



1922.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA, *Brought up*

*by Senator Newland*

Pursuant to Statute

By Command

In return to Order

*G. S. Morrison*

Clerk of the Senate.

PARLIAMENTARY STANDING COMMITTEE 4 MAR 1923

ON PUBLIC WORKS.

REPORT

TOGETHER WITH

MINUTES OF EVIDENCE

RELATING TO

PROPOSED ERECTION OF COMMONWEALTH OFFICES, BRISBANE.

Presented pursuant to Statute, ordered to be printed, 1922.

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No. —F.15636.—PARON

## MEMBERS OF THE PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS.

(Third Committee.)

The Honorable HENRY GREGORY, M.P., Chairman.

## Senate.

Senator Haffill Spencer Holl.\*  
 Senator George Henderson.†  
 Senator John Nowland, Vice-Chairman.‡  
 Senator Edward Needham.§  
 Senator William Plain.\*

## House of Representatives.

Llewelyn Atkinson, Esquire, M.P.¶  
 The Honorable Frederick William Bamford, M.P.  
 David Sydney Jackson, Esquire, M.P.¶  
 George Hugh Mackay, Esquire, M.P.  
 James Mathews, Esquire, M.P.  
 Parker John Moloney, Esquire, M.P.

\* Appointed 28th July, 1920. † Resigned 22nd July, 1920. ‡ Re-appointed 28th July, 1920. § Passed to be a Member of the Senate  
 30th June, 1920. † Resigned 12th May, 1921. ¶ Appointed 10th May, 1921.

## INDEX.

	PAGE
Report .. .. .	iii
Minutes of Evidence .. .. .	1

## LIST OF WITNESSES.

	PAGE
Danby, Thomas Hardidge, District Organising Secretary, Returned Soldiers' Association .. .. .	13
Diddams, Harry John Charles, Mayor of Brisbane .. .. .	9
Ewart, William James, Acting Chief Architect, State Public Works Department .. .. .	8
Ewing, Robert, Federal Commissioner of Taxation .. .. .	2
Keely, Michael Timothy, Deputy Federal Commissioner of Taxation, Queensland .. .. .	6, 9
Murdoch, John Smith, Chief Architect, Department of Works and Railways .. .. .	1
Sexton, Richard Ernest, Chief Engineer, Queensland Railways .. .. .	10
Smith, Edwin Evan, Commonwealth Works Director, Queensland .. .. .	4
Walcott, Pemberton Elliott, Commonwealth Public Service Inspector, Queensland .. .. .	11

## EXTRACT FROM VOTES AND PROCEEDINGS OF THE HOUSE OF REPRESENTATIVES.

No. 42 of 27th SEPTEMBER, 1922.

9. PUBLIC WORKS COMMITTEE—REFERENCE OF WORK—ERECTION OF COMMONWEALTH OFFICES, BRISBANE.—Mr. R. W. Foster moved, pursuant to notice, That, in accordance with the provisions of the *Commonwealth Public Works Committee Act 1913-1921*, the following work be referred to the Parliamentary Standing Committee on Public Works for their investigation and report thereon:—Erection of building in Brisbane for Taxation and other Commonwealth purposes.

Debate ensued.

Mr. R. W. Foster having laid on the Table plans, &amp;c., in connexion with the proposed work—

Question—put and passed.

## COMMONWEALTH OFFICES, BRISBANE.

## REPORT.

The Parliamentary Standing Committee on Public Works to which the House of Representatives referred for investigation and report the question of the erection of a building in Brisbane for Taxation and other Commonwealth purposes, has the honour to report as follows:—

## INTRODUCTORY.

Facing the Central Railway Station, Brisbane, is an area of land bounded by Ann, Edward, Adelaide, and Creek streets. Of this area a block having frontages of 132 feet to Ann and Adelaide streets by about 295 feet along Creek-street is privately owned, the adjoining block 132 feet to Ann and Adelaide streets by a depth of 295 feet is the property of the Commonwealth, and the remainder of the area is State property.

2. For some time a proposal has been under consideration to provide an ornamental square in front of the entrance of the Central Railway Station, and on the 7th July, 1921, following upon a request submitted to this Committee by the House of Representatives, a report was presented to Parliament recommending that provided the State Government made available a strip of land having a frontage of approximately 160 feet to Ann and Adelaide streets by the full depth of the block, the Commonwealth should set aside approximately 40 feet of its area adjoining—the whole block 200 feet x 295 feet to be then vested in the Brisbane City Council for the purpose of forming an ornamental square to be known as the Anzac Memorial Square. Recent surveys have shown that the areas to be set aside are now definitely fixed at 166 feet of State land and 34 feet of Commonwealth land. It was also agreed that sufficient land should be made available by State and Commonwealth to enable the City Council to widen Ann and Adelaide streets by 14 feet.

## PROPOSAL BEFORE THE COMMITTEE.

3. The proposal now submitted to the Committee is that on the remaining area of Commonwealth property having frontages of approximately 99 feet to Ann and Adelaide streets by a depth of 269 feet, there be erected a building for the purpose of housing those Commonwealth Offices at present occupying rented premises in Brisbane.

4. The building suggested is of five stories to be built of brick with stone dressings. It is planned to give large open floor spaces with ample provision for effective natural lighting. The actual office space to be provided will approximate 36,000 square feet, which it is estimated will meet all requirements and provide for normal expansion of Departments for a period of ten to fifteen years.

5. Owing to the difference of levels between Adelaide and Ann streets, the entrance from the latter street will be to the second floor of the building; there will be an entrance to the ground floor from Adelaide-street and two entrances from the square.

## ESTIMATED COST.

6. The estimated cost of the work as submitted to the Committee is set down at £127,000, and the time fixed for completion two (2) years from date of commencement.

## COMMITTEE'S INVESTIGATIONS.

7. The Committee took evidence in Melbourne from the Chief Commonwealth Architect and the Federal Commissioner of Taxation, and in order to expedite consideration of the matter, then constituted a Sectional Committee which visited Brisbane, viewed the site of the proposed building, inspected the existing accommodation provided for the officials of the Taxation, Electoral, Pensions, Works Departments, &c., and took evidence from the Commonwealth Works Director for Queensland, the Deputy Federal Commissioner for Taxation, the Commonwealth Public Service Inspector, the Acting State Architect, the Mayor of Brisbane, and others.

