



Annual Report

2022–23

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: Camping in the discovery tents at Point Nepean National Park

Inside front cover image: Parks Victoria's Aboriginal staff conference, held on Yorta Yorta Country

Inside back cover image: Gippsland Water Dragon

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Chair's foreword

In accordance with the *Financial Management Act 1994*, I am pleased to present Parks Victoria's Annual Report for the 2022–23 financial year.

After receiving \$31.7 million over four years, and \$7.9 million ongoing, in Victorian Government funding in 2021–22, Parks Victoria welcomed an additional \$60.2 million over four years from the 2022–23 Victorian State Budget. This investment funded critical works to infrastructure at some of Victoria's most loved blue and green spaces and planning for significant projects including:

- \$16.5 million for repairs to heritage sites
- \$15.5 million towards piers and jetties
- \$5.5 million to undertake a master plan for the Dandenong Police Paddocks
- \$7.5 million for the implementation of the Croajingolong Coastal Walk in East Gippsland as part of the Walk Victoria's Icons vision.

A key focus for the Board in 2022–23 was continuing our recovery efforts from the severe weather events that affected our parks as well as supporting local visitor economies impacted by the COVID-19 pandemic. We also committed to implementing our Diversity and Inclusion and Gender Equality Action Plans to strengthen workforce culture and eliminate discrimination of all forms.

Parks Victoria contributed to broader government initiatives including the Yoorrook Justice Commission and Victoria's Visitor Economy Master Plan.

Following the Victorian State election in November 2022, the Board continued to work closely with the Victorian Government on all matters relating to managing the Parks Victoria estate and to create opportunities for more Victorians to benefit from being in nature.

We also forged a new working relationship with the Minister for Environment, Ingrid Stitt MP who replaced the former Minister for Environment and Climate Action, the Hon Lily D'Ambrosio MP, and we strengthened our existing connection with the Minister for Ports and Freight, the Hon Melissa Horne MP.

I would like to thank my fellow Parks Victoria 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 2022–23.

I look forward to working closely with the Victorian Government, our ministers and all of Parks Victoria to support nature's future in 2023–24.



Hon John Pandazopoulos
Chair

Chief Executive Officer's overview

The 2022–23 year strengthened our focus on our strategic goals of caring for Country and contributing to healthy, liveable communities. This was particularly evident through the launch of our new *Land Management Strategy*, our efforts to assist recovery in our parks from the impacts of natural events and our work to enhance visitor experiences across our parks for Victorians with all levels of ability and from all cultural backgrounds.

The *Land Management Strategy* sets out a clear vision, long term strategies and priorities for the protection, management and use of terrestrial, coastal and marine parks and reserves managed by Parks Victoria and jointly managed with Traditional Owners. The strategy will be reviewed every 10 years.

Our significant work in recovering from large-scale flooding across Victoria and its associated impacts on the Parks Victoria estate in 2022 resulted in 80 per cent of affected areas reopening to the community. These recovery efforts were undertaken while we continued operations to keep our estate 'open, safe and clean' and we delivered a vast array of programs and projects that focused on protecting and enhancing our estate.

The release of our updated *Disability Action Plan 2022–26* highlighted our commitment to providing parks that are inclusive for all Victorians while enabling all visitors to obtain the health and wellbeing benefits from visiting a park. This plan aims to actively reduce barriers, promote inclusion, change attitudes and practices, and improve outcomes for our employees, volunteers and visitors with a disability.

Our achievements for the year were numerous and they are detailed on the following pages, but I would like to mention several highlights that demonstrated the breadth of our work including:

- delivery of the annual Aboriginal Staff Conference on Yorta Yorta Country
- opening the award-winning Chelsea Australian Garden at Olinda
- supporting the Gariwerd Rock Art Forum, held at Brambuk – the National Park and Cultural Centre in the Grampians National Park
- completing Stage 1 of Rye Pier Works and opening the Point Nepean campground, both located on the Mornington Peninsula

- supporting statewide heritage works including over 40 statutory heritage approvals
- releasing a citizen science toolkit to encourage all people to contribute to research.

Beyond this, Parks Victoria celebrated 20 years since the establishment of one of the world's first representative systems of fully protected marine reserves and shared marine research findings and lessons with international audiences at the Fifth International Marine Protected Areas Congress (IMPAC5) held in Vancouver, Canada in February 2023.

Parks Victoria continued to deliver significant multiyear capital works and biodiversity programs across the estate, despite the challenging economic environment. As an outcome, our end of year financial result includes committed funding in advance, received from various sources to deliver these commitments and projects that span greater than one financial year.

I would like to commend all of the Parks Victoria team on their dedication to their roles and their contribution to the organisation's performance over the year.

With ongoing support from the Victorian Government, we will continue striving to deliver quality visitor experiences and conservation projects while improving our safety and compliance along with our service offering. As always, we will continue working as 'One PV' to inspire Victorians to get into nature to create a better Victoria.



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.

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.

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.

Our 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 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.

Our establishment

We commenced operations on 12 December 1996 and were established on 4 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 around 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 is the Minister for Environment, Ingrid Stitt MP. From 1 July 2022 until 5 December 2022, our responsible minister was the Minister for Environment and Climate Action, the Hon Lily D'Ambrosio MP.

We are also accountable to the Minister for Ports and Freight, the Hon Melissa Horne MP 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 non-Aboriginal cultural heritage sites, a range of historic gardens, several local ports and major rivers, many piers, and around 70 per cent of Victoria's coastline.

We are also the Local Port Manager for Port Phillip Bay, Western Port and Port Campbell, and the Waterway Manager for the Yarra and Maribyrnong rivers.

Our administrative boundaries

We operate across five geographic regions:

- Eastern Victoria
- Northern Victoria
- Western Victoria
- Melbourne
- Southern and maritime.



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 Environment.
- 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 which was amended on 28 September 2021 (pg. 82).

Parks Victoria's *Land Management Strategy* was approved by the Minister for Environment and Climate Action, the Hon Lily D'Ambrosio MP in September 2022. The strategy sets out a clear vision, long term strategies and priorities for the protection, management and use of terrestrial, coastal and marine parks and reserves managed by Parks Victoria and jointly managed with Traditional Owners. The strategy will be reviewed every 10 years.

Our Ethical Framework

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

Victorian Public Sector Values	Our commitments	Our guiding Principles
 Responsiveness	 Working together to achieve our shared goals	<ul style="list-style-type: none"> • 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
 Integrity	<p>Delivering as One PV</p> <ul style="list-style-type: none"> • One Parks Victoria • Being accountable 	<ul style="list-style-type: none"> • We facilitate appropriate access to parks • We help each other to progress the work of Parks Victoria
 Impartiality	 Genuine care, serving others and the employee experience	<ul style="list-style-type: none"> • We are constantly trying to improve how we do things. We are careful to make decisions based on best evidence and experience
 Accountability	<p>Our People First</p> <ul style="list-style-type: none"> • Zero tolerance • Embracing diversity 	<ul style="list-style-type: none"> • We act humanely and ethically in our treatment of animals
 Respect	Doing the best we can while being the best we can	<ul style="list-style-type: none"> • 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
 Leadership	 <p>Being Our Best</p> <ul style="list-style-type: none"> • Celebrating excellence • Continuous improvement and growing 	<ul style="list-style-type: none"> • 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
 Human Rights		<ul style="list-style-type: none"> • 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.



Our achievements



Goal

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

2022–23 highlights

- Released the *Land Management Strategy*
- Celebrated 20 years since the establishment of one of the world's first representative systems of fully protected marine protected areas
- Completed the first large scale removal of Hog deer in a Victorian national park
- Successfully translocated 11 endangered Eastern Bristlebirds from Croajingolong National Park to Wilsons Promontory National Park
- Supported the establishment of over 20 new Research Partners Panel projects
- Collected 16 kilograms of eucalypt seed to help restore forests in Wilsons Promontory National Park
- Conducted a successful trial using goats to remove weeds in Dandenong Valley Parklands
- Installed 32 canopy mounted sprinklers to protect grey headed flying foxes at Yarra Bend Park
- Conducted research to conserve golden kelp in Jawbone and Ricketts Point marine sanctuaries
- Supported the Gariwerd Rock Art Forum, held at Brambuk – The National Park and Cultural Centre in the Grampians National Park.

Further detail found on page 14



Goal

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

2022–23 highlights

- Delivered 164,712 bookings resulting in \$10,041,835 of revenue as part of the Victoria's Great Outdoors program
- Commenced works at the first of 21 parks through the Urban Parks Active Wellbeing Program
- Upgraded playscape, tracks and picnic areas at Wattle Park
- Opened award-winning Chelsea Australian Garden at Olinda
- Achieved 388 bookings for newly opened Point Nepean campground
- Completed Stage 1 of Rye Pier Works
- Supported statewide non-Aboriginal heritage works including over 40 statutory heritage approvals
- Released strategic directions plans for three new regional parks in Melbourne
- Successfully trialled the Nature' Mascots early childhood program at 10 schools
- Developed three new Junior Ranger books for children
- Released a citizen science toolkit to encourage all people to contribute to research.

Further detail found on page 21



Goal

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

2022–23 highlights

- Supported the emergency response to large-scale flooding across Victoria and the Parks Victoria estate
- Delivered recovery works, resulting in 80 per cent of affected areas impacted by 2022 flood event reopened to the community
- Expanded trailbike-mounted enforcement to better care for protected areas
- Successfully completed 104 hectares of ecological burning in the Great Otway National Park
- Launched Operation Goulburn II to respond to illegal removal of redgum firewood along the Goulburn River
- Released new *Disability Action Plan 2022–26* and *Cultural Diversity and inclusion Action Plan 2022–26*
- Conducted 256 Park Walks supported by 68 volunteers and six partner organisations
- Supported a Scouts Victoria event at Bunga Arm Campground in the Gippsland Lakes Coastal Park featuring over 100 Sea Scouts to gain skills in nature
- Reused storm debris as timber products in the reopened Fairy Dell Flora Reserve in East Gippsland.

Further detail found on page 27



Goal

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

2022–23 highlights

- 664 staff attended the annual employee conference, with conservation, climate action and cultural heritage protection being some of its major themes
- Led staff conference featuring speakers from Yoorook Justice Commission, the former Minister for Environment and Climate Action, the Hon Lily D'Ambrosio MP and more
- Worked alongside US National Park Service as part of International Park Managers Roundtable
- Continued engagement with four organisational membership bodies
- Congratulated James 'Jim' Whelan for his Australia Day Public Service Medal in recognition of outstanding public service to policy and program delivery, particularly in the area of conservation, reflecting more than 50 years of service at Parks Victoria
- Delivered annual Aboriginal staff conference on Yorta Yorta Country
- Developed and implemented a new People Plan to set out the next four years' priorities and to deliver a modern, high performing and sustainable workforce.

Further detail found on page 32





Celebrating 20 years of marine national parks and sanctuaries

On 16 November 2022, Victoria celebrated 20 years since the establishment of one of the world's first representative systems of fully protected marine protected areas, comprising 13 large marine national parks and 11 smaller marine sanctuaries.

As the appointed manager of these parks and sanctuaries, Parks Victoria, together with agency and community partners, took this opportunity to showcase Victoria's marine protected area system and successes in marine protected area management through a wide-reaching communications and engagement program.



Discover the **WEIRD AND WONDERFUL** life of Victoria's underwater parks and sanctuaries

with Parks Victoria's Chief Conservation Scientist **Dr Mark Norman**

Watch the recording parks.vic.gov.au

Register today for all upcoming webinars

Celebrating 20 years of Marine National Parks and Sanctuaries

Parks VICTORIA Conservation and Science

VICTORIA State Government

Key events that contributed to this program included a major increase in the marine content on Parks Victoria's website, with over 100,000 views of marine pages, a monthly webinar series on marine themes with more than 2,500 individual registrations, and a comprehensive social media marine protected area campaign and series six of [videos](#) released on YouTube profiling individual parks and the work of marine rangers.



Image caption: Celebrating the 20th anniversary at Barwon Bluff Marine Sanctuary

Local events hosted by community groups including Friends of the Bluff (Barwon Heads), Marine Care Ricketts Point, Marine Care Jawbone (Williamstown) and Friends of Point Addis (Anglesea) also celebrated the many major contributions to management made by marine volunteers.

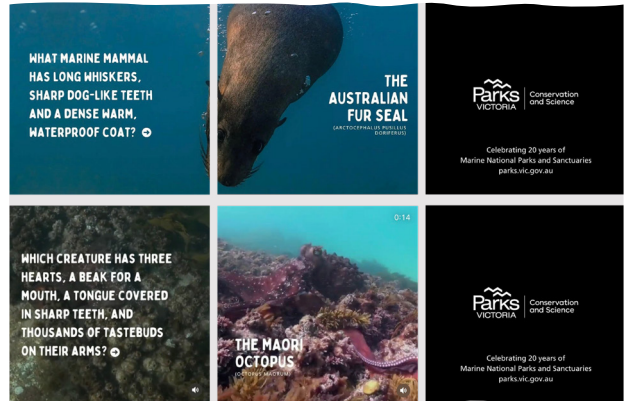


Image caption: Parks Victoria celebrating the 20th anniversary on Instagram

Research findings and lessons learned from 20 years of Parks Victoria's marine research and monitoring were shared with international audiences through participation in the Fifth International Marine Protected Areas Congress (IMPAC5) held in Vancouver Canada in February 2023.



Image caption: Marine Diving and Monitoring Officer, Tess Hoinville



Image caption: Enoplosus armatus, commonly referred to as old wife at Beware Reef Marine Sanctuary



Caring for Country

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

Conservation achievements through biodiversity programs

Release of Land Management Strategy

In March 2023, Parks Victoria released its first 10 year land management strategy. The strategy sets out a clear vision, long-term strategies and priorities for the protection, management and use of terrestrial, coastal, and marine parks and reserves managed by Parks Victoria and jointly managed with Traditional Owners.

It highlights the strategies and priorities needed to respond to key future challenges and opportunities which include climate change, population growth, changing community needs, increased visitation, and managing invasive pest species.



Land Management Strategy

Protecting our natural and cultural heritage for future generations

September 2022



Wilson's Promontory Sanctuary Program

Significant progress was made to deliver on the vision for a 50,000-hectare climate change safe haven through the Wilson's Promontory Sanctuary Program. A major output is the delivery of the sanctuary strategic planning framework, including five year implementation plans to guide:

- Invasive species removal and threat management
- Native wildlife risk management
- Wildlife and threatened species restoration
- Monitoring, evaluation, reporting and improvement
- Fire management, including ecological fire objectives
- High priority habitat restoration, including three habitat restoration plans for coastal grassy woodland, heathlands, and wet forest.

Delivery of this suite of planning outputs, including a 20-year overarching vision for the Sanctuary, was a major achievement and step forward to ensure outcome-focused conservation at Wilson's Promontory National Park (the Prom).

Other management included the first large-scale removal of hog deer in Victorian national parks with aerial and ground shooting over 25,000 hectares resulting in a 50 per cent estimated population reduction.

The sanctuary program has enabled enhanced on-ground invasive species control, habitat restoration and dedicated strategic planning at a scale not previously attempted and is supporting a major shift in the way we design, deliver, and monitor conservation outcomes at the Prom.

Conservation Action Plan progress

A Conservation Action Plan was recently completed for East Gippsland, incorporating the remote forests of Snowy River and Mitchell River national parks, coastal parks such as Croajingolong National Park and Lake Tyers State Park, and significant marine values across Point Hicks and Cape Howe marine national parks and Beware Reef Marine Sanctuary.

Following the unprecedented bushfires of 2019–20, there has been significant fire damage and subsequent recovery work in this landscape. A series of workshops were undertaken over the past year with Parks Victoria staff and other stakeholders, including Gunaikurnai Land and Waters Aboriginal Corporation, the Department of Energy, Environment and Climate Action (DEECA) and the East Gippsland Catchment Management Authority, to develop conservation strategies for the next 15 years, including terrestrial and marine pest plant and animal management, fire and water management, human impacts, and climate change.



Image: Mitchell River National Park

Scientific research

During 2022–23, Parks Victoria supported a diverse range of research activities to help bridge knowledge gaps, make better decisions, and improve evidence-based management.

The backbone of Parks Victoria’s research program is the successful and long-running Research Partners Panel. Built on a culture of collaboration, the Research Partners Panel continues to strengthen relationships between Parks Victoria and the research community.

During the year, over 20 new projects were established to address diverse topics in marine and terrestrial parks and reserves across Victoria, including:

- Assessment of ecosystem condition
- Fire ecology
- Species biology and ecology
- Understanding ecosystem dynamics, function, and processes
- Environmental restoration
- Habitat management
- Novel techniques for species conservation
- Species responses and adaptation to changing environments
- Application of technology to environmental management.

In addition, a large body of research is undertaken independently in Victoria’s parks and reserves by the research community every year. This includes the work of universities and other research institutions, naturalists, citizen scientists and other government and non-government organisations. This research is facilitated through research access agreements issued by Parks Victoria and makes an important contribution to increasing scientific knowledge and understanding.

New sprinkler system protecting grey headed flying foxes

Parks Victoria successfully completed the installation and commissioning of 32 canopy mounted sprinklers within the grey headed flying fox colony at Yarra Bend Park. The \$180,000 project is an internationally recognised initiative delivered by Parks Victoria rangers and Zoos Victoria irrigation and wildlife experts. It forms part of a \$5.3 million boost for wildlife from the Victorian Budget 2022–23 and will help reduce grey headed flying fox mortality during heat stress events over summer.



Wilson's Promontory National Park Collapsed Forest Restoration Project

In 2022–23, 16 kilograms of eucalypt seed was collected from different species around various Wilson's Promontory National Park sites as the first stage of the five-year Collapsed Forest Restoration Project to restore eucalypt forests is completed. Parks Victoria staff worked alongside contracted arborists and Friends of The Prom volunteers to extract, catalogue, store, and viability test seeds ahead of revegetation of seedlings.

This project is funded by the Victorian Government's \$77 million BushBank program.



Image: Eucalypt seed

Conservation visible from the sky

Passengers flying into Melbourne Airport may see something unexpected when they look out their plane window – two large paintings of a bandicoot on recycled tin sheeting. The artwork raises

awareness of the native species in the area and helps to kill the invasive weed serrated tussock. Once this invasive species is removed, volunteers will revegetate native grasslands by planting species in the shape of four giant bandicoots in Woodlands Historic Park and adjoining land on Wurundjeri Country.

This project is funded and delivered by The Chain of Ponds Collaboration - a partnership of local governments, Greater Western Water, Melbourne Water, Yarra Valley Water Conservation Volunteers Australia, Living Colour Studio, the Victorian Planning Authority and Parks Victoria.

Goat weed control trial at Koomba Park

Parks Victoria, in collaboration with local friends groups, has implemented a successful project using goats for weed control at Koomba Park in Dandenong Valley Parklands, as part of a Melbourne Water Liveable Communities Liveable Waterways Grant. Goats were selected due to site constraints associated with chemical weed control and their ability to quickly eat weed species whilst leaving native plants untouched.

Volunteers have planted 10,000 native plants in the one hectare site, significantly increasing biodiversity. Goats will continue to be used for grazing of weed species while the native plants establish. Following the success of the project, further sites for goat weed control are being investigated along the Dandenong Creek Corridor.

Kelp reforestation works

In partnership with the University of Melbourne, Deakin University and The Nature Conservancy, Parks Victoria has commenced the Golden Kelp Restoration Project. This project aims to restore four hectares of critical macroalgal (seaweed, kelp) habitat in Jawbone and Ricketts Point marine sanctuary lost to overgrazing by the native purple urchin. Project activities undertaken in 2022–23 included:

- Comprehensive surveys using remotely operated vehicles to identify priority restoration sites
- Monitoring of marine flora and fauna in restoration project sites to begin measurement of the effectiveness of restoration efforts
- The reduction of urchin densities through targeted culling to support recovery of macroalgal habitat

The cultivation and transplanting of juvenile golden kelp to actively enhance restoration efforts.



Image: Eastern bristlebirds operation

Eastern bristlebird translocation

In March 2023, a delicate operation was launched to capture 11 endangered eastern bristlebirds from Croajingolong National Park and translocate them to the Prom. The new arrivals joined 16 birds translocated to the Prom from Jervis Bay last year.

Parks Victoria is building a new, genetically robust insurance population which will improve the global conservation status of the species. This is the first species to be introduced as part of the Prom Sanctuary program. Project partners include DEECA, NSW Office of Environment and Heritage, Zoos Victoria, and Birdlife Australia.

Managing Country together

Expansion of Joint Management

Parks Victoria is proud to work in Joint Management with Traditional Owners. Two new Recognition and Settlement Agreements (RSA) will significantly expand the number and area of parks under joint management arrangements.

The Wotjobaluk RSA includes the following 12 areas (collectively over 500,000 hectares) to be transferred into Aboriginal title and jointly managed:

- Ararat Regional Park (portion east of the Western Highway)
- Barrabool Flora and Fauna Reserve
- Big Desert Wilderness Area

- Black Range State Park
- Horsham Police Paddock Reserve
- Lake Albacutya Park
- Lake Hindmarsh Lake Reserve
- Little Desert National Park
- Mount Arapiles-Toosan State Park
- Red Rock Bushland Reserve
- Wail State Forest (portion only)
- Wyperfeld National Park.

The Gunaikurnai RSA has added four parks and reserves to the 10 already handed back, or committed to be handed back, as Aboriginal title lands, which represents a six-fold increase in their Country under Joint Management – from 50,000 hectares to over 300,000 hectares. The 14 areas under this RSA are listed below, with the additional four shown in italics:

- *Alpine National Park (part)*
- *Avon Wilderness Park to the National Parks Act 1975*
- Baw Baw National Park
- Buchan Caves Reserve
- Corringale Foreshore Reserve
- Gippsland Lakes Coastal Park
- Gippsland Lakes Reserve (Raymond Island)
- Lake Tyres State Park
- Mitchell River National Park
- New Guinea Cave (located within Snowy River National Park)
- *Nooramunga Marine and Coastal Park*
- Tarra-Bulga National Park
- The Knob Reserve
- The Lakes National Parks.

The hand back of Nooramunga Marine and Coastal Park will be the first Sea Country protected area to be jointly managed between the Victorian Government and a Traditional Owner group in Victoria.



Experts and Traditional Owners attend Gariwerd Rock Art Forum

In March 2023, the *Gariwerd Rock Art Forum* was held at Brambuk – The National Park and Cultural Centre in Halls Gap, hosted by Barengi Gadjin Land Council Aboriginal Corporation, Eastern Maar Aboriginal Corporation and Gunditj Mirring Traditional Owner Aboriginal Corporation, supported by Parks Victoria and Nulungu Research Institute.

The successful five-day forum involved presentations from Elders and rangers on specific issues relating to rock art management and a day visiting sites on Country within the Gariwerd Landscape. More than 150 participants were in attendance, representing approximately 40 Aboriginal corporations across Australia.



Image: Gariwerd Rock Art Forum

Deep Creek Mineral Spring opening - joint project with DJAARA

Deep Creek, near Eganstown, is one of more than 39 mineral springs open to the public in Victoria, each with its own unique taste and renowned qualities. Until recently, to get to the spring visitors had to cross a creek and access a water pipe embedded in the bank.

\$200,000 of works are funded from the Victorian Government's Mineral Spring Reserves Grants Program and have created a new visitor area, drilled a new water bore, and installed an easy-access pump to taste and collect the spring water.

Parks Victoria worked in partnership with Dja Dja Wurrung Clans Aboriginal Corporation (known as DJAARA) on plans for the upgrade, including consultation with elders, to showcase the importance of spring water to culture.

Workers from DJAARA's contracting arm, Djandak, installed new rock wall seating, landscaping, and welcome signage to create a more inclusive environment for people of all abilities and ages to enjoy the beautiful streamside setting.

