wellbeing of our people and members of the public wishing to access our parks. A Pandemic Action Plan was implemented to comply with the directives of the Victorian Government, the Chief Health Officer and the Department of Health.

Key wellbeing and safety actions included:

- Implementation of a Critical Incident Management Team (CIMT) to oversee CHO and government advice

- Updating of a COVID-19 Manager's Toolkit, which includes key safety procedures and other health and wellbeing tools to support CHO directives
- Regular communications with staff, including frequent online CEO briefings
- Enabling our people to work from home where appropriate, and ensuring appropriate measures were in place for people working in parks and work centres
- Introduction of site specific COVID-Safe plans
- Development and introduction of confidential COVID-19 reporting process
- Development of a series of online training modules relating to inductions, asbestos and safe work procedures to support safety during COVID-19
- Expanding employee support through wellbeing webinars, the Peer Assist Network and other mental health related programs.

Safety First Zero Injuries program

The Safety First Zero Injuries program resulted in a further improved safety culture for all employees ensuring safety is at front of mind in all that Parks Victoria does.

Key achievements included:

- Successful completion of a formal gap analysis of the progression of the Health Safety and Environment Management System (HSEMS) against the relevant ISO standards
- Undertaking due diligence for new *Environment Protection Act 2017* which has a stronger focus on human health and environment
- Continued implementation of safe work procedures to support job safety planning
- Delivering a Visitor Safety Strategy and Visitor Safety Senior Officer resource ongoing to extend our safety reach beyond workers

- Continuing a monthly safety campaign that covers key Health Safety and Environment topics to keep safety front-of-mind
- Maintained confidential incident reporting processes for psychological harm, child safety and COVID-19 related incidents
- Delivered online training programs for health, safety and environment induction, asbestos awareness, job safety planning and contractor management
- Continued asbestos assessment and remediation in buildings and dumps.

New 30 land management staff aiding bushfire recovery in north-east Victoria

Reconstruction and economic recovery efforts in East Gippsland and north-east Victoria continued to move forward, with 30 new staff employed to help repair infrastructure damaged during the devastating 2019–20 Black Summer bushfires.

The new land management staff include carpenters to build new steps, boardwalks, benches and other park infrastructure. They are based across Bairnsdale, Bendoc, Buchan, Cann River, Cape Conran, Mallacoota, Bright and Tallangatta.

Safety performance

Health and safety performance were measured through the Total Recordable Injury Frequency Rate (TRIFR). Total recordable injuries comprise lost time, medical treatment and restricted work injuries.

The TRIFR increased slightly from 10.8 in 2020–21 to 11.6 in 2021–22, however this is reflective of exposure to higher risk activities post storm recovery in August 2021.

As a lead indicator, reporting of hazards and near misses is encouraged as a proactive approach to improving safety performance and preventing injuries, by reporting events that have the potential to cause harm and identify trends.

More than 500 hazards were reported, providing opportunities to identify appropriate corrective actions required to prevent recurrence of the event.

Parks Victoria continued to build and implement its Health, Safety, and Environment Management System, which aligns with standards ISO 14001 and ISO 45001. The management system supports a strong safety culture by improving the procedures and processes for undertaking work in a safe and environmentally sound manner.

Safety and environment are imbedded into the way Parks Victoria does business and the continuation of a three-tiered Health and Safety Consultative Structure has enabled staff to share with and learn from each other, in turn making Parks Victoria safer for its people.

Celebrating good news stories and successes is important to our people and the culture. Introducing the Health, Safety and Environment Monthly Safety Topic has informed staff about known risks and created regular conversations based on targeted risks identified through hazard and incident reporting data and seasonal business activities.

Reported incidents	2017–18	2018–19	2019–20	2020–21	2021–22
Number of incidents	601	564	550	620	668(1)
Rate per 100 FTEs	33.0	47.7	46.6	51.7	55.5
Lost Time Injury Frequency Rate	12.6	8.5	7.2	6.2	7.5

Workcover claims	2017–18	2018–19	2019–20	2020–21	2021–22
Number of 'lost time' standard claims	16	13	8	15	15(2)
Number of standard claims	23	21	21	23	22
Average cost per standard claim	\$87,021	\$113,162.23	\$61,952	\$81,982	\$56,417(3)
Number of 'lost time' standard claims per 100 FTE rate (ongoing + fixed term)	1.38	1.06	0.62	1.09	1.24

Safety performance (continued)

Workcover claims	2017–18	2018–19	2019–20	2020–21	2021–22
Number of 'lost time' standard claims	16	13	8	15	15 (2)
Number of standard claims	23	21	21	23	22
Average cost per standard claim	\$87,021	\$113,162.23	\$61,952	\$81,982	\$56,417 (3)
Number of 'lost time' standard claims per 100 FTE rate (ongoing + fixed term)	1.38	1.06	0.62	1.09	1.24

Notes:

- (1) The increase in incident numbers in 2021–22 is due to a change in the scope of the incidents reported that now focus on inclusion of additional incidents with third parties that impacted staff safety including psychological harm.
- (2) Lost time claims have remained consistent with 2020–21 with two thirds of claims being related to physical injuries and one third of claims being psychological injuries reflecting the increased focus on mental health that Parks Victoria has had.
- (3) Average cost per claim has reduced compared to 2020–21 due to the successful and early return to work of the physical injuries. The increased rate of 'lost time' standard claims in 2021–22 compared with 2020–21 is due in part due to the increased number of this type of claim, and partly to due to the increased FTE reported as at 30 June 2022.

People strategy

Through leadership development, enhanced recruitment systems and a focus on culture, Parks Victoria is committed to the application of employment and conduct principles. Through the People Strategy, Parks Victoria seeks to ensure a modern, high performing and sustainable workforce for Parks Victoria. Parks Victoria's aim is to be an employer of choice and to develop a resilient workforce that can cope with change and disruptions whilst continuing to deliver business outcomes and create new opportunities.

A continued focus on wellbeing

Parks Victoria has maintained a focus on wellbeing through actively engage with leaders and the workforce to manage the impacts of an extended lockdown and vaccination requirements to respond to the COVID-19 pandemic.

Parks Victoria launched a Mental Health Charter that establishes objectives and actions that Parks Victoria commits to, in promoting a mentally healthy workplace. Parks Victoria recognises that mental health and wellbeing is critical to the welfare of the workforce and the sustainability of the organisation.

Leadership development

Building leadership skills and knowledge at Parks Victoria is key to creating a high-performing, resilient, and flexible workforce. Parks Victoria's Leadership Program was launched in 2021–22 and will ensure that all people managers at Parks Victoria have a clear understanding of the toolkits, resources, e-Learning and training available to them to build their leadership capability, embed the desired culture and improve People Matter Survey results. The Leadership Program covers the basic 101 management topics as well as strategic leadership and problem solving.

Using the data from the People Matter Survey, Parks Victoria rolled out a 3-webinar program called Courageous Conversations to build capability of over 500 people leaders to ensure that every team member knows what they are expected to deliver, are motivated and engaged.

Parks Victoria's Leadership Program is reinforced by Parks Victoria's Learning and Development Offerings, that support employees to undertake a range of different learning activities in the form of acting opportunities, secondments, formal training and on the job experiences to improve their skills and knowledge.



Enhanced recruitment practices

Parks Victoria's launched a new e-Recruitment system to streamline the finding, attracting, assessing, interviewing, selecting and hiring new employees. The new e-Recruitment system provides a positive employee experience and streamlines governance practices making it easier to comply with requirements and therefore focus on the actual onboarding experience of new starters. Through the implementation of the e-Recruitment system, leaders were re-educated on their merit selection obligations, how to embed equal opportunity in their processes and how to treat candidates fairly and reasonably.

- The e-Recruitment system replaced paper-based manual recruitment, selection, appointment and onboarding processes and has all the information hiring managers need to start their recruitment and selection journey.

Building our position and identity

National and international conferences

The continued shift to online participation at national and international conferences and events has again seen an increase in engagement opportunities for Parks Victoria staff – resulting in improved knowledge of best practise park management outcomes and an enhanced reputation for the Parks Victoria.

During 2021–22:

- 21 staff have attended five virtual international conferences
- Seven staff presented at virtual international conferences, including the *IUCN World Conservation Congress, Monitoring and Management of Visitors in Protected Areas Conference and World Urban Parks Congress*.
- 21 staff have attended eight national conferences
- Four staff presented at national conferences, including Victorian Tourism Conference, Australasian Coasts and Ports Conference and the Parks and Leisure Australia, National Conference.

Werribee Rangers, AMES Australia and Sikh volunteers win 2021 Volunteering Victoria State Award

In March 2021, Parks Victoria, AMES Australia and the local Werribee Sikh community were awarded the 2021 Volunteering Victoria State Award, recognising their "Let's Feed Wyndham" project for its innovative approach to local food security issues. The project brought together volunteers from Sikh and Karen communities to plant Werribee Mansion's famous parterre garden with more than 3,000 vegetables seedlings. The project was immediately successful with close to 4000 kilograms of vegetables harvested and distributed to local community kitchens and free food share shops across Wyndham. "Let's Feed Wyndham" is now an annual event.



Above: Volunteers pictured with Parks Victoria ranger at Werribee Garden

Werribee Park Ranger receives award

Werribee Park Community Ranger, Hsar Ju, was the recipient of the State and National David Aldous Young Professional of the Year Award from Parks and Leisure Australia for his outstanding contribution to the Parks and Leisure industry.



Above: Hsar Ju (centre) with Adam Smith (left) and Adam Xerri (right) at Parks and Leisure Excellence Awards

Parks Victoria wins awards for outstanding design

Parks Victoria is delighted to receive nine awards at the 2022 AILA Victoria Landscape Architecture Awards and the 2022 National Architecture Awards.

Celebrating excellence in tourism, land management, and landscape and building architecture, the awards recognise Parks Victoria's work across the state to care for Country and connect people to nature.

2022 National Architecture Awards

- Grampians Peaks Trail – Victorian Architecture Medal (Noxon Giffen Architects with McGregor Coxall)
- Grampians Peaks Trail – Regional Prize (Noxon Giffen Architects with McGregor Coxall).

2022 ALIA Victoria Landscape Architecture Awards

- Award of Excellence for Tourism – Grampians Peaks Trail (Noxon Giffen Architects with McGregor Coxall)
- Regional Achievement Award – Grampians Peaks Trail (Noxon Giffen Architects with McGregor Coxall)
- Award of Excellence for Land Management – Lake Tyers (Bung Yarnda) Camping and Access Strategy
- Regional Achievement Award - Lake Tyers (Bung Yarnda) Camping and Access Strategy
- Award of Excellence for Landscape Planning – Yallock-Bulluk Marine and Coastal Park Access and Infrastructure Plan (Hassell Studio)
- Landscape Architecture Award for Play Spaces – Jells Park (Fitzgerald Frisby Landscape Architecture)
- Award for Tourism – Maits Rest (Outlines Landscape Architecture)
- Award for Health and Education Landscape – Woowookarung Dementia Friendly Forest and Sensory Trail (Thomson Hay Landscape Architects).



Above: Jells Park received the Landscape Architecture Award for Play Spaces

International Women's Day celebration

International Women's Day 2022 encouraged imagining a gender equal world, free from bias, stereotypes, and discrimination. To celebrate and discuss the theme, 'Break the Bias,' brought together a panel of speakers: Parks Victoria Deputy Chair, Lisa Marty, District Manager, Jodi Heath, and Executive Manager, Sustainability, IAG, Brooke Petit, to share what "Break the Bias" means to them, their career experiences, and what they want for future of gender diversity. The discussion was watched by 370 people across Parks Victoria.

Parks Victoria also celebrated women on social media channels and the website, publishing seven posts and articles. The coverage received 115,000 impressions. Positively, the percentage of women at Parks Victoria has grown from 33 per cent in 2016 to 39 per cent in 2021. Women in leadership roles have also grown from 25 per cent in 2016 to 34 per cent in 2021.



Financial summary

Parks Victoria's annual budget supports the delivery of the Annual Business Plan. It is based on funding for Victorian government commitments and an allocation from the Parks and Reserves Trust Account.

Overall financial performance

Parks Victoria achieved a net result from transactions surplus of \$66.9 million for the 2021–22 financial year. This surplus was in line with budget expectations and was primarily due to funding received in 2021–22 to deliver park infrastructure and biodiversity programs over the next few years to assist Victoria to recover from the combined effects of bushfires and the COVID-19 pandemic.

Financial position – income statement

For the 2021–22 financial year, Parks Victoria received \$360.0 million in income, which was \$22.6 million higher than 2020–21. This additional income primarily relates to funding received in 2021–22 to deliver programs over the next few years to assist Victoria to recover from the combined effects of bushfires and the COVID-19 pandemic.

A comprehensive result of \$1,079.0 million included net increments in physical asset revaluation of \$1,010.1 million, mainly relating to the managerial valuation of Parks Victoria's property, plant and equipment in 2021–22, as well as a net result of \$66.9 million arose from higher income received in 2021–22 for economic and environmental recovery project delivery in the next few years.

Financial position – Balance Sheet

Total assets at the end of the 2021–22 financial year were \$7.7 billion, an increase of \$1.1 billion from the previous year. Parks Victoria assessed the fair value of its crown land and land improvements assets by applying the Valuer General Victoria (VGV) indexation factors, which resulted in the increase in Parks Victoria's non-financial assets balance as at 30 June 2022.

Cash flows

Total cash and deposits at the end of the year was \$222.0 million, of which \$182.3 million related to the unspent component of specific purpose grants Parks Victoria has received to undertake various projects in 2022–23 and beyond. The remaining balance of \$39.7 million represents cash and cash equivalents required to meet other short-term current liabilities as they fall due.

Five-year financial summary

(\$'000)	2017–18	2018–19	2019–20	2020–21	2021–22
Revenue from government	117,065	113,115	114,208	201,403	222,820
Total income from transactions	262,313	266,133	255,890	337,384	360,025
Total expenses from transactions	249,176	266,118	272,918	280,809	296,472
Net Result from transactions	13,137	15	(17,028)	56,575	63,553
Net Result	12,060	(4,310)	(18,874)	58,080	66,888
Comprehensive result	220,329	(400,197)	(14,976)	764,875	1,078,967
Net cash flow from operating activities	29,479	20,489	1,168	81,387	89,969
Total assets	2,800,357	5,281,000	5,785,379	6,549,481	7,662,578
Total liabilities	68,269	74,690	96,120	90,293	94,138

Factors affecting performance

COVID-19 continued to affected performance, particularly revenue from income generating activities. All significant variances (>5 per cent) in performance have been explained throughout this report. The most significant impact was on Parks Victoria's revenue from leases, licences, fees and charges, which was impacted in 2021–22 by rent relief and restrictions associated with the COVID-19 pandemic. Rent relief was granted to tenants under the Victorian Government's Commercial Rent Relief Scheme.

Capital projects

Parks Victoria manages several Capital Projects across Victoria. There was one capital projects that exceeded the disclosure threshold of \$10 million Total Estimated Investment (TEI) completed in 2021–22.

Project Name: ¹	Grampians Peak Trail Stage 2
Original completion date:	December 2020
Last approved completion date:	15 December 2021
Practical completion date:	11 November 2021
Reason for variance in completion date:	<p>The project was severely impacted by COVID-19 which resulted in delays to material supplies and labour shortages.</p> <p>Also, in early 2020 the southernmost camp (Mount Abrupt) was relocated to a higher location on the Grampians at the request of the local council. This triggered a new planning process for the new site. Due to Aboriginal and Torres Strait Islander people being at higher risk during COVID-19, there was a delay in the site assessment for cultural heritage and the Cultural Heritage Management Plan.</p>
Original approved Total Estimated investment (TEI) budget (\$ million):	\$33.2 million
Latest approved TEI budget (\$million): ²	\$33.2 million
Actual TEI cost (\$ million): ³	\$33.2 million
Variation between actual cost and latest approved TEI budget: ⁴	\$0
Reason for variance from latest approved TEI Budget:	Not applicable

Notes:

1. The project name should be identical to the name in BP4.
2. This is the latest approved (or budgeted) TEI endorsed by government.
3. This is the actual cost to deliver the project.
4. This is the difference between the actual cost to deliver the project and the latest approved (or budgeted) TEI endorsed by government.



Disclosure of grants and transfer payments

Parks Victoria has provided grants to certain companies, organisations and community groups as part of the Volunteering Innovation Fund (Victoria's Great Outdoors), which Parks Victoria is responsible for administering, together with DELWP, in accordance with the Victorian Government Discretionary Grants Investment Principles. Grants provided in 2021–22 for the purposes of encouraging innovation, inspiring more Victorians to volunteer for nature and attracting a greater diversity of people volunteering in parks and forests, benefiting the environment, the volunteers and the community, were as follows:

Volunteering Innovation Fund

Recipient	ABN	Project	\$ Payment (GST excl.)
Southern Otway Landcare Network	60675195251	Kennett River – Giving back to our river so it can give back to us.	37,733
Merri Creek Management Committee	13025599242	Guardians of Galada Tamboore	44,571
Horseshoe Bend Community Garden Group	Auspiced by CERES ABN 60133437610	Horseshoe Bend Community Garden	50,000
Cairnlea Conservation Reserves Committee of Management	15653273171	The Iramoo Potters – Reconnecting Community and Restoring Wildflowers	45,337
Werribee Park Farm Community Hub	Auspiced by Werribee Park Heritage Orchard (WPHO) ABN 43645848183	Werribee Park Farm Community Hub	50,000
Connecting to Country Program	Auspiced by City of Greater Geelong ABN 18374210672	Connecting to Country	20,000
Friends of Newlands Reserve	Auspiced by Kowree Farm Tree Group Inc ABN 47406518764	"I love this place and would love to volunteer my time to it" engaging volunteers in our local reserve	23,500
The Friends of the Terrick Terrick National Park	25166337606	"Capturing the Terrick Terrick National Park"	23,000
Victorian High Country Huts Association	90874369153	3D digital scanning of Victoria's iconic High Country huts	23,000
Biolinks Alliance	54216785599	Climate-proofing a Swift Parrot Hotspot	50,000
Heide Museum of Modern Art	60005712943	Establishing the Friends of Yaluk Langa group at Heide	14,602
Blind Sports and Recreation Victoria (BSRV)	42609420605	Sensing nature – a vision for inclusion	35,870
Total			444,613

Youth Volunteering in Nature fund

Recipient	Project	\$ Payment (GST excl.)
Mia Elg	Wetland rehabilitation - Jawbone Flora and Fauna Reserve	675
Iris Egan	Short film on Wilsons Promontory National Park marine environments	1,500
Carys Martin	Digital bush tucker trail	1,500
Emily Unity	Promoting recycling	1,500
Jess Coldrey	Connect to nature postcards	1,500
Deanna Mifsud	Litter collection activities – Point Cook and Werribee	1,500
Total		8,175

Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	✗	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Enhancing organisational excellence

Key performance indicator	2020–21 target	2020–21 actual	2021–22 target	2021–22 actual	Year end status
Total reportable injury frequency rate (TRIFR)	14.5	10.8	13.5	11.6	✓
Number (per million hours worked). This measures the rate injuries are occurring and demonstrates current and ongoing focus on safety and wellbeing.					
Parks Victoria Employee engagement index	71	60	73	64	✗
This measure is based on the Victorian Public Sector Commission People Matters Survey results. The survey is conducted biennially. While Parks Victoria has not achieved its target employee engagement score, the employee engagement score improved from 2020–21. Engagement improvements were made by launching a three-year leadership development program and other learning and development options and focussed on promoting valuable conversations through personal development plan procedure processes.					
Ministerial request responses	85%	94%	90%	92%	✓
This measure indicates the percentage of responses to Ministerial correspondence requests completed within 13 days of receipt.					
Project delivery	90%	93%	90%	103%	✓
> 90% projects delivered on time and within budget.					
Total output cost (variation between actual expenditure and budget)	Within +/- 5% of budget	-5.5%	Within +/- 5% of budget	1.5% (under budget)	✓
Per cent (within +/- 5% of budget). This measure indicates delivery performance against original budget expectations. It is also a measure of timeliness of program delivery for core operations and specific purpose projects. Full year expenditure (total output cost) was \$4.65 million (or 1.5%) under budget.					



Compliance and Disclosures

Disclosures Index

Parks Victoria's 2021–22 Annual Report is prepared in accordance with all relevant Victorian legislation.

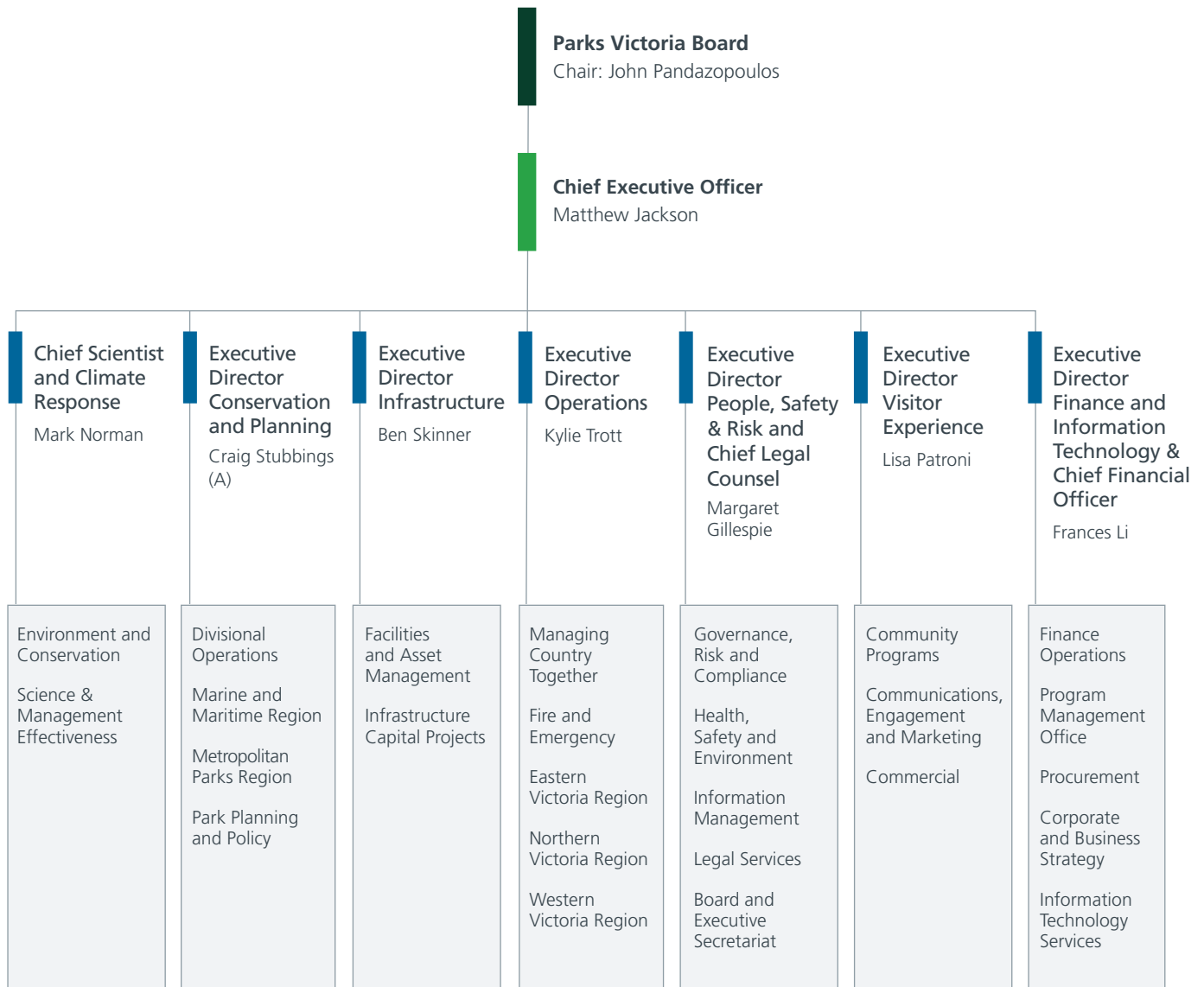
This index has been prepared to facilitate identification of Parks Victoria's compliance with statutory disclosure requirements.