## EXISTING OFFICES.

8. It was stated in evidence that approximately 42,000 feet of office space is now leased for Commonwealth purposes in Brisbane at a cost to the Commonwealth of about £6,000 per annum. A considerable portion of this accommodation is unsuitable and inadequate, and constitutes a serious fire risk. The Taxation Department with upwards of 300 officials, male and female, is spread over four floors in cramped quarters militating against effective supervision, involving a loss of efficiency, and situated in a building the non fireproof character of which is a potential danger to the lives of the officials, and might involve the loss of valuable documents resulting in serious dislocation of business.

9. Very indifferent facilities are provided for the comfort of the staff in the way of retiring rooms, &c., and no provision exists for a recreation or luncheon room—officials not leaving the building being obliged to partake of their luncheon at their desks. This is obviously inadvisable and besides having a tendency to encourage the presence of rats, &c., necessitates officers being placed on duty in the various rooms at luncheon time to safeguard official files.

10. After personally inspecting the various offices and hearing the evidence of the Deputy Federal Commissioner of Taxation, the Commonwealth Public Service Inspector, and others, the Committee has no hesitation in recommending that more adequate, hygienic, and fire-resisting accommodation be at once provided, and is unanimously of the opinion that urgent necessity exists for the erection of Commonwealth Offices in Brisbane.

11. Careful consideration was given as to the amount of accommodation warranted at present, and the Committee agreed that, on the data placed before it, a five-storied building would meet the present and prospective requirements for a period of about fifteen years.

12. In view, however, of the impossibility of accurately forecasting the extent to which Commonwealth activities may grow in the future, it is recommended that the foundations of the building be so constructed as to admit of an extra two or three stories being added if ever found necessary.

13. Inquiries were made as to whether the brick building suggested would be most suitable, having regard to the fact that a number of the State Offices in Brisbane are built of stone. Information obtained, however, pointed to the fact that the cost of brickwork in Brisbane is very high at present, and that stonework in view of the paucity of stonemasons available would lead to considerable additional expense and take much longer to construct the building. Evidence given showed further that it would be possible to construct a building on the design suggested, at a cost of approximately £115,000 if the material to be used were reinforced concrete, and it was stated that by the employment of a certain process the outside of the building could be given all the appearance of a stone structure.

14. This proposal commends itself to the Committee which consequently recommends that instead of brick, the building be erected in concrete which will result in a saving of approximately £12,000.

15. In the course of evidence the Committee obtained from an authorized representative of the State Government an assurance that with the formation of a Central Ornamental Square, the State would, when utilizing its property for building purposes, erect structures in architectural harmony with those erected by the Commonwealth, but stipulated that the State Architect should have an opportunity of conferring with the Commonwealth Architect and examining the plans of the proposed Commonwealth building before their final adoption. The Committee recommends that this be done, and that on an agreement being arrived at, copies of the approved plans of the Commonwealth building be deposited with the State Government.

## SITE.

16. All the evidence obtained by the Committee showed that the site proposed is suitable for building purposes and is in a position convenient for the public and for the officials to be housed therein.

17. The question of the utilization of the Commonwealth land in this vicinity, however, is to a large extent interwoven with the projected formation of the Anzac Memorial Square, and before steps are taken to commence the building, it is strongly recommended that a conference be held between representatives of the Commonwealth and State Governments, the Brisbane City Council, and the National Anzac Memorial Committee with a view to placing on a definite footing the question of the formation and proper upkeep of the square, the provision of convenient access from Ann-street to the proposed building, &c.

## PRIVATELY-OWNED LAND.

18. The privately-owned area adjoining the Commonwealth property at present covered with small and inexpensive buildings was offered to the Commonwealth some time ago for £25,000, but was declined. In view of the improvements which are contemplated in this locality and the fact that the action of State and Commonwealth will considerably enhance the value of land thereabouts; being mindful also of the possible danger of fire from buildings adjoining and the impossibility of regulating the class of structure which may be erected thereon, the Committee strongly recommends that consideration be given to the question of the advisability of acquiring the land along Creek-street approximately 132 feet by 195 feet. This will have the effect of safeguarding Commonwealth property, enabling the Commonwealth to regulate the class of structure to be erected thereon until required for Commonwealth purposes, and ultimately, if the future expansion of Commonwealth activities warrants, permit of the erection of buildings in harmony with the others on the site, and so provide at the Railway entrance to the City of Brisbane a feature of considerable beauty and utility. It is not anticipated that the area now in question will be required for Commonwealth purposes for a number of years, and no action need be taken to disturb existing tenancies until the termination of existing leases, or even longer. In the meantime the information given to the Committee showed that at present rentals the Commonwealth would obtain a return of about 4 per cent. per annum on the cost of acquisition.

## RECOMMENDATIONS.

19. Briefly summarized the recommendations of the Committee are as follow:—
- I. That office accommodation be provided on Commonwealth property in Adelaide-street;
  - II. That the building to be erected be of five stories;
  - III. That the foundations be so constructed as to admit of an extra two or three stories when required;
  - IV. That the building be of reinforced concrete;
  - V. That a conference be held between representatives of the Commonwealth and State Governments, the Brisbane City Council, and Anzac Memorial Committee, with a view to placing on a definite footing the question of the formation and proper upkeep of the Square, the provision of convenient access, &c.;
  - VI. That representatives of Commonwealth and State Governments confer and adopt the design of the Commonwealth building, and copies of plans be lodged with the State Government;
  - VII. That consideration be given to the advisability of acquiring the privately-owned property between the Commonwealth land and Creek-street.

J. NEWLAND,  
Vice-Chairman.

Office of the Parliamentary Standing Committee on Public Works,  
Parliament House, Melbourne,  
28th October, 1922.

# MINUTES OF EVIDENCE.

## PUBLIC WORKS COMMITTEE.

(Taken at Melbourne.)