DJAARA install Joint Management signage

DJAARA officially launched the ngaldurrung yana (walk together) Dja Dja Wurrung Joint Managed Parks Signage Style Guide. The guide is important to the delivery of the [Dhelkunya Dja Joint Management Plan](#) and bringing the Dja Dja Wurrung Recognition and Settlement Agreement to life. Self-determination is the core principle of the guide, ensuring DJAARA are embedded in the built environment.

Eight new signs were installed at Greater Bendigo National Park, Hepburn Regional Park (Lalgambuk) and Kooyoora (Guyura) State Park. Funded by DJAARA, they are an example of the benefits of Joint Management opportunities for park management and visitors.

Aboriginal cultural heritage

Parks Victoria is implementing its Aboriginal Cultural Heritage Plan, titled Girtgan Kurtba Ngulmbiu Gway-un which comes from Gunaikurnai language meaning All Take First Step (pronounced Girt-gen Kurt-ba Nul-in-by Way-un). The plan outlines how Parks Victoria staff and Traditional Owner partners will be supported to manage Country together. It has been developed under the guidance of Parks Victoria's Conservation Cultural Heritage and Fire committee, and the Aboriginal Partnerships Committee, and with valuable input provided by Traditional Owner partners. Annual reporting has identified the following key themes:

- Greater collaboration is occurring across all divisions of Parks Victoria, which benefits understanding of our obligations to work with Traditional Owners to protect cultural values on the Parks Victoria estate
- Efforts are being made to achieve better collaboration across government departments and agencies such as First People State Relations Group, Emergency Recovery Victoria and DEECA
- Proactive cultural heritage protection and addressing the action areas of this plan is more likely to be achieved where there are Traditional Owner groups with formal recognition, good relationships with Parks Victoria and strong processes in place.

Parks Victoria has two cultural heritage conservation programs, the Rock Art and Ancestral Remains Programs, coordinated by statewide specialists. The aim of these programs is to work with Traditional Owners to understand, protect and manage these values. A Rock Art Action Plan has been completed and implementation of this plan has begun. An Ancestral Remains Action Plan is being developed and will involve Traditional Owners and the Ancestral Remains Unit at the Aboriginal Heritage Council. Work is also nearing completion on a procedure to facilitate the return to the Parks Victoria estate, of Ancestors who have been taken away from Country in past times. This would only occur in accordance with Traditional Owners' wishes.

IUCN Nature For All Love Fest

Yorta Yorta rangers Bonnie Joachim, Greta Morgan, and Hilda Stewart were invited to participate in the International Union for the Conservation of Nature's (IUCN) #NatureForAll Love Fest Storytelling Festival.

The IUCN is a membership Union uniquely composed of both government and civil society organisations, and the livestreamed event celebrated each ranger's personal love of nature.

Protecting parks and the community

Enforcement

Enforcement, engagement, and education of park regulations is critical to caring for Victoria's protected areas and ensuring an enjoyable visit for all park users.

In 2022–23, Parks Victoria strengthened this ability by increasing the number of dedicated full-time enforcement staff and training 48 park rangers to be authorised officers. The introduction of body-worn cameras this year enhanced efficiency in engaging with the public, especially important for large-scale events that see a surge in visitation to surrounding public land, such as the Southern 80 boat race.

Expansion in specialised areas, such as trailbike-mounted enforcement, has also led to stronger outcomes across all types of enforcement operations.



Image: Trailbike-mounted Enforcement Officers

Addressing illegal firewood removal

The Parks Victoria enforcement team launched Operation Goulburn II for the Autumn 2023 and Spring 2023 firewood season. The operation is targeting the illegal removal of redgum firewood from Parks Victoria managed parks and reserves along the Goulburn River.

Led by officers from the Statewide Enforcement Team with great support from Northern Region authorised officers, the operation has seen successful detections of offenders and seizures made, including large quantities of firewood, chainsaws and a vehicle and trailer. Patrols will continue throughout 2023.



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	2021–22 target	2021–22 actual	2022–23 target	2022–23 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	2,240,000	1,600,000	2,110,000	✓
<p>This measure indicates in hectares (000) 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 DEECA and other sources.</p> <p>Parks Victoria’s aspiration is to achieve above these levels as directed through the Nature Conservation Strategy and landscape-specific Conservation Action Plans. The ability to meet this target will be dependent on finalisation of formal agreements. 2022–23 and 2023–24 targets are reduced due to state and commonwealth bushfire recovery programs lapsing. The target of 1,600,000 hectares represents base funding without additional funding for tied initiatives.</p> <p>Parks Victoria exceeded its target as additional activity was undertaken due to the funding of new projects and extension of existing projects that were due to finish in 2021–22.</p>					
Total area of estate managed by Parks Victoria	4,120,000	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 sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

Providing quality infrastructure

Victoria's Great Outdoors highlights

The Victorian Government has invested \$106.6 million in Victoria's Great Outdoors (VGO), making it easier for more Victorians to enjoy nature with cheaper camping fees, new and upgraded camping grounds, 4WD tracks, and walking trails, along with supporting new ways to volunteer in parks and six additional Seasonal Rangers who supported programs, including delivery of visitor engagement and the Junior Ranger Program.

The half-price camping fees program contributed to more than 50,000 campsite bookings during the 2022–23 summer, an increase of 10,000 compared to pre-COVID-19 pandemic summer bookings.

In 2022–23, upgrades were completed at campgrounds in Bunyip State Park and at Nioka Bush Camp in Plenty Gorge Parklands to provide a better camping experience for visitors.

Planning for the establishment of the new Yallock-Bulluk Marine and Coastal Park commenced with cultural heritage assessments and targeted flora and fauna surveys.

Urban Parks Active Wellbeing Program

Works started at the first of 21 parks set to receive new and improved facilities as part of the Urban Parks Active Wellbeing Program. The program is delivering upgrades at popular parks across Melbourne to improve accessibility and experience for visitors and provide more opportunities for urban communities to get into nature.

The \$21 million program, funded by DEECA, will see improvements to parks spanning from Point Cook to the Mornington Peninsula, and will include upgrades such as new and refurbished picnic shelters and

tables, playground equipment, barbecues, signage and toilets, wider and more accessible pathways, and car park and trail repairs. A missing link in the Bay Trail at Point Cook will also be constructed, and the seawall at Point Gellibrand Coastal Heritage Park will be repaired.



Image: Albert Park

Visitors enjoy upgrades at Wattle Park

A new all-abilities playscape, walking and running track and upgraded picnic area opened at the much-loved Wattle Park in early 2023. Designed in consultation with the community, Heritage Victoria, and Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation, the playscape and track offer improved accessibility for all park users and visitors. A picnic area was also upgraded with new shelters, barbecues and all-abilities pathways and picnic tables.

Upgrades were funded by a \$5.1 million investment from the Victorian Government, as part of the \$315 million Suburban Parks Program and the \$21 million Urban Parks Active Wellbeing Program.

Chelsea Australia Garden at Olinda

In June 2023, an award-winning garden from the Royal Horticultural Society's Chelsea Flower Show was opened at Olinda's Dandenong Ranges Botanic Garden. Twenty times the size of the original, the garden features more than 400 plant species and demonstrates sustainable design and habitat creation, using solar power and water-wise design features. The project funding includes:

- \$2.24 million from the Australian Government's Building Better Regions Fund
- \$3.83 million from the Victorian Government
- \$340,000 in funds raised by the People and Parks Foundation.

Opening of Point Nepean campground

In December 2022, the new Point Nepean Campground opened for bookings, marking completion of stage one of this exciting initiative from the Point Nepean National Park Master Plan.

Featuring 36 pre-pitched tents near the foreshore, within the historic Quarantine Station precinct, the campground offers a unique experience for first-time campers, with basic equipment and facilities provided. During its first six months of operation the campground received 388 bookings. Works to extend the campground will commence in the second half of 2023.



Image: Point Nepean Discovery Tents

Rye Pier redevelopment

Rye is an important tourism destination with typically high visitation over the warmer months. In 2022, Parks Victoria began a full rebuild of Rye Pier funded

through an investment of \$3.95 million from the Victorian Government.

Stage 1 of the project, saw the rebuild of 310 metres of the pier approach, which was completed in time for the busy summer months.

Stage 2 commenced in 2023 and included the rebuilding of the outer section of the pier and pier head, including an extra low landing space.



Image: Rye Pier stage one works

Non-Aboriginal heritage

Parks Victoria manages some of the most significant heritage places in Victoria, including six cultural landscapes on the National Heritage List, more than 150 places included on the Victorian Heritage Register, and thousands of other archaeological sites and locally significant heritage places.

Throughout 2022–23, Parks Victoria has continued to manage, conserve, and activate these sites. Achievements include:

- Commenced planning for the \$16.5 million Heritage Icons Program 2022–26 to conserve and enable continued safe public access to the Point Nepean Forts, Werribee Mansion 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
- Commenced conservation works to the Robin Boyd designed Tower Hill Visitor Centre building and progressing detailed specifications for

conservation works to Mount Buffalo Chalet's exterior as part of \$3 million initiative funded by the Australian Government

- Collaborated with the Australian Alps Liaison Committee and Victorian High Country Huts Association to 3D scan and interpret historic huts in the Alpine National Park
- Participated in the 2022 Open House Melbourne program, enabling visitors to explore Werribee Park Mansion, and the 2023 National Trust Australian Heritage Festival program, welcoming visitors to Days Mill Flour Mill Complex for an open day
- Updated Conservation Management Plans for several heritage places, including Wattle Park, Flinders Pier and Gabo Island, to guide future management and ensure heritage values are safeguarded for the community
- Contributed to the Victorian Goldfields World Heritage listing bid, led by 13 local government areas.



Image: Werribee Park mansion

Masterplans update

Strategic Directions Plans for three new regional parks in Melbourne's growth areas were released in May 2023. Under the Suburban Parks Program, \$19.5 million has been committed to create three new regional parks, Clyde Regional Park (120 hectares), Kororoit Creek Regional Park (260 hectares) and Werribee Township Regional Park (340 hectares) allowing more visitors to connect with nature in these diverse and growing communities.

Establishment of new park – 'Healesville Freeway Reserve'

In June 2023, following extensive community consultation, a layout plan was released as part of establishing new parklands in Melbourne's eastern suburbs. The new park is being developed from 35 hectares of former freeway reserve and will help protect environmental and cultural heritage places. The park will also provide facilities for healthy recreation, including a shared-use trail. A Community Reference Group helped form the final plan to ensure it reflected the area's interests. The Victorian Government has invested \$10.5 million to establish this new park.

Enriching the visitor experience

Seasonal campaigns

During January and February 2023, Parks Victoria implemented the second iteration of its 'Pack Your Summer Smarts' campaign as part of its Seasonal Campaign Framework. Extending on the summer 2021–22 concept, the campaign encouraged Victorians to plan ahead and be prepared when going out into nature.

The digital campaign targeted a high-risk visitor audience (Males 18–34) as well as culturally and linguistically diverse (CALD) communities focusing on water safety, bushfire safety, campground fires, 4WD, hiking safety, and overcrowding. The campaign was extended to target prospective visitors planning to head to hotspot destinations including Wilsons Promontory National Park, Lerderderg and Werribee Gorge state parks, Lysterfield Lake, and Pound Bend Reserve.

A camping tips brochure was piloted in hot spot campsites at Howqua Hills Historic Area and Lake Eildon National Park. The printed brochure focused on educating new campers, was written in easy English, featuring CALD translations, and supporting illustrations. Key outcomes:

- The campaign achieved over 5.5 million impressions (+72 per cent year-on-year)
- As a potential result of running the campaign over the same period for two years, Parks Victoria has seen an ongoing decline in reported safety incidents (five per cent year-on-year).

The camping tips brochure was well received by local teams who found it a time saver when liaising with visitors with low English proficiency.



Castlemaine Diggings

In partnership with DJAARA and Mount Alexander Shire Council, Parks Victoria enhanced visitor experience, access, safety, and information in the northern section of the Castlemaine Diggings National Heritage Park. Funded by an Australian Heritage Grant, new interpretation signs now share significant DJAARA and goldfields stories. Old stone foundations of buildings have been stabilised and new Visitor Guides and Heritage notes provide an informed visitor experience and allow visitors to access the park easily and safely.



Image: Castlemaine Diggings National Heritage Park

Education and Interpretation

Education and Interpretation program achievements in 2022–23 include:

- 188,510 visits involving learning experiences across Parks Victoria estate
- 89,028 self-guided education visits (excursions, bush Kinder, camps and field trips)
- 99,482 participants engaged in ranger-led learning experiences
- 9,817 children and parents/carers participating in Junior Rangers
- 48 Deakin undergraduates completed 12 conservation projects contributing 1,640 volunteer hours through the Tertiary work placement program
- 6,607 education webpage visits, downloads, views and listens to digital education resources (PDFs, videos, podcasts, webpage).

To build organisational capacity to plan and deliver education and interpretation projects across Victoria, a community of practice was formed through regional and state-wide forums to build knowledge and share on-ground skills, practices, and ideas. There were over 1,000 staff attendances across training, knowledge sharing and community of practice sessions.

Digital learning

Parks Victoria's digital learning opportunities continue to expand and reach broader audiences through webinars, video and podcast storytelling, and online learning programs.

Parks Victoria's first education storytelling podcast was released to students in May 2023 and was supported by funding from DEECA. These stories explore the collaborative nature of land management and conservation efforts.

In 2022–23, Parks Victoria co-designed and trialled *Nature's Mascots*, a nature-based early childhood program. Funded by the Department of Education, 10 primary and special development schools were selected to represent a variety of geographic settings, range of student abilities and diverse school communities to ensure resources are inclusive, engaging, and relevant for all Victorian schools.

Junior Rangers

A significant development for Parks Victoria's Junior Rangers program was the release of three new Junior Ranger activity books, the *Victorian Goldfields*, *Grasslands* and *Rainforests*, as well as an uplift, revision, and re-branding of six older Junior Ranger books.

There are now 10 Junior Ranger activity books in the series, providing Victorian families with downloadable resources or hard copies provided in ranger-led activities to learn about the natural and cultural values of Victoria's protected places.

The ranger-led Junior Ranger holiday program returned close to pre-COVID-19 pandemic participation levels with over 9,000 Victorians participating in intergenerational activities across Victoria. The digital engagement of the program continues to grow, with over 11,000 subscribers to Junior Rangers newsletters.

Managing the landscape through partnerships

Volunteer achievements

Parks Victoria works with over 350 volunteer involving organisations that together contribute to protecting and enhancing the Parks Victoria estate. Throughout 2022–23, volunteer activities contributed 119,889 volunteering hours across 245 parks and reserves providing \$5.6 million of in-kind support.

Volunteers continue to express their interest in giving back to nature, with more than 2,500 new volunteer registrations received on ParkConnect across all age groups.

People of all ages, abilities and locations supported nature through innovative activities including citizen science projects and urban revegetation, engaging new and diverse communities, and advocating for enhanced engagement and understanding.



Image: Volunteers at the Prom

Volunteering Innovation Fund

Through the Volunteering Innovation Fund, the Victorian Government is funding community-led projects that consider new ways of volunteering in and for the environment.

Round three achievements included 22 successful projects totalling \$531,000, including:

- Educating volunteers and conducting citizen science in fungal identification monitoring
- Engaging disadvantaged communities in revegetation, plant propagation and wellbeing activities
- Establishing a pilot community-owned tree nursery to encourage the social and economic inclusion of residents to address the local tree canopy issue.

Round four, the Inaugural ‘Biodiversity Round’, included a subcategory focused on Youth Volunteering in Nature. There were 30 applications totalling \$812,000 funded, including nine youth-focused organisations. Highlights included:

- New citizen science projects including monitoring of spider crabs
- Urban revegetation of indigenous flora
- Habitat restoration including invasive weed control, conservation of threatened and coastal ecosystems
- Engaging migrant and First Nations communities in environmental volunteering
- Providing professional development through environmental activities for under-represented communities.

The Volunteering Innovation Fund is funded by the Victorian Government’s \$106.6 million Victoria’s Great Outdoors Program.

Citizen Science

To celebrate Citizen Science month in April, Parks Victoria released its first Citizen Science Toolkit. Launched online and available for all to access, the toolkit provides easy to understand instructions on how to engage in citizen science simply by taking photos on mobile devices while in nature.

The toolkit was launched at Wattle Park with a bioblitz activity, where participants of all ages recorded over 180 verifiable observations through the iNaturalist application.

Citizen Science helps to increase the collection of targeted data for evidence-based decision-making by encouraging volunteers to record or capture footage of native species in parks.



Image: Wattle Park



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	2021–22 target	2021–22 actual	2022–23 target	2022–23 actual	Year end status
Level of satisfaction of visitors to parks	85	86.3	N/M	N/M	◆
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	N/M	N/M	119	126.5	✓
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. 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	N/M	N/M	82	90.9	✓
B. Number of visits to piers and jetties	N/M	N/M	37	35.9	(X)
Number of visitors engaged in learning experiences in our parks	80,000	117,106	85,000	188,510	✓
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.					
Significant built park assets managed by Parks Victoria rated in average to excellent condition	88%	86.7%	88%	90%	✓
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.					
Significant built bay assets managed by Parks Victoria rated in average to excellent condition	80%	71%	80%	71%	X
This measure indicates overall condition of marine-based assets in bays to guide asset investment and maintenance. This is a Budget Paper 3 measure. The 2022–23 actual is lower than the target due to the decline of maritime assets from age and storm impacts. Maintenance works at Portsea, Sorrento and Gem piers, and the completion of capital upgrades to Portarlington have resulted in the stabilisation of the overall condition of assets.					
Percentage of high value heritage places meeting heritage condition objectives	75%	74%	75%	70%	X
<i>This measure indicates the extent to which Parks Victoria is complying with heritage management obligations including statutory obligations under the Heritage Act 2017.</i>					
Membership program	10,000	N/M	N/M	N/M	◆
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. Note: The Natures 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 has decided to defer the implementation of the Natures First Supporters Program and will re-assess at a later date.					

Contributing to healthy, liveable communities

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

Keeping Victorians safe

Recovery

October flood 2022 impact and recovery

In October 2022, heavy rainfall across Victoria resulted in flash flooding across large catchment areas and major flooding along waterways, mostly in central and north-central Victoria. Hundreds of homes, farms, businesses, infrastructure, and public land were impacted with many Parks Victoria staff deployed to assist with Victoria's emergency response.

The impacts across the Parks Victoria estate were extensive, including damage to visitor assets and recreation sites, roads, natural values, and Aboriginal cultural heritage values. 80 parks and reserves across Victoria were impacted.

On ground staff have worked extensively to safely re-open parks, camping grounds and recreational trails. As of 30 June 2023, 80 per cent of affected areas are now open to community with 62 parks fully reopened and 45 partially reopened and four fully closed.

A dedicated recovery team has been a pivotal part of the successful reopening of parks and sites across the Parks Victoria estate. Assessments have shown there are significant impacts to values across the affected landscape: biodiversity, built assets, Aboriginal cultural heritage, non-Aboriginal heritage, water quality, erosion, and access (roads and tracks). Works are ongoing to ensure parks are opened safely and assets are restored and protected.

Other recovery programs

Work continues across the Parks Victoria estate to reopen parks and reserves impacted by numerous natural disasters in past years which have impacted public land. These events include:

- the Black Summer bushfires in Eastern Victoria in 2019–20
- storm and flood events across Victoria during June and October 2021
- storm and flood events in East Gippsland during April 2022.

Parks Victoria's recovery program is focused on treating hazardous trees in campgrounds, visitor sites, and walking tracks; repairing and reinstating roads that were damaged; 'building back better' by completing improvements and betterment where funded employing additional staff to manage the program of work, including undertaking impact and values assessments, and delivering on-ground recovery activities, such as track and trail clearing, managing hazardous trees and debris, and completing repair works.

Visitor safety continues to be paramount, with park visitors encouraged to check the Parks Victoria website for closures and ground conditions prior to embarking on a journey.

Reuse of storm debris as timber products

As a result of the June 2021 extreme weather event in the Dandenongs, hardwood timbers which were reclaimed from storm debris and sent to a waste processing facility in Romsey, have been put to good use as part of fire and flood recovery works in East Gippsland.

Materials from the Romsey facility have been used at Fairy Dell Flora Reserve in Wiseleigh, which was completely destroyed in the Black Summer fires, for the construction of steps, stairs, water bars and edging for reinstating walking tracks - and put to good use in park furniture and other smaller jobs in the reserve.

Other works are planned in Oriental Claims Historic Area, as well as Gippsland Lakes, Buchan Caves and Potholes Cave reserves making use of this fantastic, reclaimed material.

This program has been well received and facilitated our recovery program in delivering on the Victorian Government's intent to 'Build Back Better' in East Gippsland.



Images: Installation of steps, and finished product, at Fairy Dell Flora Reserve

Bushfire

The 2022–23 fire season was the third successive year under La Niña conditions where above average rain and below average temperatures resulted in benign conditions compared to previous bushfire seasons.

The number of bushfires attended on Parks Victoria managed areas was 320, and the area of land by bushfires was 624 hectares. There were 22 fires started by lightning that burnt an area of 348 hectares.

Although reduced in number and impact the year saw a continued trend in the number of fires resulting from visitors leaving their campsites without extinguishing a campfire effectively (35) that burnt an area of five hectares. Additionally, a further 191 campfires were left unattended by campers that did not escape beyond the fireplace. Throughout the year public information campaigns focused on campfire safety and how to correctly extinguish a campfire.

Planned burns

In 2022–23 La Niña weather patterns led to extensive increases to rainfalls across Victoria and generally cooler than average daily maximum temperatures transitioning to drier conditions by late autumn. Planned burning site preparation, and burn opportunities were limited by significant flooding and the persistence of wet conditions throughout spring and summer. Autumn weather was characterised by dynamic and difficult to forecast weather systems, with seven day forecasts often changing and making planning and scheduling burn's more difficult than usual for this time of year.

Autumn planned burning activity was marked by four distinct 'windows' that saw peaks in burn activity across Victoria. Outside these windows, activity was mainly opportunistic, delivering small burns that could be quickly secured. Wet conditions associated with three years of La Niña and dynamic weather systems in autumn influenced delivery of the overall fuel management program. Efforts continued to use all available opportunities to reduce bushfire risk through to the end of June, including delivery of burns for other objectives such as ecological burns and supporting Traditional Owner led cultural burns.

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 92,630 hectares of fuels on public land comprising 75,868 hectares of planned burns, 16,762 ha hectares of mechanical treatments (including 631 hectares of storm debris works on public land), helped to keep residual risk to an expected outcome of below the State target. The official end of financial year residual risk figures and areas treated will be published in Victoria's Bushfire Risk Management Report which is expected to be released later in 2023.

The total number of planned burns on public land for 2022–23 was 234 of these 130 (or 56 per cent covering 52,101 hectares) included land in the Parks Victoria estate. There were 79 planned burns delivered on the parks estate to meet fuel reduction outcomes for reducing risk to life and property; 21 were to meet ecological outcomes; 15 were Traditional Owner cultural burns; and 15 were burning off fallen logs and debris (heap burns). A total of 16,762 hectares of mechanical non-burn fuel treatments (including 630 hectares of storm debris works on public land), were delivered on public land in Victoria, including 6,157 hectares (36 per cent) on the parks estate.

Ecological burn – Great Otway National Park

The Great Otway Conservation Action Plan aims to maintain floristic diversity and provide a range of habitat growth stages, creating healthy ecosystems in the Great Otway National Park.

In order to improve floristic and growth stage diversity in Carlisle Heath, Parks Victoria has implemented a multi-year heathland ecological burn at Gellibrand - Boggy Creek Track.

Ecological burning in cooler months allows application of low severity fire and creates a patchwork mosaic of burnt areas, allowing fire to self-extinguish in wetter, or less flammable vegetation. Planned burning has been applied each winter for the past three years, with approximately 104 hectares burnt in 2022–23. Parks Victoria is working with research partners to study the effectiveness of the heathland ecological fire regime.