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Declaration in report of operations		
SD 5.2.3	Responsible Body declaration	2
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FRD 22	Manner of establishment and Minister/s <ul style="list-style-type: none"> Nature and range of services provided 	5-6
FRD 22	Objectives, functions, powers and duties	4-6
Performance reporting (non-financial)		
FRD 22	Performance reporting (non-financial) <ul style="list-style-type: none"> Achievements Operational performance Key initiatives 	7-35
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MRO; FRD 22	Current year financial review <ul style="list-style-type: none"> Significant changes in financial position Significant changes or factors affecting performance 	32-33
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MRO	Disclosure of grants and transfer payments	34-35
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Governance and Organisational Structure		
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Source (legislation)	Title of disclosure (requirement)	Page(s)
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Governance and organisational structure



Board

Hon. John Pandazopoulos (Chair)

Term of office end date: 31 October 2024

John Pandazopoulos is Deputy Chair of William Angliss Institute, Australia's specialist food, tourism, hospitality and events educator and has 30 years' experience in public policy, government and governance at international, national, state and local government levels. He is the former Victorian Minister for Tourism, Multicultural Affairs, Racing, Major Projects and Employment, a former Chair of Destination Phillip Island and a former member of the Cleanevent Advisory Board, one of Australia's largest events businesses at the time. John was a local Councillor and Mayor of the then City of Berwick and an Executive Member of the Municipal Association of Victoria. He is also the former Chair of the Victorian Government's Visitor Economy Ministerial Advisory Committee and former Chair and Deputy Chair of the Victorian Parliament Environment and Natural Resources Committee.

John is a member of Parks Victoria's Aboriginal Partnerships Committee, Audit, Risk and Compliance Committee, Conservation, Cultural Heritage and Fire Committee, Park Planning, Commercial and Engagement Committee and Remuneration Committee.

Lisa Marty (Deputy Chair)

Term of office end date: 31 October 2024

Lisa Marty is an experienced Director, senior executive and consultant. She is a specialist in land management and industry policy, strategy, governance, stakeholder engagement and advocacy. Lisa is a Director of Skills Impact a national skills service organisation, which works with industry to develop skills standards in the VET sector. She has over 10 years of board experience, including Co-Chair of First Super and is a previous CEO of the Victorian Association of Forest Industries.

Lisa is the Chair of Parks Victoria's Park Planning, Commercial and Engagement Committee and a member of Parks Victoria's Audit, Risk and Compliance Committee and Conservation, Cultural Heritage and Fire Committee.

Anthony Boxshall

Term of office end date: 31 October 2024

Dr Anthony Boxshall is a marine ecologist who has worked in Australia and the United States across Government, academia and private industry. He is the Founder and Principal of Science into Action Pty Ltd, a Melbourne Enterprise Fellow (Assoc. Professor) in the School of Biosciences at the University of Melbourne, and the current Chair of the Victorian Marine & Coastal Council. He is the Co-chair of the Victorian Sea Country Co- Governance Group, a former National President of the Australian Marine Sciences Association and has been on several innovation Boards. Until late 2017 he was the Director Applied Sciences at the Environment Protection Authority in Victoria. He is a problem solver, a strategist and believes in maximising public value via good leadership and governance.

Anthony is a member of Parks Victoria's Aboriginal Partnerships Committee, Audit, Risk and Compliance Committee, and Conservation, Cultural Heritage and Fire Committee.

Christine Trotman

Term of office end date: 31 October 2023

Chris Trotman is an experienced Non-Executive Director and was appointed to the Parks Victoria Board in 2015. Her executive career includes CEO roles in health services, aged care and disability services. Chris holds degrees in, accounting and business management and is a Graduate member of the AICD. Chris has extensive experience serving on a range of boards and committees and is the current Chair of Royal Botanic Gardens Victoria and Deputy Chair of the Mine Lands Rehabilitation Authority. She lives on a farm in Gippsland.

Chris is the Chair of Parks Victoria's Remuneration Committee and a member of Parks Victoria's Aboriginal Partnerships Committee and Park Planning, Commercial and Engagement Committee.



Doris Paton

Term of office end date: 31 October 2024

Dr Doris Paton is a Monero-Ngarigo and Gunai woman. She lives on country and her knowledge and learnings come from her Elders. A specialised educationalist and researcher in Gippsland, she focuses on empowering others with knowledge to strengthen relationships and understanding through customised cultural awareness competency training. Doris is committed to sharing her knowledge of language and local Gunai/Kurnai knowledge and history and has a strong governance background, having held many positions on local, regional and national committees and boards. She is also a part-time Senior Lecturer at Monash University. She has held management positions in several Aboriginal education and training organisations during her career.

Doris is a member of Parks Victoria's Aboriginal Partnerships Committee and Conservation, Cultural Heritage and Fire Committee.

Graham Atkinson

Term of office end date: 31 October 2023

Graham Atkinson is the Chair of Barpa Pty Ltd, a joint construction venture, and a former Board Member of the Federation of Victorian Traditional Owners Corporations. He is Chair of the Dhelkunya Dja Land Management Board, a former Chair of the Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC) and also Director of Djandak Enterprises, a subsidiary of DDWAC. He is a Board Member of the Judicial Commission of Victoria and the North Central Catchment Management Authority (NCCMA) a member of the Audit and Risk Management Committee of the NCCMA and was formerly Director of social research consultants the Atkinson Consulting Group.

Graham is Chair of Parks Victoria's Aboriginal Partnerships Committee and a member of Parks Victoria's Audit, Risk and Compliance Committee.

Professor Michael Clarke

Term of office end date: 31 October 2023

A Professor of Zoology at the Centre for Future Landscapes, Department of Ecology, Environment and Evolution at La Trobe University, Professor Clarke has studied the ecology and biology of birds, reptiles, mammals, fish and plants for the past 38 years. With his colleague Professor Andrew Bennett, he leads research into the impacts of fire on fauna and maintains an ongoing research interest in threatened species and threatening processes. He was the Convener of the Scientific Advisory Committee on the Flora and Fauna Guarantee Act to the Victorian Minister for the Environment for five years. In 2007, he was awarded the DL Serventy Medal by the Royal Australasian Ornithologists Union for his outstanding contribution to the scientific literature in ornithology. In 2010, he was an expert witness in fire ecology at the Victorian Bushfires Royal Commission and in 2014 his research on fire ecology with Prof Bennett was one of three finalists for a Eureka Prize in Environmental Research. He has recently served as an expert advisor to the Victorian Auditor General's Office examination of how to reduce bushfire risk.

Professor Clarke is the Chair of Parks Victoria's Conservation, Cultural Heritage and Fire Committee and a member of Parks Victoria's Aboriginal Partnerships Committee and Park Planning, Commercial and Engagement Committee.

Taryn Lee

Term of office end date: 14 December 2025

Taryn Lee is a proud Yawuru woman and currently the General Manager, Social Impact and Policy at Collingwood Football Club. She is an experienced policy director who has held executive roles in the public sector, leading policy and programs focused on self-determination and improved outcomes for Aboriginal peoples. Taryn holds a Bachelor of Laws from Victoria University, a Masters in Human Rights from the University of London and an Executive Masters in Business Administration from the University of Sydney, and brings skills in government, management, community engagement, leadership, and project management to the Board.

Taryn is a member of Parks Victoria's Aboriginal Partnerships Committee and Park Planning, Commercial and Engagement Committee.

Vijaya Vaidyanath

Term of office end date: 31 October 2024

Vijaya Vaidyanath is inaugural Chief Executive of Homes Melbourne, established in 2021 by the City of Melbourne to deliver housing access and provide affordable houses for key workers. Prior to this, Vijaya was CEO of the City of Yarra from 2012 to January 2022. Vijaya is a highly experienced board and advisory group member across public, private, not-for-profit organisations, universities and international banks. She is currently a Board Member with Procurement Australasia, a Director/Trustee with Vision Super and Zoos Victoria (including Chair of the Werribee Zoo Expansion Steering Committee).

Vijaya is a Senior Executive Fellow of the John F Kennedy School of Government at Harvard University, and holds a Masters of Business Administration from JM Katz Graduate School of Business in Pittsburgh as well as a Masters of Arts (Economics) and a Bachelor of Arts (Economics) from the University of Bangalore. Vijaya is renowned for her innovation, integrity, inspiring leadership style and ability to deliver results.

Vijaya is also Chair of Parks Victoria's Audit, Risk and Compliance Committee and a member of Parks Victoria's Park Planning, Commercial and Engagement Committee and Remuneration Committee.

Board Attendance

There were eight scheduled Board meetings, one strategy and planning day and no special meetings.

Total Board meeting attendance in 2021–22:

Attendees	# of eligible meetings	# of meetings attended
John Pandazopoulos (Chair)	9	9
Lisa Marty (Deputy Chair)	9	8
Anthony Boxshall	9	9
Christine Trotman	9	9
Doris Paton	9	7
Graham Atkinson	9	9
Michael Clarke	9	9
Taryn Lee (from 14/12/21)	9	5
Vijaya Vaidyanath	9	7

Board Committees

Audit, Risk and Compliance Committee

The Audit, Risk and Compliance Committee oversees and advises on matters of accountability and internal controls affecting the operations of Parks Victoria as required by the *Standing Directions 2018* (the 'Directions') under the *Financial Management Act 1994* (FMA). The role of the Committee is to assist the Board in the effective discharge of its responsibilities in overseeing the areas of financial management, statutory reporting, internal controls, risk management (including insurance and legal proceedings), governance, compliance, and the internal and external audit functions.

During 2021–22, the Committee consisted of five independent members Vijaya Vaidyanath (Chair), John Pandazopoulos, Lisa Marty, Anthony Boxshall, and Graham Atkinson. There was one external independent Committee member, Pranay Lodhiya. The Committee met four times in 2021–22.

Total meeting attendance in 2021–22:

Attendees	# of eligible meetings	# of meetings attended
Vijaya Vaidyanath (Chair)	4	4
John Pandazopoulos	4	4
Lisa Marty	4	4
Anthony Boxshall	4	4
Graham Atkinson	4	4
Pranay Lodhiya (external member)	4	3

Aboriginal Partnerships Committee

The Aboriginal Partnerships Committee provides advice to the Board on strengthening relationships between Traditional Owners and Parks Victoria to deliver joint land management outcomes.

The Committee focuses on delivery of the Managing Country Together (MCT) Framework; implementation of agreements made under the *Traditional Owner Settlement Act 2010*; Native title matters; joint management; and strategy related to partnering with Traditional Owners.



The Committee also supports Parks Victoria being a “culturally competent organisation” and an “employer of choice” for Aboriginal people.

During 2021–22, the Committee consisted of Graham Atkinson (Chair), John Pandazopoulos, Anthony Boxshall, Christine Trotman, Taryn Lee (from 14 December 2021) and Doris Paton. Two external independent Committee members were appointed on 18 March 2022, John Clarke and Minda Murray. The Committee met on three occasions in 2021–22.

Total meeting attendance in 2021–22:

Attendees	# of eligible meetings	# of meetings attended
Graham Atkinson (Chair)	3	3
John Pandazopoulos	3	2
Anthony Boxshall	3	2
Christine Trotman	3	3
Doris Paton	3	3
Taryn Lee (from 14/12/21)	2	1
John Clarke (external member) (from 18/03/2022)	2	2
Minda Murray (external member) (from 18/03/2022)	2	2

Park Planning, Commercial and Engagement Committee

The Park Planning, Commercial and Engagement Committee provides advice to the Board on strategy and implementation across Parks Victoria's stakeholder engagement activities, strategic issues management, business case development, master and precinct planning and built heritage/conservation.

The Committee also oversees Parks Victoria's revenue generating initiatives and financial performance.

During 2021–22, the Committee consisted of Lisa Marty (Chair), John Pandazopoulos, Taryn Lee (from 14 December 2021), Christine Trotman, Michael Clarke and Vijaya Vaidyanath. The committee includes two external independent members: David Gundy and Dean Minett. The Committee met on four occasions in 2021–22.

Total meeting attendance in 2021–22:

Attendees	# of eligible meetings	# of meetings attended
Lisa Marty (Chair)	4	4
John Pandazopoulos	4	4
Christine Trotman	4	4
Michael Clarke	4	4
Vijaya Vaidyanath	4	3
Taryn Lee (from 14/12/2021)	2	1
David Gundy (external member)	4	3
Dean Minett (external member)	4	4

Remuneration Committee

The Remuneration Committee is responsible for determining the organisation's policy and practice for executive remuneration and the individual remuneration packages for its executives – as required by the Victorian Public Sector Commission (VPSC). The Committee also sets the annual key performance measures for the Chief Executive Officer and reviews the performance of the Chief Executive Officer against those measures.

During 2021–22, the Committee consisted of Christine Trotman (Chair), John Pandazopoulos and Vijaya Vaidyanath. The Committee met on two occasions in 2021–22.

Total meeting attendance in 2021–22:

Attendees	# of eligible meetings	# of meetings attended
Christine Trotman (Chair)	2	2
John Pandazopoulos	2	2
Vijaya Vaidyanath	2	2

Executive Management Team

Matthew Jackson, Chief Executive Officer

Matthew joined Parks Victoria as Chief Executive Officer in February 2017. Matthew is responsible for the strategic direction, leadership and overall management of the organisation and co-ordinates external relationships, liaising with allied organisations, government and statutory authorities. He takes a leading position in influencing the development of policies and practices to respond to the emerging risks and adaptations posed by global climate change. He is also committed to ensuring effective organisational and people management including cultural change.

Matthew has been involved in nature-based tourism and education for most of his career. He has extensive experience in environmental research, conservation, wildlife management, operational management and stakeholder relations. He has also worked in the private sector in marketing and distribution.

Prior to Parks Victoria, Matthew was the Chief Executive Officer at Phillip Island Nature Parks. He oversaw significant change at Phillip Island Nature Parks that involved a high level of community consultation and the delivery of major environmental outcomes and significant new tourist attractions.

Matthew holds a Master of Business Administration from Southern Cross University. He is a current Board member of the Victoria Tourism Industry Council (VTIC). Matthew is a Victorian Fellow of the Institute of Public Administration Australia (IPAA) and a Club Melbourne Ambassador.

Craig Stubbings, Acting Executive Director Conservation and Planning

Craig has more than 35 years operational experience with Parks Victoria and its predecessor organisations and has held several Executive and Director roles, managing parks and reserves in both metropolitan Melbourne and regional Victoria. Craig was acting Executive Director Commercial Planning and Recovery Division from September 2021 to June 2022, responsible for leading the functions of park planning and policy; fire, emergency and enforcement; and managing country together to guide the delivery of park services to the Victorian community.

Craig has a Bachelor of Business Administration (Management) with extensive leadership experience in working with Traditional Owners, community and stakeholder engagement, strategic business planning and project governance.

Kylie Trott, Executive Director Operations

Kylie started her career in park management in local government, prior to joining Parks Victoria in 2005.

As Executive Director Operations, Kylie is accountable for the operational management of the park estate, partnering with Traditional Owners, and caring for country through delivery of conservation programs; and connecting people and nature through a range of visitor facilities and experiences. Kylie has extensive leadership, planning, policy development, project management, strategic and business reform experience.

Kylie holds a Bachelor of Applied Science (Environmental Management), Graduate Certificate of Applied Science (Environmental and Heritage Interpretation), Diploma of Business (Project Management) and a Diploma of Management.

Dr Mark Norman, Chief Scientist and Climate Response

Mark leads strategy, advocacy and communication for Parks Victoria's nature conservation and research programs. As climate change poses increasing challenges to nature and natural systems across the parks estate, Mark works closely with the environment and science directorate, operations teams and external partners to understand, collaborate and advocate for conservation actions that give nature its best chance to survive, adapt, evolve and thrive.

Mark's background covers zoology, marine science, terrestrial and marine biodiversity surveys throughout Victoria, Australia and overseas, and education, advocacy and science communication in support of nature conservation.



Ben Skinner, Executive Director Infrastructure

Ben joined Parks Victoria in January 2018 as Executive Director of Infrastructure and Information Technology bringing 20 years' experience in engineering and capital project delivery across the private and higher education sectors in Australia and the United Kingdom. Ben is responsible for the delivery of the annual capital works program and asset management planning function including fleet and facilities management. He ensures the organisation is equipped with fit for purpose technology and IT support to improve efficiency and effectiveness in service delivery. Ben holds a Masters of Business Administration and Bachelor of Engineering (Mechanical – CPEng).

Margaret Gillespie, Executive Director People, Safety and Risk and Chief Legal Counsel

Margaret joined Parks Victoria in 2006 is responsible for management of people and culture, legal, board Secretariat, risk, compliance, insurance, information management and health safety and environment functions.

Margaret is an experienced commercial lawyer whose career has spanned private practice and in-house private sector positions in large listed companies in New York, London and Melbourne.

Margaret holds a Masters of Public International Law from the University of London and a Bachelor of Laws and a Bachelor of Arts from the University of Melbourne.

Lisa Patroni, Executive Director Visitor Experience

Lisa joined Parks Victoria as Executive Director of Marketing and Communications in October 2017.

Lisa is responsible for leading unified communication to raise Parks Victoria's profile and maintain its brand and public reputation. She also oversees Parks Victoria's digital transformation, commercial strategy, tourism and stakeholder engagement, marketing and broader public program delivery.

Previously Head of International, Tourism, Government, Community and Communications at Victoria Racing Club, Lisa has a strong background in marketing, commercial delivery, stakeholder management, government relations, tourism and major events, with a proven ability to manage complex stakeholder relationships.

Frances Li, Executive Director Finance and Chief Financial Officer

Frances joined Parks Victoria in 2017 as the Director of Finance and Project Management Office and was appointed as Chief Financial Officer in 2020. She also holds the position of Executive Director for Finance and IT. Frances leads and has responsibility for Finance, Information Technology, Procurement, Project Management Office, as well as Corporate and Business Strategy.

Frances has over 20 years of experience working in finance and has held various senior leader position across the public sector in strategy and planning, financial management, shared services and project management office.

She holds a Master's degree in Commerce (Accounting with Business Information Systems) and is a Certified Practicing Accountant (CPA).

Workforce Data

Workforce profile as at 30 June 2022

As at 30 June 2022, Parks Victoria employed 1002.9 full time equivalent (FTE) ongoing staff, compared with 977.2 FTE ongoing staff at the end of financial year in 2021. The proportion of women was 39 per cent, which has increased by three per cent from the last financial year. Employees have been correctly classified in workforce data collections. Grading classifications are listed in the Parks Victoria Enterprise Agreement 2021.

		Ongoing employees			Fixed term and casual
	Number (Headcount)	Full time and WorkCover (Headcount)	Part time (Headcount)	FTE	FTE (1)
June 2022	1055	887	171	1002.9	323.5
June 2021	1031	856	175	977.2	390.6
June 2020	996	844	152	937.4	361.9
June 2019	1002	868	134	943.8	281.9
June 2018	996	879	117	938.2	225.1
June 2017	968	855	113	909.8	128.1

Notes:

- (1) The increased number of fixed term and casual employees in 2020–21 is due to the Project Fire Fighter terms being increased extended until 30 June 2021. They are therefore included in the FTE as at 30 June 2021.

	June 2021			June 2022		
	Ongoing and Workcover		Fixed term and casual	Ongoing and Workcover		Fixed term and casual
	Number (Headcount)	FTE	FTE	Number (Headcount)	FTE	FTE
Gender						
Male	640	629.9	235.2	643	631	182.9
Female	391	347.3	154.4	413	369.3	139.6
Self-described	0	0	1	3	2.6	1
Age						
Under 25	6	5.6	35	13	12.45	16
25-34	166	162.1	162.2	182	177.08	133.23
35-44	263	243.1	87.6	256	236.57	85.1
45-54	306	291.4	66.6	319	301.75	63.89
55-64	233	222.4	33.6	229	218.63	21.5
Over 64	57	52.5	5.6	60	56.45	4

Workforce profile as at 30 June 2022 (continued)

June 2021				June 2022		
Ongoing and Workcover			Fixed term and casual	Ongoing and Workcover		Fixed term and casual
	Number (Headcount)	FTE	FTE	Number (Headcount)	FTE	FTE
Classification						
Grade 1	0	0	38.6	0	0	1.00
Grade 2.1	93	85.3	175.6	126	115.33	148.30
Grade 2.2	80	72.2	13.4	90	83.45	
Grade 2.3	149	140.9	7	148	138.97	1.00
Grade 3	129	124	31.5	121	116.77	18.53
Grade 4	170	162.9	33.7	158	152.52	39.60
Grade 5	107	98.7	12.9	116	107.07	21.10
Grade 6	131	124.1	34.5	128	121.08	37.89
Grade 7	115	112.5	5.6	113	109.33	13.80
Grade 8	57	56.6	11	59	58.40	14.90
Executives	0	0	26.7	0	0	27.60
Total	1,031	977.2	390.6	1059	1,002.9	323.7

Executive Officer data

There were 26 Parks Victoria Executive Officers at 30 June 2022. All were classified as Fixed Term. All executive officers are employed with remuneration over \$100,000.

