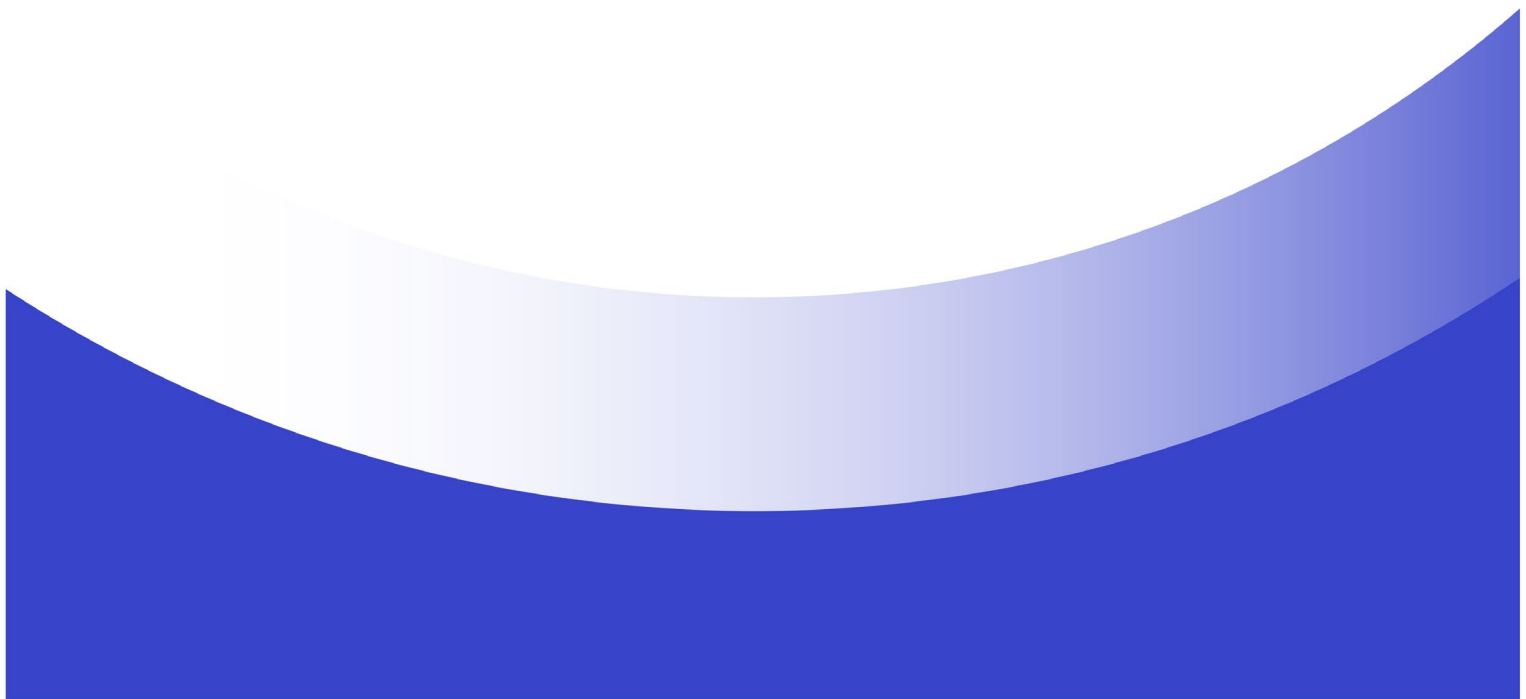




Australian Government
Australian Taxation Office

Proposed fit-out of new leased premises at 15 Sydney Avenue, Barton

Australian Taxation Office
1.0 Public Submission
to Parliamentary Works Committee



We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to them, their cultures, and Elders past and present.

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1 Executive summary

1.1 Introduction

- 1.1.1 This submission is referred to the Committee regarding the proposed fit-out of a maximum of 33,521m² net lettable area (NLA) of office space in a building to be constructed at 15 Sydney Avenue, Barton (the Barton site) for the Australian Taxation Office (ATO).
- 1.1.2 The proposed fit-out works follows the ATO agreeing to a 15-year lease at the Barton site, which was endorsed by the Minister for Finance on 29 August 2022.
- 1.1.3 The proposed works will facilitate the exit of the ATO's two existing Canberra City sites and consolidate the ATO's Canberra workforce into a single building.
- 1.1.4 The new Barton lease has reduced NLA by 31,191m² (48 per cent reduction) compared with the current total leased space in the two Canberra City sites of 64,712m².
- 1.1.5 This project has no change to jobs or functions undertaken by staff and supports the continued maintenance and development of a skilled and professional workforce.
- 1.1.6 The proposed works are due for completion in May 2025.

1.2 Scope

- 1.2.1 The ATO proposes to undertake an office fit-out in the Barton site. The scope of fit-out works will include six levels of office accommodation, encompassing ground floor to level five, and purpose-built areas required to support critical ATO functions.
- 1.2.2 The fit-out will be undertaken in accordance with all relevant building legislation and ATO approved guidelines and specifications, which have been developed in consultation with industry experts.