SATURDAY, 7TH OCTOBER, 1922.

Present (Sectional Committee):

Mr. MATHEWS, in the Chair;

Senator FOLL, Mr. Mackay,  
Mr. Gregory, Mr. Parker-Moloney.

John Smith Murdoch, Chief Architect, Department of Works and Railways, sworn and examined.

1. *To Mr. Mathews.*—The Committee is informed up to a point as to the dimensions of this building. In its report tendered to Parliament last year on the question of the best way to dispose of portion of the Commonwealth land in Adelaide-street, and as to whether it should be dedicated to the formation of an ornamental square, the Committee stated—

That the evidence adduced before the Committee disclosed the necessity for the erection of Government offices to house the various Commonwealth activities in Brisbane, and the Committee is of opinion that in the near future consideration should be given to the erection of premises sufficient to contain the Federal Departments—the Commonwealth land fronting Ann and Adelaide streets being considered suitable for this purpose.

The Committee will remember the question being discussed as to the suitability of this land for the purpose of offices, and also took some evidence when in Brisbane as to the necessity for such accommodation. The Commonwealth offices in Brisbane are all routed. The building mainly occupied is not a first class one, and it was shown at that time that it would be economical for the Commonwealth to house the various Commonwealth Departments in its own building. By virtue of this recommendation the scheme has been gone into, and the Government has now referred to this Committee the question for consideration. I may say with regard to the disposal of the land, it was mentioned that the State Government would have to give up 160 feet of its land, and the Commonwealth would have to contribute about 40 feet towards the formation of this proposed square opposite the railway station. The Committee, it will be remembered, was agreeable to that course being followed, and negotiations were taken up with the State Government to that effect. However, when actual surveys of the site came to be made it was found that by drawing a line from the centre of the station down through the Government property, if a central square were established 200 feet wide only 34 feet of the Commonwealth land would have to be dedicated, and the State would have to give up 166 feet instead of 160 feet. It certainly makes our land more valuable for building purposes. The width now will be 99 ft. 12 in. The Committee will doubtless remember that it was recommended that the Commonwealth Government surrender to the Brisbane Municipal Council portion of the block bounded by Adelaide, Ann, Edward, and Creek streets, sufficient to enable Ann and Adelaide streets to be widened to the extent of 14 feet. When these two 14 feet strips are taken off a depth of 200 feet will be left. It is a beautiful site, and we have light on both Ann-street and Adelaide-street and the square—in reality light on three sides. We have, however, no light on the north-east side. The Committee will observe that we propose to put

entrances from Ann-street, and Adelaide-street, and the square. Coming to the question of the accommodation which it is desirable to provide, I want to give some idea of the space required. The Commonwealth Works Director in Brisbane inquired into the areas that would be requisite for the various Departments, and he found that the Electoral, Works and Railways, Pensions, Taxation, Sub-Treasury, Dairy, Meat Inspector, Commonwealth Steamers, Attorney-General's, Public Service Inspector, Navigation, Lighthouse, and Quarantine, in addition to committee rooms for visiting bodies such as your own, would have to be provided for. The Works Director suggested that members' rooms might still remain at the General Post Office, but I think that is inadvisable. He went into the probable expansion of all the Departments, and calculated that this should be provided for in accordance with the schedule submitted, viz.—

Floor Space allotted to various Departments.

Department.	Present Floor Area.	Proposed Floor Area.	Percentage Increase.
	sq. ft.	sq. ft.	
Electoral .. .. .	2,335	4,888	35%
Works and Railways .. .. .	3,172	4,733	49%
Pensions .. .. .	1,818	2,384	32%
Taxation .. .. .	18,060	26,168	45%
Sub-Treasury .. .. .	1,440	1,995	38%
Audit .. .. .	1,030	1,320	28%
Dairy .. .. .	210	792	44%
Meat Inspector .. .. .	416	792	60%
Commonwealth Steamers .. .. .	1,513	1,920	45%
Attorney-General .. .. .	1,365	1,320	..
Public Service Inspector .. .. .	1,122	1,320	17%
Immigration .. .. .	165	660	300%
Navigation and Lighthouse .. .. .	4,340	5,300	24%
Quarantine .. .. .	1,101	1,635	37%
Committee Rooms .. .. .	..	1,474	..

You will notice that space has been reserved for a public committee room and an ante-room. The only facilities at present available are a small room in the General Post Office. The requirements total in round figures about 56,000 square feet of floor space, which will be sufficient for the next fifteen years. Assuming that there may be certain additions in the way of other offices, I consider accommodation might be set down at 60,000 square feet.

2. *To Senator Foll.*—We are making provision for an entrance to the offices from Ann-street. There is also an entrance from Adelaide-street and two entrances from the square. The entrance from Ann-street will be on the second floor. I would like the members of the Committee to get the State Works Department, the Railway, and the municipal people to agree upon this plan.

3. *To Mr. Mathews.*—Assuming a building of five storeys, effective working floor space, excluding passage, lavatories, lift, and staircases of about 56,000 feet, would be provided. That would be 26,000 feet more than we would require for the next ten to fifteen years. The State would probably be glad enough to rent offices there—at any rate, private people certainly would. Another factor is that the Postal Department has asked that we go into the future of the Post Office building. I am well acquainted with that structure. I can see clearly that before three or four years have elapsed some big step must be taken to enlarge or rebuild the present Post Office. If that is done, I do not think it will be possible to carry on postal business whilst that work is going on. The question as to the extent to which it is advisable to go

on with the building now is one concerning which the Committee, after inquiry, may see fit to make a recommendation. As a member of the Committee has said, we could do with a floor less. It might, however, present the appearance of a half-finished building. I prefer completing the scheme.