2 June 2021			30 June 2022	
	Fixed Term	2021 Total	Fixed Term	2022 Total
SES-1	21	21	1	1
SES-2	5	5	8	8
SES-3	1	1	17	17
Total	27	27	26	26

Workforce Diversity and Inclusion Plan 2017–2022

At Parks Victoria, we recognise that diversity and inclusion are central to our ongoing development as a modern, high-performing sustainable organisation that can deliver our vision under Shaping Our Future to be “into nature to create a better Victoria.”

Over 2021–22, there has been a focus on Parks Victoria growing and facilitating a diverse and inclusive workforce.

To improve cultural safety, Parks Victoria has proactively put in place a framework through the Yoorrook project team, to:

- Respond to the work of the Yoorrook Justice Commission (YRJ Commission), including through management of notices to produce and subpoena's
- Support the wellbeing of employees
- Provide employees with training and education to be able to understand the impact of the work of the YRJ Commission, and become a more inclusive, informed and tolerant workplace.

To meet its obligations under the *Gender Equality Act 2020*, Parks Victoria established a Gender Equality Action working group made up of 30 employees from across the organisation to review Parks Victoria's data and develop the Gender Equality Action Plan. The Commission for Gender Equality in the Public Sector has confirmed that Parks Victoria's Gender Equality Action Plan is compliant under the Act.

All One Together is an anti-racism project which aims at supporting employers to improve their diversity and inclusion approaches at work. Parks Victoria has a partnership with Ethnic Communities Council of Victoria (ECCV) and as a result, was invited to become an ambassador organisation of the ECCV All One Together campaign and to take a pledge towards championing anti-racism practices through employment practices and influence.

The following table outlines the plans, actions and progress, for Parks Victoria.

Plan	Action	Starting point	Progress in 2021–22	Comments
Aboriginal Employment and Wellbeing Plan 2018–2023, then reflected in the Parks Victoria Workforce Diversity and Inclusion Plan 2017–2022.	Aboriginal employment at 7 per cent of our workforce.	Aboriginal staff was 4 per cent of the workforce – 51 people in 2018.	There has been a 20 per cent increase in the number of Aboriginal employees. Current staff numbers sit at 63, who identify. Of those, 17 are not designated Aboriginal position (DAP).	Overall head count / employee numbers have increased therefore the overall percentage of Aboriginal employment appears to have decreased, as a result. Therefore the 7 per cent target has not been formally achieved.
Parks Victoria Workforce Diversity and Inclusion Plan 2017–2022.	20 per cent increase in Aboriginal positions in the network.	Aboriginal staff was 4 per cent of the workforce – 51 people in 2018.	Achieved. As above.	There are approximately 30 vacant DAP roles, but there is currently no information available on whether there is a labour budget attached.
Parks Victoria Workforce Diversity and Inclusion Plan 2017–2022.	Women comprise at least 40 per cent of the workforce in all areas, and 45 per cent of Executive roles.	36 per cent women in the workforce.	People Matter Survey results in 2021 – 39 per cent women. 45 per cent of Executive roles – achieved.	The current Executive Team composition is 50/50 women/men, exceeding our target.



Other Disclosures

Local Jobs First

Departments and public bodies are required to comply with the *Local Jobs First Act 2003*, which applies to all tenders over \$3 million in metropolitan Melbourne and \$1 million in regional Victoria.

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and the Major Project Skills Guarantee Policy (MPSG) which were previously administered separately.

Parks Victoria is required to apply the Local Job First policy to all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

Commenced – Local jobs first standard projects

During 2021–22, Parks Victoria commenced 25 Local Jobs First Standard projects totalling approximately \$231 million.

Six of these projects were located in Metropolitan Melbourne, 17 in regional Victoria and two state-wide.

The MSPG applied to two Regional Standard Projects and one Metro Standard Project.

Table 1 – All commenced projects are typed as construction, except for the asset maintenance program which is typed as construction and maintenance. Metropolitan Melbourne based (M), regional based (R), state-wide (S)

Project name	Project value (\$)	MPSG applicable	Forecasted completion date	No. of contracts	Total value of contracts (\$)
Fraser Campground (R)	3,935,000	No		3	515,310.34
Glenelg VGO Initiative (R)	1,935,000	No		0	-
Lake Tyers State Park (R)	1,720,000	No		0	-
Gipps Street Ramp Design & Construction (R)	10,000,000	No		4	63,435
New Shared Use Sporting Pavilion – Albert Park (M)	4,200,000	No	30/06/2022	1	4,316,038
Yarra Bend Sports Precinct (M)	6,000,000	No	30/07/2022	2	6,114,177
Plenty River Trail Project (R)	19,300,000	No	30/07/2024	9	1,849,107.73
Wattle Park Project (R)	4,300,000	No	30/12/2022	7	607,573.57
Altona Pier Redevelopment Project (M)	9,800,000	No	30/12/2023	2	1,038,223.60
Cape Conran Accommodation & Cape Conran Boat Ramp (R)	4,500,000	No	30/12/2022	17	6,724,681.87

Project name	Project value (\$)	MPSG applicable	Forecasted completion date	No. of contracts	Total value of contracts (\$)
Shipwreck Coast - new saddle lookout - 12 Apostles (including Loch Ard Blowhole) (R)	11,650,000	No	30/03/2024	3	116,900
Tower Hill Upgrade (R)	6,689,750	No	30/06/2024	3	290,337.65
Mordialloc Creek Sheet Pile Wall Replacement and Extension of Rock Groynes (M)	3,000,000	No	30/12/2022	1	3,106,312
Mackenzie Falls Project (R)	7,760,000	No	30/06/2024	6	730,103
GPT Trailheads Project (R)	5,000,000	No		7	1,382,607
Brambuk Cultural Centre (R)	5,800,000	No	30/06/2024	4	101,110
Murray River Adventure Trail (R)	10,300,000	No	30/06/2024	8	1,023,457.72
Asset Maintenance Program (S)	24,760,000	No			-
Falls to Hotham Alpine Crossing (R)	34,000,000	Yes	30/06/2024	3	2,129,058.49
Wilsons Promontory Revitalisation (R)	23,000,000	Yes	30/06/2024	14	1,063,231.00
Healesville Freeway Reserve (M)	9,000,000	No	30/06/2024	2	144,840
Gabo Island Accommodation Upgrade (R)	1,500,000	No	30/12/2022	3	176,218.64
2021 June Storms (S)	12,200,000	No		3	100,068
Ararat Hills Mountain Bike Trails Development (R)	3,000,000	No	30/12/2023	3	126,021.54
Olinda Precinct Combined Stage 1, 2 and 3 (M)	7,670,000	No		1	72,860

Table 2 – During 2021–22, the below local jobs first contract commitments were targeted across several Local Jobs First Standard projects (where information was provided on the VMC Portal).

Project name	Project value (\$)	MPSG applicable	No. of contracts (VMC)	Total value of contracts (VMC) (\$)	Targeted Local Jobs First commitments
Cape Conran Accommodation & Cape Conran Boat Ramp (R)	4,500,000	No	1	3,500,000	Employment commitments <ul style="list-style-type: none"> • Apprentice VIC created hours 1,976 • Apprentice VIC retained hours 7,904 • Standard VIC created hours 1,976 • Standard VIC retained hours 19,760 Local content commitments <ul style="list-style-type: none"> • 51 local content commitments across 51 small-medium enterprises
Mackenzie Falls Project (R)	7,760,000	No	1	500,000	Employment commitments <ul style="list-style-type: none"> • Standard VIC created hours 100 • Standard VIC retained hours 300



Project name	Project value (\$)	MPSG applicable	No. of contracts (VMC)	Total value of contracts (VMC) (\$)	Targeted Local Jobs First commitments
GPT Trailheads Project (R)	5,000,000	No	1	352,140	Employment commitments <ul style="list-style-type: none"> • Apprentice VIC retained hours 1,649 • Standard VIC retained hours 508
Murray River Adventure Trail (R)	10,300,000	No	1	700,000	Employment commitments <ul style="list-style-type: none"> • Standard ANZ retained hours 2,690 • Standard VIC retained hours 1,209
Falls to Hotham Alpine Crossing (R)	34,000,000	Yes	1	2,150,000	MPSG <ul style="list-style-type: none"> • Apprentices, trainees and cadet hours 1,418 • Labour hours 7,134 Employment commitments <ul style="list-style-type: none"> • Cadet ANZ retained hours 24 • Cadet VIC retained hours 277 • Standard ANZ retained hours 632 • Standard VIC retained hours 5,628 Occupation commitments <ul style="list-style-type: none"> • Architectural graduate count 570 • Building surveyor count 20 • Civil engineering technician count 256 • Construction project manager count 552 • Engineering graduate count 20 Local content commitments <ul style="list-style-type: none"> • 23 Local content commitments across 27 SMEs

Completed – Local jobs first standard projects

During 2021–22, Parks Victoria completed two local jobs first standard projects totalling approximately \$7.9 million.

Both projects were located in regional Victoria. The MSPG did not apply to these projects.

Project name	Project value (\$)	MPSG applicable	No. of contracts	Total value of contracts (\$)
Portarlington (R)	6,000,000	No	1	6,489,488
Cowes Jetty Remedial Works Project Stage 1 & 2 (R)	1,900,000	No	1	770,374.95

Commenced – Local jobs first strategic projects

Within Parks Victoria, only the St Kilda Pier Redevelopment Project (\$50+ million) is considered a local jobs first strategic project, which has commenced since last financial year.

Project name	Project value (\$)	MPSG applicable	No. of contracts (VMC)	Total value of contracts (VMC) (\$)	Targeted Local Jobs First commitments
St Kilda Pier Redevelopment Project (M)	50,300,000	Yes	4	50,273,709.44	<p>MPSG</p> <ul style="list-style-type: none"> Apprentices, trainees and cadet hours 64,659 Labour hours 353,802 <p>Employment commitments</p> <ul style="list-style-type: none"> Apprentice VIC created hours 1,482 Apprentice VIC retained hours 1,976 Cadet VIC created hours 988 Cadet VIC retained hours 1,172 Standard VIC created hours 8,772 Standard VIC retained hours 60,227 <p>Occupation commitments</p> <ul style="list-style-type: none"> Architectural Student/Graduate count 1 Carpenter count 2,470 Civil construction count 1,482 Civil Engineer count 1,979 Concreter count 494 Construction project manager count 1 Electrician (general) count 494 Plumber count 494 Project or program administrator count 1 Quantity Surveyor count 1 <p>Local content commitments</p> <ul style="list-style-type: none"> 97 local content commitments across 89 SMEs

During 2021–22, four contracts were reported in the VMC Portal, relevant to the St Kilda Pier Redevelopment Project.

Contract name	Lead contractor	Commencement date	Completion date	Contract value (\$)
Project Management Superintendent Services for St Kilda Pier Redevelopment - Sally Charlton	The Trustee for ONTOIT UNIT TRUST	01/04/2022	01/04/2025	637,732
St Kilda Pier Redevelopment Construction Tender - Eliza Simpson	Simpson Construction Company Pty Ltd	17/11/2021	31/05/2025	47,261,175



Contract name	Lead contractor	Commencement date	Completion date	Contract value (\$)
Quantity Surveying (Cost Management) Services - St Kilda Pier Redevelopment - Allison Bullen	Donald Cant Watts Corke (VIC) Pty Ltd	04/03/2021	01/08/2025	147,520
St Kilda Pier Redevelopment Project - Design Services (Design & Construction Phase) - Briar Jackson	JACKSON CLEMENTS BURROWS PTY LTD	29/05/2020	30/06/2025	2,227,282.44

Completed – Local jobs first strategic projects

There were no local jobs first strategic projects completed in financial year 2021–22.

Reporting requirements – grants

There are no grants to report in financial year 2021–22.

Social procurement framework

Parks Victoria is fully committed to supporting the Government's directions under the Social Procurement Framework (SPF) and recognises the key role it plays in advancing social and sustainable outcomes for Victorians.

Of the ten social and sustainable objectives in the SPF, Parks Victoria has prioritised the following:

1. Opportunities for Victorian Aboriginal People - Purchasing from Victorian Aboriginal businesses and/or Employment of Victorian Aboriginal people by suppliers to the Victorian Government
2. Sustainable Victorian social enterprise and Aboriginal business sectors - Purchasing from Victorian social enterprises and Aboriginal businesses
3. Environmentally sustainable business practices - Adoption of sustainable business practices by suppliers to the Victorian Government.

In 2021–22 as part of Parks Victoria's ongoing commitment to its Social Procurement Strategy, Parks Victoria:

- Continues to champion the SPF requirements incorporated into its procurement guidance documents such as policies, procedures and manuals and procurement pathways tool on internal intranet site

- Continues to provide SPF Framework orientation sessions to Parks Victoria staff, including:
 - » An overview of social procurement and why it is important to the Victorian Government and Parks Victoria
 - » Details on the three SPF objectives prioritised by Parks Victoria
 - » A summary of Social Procurement requirements and expectations aligned to procurement activities below and over the internal tender thresholds
 - » Details and guidance about how to include Social Procurement into procurement activities.
- Has ensured that Social Procurement considerations are embedded into online e-Learning procurement modules
- Continues to provide additional information tools to Parks Victoria officers such as the 'Introduction to Social Procurement' video.

Case studies and additional information on SPF achievements

Parks Victoria is committed to providing opportunities to Victorian Aboriginal People and increasing the awareness of Aboriginal culture amongst the community.

St Kilda Pier Redevelopment

As part of their social procurement objectives on the project, the lead contractor organised a Bunurong Land Council education session for the extended project team. This saw Simpson Construction and Parks Victoria staff attend the pier in late June for the event which included a smoking ceremony and background on Bunurong culture and their connection to sea country.

The new pier will be built using steel piles for durability, lifecycle costing and load rating. However, in recognition of the warmth and heritage values timber brings, it will feature extensive sections of timber decking which is being sourced via a First Nations company from mining leases in northern Queensland. Timber from the old pier is being salvaged for reuse for purposes such as seating on the new pier.

Also, as part of the project Simpson Construction engaged the Victorian Pride Centre to design and install a large piece of artwork on the hoarding along the pier. This artwork shares the timeline of St Kilda's queer history from 1856 until the opening of the Victorian Pride Centre in 2021. You can find out more at www.queerways.melbourne/st-kilda



Government advertising expenditure

Parks Victoria did not undertake any advertising campaigns with a total media buy of \$100,000 or greater (exclusive of GST) during 2021–22.

Consultancy expenditure

Details of consultancies under \$10,000

In 2021–22, Parks Victoria engaged four consultancies where the fees payable was less than \$10,000. The total cost of these consultancies was \$20,259 (excluding GST).

Details of consultancies over \$10,000

In 2021–22, Parks Victoria engaged five consultancies where the fees payable was \$10,000 or greater. The total cost of these consultancies was \$431,077 (excluding GST).

Details of individual consultancies over \$10,000 are outlined on Parks Victoria's website.

Information and communication technology (ICT) expenditure

Parks Victoria had a total ICT expenditure of \$16.6 million in 2021–22, consisting of the following:

	Total (\$)
Business As Usual (BAU) ICT Expenditure	16.11 million
Non-Business As Usual (non-BAU) ICT Expenditure (Total = Operational expenditure & Capital Expenditure)	0.50 million
Operational Expenditure	0.41 million
Capital Expenditure	0.09 million

Notes:

- (1) ICT Expenditure refers to Parks Victoria's costs in providing business-enabling ICT services. It comprises Business As Usual (BAU) ICT expenditure and non-Business As Usual (Non-BAU) ICT expenditure.
- (2) Non-BAU ICT expenditure relates to extending or enhancing Parks Victoria's current ICT capabilities.
- (3) BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.



Major contracts

Parks Victoria entered into one contract greater than \$10 million in 2021–22.

Contract name	Lead contractor	Commencement date	Completion date	Contract value (\$)
St Kilda Pier Redevelopment Construction (ITS2-00266)	Simpson Construction Company Pty Ltd	17/11/2021	31/05/2025	47,261,175

Building Act compliance

Parks Victoria owns or controls 492 occupied buildings located state-wide across Victoria and consequently in relation to these building's, is required to provide a statement on its compliance with the building and maintenance provisions of the *Building Act 1993*.

Parks Victoria, in managing its compliance obligations, requires that appropriately qualified consultants and contractors are engaged for all proposed works on land controlled by Parks Victoria and that their work and services comply with current building standards.

All such, consultants and contractors engaged by Parks Victoria are required to have appropriate mechanisms in place to ensure compliance with the building and maintenance provisions of the *Building Act 1993*, *Building Regulations 2018* and the *National Construction Code*.

In relation to compliance for existing owned/occupied buildings, Parks have commercial arrangements in place (Contract period 2021–24) for the Inspection, Testing and Maintenance of Essential Safety Measures (ESM), in accordance with relevant standards; *Building Act 1993*, *Building Regulations 2018* and including, mechanical, electrical and fire service assets. These inspections then inform the asset works program which is delivered annually through existing maintenance contracts.

Parks Victoria will continue to implement a risk-based approach to prioritise the ongoing auditing and rectification program to address any areas of non-compliance based on the availability of resources.

In 2021–22: Parks Victoria reported on the following matters:

No.	Compliance requirements	Comments
1	Mechanisms to ensure that buildings conform with the building standards	<p>Parks Victoria have engaged Hendry Group (Building Surveyor) (Contract period 2021–24) to audit all Parks owned/occupied building's and to:</p> <ul style="list-style-type: none">• Classify the buildings in accordance with the Building Code of Australia• Develop maintenance determinations where occupancy permits are not available• Audit Parks Victoria essential safety measures program with service provider (Airmaster) and provide for the Annual Essential Safety Measures Report.
2	Number of major works projects undertaken (>\$50 000)	Nil
3	Number of building permits, occupancy permits, or certificate of final inspection issued in relation to buildings owned by Parks.	<ul style="list-style-type: none">• Nil Building permits• Nil Occupancy permits• 492 Certificates of Occupancy.

No.	Compliance requirements	Comments
4	Mechanisms for inspection, reporting, scheduling and carrying out of rectification and maintenance works on existing buildings.	<p>Parks Victoria have engaged Airmaster (ESM Services Provider) (Contract period 2021–24) to:</p> <ul style="list-style-type: none"> • Audit, inspect, test and maintain all ESM assets within Parks Victoria owned/occupied buildings • Develop defects reports where required • Parks Victoria will review defects reports and instruct Airmaster to rectify defects to provide for compliance and ensure normal asset operations.
5	Number of emergency orders and building orders issued in relation to buildings	<ul style="list-style-type: none"> • 0 emergency orders • 0 building orders.
6	Number of buildings that have been brought into conformity with building standards during the year.	<ul style="list-style-type: none"> • 492 buildings brought into ESM conformity.

Freedom of Information

The *Freedom of Information Act 1982* (the FoI Act) allows the public the right of access to documents held by Parks Victoria. The purpose of the FoI Act is to extend as far as possible the right of the community to access information held by government departments and agencies, local councils, Ministers and other bodies subject to the Act.

An applicant has a right to apply for access to documents held by Parks Victoria. This comprises documents both created by Parks Victoria or supplied to Parks Victoria by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by Parks Victoria is available on Parks Victoria's website under its Part II Information Statement.

The FoI Act allows Parks Victoria to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to Parks Victoria in-confidence.

The FoI Act was amended on 1 September 2017 to reduce the Freedom of Information (FOI) processing time for requests received from 45 to 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the

applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by Parks Victoria, under section 49A of the FoI Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

FOI requests can be submitted by emailing a completed FoI application form (available on our website parks.vic.gov.au/freedom-of-information). In summary, the requirements for making a valid request are:

- It must be in writing
- It should be clear and provide such information concerning the document as is reasonably necessary to enable identification of the document
- It should be accompanied by the application fee of \$30.60 (the fee may be waived in certain circumstances).

Access charges for photocopying and search retrieval may also apply once the request has been finalised. Enquiries can be made by emailing the FoI officer foi@parks.vic.gov.au, or telephone 13 19 63.

Access charges may also be payable if the document pool is large, and the search for material, time consuming.



FOI statistics/timeliness

During 2021–22, Parks Victoria received 65 FOI applications. They came from:

	Number	Per cent
General public	32	49
Lawyers	28	43
Members of Parliament	4	6
Media	1	2
Total	65	100

For the same period, Parks Victoria processed 14 consultations under the Act received by other government departments and agencies and made decisions on 41 requests. Five of these requests were received during prior financial years. The outcomes were:

	Number	Per cent
Full access granted	26	63
Partial access granted	11	27
No relevant documents found	4	10
Access denied	0	0
Total	41	100

The average time taken to finalise valid requests in 2021–22 was 47 days and 100 per cent of requests were finalised within the statutory time period.

Parks Victoria also closed 31 requests, including four received during the previous financial year, with the outcomes shown below:

	Number
Invalid request ¹	12
Documents released outside the FOI Act	7
Transferred to another agency	7
Request withdrawn by applicant	4
Declined as unreasonable diversion of resources	1
Total	31

Notes:

- ¹ Application fee not paid or request terms unclear and applicant did not provide clarification

Further information

Further information regarding the operation and scope of FOI can be obtained from the FOI Act, regulations made under the FOI Act and www.ovic.vic.gov.au

Freedom of Information Commissioner

Reviews

The Office of the Victorian Information Commissioner (OVIC) received 1 request for a review of a Parks Victoria FOI decision between 1 July 2021 and 30 June 2022. The review application was withdrawn.

Complaints

OVIC received two complaints made about Parks Victoria processing of FOI requests between 1 July 2020 and 30 June 2021. Both complaints have been closed.

Competitive neutrality policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

Parks Victoria continues to comply with the requirements of the Competitive Neutrality Policy in its business undertakings. Parks Victoria ensures fair competition against private sector businesses and removes any advantages or disadvantages that it may experience as a result of government ownership.

Public interest disclosures

The *Public Interest Disclosure Act 2012* enables people to make disclosures about improper conduct by public officers and public bodies and protecting them when they do. A public interest disclosure is a complaint of corrupt or improper conduct by a public officer or a public body. Parks Victoria is a 'public body' for the purposes of this Act. Improper or corrupt conduct involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption. The conduct must be criminal in nature or a matter for which an officer could be dismissed.

Please note that Parks Victoria is not able to receive public interest disclosures.

A person can make a public interest disclosure about Parks Victoria, its Board Members, officers or employees by contacting the Independent Broad-Based Anticorruption Commission on the contact details provided below.

Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower, 459 Collins Street, Melbourne Victoria 3000.

Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001

Internet: www.ibac.vic.gov.au

Phone: 1300 735 135

Email: See the website above for the secure email disclosure process, which also provides for anonymous disclosures.

Parks Victoria has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about Parks Victoria or its employees.

Information about Parks Victoria's procedures is on its website at www.parks.vic.gov.au

For further information, contact the Chief Legal Counsel, Parks Victoria, Level 10, 535 Bourke Street, Melbourne 3000.

Disability Action Plan

The *Disability Act 2006* requires all Victorian public sector bodies including Parks Victoria, to prepare a disability action plan and report on its implementation in their annual report. Parks Victoria commenced the development of a new Disability Action Plan in 2021–22. The new Disability Action Plan (2022–2026) is a four-year plan that enables visitors with a disability, their families and carers to obtain the health and wellbeing benefits from park visits. The new Disability Action Plan will reflect the State Disability Plan released in 2022.

Key achievements listed throughout this Annual Report are aligned to the current Disability Action Plan (2017–2022). Highlights from the current plan include:

Improved park facilities and park information

- Provided technical advice to incorporate all-abilities access into major capital works programs for redevelopment of park facilities including Victorian Great Outdoors, Economic Stimulus projects and Urban Active Wellbeing initiative. Projects completed included improved toilet facilities at Cape Conran and Bailey Hooley campground and improved pontoon access at Tooradin jetty and Patterson River
- Created an all abilities walks video series (ten videos) and featured on Parks Victoria's website
- Updated information on the 'Walk in the Park' (with Blind Sports Victoria) and 'Social Scripts' (Amaze) Programs
- Added the 'wheelchair skill for getting about in nature' video as a resource on the Parks Victoria website
- Added information on modified accommodation and accessibility equipment to the Parks Victoria website to make it easier for people with a disability, families and carers to stay and enjoy the spectacular natural beauty of the parks
- Added updated information on all abilities access to the Parks Victoria website, including producing information in "Easy English" and HTML formats
- Completed project planning for the development of Changing Places toilets at Tidal River, Wilsons Promontory National Park



- Co-designed accessible camping experiences at Point Nepean National Park for people with a disability
- Provided an all-abilities beach access chair, in partnership with the Port Campbell Surf Life Saving Club
- Implemented and incorporated universal design principles and standard facilities design into the new Parks Victoria visitor facilities manual.

Plans and priorities

- A draft Disability Action Plan 2022–2026 was developed that involved extensive engagement with the disability community including 24 stakeholder meetings, 1,500 people visiting the Engage Victoria site, an online focus group and over 100 completed online surveys.

Training and capacity building

- Supported William Angliss Institute of TAFE students to develop accessible tourism experiences at Point Nepean National Park
- Created new autism social scripts at Werribee Mansion and Point Nepean National Park in partnership with Amaze Victoria.

Delivered inclusive programs and activities

- Supported Blind Sports and Recreation Victoria to provide guided group walks for blind or vision impaired people in Werribee Park and the Grampians National Park
- Grew volunteering opportunities at Serendip Sanctuary and partnerships with genU at Werribee Park
- Expanded the all-terrain TrailRider program to Lake Mountain Alpine Resort and Kinglake National Park.

Office-based environmental impacts

Operational context

Parks Victoria is responsible for the management of more than 3,000 parks and reserves totalling more than 4 million hectares or 18 per cent of Victoria's land mass. The organisation's workforce of approximately 1,450 equivalent full-time positions

is widely dispersed across the state, often in remote or semi remote locations. Apart from Parks Victoria's city office and several regional hubs, employees are mostly located in small offices or depots with an operational focus requiring extensive motor vehicle use. Most operational vehicles are classed light commercial four-wheel drives capable of responding to bushfires and operating in remote and rugged terrain. The organisation also manages a variety of marine parks, waterways, and remote lighthouses.

Parks Victoria's Environmental Sustainability Plan guides organisational efforts to enhance sustainability outcomes. The plan includes the commitment to deliver full public reporting against Financial Reporting Directive 24 (FRD 24).

Reporting period

Parks Victoria reports environmental data (excluding water licences) using the fringe benefit tax (FBT) period from 1 April – 31 March each year to avoid data lag (the delay between consumption and related data being accessible). This approach is taken by various Victorian government departments, including DELWP, and circumvents the need to average or estimate consumption where data is absent at the end of the financial year. Note: The meter reading schedule used by water authorities requires the use of financial year data for water licences.

Baseline and COVID-19

The COVID-19 pandemic continued to have an impact on consumption across most environmental indicators including energy, water, and transport in the 2021–22 reporting period. Whilst 2021–22 data is compared with the previous year to measure change, the 2019–20 reporting period is regarded as a more realistic baseline. This is because the 2019–20 reporting year was but for a few weeks, not impacted by COVID-19 restrictions. For this reason, Parks Victoria has in this report provided comparisons to both 2019–20 and 2020–21 reporting period data.

We may see that COVID-19 induced changes in working behaviours such as greater use of online meetings and working from home may deliver a lasting reduction in Parks Victoria's environmental footprint (a new normal).

Indirect greenhouse gas emissions

Indirect greenhouse gas emissions are released to the atmosphere from the indirect consumption of energy and come from sources not owned or controlled by Parks Victoria. For example, the energy used to transport petrol to the petrol station. Parks Victoria is now including indirect greenhouse gas emissions data where available. This now applies to both the 2020–21 and 2021–22 reporting periods (adjustments have been made to previously reported figures in 2020–21). This increases emissions by 10 to 15 per cent overall and includes stationary energy, water, transport, air travel and paper.

Energy

Stationary energy use in 2021-22 increased by 4.5 per cent compared to the previous year. This increase is thought to be attributed to a relaxing of COVID-19 restrictions during the reporting period. Notably however energy consumption remained 16 per cent below the 2019–20 pre COVID-19 baseline. Employee working from home arrangements, a continued commitment to online meetings and other COVID-19 related impacts are understood to have maintained downward pressure on Parks Victoria's total energy consumption. A warmer than average winter and a mild summer are also thought to be contributing factors.

Indicator	2021–22	2020–21	2019–20	% Change 2020–21	% Change 2019–20
E1. Total Stationary energy usage segmented by primary source (MJ)	24,118,585	23,080,458	28,716,896	+ 4.5%	-16%
Electricity (excl Green Power)	11,294,416	10,818,466	13,839,566	+4.4%	-18.4%
Natural Gas	517,674	554,468	493,925	-6.6%	+4.6%
Green power (MJ)	9	38	931	0%	-
LPG	11,771,877	11,083,688	13,336,758	+6.2%	-11.7%
Diesel	534,610	623,799	1,045,716	-4.3%	-48.9%
E2. Greenhouse gas emissions from Stationary energy consumption (tonnes CO2-e)	4,065	4,088	4,876	-0.6%	-16.6%
Electricity (tonnes CO2-e) excluding Green Power	3,241	3,300	3,969	-1.8%	-18.3%
Natural Gas	29	31	25	-6.5%	+16%
LPG	756	712	808	+5.8%	-6.4%
Diesel	39	46	73	-15.2%	-46.6%
Office related consumption (MJ)	776	828	1,155	-6.3%	-32.8%
E3. Percentage of electricity purchased as Green Power (%)	0.00%	0.00%	0.007%		
E4. Units of office energy used per FTE (MJ/FTE)	0.54	0.57	Not available	-5.3%	
E5. Units of office energy used per office area (MJ/m2)	Not available	Not available	Not available		



Energy (continued)

Actions undertaken

- Efforts to reduce stationary energy use during the reporting period has included the installation of energy efficient, longer-life LED outdoor lighting at Albert Park and indoor lighting upgrades at the Bacchus Marsh depot
- Parks Victoria will benefit from the installation of a large 40-Kilowatt solar power system on the Pit Building at Albert Park in partnership with the Australian Grand Prix Corporation.

Planned Improvements

- All off-grid remote area power supplies converted to hybrid renewable energy systems (where not already in place)
- Installation of solar panels on new buildings where fit for purpose
- Widespread installation of solar power systems at Albert Park
- Outdoor lighting including piers, jetties, playing fields, open spaces, carparks, and street lighting converted to energy efficient LED where feasible, safe, and cost effective
- Replacement of gas hot water systems with energy efficient heat pump technology where suitable.
- General energy and water efficiency improvements.

Explanatory notes

- Most energy data is sourced directly from suppliers
- Under FRD 24, organisations are required to report energy consumption and emissions for offices and encouraged to report non-office impacts. Parks Victoria does include non-office data
- Bulk stationary diesel consumption figures are based on delivery dates
- Where office related consumption is specifically mentioned this sum is a component of the total not in addition to the total
- 2020–21 and 2021–22 greenhouse gas figures are inclusive of scope three emissions elevating emissions by ~ 10–15 per cent compared to the 2019–20 baseline. For this reason, figures provided in this report will be higher than those published last year.

Waste and recycling

It has been Parks Victoria's intention to conduct strategic waste audits to enable the establishment of a meaningful waste baseline to measure change however due to the impacts of the COVID-19 pandemic this work was placed on hold.

Actions undertaken

Parks Victoria has been progressively implementing improved waste management policy and procedures. This has included the recycling of construction waste and the use of salvaged and recycled materials in projects.

Planned Improvements

- Implementation of four streams of waste separation wherever possible and improved recycling rates at work centres
- Improved use of recycled materials in projects and business as usual activities.

Paper use

Indicator	2021–22	2020–21	2019–20	% Change 2020–21	% Change 2019–20
P1. Total units of A4 equivalent copy paper purchased (reams)	1,037	43	2,161	+2,411%	-52%
P2. Units of A4 equivalent copy paper used per FTE (reams/FTE)	0.7	0.03	1.7	+2,306%	-58.9%
P3. 75-100% recycled content (%)	654	22	1753	+2,972.7%	-62.7%

Actions undertaken

Paper consumption was more than 50 per cent below pre COVID-19 levels in 2021–22. Work continues transitioning to a broader electronic records management system.

Planned Improvements

Reduction in paper consumption through conversion to paperless business processes and the establishment of default purchasing settings for paper to achieve highest environmental standards (instigated).

Explanatory notes

- Paper consumption in 2020–21 was extremely low due to working from home requirements relating to COVID-19 restrictions whereas 2021–22 saw an increasing number of staff returning to the office
- Figures for recycled content paper will be higher in this report than published last year due to the amalgamation of data – both carbon neutral and non-carbon neutral paper of the same recycled content are now combined.

Water consumption

Parks Victoria continues to gather information on all forms of water use and monitors changes in water consumption on a regular basis to identify potential leaks and opportunities to reduce consumption. This work helped to identify significant leaks during the reporting period.

Indicator	2021–22	2020–21	2019–20	% Change 2020–21	% Change 2019–20
W1. Total water consumption (kL)	604,499	602,586	322,992	+0.3%	+87.2%
Total Mains Potable Water consumption (kL)	277,163	233,170	236,530	+18.9%	+17%
Trucked in potable water (kL)	1,732	2,247	11,449	-23%	-84.9%
Water Licence related water consumption (kL)	283,120	334,850	39,478	-5.4%	+717%
Parks Victoria produced potable water (kL)	42,484	32,319	35,681	+31.4%	+19%
W2. Units of office water used per FTE (kilolitres/FTE)	4.9	6.8	7.0	-28%	-30%
W3. Units of office water used per office area (kilolitres/m2)	Not available	Not available	Not available		



Water consumption (continued)

Planned Improvements

- Development of a water efficiency Improvement plan for high water use sites including Albert Park, Werribee Park and Yarra Bend
- Water efficient appliances and fittings in all new buildings or major renovations
- Rainwater tanks where fit for purpose and the possible expansion of stormwater capture and reuse.

Explanatory notes

- The capture of water licence related water consumption is continually improving hence the percentage increase between 2019–20 and following years
- The totals published in past Annual Reports are now different to those provided in this report because it includes all metered water consumption not just mains potable water
- The rise in mains potable water consumption is thought to be related to a return to normal or higher levels of park visitor use, sporting field/grass area restoration and several leaks that were detected in the reporting period
- The large fall in trucked potable water consumption is related to the Twelve Apostles Visitor Centre being connected to the town water supply and the impacts of the COVID-19 pandemic
- The 19 per cent increase in Parks Victoria potable water production relates to record visitation at Tidal River in the Wilsons Promontory National Park
- Where office related consumption is specifically mentioned this sum in a component of the total not in addition to the total
- The figure for water licence consumption in 2020–21 is higher than published last year as it has been updated with new data
- Office area data currently not available.

Travel and transport

Indicator	2021–22	2020–21	2019–20	% Change 2020–21	% Change 2019–20
T1. Total energy consumption by fleet vehicles (MJ) ⁽¹⁾	50,825,602	50,235,163	55,588,614	+1.2%	-8.6%
Diesel	47,570,401	46,834,376	49,914,444	+1.6%	-4.7%
LPG	0	3	24	-5.4%	-43%
Unleaded	3,035,520	3,204,848	5,325,146	+12.1%	-37.1%
Hybrid	219,681	195,936	349,000	+10%	-12%
T2. Total distance travelled by fleet vehicles (km) ⁽⁴⁾	9,614,801	8,710,477	10,893,411	+10%	-5%
Diesel	8,915,997	8,078,295	9,385,113	+10%	
LPG	0	0	0		-56%
Unleaded	612,472	583,476	1,376,751	+5%	-34%
Hybrid	86,332	48,706	131,547	+77%	-3.9%

Travel and transport (continued)

Indicator	2021–22	2020–21	2019–20	% Change 2020–21	% Change 2019–20
T3. Total greenhouse gas emissions from fleet vehicles (tonnes CO₂-e)	3,752	3,709	3,903	+1.2%	-3.9%
Diesel	3,521	3,467	3,519	+1.5%	+0/05%
LPG	0	0	0		
Unleaded	215	228	359	-5.7%	-40.1%
Hybrid	16	14	25	+14.3%	-36%
T4. Total distance travelled by aeroplane (km)	14,650	0	380,097	-	-96.1%
T5. Percentage using sustainable transport to get to and from work by locality					
CBD (%)	Not available	Not available	Not available		
Metro (%)	Not available	Not available	Not available		
Regional (%)	Not available	Not available	Not available		

Actions undertaken

Parks Victoria now has 16 hybrid electric vehicles in the passenger vehicle fleet (including one plug in hybrid electric vehicle) and a further 12 on order. Progress with transitioning the fleet to more low or now emissions vehicles has been impacted by COVID-19 supply shortages but with many passenger vehicles due for replacement over coming years we can expect to see a rapid movement away from solely combustion engine vehicles. Parks Victoria has continued with a commitment to online meetings where suitable and this is helping to keep downward pressure on fuel consumption and associated greenhouse gas emissions.

Planned Improvements

Parks Victoria has recently committed to having 75 per cent of the passenger vehicle fleet classed as no or low emission vehicles by 2025.

Explanatory notes

- Total distance travelled by fleet according to vehicle/fuel type is an upgrade to reporting from the 2021–22 reporting period
- All hybrid vehicles in the fleet are classed as passenger vehicles and use unleaded fuel
- The carbon footprint of hybrid vehicles (12.6 tonnes Co₂-e) is included in the unleaded fuel type
- Parks Victoria's workforce is spread across Victoria often in small towns and semi-remote locations where sustainable transport such as public transport, walking and cycling may not be an option for getting to work. Parks Victoria will need to do staff surveys to get an understanding of the percentage of staff are using sustainable transport but due to COVID-19 impacts this work is on hold.



Greenhouse gas emissions

Indicator	2021–22	2020–21	2019–20	% Change 2020–21	% Change 2019–20
Total Greenhouse gas emissions (tonnes CO ₂ -e)	8,333	8,185	9,013	+1.8%	-7.5%
G1. Total greenhouse gas emissions associated with energy use (tonnes CO₂-e)	4,065	4,088	5,039	-0.6%	-19.7%
G2. Total greenhouse gas emissions associated with vehicle fleet (tonnes CO₂-e)	3,752	3,709	3,903	+1.2%	-3.9%
G3. Total greenhouse gas emissions associated with air travel (tonnes CO₂-e)	4	-	71	-	-94.4%
G4 Total greenhouse gas emissions associated with waste disposal (tonnes CO₂-e)	Not available	-	-	-	-
G5 Greenhouse gas emissions offsets purchased (tonnes CO₂-e)	0	0	0	-	-

Actions undertaken

In March 2022, Parks Victoria endorsed a 3-year greenhouse gas emissions reduction plan with a target of reducing reported greenhouse gas emissions by 50 per cent below 2019–20 levels by 2025. This will be achieved through the implementation a comprehensive range of direct and indirect measures. Greenhouse gas emissions are currently 7.5 per cent below pre-COVID-19 levels.

Planned Improvements

Parks Victoria's recently endorsed greenhouse gas emissions reduction plan includes a diverse range of actions designed to reduce greenhouse gas emissions including:

- Installation of hybrid renewable energy systems (subject to funding) at remote off-grid sites like Tidal River (Wilson's Promontory National Park) and lighthouse stations
- Solar panel installations on new buildings
- Energy efficient lighting upgrades
- Transition to zero or low emission vehicles
- Inclusion of Environmentally Sustainable Designs standards in future building and construction projects

- Green procurement practices
- Online meetings
- Energy and water efficiency
- Staff training and awareness programs
- Purchase of 100 per cent green power.

Explanatory notes

- 2020–21 and 2021–22 greenhouse gas figures are inclusive of scope three emissions elevating emissions by ~10-15 per cent. This means figures reported in 2020–21 will differ
- The total distance travelled by fleet vehicles (km) figure for 2019–20 and 2020–21 has been updated following data cleansing undertaken in 2021–22
- It has been Parks Victoria's intention to conduct strategic waste audits to enable the establishment of a meaningful waste baseline to measure change however due to the impacts of the COVID-19 pandemic this work was placed on hold. Accordingly, greenhouse gas emissions from waste estimates are not available
- Greenhouse gas emissions from water consumption apply to mains potable water and trucked in water only.

Greener procurement

Through actions like the purchase of low emissions vehicles, recycled plastic and paper products and energy efficient lighting, Parks Victoria is giving preference to green products. Nonetheless there are many opportunities to further enhance green procurement practices. This will be a focus for Parks Victoria over coming years and include a greater emphasis on low emission, low carbon footprint, recyclable, and non-toxic products.

Additional information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by Parks Victoria and are available in full on request, subject to the provisions of the *Freedom of Information Act 1982*:

- Publications produced by Parks Victoria about itself, and how these can be obtained
- Any major external reviews carried out on Parks Victoria
- Major research and development activities undertaken by Parks Victoria
- Major promotional, public relations and marketing activities undertaken by Parks Victoria to develop community awareness of the entity and its services
- Changes in prices, fees, charges, rates and levies charged
- Overseas visits undertaken
- All contractors engaged, services provided, and expenditure committed for each engagement (in addition to the information included in Parks Victoria's annual report)
- A statement of completion of declarations of pecuniary interests by relevant officers
- A statement on industrial relations within Parks Victoria.

For details of the FoI process please refer to the Parks Victoria website. FoI requests can be submitted by emailing a completed FoI application form (available on our website parks.vic.gov.au/freedom-of-information). In summary, the requirements for making a valid request are:

- It must be in writing
- It should be clear and provide such information concerning the document as is reasonably necessary to enable identification of the document
- It should be accompanied by the application fee of \$30.60 (the fee may be waived in certain circumstances).

Access charges for photocopying and search retrieval may also apply once the request has been finalised. Enquiries can be made by emailing the FoI officer foi@parks.vic.gov.au, or telephone 13 19 63.

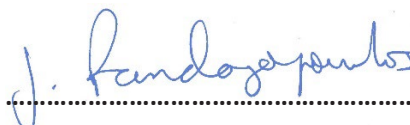


Financial management compliance attestation

I **John Pandazopoulos**, on behalf of the Responsible Body, certify that **Parks Victoria** has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Signature

Date


.....

6 September 2022

.....

Hon. John Pandazopoulos

Chair of the Board of Directors

Parks Victoria

Compliance with Statement of Obligations

Parks Victoria's obligations regarding the performance of its functions and the exercise of statutory powers are set out in a Statement of Obligations issued by the Minister for Energy, Environment and Climate Change on 27 October 2018 under section 31 of the *Parks Victoria Act 2018*. Parks Victoria is required to comply with the Statement of Obligations and to report in its Annual Report on how it has met its obligations under the Statement.

Parks Victoria complied with the Statement in 2021–22. Further details are included in the table below.

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
1	PURPOSE	
1.1	<p>The purpose of this statement of obligations is to set out the obligations that Parks Victoria has in performing its functions and exercising its powers in relation to the land which Parks Victoria manages, in particular:</p> <p>(a) Parks Victoria managed land as defined in the <i>Parks Victoria Act 2018</i>.</p> <p>(b) Land managed by Parks Victoria appointed as a committee of management under section 14 of the <i>Crown Land (Reserves) Act 1978</i> or section 50(3) of the <i>Forests Act 1958</i>.</p> <p>(c) Land that is subject to an agreement under section 69 of the <i>Conservation, Forests and Lands Act 1987</i> that is managed by Parks Victoria on behalf of the Secretary to the Department of Environment, Land, Water and Planning (DELWP).</p>	<p>Comment:</p> <p>Parks Victoria had regard to this Statement of Obligations when performing its functions and exercising its powers.</p>
2	OBJECTS	
2.1	<p>Parks Victoria must have regard to its objects in the management of any land referred to in clause 1.1 (b) and (c) above.</p> <p>Note: This is in addition to the requirement of section 7(1) of the <i>Parks Victoria Act 2018</i> in relation to Parks Victoria managed land and is to the extent that the objects are not inconsistent with Parks Victoria carrying out its duties as a committee of management or managing land under an agreement.</p>	<p>Comment:</p> <p>Parks Victoria had regard to its statutory objects when managing land as a Committee of Management or on behalf of the Secretary.</p>
3	OVERALL GOAL	
3.1	<p>In performing its functions and exercising its powers, Parks Victoria must work to be a best practice park management organisation, striving for excellence in protecting and managing Victoria's outstanding system of parks and reserves, engaging and working effectively with Traditional Owners, other land managers and the broader community, providing high quality opportunities for visitors to enjoy the parks and reserves, and contributing to the state's visitor economy.</p>	<p>Comment:</p> <p>Parks Victoria continued to work to be a best practice park management organisation.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Our Vision (page 4) • Our Purpose (page 4) • About Us (page 4) • Strategic Plan - Shaping our Future (page 4).



REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
4	GUIDING PRINCIPLES	
4.1	<p>In performing its functions and exercising its powers, Parks Victoria must have regard to the following guiding principles:</p> <ul style="list-style-type: none"> (a) Healthy Parks Healthy People, which recognises the fundamental connections between human health and environmental health, is an underlying philosophy of Parks Victoria. (b) The active involvement of Traditional Owners in park management through joint management and other management arrangements is a fundamental aspect of park management. (c) The community should be placed at the centre of park planning and management. (d) Effective communication with the community and key stakeholders is critical to the successful development and delivery of major policies, management outcomes, initiatives and operations. (e) Evidence-based decision making contributes to better decisions and management outcomes. (f) Close collaboration between Parks Victoria and DELWP and other land managers ensures more effective and efficient public land management. (g) A high performing organisation delivers for government, has a positive culture, promotes staff safety and wellbeing, promotes partnerships, is innovative and provides excellent service. 	<p>Comment:</p> <p>Parks Victoria, in performing its functions and exercising its powers, had regard to the guiding principles.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> (a) Healthy Parks, Healthy People (page 4) (b) Traditional Owner Partnerships (page 13) (c) Wilsons Promontory Sanctuary (page 14) Gariwerd Landscape Management Plan (page 13) (d) St Kilda Pier works (page 16) (e) Conservation achievements through biodiversity programs (page 10-12) (f) Storm recovery (page 22-24) Caring for Country (pages 13-14) (g) Safety, culture, and people (page 27-30).
5	ENGAGEMENT WITH THE MINISTER	
5.1	Parks Victoria must provide timely advice to the Minister on Parks Victoria activities, issues and plans.	<p>Comment:</p> <p>Parks Victoria provided timely advice to the Minister on a range of matters and consulted with the Minister on its efforts to protect the parks, enhance visitor access to parks, increase visitation and stimulate Victoria's visitor economy.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Our Ministers (page 5) • Ministerial request responses (page 35).
5.2	Parks Victoria must consult the Minister in a timely manner on its efforts to enhance visitor access to parks, increase visitation and stimulate Victoria's visitor economy.	

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
6	ENGAGEMENT WITH THE COMMUNITY	
6.1	Parks Victoria must undertake engagement with the broader community, community and Friends groups, and key stakeholders to effectively support the preparation land management plans under the <i>Parks Victoria Act 2018</i> and management plans under the <i>National Parks Act 1975</i> and the <i>Wildlife Act 1975</i> and, if it considers it appropriate in the circumstances or as required by the Minister, will engage with any or all of the above concerning the delivery of its programs and projects. In its engagement, Parks Victoria must have regard to the principles set out in the Victorian Auditor-General's Office publication <i>Public Participation in Government Decision-making</i> (May 2017). In deciding the level of engagement, Parks Victoria must consider the level of impact of the plan, program or project on the public or natural and cultural values.	<p>Comment:</p> <p>Parks Victoria undertook relevant engagement with the community, various community and Friends Groups and key stakeholders, and also involved volunteers in parks and other areas.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Connecting People and Nature (page 15) • Caring for Country (page 13) • Volunteer programs (page 18).
6.2	Parks Victoria must implement programs to involve volunteers in parks and other areas which it manages.	
7	COLLABORATION	
7.1	DELWP	Comment:
7.1.1	Parks Victoria must work closely and collaboratively with DELWP to seek operational efficiencies in the delivery of services, including by sharing resources and assets.	Parks Victoria worked closely and collaboratively with DELWP on a range of matters and contributed to compliance activities across public land.
7.1.2	Parks Victoria must work closely and collaboratively with DELWP to share knowledge, information, research and data and to develop related data standards in order to achieve efficiencies in both organisations and improved planning and responses and to avoid duplication of effort.	Parks Victoria advanced collaboration with Traditional Owners to develop genuine partnerships, conserve cultural heritage and support indigenous land management practices and worked with DELWP in engaging Traditional Owners.
7.1.3	Parks Victoria must work closely and collaboratively with DELWP to adopt and implement practices to address interagency risk, consistent with the <i>Victorian Government Risk Management Framework Practice Notes</i> (2016).	
7.1.4	Parks Victoria must contribute to compliance activities across public land tenures to provide a seamless service to address priority risks.	
7.2	Traditional Owners	Annual Report references:
7.2.1	Parks Victoria must advance timely, respectful and culturally sensitive collaboration with Traditional Owners to develop genuine partnerships, conserve cultural heritage and support indigenous land management practices.	<ul style="list-style-type: none"> • Conservation programs in partnership with DELWP such as: <ul style="list-style-type: none"> » Release of engagement for Three New Parks (page 17) » Bushfire, Biodiversity and Recovery - Eastern Victoria (page 11) • Traditional Owner Partnerships (page 13) • Planned burns (page 23).
7.2.2	Parks Victoria must work closely and collaboratively with DELWP in engaging Traditional Owners.	
7.2.3	Parks Victoria must prepare an Aboriginal Inclusion Plan under the Victorian Aboriginal Affairs Framework, in collaboration with DELWP.	



REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
8	OVERARCHING GOVERNMENT STRATEGIES, POLICIES AND PRIORITIES	
8.1	Strategies and policies	Comment: Parks Victoria fulfilled its obligations as relevant in relation to strategies and policies; fire and emergency management; Traditional Owners; climate change and environmental sustainability. Annual Report references: <ul style="list-style-type: none"> • Conservation achievements through biodiversity protection programs (page 10) • Traditional Owner Partnerships (page 13) • Contributing to Healthy, Liveable Communities (page 22) • Environmental sustainability (page 58).
8.1.1	Parks Victoria must contribute to the development and/or implementation of government policies and priorities, including but not limited to the following: <ul style="list-style-type: none"> (a) <i>Protecting Victoria's Environment – Biodiversity 2037</i> (2017). (b) Regional forest agreements. (c) <i>Safer Together</i> (2015). (d) <i>Water for Victoria Water Plan</i> (2016). (e) Regional catchment strategies under the <i>Catchment and Land Protection Act 1994</i>. (f) <i>Victorian Waterway Management Strategy</i> (2013). (g) Any Marine and Coastal Policy or Marine and Coastal Strategy under the <i>Marine and Coastal Act 2018</i>. (h) <i>Victorian Government Cultural Heritage Asset Management Principles</i> (2009). (i) <i>Victorian Visitor Economy Strategy</i> (2016). 	
8.2	Fire and emergency management	
8.2.1	Parks Victoria must support the Secretary to deliver the Secretary's responsibilities in relation to fire and emergency management through fire and emergency management agreements.	
8.3	Traditional Owners	
8.3.1	Parks Victoria must support DELWP in the development and implementation of recognition and settlement agreements under the <i>Traditional Owner Settlement Act 2010</i> and other agreements involving Traditional Owners and the State of Victoria.	
8.3.2	Parks Victoria must contribute to the development and implementation of whole of government Aboriginal inclusion policies, such as employment and economic development.	
8.4	Climate change and environmental sustainability	
8.4.1	Parks Victoria must contribute to the government's response to climate change, including meeting any obligations under the <i>Climate Change Act 2017</i> .	
8.4.2	Parks Victoria must strive to be a model environmentally sustainable organisation.	

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
9	PARK MANAGEMENT	
9.1	Management priorities	Comment: Parks Victoria fulfilled its obligations in relation to management priorities, the Land Management Strategy and evidence-based decision making. Annual Report references: <ul style="list-style-type: none"> • Visitor improvements in Connecting People and Nature (pages 15-20) • Joint management (page 14) • Landscape approach through conservation action plans (page 10) • Land Management Strategy (page 6).
9.1.1	Parks Victoria must work to enhance visitor access to the parks and other areas it manages while protecting the natural and cultural values of these areas.	
9.1.2	Parks Victoria must support the implementation of joint management with Traditional Owners under relevant agreements.	
9.1.3	Parks Victoria must adopt a whole of landscape approach in fulfilling its public land management responsibilities and work collaboratively with other land managers.	
9.2	Land management strategy	
9.2.1	Parks Victoria must provide a copy of the draft land management strategy, developed in accordance with the <i>Parks Victoria Act 2018</i> , to the Minister at least 28 days prior to releasing it for public consultation.	
9.3	Evidence-based decision making	
9.3.1	Parks Victoria must employ a systematic and rational approach to researching and analysing available evidence to inform its policies, programmes, projects, monitoring, effectiveness and decision making.	
9.3.2	Parks Victoria must employ adequate senior scientific staff, including a Chief Conservation Scientist, to support evidence-based park management and decision making.	





Financial Report for the year ended 30 June 2022

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Statutory Certificate

We certify that the attached financial statements for Parks Victoria have been prepared in accordance with Standing Direction 5.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions and Australian Accounting Standards including interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes to and forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2022 and the financial position of Parks Victoria at 30 June 2022.

We are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 30 August 2022.



Hon. J. Pandazopoulos
Chair



M. Jackson
Chief Executive Officer



X (F). Li
Chief Financial Officer

Dated at Melbourne: 30 August 2022



Comprehensive Operating Statement

For the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Continuing operations			
Revenue and income from transactions			
Parks and Reserves Trust funding	2.2.1	99,493	98,397
Government funding	2.2.2	222,820	201,403
Interest income	2.2.3	648	398
Other revenue and income	2.2.4	37,064	37,186
Total revenue and income from transactions		360,025	337,384
Expenses from transactions			
Employee benefits expenses	3.2.1	158,365	154,537
Depreciation and amortisation	4.1.2	28,568	27,460
Operating expenses	3.2.5	58,351	50,400
Other operating expenses	3.2.6	50,549	47,719
Interest expenses	3.2.7	639	693
Total expenses from transactions		296,472	280,809
Net result from transactions		63,553	56,575
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	8.2.1	640	(90)
Net gain/(loss) on financial instruments	8.2.1	70	(728)
Other gains/(losses) from other economic flows	8.2.1	2,625	2,323
Total other economic flows included in net result		3,335	1,505
Net result		66,888	58,080
Other economic flows – other comprehensive income			
Items that will not be reclassified to net result			
Actuarial gain/(loss) recognised	8.2.2	2,005	4,925
Changes in physical asset revaluation surplus	8.3	1,010,074	701,870
Total other economic flows – other comprehensive income		1,012,079	706,795
Comprehensive result		1,078,967	764,875

The above Comprehensive Operating Statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Assets			
Financial assets			
Cash and deposits	6.1.1	222,023	163,854
Receivables	5.1	12,643	10,452
Total financial assets		234,666	174,306
Non-financial assets			
Inventories		351	419
Property, plant and equipment	4.1	7,417,222	6,357,620
Intangible assets	4.2	3,213	10,327
Superannuation defined benefits asset	3.2.4	3,303	1,968
Other non-financial assets		3,823	4,841
Total non-financial assets		7,427,912	6,375,175
Total assets		7,662,578	6,549,481
Liabilities			
Trade and other payables	5.2	23,586	20,781
Contract liabilities	5.3	3,069	-
Lease liabilities	5.4	24,059	23,469
Employee benefit provisions	3.2.2	43,424	46,043
Total liabilities		94,138	90,293
Net assets		7,568,440	6,459,188
Equity			
Accumulated surplus		228,528	164,665
Physical asset revaluation surplus	8.3	3,213,357	2,203,283
Contributed capital	8.4	4,126,555	4,091,240
Total worth		7,568,440	6,459,188

The above Balance Sheet should be read in conjunction with the accompanying notes.



Statement of Changes in Equity

For the year ended 30 June 2022

	Notes	Physical Asset Revaluation Surplus \$'000	Accumulated Surplus \$'000	Contributed Capital \$'000	Total \$'000
Balance at 1 July 2020		1,501,413	101,660	4,086,186	5,689,259
Net result for the year		-	58,082	-	58,082
Other comprehensive income	8.3	701,870	4,925	-	706,795
Net contribution by owner	8.4	-	-	5,054	5,054
Balance at 30 June 2021		2,203,283	164,667	4,091,240	6,459,190
Balance at 1 July 2021		2,203,283	164,667	4,091,240	6,459,190
Derecognition of intangible assets	8.5	-	(5,032)	-	(5,032)
Net result for the year		-	66,888	-	66,888
Other comprehensive income	8.3	1,010,074	2,005	-	1,012,079
Net contribution by owner	8.4	-	-	35,315	35,315
Balance at 30 June 2022		3,213,357	228,528	4,126,555	7,568,440

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Cash Flow Statement

For the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Cash flows from operating activities			
Receipts			
Receipts from Parks and Reserves Trust		99,493	98,397
Receipts from government for operations		215,356	203,277
Receipts from government for Base Funding Review		6,419	6,419
Receipts from customers/other sources		46,860	26,529
Receipts from Australian Taxation Office (ATO) relating to Goods and Services Tax (GST)		9,652	9,814
Interest received		650	400
Total receipts		378,430	344,836
Payments			
Payments relating to Goods and Services Tax (GST)		(1,090)	(571)
Payments to suppliers and employees		(286,732)	(262,878)
Interest payments		(639)	(693)
Total payments		(288,461)	(263,449)
Net cash inflow from operating activities	6.1.2	89,969	81,387
Cash flows from investing activities			
Payments for property, plant and equipment		(61,461)	(36,584)
Proceeds from sale of property, plant and equipment		1,832	57
Net cash flows used in investing activities		(59,629)	(36,527)
Cash flows from financing activities			
Repayment of principal portion of lease liabilities		(7,186)	(7,833)
Receipts from government – contributed capital		35,015	1,872
Net cash flows from/(used in) financing activities		27,829	(5,961)
Net increase in cash and cash equivalents		58,169	38,899
Cash and cash equivalents at the beginning of the year		163,854	124,955
Cash and cash equivalents at the end of the year	6.1.1	222,023	163,854

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO, is classified as operating cash flows and disclosed therein.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



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Notes to the financial statements

For the year ended 30 June 2022

1 About the report

1.1 Background

1.1.1 Reporting entity

Parks Victoria is a not-for-profit entity. Parks Victoria was established as a public authority on 3 July 1998 under the *Parks Victoria Act 1998*. The *Parks Victoria Act 1998* was given Royal Assent on 26 May 1998 and was proclaimed on 3 July 1998.

On 12 September 2018, *Parks Victoria Act 1998* was repealed and a new *Parks Victoria Act 2018* (Act) came into effect. The Act clarifies Parks Victoria's management responsibilities and provides clear objectives, functions and land management powers integral to its efficient and effective operation.

The principal address is:
Level 10/535 Bourke Street, Melbourne, VIC 3000

1.1.2 Objects and funding

The objects of Parks Victoria are to:

- a) Protect, conserve and enhance Parks Victoria managed land, including its natural and cultural values, for the benefit of the environment and current and future generations; and
- b) Recognise and support traditional owner knowledge of and interests in Parks Victoria managed land; and
- c) Provide for and encourage the community's enjoyment of and involvement in Parks Victoria managed land; and
- d) Improve the community's knowledge and appreciation of Parks Victoria managed land; and
- e) Contribute to the well-being of the community through the effective protection and management of Parks Victoria managed land; and
- f) Contribute to the achievement of State and regional land management outcomes as far as is consistent with the effective protection and management of Parks Victoria managed land.

Parks Victoria is primarily funded by the Victorian Government. For Parks Victoria's operations in metropolitan parks and waterways, the Government draws on funds from the Parks and Reserves Trust (the Trust). The Trust is funded by a parks charge levied on properties within the Melbourne metropolitan area.

1.2 Summary of significant accounting policies

1.2.1 General

Statement of compliance

The financial statements as at 30 June 2022 comply with the relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance and relevant Standing Directions (SD) authorised by the Minister for Finance.

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB).

Under Australian Accounting Standards, there are requirements that apply specifically to not-for-profit entities. Parks Victoria has analysed its purpose, objects, and operating philosophy and determined that it does not have profit generation as a prime objective. Where applicable, the AASs that relate to not-for-profit entities have been applied.



Notes to the financial statements

For the year ended 30 June 2022

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The financial statements were authorised for issue by the Board of Parks Victoria on 30 August 2022.

1.2.2 Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note, associated with the items measured on a different basis.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Revenues, expenses, assets and liabilities are recognised net of Goods and services Tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

In the application of AASs, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. If the revision affects only that period, revisions to accounting estimates are recognised in the period in which the estimate is revised. If the revision affects both current and future periods, revisions to accounting estimates are recognised in the period of the revision and the future periods.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the relevant notes.

Historical cost is based on the fair values of the consideration given at the time in exchange for assets.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2022 and the comparative information presented for the year ended 30 June 2021.

Amounts in the financial statements have been rounded to the nearest thousand dollars, unless otherwise stated. Figures in the financial statements may not equate due to rounding.

Where necessary, comparative figures have been reclassified to conform with the changes in presentation in the current year.

Notes to the financial statements

For the year ended 30 June 2022

1.2.3 Scope and presentation of financial statements

Comprehensive Operating Statement

The Comprehensive Operating Statement comprises three components, being 'net result from transactions', 'other economic flows included in net result', as well as 'other economic flows - other comprehensive income'. The sum of the former two, represents the net result.

The net result is equivalent to profit or loss derived in accordance with AASs. This classification is consistent with the whole of government reporting format and is allowed under AASB 101 *Presentation of Financial Statements*.

Balance Sheet

Assets and liabilities are presented in liquidity order with assets aggregated into financial assets and non-financial assets.

Current and non-current assets and liabilities are disclosed in the notes, where relevant. In general, non-current assets or liabilities are expected to be recovered or settled more than 12 months after the reporting period, except for the provisions of employee benefits, which are classified as current liabilities if the entity does not have the unconditional right to defer the settlement of the liabilities within 12 months after the end of the reporting period.

Statement of Changes in Equity

The statement of changes in equity presents reconciliations of non-owner and owner changes in equity from opening balances at the beginning of the reporting period to the closing balances at the end of the reporting period. It also shows separately changes due to amounts recognised in the 'Comprehensive Result' and amounts related to 'Transactions with owner in its capacity as owner'.

Cash Flow Statement

Cash flows are classified according to whether or not they arise from operating activities, investing activities or financing activities. This classification is consistent with requirements under AASB 107 *Statement of cash flows*.

1.2.4 COVID-19 Impact Assessment

The outbreak of COVID-19 (coronavirus) pandemic has caused an unprecedented impact on the economic outlook. The Victorian Government has provided key responses, during 2021-22, including the declaration of a State of Emergency, the different stages of restrictions, Industry Relations Framework for Managing the Coronavirus Pandemic and other economic stimulus policies such as fast tracking all outstanding supplier invoices and a commercial tenancy rent relief scheme.

In preparing the financial statements, management's judgements and assumptions have been applied, where applicable, to ascertain the impact of COVID-19 to Parks Victoria's financial position, including:

- Receivables and expected credit loss provision (note 5.1)
- Fair value of non-financial assets (note 4.1)
- Impairment of non-financial assets (note 4.1).



Notes to the financial statements

For the year ended 30 June 2022

2 Funding delivery of our services

Introduction

Parks Victoria's functions are to manage parks, reserves, other land under control of the state and waterways for the purposes of conservation, recreation, leisure, tourism or water transport. The network of parks it manages includes state and metropolitan parks, national parks, marine parks and sanctuaries, wilderness areas, Aboriginal cultural places, post-European heritage sites and a significant portion of Victoria's coastline.

To perform its functions, Parks Victoria receives funding from the Department of Environment, Land, Water and Planning (DELWP) through parliamentary appropriations. It also receives income by providing camping and roofed accommodation and leasing properties within the areas it manages. Parks Victoria also receives funding from other Government departments and agencies for specific project initiatives.

Significant judgement: Grants revenue

Parks Victoria has made the judgement that amounts received in relation to Parks and Reserves Trust Funding and Government Funding should be recognised under AASB 1058, on the basis that the performance obligation(s) arising from the transaction are neither sufficiently specific nor enforceable.

2.1 Summary of income that funds the delivery of our services

	Notes	2022 \$'000	2021 \$'000
Revenue and income from transactions			
Parks and Reserves Trust funding	2.2.1	99,493	98,397
Government funding	2.2.2	222,820	201,403
Interest income	2.2.3	648	398
Other revenue and income	2.2.4	37,064	37,186
Total revenue and income from transactions		360,025	337,384

Income that fund delivery of Parks Victoria services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

2.2 Revenue and income from transactions

2.2.1 Parks and Reserves Trust funding

	2022 \$'000	2021 \$'000
Funding from Parks and Reserves Trust	99,493	98,397
Total Parks and Reserves Trust funding	99,493	98,397

Parks and Reserves Trust (PRT) is funded by a parks charge. The charge has been included on the water, sewerage and drainage bills of residential and commercial properties and is collected by the Department of Environment, Land, Water and Planning (DELWP) which distributes it to Parks Victoria and other entities for the management and maintenance of metropolitan parks, gardens, trails and waterways. Parks Victoria has determined that PRT does not have specific performance obligations and is recognised as income in accordance with AASB 1058 when received by Parks Victoria.

Notes to the financial statements

For the year ended 30 June 2022

2.2.2 Government funding

	2022 \$'000	2021 \$'000
National / state parks and reserves funding	98,923	87,046
Parks Victoria Base Review Funding	6,419	6,419
Government grants for special projects	33,924	40,558
Program Initiatives (including tracks and trails and Good Neighbour programs)	652	652
Project fire fighter funding	10,686	10,952
Major works funding provided by the Department of Environment, Land, Water and Planning (DELWP)	39,510	31,029
Funding provided by the Department of Transport (DOT)	32,706	24,747
Total government funding	222,820	201,403

Grants recognised under AASB 1058 and AASB 15

Parks Victoria recognises all grant income as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15. Total government funding income recognised during the financial year falls under AASB 1058.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when Parks Victoria has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Parks Victoria recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- Contributions by owners, in accordance with AASB 1004;
- Revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- A lease liability in accordance with AASB 16;
- A financial instrument, in accordance with AASB 9; or
- A provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

The Victorian Government has provided funding to deliver programs to assist Victoria to recover and revitalise its tourism economy from the combined effects of bushfires and the COVID-19 pandemic.

Parks Victoria receives funding in advance from various Government departments for committed projects that span greater than one financial year (Note 4.3).

2.2.3 Interest income

Interest from financial assets categorised as cash and deposits

	2022 \$'000	2021 \$'000
Interest on bank deposits	648	398
Total interest income	648	398

Interest income includes interest received or receivable on bank deposits. Interest income is recognised using the effective interest method, which allocates the interest over the relevant period.