1.3 Key issues

- 1.3.1 The ATO has a long-term operational requirement to maintain a presence in the ACT. The Barton site will provide continuity for the ATO's current Canberra workforce and ability to attract a high-quality and appropriately skilled workforce into the future.
- 1.3.2 The proposed fit-out targets a fit-out density of 12m² of usable office area. This will allow the ATO to meet the Government's occupational density target of 14m² per occupied work point, set out in the Commonwealth Property Management Framework (*Resource Management Guide 500*).
- 1.3.3 The new office accommodation will align to the ATO's 2022-23 Corporate Plan which prioritises enabling a high-performing workforce, including through continuing to embed new ways of working and making more effective use of ATO workplaces.
- 1.3.4 Design efficiency and space optimisation will be achieved through modern office fit-outs and inclusions as well as the proposed implementation of unallocated workspaces, which are effectively utilised in many ATO sites. An unallocated design will reflect the needs of staff using the space and allow for long term flexibility through the provision of a workspace that meets the ATO's current needs and is also future ready.
- 1.3.5 Staff will continue to be engaged throughout the fit-out design process as per the ATO's established Fit-out Design Timeline (**Annexure A**). The timeline allows for ongoing staff engagement activities, including working with business line representatives (Site Working Group) to develop a design proposal that can be presented to staff for formal consultation.
- 1.3.6 Formal staff consultation on the proposed fit-out design is expected to occur later this year. Consultation will include the provision of a proposed fit-out that meets the operational needs of staff, information sessions to inform staff of how unallocated workspaces operate across the ATO, what the proposal means for them, and the opportunity for staff to provide input and feedback into the proposed design, before finalising the fit-out inclusions.
- 1.3.7 The proposal to move to an unallocated workspace, with the ability to reduce desk ratios, will also be presented to staff as part of the formal consultation process.
- 1.3.8 The proposed fit-out will reduce the ATO's property-related emissions, through a 48 per cent reduction in NLA and reduced electricity consumption, in accordance with Energy Efficiency in Government Operations (EEGO) targets and in alignment with the Government's commitment to net zero emissions for the APS.
- 1.3.9 No significant heritage, environmental or local impact is anticipated to result from the proposed fit-out works.

1.4 Costs

- 1.4.1 Value for money for the proposed fit-out will be achieved through the procurement of specialist services, trade packages and furniture contracts by:
- > applying the market expertise and commercial advice from the Project Manager and Quantity Surveyor
 - > benchmarking costs of goods and services
 - > considering open approaches to market, using panels and existing arrangements to leverage competitive tension when procuring goods and services for the project
 - > budgets and approved cost plan, and
 - > the ATO's fit-out requirements, including a focus on flexibility to allow any future changes to business needs to be accommodated at minimal cost.
- 1.4.2 The proposed fit-out will allow the ATO to improve occupational density, through:
- > a fit-for-purpose, flexible workspace that optimises staff experience
 - > upgraded tenancy services that improves energy efficiency and reduces operating costs
 - > scalable accommodation that is responsive to the changing needs of the ATO, with minimal cost and disruption, and
 - > consolidation of the ATO's Canberra workforce into a single building, reducing operational overheads
- 1.4.3 The ATO will fund the fit-out within existing departmental funds using a total budget forecast of \$125,807,473 GST exclusive. The estimated construction cost includes a contingency to mitigate current and anticipated market pressures and equates to \$2,587 per square metre GST exclusive.

2 Purpose of works

- 2.1.1 As the principal revenue collection agency of the Australian Government, the ATO's purpose is to contribute to the economic and social wellbeing of Australians by fostering willing participation in Australia's tax and superannuation systems.
- 2.1.2 In line with the ATO's 2022-23 Corporate Plan, the ATO's Property Strategy seeks to deliver fit-for-purpose, safe and flexible accommodation that supports staff to thrive and succeed and reflects the changing ways of working. The strategy also incorporates continuous improvements on how the ATO use accommodation, delivering effective, value for money solutions.
- 2.1.3 To achieve this, the ATO propose to deliver a fit-for-purpose workspace at the new Barton site that will:
- > meet the Commonwealth occupational density target of 14m² per occupied work point and maximise the efficient use of space to provide a value for money outcome for the ATO and Commonwealth
 - > provide A-Grade office accommodation that supports organisational agility and flexibility to meet the needs of Government in delivering essential services
 - > provide a workplace with the right tools and technology for staff to do their jobs well, and
 - > continue the ATO's introduction of unallocated workspaces wherever possible, to support a positive staff experience and organisational agility.