4. *To Senator Foll.*—It is for the Committee after it has heard all the evidence to say to what extent we should go on with this building. Looking to the future, I have so designed it that it would take a sixth floor. That, perhaps, would not be required for 40 or 50 years hence, but when erecting a permanent building of this class one must have regard to future requirements. The towers shown in the design may appear formidable, and the Committee may wonder why we are providing for them. As a matter of fact, these are only chambers for the lift motors and the elevated water tanks. In the absence of the towers these motor chambers and elevated tanks would appear in a far less pleasing form. I seized upon the fact that provision had to be made for them to give a somewhat better effect to the building. I think the State Government would require us to contemplate the erection of this building to the height shown on the plans if they are going to follow on the same lines. If I go to Brisbane with the Committee I shall discuss the matter with the State officers.

5. *To Mr. Mackay.*—The estimated cost of the five-story building shown on the plans, providing a floor space of 59,000 square feet is £127,000. That estimate, however, depends upon whether the building is of brick or stone, and that again will depend on what is agreeable to the State Government. We should erect the same class of building that the State Government does in order that the square may be a success. My own personal view is that a building of brick with stone mouldings would be most pleasing. There are in Brisbane a lot of examples of that type of building. One of the latest is the University. The State Government has a predilection for stone buildings, but I hope they will not suggest that this building be of stone, because it would be very expensive. I should be quite content to have a building with a basement of granite and walls of brick, cement plastered, like the Commonwealth offices in Treasury Gardens, Melbourne. All the big State Government buildings in Brisbane, however, are of stone. My estimate of £127,000 is for a granite base, and thereafter brick and plaster. We should probably have to add another £22,000 to erect this building in stone. To erect it of brick and stone would probably cost £3,000 or £3,000 in excess of my present estimate. You would need to consult the State Government as to what it proposes to do. If they wanted a stone building we would have to re-estimate the cost.

6. *To Mr. Matthews.*—I did not consider reinforced concrete. The form of construction for which I have expressed a preference would be slightly dearer than concrete.

7. *To Senator Foll.*—I have seen the State Insurance buildings. They are of stone. I hope nothing of that sort will be suggested, because that class of building construction is now very expensive. There are comparatively few stonemasons now in Australia. The cost of stone buildings is so high that few investors will put up such buildings, so that the stonemason's trade is a dying one.

8. *To Mr. Gregory.*—I do not know that the erection of stone buildings in our capital cities should be encouraged from an architectural point of view. I do not think that the canons of good architecture will be outraged by the erection in this case of a good plastered building. The idea that a stone building is infinitely

superior to one constructed of other materials is now rather exploded. It is becoming almost impossible except in the case of very ornamental buildings to use stone. I have reached a stage at which I look at these undertakings with a greater regard for economy than I once had. The cost of everything compels one to do so, and except for very exceptional buildings I would not use stone. I have not yet, consulted the State Government as to the class of building they may erect at the other corner of the square. We are very much in their hands. If they intend to erect at the other end of the square a building of stone or stone and brick, I think that for the sake of the appearance of the square it will be our duty to fall in with them. There are ample supplies of freestone available from Murphy's Creek and Helidon.

9. *To Mr. Mackay.*—I have thought of building the ground floor of granite. Granite would not be needed at the back, because Ann-street is so far above the level of the square. We could use granite up to the plinth level in Ann-street, and to the first floor level facing the square and Adelaide-street.

(Taken at Melbourne.)

MONDAY, 9TH OCTOBER, 1923.

Present (Sectional Committee):

Mr. GIBSON, Chairman;  
Senator Foll, Mr. Parker Moloney.  
Mr. Mackay,

Robert Ewing, Commissioner of Taxation, sworn and examined.

10. *To the Chairman.*—I have urged upon the Government the advisableness of providing better accommodation for the Taxation Department in Brisbane, but I have not been consulted in regard to the proposed new buildings, nor have I previously had an opportunity of inspecting the plans prepared by the Works Department. At the present time the Taxation Branch in Brisbane occupies 18,000 square feet of space, which is totally inadequate. We shall require in the immediate future, at least, the 45,000 square feet of floor space for which these plans provide. On being advised that I was to appear before this Committee, I telegraphed to Mr. Templeton, the Assistant Commissioner, who is now in Brisbane inspecting the local office, and asked him to let me have his views regarding the need for improved accommodation. I have received this reply—

Brisbane office requirements. Confirmed Works Director and Deputy Commissioner. Inspected sketch plans. Present effective floor space 18,000 square feet, totally inadequate for both Department and public. Whole surroundings unsatisfactory, working and supervisory. Grated conditions prevailing, and absence rafting and lutecheon rooms, involving cost £240 yearly, protect files luncheon hour. Estimated immediate requirements for branches 27,000 square feet. Also necessary provide lutecheon and retiring rooms, and for future extension. Over 300 officials now employed. Proposed allot two floors new building, providing 30,778 square feet, which not more than sufficient, and better than present conditions, and provide more satisfactory economical working positions, and placing allied branches adjacent positions, also reasonably comfortable conditions for staff.

In speaking of a requirement of 25,000 square feet, I am referring to working floor space, exclusive of retiring and luncheon rooms. The usual trouble of the

Department is in providing reasonable accommodation for members of the public who are waiting to interview officers in connexion with their assessments, and also to accommodate the rush which takes place once a year, during a period of about four or five months, usually from February to June, when payments of tax are being made. We need a big area at that time, but on seeing the office six months afterwards would ask why the Department required so much space. The proposed area of 35,000 square feet will provide ample accommodation for the requirements of the staff and the public for the next five years. If the Commonwealth Taxation Department had also to collect the State taxation in Queensland, as it already does in Western Australia, considerable additional space would be required. More space would be required in connexion with the land taxation than is now used in the Brisbane Federal office. The State and Federal income taxes cover a somewhat similar field, and the requisite addition to the present Commonwealth staff for the collection of both income taxes would not be great. For the collection of land tax, however, we would require to take over the whole of the State staff as well as part of the Federal staff. Members of the Committee have inspected the conditions under which our work is carried on in Elizabeth House, Melbourne, but those conditions would not obtain in a new building. The plans for the Brisbane offices show big, broad, open spaces of floor, and that in conjunction with good lighting is what we want. If we can have wide areas without interior walls we can provide any partitions that are necessary. The plan shows one space of 17,000 square feet of uninterrupted floor space on the ground floor; that is excellent. The plan of the second floor shows large light areas which break up the space, and cause long narrow bays which will interfere with supervision to some extent. However, if the Government Architect considers that those dimensions of light areas are essential I have nothing more to say. On the ground floor will be the receiving counters and the assessors, whilst upstairs there will be space for the records with accommodation for the Deputy Commissioner and some of his chief officers. There will be no difficulty in allocating this space to the various branches. Notwithstanding the encroachment on the floor space by the light areas on the first floor, the supervision will not be as difficult as it is under the present conditions, with the branches distributed over numerous floors. All our papers excepting current assessors' lock up their papers at night in a strong-room if it is big enough. Where the strong-room accommodation is not adequate the assessors lock up their papers in tin trunks specially provided for the purpose. The plans before the Committee include a strong-room for the Accounts Branch; that is very satisfactory. I have given consideration to the question of decentralizing taxation administration in each State, but we have not commenced to carry out that realization that do most of the States. Of course, decentralization would relieve to some extent for the time being the demand on space in Brisbane, but any spare accommodation would soon be absorbed by the increase of taxpayers in the city and suburbs. The site of the proposed building is eminently convenient and suitable for the purpose.