Activating parks for community health

New Disability Action Plan

Parks Victoria released its new *Disability Action Plan 2022–26* which aims to connect people of all abilities with nature. Key priorities of the plan include:

- Embedding universal design principles into park planning and infrastructure upgrades
- Providing more accessible park information and communication
- Growing inclusive nature-based health programs
- Creating pathways for employment and volunteering.

Parks Victoria engaged closely with people with diverse disabilities, carers, families, disability and recreation peak bodies and accessible tourism providers to inform and prioritise key action areas. Consultation was received through over 1,600 visitors to the Engage Victoria portal, 112 surveys and 24 stakeholder meetings.

Accessibility audits were completed at five parks. These audits reviewed current standards for all abilities, access for all abilities and make recommendations for improvements.

Park Walks

The Park Walks volunteer-led guided walking program was offered at 13 park locations. 256 walks were held this year with 1474 participants and supported by 68 volunteers and 6 partner organisations. There was an increasing focus on inclusive walks including collaboration with Blind Sports and Recreation Victoria to provide opportunities for people who are blind or vision impaired. 24 staff and volunteers were trained in vision loss awareness and sighted guiding, increasing their capability to support people who are blind, or vision impaired in the walks. Park Walks trails at Coolart Wetlands and Homestead; Plenty Gorge Parklands; Werribee Park and Yarra Bend Park were audited for suitability prior to being offered as walks with a sensory emphasis to the community.



Image: Blind Sports and Recreation Park Walk event at Yarra Bend Park





GenU Disability Services Program,
Werribee Park

Culturally and linguistically diverse community programs

A new *Cultural Diversity and Inclusion Plan 2023–26* was developed to respond to the expectations and aspirations of people from culturally and linguistically diverse (CALD) backgrounds.

The plan outlines the actions and accountabilities required to reduce barriers to accessing parks, create opportunities for engagement and promote greater inclusion, celebrate cultural diversity, and positively change attitudes and practices.

The plan will initially focus on creating a more representative and inclusive workforce. One early completed action included updating Parks Victoria's internal image library with photographs representing culturally diverse communities.

Partnership programs – Scouts Victoria

In January 2023, more than 100 Scouts Victoria members joined Parks Victoria at Bunga Arm Campground in the Gippsland Lakes Coastal Park to explore nature and practice caring for sea and land country. Young people from 1st Ivanhoe Sea Scouts, 1st Victoria Sea Scouts, 4th Beaumaris Sea Scouts, 1st Mordialloc Sea Scouts and Rosebud Sea Scouts connected with nature and learned more about the seaside environment and ecosystem surrounding Gippsland Lakes.

Scouts practised hands-on skills in sailing, canoeing, camping, and cooking through a wide range of activities. The trip is just one example of how Parks Victoria and Scouts Victoria partner to support young people to engage in nature and national parks.



Image: Scouts at Gippsland Lakes Coastal Park

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

Contributing to healthy, liveable communities

Key performance measure	2021–22 target	2021-22 actual	2021–22 target	2022–23 actual	Year end status
Number of nights booked at Parks Victoria estate camping and accommodation sites	246,000	272,745	251,000	297,336	✓
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 per cent increase year on year.					
Parks Victoria staff with accreditation in a fire and emergency management role	650	902	650	915	✓
This measure indicates the number of Parks Victoria staff with accreditation in a fire and emergency management role.					
Licensed Tour Operator (LTO) satisfaction increase	65%	66%	67%	74%	✓
This measure indicates the percentage satisfaction of LTO's through an annual survey.					
Number of Licensed Tour Operators	425	449	450	433	(X)
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 Zero Injuries program

Safety First Zero injuries

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:

- Delivery of a whole of organisation Stop for Safety Day on 26 April 2023 to allow staff to collectively stop, reflect and think about what can be done to prevent injuries. Face-to-face sessions were conducted at work centres – with a key focus on job safety planning.
- Mock court sessions conducted for senior managers to improve understanding of health safety and environment due diligence obligations.
- 26 Health Safety and Environment documents issued, including two procedures, 12 Safe Work Procedures and eight Safe Operating Instructions.
- 16 investigations conducted for significant incidents in order to understand incident causation and determine enhancements to existing risk controls.

- Commenced implementation of visitor safety continuous improvement programme
- continuing a monthly safety campaign that covers key Health Safety and Environment topics to keep safety front-of-mind
- continued asbestos assessment and remediation in buildings and dumps.

Safety performance

Health and safety performance was measured through the Total Recordable Injury Frequency Rate (TRIFR). Total recordable injuries comprise lost time, medical treatment and restricted work injuries. The TRIFR increased from 11.6 in 2021–22 to 16.4 in 2022–23.

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

Parks Victoria continued to build and improve 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. Monthly Health, Safety and Environment Topics provide staff with information about known risks and are used as the basis of workplace conversations.

Reported incidents	2018-19	2019-20	2020-21	2021-22	2022-23
Number of incidents	564	550	620	668	756 (1)
Rate per 100 FTEs	47.7	46.6	51.7	55.5	56.7
Lost Time Injury Frequency Rate	8.5	7.2	6.2	7.5	11.36
Workcover claims	2018-19	2019-20	2020-21	2021-22	2022-23
Number of 'lost time' standard claims	13	8	15	15	25(2)
Number of standard claims	21	21	23	22	27
Average cost per standard claim	\$113,162.23	\$61,952	\$81,982	\$56,417	\$74,833
Number of lost time' standard claims per 100 FTE rate (ongoing + fixed term)	1.06	0.62	1.09	1.24	1.875 (3)

Notes:

1. The number of incidents has increased in 2022–23 due to the scope of incidents reported focusing on incidents with third parties that impacted staff safety, including psychological harm
2. Lost time claims have increased in 2022–23 with three quarters of claims related to physical injuries and one quarter of claims being psychological injuries
3. The average cost per claim has increased due to three long term claims being capped at \$450,000 each. Of the 25 'lost time' claims, two thirds of employees have returned to work.

People Plan

During 2022–23, Parks Victoria developed and implemented a new People and Culture People Plan. The purpose of the plan is to set out the priorities over the next four years, to respond to identified areas for improvement within the organisation and uplift the capability of Parks Victoria to deliver a modern, high performing and sustainable workforce.

Through the plan, the People and Culture team aims to support the organisation to be an 'employer of choice' and to develop a resilient workforce that can embrace change and disruptions which are a constant feature of park management, while continuing to deliver business outcomes and embrace new opportunities.

The priority areas within the plan are:

1. Strengthen Parks Victoria as an employer of choice
2. Facilitate a diverse and inclusive workforce with a strong wellbeing focus
3. Enable and promote a workplace culture of leadership, accountability and capability.

Our culture

A refreshed set of culture commitments and associated behavioural expectations were launched to reflect the expectations of corporate stakeholders, consulted across Parks Victoria, rooted in the expectations of today's workforce, and ultimately reflecting the unique DNA and heartbeat of Parks Victoria.

Culture commitments have now been launched to the Parks Victoria workforce and embedded in the 2023–24 performance and development program and will be integrated in all new employee and new manager onboarding and upcoming leadership development initiatives.





Delivering as One PV

Working together to achieve our shared goals



Our People First

Genuine care, serving others and the employee experience



Being Our Best

Doing the best we can while being the best we can

Leadership development

Parks Victoria has continued to focus on the development of leaders to lead and manage through uncertain times. There have been quarterly ExecPlus sessions to engage with senior leaders on culture, workforce planning, annual planning and strategy. Toolkits, a Reach Out Program and wellbeing resources were shared with leaders to engage in timely and local conversations to support employees to respond to weather events and organisational change while delivering business as usual.

To support the transfer of over 300 Tier 1 fire resources to DEECA, the leadership development program focused on the delivery of learning sessions and coaching for operational leaders to support the change.

Parks Victoria prioritises the health and wellbeing of its workforce and has engaged with leaders to build a psychosocial risk assessment to ensure key psychosocial risks are identified and managed. Training has been rolled out for new managers and for all managers on building capability for early intervention for work and non-work-related injuries (both physical and psychological).

Inclusive recruitment practices

Parks Victoria has continued to build the capability of hiring managers to run inclusive recruitment processes through one-on-one coaching and enhancements in the eRecruitment system to move away from resource intensive traditional recruitment practices. With consultation being undertaken to develop Parks Victoria's Workforce Plan, leaders have been encouraged to review role requirements and be flexible in how they determine their selection criteria to ensure they attract and recruit the best candidate for the role.

Virtual Employee Conference

Conservation, climate action and cultural heritage protection were some of the major themes explored at our 2022 Parks Victoria employee conference. Held virtually in October 2022, 664 staff from across Victoria took the opportunity to reflect on the valuable contribution staff make to keep parks open and safe while protecting Aboriginal cultural landscapes.

The conference explored connections to Country, while looking at interrelated themes such as diversity and inclusion, Parks Victoria's important role as allies for Aboriginal people, and the impacts of management to building a new future.

Speakers included:

- Tiriki Onus, Yorta Yorta and Dja Dja Wurrung artist and academic
- The former Minister for Environment and Climate Action, the Hon Lily D'Ambrosio MP
- Professor Eleanor Bourke AM, Yoorrook Justice Commission Chair
- Professor the Honourable Kevin Bell, AM, KC, Yoorrook Justice Commission
- PT Hirschfield, renowned underwater photographer
- Denni Francisco, Wiradjuri woman and experienced director and thought leader.

Aboriginal Staff Conference

Around 50 Aboriginal staff from across Victoria gathered on Yorta Yorta Country for the first Aboriginal staff conference in four years. The theme Reconnecting and Healing highlighted the shared experience of the COVID-19 pandemic, the devastating impacts of the eastern Victoria bushfires and the widespread floods and storms which impacted many communities including Yorta Yorta Country.

Parks Victoria's Aboriginal Employment and Wellbeing Plan 2018–23 outlines the agency's commitment to creating a culturally safe and competent organisation which supports Aboriginal staff to strengthen networks and share stories about their work caring for Country. Planning is now underway for the 2024 conference.



Image: Aboriginal Staff Conference

Building our position and identity

National and International Engagement

As part of a national and global park protected area network, Victoria's parks benefit from a strategic program of national and international engagement and associated activities.

In 2022–23, 65 Parks Victoria staff attended 14 priority conferences and events both in-person and online. Highlights included:

- Fifth International Marine Protected Areas Congress (Vancouver)
- World Trails Conference (Greece)
- Oceania Ranger Forum (New Zealand)
- Reimagining Conservation on Country Forum (Brisbane)

- 7th Global Botanic Gardens Congress (Melbourne)
- Island Arks Conference VII (Phillip Island).

In addition, Parks Victoria hosted three incoming delegations from Malaysia, Hong Kong and South Africa and managed one outgoing delegation to the United States and Canada, focusing on knowledge exchange on the themes of Joint Management with Traditional Owners, drivers for tourism, carrying capacity and climate change adaptation.



Image: Delegates at the Oceania Ranger Forum

International Park Managers Roundtable

The International Park Managers Roundtable Program between US National Park Service and Parks Victoria continued this year with Superintendents and District Managers meeting regularly to exchange information on park management challenges and opportunities with a focus on personal leadership.

Virtual park tours were added to the online meeting schedule to take a deeper dive into the landscapes being managed by the various participants.





For Wild Places Traction clean up day event, Illawarra

Active international and national memberships

The National and International Engagement team oversee engagement with four key organisational memberships.

- Australian Committee for IUCN
- International Union for Conservation of Nature (IUCN)
- Parks and Leisure Australia
- World Urban Parks.

In the past 12 months, effort to uplift staff engagement in the membership organisations has resulted in nine staff with active roles on affiliated boards and committees and 88 staff with access to member portals and platforms. Organisational memberships provide staff access to a national and global network of expert practitioners, the most recent research and the latest conservation tools and frameworks.

Australia Day award

Parks Victoria is proud to congratulate James 'Jim' Whelan for his Public Service Medal for outstanding public service to policy and program delivery, particularly in the area of conservation, reflecting more than 50 years of service in conservation at Parks Victoria.

Awarded as part of the Australia Day 2023 Honours List, Jim's commitment and dedication to conservation and ecological restoration at Wilsons Promontory (Prom) national park and marine national park has seen positive ecological results and left a legacy for the future of the Prom.

Financial summary

Parks Victoria's annual budget supports the delivery of the Annual Business Plan and Budget. 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 \$126.9 million for the 2022–23 financial year. This surplus was in line with budget expectations and was primarily due to funding received in 2022–23 to deliver park infrastructure and biodiversity programs over the next few years.

Financial position – Income statement

For the 2022–23 financial year, Parks Victoria received \$433.3 million in income, which was \$73.3 million higher than 2021–22. This additional income primarily relates to funding received in 2022–23 to deliver park infrastructure and, economic and environmental recovery programs over the next few years. The result also included \$22.8 million, a result

of assets transferred for no consideration from the Australian Grand Prix Corporation.

A comprehensive result of \$124.0 million included a net loss of \$3.2 million due to the impairment of damaged assets due mainly to storms and floods, partially offset by a gain of \$0.7 million relating to the revaluation of the superannuation defined benefits plans.

Financial position – balance sheet

Total assets at the end of the 2022–23 financial year were \$7.8 billion, an increase of \$0.1 million from the previous year. The movement mainly due to capitalisation of assets during this period.

Cash flows

Total cash and deposits at the end of the year was \$287.4 million, of which \$241.0 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 \$46.4 million represents cash and cash equivalents required to meet other short-term current liabilities as they fall due.

Five-year financial summary

(\$'000)	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue from government	113,115	114,208	201,403	222,820	250,742
Total income from transactions	266,133	255,890	337,384	360,025	433,315
Total expenses from transactions	266,118	272,918	280,809	296,472	306,395
Net Result from transactions	15	(17,028)	56,575	63,553	126,920
Net Result	(4,310)	(18,874)	58,080	66,888	126,455
Comprehensive result	(400,197)	(14,976)	764,875	1,078,967	123,969
Net cash flow from operating activities	20,489	1,168	81,387	89,969	115,776
Total assets	5,281,000	5,785,379	6,549,481	7,662,578	7,811,648
Total liabilities	74,690	96,120	90,293	94,138	83,168



Significant change - subsequent event

In August 2022, The Victorian Government Expenditure Review Committee approved consolidation of fire management operations functions within DEECA and Parks Victoria. The outcome of this initiative is for the Tier 1 fire management resources and staff of Parks Victoria to be transferred to DEECA from 1 July 2023. To give effect to this decision, a transfer agreement has been signed by the CEO of Parks Victoria and DEECA Secretary under section 28 of the *Public Administration Act 2004*. In accordance with Financial Reporting Direction 119 – Transfers through contributed capital, the assets and liabilities associated with the Tier 1 fire management function of Parks Victoria will be transferred to DEECA and will be recognised as a direct adjustment to contributions by owners in the 2023–24 financial year. Estimated value of the assets and liabilities transfer is \$10.1 million.

Capital projects

Parks Victoria manages several Capital Projects across Victoria. There were no capital projects exceeding the disclosure threshold of \$10 million Total Estimated Investment (TEI) completed during the financial year 2022–23.

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 DEECA, in accordance with the Victorian Government Discretionary Grants Investment Principles. Grants provided in 2022–23 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 – round three

Recipient	ABN	Project	Payment (GST excl.)
For Wild Places	41638231302	Take 3 for the Trail	\$30,000
Threatened Species Conservancy	98612648954	Protecting the Otway's Threatened birds: Let's Train the Community	\$29,051
Whittlesea Community Connections	49881724827	Growing seeds for Galgi Ngarrk: a Whittlesea Community Farm project	\$27,858
Rushworth Events Incorporated	38715236314	Cycling Without Age - Rushworth	\$21,595
Out Doors Inc.	25252946980	Connecting through Nature	\$30,000
Loddon Plains Landcare Network	89233623945	Loddon Plains' Bird Day Out	\$9,250
Phillip Island Nature Parks	Auspiced by Penguin Foundation ABN 42112304364	Building a Brighter Future	\$29,966
Canopy Accelerator Co-operative Limited	45642126695	WynTree Nursery	\$30,000
Yarra Riverkeeper Association Inc	95339378852	Climbees: Supporting environmental connection within outdoor communities	\$23,242
Collingwood Children's Farm	41355818979	Fencing for the Future	\$23,003
Glenbervie Stationeers	Auspiced by Moonee Valley Sustainability ABN 59178510379	Connecting Commuters	\$6,580

Volunteering Innovation Fund – round three (continued)

Recipient	ABN	Project	Payment (GST excl.)
Growling Grass Frog Inc.	98448624856	Has Your Garden Escaped?	\$24,500
Span Community House	52526420312	ExSPANsive in Nature	\$29,230
Friends of Kooyoora Inc.	33924087177	Bush Colours	\$13,517
The Grassy Plains Network	Auspiced by VICTORIAN NATIONAL PARKS ASSOCIATION INC ABN 34217717593	CALD grassland communications materials	\$30,000
Earthwatch Institute Australia	25875253851	Cultivating ClimateWatch communities, empowering non- expert environmental stewardship	\$30,000
Friends of Mount Worth State Park	75123357691	A Year in the Life of Mount Worth State Park film(s)	\$10,338
Port Phillip EcoCentre	66852809680	Baywide data pioneers: Habitat- mapping sandy coasts in Port Phillip Bay	\$29,821
MYCOmmunity Applied Mycology Inc	Auspiced by MYCELIUM LABORATORIES INC ABN 49391722531	Add FUNgi	\$26,358
Eco Warriors Australia Inc	87237786591	Rediscovering projects past: Utilising volunteers to monitor and assess forgotten nest boxes	\$29,879
Friends of Bunyip State Park	Auspiced by VICTORIAN NATIONAL PARKS ASSOCIATION INC ABN 34217717593	Spotlight on Bunyip	\$29,794
Belfast Coast Reserve Action Group (BCRAG)	41638231302	Cape Beach Daisy Awareness, Education and Removal Project	\$16,991
TOTAL ROUND THREE			\$530,973

Volunteering Innovation Fund – round four

Recipient	ABN	Project	Payment (GST excl.)
Remember The Wild LTD	57167848394	Volunteering for Nature - Let's make it accessible!	\$30,000
OzFish Unlimited	29602568696	Sunraysia River Repair Bus – delivering social and environmental benefits	\$39,000
Strathbogie Ranges Conservation Management Network	32052201844	Friends of the Forgotten Reserves of the Strathbogie Ranges	\$45,000
Southern Ocean Environmental Link	64147690749	Port Phillip Heads Marine National Parks marine monitors program	\$40,650
Friends of Bannockburn Bush	Auspiced by Ballarat Environment Network ABN 20485511782	Training TO protect and enhance biodiversity in Grassy Eucalypt Woodlands.	\$19,551



Volunteering Innovation Fund – Round four (continued)

Recipient	ABN	Project	Payment (GST excl.)
Michael Amor	Auspiced by Royal Botanic Gardens Board ABN 36600553934	Investigating the extent of Australia's rarest fungus on French Island	\$49,872
Darebin Creek Management Committee	64694622665	Ecological Connectivity Between Gresswell Nature Conservation Reserves and Darebin Creek	\$49,626
Deakin University	56721584203	Enhancing current and future volunteer participation in spider crab research	\$49,594
Friends of the Hooded Plover Victoria	Auspiced by BirdLife Australia ABN 75149124774	Community Coastal Champions: ambassadors for protecting local birdlife and habitats	\$49,157
Wonyip Landcare Group	Auspiced by Yarram Yarram Landcare Network ABN 1194217643	Wonyip Biodiversity Survey - Volunteers, Experts and Technology Unite for Impact	\$50,000
Trustee for Nature Glenelg Trust	23917949584	Implementing an ongoing landscape scale citizen science bird monitoring project (GHCMA region)	\$49,500
Trustee for Nature Glenelg Trust	23917949584	Implementing an ongoing landscape scale citizen science bird monitoring project (GHCMA region)	\$49,500
Bendigo Family Nature Club	Auspiced by Bendigo Sustainability Group ABN 92157965158	New connections - in and for nature of the Bendigo region	\$7,676
The Basalt to Bay Landcare Network Inc	40593251144	Finding Forgotten Flora	\$20,989
Buloke and Northern Grampians Landcare Network	34900242440	Kara Kara: Enhancing Community Connection to Place	\$31,200
Rejoice Chinese Christian Communication Centre Inc traded as Rejoice Community Centre	99027261737	Knowing and supporting our parks	\$50,000
Prom Coast Ecolink	31525085774	Hoddle Range Flora Reserve Flora and Fauna Surveys	\$15,257
Wedderburn Conservation Management Network	89382486782	Modern in the Loddon	\$14,400
Australasian Native Orchid Society - Victorian Group	67874428784	Creating opportunities for student pathways and mentorships in conservation	\$49,598
BirdLife Australia	75149124774	Bird Nest Log and Nest Box Supplementation in Northern Reserves	\$31,290
Accelerated Evolution - The Break Inc	87684571829	Google & clean up	\$37,320
TOTAL ROUND FOUR			\$771,200

Youth Volunteering for Nature Fund

Recipient	ABN	Project	Payment (GST excl.)
Hobsons Bay Wetlands Centre Inc.	NA	Birdwatching and surveying in our wetlands for young people	\$5,000
Threatened Species Conservancy	NA	Surveys for Threatened Butterfly Species Conservation	\$4,990
Andersons Creek Landcare	NA	Weeding and wildlife: linking invertebrate conservation and habitat protection	\$5,000
Henry Kisby	NA	Seasets	\$2,000
McCrae Yacht Club	NA	McCrae Yacht Club Citizen Science Project	\$3,420
Camp Ichthus Australia	NA	Treading Lightly- Leaving the landscape in a better condition.	\$5,000
Deakin University - Student Work Placement	NA	Facilitating engagement of skilled Volunteers with Parks Victoria	\$5,000
Nungurner Landcare	NA	KEEPERS -Generating Young Carers of Nungurner Bushland Reserve	\$5,000
Acacia Place Yarra Riverbankers	NA	Acacia Place Yarra Riverbankers Youth Initiative	\$5,000
TOTAL ROUND TWO			\$40,410

Volunteer Growth Fund

Recipient	ABN	Project	Payment (GST excl.)
Greens Bush Association	NA	Interpretation	\$2,000
Friends of Tarra-Bulga National Park	NA	Assisting park visitors	\$2,000
Friends of Lysterfield Park	NA	General park management	\$2,000
The Crew at Daangean	NA	General park management	\$500
Friends of Coolart Inc.	NA	Gardening	\$1,970
Nepean Historical Society	NA	Historic heritage conservation	\$2,000
ANGAIR	NA	Marine park management	\$1,100
Victorian Malleefowl Recovery Group	NA	Event management	\$1,900
Friends of the Prom Inc	NA	Habitat restoration	\$2,000
Friends of French Island National Park	NA	Habitat restoration	\$2,000
Blairgowrie Friends of MPNP	NA	Habitat restoration	\$1,230
Friends of Mount Worth State Park Inc	NA	Event management	\$2,000
Friends of Karkarook Park	NA	Gardening	\$2,000
Friends of Maroondah Reservoir Park	NA	Habitat restoration	\$2,000
Acacia Place Abbotsford Yarra Riverbankers	NA	Habitat restoration	\$2,000



Volunteer Growth Fund (continued)

Recipient	ABN	Project	Payment (GST excl.)
Scotchmans Hill Activity Group	NA	Habitat restoration	\$1,600
Friends of Bats and Bushcare Inc	NA	Habitat restoration	\$1,897
Friends of Errinundra	NA	Environmental monitoring, survey, research	\$2,000
Friends of Plenty Gorge	NA	Wildlife Management	\$1,960
Friends of Canadian Corridor	NA	Environmental monitoring, survey, research	\$1,135
Friends of Red Gum Triangle	NA	Revegetation	\$2,000
Save Albert Park	NA	Revegetation	\$2,000
South Gippsland Conservation Society	NA	Infrastructure improvement	\$1,972
Friends of Eastern Otways (Great Otway National Park)	NA	Habitat Restoration	\$1,765
Friends of George Tindale Gardens	NA	Gardening	\$2,000
Friends of the Hooded Plover (Bass Coast)	NA	Environmental monitoring, survey, research	\$1,545
Friends of Kooyoora State Park	NA	Environmental monitoring, survey, research	\$1,995
Friends of Buchan Caves	NA	Infrastructure improvement	\$927
Friends of Nyerimilang Incorporated	NA	Gardening	\$1,950
Friends of Werribee Gorge & Long Forest Mallee Inc.	NA	Revegetation	\$2,000
Caring By Doing - Greater Bendigo NP	NA	General park management	\$2,000
WYN Tree Friends Group	NA	Administration	\$1,997
Bushwalking Victoria - Gembrook	NA	Track maintenance	\$1,500
Friends of Daangean / Devilbend Foundation Inc	NA	General park management	\$300
Red Hill Riders	NA	Asset management	\$2,000
Friends of the Great South West Walk	NA	Track maintenance	\$2,000
Shepparton Mooroopna Urban Landcare Group	NA	Environmental monitoring, survey and research	\$1,684
Friends of Tower Hill	NA	Revegetation	\$2,000
Lysterfield District Trail Riders	NA	Track maintenance	\$1,958
Upper Ovens Valley Landcare Group Inc	NA	Habitat restoration	\$2,000
Southern Otway Landcare Group	NA	Event management	\$2,000
Friends of Wattle Park	NA	Habitat restoration	\$1,963
Friends of Baw Baw	NA	Track maintenance	\$2,000

Volunteer Growth Fund (continued)

Recipient	ABN	Project	Payment (GST excl.)
Nanneella Timmering Landcare Group	NA	Habitat restoration	\$2,000
Black Range Land Management Group	NA	Track maintenance	\$2,000
Friends of the Pines	NA	General park management	\$650
Werribee Park Farm & Community Hub	NA	Asset management	\$2,000
Friends of the Yarra Valley Parks	NA	Revegetation	\$950
Friends of Chiltern-Mt Pilot NP	NA	Emergency response	\$1,921
Roots and Shoots	NA	Rubbish collection	\$1,700
Friends of Dandenong Valley Parklands	NA	Plant propagation	\$415
TOTAL VOLUNTEER GROWTH FUND			\$88,484

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	2021–22 target	2021–22 actual	2021–22 target	2022–23 actual	Year end status
Total reportable injury frequency rate (TRIFR)	13.5	11.6	12.5	16.4	✗
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	73	64	73	61	✗
This measure is based on the Victorian Public Sector Commission People Matters Survey results.					
Ministerial request responses	90%	92%	95%	94%	(X)
This measure indicates the percentage of responses to Ministerial correspondence requests completed within 13 days of					
Project delivery	90%	103%	90%	76%	✗
This measure indicates the percentage of projects delivered on time and within budget >90%.					
Total output cost (variation between actual expenditure and budget)	Within +/- 5% of budget	1.5% (under budget)	Within +/- 5% of budget	2.4% (over 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. The end of year result was offset by additional tied income received during the year.					