3 Need for works

- 3.1.1 The ATO currently leases office spaces of 22,655m² NLA at 26 Narellan Street and 42,057m² NLA at 21 Genge Street, Canberra, with the leases expiring in May and November 2027, respectively.
- 3.1.2 The ATO's Location Strategy recognises a long-term business need to maintain a presence in the ACT, providing continuity for the current workforce and the ability to attract a high-quality and appropriately skilled workforce into the future.
- 3.1.3 In response to the expiring leases in the two Canberra City sites and the long-term need for a presence in the ACT, the ATO undertook an open approach to market for leased office accommodation for a reduced NLA. The approach to market resulted in the ATO agreeing to a 15-year lease at the Barton site for a maximum of 33,521m² of NLA.

3.1.4 The ATO moved into the existing Canberra City sites at Narellan Street and Genge Street in 2007, relinquishing seven leases across Canberra at that time. Since then, only minor improvement works have been undertaken to the fit-out. The most recent works completed in 2016 and 2017 included:

- > critical updates to IT infrastructure
- > replacement of breakout area furniture
- > audio visual improvements, and
- > refresh of Senior Executive Staff (SES) office furniture.

The majority of these works were undertaken concurrently with landlord works, which included repainting and recarpeting of all ATO floors.

3.1.5 The existing fit-out at the two Canberra City sites is at the end of its usable life and is not consistent with a modern workplace for technology, amenity, collaboration, serviceability or flexibility. The existing layout reflects a traditional working environment, with large utility and storage areas that no longer support an efficient use of space. Relocations or expansion of business teams is not possible without costly building works or staff moves.

3.1.6 The workstations are over 15 years old and due to their age, large size, lack of serviceability and parts, they are not economical to maintain or suitable to meet the current Government density targets.

3.1.7 The ATO has engaged Cushman & Wakefield, Project Management Services, and Interiors Australia, Architectural Design. They are working with ATO business areas to establish user requirements for the design of the fit-out and to provide a fit-for-purpose design that meets Commonwealth property requirements, ATO guidelines and supports the delivery of the ATO's vision and objectives.

4 Options considered

- 4.1.1 Following consideration and commercial market advice from the Strategic Property Advisor and Colliers, the ATO commenced a two-stage open approach to market for leased office accommodation in Canberra in March 2020.
- 4.1.2 To conclude the market approach process, in accordance with the Commonwealth Property Management Framework (*Resource Management Guide 500*), the ATO submitted a lease proposal to the Department of Finance. Lease endorsement was received from the Minister for Finance on 29 August 2022 for a new 15-year lease of maximum 33,521m² of leased office accommodation at the Barton site.
- 4.1.3 The Barton site is located approximately 5km from the two existing Canberra City sites and within the Parliamentary Triangle.
- 4.1.4 The proposed fit-out will be utilised at a minimum, over the 15-year initial lease term. There is the potential to derive further value up to 25 years if the ATO chooses to exercise the two five-year options available.

5 Scope of works

5.1 Proposed scope

- 5.1.1 The proposed fit-out of the Barton site will be designed to accommodate at a minimum, the existing ATO staff numbers located in the Canberra City sites. This workforce is currently made up of approximately 2,535 staff.
- 5.1.2 The Barton site and proposed fit-out includes:
 - > A-Grade office accommodation that offers large and efficient floor plates to maximise space and flexibility
 - > an adaptable work environment to respond to ongoing changes in ATO's business operations and technology using a modular design that is interchangeable with minimal cost
 - > a robust security system that protects ATO information, people, and assets
 - > enhanced IT infrastructure and technology that future proofs the needs of the site and supports evolving ways of working
 - > offices and meeting rooms located away from the perimeter for efficiency and equitable access to natural light and views

- > secure personal and team storage lockers to store equipment, reference material and personal effects, and
- > staff amenity including breakout areas, beverage points, first aid facilities, and multi-purpose private rooms.

5.1.3 The scope of the proposed fit-out works allows for the construction of multiple purpose-built workspaces required to support critical ATO functions, including a user-centred design centre supported by enhanced audio-visual technology and various secure rooms to support ATO security and intelligence activities. The security classification of the documents and data accessed and stored in these rooms requires enhanced building construction, perimeter hardware, security alarm systems, CCTV systems and access controls in accordance with the Commonwealth’s Protective Security Policy Framework.

5.1.4 The table below provides an overview of indicative facilities based on the concept design. Final facilities may be adjusted subject to the detailed design process and staff consultation.

Facilities	Quantity proposed (based on concept plan)
Staff work points (not including offices)	2522
SES office work points	85
Staff breakout areas	10
Beverage points (i.e. small kitchenette)	15
Meeting rooms (various sizes)	113
Open collaboration spaces	60
Quiet rooms (1-2 person)	120
Corporate Conference Facilities	1
First aid room	1
Multi-purpose private rooms	4
Computer rooms	1
Telecommunications rooms	11
Specialised secure areas	11