11. *To Senator Foll.*—I have not been consulted by the Works Department in regard to the accommodation required by the Taxation Branch in Brisbane, and the papers and plans may have been submitted to Mr. Templeton. I am not sure what extra space would be required if the Commonwealth undertook the collection of State taxation in Queensland. In Western

Australia the work is being carried on in two buildings, as it was before the Commonwealth and State came to an arrangement, but instead of having land taxation and income taxation in each building, income tax is dealt with in one and land tax in the other. We were not able to reduce the space requirements, and now I think we shall want more space than we have got. In Brisbane it would, perhaps, be safe to allot to the Taxation Branch another 15,000 square feet of floor space. If, as you suggest, Commonwealth direct taxation may be wiped out altogether we shall have no need for this space, but that is a matter of public policy in regard to which opinion varies. Speaking as a layman, I think that not only will the proposed accommodation be required for the next 20 years, but that in time we shall require more. As population increases so will the work of tax collection, notwithstanding the fact that the increase of the general exemption to £200 has reduced the number of taxpayers considerably. For instance, last year we handled about 1,250,000 returns for the whole Commonwealth. Out of them we made 600,000 assessments. The non-taxable returns represent persons with small incomes. By increasing the general exemption from £104 and £150 to £200 we have cut out about 200,000 taxpayers, so that of the 600,000 persons who paid taxation last year we have lost one-third. In stead of having to deal with 1,250,000 returns we shall probably receive only 500,000 or 600,000. The handling of the returns is purely mechanical. The staff that makes the assessments will continue at about the present number, though it may have to be increased on account of the introduction of the averaging system. As the number of returns will be smaller there will be no immediate need for an increase in the floor space for filing purposes. The size of the staff depends to some extent upon the scheme of taxation. If an increase of the general exemption had not been accompanied by the introduction of the averaging principle we could have materially reduced our staff in all branches. The averaging system, however, means additional work, and we may have to increase the assessing staff. My statement that we shall require immediately the full 35,000 square feet of floor space to be provided in the new building is based on the assumption that we shall not be able to occupy the building for about two years. Assuming that the law remains as it is there will be no immediate further demand for space after we occupy the new building.

12. *To Mr. Parker Moloney.*—The provision of extra office accommodation in Brisbane is urgently necessary. A floor space of 35,000 square feet will meet our requirements for at least five years, assuming that the law remains as it is, and the present 2 per cent per annum increase in population is continued. Gradually we shall become cramped, and more accommodation will be needed. The lay-out of the two floors which have been allotted to the Taxation Branch is satisfactory, and will be convenient for the public. We shall be able to make ample provision for the public at the cash counters. The only entrance to the ground floor will be from Adelaide-street. On the first floor, where taxpayers will go to interview officers regarding their assessments, we shall have to provide a reasonable waiting room for the public. That is a luxury, we have never been able to afford the public in any of the States. Taxpayers waiting to interview the Deputy Commissioner or his officers have to stand about in the corridors. We shall be able to obviate that in Brisbane, I hope. The present accommodation in that city does not look as inadequate as is that in Elizabeth House, Melbourne, but having regard to the Queensland climate it is actually just as bad. The conditions in the Adelaide offices are almost equally unsatisfactory. All I ask for is a well-lighted building with plenty of open-floor space.

(Taken at Brisbane.)

FRIDAY, 20th OCTOBER, 1922.

Present (Sectional Committee):

Senator NEWLAND, in the Chair;

Senator FOLL,

Mr. Mathews.

Mr. Mackay,

Edwin Evan Smith, Commonwealth Works Director for Queensland, sworn and examined.

13. To Senator Newland.—I am aware that the Committee are inquiring into the proposal to erect Commonwealth offices in Brisbane to accommodate the various Commonwealth Government Departments, which at present are occupying rented quarters in various parts of the city. I have seen the plans of the proposed structure, and am also acquainted with the site, which I consider an excellent one, particularly as it is in the centre of the city proper. The available working floor space in the new building will be 88,298 square feet on the five floors, as compared with 39,328 square feet in the premises at present leased for Commonwealth purposes. The foregoing figures, of course, refer to office accommodation only, and are exclusive of space required for stores, &c. The Customs Department will remain in its present premises. The floor space allotted to various Departments in the proposed building and the percentage increase over space at present utilized is as follows:—

Department.	Square feet.	Per cent. Increase.
Taxation .. .. .	35,133	91
Sub-Treasury and Pensions .. .. .	5,065	35
Attorney-General, Public Service Inspector, Quarantine and Immigration .. .. .	5,856	14
Electoral and Audit .. .. .	5,850	49
Works and Railways .. .. .	5,535	84
Lighthouse and Navigation .. .. .	5,830	31
Commonwealth Steamers, Meat Inspector, Dairy Branch (Committee Room and Ante Room) .. .. .	5,860	84
Staff Refectory and Recreation .. .. .	4,757	..
Recreation Room .. .. .	1,440	..
Area not occupied .. .. .	8,514	..