Compliance and disclosures

Disclosure index

Parks Victoria's 2022–23 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.

Title of disclosure (requirement)	Source (legislation)	Page(s)
Declaration in report of operations		
Responsible body declaration	SD 5.2.3	4
Year in review		
Vision, Purpose, Values	MRO	6
Chair's Report	None	4
Manner of establishment and Ministers <ul style="list-style-type: none"> • Nature and range of services provided 	FRD 22	6-7
Objectives, functions, powers, and duties	FRD 22	6-8
Performance Reporting (Non-financial)		
Performance reporting (non-financial) <ul style="list-style-type: none"> • Achievements • Operational performance • Key initiatives 	FRD 22 FRD 27 ²⁹	10-43
Performance Reporting – Financial		
Five-year financial summary	FRD 22	37
Current year financial review <ul style="list-style-type: none"> • Significant changes in financial position • Significant changes or factors affecting performance 	MRO; FRD 22,	37
Capital Projects	MRO	38
Disclosure of grants and transfer payments	MRO	38
Significant Change - Subsequent Events	FRD 22	38
Governance and Organisational Structure		
Organisational structure and corporate governance <ul style="list-style-type: none"> • Governing Board 	FRD 22	47
Audit Committee membership <ul style="list-style-type: none"> • Board Committees 	FRD 22	49
Occupational Health and Safety	FRD 22	32
Employment and Conduct Principles	FRD 22	8

Title of disclosure (requirement)	Source (legislation)	Page(s)
Workforce Data		
Public sector values and employment principles	FRD 22	8
Workforce data	FRD 22, FRD 29	54
Workforce Inclusion Policy	FRD 22	55
Executive Officer data	FRD 15	55
Other Disclosures		
Local Jobs First	FRD 25	57
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Government advertising expenditure	FRD 22	61
Consultancy expenditure	FRDc22	61
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Freedom of Information	FRD 12	64
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<i>Disability Act 2006</i>	Disability Act	65
Compliance with Establishing Act • Parks Victoria's Statement of Obligations report	MRO; PV Act	83
Emergency Procurement	FRD 22	61
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Financial management compliance attestation	SD 5.1.2	81
Disclosure Index	FRD 10A	44

Legislation

Freedom of Information Act 1982

Building Act 1993

Public Interest Disclosure Act 2013

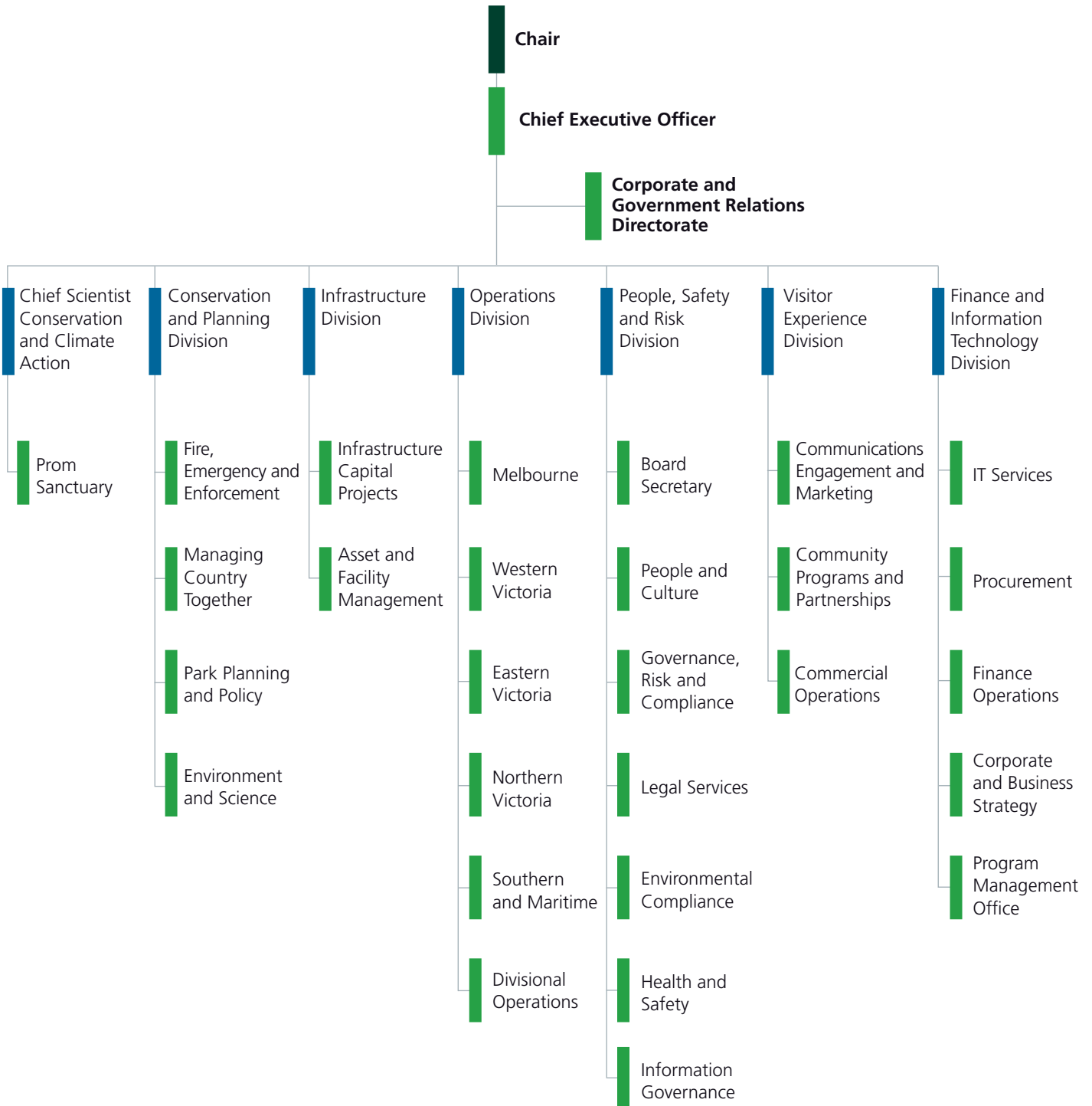
Local Jobs First Act 2003

Financial Management Act 1994

Disability Act 2006



Governance and organisational structure



Board

Hon John Pandazopoulos (Chair)

Member since 2017, Chair since 2020

John currently holds the positions Chair of Parks Victoria, and Deputy Chair of William Angliss Institute, Australia's specialist food, tourism, hospitality and events educator. John is Victoria's longest continuous serving Tourism, Major Events and Gaming Minister with 30 years' experience in public policy, government and governance at international, national, state and local government level. He is a former Minister for Multicultural Affairs, Racing, Major Projects and Employment and a former member of the 'Cleavevent' Advisory Board, one of Australia's largest events businesses at the time. He was a Councillor and Mayor of the then City of Berwick and executive of the Municipal Association of Victoria.

He is the former Chair of the Victoria Government's Visitor Economy Ministerial Advisory Committee 2015–19, former Chair and Deputy Chair of the Victorian Parliament Environment and Natural Resources Committee and immediate past Chair of Destination Phillip Island Regional Tourism Board.

Lisa Marty (Deputy Chair)

Member since 2017, Deputy Chair since 2020

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 Director of Skills Impact, a national skills service organisation, working with industry in the VET sector. She has over 10 years of board experience, including Co-Chair of First Super, and is a former Chief Executive of the Victorian Association of Forest Industries.

Lisa is also 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.

Graham Atkinson

Member since 2017

Graham Atkinson is Chair of Barpa Pty Ltd, a joint construction venture, and Chair of the Dhelkunya Dja Land Management Board. He is a former Chair of the Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC) and also Director of Djandak Enterprises,

a subsidiary of DDWAC, and a former Board Member of the Federation of Victorian Traditional Owners Corporations. 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 also Chair of Parks Victoria's Aboriginal Partnerships Committee and a member of Parks Victoria's Audit, Risk and Compliance Committee, and an ongoing guest attendee of Parks Victoria's Conservation, Cultural Heritage, and Fire Committee.

Anthony Boxshall

Member since 2020

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 of Science into Action Pty Ltd, a Melbourne Enterprise Fellow at the School of Biosciences at the University of Melbourne and the current Chair of the Victorian Marine and Coastal Council. He is 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 Director, Applied Sciences at the Environment Protection Authority (EPA) in Victoria. He is a problem solver, a strategist and believes in maximising public value via good leadership and governance.

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

Professor Michael Clarke

Member since 2020

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 also 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

Member since 2021

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

Doris Paton

Member since 2020

Dr Doris Paton is a Monero - Ngarigo and Gunai woman. She lives on country and her knowledge and learning comes 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 also a member of Parks Victoria's Aboriginal Partnerships Committee and Conservation, Cultural Heritage and Fire Committee.

Christine Trotman

Member since 2015

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, 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 also 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.

Vijaya Vaidyanath

Member since 2020

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 in 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 meeting attendance in 2022–23:

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

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. 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 2022–23, the Committee consisted of five 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 2022–23.

Total meeting attendance in 2022–23:

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

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 2022–23, the Committee consisted of six members Graham Atkinson (Chair), John Pandazopoulos, Anthony Boxshall, Christine Trotman, Taryn Lee and Doris Paton. There are two external independent Committee members John Clarke and Minda Murray. The Committee met on three occasions in 2022–23.



Total meeting attendance in 2022–23:

Attendees	# of eligible meetings	# of meetings attended
Graham Atkinson (Chair)	3	2
John Pandazopoulos	3	2
Anthony Boxshall	3	3
Christine Trotman	3	3
Doris Paton	3	1
Taryn Lee	3	1
John Clarke (external member)	3	0
Minda Murray (external member)	3	2

John Clarke resigned from the Committee effective 16 May 2023.

Conservation, Cultural Heritage and Fire Committee

The Conservation, Cultural Heritage and Fire Committee provides advice to the Board on the development and implementation of a strategic and evidence-based environment and conservation program to improve the effectiveness of park management, protection of Aboriginal cultural heritage, and cultural and ecological burning.

During 2022–23, the Committee consisted of five members Michael Clarke (Chair), John Pandazopoulos, Lisa Marty, Anthony Boxshall and Doris Paton. There were two external independent Committee members: Rachel Lowry and Ruth Beilin. Graham Atkinson attended as an observer. The Committee met on five occasions in 2022–23.

Total meeting attendance in 2022–23:

Attendees	# of eligible meetings	# of meetings attended
Michael Clarke (Chair)	3	2
John Pandazopoulos	3	2
Lisa Marty	3	3
Anthony Boxshall	3	3
Doris Paton	3	1
Rachel Lowry (external member)	3	1
Ruth Beilin (external member)	3	0
Graham Atkinson (observer)	3	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 2022–23, the Committee consisted of six members Lisa Marty (Chair), John Pandazopoulos, Taryn Lee, Christine Trotman, Michael Clarke and Vijaya Vaidyanath. The committee includes two external independent members: David Gundy and Dean Minett. The Committee met on five occasions in 2022–23.

Total meeting attendance in 2022–23:

Attendees	# of eligible meetings	# of meetings attended
Lisa Marty (Chair)	5	4
John Pandazopoulos	5	3
Christine Trotman	5	3
Michael Clarke	5	4
Vijaya Vaidyanath	5	3
Taryn Lee	5	1
David Gundy (external member)	5	4
Dean Minett (external member)	5	3

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 2022–23, the Committee consisted of three members Christine Trotman (Chair), John Pandazopoulos and Vijaya Vaidyanath. The Committee met on two occasions in 2022–23.

Total meeting attendance in 2022–23:

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. Matthew is a Victorian Fellow of the Institute of Public Administration Australia (IPAA) and a Club Melbourne Ambassador.

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.

Xiaodu (Frances) Li, Executive Director Finance and IT 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 Practising Accountant (CPA).



Dan Mclaughlin, Executive Director Conservation and Planning

(From 14 November 2022)

Dan joined Parks Victoria in 2003, working across numerous roles in operations, planning and programming. Following four years as Regional Director, Northern Victoria, he was appointed Executive Director Conservation and Planning in November 2022.

Dan leads Parks Victoria's Managing Country Together, Fire, Emergency and Enforcement, Environment and Science and Park Planning and Policy directorates, focused on providing the strategic direction and guidance that enable Parks Victoria's to deliver quality parks services to the Victorian community.

Raised in Wangaratta in Victoria's north-east, Dan holds a Bachelor of Applied Science and Graduate Diploma (Parks, Recreation and Heritage), a Master of Natural Resource Management, and an MBA from RMIT.

Dan served on the Dhelkunya Dja Traditional Owner Land Management Board in Victoria's Central Goldfields for three years until December 2022, guiding implementation of the Joint Management Plan for the six Dja Dja Wurrung Parks in partnership with Djaara.

Dr. Mark Norman, Chief Scientist Conservation and Climate Action

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.

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.

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).

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.

Craig Stubbings, Executive Director Commercial, Planning and Recovery

(Resigned 16 December 2022)

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.



Workforce data

Workforce profile as at 30 June 2023

As of 30 June 2023, Parks Victoria employed 1003.8 full time equivalent (FTE) ongoing staff which includes employees on Workcover, compared to 1002.9 FTE ongoing staff at the end of financial year in 2022. There has been a 7 per cent increase of part time headcount compared to the end of last financial year. The proportion of women has remained at 39 per cent as per end of last financial year (2022). Employees have been correctly classified in workforce data collections. Grading classifications are listed in the Parks Victoria Enterprise Agreement 2021.

	Total Headcount	Ongoing employees			Fixed term and casual
		Full time Headcount (1)	Part time Headcount	Total FTE	Total FTE
June 2023	1055	872	183	1003.8	329.3
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	291.9

Notes:

(1) Including Workcover cases.

	June 2022			June 2023		
	Ongoing and Workcover		Fixed term and casual	Ongoing and Workcover		Fixed term and casual
	Headcount	FTE	FTE	Headcount	FTE	FTE
Gender						
Male	643	631.00	182.9	639	630.37	160.53
Female	413	369.30	139.6	413	371.83	168.80
Self-described	3	2.60	1.00	3	2.60	0.00
Age						
Under 25	13	12.45	16.00	10	10.00	18.00
25-34	182	177.08	133.23	177	171.50	133.06
35-44	256	236.57	85.1	258	239.95	85.78
45-54	319	301.75	63.89	323	308.98	62.39
55-64	229	218.63	21.5	232	223.07	23.10
Over 64	60	56.45	4.00	55	51.30	7.00

Workforce profile as at 30 June 2023 (continued)

Classification	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
Grade 1	0	0.00	1.00	0	0.00	9.00
Grade 2.1	126	115.33	148.30	101	91.01	105.26
Grade 2.2	90	83.45		81	76.67	21.39
Grade 2.3	148	138.97	1.00	195	184.44	34.10
Grade 3	121	116.77	18.53	106	101.67	8.80
Grade 4	158	152.52	39.60	152	146.65	33.80
Grade 5	116	107.07	21.10	113	106.82	16.30
Grade 6	128	121.08	37.89	133	127.78	47.98
Grade 7	113	109.33	13.80	114	110.49	6.00
Grade 8	59	58.40	14.90	60	59.27	17.00
Executives	0	0.00	27.60	0	0.00	29.70
Total	1,059	1,002.9	323.7	1055	1,003.80	329.33

Executive officer data

As of 30 June 2023, Parks Victoria employed 30 Executive Officers. All have been employed on a Fixed Term basis. The remuneration of all Executive Officers is over AUD 100,000.

	2 June 2021		30 June 2022	
	Fixed Term Headcount	Total 2021	Fixed Term Headcount	Total 2022
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 Framework 2022–27

At Parks Victoria, Diversity and Inclusion are central to ongoing development of a modern, high-performing sustainable organisation that can deliver the vision and purpose, under the strategic directions defined by the *Parks Victoria Act 2018*.

During 2022–23, Parks Victoria moved into the second phase of its maturity in diversity and inclusion through focusing on culture to increase the diversity and inclusion of the workforce. A Framework was established to guide the way in which Parks Victoria builds on diversity and inclusion progress and achievements. The Framework ensures that all action plans for each area of diversity focus are aligned, consistent, and maximise the value and return on investment.

The Framework has defined a methodology to consistently measure and chart diversity and inclusion progress, both across the organisation, and within the action plans in our diversity and inclusion focus areas.

Building on Parks Victoria's commitment to being an ambassador organisation of the ECCV All One Together campaign, an online racism and discrimination prevention training module was deployed. The online training is to be supplemented with an in-person talks with leaders to improve knowledge, generate commitment to being anti-racist and call out unconscious bias to ensure systems, processes and behaviours are called out.

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 an increase in the number of Aboriginal employees. Current staff numbers sit at 60, who identify. Of those, four are not in a 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	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	41 per cent of roles are held by women. 45 per cent of Executive roles – achieved	The current Executive Team a is 50/50 women/men, exceeding our target
Disability Action Plan 2022–26	Embed the whole of-government Universal Design policy across park management, planning and project management	No data	A qualified access auditor and strategic communications professional was engaged to undertake accessibility audits and analyse accessibility from a park visitor perspective	A range of recommendations, from easy to implement, low cost, high impact adjustments, through to long term strategic opportunities for improvement have been developed
Cultural Diversity and Inclusion Plan 2023–26 and Gender Equality Action Plan	Improve data collection on diversity and review position description templates.	No data	Personal Diversity Details fields have been launched in the payroll system. Position description templates have been reviewed, to ensure there isn't any gendered language and that selection criteria do not exclude diverse applicants from applying for roles.	Through having more data and inclusive tools, Parks Victoria can develop tools and support networks for employees

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 2022–23, Parks Victoria commenced eight Local Jobs First Standard projects totalling approximately \$69,709,750. Three of these projects were located in Metropolitan Melbourne, five in regional Victoria and zero state-wide. The MSPG applied to one Regional Standard Project and zero Metro Standard Project.

Table 1 - All commenced projects are typed as construction. 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
Tower Hill Upgrade (R)	\$6,689,750	No	22/12/2023	1	\$3,284,586
Kirk Point Boat Ramp Upgrade (R)	\$4,000,000	No	30/09/2023	2	\$3,277,390
Rye Pier Rebuild - Stage 2 Project (M)	\$3,953,000	No	31/08/2023	1	\$2,229,079
Olinda Precinct Combined Stage 1, 2 and 3 (M)	\$10,220,000	No	31/12/2024	2	\$1,449,673
Wilson's Promontory Revitalisation (R)	\$23,000,000	Yes	23/12/2025	3	\$973,359
Gipps Street Ramp Construction (M)	\$ 15,057,000	No	30/06/2024	1	\$10,427,403
Cape Conran Boat Ramp (R)	\$2,790,000	No	16/12/2022	1	\$2,444,240
Jells Park Sports Fields (M)	\$4,000,000	No	30/06/2025	2	\$66,400

Table 2 - During 2022–23, the below local jobs first contract commitments were targeted in the Commenced Local Jobs First Standard Projects (where information was provided on the VMC Portal).

Project name	Project value	MPSG applicable	contracts (VMC)	contracts (VMC)	Targeted Local Jobs First commitments
Tower Hill Upgrade (R)	\$6,689,750	No	No	\$3,284,586	<p>Contract ITS2-00421</p> <ul style="list-style-type: none"> • Local Content Committed (%): 0 • No. of SMEs in Supply Chain: 76 • Total Created Hours: 35,200 • Total Retained Hours: 17,600 • Apprenticeships hours to be Created: 5,280 • Apprenticeships hours to be Retained: 5280 • Traineeships hours to be Created:1,760 • Traineeships hours to be Retained: 3,520 • Cadetships hours to be Created: 1,760 • Cadetships hours to be Retained: 1,760 • Deemed Total Labour Hours:None • Total Hours for Apprentices, Trainees or Cadets: None • MPSG: None
Kirk Point Boat Ramp Upgrade (R)	\$4,000,000	No	2	\$3,878,800	<p>Contract ITS2-00488</p> <ul style="list-style-type: none"> • Local Content Committed (%): 97.5753 • No. of SMEs in Supply Chain: 31 • Total Created Hours: 5,250 • Total Retained Hours: 8,190 • Apprenticeships hours to be Created: 1,150 • Apprenticeships hours to be Retained: 0 • Traineeships hours to be Created: 850 • Traineeships hours to be Retained: 0 • Cadetships hours to be Created: 1,150 • Cadetships hours to be Retained: 0 • Deemed Total Labour Hours: None • Total Hours for Apprentices, Trainees or Cadets: None • MPSG: None <p>Contract ITS2-00507</p> <ul style="list-style-type: none"> • Local Content Committed (%): 100 • No. of SMEs in Supply Chain: 3 • Total Created Hours: 0 • Total Retained Hours: 728 • Apprenticeships hours to be Created: 0 • Apprenticeships hours to be Retained: 0 • Traineeships hours to be Created: 0 • Traineeships hours to be Retained: 0 • Cadetships hours to be Created: 0 • Cadetships hours to be Retained: 0 • Deemed Total Labour Hours: None • Total Hours for Apprentices, Trainees or Cadets: None • MPSG: None

Project name	Project value	MPSG applicable	contracts (VMC)	contracts (VMC)	Targeted Local Jobs First commitments
Rye Pier Rebuild - Stage 2 Project (M)	\$3,953,000	No	1	\$98,000	Contract ITS2-00509 <ul style="list-style-type: none"> • Local Content Committed (%): 0 • No. of SMEs in Supply Chain: 0 • Total Created Hours: 0 • Total Retained Hours: 901 • Apprenticeships hours to be Created: 0 • Apprenticeships hours to be Retained: 0 • Traineeships hours to be Created: 0 • Traineeships hours to be Retained: 0 • Cadetships hours to be Created: 0 • Cadetships hours to be Retained: 0 • Deemed Total Labour Hours: None • Total Hours for Apprentices, Trainees or Cadets: None • MPSG: None
Olinda Precinct Combined Stage 1, 2 and 3 (M)	\$10,220,000	No	1	\$1,420,572	Contract ITS2-00387 <ul style="list-style-type: none"> • Local Content Committed (%): 65.2 • No. of SMEs in Supply Chain: 19 • Total Created Hours: 475 • Total Retained Hours: 4850 • Apprenticeships hours to be Created: 75 • Apprenticeships hours to be Retained: 0 • Traineeships hours to be Created: 100 • Traineeships hours to be Retained: 0 • Cadetships hours to be Created: 0 • Cadetships hours to be Retained: 0 • Deemed Total Labour Hours: None • Total Hours for Apprentices, Trainees or Cadets: None • MPSG: None

Completed – Local jobs first standard projects

During 2022–23, Parks Victoria completed Five local jobs first standard project totalling approximately \$28,640,000. Three of these projects were located in Metropolitan Melbourne and Two were located in regional Victoria. The MSPG did not apply to any of these projects.