6 Site selection

- 6.1.1 The Barton site is in the Parliamentary Triangle and is approximately 5km from the ATO's existing Canberra City sites. The site is located within walking distance to various Commonwealth agencies.
- 6.1.2 The Barton site is accessible by public transport with bus stops within the immediate vicinity of the site (less than five-minute walk) which support routes throughout Canberra's north and south.
- 6.1.3 The building is located near pedestrian and cycle pathways connecting to Lake Burley Griffin and surrounds, supporting staff who access alternate modes of transport and outdoor recreational activities.
- 6.1.4 The building is an A Grade building design. Key features of the building are:
- > large efficient floor plates with a central atrium to maximise natural light across all floors
 - > end of trip facilities including change rooms, bicycle racks, lockers, and showers
 - > onsite car parking facilities including 120 parking spaces for exclusive ATO use, and approximately 235 parking bays will be available on a 'user pays' basis, from a third-party. In addition to this, there are multiple public parking locations within a five-minute walk from the building, and
 - > a privately owned café onsite and proximity to nearby cafés, takeaway, and formal dining options as well as other facilities such as fitness, health, childcare, supermarket, and post office.

7 Planning and design concept

- 7.1.1 ATO accommodation solutions have evolved over recent years and positioned the ATO to be flexible, adaptable, and responsive to a dynamic and changing environment, including hybrid working. In line with successful delivery of recent accommodation solutions in Wharf Street, Brisbane and George Street, Sydney, the Barton site project will provide a fit-for-purpose, contemporary and flexible workspace, that incorporates unallocated workspaces wherever possible.
- 7.1.2 The benefits of an unallocated workspace design will:
- > provide a contemporary workplace that is responsive to the ATO’s environment and hybrid working arrangements
 - > create opportunities for greater collaboration by providing a variety of meeting spaces and focus spaces that can be tailored to staff needs
 - > provide technology and equipment that will support a seamless working experience, including the ability to easily transition between desks and meeting spaces, and between the office and remote working, and
 - > support flexible and efficient co-location of staff and accommodation moves.
- 7.1.3 Staff are engaged throughout the fit-out design process. The proposed concept design reflects feedback received through survey responses and design workshops held with nominated business line representatives (Site Working Group). Feedback received has been shaped into key aspirational themes that continue to guide the fit-out design phase:
- > improved connectivity through modern tools and technology that support future ways of working
 - > flexibility and choice through a variety of work settings, including different workstation types and a combination of collaborative and focused workspaces
 - > a safe environment that supports health and wellbeing through selection of ergonomic furniture and equipment, access to natural daylight, thermal comfort, and greenery, and
 - > an engaging and inspiring place to work that encourage staff to collaborate, share knowledge and connect, particularly in the context of hybrid working arrangements.
- 7.1.4 The proposed concept design has also been informed by staff feedback and learnings from the delivery of other new ATO accommodation solutions. Some key learnings include, 100% sit to stand workstations, breakout space designs that reduce noise transfer into the general work area, noise management through the introduction of acoustic barriers between banks of work points, and improved access to natural light through an open plan workspace design.

7.1.5 The proposed concept design also aligns with the existing ATO Property guidelines and specifications. These have been developed and maintained in consultation with relevant experts to ensure all relevant ATO and legislative requirements are met. ATO fit-out and base building guidelines will specifically address the following criteria for fit-out, mechanical, hydraulic, electrical services, acoustics, security, and fire protection:

- > proven reliability and performance durability
- > proven design types and techniques
- > ease of maintenance and replacement
- > energy efficiency
- > effective utilisation of natural light and space
- > environmental responsibility
- > minimum noise and vibration characteristics, and
- > cost effectiveness.

7.2 Environmental sustainability

7.2.1 The proposed fit-out will maximise the use of environmentally sustainable and recyclable materials wherever possible, including high recycled content, low toxic emissions, low embodied energy and embodied water, the ability to be recycled and be certified by an independent third party (e.g. the Australian Environmental Labelling Association).

7.2.2 The building developer's base building work and ATO's proposed fit-out of the Barton site will meet the EEGO Policy. The EEGO requires National Australian Built Environment Rating System (NABERS) rating of at least 4.5 Stars. The Barton site will be designed to achieve a minimum 4.5 Star NABERS Base Building Energy rating and 4.5 Star NABERS Tenancy Energy rating.

7.2.3 Various environmental initiatives have been incorporated by the building developer into the base building design to reduce consumption, costs, and environmental impact including:

- > Green Star Design & As-Built Rating 5.0 stars
- > NABERS Energy Base Building Rating – to achieve a minimum 4.5 stars
- > transit-oriented development that encourages low carbon forms of travel:
 - direct link to Canberra public transport including buses and future planned light rail

- end of trip facilities including bicycle racks, showers and lockers to encourage workers to walk, run or cycle to work
- > sensor-activated zone lighting and energy efficient LED lighting. The system shall incorporate ambient light level detection devices for daylight sensing and motion detector for after-hours lighting control
- > high efficiency lighting throughout the building, complying with the code of practice for interior lighting and visual environment
- > all fixtures shall incorporate water conservation and limit flow rates
- > dedicated waste management with separate waste collection facilities for comingled recycling, organic and general waste streams
- > Building Management Control System to schedule and optimise plant efficiency
- > energy performance metering, with extensive energy and water metering in-place
- > irrigation free landscaping, and
- > on site solar comprised of three 99kW photovoltaic (PV) arrays reducing the base building services demand on the mains electricity grid.