Name and Location.	Square Feet.	Rate per Square Foot.	Rate per Annum.	Tenancy or date of expiration.
Steamship Buildings:				
Department of Health—Rooms 3, 4, 5, and 6 on 2nd floor .. .. .	250	£ 312	0 0	31.8.1923, then monthly
Demond Chambers:				
Taxation—Rooms 1 and 8 and Strongroom on 1st floor .. .. .				
3rd floor .. .. .				
4th floor .. .. .				
Rooms 12 and 13 on 2nd floor (additional) .. .. .				
Room 10 on 2nd floor .. .. .				
Room 11 on 2nd floor .. .. .				
Room 14 on 2nd floor .. .. .				
Room 2 on 1st floor .. .. .	25,225	3,000	0 0	2 5
(18,236 square feet, £2,139 per annum)				
Pensions—Rooms 9 and 10 on 2nd floor .. .. .				
(1,344 square feet, £183 per annum)				
Works Branch and General—5 Rooms, Nos. 3, 4, 5, 6, and 7, and Strongroom on 1st floor .. .. .				
(2,825 square feet, £312 per annum)				
Electrol—Portion of 2nd floor .. .. .				
(2,800 square feet, £304 per annum).				
92 Edward-street:				
Commonwealth Shipping—1st and Ground floors .. .. .	2,608	304	0 0	2 9
(1st floor sub-let to Investigation Branch at £166 per annum)				
Union Bank Chambers, Queen-street:				
Public Service Inspector—Rooms Nos. 2, 3, 4, and 5, on 4th floor .. .. .	1,180	263	10 0	4 4
(Room No. 2 occupied by Immigration Branch from 1.7.22 at £31 6s. per annum)				
Australian Mercantile Land and Finance Company's Buildings, Creek street:				
Commonwealth Commissioner of Police, Room No. 1 .. .. .	318	68	10 0	3 8
Dock-street Library Building, South Brisbane. D.R.O. for Oxley .. .. .				
(2,800 square feet, £304 per annum)				
Horsham House, Adelaide-street:				
War Service Homes Commission—Whole of 1st floor, portion of 2nd floor, and portion of 3rd floor .. .. .	7,656	1,225	0 0	3 5
(Front portion of 2nd floor sub-let to A. T. T. at £24.22 to £30.8.23 at £3 18s. per week)				
Queensland Turf Club Building, Petrie's Bight:				
Navigation Branch—1st floor, basement, and semi-basement .. .. .	4,776	676	0 0	2 10
(18.8.1925)				
Totals:	42,093	0,068	0 0	2 10

The increased area for the Taxation Department should meet requirements for ten years. I went into the matter of space with the Assistant Commissioner, Mr. Templeton, when he was here, and he stated emphatically that his Department would require two floors in the new building. You will notice that some of the allotments are of the same size; these are really units in the plan, and some Departments will occupy a whole unit. The smaller Departments will, however, be grouped in one section. The recreation room with a floor space of 1,440 square feet will be on the top floor. No provision has been made for a meal room, but there will be 8,514 square feet unoccupied if the present intentions are carried out. The opinions of the various departmental officers were obtained by me and forwarded to Melbourne, and I presume their suggestions were fully considered where the plan was being prepared. The Taxation Department, which is a growing one, is in urgent need of improved and additional accommodation, and when Mr. Templeton was in Brisbane he insisted on the Department having the whole of two floors, although it was suggested that it should have only one and the two ends of another. I am satisfied that the proposed building will meet the requirements of the various Commonwealth Departments for some years as a fair percentage increase has been allowed in each case. I have not given attention to the question of the amalgamation of State and Federal Taxation Departments, but if that should eventually be found for the staff by adding a story to the building. If we had to let a portion to outside tenants it would be a sound proposition. There is a good demand for office accommodation in Brisbane. I have had a good deal of experience in endeavouring to find suitable offices for Commonwealth Departments, and we have recently placed the Navigation Department in premises at Petrie Bight on a two years' lease. The annual cost on a 7 per cent. basis would be equal to £8,800. Including the value of the land it works out at 2s. 2d. per square foot. The following table gives particulars of the premises at present leased in Brisbane for Commonwealth purposes:—

STORES ACCOMMODATION, ETC.  
Other than Office Accommodation.

Name and Location.	Annual Rental.	Tenancy or date of expiration.
Mary-street: Postal Stores .. .. .	£ 1,842	0 0
Sheriff-street: Defence Office .. .. .	208	0 0
Quarantine .. .. .	1,040	0 0
Margaret-street: Telegraph and Telephone Workshops, 1st and portion of ground floors .. .. .	465	0 0
Market-street: Ordnance Stores .. .. .	3,655	0 0
Totals .. .. .		

The present building occupied by the Taxation Department is totally unsuitable for accommodating such a large staff and housing important records. The fire risks are very great, the facilities inadequate, and as the members of the staff are distributed all over the building, proper supervision is impracticable, and consequently efficiency is seriously impaired. There are about 300 Commonwealth employees in the building, and when Mr. H. B. Lee, the superintendent of the Melbourne Fire Brigade, was in Brisbane, he inspected it, and said it was about the worst fire risk he had ever encountered. Although the rates per square foot in the leased premises are considerably higher than will be the case in the new building, the accommodation in most cases is unsuitable, and in others, such as the Taxation Department, highly undesirable. The rate which is paid in Brisbane has increased recently. From the stand-point of economy and efficiency the proposal is a sound one.

14. To Senator Foll.—The land has been acquired from the State Government at about £20,000, and the buildings for £2,188, which carries 34 per cent. interest. We are paying £2,068 per annum in rentals. The total cost to the Federal Government when the building has been completed will be approximately £150,000. The present value of the land is set down at £160 per foot, or £16,000. The proposed building will be for office accommodation only. An area of 3,350 square feet is required for storage and workshop purposes, which the Government pay £255 annually. I don't think the rents in Brisbane have increased recently. From the stand-point of economy and efficiency the proposal is a sound one.