Project name	Project value	MPSG applicable	No. of contracts	Total value of contracts
Cape Conran Boat Ramp (R)	\$2,790,000	No	1	\$2,444,240
Yarra Bend Netball Courts and Shared-Use Pavilion (M)	\$8,850,000	No	1	\$6,084,177
New Shared Use Sporting Pavilion - Albert Park (M)	\$5,500,000	No	1	\$4,316,038
Portarlinton Pier Works (Covered Walkway, Pier Head & Groyne) (R)	\$8,000,000	No	1	\$6,489,488
Mordialloc Creek Sheet Pile Wall Reconstruction works (M)	\$3,500,000	No	1	\$3,352,124



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 commenced in a previous financial year. During 2022–23, there were no strategic projects that commenced in the VMC Portal.

Completed – Local jobs first strategic projects

There were no local jobs first strategic projects completed in financial year 2022–23.

Reporting requirements – grants

There are no grants to report in financial year 2022–23.

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 10 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
4. Opportunities for Disadvantaged Victorians - This objective recognises the benefits that come from employment. This includes the opportunity to contribute to the economy.

In 2022–23 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 four 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.

Case studies and additional information on SPF achievements

Parks Victoria is committed to environmentally sustainable business practices. In May 2018, Parks Victoria rolled out a new style uniform. As a result, more than 3,500 kilograms of garments supplied to Parks Victoria staff as part of the old uniform (which is considered an organisational asset), was returned to a central location office for sorting and storage. With the COVID-19 pandemic, these uniforms were unable to be collected and processed and Parks Victoria was conscious about partnering with an organisation that could re-use these uniforms (de-branded uniforms) and save them from landfill.

Uniform recycling

Parks Victoria has partnered with Upparel - a textile recovery and recycling company which recycles garments entirely onshore with nothing shipped overseas for sorting, shredding, processing or manufacturing. Upparel have an extensive reuse channel that supports over 450 charities across the country – a mix of grassroots organisations, remote Indigenous communities, homeless shelters and opportunity shops. Parks Victoria is using Upparel to collect and recycle the returned uniforms.

Emergency procurement

In 2022–23, Parks Victoria activated Emergency Procurement on one occasion in accordance with the requirements of government policy and accompanying guidelines. This included updated and referencing 'Emergency Procurement' in Parks Victoria's procurement procedures and documentation and removing references to the previously known 'Critical Procurement'.

Details of Parks Victoria's emergency procurements are shown below:

Nature of Emergency	Date of activation	Summary of goods and services procured under new contracts	Total spend on goods and services in response to the emergency	Number of new contracts awarded valued at \$100,000 (incl. GST) or more.
Emergency salvage of RK285 – off Black Rock.	5 May 2023	Retrieval of damaged vessel to shore	\$6,600	0

Note: This is the total of all expenditure, including contracts under and over \$100,000.

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 2022–23.

Consultancy expenditure

Details of consultancies under \$10,000

In 2022–23, Parks Victoria engaged nine consultancies where the fees payable was less than \$10,000. The total cost of these consultancies was \$40,210 (excluding GST).

Emergency procurement plans are activated in circumstances where Parks Victoria is authorised to act (as an organisation) in response to an emergency event or critical business disruption that:

- Endangers or threatens to endanger the safety or health of any person
- Destroys or damages or threatens to destroy or damage property
- Endangers or threatens to endanger the environment
- Disrupts essential services (for example transport, fuel, power, water sewerage)
- Disrupts or is an imminent threat to a business-critical activity, asset or technological system used in provision of Parks Victoria's services.

Details of consultancies over \$10,000

In 2022–23, Parks Victoria engaged eleven consultancies where the fees payable was \$10,000 or greater. The total cost of these consultancies was \$527,423 (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 \$17.34 million in 2022–23, consisting of the following:

	Total
Business As Usual (BAU) ICT Expenditure	\$16.46 million
Non-Business As Usual (non-BAU) ICT Expenditure (Total = Operational expenditure and Capital Expenditure)	\$0.88 million
Operational Expenditure	\$0.88 million
Capital Expenditure	

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.
 - a. 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 two contracts greater than \$10 million in 2022–23.

Contract name	Lead contractor	Commencement date	Practical completion date	Contract value
Gipps Street Ramp (ITS2-003278)	MACA Civil Pty Ltd	30/09/2022	12/12/2023	\$11,470,143
18 Urban Parks Package (ITS2-00405)	ACE Infrastructure Pty Ltd	24/11/2022	30/12/2023	\$12,107,209
Altona Pier Redevelopment Works (ITS2-00389)	Simpson Construction Company Pty Ltd	28/12/2022	13/12/2023	\$10,539,358

Building Act compliance

Parks Victoria owns, or controls 528 occupied buildings located state-wide across Victoria and consequently in relation to these buildings, 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, electrical, hydraulic (backflow devices) 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 2022–23, Parks Victoria reported on the following matters:

No.	Compliance requirements	Comments
1	Mechanisms to ensure that buildings conform with the building standards	Parks Victoria have engaged Hendry Group (Building Surveyor) (Contract period 2021–24) to audit all Parks owned/occupied buildings and to: <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 • 528 Certificates of Occupancy
4	Mechanisms for inspection, reporting, scheduling and carrying out of rectification and maintenance works on existing buildings.	Parks Victoria have engaged Airmaster (ESM Services Provider) (Contract period 2021–24) to: <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	• 528 buildings brought into ESM conformity.



Freedom of Information

The *Freedom of Information Act 1982* (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 FOI 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 \$31.80 (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 2022–23, Parks Victoria received 42 FOI applications. They came from:

	Number	Per cent
General public	26	62
Lawyers	13	31
Members of Parliament	2	5
Media	1	2
Total	42	100

For the same period, Parks Victoria processed 11 consultations under the FOI Act received by other government departments and agencies and made decisions on 24 requests. Four of these requests were received during prior financial years. The outcomes were:

	Number	Per cent
Full access granted	11	46
Partial access granted	13	54
No relevant documents found	0	10
Access denied	0	0
Total	24	100

The average time taken to finalise valid requests in 2022–23 was 53 days and 100 per cent of requests were finalised within the statutory time period.

Parks Victoria also closed 20 requests, none of them were received during the previous financial year, with the outcomes shown below:

	Number
Invalid request ¹	11
Documents released outside the FoI Act	3
Transferred to another agency	2
Request withdrawn by applicant	1
Declined as unreasonable diversion of resources	2
Deposit not paid ²	1
Total	20

Notes:

1. Application fee not paid or request terms unclear and applicant did not provide clarification
2. Applicant did not make payment of deposit in the appropriate timeframe

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

OVIC received two requests for a review of a Parks Victoria FOI decision between 1 July 2022 and 30 June 2023. Parks Victoria is awaiting outcome of OVIC reviews.

Complaints

OVIC received two complaints made about Parks Victoria processing of FOI requests between 1 July 2022 and 30 June 2023. 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 developed its *2022-26 Disability Action Plan* which is a new four-year plan that enables visitors with a disability, their families and carers to obtain the health and wellbeing benefits from park visits. Parks Victoria's *2022-26 Disability Action Plan* is aligned with Inclusive Victoria: state disability plan (2022–2026), which is Victoria's plan for making our community inclusive and accessible for everyone.

Improved park facilities

Improved access for people with a disability included:

- Construction of the new all abilities playscape, walking and running track and upgraded picnic area at Wattle Park
- Opened the accessible Discovery Tents and amenities at Point Nepean National Park
- Continued project implementation and planning for the development of Changing Places toilets at Tidal River, Wilsons Promontory National Park including upgrading the Wildlife Walk to be accessible

- Accessibility audits completed across five parks which will be used to update park accessibility visitor information for the community and inform future infrastructure improvements
- Incorporation of universal design principles and facilities design into the Parks Victoria visitor facilities manual
- Improvements to visitor facilities at numerous sites through the Victorian Great Outdoors initiative, economic Stimulus projects and the Urban Active Wellbeing initiative.

Inclusive programs and activities

- Involved park visitors with a disability in Parks Victoria's Marketing Brand campaigns (Bays, Lakes and Rivers and Beaches and Coasts) to highlight accessible park experiences and opportunities
- Partnered with Blind Sports and Recreation Victoria (BSRV) to develop four Sensory Park Walks co-designed with BSRV Ambassadors at Yarra Bend Park, Coolart Wetlands and Homestead, Werribee Park and Plenty Gorge Parklands. The participants have been supported by volunteers who have been trained as sighted guides
- Construction of an all-abilities veggie patch at Werribee Park Community Farm supported by the Paddock Crew and GenU Disability Services all abilities gardening program. This will provide inclusive volunteering opportunities to support the annual Silver beet Challenge. The annual event involves up to 120 people of all abilities from the local community, who plant, weed, harvest and deliver the silver beet to local food relief centres in Wyndham to support families in need.

Training and capacity building

- Supported staff participation in Emergency Management Victoria's *Disability inclusion at work* in the *Emergency Management Sector* webinar and Better Boating Victoria's Asset Managers Forum on Universal Design
- Delivered an accessible documents webinar for staff to improve digital accessibility of information and communications and an inclusive junior rangers training session for program facilitators to support inclusion of participants with a disability in program activities
- 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 which are progressively being implemented

- Training of 12 Park Walk volunteers and staff in vision-loss awareness to support the implementation of inclusive Sensory Park Walks for the blind and vision impaired community
- Progressing the appointment of the Access and Inclusion Advisory Panel members to provide strategic advice and lived experience perspectives to support the implementation of Parks Victoria's *Disability Action Plan 2022–26*
- Exploring a partnership with a disability employment service provider to support inclusive employment pathway opportunities for individuals with a disability.

Environmental Reporting

Victoria's world class parks and reserves system supports environmental sustainability, quality of life and community wellbeing.

Parks Victoria is committed to leading in environmental sustainability, responding to the threats posed by climate change, and striving for a low carbon future. Detail of this commitment is described in the following:

- Corporate strategy and business plans
- Environmental Sustainability policy
- Environmental Sustainability Plan
- Greenhouse Gas Emissions Reduction Plan
- Employee performance plans.

Key commitments include:

- Aim to reduce our carbon footprint by 50 per cent below 2019 levels by 2025
- Purchase of 100 per cent Green Power from July 2022
- Progressive transition of our fleet to no or low emission vehicles
- Installation of renewable energy systems
- Enhanced energy and water efficiency measures
- Application of Environmentally Sustainable Design principles and practices
- Preferencing environmentally preferable good and services.

Parks Victoria uses an Environmental Data Monitoring System (EDMS) to assist with tracking and reporting on FRD24 related disclosures and the commitments mentioned above.

Reporting boundary for environmental data

All the operations and activities of Parks Victoria are included within the organisational boundary for this reporting period. This includes:

- Offices and depots
- Visitor accommodation and facilities
- Park management operations
- Open spaces
- Outdoor lighting
- Recreation and sporting facilities
- Piers and jetties
- Commercial operations
- All reserve categories
- Camping grounds
- In park staff accommodation.

Where persons other than Parks Victoria employees are accommodated in facilities owned or controlled by Parks Victoria (19), associated resource consumption and emissions is included.

Parks Victoria has near 180 tenants occupying buildings or facilities. Some tenants have exclusive access whilst others share. Where sub metering of utility use is absent or insufficient it can be difficult to apportion consumption accurately. Parks Victoria is progressively working through these situations with the intent of enabling more accurate reporting and better allocation of environmental impacts. Solutions are expected to include the installation of sub metering devices with real time monitoring capability.

Office-based elements of environmental reporting are typically easier to manage whereas outdoor operational environmental impacts can be influenced by seasonal events, such as fires, floods, and other emergency responses.



Operational context

Parks Victoria is responsible for the management of more than 3,000 parks and reserves totaling more than four million hectares or 18 per cent of Victoria's land mass. The organisations workforce of approximately 1,400 full-time equivalent (FTE) 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 organization also manages a variety of marine parks, waterways, and remote lighthouses.

Reporting period

Parks Victoria reports environmental data using the period from 1 April – 31 March each year to avoid data lag. This approach reduces the need to average or estimate consumption when data is absent at end of the financial year.

Normalisation

A review was recently undertaken to better isolate office and depot related electricity consumption so that the megawatts of electricity per FTE would be more accurate.

The FTE fraction reported at indicators E4 and W2 relates to office and depot related electricity/water use only. The FTE number applied is for the end of March to align with the above reporting period.

Much of Parks Victoria's energy and water consumption and emissions are associated with the non-office environment. For this reason, Parks Victoria will continue efforts to identify meaningful, and measurable normalisation factors for non-office settings.

COVID-19 Pandemic

Related COVIDSafe Principles led to a significant reduction in Parks Victoria's greenhouse gas emissions. Despite restrictions now being lifted, it is expected that changes in working behaviors such as greater use of online meetings and a hybrid working model for some will deliver a lasting reduction in Parks Victoria's emissions.

Climate-related Risk Disclosure Statement

The observed and forecast impacts of climate change include increases in average temperatures with more frequent hot weather, fewer cold days, shifting rainfall patterns, rising sea levels and more frequent and intense bushfires. This will impact the natural environments (terrestrial, marine, and aquatic), cultural values, recreation opportunities, commercial operations and built assets managed by Parks Victoria.

Specifically, this will include:

- Increased bushfire impacts such as fire regime changes, emergency management demands, asset loss/degradation and tourism disruption
- Increased flood and storm impacts involving coastal storm surge, land-form erosion, inundation, and asset damage
- Hotter drier recreation conditions leading to loss of amenity, changing visitation patterns to inland waterways, lakes, coastal areas, and the alpine environments
- Increased and generalised ecosystem stress from new and emerging pest plants and animals and species geographic range changes and altered phenology
- Alpine areas, dry forests and woodlands, inland waterways, wetlands, and coastal and marine environments will be particularly at risk
- Increased deployment of human and financial resources for emergency response and recovery operations
- Increased economic costs and dilution of strategic effort compromising organisational effectiveness.

This situation will require ongoing situational awareness, adaptive thinking, operational innovation, careful planning and the implementation of appropriate climate adaptation and resilience strategies.

Climate-related Risk Governance

The Executive and Board of Parks Victoria lead our risk management framework including the identification and response to strategic risks. The Board monitors risk mitigation activities through monthly executive risk management reporting.

Enterprise risks are approved and oversaw by the Parks Victoria Board. Many of the 10 currently nominated Enterprise Risks have a climate related aspect such as biodiversity loss, disruption caused by natural disaster and compromised climate change readiness. Enterprise risks are reviewed annually by the Parks Victoria Board or one of its committees. Selected initiatives are listed in the Parks Victoria Annual Business Plan and Budget, supported by the Corporate Plan and included in each enterprise risk dashboard as risk treatments. These risk dashboards are updated monthly and reported to both the Parks Victoria Board and the Audit Risk and Compliance Committee of Board, noting the status of each nominated risk treatment.

The Board and Committee’s reviewing the 10 enterprise risks also request and or receive reports on other matters which either directly or indirectly provide information on Parks Victoria’s challenges and actions to manage the effects of climate change.

Climate-related Risk Strategy

Parks Victoria is continuing to build on its understanding of climate-related risks and potential impacts.

Parks Victoria’s 2020–24 Corporate Plan, specifically or indirectly considers and addresses the effects of climate change through:

- The Chief Executive Officer’s overview which sets the tone for forward planning
- The environmental scan – which assists in setting the context within which the plan was developed
- Parks Victoria’s overall priorities – including protecting the parks estate and environmental sustainability
- The key initiatives which consider and address the outcomes of climate change, including Parks Victoria’s Land Management Strategy, species protection, emergency response and recovery programs and asset management.

The consideration of the effects of climate change and development of actions to address these are included within the below plans and strategies:

Land Management Strategy - this strategy is required to be developed under Parks Victoria’s establishing legislation, sets out the framework for the long-term management of the estate and includes a specific section on adapting to climate change.

Nature Conservation Strategy - complements the Land Management Strategy by establishing the framework for conservation actions across the estate. The strategy notes climate change and its effect as one of the key factors to be addressed.

Conservation Action Plans - these plans support the implementation of the nature conservation strategy by detailing the action required across a geographic area of the State to support and conserve the natural environment.

Environmental Sustainability Plan - aims for the integration of environmental sustainability principles and practices across Parks Victoria.

Greenhouse Gas Emissions Reduction Plan - details comprehensive direct and indirect actions to reduce Parks Victoria’s greenhouse gas emissions.

Strategic Asset Management Plan - considers climate change in its formulation.

Climate-related Risk Management

Parks Victoria has considered the effect of climate change outcomes such as weather extremes, erosion, flooding, and bushfires, as a factor in planning and risk management at a strategic and tactical level. This is reflected in identified enterprise and strategic risks:

Enterprise risks

- ER-01 Health Safety and Environment non-compliance
- ER-03 Compromised financial sustainability
- ER-04 Natural Disaster and other disruption
- ER-06 Compromised Climate Change Readiness
- ER-10 Biodiversity Loss.

Strategic risks:

- SR-01 Health Safety & Environment
- SR-04 Sustainable Built Assets
- SR-08 Business Disruption
- SR-09 Nature Conservation.

Operational risks – climate change has also been identified as a key driver in over 20 operational risks with appropriate controls implemented to manage each of these risks.



Shared risk management – Parks Victoria’s risk management (system) framework incorporating policy and procedures aligned to the Victorian Risk Management Framework provides guidance on the management of state significant risks including climate change, emergency risks in Victoria and shared or interagency risk.

Climate-related metrics and targets - mitigation

Parks Victoria’s medium term emissions reduction goal is to reduce our carbon footprint by 50 per cent below 2019 levels by 2025.

Attainment of this goal is supported by the introduction of a comprehensive range of actions and targets including but not limited to the following:

- Reduce GHG emissions from purchased electricity to zero from July 2022
- By 2025, 75 per cent of passenger vehicles classed as zero or low emission vehicles
- Introduce zero or low emission vehicles into the light commercial 4WD fleet when fit for purpose options available
- From July 2022 onwards all new building and construction projects include environmentally sustainable design principles in project brief and tender documentation
- By 2022 Parks Victoria staff have access to online greenhouse gas emissions reports at site level
- By 2023 introduce an Eco Champions (Green team) network.
- Subject to sufficient funding:
- By 2025 total fossil fuel use for power generation at remote off-grid sites is reduced by a minimum of 50 per cent
- By 2025 a minimum of 150 kilowatt of solar photovoltaic panels installed on new buildings or buildings constructed post 2005
- By 2025 reduce electricity consumption from outdoor lighting by a minimum of 100,000 kilowatt hours by installing high efficiency solar and/or LED light fittings.

Parks Victoria reports climate-related metrics in line with requirements under Financial Reporting Direction 24 *Reporting of environmental data by government entities*.

Environmental data for this report is captured in Parks Victoria’s Environmental Data Management System (EDMS).

Climate related objectives and targets associated with natural, cultural, and built asset management can be found in the above-mentioned plans and strategies.

Greenhouse gas emissions

Greenhouse gas emissions are broken down into emissions ‘scopes’ consistent with national and international reporting standards. Scope 1 emissions are from sources that Parks Victoria owns or controls, such as burning fossil fuels in vehicles or machinery. Scope 2 emissions are indirect emissions from Parks Victoria’s use of electricity from the grid. Scope 3 emissions are indirect emissions from sources Parks Victoria does not control but does influence. Parks Victoria reports scope 3 emissions from corporate air travel, stationary energy, transport, paper, and water.

Scope one

Parks Victoria’s scope 1 greenhouse gas emissions increased by 12.7 per cent compared to the previous year and by 14.2 per cent compared to 2020–21. This increase has largely been driven by greater vehicle, plant and equipment use following the relaxation of COVIDSafe Principles and increased visitor activity in our parks.

In accordance with Parks Victoria’s Greenhouse Gas Emissions Reduction Plan the aim is to lower scope one emissions through the following actions:

- Acquisition of no or low emission vehicles
- Continuation of online meetings where appropriate
- Installation or upgrade of renewable energy systems at remote sites which currently rely (fully or partially) on fossil fuel powered generators for electricity.

Tidal River at Wilsons Promontory National Park is the location of Parks Victoria’s largest fossil fuel powered remote area power supply. Investigations are currently underway to identify suitable renewable energy integration opportunities at the site.

Scope two

Parks Victoria’s consumption of electricity sourced from the state electricity grid increased by 3.9 per cent compared to the previous year but due to a change in the emissions factor for electricity (more renewable energy feeding the grid) a 2.2 per cent fall in scope 2 greenhouse gas emissions was observed.

By committing to the purchase of 100 per cent Green Power from 1 July 2022, Parks Victoria lowered overall greenhouse gases from grid sourced electricity by 2008 tonnes CO₂-e or 74.5 per cent. That is equivalent to taking approximately 1,000 cars off the road for a year.

The baseline (before Green Power offset) increase in overall greenhouse gas emissions is mostly attributed to staff returning to the office and the resumption of more normal business and visitor activity. There has also been growth in Parks Victoria's built asset base which includes for example sizeable new facilities at Albert Park and Yarra Bend Park. The implementation phases of a comprehensive capital works program are also understood to have contributed to electricity consumption at various sites. Previously unreported emissions associated with electricity not directly purchased but from outside the organisation has also been included for the first time. Despite all the above Parks Victoria's total baseline emissions remain approximately 7.2 percent below the comparative 2019–20 pre COVID-19 pandemic baseline or 26.7 per cent with the Green Power offset included.

To assist with permanently lowering scope two greenhouse gas emissions Parks Victoria will, in accordance with our Greenhouse Gas Emissions Reduction Plan, continue with the following:

- Installations of solar power systems on new and existing buildings where fit for purpose
- The use of energy efficient lighting for example as part of pier and jetty upgrades
- The application of environmentally sustainable design principles in new building and construction projects.

Scope three

Parks Victoria's scope three greenhouse gas emissions increased by 43.3 percent compared to last year and 51.3 compared to 2020–21. These increases were largely due to increased transport energy and a large increase in the scope 3 National Greenhouse Account (NGA) factors.