7.3 Site planning

- 7.3.1 The building developer has obtained all necessary planning approvals relevant to the Barton site. Site excavation and construction of the base building commenced in May 2023.

7.4 Provision for people with disabilities

- 7.4.1 The proposed fit-out design and specifications will meet all applicable codes and standards, including access requirements and provision of services. This includes wheelchair access to the building, office areas, door widths and heights, lift arrangements, parking, and staff amenities.
- 7.4.2 The base building and fit-out design will comply with legislative requirements as per the:
- > Federal Disability Discrimination Act 1992 (DDA)
 - > Disability (Access to Premises – Buildings) Standards 2010 (Premises Standards), and
 - > National Construction Code (NCC).

- 7.4.3 The needs of persons with disabilities will be considered in the fit-out design, including mobility access, design layout, colour intensity, graphics and signage as well as location of equipment. Breakout areas on each floor will provide wheelchair access to kitchen facilities.

7.5 Childcare provisions

- 7.5.1 While the ATO does not provide child-care facilities in any of its sites, there are six registered child-care facilities within a 1km radius of the Barton building at the time of this submission.

7.6 Workplace health and safety

- 7.6.1 The ATO has engaged Project Management Services company, Cushman & Wakefield who will ensure that the fit-out design complies with the relevant Work Health and Safety (WH&S) legislation and codes of practice.
- 7.6.2 Specialists, including architects and ergonomists, and internal WH&S stakeholders will recommend a selection of internal furniture and fittings suitable for a wide range of staff to use safely.
- 7.6.3 The proposed fit-out design incorporates universal design principles wherever possible as well as provision for a prayer room including storage and foot washing areas, private room and Safe Work Australia compliant first aid room.
- 7.6.4 In addition to the end-of-trip facilities which include bike storage, showers, change facilities and personal storage lockers, the ATO has provisioned car spaces as part of the lease, which will be used for ATO official purposes including space for mobility impaired parking.
- 7.6.5 Internal stairs are provided by the building developer as part of the base building. The stairs will encourage the health and wellbeing of staff located at the site by providing ease of vertical movement between floors as an option to using the passenger lift.

7.7 Fire protection

- 7.7.1 The fire protection system that will service the ATO work area is a part of the base building system and during the fit-out design a tailored fire protection design will be developed.
- 7.7.2 All partitioning work will be designed to minimise any alterations to fire protection systems (detectors, hydrants and hose reels, and automatic sprinklers).
- 7.7.3 ATO evacuation procedures will be in place and practiced at regular intervals in conjunction with the building manager and emergency wardens.

7.8 Plans and drawings

- 7.8.1 The proposed fit-out concept design for the ground floor and a typical upper floor are attached at **Annexure B**.
- 7.8.2 The proposed fit-out concept design is indicative only. Further development of the design and staff engagement will continue. All staff consultation will occur once a final proposed concept design has been developed and Parliamentary budget approval has been received.

8 Other issues

8.1 Key legislation

- 8.1.1 All local, state and federal legislation governing, or related to, the project will be complied with.
- 8.1.2 Throughout the project delivery, the ATO will comply with all relevant building codes, standards and regulations.

8.2 Heritage and geographical considerations

- 8.2.1 There are no known heritage or geographical considerations for this site.

8.3 Environmental impact assessments

- 8.3.1 The land on which the building is to be constructed was previously the subject of an Environment Protection and Biodiversity Conservation Act (EPBC Act) Referral (2017/8028), which contained two Matters of National Environmental Significance protected under the EPBC Act. They were the critically endangered ecological community natural temperate grassland of the South Eastern Highlands and the critically endangered golden sun moth (*Synemon plana*). The referral was approved with conditions met by the former owner of the site.

8.4 Local impact

- 8.4.1 A Local Impact Assessment was not required for the ATO's Canberra leasing procurement process in line with *Resource Management Guide 500*.
- 8.4.2 The ATO does not foresee any negative impacts on the local community (including local business, traffic flow, transport, and community resources) as a result of the proposed fit-out of the Barton site.
- 8.4.3 The Barton site continues the ATO's commitment to a significant presence in Canberra and Regional NSW, which has a positive effect on the local economy through:
- > attracting and retaining staff to work in the area
 - > anticipated additional jobs within the construction industry for the delivery of the project and continued support for local trades and services with ongoing maintenance and supply requirements
 - > support of local businesses frequented by ATO employees, and
 - > promotion of employment and training opportunities for Indigenous Australians through the ATO's commitment to Indigenous procurement targets.

8.5 COVID-19

- 8.5.1 The ATO will work with its specialists to ensure that the fit-out design considers health advice and lessons learnt from the global COVID-19 pandemic. The measures included in the design will be complimented by existing mitigation and management strategies and policies currently implemented in ATO sites.