15. To Mr. Mathews.—Due allowance has been made on every floor for adequate lavatory accommodation, and connexion will, I trust, be made with the sewerage system. Provision has also been made for 100 per cent. additional accommodation for Federal members, although I understand no particular area has been set aside for the purpose.

16. To Mr. Mackay.—The land has been acquired from the State Government at about £20,000, and the buildings for £2,188, which carries 34 per cent. interest. We are paying £2,068 per annum in rentals. The total cost to the Federal Government when the building has been completed will be approximately £150,000. The present value of the land is set down at £160 per foot, or £16,000. The proposed building will be for office accommodation only. An area of 3,350 square feet is required for storage and workshop purposes, which the Government pay £255 annually. I don't think the rents in Brisbane have increased recently. From the stand-point of economy and efficiency the proposal is a sound one.

17. To Senator Newland.—There would be no difficulty in adding another story or two later if circumstances justified it. I shall not express an opinion as to whether the Commonwealth should become a lessor, but if we had too much space after adding to the building it could be profitably leased. It is probable that within twenty years additional accommodation will be required by Commonwealth Departments. An additional two floors if erected when the building was under construction would cost about £40,000; and if at any other time when plant would have to be re-assembled and prices remained about the same the cost might be £45,000. I interviewed the State Under-Secretary some time ago as to the Queensland Government's intentions in constructing a new building on the same block, but as the policy of the Commonwealth had not been settled nothing could be done. He said, however, that he would get his architect to go into the matter when we were ready, and in his conversation I thought there would be no difficulty as the State is practically pledged to go on with the scheme. I presume it will be the responsibility of our Department to bring the negotiations up to a certain point, and for the question then to be referred to the respective Governments. I believe it is possible to acquire the property on the Creek-street frontage particularly as it would be needed for public purposes. It is a pity the whole block was not secured in the first instance, as at present one side of the building will be very hot and the architectural beauty of the whole structure will be impaired by the close proximity of such buildings as are now on the church property. If Adelaide-street is widened 14 feet opposite the proposed block it is probable that the City Council will compel any one building on the church property to go back to the alignment we propose, and which will, I understand, be adopted also by the State Government. The buildings on the church property are constructed partly of wood, and I understand from Mr. Murdoch that the estimated value of the property is £24,000. The rentals would probably

for a month to prepare tea for the employees. Penalties could use the recreation room for retiring or as a sick bay when required.

return 44 per cent. The Commonwealth could not use the church property for years unless buildings were constructed for letting purposes. The proposed building could be extended at any time as it is planned in units, and in the design consideration has been given to the Anzac memorial square scheme, and allowance made for gardens and entrances to the railway station by means of subways. No allowance in the estimate has, however, been made for such work as it is essentially a State matter.

18. *To Senator Foll.*—In view of the high cost of bricks and the scarcity of bricklayers, the construction of a concrete building should be considered, particularly as such a building would reduce the estimated cost by about one-ninth, or, say, to £115,000. I would recommend that such a saving be effected, as the difference could be expended in acquiring additional adjoining land. A concrete building could be constructed more expeditiously; it would be just as serviceable, and the cost, perhaps, £20,000 less. A brick building would have a rough-cast surface, so there would be little difference in appearance. It is a proposal well worth considering, and I would recommend it. I think it would be many years before additional stories were required if Government activities continue without any Federal and State Departments amalgamating. The foundation is good and capable of carrying additional stories. I believe piles were driven to get a sound bottom for the Gresham Hotel, but no such difficulties should be encountered in this instance as the site is on higher ground. The creek came out at about Campbell's Wharf from across Queen-street, but I do not think it went further than the Gresham Hotel.

19. *To Senator Newland.*—One passenger lift 6 feet x 6 feet is to be provided in each of the bays between the units. If the building were taken higher the same lifts would serve, because the offices situated on upper floors would not be those which the public would have to visit frequently. Many will enter the building from Ann-street, and will be two floors higher than if entering from Adelaide-street; that will reduce the lift traffic. The public will be able to enter the Taxation Department from Adelaide-street, Anzac-square, and also from Ann-street. In the last-mentioned instance people visiting that Department will have to go down a short flight of stairs, which will not be an inconvenience.

(Taken at Brisbane.)

SATURDAY, 21st OCTOBER, 1922.

Present (Sectional Committee):

Senator NEWLAND, in the Chair;

Senator FOLL, | Mr. MATHEWS.

Michael Timothy Keely, Deputy Federal Taxation Commissioner for Queensland, Brisbane, sworn and examined.

20. *To Senator Newland.*—I am aware that the Committee are making investigations into the question of constructing a Commonwealth building in Brisbane in which the various Federal Departments are to be situated. The selected site in my opinion is very suitable for the purpose, as it is central and adjacent to the railway station. It will, therefore, be very convenient from the public point of view, time will be saved, and persons, including members of the staff, arriving by train, can reach the offices in a few moments. I have perused the plans, and if the Taxation Department is allotted the ground and first floors, as is suggested, the work of the Department will not only be considerably facilitated, but the public will be inconvenienced. We have a number of callers who