Greenhouse gas emissions	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
G1 Total scope one (direct) greenhouse gas emissions [tonnes CO₂e]			
Carbon Dioxide	4,942.60	4,317.20	4,242.27
Methane	3.06	3.04	2.87
Nitros Oxide	31.96	26.77	27.63
Total	4,977.62	4,347.02	4,272.78
GHG emissions from stationary fuel (F2) [tonnes CO ₂ -e]	773.22	810.43	744.09
GHG emissions from vehicle fleet (T3) [tonnes CO ₂ -e]	4,204.40	3,536.59	3,528.69
Total scope one (direct) greenhouse gas emissions [tonnes CO₂e]	4,977.62	4,347.02	4,272.78
G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO₂e]			
Electricity	2,693.52	2,753.56	2,603.30
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO₂e]	2,693.52	2,753.56	2,603.30



Greenhouse gas emissions	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
G3 Total scope three (other indirect) greenhouse gas emissions (tonnes CO2e)			
Commercial air travel	21.84	4.21	0.00
Indirect emissions from Stationary Energy	525.05	353.49	343.65
Indirect emissions from Transport Energy	841.88	181.31	180.86
Any other Scope three emissions	503.36	533.16	397.59
Total scope three greenhouse gas emissions [tonnes CO2e]	1892.13	1,072.17	922.08
G (Opt) Net greenhouse gas emissions [tonnes CO2e]			
Gross greenhouse gas emissions (G1+G2+G3) [tonnes CO2e]	9563.27	8172.75	7798.17
Any Offsets purchased	2007.79		
Green Power purchases			
Net greenhouse gas emissions [tonnes CO2e] (Gross less offsets)	7555.47	8172.75	7798.17

Notes:

1. Parks Victoria committed to purchasing 100 per cent Green Power for all electricity from the grid from 1 July 2022. Due to the difference between the reporting period and the commencement of the Green Power purchase not all electricity consumption will show as Green Power in this report.
2. The staggered nature of electricity bill dates complicates the transition to 100 per cent Green Power in the first year. Parks Victoria has worked with our electricity retailers to ensure all electricity consumed is Green Power however some adjustments may be required in the new financial year if any shortfall is identified.
3. There are pockets of electricity use associated with for example leased buildings which will not be Green Power. Parks Victoria's intention is to identify all electricity use and ensure our commitment to 100% Green Power is honored.

Electricity production and consumption

Electricity consumption increased 3.9 per cent compared to the previous year and 12.7 per cent compared to the 2020–21. The reasons for this are the same as those described above in the section discussing scope two (indirect) greenhouse gas emissions. This includes the resumption of more typical levels of business activity, staff returning to offices following the lifting of COVIDSafe Principles, increased visitor activity, increased built asset base, and more consumption data being captured. Despite this electricity consumption

from the grid remains 8.7 per cent below pre COVID-19 pandemic levels.

As mentioned above Parks Victoria will in accordance with our greenhouse gas emissions reduction plan seek to lower electricity consumption through measures including energy efficiency improvements and the application of environmentally sustainable building design principles in new buildings and significant renovations. Parks Victoria will also continue with efforts to decrease electricity taken from the grid by installing on-site solar power systems. Several new systems were installed late in the reporting period. New solar electricity production will appear in 2023–24.

Electricity use	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
EL1 Total electricity consumption segmented by source [MWh]			
Purchased	3,859.24	3,705.41	3,326.29
Self-generated	767.60	742.73	715.36
EL1 Total electricity consumption [MWh]	4,626.84	4,448.13	4,041.65
Office and depot electricity use MWh	2061		

Electricity use	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
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EL2 On site-electricity generated [MWh] segmented by:

Consumption behind-the-meter

Solar Electricity	185.53	180.10	161.54
LPG-fired Electricity	556.16	547.67	547.67
Diesel-fired Electricity	25.91	14.95	6.15
Total Consumption behind-the-meter [MWh]	767.60	742.73	715.36

Exports

Solar Electricity	64.85	68.13	66.26
Total Electricity exported [MWh]	64.85	68.13	66.26
EL2 Total On site-electricity generated [MWh]	832.45	810.86	781.62

EL3 On-site installed generation capacity [kW converted to MW] segmented by:

Battery Storage Capacity (converted from kWh to MWh)	0.52	0.52	0.52
Diesel Generator	0.99	0.99	0.99
LPG Generator	0.40	0.40	0.40
Solar System	0.24	0.20	0.20
EL3 Total On-site installed generation capacity [MW]	2.15	2.11	2.11

EL4 Total electricity offsets segmented by offset type [MWh]

LGCs voluntarily retired on the entity's behalf	0.00	0.00	0.00
Green Power	2,101.01	0.00	0.01
Renewable Power Percentage of the grid	723.48	692.10	629.94
Certified climate active carbon neutral electricity purchased	0.00	0.00	0.00
EL4 Total electricity offsets [MWh]	2,824.49	692.10	629.94

Notes:

1. Excluding a large solar power system at Wonthaggi State Coal mine where electricity generation information is sourced online, solar electricity is estimated using the following approved formula: 3.6 kWh per day per 1 kW solar installed. Parks Victoria is actively seeking to expand the number of sites where electricity generation data can be accessed remotely online.
2. The data above in disclosure EL2 – diesel fired electricity gives the impression diesel powered electricity generation is increasing. This is only because Parks Victoria is progressively implementing arrangements whereby actual electricity generation data from fossil powered generators is monitored and reported. Due to insufficient data, estimates for various sites with fossil fuel generators has not been possible but this is expected to change in the future.
3. A review was recently undertaken to better isolate office and depot related electricity consumption so that the megajoules of electricity per FTE calculation at disclosure E4 below would be more accurate. This work has set a new baseline and for this reason data for previous years has not been displayed.



Stationary fuel use

The table below shows stationary diesel use decreasing by 43 per cent compared to 2021–22 and by 8.5 per cent compared to 2020–21.

Most of Parks Victoria’s stationary fuel use is associated with the generation of electricity at remote sites not connected to the state electricity grid and for heating systems like hot water in buildings. Fuel consumption figures are currently based on fuel delivery dates not actual fuel burn. Efforts are currently underway to better measure or estimate fuel consumption to enable more accurate reporting.

The extent of the change detailed above is thought to be attributed to (a) the current reliance on fuel delivery dates not actual consumption data and (b) the decision this year to carve out unmetered bulk fuel supplies not known to be used exclusively for stationary purposes.

A key action in Parks Victoria’s Greenhouse Gas Emissions Reduction Plan is to reduce fossil fuels used in electricity generation at remote sites. Work is currently being conducted at Wilsons Promontory National Park (heaviest user of fossil fuels for electricity generation) to identify opportunities to reduce fossil fuel use by integrating renewable energy systems which may include battery storage.

Stationary energy	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]			
Natural gas	610,730.20	518,926.56	555,604.06
LPG	11,579,171.10	11,771,877.40	11,083,687.90
Diesel	570,585.20	1,001,670.00	623,799.20
F1 Total fuels used in buildings [MJ]	12,760,486.50	13,292,473.96	12,263,091.16
F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e]			
Natural gas	31.47	26.74	28.63
LPG	701.70	713.38	671.67
Diesel	40.06	70.32	43.79
F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]	773.22	810.43	744.09

Notes:

1. Currently insufficient data is available to confidently apportion fuel use by asset type. Parks Victoria will work on solutions to enable this level of reporting in the future. In general, stationary fuel use will relate to generators, visitor facilities, offices, and depots.

Transportation

Parks Victoria's Road based fleet consisted of 620 vehicles in 2022–23 which is 16 per cent lower than the previous year (please see notes below for context). The number of hybrid vehicles increased from 13 to 18 (up 38 per cent). Energy used for transport from diesel fuel increased 10 per cent compared to the previous year and petrol by 22.7 per cent. Total energy used in transport increased by 15.9 per cent compared to the previous year or by 8.7 per cent when aviation fuels not included. This is the first occasion aviation fuels have been included. Total greenhouse gas emissions (Tonnes CO₂-e) increased by 15.9 percent compared to the previous year. Reasons for this increase have been discussed elsewhere in this report.

Parks Victoria's state-wide coverage and extensive field-based operations require a significant fleet of road and non-road vehicles. The bulk of the organizations' vehicle fleet is classed as light commercial. These are typically diesel-powered four-wheel drive vehicles capable of operating in remote and rugged terrain and support fire and emergency response capability.

Parks Victoria's Greenhouse Gas Emissions Reduction Plan has set the target of having 75 per cent of passenger vehicles classed as no or low emission vehicles by 2025 (currently at 19 per cent). When no or low emission light commercial vehicles become available (2024 onward) these will be included in the fleet subject to fit for purpose considerations.

Transportation energy	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
T1 Total energy used in transportation within the Entity, segmented by fuel type and vehicle category [MJ]			
Road Vehicles			
Petrol	2,661,004.72	2,046,488.01	2,184,989.07
Petrol (E10)	0	10,879.40	9,088.00
Diesel	45,885,929.69	41,303,309.54	41,472,172.19
LPG	0	0	2.60
Non-Road Vehicles			
Petrol	282,356.78	1,197,833.59	1,206,707.13
Diesel	6,318,219.41	5,799,969.46	5,362,203.71
Avgas	56,167.50		
Aviation turbine fuel (ATF)	4,641,396.20		
Total energy used in transportation [MJ]	59,845,074.30	50,358,480.00	50,235,162.70
T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category			
	April 2022 to March 2023	April 2022 to March 2023	April 2022 to March 2023
	No	%	No
Road Vehicle	620		741
Passenger vehicle	93	15	117
Internal combustion engine	74	(12)	104
<i>Petrol</i>	41		67
<i>Diesel</i>	33		38
			652
			16
			(15)
			55
			42



Transportation energy	April 2022 to March 2023		April 2021 to March 2022		April 2020 to March 2021	
Hybrid (unleaded)	18*	(3)	13*	(2)	9*	(1)
PHEV (unleaded)	1	<1	0	0	0	0
Light Commercial	494	80	590	80	503	78
Internal combustion engine	494	(80)	590	(80)	503	(78)
<i>Petrol</i>	5		11		6	
<i>Diesel</i>	489		579		497	
Truck	24	4	25	3	34	5
Internal combustion engine	24	(4)	25	(3)	34	(5)
<i>Diesel</i>	24		25		34	
Motorcycle	9	1	9	1	9	1
Internal combustion engine	9	(1)	9	(1)	9	(1)
<i>Petrol</i>	9		9		9	
Non-Road Vehicle	236	% Non- road	215	% Non- road	253	% Non- road
Marine Vessel	33	14	33	15	33	13
Internal combustion engine	33	(14)	33	(15)	33	(13)
<i>Petrol</i>	32		32		32	
<i>Diesel</i>	1		1		1	
Plant and Equipment	203	86	182	85	220	87
Internal combustion engine	201	(86)	179	(84)	217	(86)
<i>Petrol</i>						
<i>Diesel</i>						
<i>Electric</i>	2	<1	3	(1)	3	(1)
T3 Greenhouse gas emissions from vehicle fleet segmented by fuel type [tonnes CO2-e]	April 2022 to March 2023		April 2021 to March 2022		April 2020 to March 2021	
Road Vehicle						
Petrol		179.94		138.38		147.75
Petrol (E10)				0.66		0.55
Diesel		3,230.83		2,908.17		2,921.10

Transportation energy	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
Non-Road Vehicle			
Petrol	19.09	80.99	81.59
Diesel	444.86	408.37	377.68
Avgas	3.80		
Aviation turbine fuel (ATF)	325.87		
Total Greenhouse gas emissions from vehicle fleet [tonnes CO2-e]	4,204.39	3,536.57	3,528.67
T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)			
Total distance travelled by commercial air travel	114,950.00	17,408.31	0.00

Notes:

1. Hybrid vehicles are classed as internal combustion engine vehicles but have been included as a separate category for monitoring purposes linked to Parks Victoria's Greenhouse Gas Emissions Reduction Plan
2. Fleet configuration percentages has been rounded to the nearest whole number
3. The operational aviation data includes Parks Victoria's use of a hired fleet
4. Aviation fuel consumption not previously reported. This adds to transport related energy and greenhouse gas emissions.
5. The split between fuel taken from onsite bulk storage tanks for road and non-road vehicles at a number of sites is difficult to determine precisely. Efforts to improve reporting accuracy are ongoing.
6. DEECA supplies 44 G-Class wagons to Parks Victoria primarily for fire and emergency readiness purposes. All data relating to these vehicles such as fuel and emissions is reported by DEECA
7. Parks Victoria has many items of minor plant and equipment with a combustion engine such as chainsaws and brush cutters. The fuel consumed by this equipment is captured and included in reporting, but equipment numbers have not been included.
8. The notable increase in light commercial vehicles showing in 2021-22 is thought to be related to the number of vehicles in ownership transition at the time data was acquired.
9. Work will be undertaken to better refine fleet data in the lead up to the 2023-24 reporting period.



Total energy use

Parks Victoria's total overall energy use increased by 10.8 per cent compared to the previous year driven primarily by increases in transport fuels. Non-renewable energy consumption rose by 11 per cent and renewable energy by four per cent. This increase was expected for reasons mentioned elsewhere in this report. The implementation of Parks Victoria's

Greenhouse Gas Emissions Reduction plan is expected to put non-renewable energy use on a downward trajectory in coming years.

Parks Victoria is introducing in spring 2023 an organization wide Eco-Champions network which will help to identify and exploit energy efficiency improvement opportunities across the state and all areas of business activity.

Total energy use	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]			
Total energy usage from stationary fuels (F1) [MJ]	12,760,486.50	13,292,473.96	12,263,091.16
Total energy usage from transport (T1) [MJ]	59,845,074.30	50,358,480.00	50,235,162.70
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	72,605,560.80	63,650,953.96	62,498,253.86
E2 Total energy usage from electricity [MJ]			
Total energy usage from electricity [MJ]	16,656,622.76	16,013,271.44	14,549,939.67
E3 Total energy usage segmented by renewable and non-renewable sources [MJ]			
Renewable	3,272,429.69	3,139,942.75	2,849,307.16
Non-renewable	85,989,753.87	76,524,282.66	74,198,886.37
E4 Units of Stationary Energy used normalised (MJ)			
Office and depot electricity use in MJ/FTE	5184 (1)		

Notes:

1. Relates to office and depot related electricity use only. Much of Parks Victoria's energy and water consumption and emissions are associated with the non-office environment. For this reason, Parks Victoria will continue efforts to identify meaningful and measurable normalization factors for non-office settings

Sustainable buildings and infrastructure

B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings

Parks Victoria's Environmental Sustainability Plan and Greenhouse Gas Emissions Reduction Plan require the application of ESD principles and practices in built asset design and construction. Minimum standards are

described in Parks Victoria's Built Asset Development Sustainability Requirements Guideline.

B2 Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule

Parks Victoria's accommodation planning refers to the adoption of the Victorian Government Office Accommodation Guidelines 2007 and interim guidelines to inform site selection principles.

This includes:

Leasing Principles

Accommodation should comply with all legislation concerning the environment and support Victorian Government Environment targets

- From 2021 a minimum five Star NABERS and five Green Star in all new tenancy fit-outs.
- All newly built government-owned offices to be built to achieve six Star NABERS and six Green Stars

The Victorian Government Accommodation Guidelines specify the need to comply with the obligations set out in the standard 'Green' Lease agreements.

B3 NABERS Energy (National Australian Built Environment Rating system) ratings of newly completed/occupied Entity-owned office buildings and substantial tenancy fit-outs (itemised)

Parks Victoria has not constructed any new office buildings or substantial tenancy fit outs after the 1 July 2022 reference date.

B4 Environmental performance ratings (e.g. NABERS, Green Star, or ISCAIS rating scheme) of newly completed Entity-owned non-office building or infrastructure projects or upgrades with a value over \$1 million

Nothing to report.

Sustainable procurement

Parks Victoria considers sustainable procurement objectives through implementation of the Social Procurement Framework, which describes requirements that apply to Victorian Government departments and agencies when procuring goods, services and construction works. Details of Parks Victoria's implementation of the Social Procurement Framework are contained in the relevant section of the Annual Report.

Water use

Water use decreased by 2.5 per cent compared to the previous year. Because most of Parks Victoria's water use is for outdoor purposes this fall is thought to be related to a wet spring and relatively mild summer temperatures.

Parks Victoria is currently investigating opportunities to enable real time monitoring of water consumption at high use sites using smart meters. This would enable rapid detection of major leaks and assist with general water conservation management.

Water use	April 2022 to March 2023	April 2021 to March 2022	April 2020 to March 2021
W1 Total units of metered water consumed by water source (kl)			
Potable water [kL]	317,922.62	333,193.14	273,595.09
Alternate supply consumption [kL]	291,000.38	291,427.10	322,072.80
Total units of water consumed [kl]	608,923.00	624,620.24	595,667.90
W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity (1)	7.6 (kL/FTE)	7.4	

Notes:

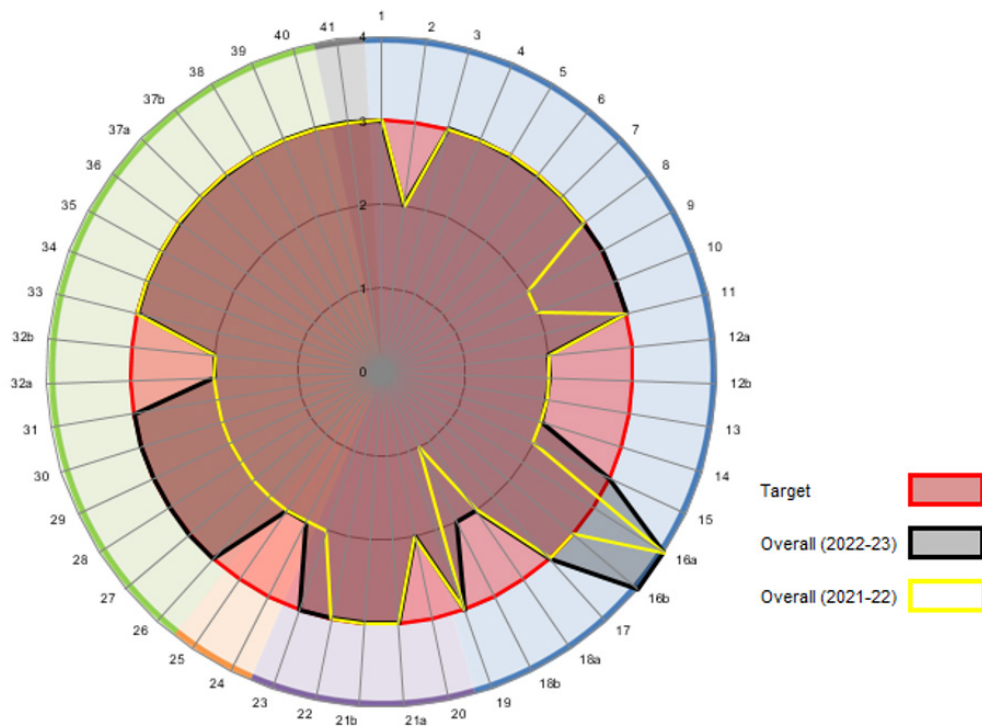
1. As a Tier 3b entity Parks Victoria is not required to report water use under FRD24 guidance
2. Only ~4 per cent of water used by Parks Victoria relates to offices and depots therefore FTE normalization is applied to this consumption only as doing so for all water consumption would be meaningless. Parks Victoria will continue to look for meaningful normalization factors for numerous types of outdoor water use.
3. Water authority meter reading dates do not align with reporting period dates. In the past end of financial year data has been used. From this year forward estimations based of previous consumption will be applied where required.



Asset Management Accountability Framework maturity assessment

An Asset Management Accountability Framework (AMAF) maturity assessment was undertaken in 2022–23 and found Parks Victoria was compliant with 34 AMAF criteria and partially compliant with 13 AMAF criteria. No material deficiencies were

identified. Parks Victoria’s target maturity rating is ‘competence’, meaning systems and processes are fully in place, consistently applied and systematically meeting the Asset Management Accountability Framework (AMAF) requirements, including a continuous improvement process to expand system performance above AMAF minimum requirements. Performance against these requirements is shown on the below maturity wheel.



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.



Parks Victoria Financial Management Compliance Attestation Statement

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



1 September 2023

.....
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 then Minister for Energy, Environment and Climate Change on 27 October 2018 under section 31 of the Parks Victoria Act 2018 and amended on 28 September 2021. 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 2022–23. 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).) [see note below].</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 Parks Victoria Act 2018 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 6) • Our Purpose (page 6) • About Us (page 6) • Strategic Direction (page 6).



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 6) (b) Managing Country Together (page 17) (c) Land Management Strategy, and Prom Sanctuary Program (page 14) (d) Establishment of new park - 'Healesville Freeway Reserve' (page 23) (e) Scientific Research (page 15) (f) Recovery programs (page 27) (g) Safety, Culture, and People Programs (page 32).
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 7); • Ministerial request responses KPI (page 43).
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 engagement with the broader community, community and Friends Groups, and key stakeholders, to effectively support the preparation of land management plans and implementation of volunteers and the delivery of their programs and projects.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Connecting people and nature (page 21) • Caring for Country (page 14) • Volunteer programs (page 21).
6.2	Parks Victoria must implement programs to involve volunteers in parks and other areas which it manages.	
7 COLLABORATION		
7.1 DELWP		
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.	<p>Comment:</p> <p>Parks Victoria worked closely and collaboratively with DELWP, now known as the DEECA on a range of matters and contributed to compliance activities across public land.</p> <p>Parks Victoria advanced collaboration with Traditional Owners to develop genuine partnerships, conserve cultural heritage and support indigenous land management practices and worked with DEECA in engaging Traditional Owners.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Conservation programs in partnership with DEECA such as: <ul style="list-style-type: none"> » Conservation Action Plans (Page 15) » Eastern bristlebird translocation (Page 16) » Urban Parks Active Wellbeing Program (Page 21) • Managing Country together (Page 17) • Victoria's Aboriginal Employment and Wellbeing Plan (2018–2023) (Pages 35 and 57).
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.	
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		
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.	
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:
8.1.1	<p>Parks Victoria must contribute to the development and/or implementation of government policies and priorities, including but not limited to the following:</p> <p>(a) <i>Protecting Victoria's Environment – Biodiversity 2037</i> (2017).</p> <p>(b) Regional forest agreements.</p> <p>(c) <i>Safer Together</i> (2015).</p> <p>(d) <i>Water for Victoria Water Plan</i> (2016).</p> <p>(e) Regional catchment strategies under the <i>Catchment and Land Protection Act 1994</i>.</p> <p>(f) <i>Victorian Waterway Management Strategy</i> (2013).</p> <p>(g) Any Marine and Coastal Policy or Marine and Coastal Strategy under the <i>Marine and Coastal Act 2018</i>.</p> <p>(h) <i>Victorian Government Cultural Heritage Asset Management Principles</i> (2009).</p> <p>(i) <i>Victorian Visitor Economy Strategy</i> (2016).</p>	<p>Parks Victoria fulfilled its obligations as relevant in relation to strategies and policies; fire and emergency management; Traditional Owners; climate change and environmental sustainability.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Conservation achievements through biodiversity programs (Page 14) • Keeping Victorians safe (Page 27) • Managing Country together (Page 17) • Environmental reporting (Page 67).
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 DEECA 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:
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.	Parks Victoria fulfilled its obligations in relation to management priorities, the Land Management Strategy and evidence-based decision making.
9.1.2	Parks Victoria must support the implementation of joint management with Traditional Owners under relevant agreements.	Annual Report references:
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.	<ul style="list-style-type: none"> • Landscape approach through conservation action plans (Page 15) • Managing Country together (Page 17) • Land Management Strategy (Page 8 & 14) • Scientific Research (Page 15).
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.	

Note: References to DELWP in the Statement of Obligations are now to DEECA.





Financial Report

for the year ended 30 June 2023

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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 2023 and the financial position of Parks Victoria at 30 June 2023.

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 29 August 2023.