9 Consultation

9.1 Stakeholder engagement

- 9.1.1 The proposed fit-out design is being developed to meet the requirements of business lines and staff occupying the Barton building. The ATO has an established stakeholder engagement process and design timeline. All key stakeholder groups are identified early in the project and engagement is tailored to the needs of each group.
- 9.1.2 Fundamental to the stakeholder engagement process is the establishment of a Site Working Group. Members of this group include nominated representatives from all ATO business lines with a presence in the site. Representatives require an in-depth understanding of their business lines' ways of working, provide input into the business requirements for the new space and share project information with staff in their area.
- 9.1.3 Business requirements are further captured through a survey of Site Working Group representatives which includes information about operational requirements for teams, meeting rooms and any other specific business needs to inform the design.
- 9.1.4 Design sessions are held with individual business areas with specialised physical business requirements. Sessions are also held with site based Senior Executives for all business lines ensuring the business requirements for their teams have been captured.
- 9.1.5 The ATO undertakes interactive design workshops with the Site Working Group business line representatives. Additional design walk-throughs will be undertaken during design development to ensure business requirements have been accurately captured in the design.
- 9.1.6 The following stakeholders have been, or will be, consulted and engaged with throughout the fit-out design project:
- | | | |
|-------------------------------------|---|---|
| > ATO Executive | > Department of Finance | > WSP Australia Pty Limited (Services Engineer) |
| > ATO Business Lines | > Ventia Pty Ltd (Property Services Provider) | > WT Partnership (Quantity Surveyor) |
| > ATO Employee Relations and Unions | > Cushman & Wakefield (Project Manager) | > DOMA (Developer) |
| > ATO Work Health & Safety | > Interiors Australia Group (Architectural Design) | > ATO Indigenous Employment Network |
| > ATO Workforce Strategy | > Agile Solutions (Change Management Services Provider) | > Workplace Ergonomist |
| > ATO Workplace Diversity | | |
| > Staff Unions | | |

9.2 Staff engagement

- 9.2.1 Staff are a key stakeholder and the ATO has a planned staff engagement process that will be implemented throughout the project including the engagement of a Change Management service provider.
- 9.2.2 Following the PWC's recommendation from the ATO's Hobart office fit-out that the ATO conduct broader staff consultation during the fit-out design phase, the ATO has:
- > increased visibility of the ATO's Fit-Out Design Timeline with all staff. The timeline allows for ongoing staff engagement activities, including working with business line representatives (Site Working Group) to develop a design proposal that can be presented to staff for formal consultation
 - > improved visibility of the nominated Site Working Group representatives for each business line and role they play in the fit-out design process, and
 - > increased email communications providing project updates.
- 9.2.3 As part of the ongoing staff engagement process, the following activities will be undertaken:
- > regular meetings with Site Working Group representatives where the project status and other project issues are discussed
 - > a project-specific intranet site with regular project updates for staff
 - > a dedicated fit-out project email address
 - > information sessions with presentations by members of ATO Property and external specialists
 - > installation of prototype furniture to enable staff to test and provide feedback on task chairs, workstations, storage and technology options, and
 - > contributing input on themes and colours for the fit-out.
- 9.2.4 As a matter of good management practice, and in alignment with the ATO's obligations under the ATO Enterprise Agreement 2017, all staff consultation will occur once a proposed final concept design has been developed and Parliamentary budget approval has been received. Consultation will include the provision of a proposed fit out that meets the operational needs of staff, information sessions to inform staff of how unallocated workspaces operate across the ATO and what the proposal means for them, and the opportunity for staff to provide input and feedback into the proposed design, before finalising the fit-out inclusions.
- 9.2.5 This approach to consultation, which has been undertaken in all ATO accommodation projects, does result in staff feedback being provided and amendments to the proposed design based on the feedback of staff during consultation. While these amendments and other learnings are transferred across projects, to continue to shape and inform the proposed fit-out, each site may have unique considerations or

requirements which, while put forward through the Site Working Group process, may also be captured and further considered as a result of feedback from staff consultation.

10 Cost-effectiveness and public value

10.1 Forecasted project cost

- 10.1.1 The ATO has established a total fit-out budget forecast of \$125,807,473 GST exclusive based on the concept design and advice from the Quantity Surveyor. The ATO undertook a comprehensive value management process to ensure the project cost achieved the best value for money outcome for the ATO.
- 10.1.2 Funding for the project will come from within the existing departmental budget.
- 10.1.3 A breakdown of the project cost estimate is detailed in **Annexure C – Submission1.1 (Confidential)**.