Notes to the financial statements

For the year ended 30 June 2022

2.2.4 Other revenue and income

	Notes	2022 \$'000	2021 \$'000
Accommodation and camping fees		8,914	7,131
Funding sponsored by external parties		1,276	876
Rent, leases and licences		7,584	5,060
External sales		2,990	2,744
Berthing and mooring fees		516	563
Cave tour fees		854	460
Fire suppression costs, recovered from DELWP	3.2.1	8,040	9,207
Fair value of assets received free of charge	4.1.1	151	55
Insurance claims		1,213	4,272
Fine and regulatory fees		2,579	1,976
Other miscellaneous income		2,947	4,842
Total other revenue and income		37,064	37,186

Other revenue and income represent the sale of goods and services in the table above and are transactions that Parks Victoria has determined to be classified as revenue from contracts with customers in accordance with AASB 15.

Accommodation and camping fees

Revenue is generated from various parks across the state for both roofed accommodation and camping, the major one being Wilson Promontory National Park, and is recognised as revenue when the accommodation service is provided.

Rent, leases and licence

Revenue represents income that arise from leasing of properties and licences issued to conduct various activities within the areas managed by Parks Victoria. Parks Victoria hold properties to meet service delivery objectives rather than to earn rent or for capital appreciation. The rental income it drives is incidental to the purpose of holding such properties, therefore the property will not meet the definition of investment property and will be accounted for under AASB 116 *Property, Plant and Equipment* and accordingly, the revenue is recognised when it is earned.

External sales

Revenue generated from the commercial operations of stores located at various parks, and recognised as revenue at the point of sale.

Fines and regulatory fees

Recognised when an invoice is issued, which establishes the entitlement to payment.

Fire suppression costs recovered from DELWP

Income for the reimbursement of labour costs incurred relating to fire fighting activities, and recognised as revenue when invoiced or earned whichever occurs earlier.

Other income

Various revenue generated throughout the year and is recognised when earned.

Fair value of assets received free of charge

Contributions of resources provided free of charge or for nominal consideration are recognised at their fair value when the recipient obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

Notes to the financial statements

For the year ended 30 June 2022

3 The cost of delivering services

Introduction

This section provides an account of expenses incurred by Parks Victoria in performing its functions. This includes the payment of remuneration to its workforce and other associated costs to perform its operations and deliver services.

3.1 Summary of expenses incurred in delivery of services

	Notes	2022 \$'000	2021 \$'000
Expenses incurred in delivery of services			
Employee benefits expenses	3.2.1	158,365	154,537
Operating expenses	3.2.5	58,351	50,400
Other operating expenses	3.2.6	50,549	47,720
Interest expenses on lease liabilities	3.2.7	639	693
Total expenses incurred in delivery of services		267,904	253,350

3.2 Expenses incurred in delivery of services

3.2.1 Employee benefits in the comprehensive operating statement

	Notes	2022 \$'000	2021 \$'000
Salaries, wages, annual leave and long service leave		127,085	123,732
Termination benefits		397	40
Fire suppression costs (i)	2.2.4	8,040	9,206
Superannuation - defined and accumulation plans		12,834	11,776
Payroll Tax		7,245	6,300
Fringe Benefits Tax		417	330
Other costs		2,347	3,153
Total employee benefits		158,365	154,537

(i) Fire suppression costs are expenses for Parks Victoria's salaries & wages incurred relating to fire fighting activities, and recognised as expenses when incurred and are fully recovered from DELWP.

Employee Benefits

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums. Salaries, wages, annual leave, and long service leave expenses include costs incurred to deliver Government initiatives such as Work for Victoria program.

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions and salary sacrifice made by employees for both defined benefit and accumulation plans that are paid or payable during the reporting period.



Notes to the financial statements

For the year ended 30 June 2022

3.2.2 Employee benefits in the balance sheet

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2022			2021		
	Current \$'000	Non- current \$'000	Total \$'000	Current \$'000	Non- current \$'000	Total \$'000
Employee benefits						
Annual Leave expected to be settled within the next 12 months	7,398	-	7,398	7,259	-	7,259
Annual Leave expected to be settled after the next 12 months	2,551	-	2,551	2,718	-	2,718
Long service leave - unconditional and expected to be settled within 12 months	2,739	-	2,739	2,806	-	2,806
Long service leave - unconditional and expected to be settled after 12 months	20,398	-	20,398	22,698	-	22,698
Long service leave - conditional	-	2,795	2,795	-	2,724	2,724
Total employee benefits	33,086	2,795	35,881	35,481	2,724	38,205
Employee benefit on-costs						
Annual Leave entitlements	2,006	-	2,006	1,973	-	1,973
Long service leave - unconditional and expected to be settled within 12 months	585	-	585	583	-	583
Long service leave - unconditional and expected to be settled after 12 months	4,355	-	4,355	4,715	-	4,715
Long service leave - conditional	-	597	597	-	566	566
Total employee related on-costs	6,946	597	7,543	7,271	566	7,837
Total provision for employee benefits	40,032	3,392	43,424	42,752	3,290	46,042

Notes to the financial statements

For the year ended 30 June 2022

3.2 Expenses incurred in delivery of services (continued)

	2022 \$'000	2021 \$'000
Reconciliation of movement in on-cost provision		
Opening balance	7,837	7,597
Additional provisions recognised	2,784	2,314
Reductions arising from payments/other sacrifices of future economic benefits	(2,656)	(2,767)
Unwind of discount and effect of changes in the discount rate	(422)	693
Closing balance	7,543	7,837
Current	6,946	7,271
Non-current	597	566
Closing balance	7,543	7,837

Annual leave and long service leave entitlements expected to be settled wholly within 12 months of the reporting date are recognised as a provision for employee benefit in the balance sheet at their nominal values.

Annual leave and long service leave entitlements not expected to be settled within 12 months of the reporting date are recognised at the present value of the estimated future cash outflows to be made by Parks Victoria in respect of services provided by employees up to reporting date. Consideration is given to expected future employee remuneration rates, employment related on-costs and other factors including experience of employee departures and periods of service. In the determination of the long service leave entitlement liabilities, Parks Victoria use the wage inflation and discount rates released by the Department of Treasury and Finance.

Employee benefit provisions are reported as current liabilities where Parks Victoria does not have an unconditional right to defer settlement for at least 12 months. Consequently, the current portion of the employee benefit provision can include both short-term benefits (those benefits expected to be settled within 12 months of the reporting date), which are measured at nominal values, and long-term benefits (those benefits not expected to be settled within 12 months of the reporting date), which are measured at present values.

Liabilities for wages and salaries that are expected to be settled wholly within 12 months of the reporting date are measured at their nominal amounts in respect of employees' services up to the reporting date. The nominal basis of measurement uses employee remuneration rates that the entity expects to pay as at each reporting date and does not discount cash flows to their present value. Non-vesting sick leave is not expected to exceed current and future sick leave entitlements, and accordingly, no liability has been recognised.

Employee benefit provisions that are reported as non-current liabilities also include long-term benefits such as non-vested long service leave (i.e. where the employee does not have a present entitlement to the benefit) that do not qualify for recognition as a current liability, and are measured at present value. The non-current liability for long service leave represents entitlements accrued for employees with less than 7 years of continuous service, where Parks Victoria has the right to defer the liability. On costs such as payroll tax, superannuation and workers compensation are recognised separately from the provision for employee benefits.



Notes to the financial statements

For the year ended 30 June 2022

3.2.3 Superannuation

Parks Victoria contributes, in respect of its employees (including salary sacrifice), to superannuation schemes detailed as below:

Scheme	2022 \$'000	2021 \$'000
Defined benefit plans		
Vision Super	1,100	792
Other	1,420	1,955
Accumulation plans		
Vision Super	5,813	5,961
Vic Super	3,679	3,418
Other	6,840	5,592
Total contributions to all funds	18,852	17,718

Accumulation plans

Contributions are made by Parks Victoria to employee superannuation funds and are charged as expenses when incurred.

During the year, Parks Victoria made additional superannuation contributions for employees who work on fire and emergencies. The additional superannuation contributions are reimbursed by the Department of Environment, Land, Water and Planning (DELWP).

Employees engaged from 1 January 1994 are entitled to benefits under accumulation funds. Employees have the opportunity to make personal contributions to the funds at a self-nominated rate or amount. The minimum employer contribution to the fund, pursuant to the Superannuation Guarantee Charge was 10 per cent in 2022 (2021: 9.5 per cent).

As at the reporting date, there were no outstanding contributions payable to the above funds. There is also a separate provision made in regards to defined benefits plan (refer note 3.2.4).

Defined benefit plans

A liability or asset in respect of defined superannuation benefit plans is recognised in the Balance Sheet and is measured as the difference between the present value of employees accrued benefits at the end of the reporting period and the net market value of the superannuation plan's assets at that date. The present value of benefits as accrued benefits is based on expected future payments which arise from membership of the plans at the end of the reporting period. Consideration is given to expected future salary levels, resignation and retirement rates. Expected future payments are discounted using rates of Commonwealth Government bonds with terms to maturity that match, as closely as possible the estimated future cash outflows.

The amount brought to account in the Comprehensive Operating Statement in respect of superannuation represents the contributions made to the superannuation plan, adjusted by the movement in the defined benefit plan liability or asset. All actuarial gains and losses are recognised in the Other Comprehensive Income (OCI) in the reporting period in which they occur.

Parks Victoria only recognises the liability for Vision Super defined benefit plans. Parks Victoria does not recognise the defined benefit liability in respect of any other plans because the entity has no legal or constructive obligation to pay future benefits relating to its employees.

Notes to the financial statements

For the year ended 30 June 2022

3.2.4 Defined superannuation benefit

Parks Victoria makes employer superannuation contributions in respect of employees engaged up until 31 December 1993 to the Vision Super superannuation fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, which are funded differently. The defined benefit section provides lump sum benefits based on years of service and final average salary.

Obligations for contributions to the Fund are recognised in the Comprehensive Operating Statement when they are made or due.

Employees contribute at rates between 0 to 7.5 per cent of their superannuation salary. Parks Victoria contributes to the fund based on its commitments under the Employee Participation Agreement and Contribution Policy with the trustee of the fund.

3.2.4(a) Reconciliation of the present value of the defined benefit obligation

	2022 \$'000	2021 \$'000
Balance at the beginning of the year	29,171	33,486
Current service cost / plan expense	1,226	1,380
Interest cost	217	130
Contributions by plan participants	223	237
Actuarial gain	(2,586)	(2,085)
Benefits paid	(5,808)	(3,977)
Present value of the defined benefit obligation at the end of the year	22,443	29,171

3.2.4(b) Reconciliation of the fair value of plan assets

	2022 \$'000	2021 \$'000
Balance at the beginning of the year	31,140	31,221
Net return on plan assets	(357)	2,960
Employer contributions	548	699
Contributions by plan participants	223	237
Benefits paid	(5,808)	(3,977)
Fair value of plan assets at the end of the year	25,746	31,140

3.2.4(c) Reconciliation of the assets and liabilities recognised in the balance sheet

	2022 \$'000	2021 \$'000
Present value of the defined benefit obligation	22,443	29,171
Less: fair value of plan assets	(25,746)	(31,139)
Net superannuation liability/(asset)	(3,303)	1,968

Parks Victoria has recognised asset (2021: asset) in the balance sheet in respect of its defined superannuation benefit arrangements at 30 June 2022. Where a surplus exists in the plan, Parks Victoria may be able to take advantage of it in the form of a reduction in the required contribution rate, depending on the advice of the plan's actuary. If a deficit exists in the plan, Parks Victoria may be required to increase the required contribution rate, depending on the advice of the plan's actuary consistent with the plan's deed.



Notes to the financial statements

For the year ended 30 June 2022

3.2.4 Defined superannuation benefit (continued)

Funding arrangements

Parks Victoria makes employer contributions to the defined benefit category of the Fund at rates determined by the Trustee on the advice of the fund's actuary. Parks Victoria's funding arrangements are comprised of three components as follows:

1. Regular contributions

These are ongoing contributions needed to fund the balance of benefits for current members and pensioners, at rates determined by the fund's trustee. For the year ended 30 June 2022, this rate was 12 per cent (2021: 12 per cent) of members' salaries.

2. Funding calls

These contributions are made in respect of any funding shortfalls that may arise. The fund is required to comply with the superannuation prudential standards. Under the Superannuation Prudential Standard SPS 160, the Fund is required to target full funding of its vested benefits. There may be circumstances where:

- A fund is in an unsatisfactory financial position at an actuarial investigation, this happens when its Vested Benefit Index (VBI) is less than 100 per cent at the date of the actuarial investigation; or
- A fund's VBI is below its shortfall limit which is set at 97 per cent.

If either of the above occur the fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. There may be circumstances where the Australian Prudential Regulation Authority (APRA) may approve a period longer than three years.

The fund monitors its VBI on a quarterly basis.

3. Retrenchment increments

These are additional contributions to cover the increase in liability arising from retrenchments. Parks Victoria reimburses the fund to cover the excess of the benefit paid as a consequences of retrenchment above the funded resignation or retirement benefit - calculated as the Vested Benefit Index multiplied by the benefit.

Parks Victoria is also required to make additional contributions to cover the contribution tax payable on the contributions referred to above. Employees are also required to make member contributions to the fund. As such assets accumulate in the fund to meet member benefits as defined in the trust deed, as they accrue.

Expense recognised in the comprehensive operating statement

	2022 \$'000	2021 \$'000
Service cost	858	977
Member contribution	(223)	(237)
Net interest cost	(8)	11
Plan expense	591	639
Total superannuation expense	1,218	1,390

Gain recognised in the other comprehensive income

	Notes	2022 \$'000	2021 \$'000
Actuarial gain recognised in the year		(2,005)	(4,925)
Total superannuation income	8.2.2	(2,005)	(4,925)

Notes to the financial statements

For the year ended 30 June 2022

3.2.4 Defined superannuation benefit (continued)

Fair value of plan assets

The fair value of plan assets includes no amounts relating to:

- a) Any of Parks Victoria's own financial instruments;
- b) any property occupied by, or other assets used by, Parks Victoria.

Expected rate of return on plan assets

The expected return on plan assets assumption is determined by weighting the expected long-term return for each asset class by the target allocation of assets to each asset class and allowing for the correlations of the investment returns between asset classes. The returns used for each asset class are net of investment tax and investment fees. An allowance for administration expenses has also been deducted from the expected return.

Principal actuarial assumptions at the balance sheet date

	2022 % p.a.	2021 % p.a.
Discount rate (gross of tax)	3.36	0.77
Expected return on assets	3.80	2.75
Average salary increase rate	2.52	2.75

Sensitivity - Impact on Defined Benefit Obligation as at balance sheet date

The following table shows the sensitivity of each significant actuarial assumption on the Defined Benefit Obligation as at 30 June 2022. It illustrates how the Defined Benefit Obligation would have been affected by changes in the assumptions that were reasonably possible at that date, by holding all other assumptions and data constant, but do not represent the best cases that could occur.

	2022 \$'000	2021 \$'000
Impact on Defined Benefit Obligation as at 30 June 2022 of:		
a) Increase in the Discount Rate of 1% p.a.	(1,175)	(1,707)
b) Decrease in the Discount Rate of 1% p.a.	1,315	1,915
c) Increase in the Salary Increase Rate of 1% p.a.	984	1,368
d) Decrease in the Salary Increase Rate of 1% p.a.	(932)	(1,290)

3.2.5 Operating expenses

	2022 \$'000	2021 \$'000
Operational services	58,351	50,400
Total Operating expenses	58,351	50,400

Operational services are expenses incurred on delivering works on the ground across Victoria's park and waterways to maintain tracks, ports, manage pest and weeds, delivering biodiversity programs, protecting cultural heritage and preparing for fire, floods and other emergencies.

All expenses are recognised in the reporting period in which they are incurred.



Notes to the financial statements

For the year ended 30 June 2022

3.2.6 Other operating expenses

	2022 \$'000	2021 \$'000
Materials	5,602	5,791
Transport	3,043	1,688
Insurance premiums	12,367	10,260
Plant & Equipment	2,268	2,372
Telecommunications	1,278	1,593
IT Software & Hardware maintenance	5,841	5,528
Printing & Signage charges	485	721
Training & Education	1,532	1,524
Travel & Accommodation	600	458
Utility expenses	3,097	2,435
Property expenses	1,878	2,119
Other external services	12,558	13,230
Total other operating expenses	50,549	47,719

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and are recognised in the reporting period in which they are incurred. It also includes other payments made and assets provided free of charge to third parties in line with Parks Victoria's operational requirements and payment of leases that are either short term or low value leases.

3.2.7 Interest expenses

	2022 \$'000	2021 \$'000
Interest expenses on lease liabilities	639	693
Total interest expense	639	693

Interest expenses on lease liabilities represent the day-to-day interest paid on plant, equipment, machinery, motor vehicles and offices Parks Victoria leases to run its day-to-day operations.

Notes to the financial statements

For the year ended 30 June 2022

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Notes to the financial statements

For the year ended 30 June 2022

4 Key assets available to support output delivery

Introduction

Parks Victoria controls Crown land, and assets on that Crown land, waterways and other investments that are utilised in fulfilling its functions. They represent the resources that have been entrusted to Parks Victoria to perform its functions and to deliver services.

4.1 Property, plant and equipment

4.1.1 Classification by public safety and environment – carrying amounts

	Crown land and land improvements		Buildings and building improvements		Plant, equipment, machinery and vehicles			Piers, jetties and river improvements		Antiques		Capital work-in-progress		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000		2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Opening balance	5,996,351	5,233,974	144,178	154,061	22,615	16,829		118,941	161,488	5,139	4,457	70,392	73,060	6,357,616	5,643,868
Capitalisation of assets	38,643	19,096	4,305	4,315	6,840	13,499		4,110	3,932	-	-	68,272	36,381	122,170	77,222
Fair value of assets received free of charge	29	45	117	9	5	-		-	-	-	-	-	-	151	55
Disposals / Transfers	-	-	-	-	953	287		-	-	-	90	-	-	953	377
Net revaluation increments / decrements	1,024,072	747,421	-	6,015	-	-		-	40,346	-	819	-	-	1,024,072	701,879
Depreciation expense	4,267	4,098	8,095	8,269	7,404	7,425		6,908	6,132	51	46	-	-	26,725	25,970
Impairment gain/(loss)	3,939	86	7,340	77	-	-		2,719	-	-	-	-	-	13,998	9
Asset transfer in / out of assets under construction	-	-	-	-	-	-		-	-	-	-	45,113	39,050	45,113	39,050
Other adjustments	2	1	-	-	-	1		-	1	-	1	-	1	2	3
Closing balance	7,050,891	5,996,351	133,165	144,178	21,103	22,615		113,424	118,941	5,088	5,139	93,551	70,392	7,417,222	6,357,620

Notes to the financial statements

For the year ended 30 June 2022

4.1 Property, plant and equipment (continued)

4.1.1.1 Right of use assets

The following table is a subset of buildings and building improvements, and plant, equipment, machinery and vehicles by right-of-use assets.

	Buildings and building improvements		Plant, equipment, machinery and vehicles		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Opening balance	8,112	10,405	14,649	15,430	22,761	25,835
Additions	2,512	-	6,253	5,395	8,765	5,395
Depreciation expense	(2,194)	(2,293)	(5,372)	(5,889)	(7,566)	(8,182)
Disposals / Transfers	-	-	(722)	(287)	(722)	(287)
Closing balance	8,430	8,112	14,808	14,649	23,238	22,761

The cost of constructed property, plant and equipment (excluding right-of-use assets) includes the cost of all materials used in construction, direct labour on the project, and an appropriate proportion of variable and fixed overheads. Items with a cost or value of \$5,000 (2021: \$5,000) or more, and a useful life of more than one year are recognised as an asset, all other items are expensed.

Payments in relation to all right-of-use asset with value below \$10,000 and/or leases with terms within 12 months of the date of initial application or commencement date are expensed as they are incurred.

An estimate of costs to dismantle and remove the underlying asset (both fixed assets and right-to-use assets) or to restore the underlying asset or the site on which it is located are expensed as they are incurred.

Initial recognition

Items of property, plant and equipment, except for right-of-use assets, are measured initially at cost and subsequently valued at fair value, except Capital Work-in-Progress (CWIP) and plant, equipment, machinery, vehicle and right-to-use assets less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred from other public sector entities are transferred at their carrying amount.

The right-of-use asset and a lease liability are recognised at the lease commencement date. The right-of-use asset is initially measured at present value of the lease payment unpaid at the application or commencement date, adjusted for:

- Any lease payments made at or before the commencement date; plus
- any initial direct costs incurred; and less
- any lease incentive received.

Parks Victoria depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Notes to the financial statements

For the year ended 30 June 2022

4.1 Property, plant and equipment (continued)

Impairment of property, plant and equipment

All non-financial assets are assessed annually for indications of impairment, except for Inventories, right-of-use assets, plant and equipment and vehicles, whenever there is an indication that the asset may be impaired, such indications may include significant events relating to bushfires and floods. The assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off as an 'other economic flow', except to the extent that it can be charged to a physical asset revaluation surplus amount applicable to that class of asset.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The recoverable amount for most assets is measured at the higher of current replacement cost and fair value less costs to sell.

Revaluations of property, plant and equipment

Property, plant and equipment, except for right-of-use assets, plant and equipment and motor vehicles and CWIP, are measured at fair value in accordance with FRD 103 *Non-Financial Physical Assets*. A full revaluation occurs every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in value. Revaluation increases or decreases arise from differences between an asset's carrying value and fair value.

To determine the fair value, an independent full revaluation of Parks Victoria's land and land improvements was performed by the Valuer-General Victoria in 2020-21 financial year. The effective date of the last scheduled full valuation was 30 June 2021. The fair value of the crown land is determined with regards to the property's highest and best use after due consideration is made for any legal or constructive restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Unrestricted fair value was determined by using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued. The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants.

The fair value of buildings that Parks Victoria intends to preserve because of their unique historical, cultural or environmental attributes, is determined (except antiques) at current replacement cost of the asset to reflect the already consumed or expired future economic benefits of the asset and any accumulated impairment. An independent valuation of Parks Victoria's buildings and improvements was performed by the Valuer-General Victoria to determine the fair value. The valuation was determined based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

The fair value of piers, jetties and river improvements are valued using the current replacement cost method. This cost represents the replacement cost of the component after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. Economic obsolescence has also been factored into the depreciated replacement cost calculation. An independent valuation of Parks Victoria's piers, jetties and river improvements was performed by the Valuer-General Victoria to determine the fair value. The valuation was determined based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.