Hon. J. Pandazopoulos
Chair



M. Jackson
Chief Executive Officer



X(F). Li
Chief Financial Officer

Dated at Melbourne: 29 August 2023

Comprehensive Operating Statement

For the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
Revenue and income from transactions			
Parks and Reserves Trust funding	2.2.1	107,122	99,493
Government funding	2.2.2	250,742	222,820
Interest income	2.2.3	8,642	648
Other revenue and income	2.2.4	66,809	37,064
Total revenue and income from transactions		433,315	360,025
Expenses from transactions			
Employee benefits expenses	3.2.1	163,579	158,365
Depreciation and amortisation	4.1.2	29,775	28,568
Operating expenses	3.2.5	52,697	58,351
Other operating expenses	3.2.6	59,665	50,549
Interest expenses	3.2.7	679	639
Total expenses from transactions		306,395	296,472
Net result from transactions		126,920	63,553
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	8.2.1	(472)	640
Net gain/(loss) on financial instruments	8.2.1	44	70
Other gains/(losses) from other economic flows	8.2.1	(37)	2,625
Total other economic flows included in net result		(465)	3,335
Net result		126,455	66,888
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Actuarial gain/(loss) recognised	8.2.2	697	2,005
Changes in physical asset revaluation surplus	8.2.2	(3,183)	1,010,074
Total other economic flows - other comprehensive income		(2,486)	1,012,079
Comprehensive result		123,969	1,078,967

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

Balance Sheet

As at 30 June 2023

	Notes	2023 \$'000	2022 \$'000
Assets			
Financial assets			
Cash and deposits	6.1.1	287,432	222,023
Receivables	5.2	16,726	12,643
Total financial assets		304,158	234,666
Non-financial assets			
Inventories		596	351
Property, plant and equipment	4.1	7,495,378	7,417,222
Intangible assets	4.2	2,790	3,213
Superannuation defined benefits asset	3.2.4	3,621	3,303
Other non-financial assets	5.6	5,105	3,823
Total non-financial assets		7,507,490	7,427,912
Total assets		7,811,648	7,662,578
Liabilities			
Trade and other payables	5.3	13,934	23,586
Contract liabilities	5.4	491	3,069
Lease liabilities	5.5	25,305	24,059
Employee benefit provisions	3.2.2	43,438	43,424
Total liabilities		83,168	94,138
Net assets		7,728,480	7,568,440
Equity			
Accumulated surplus		355,680	228,528
Physical asset revaluation surplus	8.3	3,210,174	3,213,357
Contributed capital	8.4	4,162,626	4,126,555
Net worth		7,728,480	7,568,440

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



Statement of Changes in Equity

For the year ended 30 June 2023

	Notes	Physical Asset Revaluation Surplus \$'000	Accumulated Surplus \$'000	Contributed Capital \$'000	Total \$'000
Balance at 1 July 2021		2,203,283	164,667	4,091,240	6,459,190
Derecognition of intangible assets	4.2	-	(5,032)	-	(5,032)
Net result for the year		-	66,888	-	66,888
Other comprehensive income for the year	8.2.2	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
Balance at 1 July 2022		3,213,357	228,528	4,126,555	7,568,440
Net result for the year		-	126,455	-	126,455
Other comprehensive income for the year	8.2.2	(3,183)	697	-	(2,486)
Net contribution by owner	8.4	-	-	36,071	36,071
Balance at 30 June 2023		3,210,174	355,680	4,162,626	7,728,480

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 2023

	Notes	2023 \$'000	2022 \$'000
Cash flows from operating activities			
Receipts			
Receipts from Parks and Reserves Trust	2.2.1	107,122	99,493
Receipts from government for operations		257,418	215,356
Receipts from government for Base Funding Review	2.2.2	6,419	6,419
Receipts from customers/other sources		35,236	46,860
Receipts from Australian Taxation Office (ATO) relating to Goods and Services Tax (GST)		12,535	9,652
Interest received		8,642	650
Total receipts		427,372	378,430
Payments			
Payments relating to Goods and Services Tax (GST)		(3,748)	(1,090)
Payments to suppliers and employees		(307,169)	(286,732)
Interest payments	3.2.7	(679)	(639)
Total payments		(311,596)	(288,461)
Net cash inflows from operating activities	6.1.2	115,776	89,969
Cash flows from investing activities			
Payments for property, plant and equipment		(78,685)	(61,461)
Proceeds from sale of property, plant and equipment		-	1,832
Net cash flows used in investing activities		(78,685)	(59,629)
Cash flows from financing activities			
Repayment of principal portion of lease liabilities	5.5	(7,753)	(7,186)
Receipts from government – contributed capital		36,071	35,015
Net cash flows from financing activities		28,318	27,829
Net increase in cash and cash equivalents		65,409	58,169
Cash and cash equivalents at the beginning of the year		222,023	163,854
Cash and cash equivalents at the end of the year	6.1.1	287,432	222,023

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.



Notes to the financial statements

For the year ended 30 June 2023

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* (the 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 Objectives and funding

The objectives 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
- b. recognise and support Traditional Owner knowledge of and interests in Parks Victoria managed land
- c. provide for and encourage the community's enjoyment of and involvement in Parks Victoria managed land
- d. improve the community's knowledge and appreciation of Parks Victoria managed land
- e. contribute to the well-being of the community through the effective protection and management of Parks Victoria managed land
- 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 for the year ended 30 June 2023 comply with the relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance and relevant Standing Directions authorised by the Assistant Treasurer.

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).

Notes to the financial statements

For the year ended 30 June 2023

1.2.1 General (continued)

Under Australian Accounting Standards, there are requirements that apply specifically to not-for-profit entities. Parks Victoria has analysed its purpose, objectives, 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.

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 29 August 2023.

1.2.2 Basis of preparation

These financial statements are presented 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. Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

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 notes where amounts affected by those judgements are disclosed. 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.

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 2023 and the comparative information presented for the year ended 30 June 2022.

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 2023

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 Income' 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*.

Notes to the financial statements

For the year ended 30 June 2023

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 significant portion of Victoria's coast line.

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

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 *Income of Not-for-Profit Entities*, on the basis that the performance obligations arising from the transaction are neither sufficiently specific nor enforceable.

2.1 Summary of revenue and income that funds the delivery of our services

	Notes	2023 \$'000	2022 \$'000
Revenue and income from transactions			
Parks and Reserves Trust funding	2.2.1	107,122	99,493
Government funding	2.2.2	250,742	222,820
Interest income	2.2.3	8,642	648
Other revenue and income	2.2.4	66,809	37,064
Total revenue and income from transactions		433,315	360,025

Revenue and 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

	2023 \$'000	2022 \$'000
Funding from Parks and Reserves Trust	107,122	99,493
Total Parks and Reserves Trust funding	107,122	99,493

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 collected by of Department of Energy, Environment and Climate Action (DEECA) 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 *Income of Not-for-Profit Entities* when received by Parks Victoria.



Notes to the financial statements

For the year ended 30 June 2023

2.2.2 Government funding

	2023 \$'000	2022 \$'000
National / state parks and reserves funding	90,006	98,923
Parks Victoria Base Review Funding	6,419	6,419
Government grants for special projects	23,894	33,924
Program Initiatives (including tracks and trails and Good Neighbour programs)	652	652
Project fire fighter funding	9,280	10,686
Major works funding provided by the Department of Energy, Environment and Climate Action (DEECA)	68,133	39,510
Major works funding provided by the Department of Transport and Planning (DTP)	43,198	22,979
Maintenance works funding provided by the Department of Transport and Planning	9,160	9,727
Total government funding	250,742	222,820

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 *Income of Not-for-Profit Entities*, 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 Revenue from Contracts with Customers. Total government funding income recognised during the financial year falls under AASB 1058 *Income of Not-for-Profit Entities*.

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:

- (a) contributions by owners, in accordance with AASB 1004 *Contributions*;
- (b) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15 *Revenue from Contracts with Customers*;
- (c) a lease liability in accordance with AASB 16 *Leases*;
- (d) a financial instrument, in accordance with AASB 9 *Financial Instruments*; or
- (e) a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

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

2.2.3 Interest income

	2023 \$'000	2022 \$'000
Interest from financial assets categorised as cash and deposits		
Interest on bank deposits	8,642	648
Total interest income	8,642	648

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 2023

2.2.4 Other revenue and income

	Notes	2023 \$'000	2022 \$'000
Accommodation and camping fees		9,742	8,914
Funding sponsored by external parties		829	1,276
Rent, leases and licences		8,791	7,584
External sales		4,466	2,990
Berthing and mooring fees		519	516
Cave tour fees		1,058	854
Fire suppression costs from DEECA	3.2.1	8,419	8,040
Fair value of assets received free of charge	4.1.1	22,818	151
Insurance claims		3,075	1,213
Regulatory fees including licenses and permits		3,433	2,579
Other miscellaneous income		3,659	2,947
Total other revenue and income		66,809	37,064

Other revenue represents the sale of goods and services above are transaction that Parks Victoria has determined to be classified as revenue from contracts with customers in accordance with AASB 15 *Revenue from Contracts with Customers*.

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.

Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability (Note 5.4). Where the performance obligations is satisfied but not yet billed, a contract asset is recorded.

Rent, leases and licences

Revenue represents income that arises 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.

Fire suppression costs recovered from DEECA

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

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. During the year, Parks Victoria received \$22.8M (2022: \$0.2M) of assets free of charge from Australian Grand Prix Corporation (Note 4.1.1).

Regulatory fees including licenses and permits

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

Other miscellaneous income

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



Notes to the financial statements

For the year ended 30 June 2023

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 delivering services.

3.1 Summary of expenses incurred in delivery of services

	Notes	2023 \$'000	2022 \$'000
Expenses incurred in delivery of services			
Employee benefits expenses	3.2.1	163,579	158,365
Operating expenses	3.2.5	52,697	58,351
Other operating expenses	3.2.6	59,665	50,549
Interest expenses on lease liabilities	3.2.7	679	639
Total expenses incurred in delivery of services		276,620	267,904

3.2 Expenses incurred in delivery of services

3.2.1 Employee benefits in the comprehensive operating statement

	Notes	2023 \$'000	2022 \$'000
Salaries, wages, annual leave and long service leave		129,914	127,085
Termination benefits		314	397
Fire suppression costs (i)	2.2.4	8,419	8,040
Superannuation - defined and accumulation plans (ii)		13,408	12,834
Payroll tax		8,287	7,245
Fringe benefits tax		386	417
Other costs		2,851	2,347
Total employee benefits		163,579	158,365

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

(ii) Superannuation - defined and accumulation plans expenses are included at Note 3.2.3.

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 for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment.

Notes to the financial statements

For the year ended 30 June 2023

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 for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2023			2022		
	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	7,406	-	7,406	7,398	-	7,398
Annual leave expected to be settled after the next 12 months	2,479	-	2,479	2,551	-	2,551
Long service leave - unconditional and expected to be settled within 12 months	2,983	-	2,983	2,739	-	2,739
Long service leave - unconditional and expected to be settled after 12 months	19,553	-	19,553	20,398	-	20,398
Long service leave - conditional	-	3,339	3,339	-	2,795	2,795
Total employee benefits	32,421	3,339	35,760	33,086	2,795	35,881
Employee benefits on-costs						
Annual leave entitlements	2,049	-	2,049	2,006	-	2,006
Long service leave - unconditional and expected to be settled within 12 months	649	-	649	585	-	585
Long service leave - unconditional and expected to be settled after 12 months	4,254	-	4,254	4,355	-	4,355
Long service leave - conditional	-	726	726	-	597	597
Total employee benefit related on-costs	6,952	726	7,678	6,946	597	7,543
Total provision for employee benefits	39,373	4,065	43,438	40,032	3,392	43,424



Notes to the financial statements

For the year ended 30 June 2023

3.2 Expenses incurred in delivery of services (continued)

	2023 \$'000	2022 \$'000
Reconciliation of movement in on-cost provision		
Opening balance	7,543	7,837
Additional provisions recognised	4,177	2,784
Reductions arising from payments/other sacrifices of future economic benefits	(3,129)	(2,656)
Unwind of discount and effect of changes in the discount rate	(913)	(422)
Closing balance	7,678	7,543
Current	6,952	6,946
Non-current	726	597
Closing balance	7,678	7,543

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 seven 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 2023

3.2.3 Superannuation

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

Scheme	2023 \$'000	2022 \$'000
Defined benefit plans		
Vision Super	837	1,100
Other	1,139	1,420
Accumulation plans		
Vision Super	5,661	5,813
Vic Super	3,533	3,679
Other	7,388	6,840
Total contributions to all plans	18,557	18,852

Superannuation - defined and accumulation plans expenses of \$13.4 m (2022: \$12.8m) is included within employee benefit expenses (refer Note 3.2.1)

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 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.

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 Energy, Environment and Climate Action (DEECA).

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 10.5 per cent in 2023 (2022: 10 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).



Notes to the financial statements

For the year ended 30 June 2023

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

	2023 \$'000	2022 \$'000
Balance at the beginning of the year	22,443	29,171
Current service cost / plan expense	952	1,226
Interest cost	747	217
Contributions by plan participants	224	223
Actuarial gain	(255)	(2,586)
Benefits paid	(1,027)	(5,808)
Present value of the defined benefit obligation at the end of the year	23,084	22,443

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

	2023 \$'000	2022 \$'000
Balance at the beginning of the year	25,746	31,140
Net return on plan assets	1,268	(357)
Employer contributions	494	548
Contributions by plan participants	224	223
Benefits paid	(1,027)	(5,808)
Fair value of plan assets at the end of the year	26,705	25,746

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

	2023 \$'000	2022 \$'000
Present value of the defined benefit obligation	23,084	22,443
Less: fair value of plan assets	(26,705)	(25,746)
Net superannuation liability/(asset)	(3,621)	(3,303)

Parks Victoria has recognised asset (2022: asset) in the balance sheet in respect of its defined superannuation benefit arrangements at 30 June 2023. 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 2023

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 2023, this rate was 12 per cent (2022: 12 per cent) of member's 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
- 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 consequence 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

		2023 \$'000	2022 \$'000
Service cost		684	858
Member contribution		(224)	(223)
Net interest cost		(78)	(8)
Plan expense		492	591
Total superannuation expense		874	1,218
Gain recognised in the other comprehensive income			
	Notes	2023 \$'000	2022 \$'000
Actuarial gain recognised in the year		(697)	(2,005)
Total superannuation income	8.2.2	(697)	(2,005)

Fair value of plan assets

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

- any of Parks Victoria's own financial instruments
- any property occupied by, or other assets used by, Parks Victoria.



Notes to the financial statements

For the year ended 30 June 2023

3.2.4 Defined superannuation benefit (continued)

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

	2023 % p.a.	2022 % p.a.
Discount rate (gross of tax)	3.95	3.36
Expected return on assets	3.80	3.80
Average salary increase rate	3.84	2.52

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 2023. 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.

	2023 \$'000	2022 \$'000
Impact on Defined Benefit Obligation as at 30 June:		
a) Increase in the Discount Rate of 1% p.a.	(1,017)	(1,175)
b) Decrease in the Discount Rate of 1% p.a.	1,117	1,315
c) Increase in the Salary Increase Rate of 1% p.a.	880	984
d) Decrease in the Salary Increase Rate of 1% p.a.	(839)	(932)

3.2.5 Operating expenses

	2023 \$'000	2022 \$'000
Operational services	52,697	58,351
Total Operating expenses	52,697	58,351

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 2023

3.2.6 Other operating expenses

	2023 \$'000	2022 \$'000
Materials	6,376	5,602
Transport	3,948	3,043
Insurance premiums	13,441	12,367
Plant & Equipment	1,986	2,268
Telecommunications	816	1,278
IT Software & Hardware maintenance	8,047	5,841
Printing & Signage charges	805	485
Training & Education	1,579	1,532
Travel & Accommodation	1,059	600
Utility expenses	3,233	3,097
Property expenses	3,107	1,878
Other external services	15,268	12,558
Total other operating expenses	59,665	50,549

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

	2023 \$'000	2022 \$'000
Interest expenses on lease liabilities	679	639
Total interest expense	679	639

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 2023

4 Key assets available to support output delivery

Introduction

Parks Victoria controls Crown land, and assets on that Crown land, waterways and other assets 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 – net carrying amounts

	Crown land and land improvements at fair value		Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Opening balance	7,050,891	5,996,351	133,165	144,178	21,103	22,615
Capitalisation of assets	15,519	38,643	7,172	4,305	9,008	6,840
Fair value of assets received free of charge	20,994	29	1,805	117	19	5
Disposals / Transfers	-	-	-	-	(70)	(953)
Net revaluation increments	-	1,024,072	-	-	-	-
Depreciation expense	(6,460)	(4,267)	(8,035)	(8,095)	(7,889)	(7,404)
Impairment loss	(305)	(3,939)	(30)	(7,340)	-	-
Asset transfer in / out of assets under construction	-	-	-	-	-	-
Other adjustments	-	2	-	-	-	-
Net carrying amount	7,080,639	7,050,891	134,077	133,165	22,171	21,103

Classification by public safety and environment – gross carrying amounts

	Crown land and land improvements at fair value		Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross carrying amount	7,096,964	7,060,451	164,091	155,114	58,283	49,371
Accumulated depreciation	(10,839)	(4,379)	(20,761)	(12,726)	(36,112)	(28,268)
Provision for impairment	(5,486)	(5,181)	(9,253)	(9,223)	-	-
Net carrying amount	7,080,639	7,050,891	134,077	133,165	22,171	21,103

The following table in note 4.1.1.1 is a subset of buildings and building improvements, and plant, equipment, machinery and vehicles by right-of-use assets that are included in the table above.

Notes to the financial statements

For the year ended 30 June 2023

	Piers, jetties and river improvements		Antiques		Capital work-in- progress		Total	Total
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
	113,424	118,941	5,088	5,139	93,551	70,392	7,417,222	6,357,616
	10,816	4,110	-	-	79,415	68,272	121,930	122,170
	-	-	-	-	-	-	22,818	151
	(502)	-	-	-	-	-	(572)	(953)
	-	-	-	-	-	-	-	1,024,072
	(6,917)	(6,908)	(51)	(51)	-	-	(29,352)	(26,725)
	(273)	(2,719)	(2,575)	-	-	-	(3,183)	(13,998)
	-	-	-	-	(33,507)	(45,113)	(33,507)	(45,113)
	-	-	-	-	22	-	22	2
	116,548	113,424	2,462	5,088	139,481	93,551	7,495,378	7,417,222

	Piers, jetties and river improvements		Antiques		Capital work-in- progress		Total	Total
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
	137,988	127,692	5,139	5,139	139,481	93,551	7,601,946	7,491,318
	(13,834)	(6,935)	(102)	(51)	-	-	(81,648)	(52,359)
	(7,606)	(7,333)	(2,575)	-	-	-	(24,920)	(21,737)
	116,548	113,424	2,462	5,088	139,481	93,551	7,495,378	7,417,222



Notes to the financial statements

For the year ended 30 June 2023

4.1.1.1 Property, Plant and equipment (continued)

4.1.1.1 Right-of-use assets - net carrying amounts

	Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles		Total	Total
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Opening balance	8,430	8,112	14,808	14,649	23,238	22,761
Additions	-	2,512	8,999	6,253	8,999	8,765
Depreciation expense	(2,041)	(2,194)	(5,700)	(5,372)	(7,741)	(7,566)
Disposals / Transfers	-	-	(68)	(722)	(68)	(722)
Closing balance	6,389	8,430	18,039	14,808	24,428	23,238

Right-of-use assets - gross carrying amounts

	Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles		Total	Total
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross carrying amount	15,238	15,238	40,048	31,161	55,286	46,399
Accumulated depreciation	(8,849)	(6,808)	(22,009)	(16,353)	(30,858)	(23,161)
Net carrying amount	6,389	8,430	18,039	14,808	24,428	23,238

Significant judgement: Fair value measurements

Fair value determination requires judgement and the use of assumptions. The Judgements and assumptions used in determining fair values at revaluation are disclosed in note 4.1.3 to 4.1.6.

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 (2022: \$5,000) or more, and a useful life of more than one year are recognised as an asset, all other items are expensed.

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.

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.

Notes to the financial statements

For the year ended 30 June 2023

4.1 Property, plant and equipment (continued)

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 FRD103 *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.

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 in 2020–21. 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 in 2020–21. 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 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 in 2020–21. 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.



Notes to the financial statements

For the year ended 30 June 2023

4.1 Property, plant and equipment (continued)

The Valuer-General provides guidance to asset valuers on the valuation rationale and appropriate level of Community Service Obligation discounts of 70 per cent and 90 per cent 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 land, buildings and improvements by applying the Valuer General Victoria (VGV) indexation factors at 30 June 2023. In addition, fair value assessments have been performed for all other classes of assets at 30 June 2023. The assessment indicated that the changes in the value is less than 10 per cent of the carrying value of asset classes. As a result, the carrying value is not adjusted in the books at 30 June 2023.

4.1.2 Depreciation and amortisation

	Notes	2023 \$'000	2022 \$'000
Depreciation			
Land improvements		6,460	4,267
Buildings and building improvements		8,035	8,095
Piers, jetties and river improvements		6,917	6,908
Plant and equipment, machinery and vehicles		7,889	7,404
Antiques		51	51
Total depreciation	4.1.1	29,352	26,725
Amortisation			
Intangibles	4.2	423	1,843
Total amortisation		423	1,843
Total depreciation and amortisation		29,775	28,568

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.

Notes to the financial statements

For the year ended 30 June 2023

4.1.2 Depreciation and amortisation (continued)

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 estimated useful life of each asset category is as follows:

Asset Category	Estimated useful life	
	2023 Years	2022 Years
Land improvements	1 to 100	1 to 100
Buildings and building improvements (including leased assets)	5 to 100	5 to 100
Piers, jetties and river improvements	6 to 100	6 to 100
Plant and equipment, machinery and vehicles (including leased assets)	1 to 10	1 to 10
Antiques	100	100
Intangibles	5 to 10	5 to 10

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

	2023 Area Hectares	2023 \$'000 Net book value	2022 Area Hectares	2022 \$'000 Net book value
Crown Land				
Bays Assets	3,235	71,405	3,235	71,405
Conservation Reserves	873,599	1,160,294	873,599	1,160,294
Metropolitan Parks	11,492	3,686,602	11,492	3,686,602
National Parks	4,005,406	2,004,002	4,005,406	2,004,002
Regional Parks	773	4,344	773	4,344
Total Crown land at fair value	4,894,505	6,926,647	4,894,505	6,926,647
Land improvements				
Total land improvements at fair value		153,992		124,244
Total Crown land and land improvements		7,080,639		7,050,891

Parks Victoria manages Crown Land under the *National Parks Act 1975*, 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.



Notes to the financial statements

For the year ended 30 June 2023

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

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 Energy, Environment and Climate Action (DEECA).

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 per cent and 90 per cent were applied to the land and land under water respectively.