10.2 Project delivery method

- 10.2.1 The ATO has engaged Cushman & Wakefield as Project Manager for the fit-out works. Cushman & Wakefield will work with the ATO to ensure value for money is achieved throughout the project.
- 10.2.2 An Architectural Design team has been engaged to complete the concept designs and is expected to continue to develop detailed designs for the project.
- 10.2.3 A Quantity Surveyor has been engaged to prepare a cost estimate based on the concept plans and is expected to continue throughout the project.
- 10.2.4 The proposed fit-out works are anticipated to be delivered through an integrated fit-out delivery model where the fit-out is delivered by the building developer in conjunction with the base building. The Quantity Surveyor will validate all pricing to ensure the ATO achieves value for money.
- 10.2.5 Throughout the life of the project, the Quantity Surveyor will review and assess all fit-out costs at key milestones, with a focus on construction costs to ensure ATO are charged fair and reasonable rates based on current market conditions.
- 10.2.6 The Quantity Surveyor will also be required to undertake monthly site inspections and certification of fit-out construction progress.

10.3 Construction program

10.3.1 The indicative project construction dates align with an integrated fit-out delivery approach:

Activity	Completed By
Commencement of base building construction	May 2023
ATO access to carry out preparatory activities	March 2025
Practical completion	May 2025
Post implementation report submitted to PWC	July 2025
Defect liability period ends	May 2026

10.4 Revenue

10.4.1 There will be no direct revenue generated by this project.

10.5 Public value

10.5.1 The delivery of the proposed fit-out at the Barton site provides public value by enabling the ATO to achieve operational and cost efficiencies while continuing to maintain a workforce in Canberra. The project will enable retention of the existing capability in the ACT to deliver on the ATO's Corporate Plan and aspirations by:

- > providing our workforce with the right tools and support that helps them deliver on the ATO's objectives in building confidence and willing participation in the tax and superannuation systems
- > enabling a more efficient use of space and accommodating existing staff over a reduced footprint
- > reducing consumption, leasing costs, maintenance and operating costs, carbon footprint and environmental impacts
- > delivering contemporary, flexible, and scalable office accommodation to allow for future changes to business requirements with minimal cost
- > providing a long-term commitment to the ATO's Canberra based workforce
- > creating anticipated jobs during construction and fit-out works including through the engagement of local small business and Indigenous providers wherever possible, and
- > making use of existing and proposed public transport facilities.

11 Annexures

11.1 Annexure A – Fit-out Design Process



ATO Barton - Fitout
Design Process.pdf

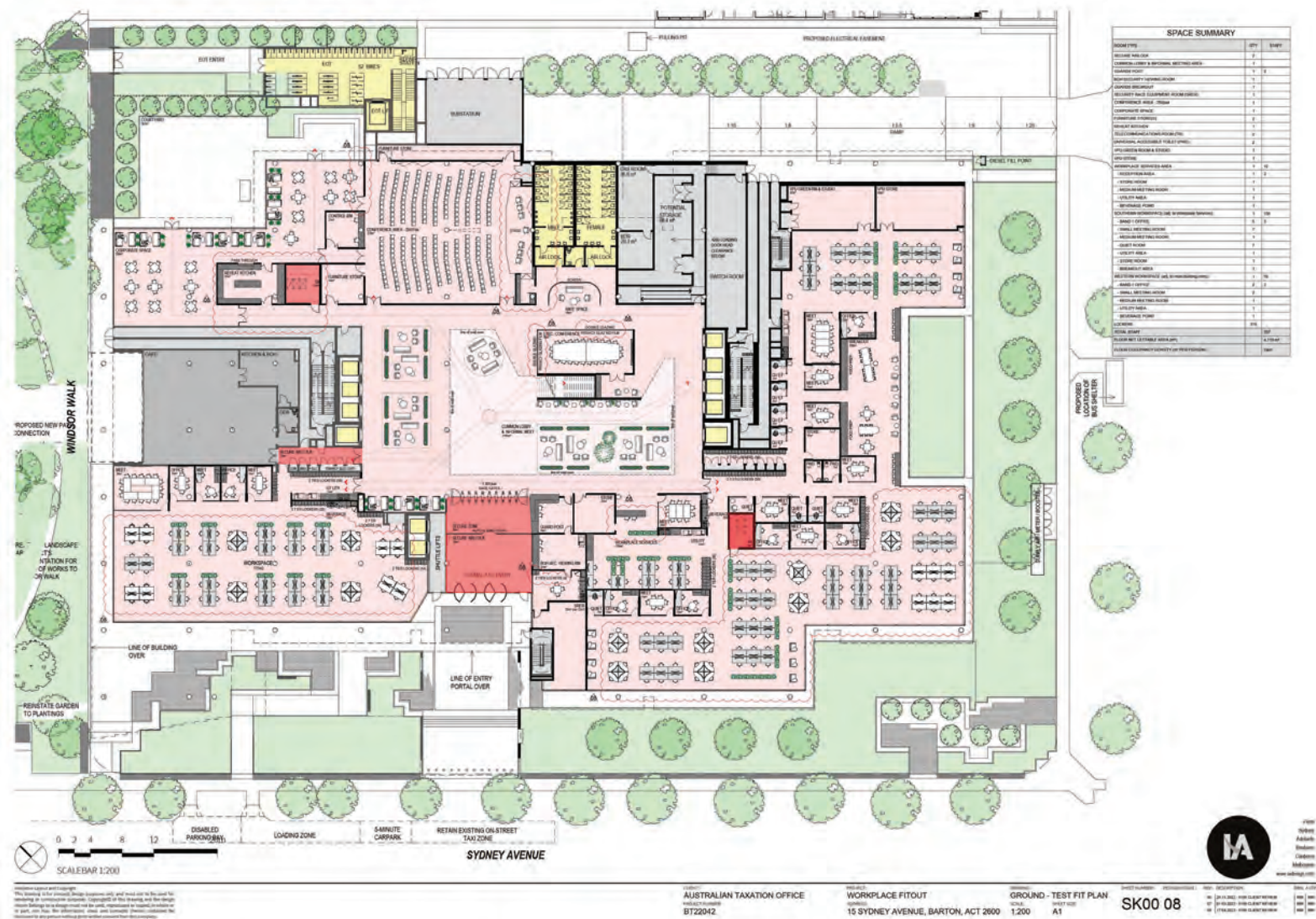
11.2 Annexure B – Concept plans (indicative)