Notes to the financial statements

For the year ended 30 June 2022

4.1 Property, plant and equipment (continued)

The fair value of the antiques and artworks was determined using the market approach, whereby the value of the antiques and artwork was determined by comparing similar examples of the items in existence or sold. An independent valuation of Parks Victoria's antiques were performed by the Valuer-General Victoria to determine the fair value. The valuation was determined based on the market approach. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

The fair value of infrastructure systems and plant, equipment and vehicles, is normally determined by reference to the asset's current replacement cost. Plant and equipment are valued using the current replacement cost method.

The Valuer-General provides guidance to asset valuers on the valuation rationale and appropriate level of "Community Service Obligation" discounts of 70% and 90% were applied to the land and land under water respectively.

Accounting treatment of revaluation

Net revaluation increases are credited directly to equity in the physical asset revaluation surplus, except to the extent that an increase reverses a net revaluation decrease in respect of that class of property, plant and equipment previously recognised as an expense (other economic flows) in the net result, the increase is recognised as income (other economic flows) in determining the net result.

Net revaluation decreases are recognised immediately as expenses (other economic flows) in the net results, except to the extent that a credit balance exists in the physical asset revaluation surplus in respect of the same class of property, plant and equipment in which case they are debited to the physical asset revaluation surplus.

Revaluation increases and decreases relating to individual assets within a class of property, plant and equipment are offset against one another within that class but are not offset in respect of assets in different classes.

Parks Victoria assessed fair value of crown land and land improvements by applying the Valuer General Victoria (VGV) indexation factors at 30 June 2022. The assessment demonstrated that fair value was greater than 10 per cent of the carrying value of the crown land and land improvements asset class. A managerial revaluation was performed and net revaluation increment is adjusted in the books as detailed in Note 4.1.1.

In addition, fair value assessments have been performed for all other classes of assets and the decision was made that movements were not material (less than 10 per cent) for a managerial revaluation.

4.1.2 Depreciation and amortisation

	Notes	2022 \$'000	2021 \$'000
Depreciation			
Land improvements		4,267	4,098
Buildings and building improvements		8,095	8,270
Piers, jetties and river improvements		6,908	6,132
Plant and equipment, machinery and vehicles		7,404	7,424
Antiques		51	46
Total depreciation	4.1.1	26,725	25,970
Amortisation			
Intangibles	4.2	1,843	1,490
Total amortisation		1,843	1,490
Total depreciation and amortisation		28,568	27,460

Notes to the financial statements

For the year ended 30 June 2022

4.1.2 Depreciation and amortisation (continued)

Depreciation is applied to completed non-financial physical assets including buildings and building improvements, piers, jetties and river improvements, land improvements and plant, equipment, machinery, vehicles and right-of-use assets. Land is not depreciated.

Capital Work-in-Progress is valued at cost and depreciation commences on completion of the works.

Depreciation is calculated on a straight-line basis to systematically write off the cost or revalued amount (net of residual value) of each asset over its expected useful life.

Depreciation rates are reviewed annually and, if necessary, adjusted to reflect the most recent assessments of the useful lives and residual values of the respective assets.

Where assets have separate identifiable components that have distinct useful lives and/or residual values, a separate depreciation rate is determined for each component.

Amortisation is calculated on a straight-line basis to systematically write off the cost or revalued amount of each intangible asset over its expected useful life. Amortisation rates are reviewed annually and, if necessary, adjusted to reflect the most recent assessments of the useful lives and residual values of the respective assets. The expected useful life of each Intangible asset is 5-10 years (2021: 5-10 years).

The expected useful life of each asset category is as follows:

Asset Category	2022 Expected useful life (Years)	2021 Expected useful life (Years)
Buildings and building improvements (including leased assets)	5 to 100	5 to 100
Piers, jetties and river improvements (i)	6 to 100	6 to 100
Land improvements	1 to 100	1 to 100
Plant and equipment, machinery & vehicles (including leased assets)	1 to 10	1 to 10
Antiques	100	100

- (i) Parks Victoria reviewed the economic useful life of non-financial assets including Piers and Jetties in June 2022. The useful life of Piers and Jetties was determined as 30 years (2021: 40 years), while the useful life of all other asset categories remains un-changed. Impact on the change in the useful life of Piers and Jetties are considered as change in accounting estimates and as a result of this change there were no impact to the net results of the year. Changes to the useful life are applied effective from 1 July 2022.



Notes to the financial statements

For the year ended 30 June 2022

4.1.3 Crown land and land improvements at fair value, where Parks Victoria is a Committee of Management

	2022		2021	
	Area (Hectares)	\$'000 (Net book value)	Area (Hectares)	\$'000 (Net book value)
Crown land				
Bays Assets	3,235	71,405	3,235	63,920
Conservation Reserves	873,599	1,160,294	873,470	961,512
Metropolitan Parks	11,492	3,686,602	11,487	3,210,925
National Parks	4,005,406	2,004,002	4,005,406	1,662,601
Regional Parks	773	4,344	773	3,615
Total Crown land at fair value	4,894,505	6,926,647	4,894,371	5,902,573
Land improvements				
Total land improvements at fair value		124,244		93,778
Total Crown land and land improvements		7,050,891		5,996,351

Parks Victoria manages Crown land under the National Parks Act, on the Parks Victoria Land Record or as Committee of Management. Only one public entity can be listed as Crown Land Administrator for each Crown Land parcel. Parks Victoria is also currently listed as the Crown Land Administrator for some Crown Land parcels which are partly outside Parks Victoria managed land, where other public entities also manage part of that Crown Land Parcel.

Where any land has been permanently reserved under *Crown Land (Reserves) Act 1978* for the purposes of a public park or garden or for the recreation convenience or amusement of the people, the government may appoint a Committee of Management to manage the land. Parks Victoria only recognises assets on land it controls as the Committee of Management.

Parks Victoria also manages other assets on behalf of the Crown under Management Services Agreements (MSAs).

Assets managed under MSAs and any new assets constructed by Parks Victoria on behalf of the Crown in the areas managed under the MSAs are recognised in the asset register of the Department of Environment, Land, Water and Planning (DELWP).

The fair value of the Crown land is determined with regards to the property's highest and best use after due consideration is made for any legal or constructive restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset adjusted for the Community Service Obligation (CSO) to reflect the specialised nature of the land being valued. CSOs of 70% and 90% were applied to the land and land under water respectively.

Notes to the financial statements

For the year ended 30 June 2022

4.1.4 Fair value measurement hierarchy for assets

	Carrying amounts as at 30 June 2022	Fair value measurement at end of reporting period using:		
		Level 1	Level 2	Level 3
Specialised land at fair value				
Crown land and land improvements	7,050,891	-	-	7,050,891
Total of land at fair value	7,050,891	-	-	7,050,891
Specialised building at fair value				
Buildings and building improvements	133,165	-	-	133,165
Total of building at fair value	133,165			133,165
Plant, equipment, machinery and vehicles at fair value				
Plant, equipment, machinery and vehicles	21,103	-	-	21,103
Total of plant, equipment, machinery and vehicles at fair value	21,103	-	-	21,103
Infrastructure at fair value				
Piers and jetties	74,963			74,963
River improvements	38,461	-	-	38,461
Total of infrastructure at fair value	113,424	-	-	113,424
Antique assets at fair value				
Antiques and artworks	5,088	-	5,088	-
Total of antique assets at fair value	5,088	-	5,088	-
Grand total	7,323,671	-	5,088	7,318,583



Notes to the financial statements

For the year ended 30 June 2022

4.1.4 Fair value measurement hierarchy for assets (continued)

	Carrying amounts as at 2021	Fair value measurement at end of reporting period using:		
		Level 1	Level 2	Level 3
Specialised land at fair value				
Crown land and land improvements	5,996,352	-	-	5,996,352
Total of land at fair value	5,996,352	-	-	5,996,352
Specialised building at fair value				
Buildings and building improvements	144,179	-	-	144,179
Total of building at fair value	144,179			144,179
Plant, equipment, machinery and vehicles at fair value				
Plant, equipment, machinery and vehicles	22,616	-	-	22,616
Total of plant, equipment, machinery and vehicles at fair value	22,616	-	-	22,616
Infrastructure at fair value				
Piers and jetties	78,724			78,724
River improvements	40,218	-	-	40,218
Total of infrastructure at fair value	118,942	-	-	118,942
Antique assets at fair value				
Antiques and artworks	5,139	-	5,139	-
Total of antique assets at fair value	5,139	-	5,139	-
Grand total	6,287,228	-	5,139	6,282,089

Consistent with AASB 13 *Fair Value Measurement*, Parks Victoria determines the policies and procedures for fair value measurements of property, plant and equipment.

For the purpose of fair value disclosures, Parks Victoria has determined classes of assets on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

All assets for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities,
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Parks Victoria, according to the accounting policy, determines whether transfers have occurred between the levels in the hierarchy based on the lowest level of input that is significant to the fair value measurement at the end of the reporting period. There have been no transfers between levels during the year.

Notes to the financial statements

For the year ended 30 June 2022

4.1.4 Fair value measurement hierarchy for assets (continued)

Specialised land and specialised buildings

Specialised land is valued using the market approach adjusted for CSO which accounts for any legal or constrictive restrictions imposed on the assets such as current zoning, covenants, use, public announcements or commitments made in relation to the intended use of the land. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

The value of specialised buildings was determined by the Valuer-General Victoria after deducting allowances for any physical deterioration and functional and economic obsolescence already occurred or expired (depreciated replacement cost). As depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified at Level 3 fair value measurements.

Plant, equipment, machinery and vehicles

Plant, equipment, machinery and vehicles are valued using the current replacement cost method. This cost represents the replacement cost of the plant, equipment, machinery and vehicles after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified at Level 3 fair value measurements.

As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified at Level 3 fair value measurements.

Infrastructure

Infrastructure comprises of piers, jetties and river improvements. Infrastructure assets are valued using the current replacement cost method. This cost represents the replacement cost of the component after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. Economic obsolescence has also been factored into the depreciated replacement cost calculation.

An independent valuation of Parks Victoria's infrastructure was performed by PP&E Valuations Pty Ltd on behalf of the Valuer General Victoria during 2020-21 financial year. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation is 30 June 2021.

As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified at Level 3 fair value measurements.

Antique assets

Antiques comprises sculptures, artworks and furniture. An independent valuation of Parks Victoria's antiques was performed by the Dominion Group in 2020-2021 on behalf of the Valuer-General Victoria by comparing similar examples of the items and artists work in existence throughout Australia and research on prices paid for similar examples offered at auction or through art galleries in recent years.

Antique assets are classified at Level 2 fair value measurements as their values are based on significant inputs and market values that are directly or indirectly observable.



Notes to the financial statements

For the year ended 30 June 2022

4.1.5 Reconciliation of level 3 fair value

	Specialised land	Specialised buildings	Plant, Equipment, Machinery and Vehicles	Piers, Jetties and River Improvements	Total Level 3 Assets
2022					
\$'000					
Opening balance	5,996,352	144,179	22,616	118,942	6,282,089
Purchases (sales)	38,672	4,422	5,892	4,110	53,096
Other Adjustments	2	-	-	-	2
Gains or losses recognised in net results					
Depreciation expense	(4,267)	(8,095)	(7,404)	(6,908)	(26,674)
Impairment loss	(3,939)	(7,340)	-	(2,719)	(13,998)
Subtotal	6,026,820	133,166	21,104	113,425	6,294,515
Gains or loss recognised in other economic flows - other comprehensive income					
Revaluation	1,024,072	-	-	-	1,024,072
Closing balance	7,050,892	133,166	21,104	113,425	7,318,587
2021					
\$'000					
Opening balance	5,233,974	154,061	16,828	161,488	5,566,351
Purchases (sales)	19,141	4,324	13,212	3,932	40,609
Other Adjustments	-	1	1	-	1
Gains or losses recognised in net results					
Depreciation expense	(4,098)	(8,269)	(7,425)	(6,132)	(25,924)
Impairment (loss)/gain	(86)	77	-	-	(9)
Subtotal	5,248,931	150,194	22,616	159,288	5,581,028
Gains or loss recognised in other economic flows - other comprehensive income					
Revaluation	747,421	(6,015)	-	(40,346)	701,061
Closing Balance	5,996,352	144,179	22,616	118,942	6,282,089

Notes to the financial statements

For the year ended 30 June 2022

4.1.6 Description of significant unobservable inputs to Level 3 valuations as at 30 June 2022

	Valuation technique	Significant unobservable inputs
Specialised Land	Market Approach	Community Service Obligation (CSO) adjustment
Specialised Buildings	Current replacement cost	(1) Cost per building and (2) Useful life of specialised buildings
Plant, Equipment, Machinery and Vehicles	Current replacement cost	(1) Cost per unit and (2) Useful life of plant and equipment, machinery and vehicles
Piers and Jetties	Current replacement cost	(1) Cost per pier/jetty and (2) Useful life of piers, jetties
River Improvements	Current replacement cost	(1) Cost per river improvement and (2) Useful life of river improvements

Significant unobservable inputs have remain unchanged since June 2021.

4.2 Intangible assets

	Notes	2022 \$'000	2021 \$'000
Computer software			
Gross carrying amount			
Opening balance		21,974	18,166
Additions		-	3,808
Derecognition (i)	8.5	(9,722)	-
Closing balance		12,252	21,974
Accumulated amortisation and impairment			
Opening balance		(11,647)	(10,157)
Amortisation expense	4.1.2	(1,843)	(1,490)
Impairment loss	8.2.1	(239)	-
Derecognition (i)	8.5	4,690	-
Closing balance		(9,039)	(11,647)
Net book value at the end of the year		3,213	10,327

(i) In April 2021, the International Financial Reporting Interpretations Council (IFRIC) published an agenda decision relating to the accounting for configuration and customisation costs incurred related to a Software as a Service (SaaS) arrangement. In circumstances where the intellectual property of the underlying software code is controlled by Parks Victoria, then the planning, design, configuration, customisation and testing activities undertaken may give rise to an asset. In all other circumstances, including where the intellectual property of the underlying software code is controlled by the software vendor, the costs incurred will be treated as an operating expense. Parks Victoria has derecognised the previously capitalised costs of business systems and IT software against the accumulated surplus.

Intangible assets include business systems and IT software. Intangible assets are initially recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to Parks Victoria.



Notes to the financial statements

For the year ended 30 June 2022

4.3 Committed funds

	Notes	2022 \$'000	2021 \$'000
Total funds - Cash and Deposits	6.1.1	222,023	163,854
Committed cash and deposits			
Government asset and initiative funding		156,921	105,970
Point Nepean park establishment		1,063	1,451
Fire and flood programs (incl. insurance)		15,330	11,735
Sponsored works		4,942	8,661
Other liabilities		4,015	3,925
Total committed funds		182,271	131,742

These commitments are for complex projects that span greater than one financial year. Parks Victoria receives funding in advance from various sources and manages both committed and uncommitted funds to ensure it has sufficient capacity to meet financial commitments as they arise.

5 Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from Parks Victoria's operations.

5.1 Receivables

	2022			2021		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Statutory						
Amount owing from Victorian Government*	11,131	-	11,131	833	-	833
GST input tax credit recoverable	147	-	147	(672)	-	(672)
Total receivables - statutory	11,278	-	11,278	161	-	161
Contractual						
Debtors	1,986	-	1,986	5,700	-	5,700
Allowance for impairment	(728)	-	(728)	(798)	-	(798)
Other receivables	107	-	107	5,356	33	5,389
Total receivables - contractual	1,365	-	1,365	10,258	33	10,291
Total receivables	12,643	-	12,643	10,419	33	10,452

Notes to the financial statements

For the year ended 30 June 2022

5.1 Receivables (continued)

Receivables consist of:

- Statutory receivables, which include primarily amounts owing from the Victoria Government and GST input tax credit recoverable; and
- Contractual receivables, which include mainly debtors in relation to goods and services, and accrued income.

Receivables that are contractual are classified as financial instruments and categorised financial assets at amortised costs.

* Statutory receivables that do not arise from contracts are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments. Amounts recognised from the Victorian Government represent funding from DELWP for all commitments and are drawn from the Consolidated Fund as the commitments fall due.

Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up are recognised as a receivable when the receipt of the reimbursement becomes “virtually certain.”

Collectability of debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. An assessment of debtors is performed on an individual basis and expected losses from all possible default events over the expected life of the debtor are recognised in the form of impairment losses of contractual receivables when there is an objective evidence that Parks Victoria will not be able to collect all amount due according to the original terms of the receivables.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial. The amount of the provision is recognised in the Comprehensive Operating Statement. Bad debts are written off in the period in which they are incurred.

The average credit period on sales of goods or provision of services is 30 days (2021: 30 days).

5.1.1 Movement in allowance for expected credit losses of contractual receivables

	2022 \$'000	2021 \$'000
Balance at the beginning of the year	(798)	(152)
(Increase)/decreased in expected credit losses recognised in the net result	70	(646)
Balance at the end of the year	(728)	(798)

5.1.2 Aging analysis of contractual receivables

Refer to table under Note 7.1.4 for the ageing analysis of contractual receivables.

5.1.3 Nature and extent of risk arising from contractual receivables

Refer to table under Note 7.1.4 for the nature and extent of risks arising from contractual receivables.



Notes to the financial statements

For the year ended 30 June 2022

5.2 Trade and other payables

	2022			2021		
	Current \$'000	Non- current \$'000	Total \$'000	Current \$'000	Non- current \$'000	Total \$'000
Statutory						
FBT payable	102	-	102	100	-	100
Other taxes payables	800	-	800	1,809	-	1,809
Total payables - statutory	902	-	902	1,909	-	1,909
Contractual						
Unsecured creditors and accruals	22,684	-	22,684	18,574	-	18,574
Other payables	-	-	-	298	-	298
Total payables - contractual	22,684	-	22,684	18,872	-	18,872
Total trade and other payables	23,586	-	23,586	20,781	-	20,781

Trade and other payables consist of:

- Statutory payables, such as fringe benefits tax (FBT) payable and payroll tax; and
- Contractual payables, such as accounts payable and employee benefits. These represents liabilities for goods and services provided to Parks Victoria for the financial year that are unpaid, and arise when Parks Victoria becomes obliged to make future payments in respect of the purchase of those goods and services.

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost. Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, as they do not arise from a contract. Payables are non-interest bearing and have an average credit period of 30 days (2021: 30 days).

Nature and extent of risk arising from contractual payables

Refer to note 7.1.5 for the nature and extent of risks arising from contractual payables.

5.3 Contract liabilities

	2022 \$'000	2021 \$'000
Balance at the beginning of the year	-	-
Add: Payments received during the year	3,069	-
Balance at the end of the year	3,069	-
Represented as		
Current contract liabilities	3,069	-
Non-current contract liabilities	-	-

Contract liabilities include consideration received in advance from customers in respect of accommodation and camping fees. Revenue is recognised once the goods and services are delivered by Parks Victoria. A large number of advances were received for future accommodation and camping services.

Notes to the financial statements

For the year ended 30 June 2022

5.4 Lease liabilities

	2022			2021		
	Current \$'000	Non- current \$'000	Total \$'000	Current \$'000	Non- current \$'000	Total \$'000
Lease liabilities	6,473	17,586	24,059	7,299	16,170	23,469
Total lease liabilities	6,473	17,486	24,059	7,299	16,170	23,469

5.4.1 Maturity analysis of lease liabilities

	Minimum future lease payments		Present value of minimum future lease payments	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Not later than one year	6,846	7,648	6,473	7,299
Later than one year but not later than five years	15,574	16,402	14,813	15,479
Later than five years	4,219	769	2,773	691
Minimum future lease payments	26,639	24,819	24,059	23,469
Less future finance charges	(2,580)	(1,350)	-	-
Present value of minimum lease payments	24,059	23,469	24,059	23,469
Included in financial statements as				
Current lease liabilities	-	-	6,473	7,299
Non-current lease liabilities	-	-	17,586	16,170
Minimum future lease payments	-	-	24,059	23,469

Leases

Parks Victoria leases various properties, motor vehicles and plant and equipment for varying lease terms. The leases have varying terms, escalation clauses and renewal rights. On renewal, the terms of the leases are renegotiated.

For any new contracts entered into, Parks Victoria considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition Parks Victoria assesses whether the contract meets three key evaluations which are whether:

- The contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Parks Victoria and for which the supplier does not have substantive substitution rights;
- Parks Victoria has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Parks Victoria has the right to direct the use of the identified asset throughout the period of use; and
- Parks Victoria has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use. This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Parks Victoria's right-of-use assets are presented in note 4.1.



Notes to the financial statements

For the year ended 30 June 2022

5.4 Lease liabilities (continued)

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, Parks Victoria separate out and account separately for non-lease components within a lease contract and excluded these amounts when determining the lease liability and right-of-use asset amount.

Lease Liability - initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the incremental borrowing rate. Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments (including in-substance fixed payments);
- Variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability - subsequent measurement

Subsequent to initial measurement, the liability is reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and leases of low value assets

Parks Victoria has elected to account for short-term leases (lease period of 12 months or less) and leases of low value (\$10,000 or less) assets using the practical expedients. Instead of recognising a right of use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Below market/Peppercorn lease

Parks Victoria as lessee has not entered into below market or peppercorn leases.

Presentation of right-of-use assets and lease liabilities

Parks Victoria presents right-of-use assets as 'property plant equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'Lease liabilities' in the balance sheet.

Amount recognised in the Comprehensive Operating Statement

	2022 \$'000	2021 \$'000
Interest expenses on lease liabilities	639	693
Expenses relating to short term leases	860	3,660
Expenses relating to low-value leases	243	514
Total amounts recognised in the comprehensive operating statement	1,742	4,867
Amount recognised in the Cash flow statement		
Total cash outflow for leases	7,186	7,833

Notes to the financial statements

For the year ended 30 June 2022

6 Financing our operations

Introduction

This section provides information on the sources of finance utilised by Parks Victoria during its operations, along with lease commitments and financial instrument disclosures.

6.1 Cash flow information and balances

6.1.1 Cash and deposits

	2022 \$'000	2021 \$'000
Cash and deposits	222,023	163,854
Total cash and deposits - current	222,023	163,854

Cash and deposits recognised on the balance sheet comprise cash on hand and cash at bank.

For the purpose of the Cash Flow Statement, cash assets include cash on hand and cash at bank.

Park Victoria's exposure to interest rate risk is discussed in Note 7.1.6. The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of cash and deposits and other financial assets mentioned in Note 7.1.4.