4.1.4 Fair value measurement hierarchy for assets

\$'000	Carrying amounts as at 30 June 2023	Fair value measurement at end of reporting period :		
		Level 1	Level 2	Level 3
Specialised land at fair value				
Crown land and land improvements	7,080,639	-	-	7,080,639
Total of land at fair value	7,080,639	-	-	7,080,639
Specialised buildings at fair value				
Buildings and building improvements	134,077	-	-	134,077
Total of buildings at fair value	134,077	-	-	134,077
Plant, equipment, machinery and vehicles at fair value				
Plant, equipment, machinery and vehicles	22,171	-	-	22,171
Total of plant, equipment, machinery and vehicles at fair value	22,171	-	-	22,171
Infrastructure at fair value				
Piers and jetties	76,341	-	-	76,341
River improvements	40,207	-	-	40,207
Total of infrastructure at fair value	116,548	-	-	116,548
Antique assets at fair value				
Antiques and artworks	2,462	-	2,462	-
Total of antique assets at fair value	2,462	-	2,462	-
Grand total	7,355,897	-	2,462	7,353,435

Notes to the financial statements

For the year ended 30 June 2023

4.1.4 Fair value measurement hierarchy for assets (continued)

\$'000	Carrying amounts as at 30 June 2022	Fair value measurement at end of reporting period:		
		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 buildings at fair value				
Buildings and building improvements	133,165	-	-	133,165
Total of buildings 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

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 2023

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 2023

4.1.5 Reconciliation of level 3 fair value

2023 \$'000	Specialised land	Specialised buildings	Plant, Equipment, Machinery and Vehicles	Piers, Jetties and River Improvements	Total Level 3 Assets
Opening balance	7,050,891	133,165	21,103	113,424	7,318,583
Additions	36,513	8,977	8,957	10,314	64,761
Gains or losses recognised in net result					
Depreciation expense	(6,460)	(8,035)	(7,889)	(6,917)	(29,301)
Impairment loss	(305)	(30)	-	(273)	(608)
Subtotal	7,080,639	134,077	22,171	116,548	7,353,435
Gains or loss recognised in other economic flows - other comprehensive income					
Revaluation		-	-	-	-
Closing balance	7,080,639	134,077	22,171	116,548	7,353,435
2022					
\$'000					
Opening balance	5,996,351	144,178	22,615	118,941	6,282,085
Additions	38,672	4,422	5,892	4,110	53,096
Other Adjustments	2	-	-	-	2
Gains or losses recognised in net result					
Depreciation expense	(4,267)	(8,095)	(7,404)	(6,908)	(26,674)
Impairment loss	(3,939)	(7,340)	-	(2,719)	(13,998)
Subtotal	6,026,819	133,165	21,103	113,424	6,294,511
Gains or loss recognised in other economic flows - other comprehensive income					
Revaluation	1,024,072	-	-	-	1,024,072
Closing balance	7,050,891	133,165	21,103	113,424	7,318,583



Notes to the financial statements

For the year ended 30 June 2023

4.1.6 Description of significant unobservable inputs to Level 3 valuations as at 30 June 2023

Asset Category	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 2022.

4.1.7 Right-of-use assets

Initial recognition

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.

A 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.
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Subsequent measurement

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

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

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

Notes to the financial statements

For the year ended 30 June 2023

4.2 Intangible assets

	Notes	2023 \$'000	2022 \$'000
Computer software			
Gross carrying amount			
Opening balance		12,252	21,974
Derecognition (i)		-	(9,722)
Closing balance		12,252	12,252
Accumulated amortisation and impairment			
Opening balance		(9,039)	(11,647)
Amortisation expense	4.1.2	(423)	(1,843)
Impairment loss	8.2.1	-	(239)
Derecognition (i)		-	4,690
Closing balance		(9,462)	(9,039)
Net book value at the end of the year		2,790	3,213

(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 at 30 June 2022.

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.

Amortisation of the intangible assets is calculated on a straight-line basis as detailed at Note 4.1.2.

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.

4.3 Committed funds

	Notes	2023 \$'000	2022 \$'000
Total funds - Cash and Deposits	6.1.1	287,432	222,023
Committed cash and deposits			
Government asset and initiative funding		221,634	156,921
Point Nepean park establishment		412	1,063
Fire and flood programs (incl. insurance)		11,790	15,330
Sponsored works		6,651	4,942
Other liabilities		555	4,015
Total committed funds		241,042	182,271

These commitments are for 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.



Notes to the financial statements

For the year ended 30 June 2023

5 Other assets and liabilities

5.1 Introduction

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

5.2 Receivables

	2023			2022		
	Current \$'000	Non- current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Statutory						
Amount owing from Victorian Government*	9,530	-	9,530	11,131	-	11,131
GST input tax credit recoverable	1,673	-	1,673	147	-	147
Total receivables - statutory	11,203	-	11,203	11,278	-	11,278
Contractual						
Debtors	6,097	-	6,097	1,986	-	1,986
Allowance for impairment	(684)	-	(684)	(728)	-	(728)
Other receivables	110	-	110	107	-	107
Total receivables - contractual	5,523	-	5,523	1,365	-	1,365
Total receivables	16,726	-	16,726	12,643	-	12,643

Receivables consist of:

- statutory receivables, which include primarily amounts owing from the Victorian Government and GST input tax credit recoverable
- 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

- 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 DEECA 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 (2022: 30 days).

Notes to the financial statements

For the year ended 30 June 2023

5.2.1 Movement in allowance for expected credit losses of contractual receivables

	2023 \$'000	2022 \$'000
Balance at the beginning of the year	(728)	(798)
Decreased in expected credit losses recognised in the net result	44	70
Balance at the end of the year	(684)	(728)

5.2.2 Aging analysis of contractual receivables

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

5.2.3 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.

5.3 Trade and other payables

	2023			2022		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Statutory						
FBT payable	102	-	102	102	-	102
Other taxes payable	1,147	-	1,147	800	-	800
Total payables - statutory	1,249	-	1,249	902	-	902
Contractual						
Unsecured creditors and accruals	12,617	-	12,617	22,684	-	22,684
Other payables	68	-	68	-	-	-
Total payables - contractual	12,685	-	12,685	22,684	-	22,684
Total trade and other payables	13,934	-	13,934	23,586	-	23,586

Trade and other payables consist of:

- statutory payables, such as fringe benefits tax (FBT) payable and payroll tax
- 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.

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 (2022: 30 days).

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost.



Notes to the financial statements

For the year ended 30 June 2023

5.3 Trade and other payables (continued)

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.

Maturity analysis of contractual payables

	Maturity dates					
	Carrying amount	Nominal amount	Less than 1 month	1-3 months	3 months - 1 year	1-5 years
2023						
Supplies and services	12,617	12,617	12,617	-	-	-
Other payables	68	68	68	-	-	-
Total	12,685	12,685	12,685	-	-	-
2022						
Supplies and services	22,684	22,684	22,684	-	-	-
Total	22,684	22,684	22,684	-	-	-

5.4 Contract liabilities

	2023 \$'000	2022 \$'000
Balance at the beginning of the year	3,069	-
Add: Payments received for performance obligations yet to be completed	7,164	11,983
Less: Revenue recognised for the completion of performance obligations	(9,742)	(8,914)
Balance at the end of the year	491	3,069
Represented by		
Current contract liabilities	491	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

5.5 Lease liabilities

	2023			2022		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Lease liabilities	7,415	17,890	25,305	6,473	17,586	24,059
Total lease liabilities	7,415	17,890	25,305	6,473	17,586	24,059

Notes to the financial statements

For the year ended 30 June 2023

5.5.1 Maturity analysis of lease liabilities

	Minimum future lease payments		Present value of minimum future lease	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Not later than one year	8,258	6,846	7,414	6,473
Later than one year but not later than five years	16,309	15,574	15,206	14,813
Later than five years	3,081	4,219	2,685	2,773
Minimum future lease payments	27,648	26,639	25,305	24,059
Less: future finance charges	(2,343)	(2,580)	-	-
Present value of minimum lease payments	25,305	24,059	25,305	24,059
Included in financial statements as				
Current lease liabilities			7,414	6,473
Non-current lease liabilities			17,891	17,586
Minimum future lease payments			25,305	24,059

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, Park 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
- 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.

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.



Notes to the financial statements

For the year ended 30 June 2023

5.5 Lease liabilities (continued)

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
- 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

	2023 \$'000	2022 \$'000
Interest expenses on lease liabilities	679	639
Expenses relating to short term leases	1,467	860
Expenses relating to low-value leases	89	243
Total amounts recognised in the comprehensive operating statement	2,235	1,742
Amount recognised in the cash flow statement		
Total cash outflow for leases	7,753	7,186

5.6 Other non-financial assets

	2023 \$'000	2022 \$'000
Current other-assets		
Prepayments	5,105	3,823
Total current other assets	5,105	3,823
Non-current other-assets	-	-
Total non-current other assets	-	-
Total other non-financial assets	5,105	3,823

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

Notes to the financial statements

For the year ended 30 June 2023

6 Financing our operations

Introduction

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

6.1 Cash flow information and balances

6.1.1 Cash and deposits

	2023 \$'000	2022 \$'000
Cash and deposits	287,432	222,023
Total cash and deposits - current	287,432	222,023

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

	2023 \$'000	2022 \$'000
Net result for the year	126,455	66,888
Non-cash movements:		
(Gain)/Loss on sale or disposal of non-current assets	472	(879)
Depreciation and amortisation	29,775	28,568
Impairment of intangibles	-	239
Allowance for impairment losses of contractual receivables	(44)	(70)
Net assets (received) provided free of charge	(22,818)	(151)
Gain on revaluation of long service liability	37	(2,625)
Change in operating assets and liabilities:		
Decrease / (increase) in receivables	(4,039)	(1,821)
Decrease / (increase) in other non-financial assets	(1,283)	1,020
Decrease / (increase) in inventories	(245)	68
Decrease / (increase) in superannuation defined benefit & other assets	(318)	(1,335)
(Decrease) / Increase in contract liabilities	(2,578)	3,069
(Decrease) / increase in other provisions	14	(5,807)
(Decrease) / increase in trade and other payables	(9,652)	2,805
Net cash inflow from operating activities	115,776	89,969



Notes to the financial statements

For the year ended 30 June 2023

6.1.3 Credit card facilities

	2023 \$'000	2022 \$'000
Total credit card facility	550	2,550
Total credit card liability at 30 June	91	128

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 was since terminated in February 2023.

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 for the supply of works, services and materials not provided for in the financial statements:

	2023 \$'000	2022 \$'000
No later than one year	42,136	26,594
Later than one year but not later than five years	1,325	46,101
Total capital commitments (inclusive of GST)	43,461	72,695
Less: GST recoverable from Australian Taxation Office (ATO)	(3,951)	(6,609)
Total capital commitments (exclusive of GST)	39,510	66,086

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.

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 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 2023

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.

Parks Victoria's main financial risks include credit risk, liquidity risk, interest rate risk and market risk. Parks Victoria manages these financial risks in accordance with the financial risk management policy.

Parks Victoria uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer of Parks Victoria.

The carrying amounts of Parks Victoria's financial instrument category are in the table below:

	Notes	2023 \$'000	2022 \$'000
Contractual financial assets			
Cash and deposits	6.1.1	287,432	222,023
Receivables (at amortised cost)	5.2	5,523	1,365
Total contractual financial assets		292,955	223,388
Contractual financial liabilities			
Payables (at amortised cost)	5.3	12,685	22,684
Lease liabilities (at amortised cost)	5.5	25,305	24,059
Total contractual financial liabilities		37,990	46,743

The amount of receivables disclosed here exclude statutory receivables (i.e. amounts owing from Victorian Government and GST input tax credit recoverable). At 30 June 2023, this was \$11.2M (2022: \$11.3M).

Cash and deposits \$287.4M (2022:\$222.0M) is subject to variable interest rate exposure while lease liabilities \$25.3M (2022:\$24.0M) is subject to fixed interest rate exposure. Receivables \$5.5M (2022:\$1.4M) and payables \$12.6M (2022:\$22.6M) are not subject to any interest rate risk. Refer to Note 7.1.6.

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 114 *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.



Notes to the financial statements

For the year ended 30 June 2023

7.1.4 Credit risk (continued)

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.

Parks Victoria records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach. 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	Government agencies Triple-A credit rating	Government agencies Triple-B credit rating	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2023					
Cash and deposits	287,432	-	-	-	287,432
Receivables*	-	-	-	5,523	5,523
Total contractual financial assets	287,432	-	-	5,523	292,955
2022					
Cash and deposits	222,023	-	-	-	222,023
Receivables*	-	-	-	1,365	1,365
Total contractual financial assets	222,023	-	-	1,365	223,388

* 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 \$684K (2022: \$728K) 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 2023

7.1.4 Credit risk (continued)

Ageing analysis of financial assets

		\$'000				
		Past due but not impaired				
	Carrying amount	Not past due and not impaired	Less than 1 month	1-3 months	3 months - 1 year	1-5 years
2023						
						\$'000
Receivables*	5,523	4,948	285	124	-	166
Total	5,523	4,948	285	124	-	166

		\$'000				
2022						
Receivables*	1,365	805	233	261	66	-
Total	1,365	805	233	261	66	-

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

Contractual receivables at amortised cost

Parks Victoria applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Parks Victoria has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Parks Victoria's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, the Department determines the closing loss allowance at the end of the financial year as follows:

		\$'000				
	Current	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	Total
Expected loss rate (%)	1%	-	42%	100%	69%	
Gross carrying amount of contractual receivables	4,878	285	214	178	542	6,097
Loss allowance	40	-	90	178	376	684

		\$'000				
Expected loss rate (%)	0%	33%	18%	92%	180%	
Gross carrying amount of contractual receivables	795	329	425	278	159	1,986
Loss allowance	-	108	78	256	286	728

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.



Notes to the financial statements

For the year ended 30 June 2023

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.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Parks Victoria has minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate. Parks Victoria has concluded for cash at bank, as financial assets that can be left at floating rate without necessarily exposing to significant bad risk.

The carrying amount of financial assets that are exposed and its sensitivity to interest rates is set out in the table below.

Interest rate risk sensitivity	Carrying amount	Interest Rate Risk \$'000	
		-50 basis points Net Result	+50 basis points Net Result
2023			
Contractual financial assets			
Cash and deposits	287,432	(1,437)	1,437
Total impact		(1,437)	1,437
Contractual financial liabilities			
Lease liabilities	25,305	(127)	127
Total impact		(127)	127
2022			
Contractual financial assets			
Cash and deposits	222,023	(1,110)	1,110
Total impact		(1,110)	1,110
Contractual financial liabilities			
Lease liabilities	24,059	(120)	120
Total impact		(120)	120

The interest rate risk analysis has been applied on the total of \$287.4M (2022: \$222M), on the estimate that the minimum interest rate decrease will be 0.50 per cent and the maximum increase will be 0.50 per cent.

The weighted average cash interest rate earned for the year was 3.4 per cent (2022: 0.27 per cent).

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.

Notes to the financial statements

For the year ended 30 June 2023

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
- 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
- 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.

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 2023, Parks Victoria has \$72.1M (2022: \$46.3M) claims (net of excess) outstanding with VMIA that are currently being assessed.

7.2.2 Contingent liabilities

Claims have been lodged with Parks Victoria under public liability and professional indemnity. Parks Victoria has forwarded those claims to its insurer VMIA for further assessment. 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 \$393,000 (2022: \$1,450,000) if all claims are accepted by the insurer.

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 during 2021–22. 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 2021–22. There were no ex-gratia payments made in 2022–23.

	2023 \$'000	2022 \$'000
Forgiveness or waiver of debt	-	1,471
Total Ex-gratia expenses	-	1,471



Notes to the financial statements

For the year ended 30 June 2023

8.2 Other economic flows included in net results

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
- impairment of contractual receivables.

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

	2023 \$'000	2022 \$'000
Net gain/(loss) on non-financial assets		
Disposal of property, plant and equipment	(472)	879
Impairment of intangible assets	-	(239)
Total net gain/(loss) on non-financial assets	(472)	640
Net gain/(loss) on financial instruments		
Reversal of unused allowance for impairment losses	44	70
Total net gain/(loss) on non-financial assets	44	70
Other gains/(losses) from other economic flows		
Net gain arising from revaluation of long service liability due to changes in the bond interest rates	(37)	2,625
Total other gains from other economic flows	(37)	2,625
Total other economic flows included in net result	(465)	3,335

8.2.2 Other economic flows - other comprehensive income

Items that will not be reclassified to net result		
Net gain/(loss) arising from revaluation of superannuation defined benefit plans	697	2,005
Changes in physical asset revaluation surplus	(3,183)	1,010,074
Total other economic flows - other comprehensive income	(2,486)	1,012,079

Refer to note 3.2.4 for details on Defined superannuation benefit.

8.3 Physical asset revaluation surplus

	Notes	2023 \$'000	2022 \$'000
Opening balance		3,213,357	2,203,283
Impairment losses	4.1.1	(3,183)	(13,998)
Revaluation of Crown Land and land	4.1.1	-	1,024,072
Movement in physical assets revaluation surplus		(3,183)	1,010,074
Total physical asset revaluation surplus		3,210,174	3,213,357

Notes to the financial statements

For the year ended 30 June 2023

8.4 Contributed capital

	2023 \$'000	2022 \$'000
Opening balance	4,126,555	4,091,240
Addition to net asset base	36,071	35,315
Net movement in contributed capital	36,071	35,315
Total contributed capital	4,162,626	4,126,555

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 Responsible persons and executive officer disclosures

8.5.1 Minister

The name of the responsible Minister from 1 July 2022 to 4 December 2022 was Minister for Environment and Climate Action, the Hon Lily D'Ambrosio MP. The name of the responsible Minister from 5 December 2022 to 30 June 2023 was Minister for Environment, the Hon Ingrid Stitt MP. The Minister's remuneration and allowance is set up by *Parliamentary Salaries and Superannuation Act 1968* and is reported with the State's Annual Financial Report.

8.5.2 Accountable Officer and remuneration

The name of the accountable officer from 1 July 2022 to 30 June 2023 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:

\$480,000 to \$490,000 (2022-23)

\$440,000 to \$450,000 (2021-22)

8.5.3 Board members

The names of persons who were Board Members at any time during the financial year ended 30 June 2023 are as follows:

Hon John Pandazopoulos	1 July 2022 to 30 June 2023
Lisa Marty	1 July 2022 to 30 June 2023
Graham Atkinson	1 July 2022 to 30 June 2023
Anthony Boxshall	1 July 2022 to 30 June 2023
Prof Michael Clark	1 July 2022 to 30 June 2023
Taryn Lee	1 July 2022 to 30 June 2023
Doris Paton	1 July 2022 to 30 June 2023
Christine Trotman	1 July 2022 to 30 June 2023
Vijaya Vaidyanath	1 July 2022 to 30 June 2023



Notes to the financial statements

For the year ended 30 June 2023

8.5.4 Board Members remuneration

	2023 \$'000	2022 \$'000
Total remuneration received or due and receivable by Board Members from Parks Victoria was	245	225
The number of Board members of Parks Victoria included in this figure is as below:		
	2023 Number	2022 Number
Income of:		
\$10,000-\$19,999	-	1
\$20,000 - to - \$29,999	8	7
\$40,000 - to - \$49,999	1	1
Total number of Board Members	9	9

8.5.5 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.

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.

	2023 \$'000	2022 \$'000
Remuneration of executive officers		
Short term employee benefits	6,041	5,255
Post-employee benefits	615	521
Other long-term benefits	235	204
Total remuneration	6,891	5,980
Total number of executives (i)	29	27
Total annualised employee equivalents (ii)	26	25

(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 8.5.6

(ii) Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 week for a reporting period.

Notes to the financial statements

For the year ended 30 June 2023

8.5.6 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 Officer, and members of the Executive Management 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 2023 are as follows:

Hon Lily D'Ambrosio, MP (changed role from 4 December 2022)	Minister for Climate Action Minister for Energy and Resources (changed role from 4 December 2022)
Ingrid Stitt, MP	Minister for Environment (from 5 December 2022)
Hon John Pandazopoulos	Chair
Lisa Marty	Board Member/Deputy Chair
Graham Atkinson	Board Member
Anthony Boxshall	Board Member
Prof Michael Clarke	Board Member
Taryn Lee	Board Member
Doris Paton	Board Member
Christine Trotman	Board Member
Vijaya Vaidyanath	Board Member
Matthew Jackson	Chief Executive Officer
Margaret Gillespie	Executive Director People, Safety & Risk and Chief Legal Counsel
Xiaodu (Frances) Li	Executive Director Finance and IT and Chief Financial Officer
Daniel McLaughlin	Executive Director Conservation and Planning (from 14 November 2022)
Dr Mark Norman	Chief Scientist Conservation and Climate Action
Lisa Patroni	Executive Director Visitor Experience
Ben Skinner	Executive Director Infrastructure
Kylie Trott	Executive Director Operations
Craig Stubbings	Executive Director Commercial, Planning & Recovery (Resigned 16 December 2022)



Notes to the financial statements

For the year ended 30 June 2023

8.5.6 Related parties (continued)

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 State's Audited Financial Report.

Compensation of KMPs	2023 \$'000	2022 \$'000
Short term employee benefits	2,450	2,340
Post-employee benefits	233	218
Other long-term benefits	88	82
Total*	2,771	2,640

* KMPs are also reported in the disclosure of remuneration of executive officers in note 8.5.5

Significant transactions with government-related entities

Parks Victoria received funding of \$375.0M (2022: \$416.0M) and made a payment of \$Nil (2022: \$Nil) from/to Consolidated Fund respectively.

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

- received \$294.0 M (2022: \$293.2 M) from the Department of Energy, Environment and Climate Action (DEECA) 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 \$52.4 M (2022: \$60.3 M) from the Department of Transport and Planning (DTP) for the repair and maintenance and construction of piers and jetties
- received \$17.6 M (2022: \$51.2 M) from the Department of Jobs, Skills, Industry and Regions (DJSIR) for various projects
- received \$3.1 M (2022: \$1.8 M) from various Catchment Management Authorities (CMA) towards Land Care Management Program, Invasive Plant and Animal Strategy program and Weed Management
- received \$22.8 M (2022: \$0.2 M) of assets free of charge from Australian Grand Prix Corporation
- received \$8.3 M (2022: \$9.0 M) from other Government agencies for various projects and services.

8.6 Remuneration of auditors

	2023 \$'00	2022 \$'000
Victorian Auditor-General's Office for the audit of the financial statements	86	82
Total	86	82

Notes to the financial statements

For the year ended 30 June 2023

8.7 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. Volunteers have contributed 119,889 (2022: 111,957) volunteering hours across 245 (2022: 244) different parks and reserves in 2022–23. As well as contributing to enhancing the environment and heritage, the volunteer community has provided over \$5.6M (2022: \$4.9M) 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.

8.8 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 at the report date. Parks Victoria does not have a controlling interest over the People and Parks Foundation Limited.

8.9 Subsequent Events

In August 2022, The Victorian Government Expenditure Review Committee approved consolidation of fire management operations functions within Department of Energy, Environment and Climate Action (DEECA) and Parks Victoria. The outcome of this initiative is for the Tier 1 fire management resources and staff of Parks Victoria to be transferred to DEECA from 1 July 2023. To give effect to this decision, a transfer agreement has been signed by the CEO of Parks Victoria and DEECA Secretary under section 28 of the *Public Administration Act 2004*. In accordance with Financial Reporting Direction 119 – Transfers through contributed capital, the assets and liabilities associated with the Tier 1 fire management function of Parks Victoria will be transferred to DEECA and will be recognised as a direct adjustment to contributions by owners. Estimated value of the assets and liabilities transfer is \$10.1 million.

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 other than the events disclosed above.



Notes to the financial statements

For the year ended 30 June 2023

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

Certain new and revised accounting standards have been issued but are not effective for the 2022-23 reporting period. These accounting standards have not been applied in these financial statements.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB 2022-10 amends AASB 13 Fair Value Measurement by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Among other things, the Standard:

- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 Non-current Assets Held for Sale and Discontinued Operations or if it is highly probable that it will be used for an alternative purpose;
- clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services;
- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data; and
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants

AASB 2020-1 amended AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current and was applicable to annual reporting periods beginning on or after 1 January 2022. AASB 2020-6 subsequently amended AASB 2020-1, deferring the mandatory effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. AASB 2022-6 was applicable for annual reporting periods beginning on or after 1 January 2022. AASB 2022-6 amends and clarifies the requirements contained in AASB 2020-1. Among other things, it:

- clarifies that only those covenants that an entity must comply with at or before the reporting date affect a liability's classification as current or non-current; and
- requires additional disclosures for non-current liabilities that are subject to an entity complying with covenants within twelve months after the reporting date.

AASB 2022-6 applies to annual reporting periods beginning on or after 1 January 2023. The management is currently in the process of assessing the potential impact of these standards and amendments.

A number of other standards and amendments have also been issued that apply to future reporting periods, however they are not expected to have any significant impact on the financial statements in the period of initial application.

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 2023• 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• statutory certificate. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2023 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
5 September 2023



Paul Martin
as delegate for the Auditor-General of Victoria





Parks Victoria

Level 10, 535 Bourke Street, Melbourne, Victoria, Australia
parks.vic.gov.au or call 13 1963