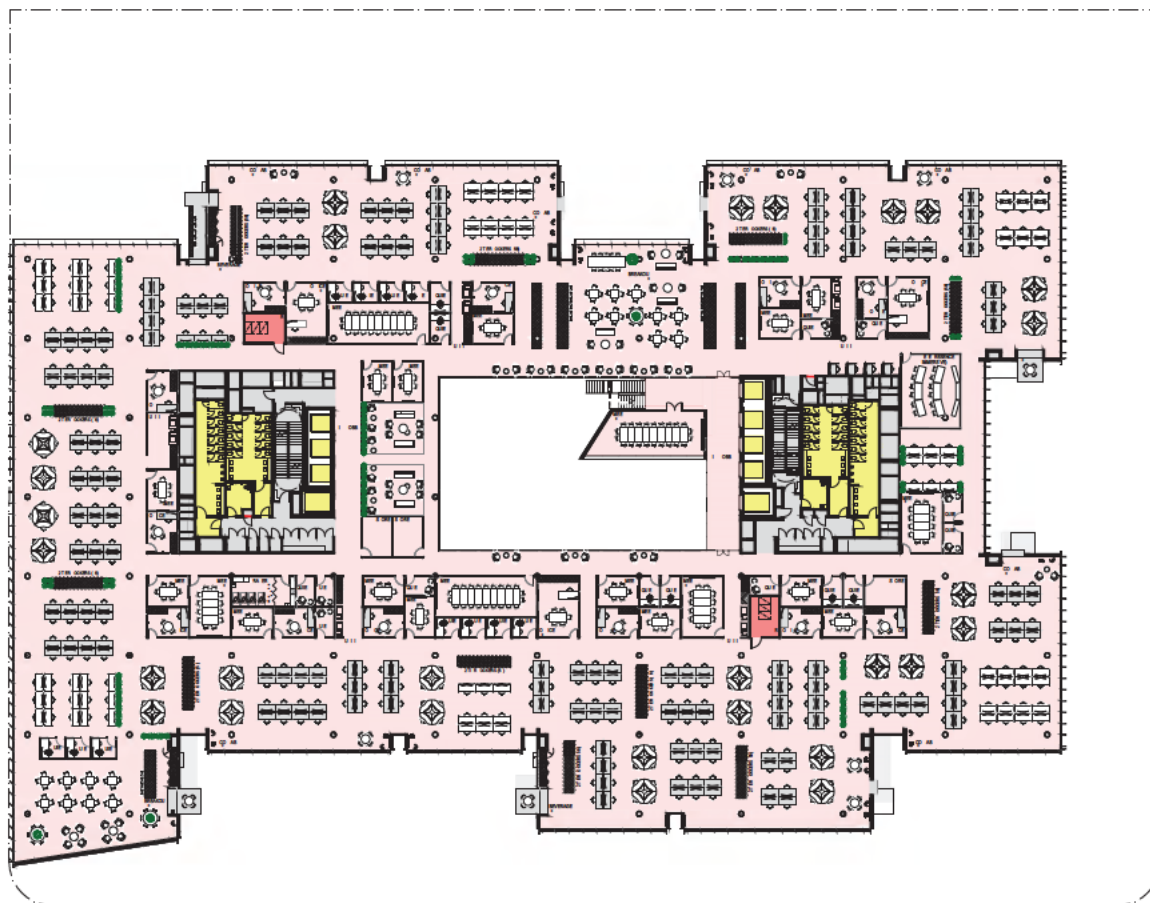


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SPACE SUMMARY			
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CLIENT:
AUSTRALIAN TAXATION OFFICE
PROJECT NUMBER:
BT220_2

PROJECT:
WORKPLACE FITOUT
ADDRESS:
15 SYDNEY AVENUE, BARTON, ACT 2600

LEVEL 3 - TEST FIT PLAN
SCALE: 1:200
SHEET SIZE: A1

SK03 10

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