6.1.2 Reconciliation of net result for the year to net cash flows

	2022 \$'000	2021 \$'000
Net result for the year	66,888	58,080
Non-cash movements:		
(Gain)/Loss on sale or disposal of non-current assets	(879)	-
Depreciation and amortisation	28,568	27,460
Impairment of intangibles	239	-
Allowance for impairment losses of contractual receivables	(70)	728
Net assets (received) provided free of charge	(151)	(55)
Gain on revaluation of long service liability	(2,625)	-
Actuarial gain recognised	-	4,925
Others	-	(16)
Change in operating assets and liabilities:		
Decrease / (increase) in receivables	(1,821)	(6,517)
Decrease / (increase) in other non-financial assets	1,020	(111)
Decrease / (increase) in inventories	68	(5,499)
Decrease / (increase) in superannuation defined benefit & other assets	(1,335)	-
Increase in contract liabilities	3,069	-
(Decrease) / increase in other provisions	(5,807)	(2,282)
(Decrease) / increase in trade and other payables	2,805	4,674
Net cash inflow from operating activities	89,969	81,387



Notes to the financial statements

For the year ended 30 June 2022

6.1.3 Credit card and merchant facilities

	2022 \$'000	2021 \$'000
Total credit card facility	2,550	2,000
Total credit card facility used/(Liability)	(128)	(114)

As part of the Government's mandatory Central Banking system transition project, Parks Victoria had two credit card facilities with two banking institutions temporarily during the transition period, one of which will be terminated in 2022.

6.2 Commitments for expenditure

Commitments for future expenditure include commitments arising from contracts. These commitments are disclosed below at their nominal value and inclusive of the Goods and Services Tax (GST) payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

6.2.1 Capital commitments

Value of commitments for capital expenditure at 30 June 2022 for the supply of works, services and materials not provided for in the financial statements:

	2022 \$'000	2021 \$'000
No later than one year	26,594	1,262
Later than one year but not later than five years	46,101	13,438
Total capital commitments (inclusive of GST)	72,695	14,700
Less GST recoverable from Australian Taxation Office (ATO)	(6,609)	(1,336)
Total capital commitments (exclusive of GST)	66,086	13,364

7 Risks, contingencies and valuation judgements

Introduction

Parks Victoria is exposed to risks from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements.

This section sets out financial instrument specific information, including exposures to financial risks, as well as those items that are contingent in nature or require a higher level of judgement to be applied, for instance fair value determination.

7.1 Financial instruments specific disclosures

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Parks Victoria's activities, certain financial assets and financial liabilities arise under statute (for example taxes, fines and penalties) rather than a contract. Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

Notes to the financial statements

For the year ended 30 June 2022

7.1.1 Financial risk management objectives

Parks Victoria's activities expose it primarily to the financial risks of changes in interest rates. Parks Victoria does not enter into derivative financial instruments to manage its exposure to interest rate risk.

Parks Victoria does not enter into or trade financial instruments, including derivative financial instruments for speculative purposes as per the *Borrowing and Investment Powers Act 1987* and subsequent amendments. The approach for managing these risks is discussed in more detail below.

7.1.2 Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in relevant notes of the financial statements.

The carrying amounts of Parks Victoria's financial assets and financial liabilities by category are in the table below:

	Notes	2022 \$'000	2021 \$'000
Contractual Financial Assets			
Cash and cash deposits	6.1.1	222,023	163,854
Receivables	5.1	1,365	10,291
Total Contractual Financial Assets		223,388	174,145
Contractual Financial liabilities			
Payables	5.2	22,684	18,872
Lease liabilities	5.4	24,059	23,469
Total Contractual Financial liabilities		46,743	42,341

The amount of receivables disclosed here exclude statutory receivables (i.e. amounts owing from Victorian Government and GST input tax credit recoverable). For 2022 this was \$11.3m (2021: \$0.2m).

7.1.3 Significant terms and conditions

There are no other significant terms and conditions applicable to Parks Victoria, in respect of each class of financial assets and financial liabilities except those required by FRD 114C *Financial Instruments*.

7.1.4 Credit risk

Credit risk arises from the financial assets of Parks Victoria, which comprise cash and deposits, trade and other receivables. Parks Victoria's exposure to credit risk arises from the potential default of counter party on their contractual obligations resulting in financial loss to the agency. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with Parks Victoria's financial assets is minimal because the main debtor is the Victorian Government. For debtors other than government, it is Parks Victoria's policy to only deal with entities with high credit ratings and to obtain sufficient collateral or credit enhancements where appropriate.

In addition, Parks Victoria does not engage in hedging for its financial assets. Parks Victoria's policy is to only deal with banks with high credit ratings.



Notes to the financial statements

For the year ended 30 June 2022

7.1.4 Credit risk (continued)

Allowance for impairment losses of contractual receivables is recognised when there is objective evidence that Parks Victoria will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtors default payments, debts which are more than 90 days overdue and changes in debtor's credit ratings.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents Parks Victoria's maximum exposure to credit risk without taking account of the value of any collateral obtained.

	Financial institutions Double-A credit rating \$'000	Government agencies Triple-A credit rating \$'000	Government agencies Triple-B credit rating \$'000	Other \$'000	Total \$'000
2022					
Cash and deposits	222,023	-	-	-	222,023
Receivables*	-	-	-	1,365	1,365
Total contractual financial assets	222,023	-	-	1,365	223,388
2021					
Cash and deposits	163,854	-	-	-	163,854
Receivables*	-	-	-	10,291	10,291
Total contractual financial assets	163,854	-	-	10,291	174,145

* The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

Financial assets that are neither past due nor impaired

Currently Parks Victoria does not hold any collateral as security or credit enhancements relating to any of its financial assets.

As at the reporting date, there is \$728k (2021: \$798k) of receivables that have been assessed as impaired.

There are no financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated. The following table discloses the ageing only of financial assets that are past due but not impaired.

Notes to the financial statements

For the year ended 30 June 2022

7.1.4 Credit risk (continued)

Ageing analysis of financial assets

	Carrying amount \$'000	Not past due and not impaired \$'000	Past due but not impaired \$'000			
			Less than 1 month	1-3 months	3 months - 1 year	1-5 years
2022						
Receivables*	1,365	805	233	261	66	-
Total	1,365	805	233	261	66	-
2021						
Receivables*	10,291	4,311	5,823	79	35	43
Total	10,291	4,311	5,823	79	35	43

* Ageing analysis of financial assets excludes statutory receivables (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

7.1.5 Liquidity risk

Liquidity risk arises when Parks Victoria is unable to meet its financial obligations as they fall due. Parks Victoria operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution. It also continuously manages risks through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets and dealing in highly liquid markets.

Parks Victoria's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of financial investments.

7.1.6 Market risk

Parks Victoria's exposures to market risk are primarily through interest rate risk with only insignificant exposure to foreign currency risk. A sensitivity analysis has been prepared for interest rate risk, as it is deemed as a significant market risk on the return to Parks Victoria. Objectives, policies and processes used to manage each of these risks are disclosed below.

Interest rate risk

The fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The carrying amount of financial assets that are exposed and its sensitivity to interest rates is set out in the table below.



Notes to the financial statements

For the year ended 30 June 2022

7.1.6 Market risk (continued)

Interest rate market risk exposure

	Interest Rate Risk \$'000	
	-50 basis points Net Result	+50 basis points Net Result
Financial assets: 2022		
Other financial assets - based on actual 2021-22 closing balance		
Carrying amount \$222m at 30 June 2022	(1,110)	1,110
Financial assets: 2021		
Other financial assets - based on actual 2020-21 closing balance		
Carrying amount \$163.9m at 30 June 2021	(820)	820

The interest rate risk analysis has been applied on the total of \$222m, on the estimate that the minimum interest rate decrease will be 0.50% and the maximum increase will be 0.50%.

Exposure to interest rate risk is minimal since interest income is not material to Parks Victoria. The weighted average cash interest rate earned for the year was 0.27% (2021: 0.14%).

Foreign currency risk

Parks Victoria is exposed to insignificant foreign currency risk through its payables relating to purchases of supplies and consumables from overseas. This is because of a limited amount of purchases denominated in foreign currencies and a short time frame between commitment and settlement.

7.1.7 Fair value determination

The fair values and net fair values of financial assets and financial liabilities are determined as follows:

- Level 1 - the fair value of financial assets and financial liabilities with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices; and
- Level 2 - the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 - the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

Parks Victoria considers that the carrying amount of financial instruments assets and liabilities recorded in the financial statements to be a fair approximation of their fair values, because of the short-term nature of the financial instruments and the expectation that they will be paid or received in full. These assets and liabilities are valued at Level 1.

7.2 Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the Balance Sheet, but are disclosed in the financial statements and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Notes to the financial statements

For the year ended 30 June 2022

7.2.1 Contingent assets

Parks Victoria has lodged insurance claims for compensation for the reinstatement and replacement of assets which sustained damages due to fire, floods, storm and other activities with its insurer - Victorian Managed Insurance Authority (VMIA). At 30 June 2022, Parks Victoria has \$46.3M (2021: \$35.2M) claims (net of excess) outstanding with VMIA that are currently being assessed.

7.2.2 Contingent liabilities

Under public liability and professional indemnity claims have been lodged with Parks Victoria. Parks Victoria has forwarded those claims to its insurer VMIA to be assessed. Parks Victoria's liability exposure towards these claims is limited to its normal insurance excess - ranging from \$5,000 per claim to \$25,000 per claim, or \$455,000 (2021: \$275,000) if all claims are accepted by the insurer.

It has been identified in July 2022 that a definition in the Parks Victoria Enterprise Agreement 2021 may be at odds with Victorian Public Sector and Parks Victoria's current calculation methodology. However, it is uncertain if there will be financial liabilities as a result of this and therefore the financial impact (if any) cannot be quantified at this stage. A comprehensive review on payroll code definitions will be conducted in 2022-23.

8 Other disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

8.1 Ex-gratia expenses

Ex-gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for Parks Victoria or to meet a legal liability, or to settle or resolve a possible legal liability of or claim against Parks Victoria.

The outbreak of COVID-19 (coronavirus) pandemic has caused an unprecedented impact on the economic outlook. The Victorian Government has provided many key responses, one of which included a commercial tenancy rent relief scheme. Under this response Parks Victoria refunded or waived rent paid or payable during the year which has resulted in forgiveness or waiver of debt in the current financial year.

	2022 \$'000	2021 \$'000
Forgiveness or waiver of debt	1,471	5,047
Total Ex-gratia expenses	1,471	5,047

8.2 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from the:

- Revaluation of the present value of the long service leave liability due to changes in the bond interest rates;
- Disposal or de-recognition of non-financial assets; and
- Impairment of contractual receivables.



Notes to the financial statements

For the year ended 30 June 2022

8.2.1 Net gain/(loss) arising from other economic flows

	2022 \$'000	2021 \$'000
Net gain/(loss) on non-financial assets		
Disposal of property, plant and equipment	879	(90)
Impairment of intangible assets	(239)	-
Total net gain/(loss) on non-financial assets	640	(90)
Net gain/(loss) on financial instruments		
Allowance for impairment losses of contractual receivables	-	(728)
Reversal of unused allowance for impairment losses	70	-
Total net gain/(loss) on non-financial assets	70	(728)
Other gains/(losses) from other economic flows		
Net gain arising from revaluation of long service liability due to changes in the bond interest rates	2,625	2,323
Total other gains from other economic flows	2,625	2,323
Total other economic flows included in net result	3,335	1,505

8.2.2 Other economic flows - other comprehensive income

Items that will not be reclassified to net result

	2022 \$'000	2021 \$'000
Net gain/(loss) arising from revaluation of superannuation defined benefit plans	2,005	4,925
Changes in physical asset revaluation surplus	1,010,074	701,870
Total other economic flows - other comprehensive income	1,012,079	706,795

Refer to note 3.2.4 for details on Defined superannuation benefit.

8.3 Physical asset revaluation surplus

	Notes	2022 \$'000	2021 \$'000
Opening balance		2,203,283	1,501,413
Impairment losses	4.1.1	(13,998)	(9)
Revaluation of Crown land, land and land improvements	4.1.1	1,024,072	747,421
Revaluation of buildings and building improvements	4.1.1	-	(6,015)
Revaluation of piers, jetties, and river improvements	4.1.1	-	(40,346)
Revaluation of antiques and artworks	4.1.1	-	819
Movement in physical assets revaluation surplus		1,010,074	701,870
Total physical asset revaluation surplus		3,213,357	2,203,283

Notes to the financial statements

For the year ended 30 June 2022

8.4 Contributed capital

	2022 \$'000	2021 \$'000
Opening balance	4,091,240	4,086,186
Addition to net asset base from DELWP	35,315	5,054
Net movement in contributed capital	35,315	5,054
Total contributed capital	4,126,555	4,091,240

The *Financial Management Act 1994* (FMA) and Financial Reporting Direction (FRD) 119 require the transfer of assets and liabilities between departments or wholly owned public bodies to be designated as contributed capital. Contributions are made to improve park facilities and infrastructure in Victoria. Consistent with the requirements of AASB 1004 Contributions, contributions by owner (that is, contributed capital and its repayment) are treated as equity transactions and, therefore do not form part of the income and expenses of Parks Victoria. Other transfers that are in the nature of contributions by owners have also been designated as contributed capital.

8.5 Derecognition of intangible assets

Adjustments have been made to the previously capitalised costs of Information Technology systems in intangible assets based on the IFRIC agenda decision published in April 2021 relating to accounting for its Software as a Service (SaaS) arrangements (Note 4.2).

8.6 Responsible persons and executive officer disclosures

8.6.1 Minister

The name of the responsible Minister from 1 July 2021 to 30 June 2022 was The Honourable. Lily D' Ambrosio Minister for Energy, Environment and Climate Action, and Minister for Solar Homes. Amounts relating to Ministers are reported in the financial statements of the Department of Premier and Cabinet. For information regarding Related Party Transactions of Ministers, the register of members' interests is publicly available in the annual financial report of the State.

8.6.2 Accountable Officer and remuneration

The name of the accountable officer from 1 July 2021 to 30 June 2022 was Matthew Jackson.

Remuneration received or receivable by the Accountable Officer in connection with the management of Parks Victoria during the reporting period was in the range:

\$440,000 to \$450,000 (2021–22)

\$430,000 to \$440,000 (2020–21)



Notes to the financial statements

For the year ended 30 June 2022

8.6.3 Board members

The names of persons who were Board Members at any time during the financial year ended 30 June 2022 are as follows:

Hon. John Pandazopoulos	1 July 2021 to 30 June 2022
Graham Atkinson	1 July 2021 to 30 June 2022
Anthony Boxshall	1 July 2021 to 30 June 2022
Prof. Michael Clarke	1 July 2021 to 30 June 2022
Taryn Lee	15 December 2021 to 30 June 2022
Lisa Marty	1 July 2021 to 30 June 2022
Doris Paton	1 July 2021 to 30 June 2022
Christine Trotman	1 July 2021 to 30 June 2022
Vijaya Vaidyanath	1 July 2021 to 30 June 2022

8.6.4 Board Members remuneration

	2022 \$'000	2021 \$'000
Total remuneration received or due and receivable by Board Members from Parks Victoria was	225	235

The number of Board Members of Parks Victoria included in this figure is as below:

	2022 Number	2021 Number
Income of:		
\$0 – \$9,999	-	-
\$10,000 – \$19,999	1	5
\$20,000 – \$29,999	7	6
\$30,000 – \$39,999	-	1
\$40,000 – \$49,999	1	-
Total number of Board Members	9	12

8.6.5 Executive officers remuneration

Remuneration of executives

The number of executive officers, other than Minister and accountable officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by Parks Victoria, or on behalf of Parks Victoria, in exchange for services rendered, and is disclosed in the following categories.

Notes to the financial statements

For the year ended 30 June 2022

8.6.5 Executive officers remuneration (continued)

- **Short-term employee** benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services
- **Post-employment benefits** include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased
- **Other long-term benefits** include long service leave, other long service benefits or deferred compensation
- **Termination benefits** include termination of employment payments, such as severance packages.

	Total Remuneration	
	2022 \$'000	2021 \$'000
Short term employee benefits	5,660	4,881
Post-employee benefits	546	468
Other long-term benefits	219	180
Total remuneration	6,425	5,529
Total number of executives (i)	28	30
Total annualised employee equivalents (ii)	26	27

- (i) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Parks Victoria under AASB 124 Related Party Disclosures and are also reported in note 8.6.6
- (ii) Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for a reporting period.

8.6.6 Related parties

Key Management Personnel (KMP) are those personnel who have the authority and responsibility for planning, directing and controlling the activities of Parks Victoria, directly or indirectly. Key Management Personnel of Parks Victoria include the Minister, Board Members, Chief Executive, and members of the Executive Team.

Related party transactions

Transactions that have occurred with Key Management Personnel and their related entities have not been considered material for disclosure.

The names of persons who were Key Management Personnel (KMP) at any time during the financial year ended 30 June 2022 are as follows:

Hon. Lily D'Ambrosio	Minister for Energy, Environment and Climate Action, and Minister for Solar Homes
Hon. John Pandazopoulos	Chair
Graham Atkinson	Board Member
Anthony Boxshall	Board Member
Michael Clarke	Board Member
Taryn Lee	Board Member



Notes to the financial statements

For the year ended 30 June 2022

8.6.6 Related parties (continued)

Lisa Marty	Board Member/Deputy Chair
Doris Paton	Board Member
Christine Trotman	Board Member
Vijaya Vaidyanath	Board Member
Matthew Jackson	Chief Executive Officer
Margaret Gillespie	Margaret Gillespie Executive Director People, Safety & Risk and Chief Legal Counsel
Xiaodu (Frances) Li	Chief Financial Officer
Dr. Mark Norman	Executive Director Environment and Science
Lisa Patroni	Executive Director Marketing, Communications and Partnerships
Ben Skinner	Executive Director Infrastructure and Information Technology
Craig Stubbings	Executive Director Commercial, Planning & Recovery (Acting from 23 August 2022)
Simon Talbot	Executive Director Commercial, Planning & Recovery (to 16 September 2022)
Kylie Trott	Executive Director Operations

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowance is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services' Financial Report.

	2022 \$'000	2021 \$'000
Compensation of KMPs		
Short-term employee benefits	2,346	2,071
Post-employee benefits	219	177
Other long-term benefits	90	63
Total*	2,655	2,311

* KMPs are also reported in the disclosure of remuneration of executive officers in note 8.6.5

Significant transactions with government-related entities

Parks Victoria received funding of \$416.0M (2021: \$314.1M) that includes capital contributions of \$30.3M (2021: 5.1M) and made a payment of \$Nil (2021: \$Nil) from/to Consolidated Fund respectively. Parks Victoria received no further Crown Land and build assets (2021: \$Nil) from the Department of Environment, Land, Water and Planning (DELWP).

During the year Parks Victoria conducted the following transactions with the Government-related entities;

- Received \$293.2 M (2021: \$251.0 M) from the Department of Environment, Land, Water and Planning (DELWP) for the management of parks and waterway within Victoria for the purposes of conservation, recreation, leisure, tourism, navigation, fire suppression activities and for the construction of new assets;
- Received \$60.3 M (2021: \$24.7 M) from the Department of Transport (DOT) for the repair and maintenance and construction of piers and jetties;

Notes to the financial statements

For the year ended 30 June 2022

8.6.6 Related parties (continued)

- Received \$51.2 M (2021: \$30.0 M) from the Department of Jobs Precincts & Regions (DJPR) for various projects;
- Received \$1.8 M (2021: \$2.0 M) from various Catchment Management Authorities (CMA) towards Land Care Management Program, Invasive Plant and Animal Strategy program and Weed Management;
- Received \$9.0 M (2021: \$6.2 M) from other Government agencies for various projects and services.

8.7 Remuneration of auditors

	2022 \$'000	2021 \$'000
Victorian Auditor-General's Office for the audit of the financial statements	82	82
Total*	82	82

8.8 Volunteer resources provided free of charge

Parks Victoria partners with a large network of inspiring environmental volunteers who continue to make a significant contribution to Parks Victoria each year. Although this financial year has again seen impacts of COVID, in addition to storms and recovery, volunteers have contributed 111,957 (2021: 86,192) volunteering hours across 244 (2021: 155) different parks and reserves in 2021-22. As well as contributing to enhancing the environment and heritage, the volunteer community has provided over \$4.9M (2021: \$3.6M) of in-kind support this year.

Value is based on the hourly rate provided by the peak body for volunteering - Volunteering Victoria. Resources received free of charge have not been recognised as income in the financial report.

8.9 Interest in Other Entities

The People and Parks Foundation Limited was established in 2004 as a company limited by guarantee under the *Corporations Act 2001*. The People and Parks Foundation Limited is a registered charity with the Australian Charities and Not-for-Profits Commission and lists its purpose as advancing health, advancing natural environment and purposes beneficial to the general public and other analogous to the other charitable purposes.

Parks Victoria provides in kind support and is the main fund provider to People and Parks Foundation Limited. There are six Board Members of People and Parks Foundation Limited. Parks Victoria's share of the profits and losses in People and Parks Foundation Limited is nil.

Parks Victoria is not aware of any contingent assets or liabilities relating to the People and Parks Foundation Limited.

Parks Victoria does not have a controlling interest over the People and Parks Foundation Limited.

8.10 Post balance date Events

No event has occurred subsequent to the end of the financial year that has significantly affected, or may significantly affect the operations, or results, or the state of affairs of Parks Victoria.



Notes to the financial statements

For the year ended 30 June 2022

8.11 Australian Accounting Standards (AASs) issued that are not yet effective

Certain new and revised AASs have been published that are not effective for the 30 June 2022 reporting period. Parks Victoria has assessed the impact of these new standards, their applicability and early adoption, where applicable.

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It initially applied to annual reporting periods beginning on or after 1 January 2022 with earlier application permitted however the AASB has recently issued AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date to defer the application by one year to periods beginning on or after 1 January 2023. Parks Victoria will not early adopt the Standard.

Parks Victoria is in the process of analysing the impacts of the changes. However, it is not anticipated to have a material impact.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on Parks Victoria's reporting.

- AASB 17 Insurance Contracts
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates
- AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.

Independent Auditor's Report

To the Board of Parks Victoria

Opinion	<p>I have audited the financial report of Parks Victoria (the authority) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2022• comprehensive operating statement for the year then ended• statement of changes in equity for the year then ended• cash flow statement for the year then ended• notes to the financial statements, including significant accounting policies• declaration in the financial statements. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2022 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>



Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
9 September 2022



Paul Martin
as delegate for the Auditor-General of Victoria

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Wombat at Wilsons
Promontory National Park