either make payments, seek interviews, make inquiries, or lodge protests, and from what I have seen of the plans the Department will be able to arrange for these branches or sections to be accommodated on the ground floor, which will be of great convenience to the public and to the staff. The proposed arrangement will expedite business and increase efficiency. I was informally consulted as to our requirements. At present we have 18,000 square feet of space apart from passages, whereas in the proposed building we will have, I understand, 35,753 square feet. Taking the annual increase in the number of returns lodged, the increased space should meet our requirements for ten or twelve years. I understand that if further accommodation is required in later years the height of the building can be increased. At present we are working under great disadvantages as in Desmond Chambers we have part of the first floor, and second floor, and also the third and fourth floors. The staff and records are distributed in such a way that efficient work and satisfactory and economic supervision is obstructed. Salaries are based on the value of the work performed, and although we do place a higher-paid officer on each floor efficiency is lowered in consequence of the lack of proper control. There is also a good deal of crawling which leads to conversations between members of the staff which the overseeing officer cannot very well prevent. We have an officer on each floor who is responsible for the control of the staff, and who receives a higher salary. Where a section of the staff doing different work is engaged on the same floor the same supervising officer is responsible for disciplinary purposes. In the proposed building we will have larger rooms, and there will be more effective supervision. Owing to the scattered manner under which we are now working there is a possibility of leakage occurring, but I am glad to say that up to the present nothing of the kind has occurred. It is very necessary that all our records should be under the supervision of a more responsible officer, and until we have more satisfactory accommodation that is retarded. The assessing room will be on the ground floor. After a return is assessed it is sent in to be "lodged," after which the Accounts Branch have a record. It is then sent back to the Records Branch for storage. It is proposed to have the Records Branch over the assessing room, and to have a connecting lift so the returns will pass direct from one floor to the other. Alongside the Records Branch the administrative valuation and correspondence staffs will be placed. In the different Departments the following numbers of officers are at present employed:—Assessing Branch, 48; war-time profits tax, 7; land tax, 7; estate duties, 2; statistical and calculations, 10; investigating officers doing outside work principally, 4—of a total of 78. The full staff numbers 308, all of whom are at present accommodated in one building, and after deducting space required for furniture, fittings, files, &c., each employee has about 30 square feet of working space.

21. *To Mr. Mathews.*—In the new building the presses, &c., will be placed against the walls wherever practicable, and will be under the supervision of an officer in the centre of the room, who will only supply a return on the production of an initialed slip from an officer in the Department requiring it. I do not think the proposed increase in space is excessive, because it must be remembered that the present accommodation is quite inadequate. If we are to provide sufficient room now for future requirements we must increase the space by 50 per cent. or 60 per cent. In the past we have had a 3 per cent. to 5 per cent. increase every year in the number of returns coming within the taxable area, all of which have to be recorded and dealt with. The actual working staff increases in the same ratio as the number of returns,

but the control does not annually, although eventually it must. A number of men are in training in the Assessing Branch, and 60 per cent. of them have not been at assessing work for twelve months. Speaking subject to correction, I believe the increase per annum in the number of taxpayers is about 5 per cent. I could not say definitely to what extent the staff has increased, because we have necessarily had a number of temporary employees. I am really two years behind with my staff arrangements. As the ex-soldiers pass a qualifying examination they will be transferred from the temporary to the permanent staff. I have calculated the requirements for the next ten years on a 5 per cent. basis. In making my estimate I have borne in mind that the exemption has been raised to £200, and the small margin I have in hand should tend towards greater efficiency on the part of the staff. Drastic reductions have been made, as we have disposed of a number of temporary hands during the past few months. I do not think we will have to increase the number except during very busy periods. If we complete our assessments by 1st October we can get on without an increased staff. I would prefer to be a little behind in our work than engage inexperienced temporary hands, because some, particularly juniors, are curious as to the incomes earned by some taxpayers. Temporary employees are more likely to use information gained in the office when they leave the Department than any permanent officer should.

22. *To Senator Newland.*—A permanent officer has his position to consider. Our Assistant Deputy Commissioner is joining the State Taxation Department. Some are inclined to place the Taxation Branch on the same level as other Government Departments, but our assessing and technical branches cannot be compared with other Departments. I have been employed in the Postal Department, Department of the Treasury, and the Savings Bank, and I know from experience that the work is totally different and more exacting and complicated.

23. *To Mr. Mathews.*—The remuneration paid to responsible officers should be in keeping with the positions they occupy, and unless that is done we cannot hold our senior officers. The Deputy Commissioner has to depend upon the reports of investigating officers because in the majority of cases he does not see the books they examine. Such men should not have temptation placed in their way. If the Federal and State Taxation Departments are amalgamated practically twice the proposed accommodation would be required, but that could be provided by an additional story or so. If we were fully staffed and the Departments amalgamated we would not require the same number of employees; some of the temporary and permanent hands would have to be dismissed or transferred to other Departments. I have always been in favour of amalgamation, and when I left the Victorian State Service ten years ago I thought the work would have been placed under one control within a few years. In the event of amalgamation taking place the incidence of taxation would still be within the province of the State. If the Commonwealth assessment were £500 and the State assessment £400, the amount payable in each instance could be shown in separate columns on the notice, and when the taxpayer remitted the amount could be properly divided between the Commonwealth and State accounts. It would only mean two columns in the cash book. If we paid into the Commonwealth Bank it would pass on the credit to the bank with which the State dealt.

24. *To Senator Foll.*—It would be of great convenience to the taxpayer, and would reduce his work and worry by one-half. Considering the cost to the State and to the Commonwealth it would considerably reduce the cost of collections.

25. *To Senator Newland.*—The exemption of the amusement tax from lower-priced tickets will not make any appreciable reduction in the work of our Department because most of the shows which charge, say, 3d; and under 1s., also charge 1s. and 2s., and will still be registered. The returns will be less, and the clocking may be reduced by, say, 20 per cent. The fire risks in Desmond Chambers are very great. I am not a nervous man, but at times when I have been back at night I have, on hearing, perhaps, an unusual roar, gone to the window to satisfy myself that an outbreak had not occurred. Wire is strung in collars beneath the building, which is always an added source of danger. Fire alarms are installed in parts for communicating with the Brigade, and we have six chemical extinguishers to deal with a local outbreak, but they have never been tested, and probably would not be properly used if the employees were excited. I have repeatedly complained of the dangerous nature of the building, and stressed the necessity of a laquear provision being made for the protection of the staff and rapid means of egress in the event of a severe conflagration. The fire escape reaches to within 11 feet from the ground, and in the event of a stampede the danger to human life would be great. We have also to consider the protection of our records. No insurance could cover them. If our files were up to date, and were saved, it would be an advantage, but without our records we would be in a parlous position. Some of the appliances such as blinds are needing repairs, and although applications have been made for replacements our requirements have not been fully met. I understand owing to the need for economy. The linen blinds are torn by the wind when the windows are open. Louvre blinds fitted on the outside are really needed, but it is questionable whether the expenditure is justified if we are to occupy the premises for only a limited period. The Desmond Trust spent £100 on the fire escape and the Commonwealth spent about £300 in providing additional lavatory accommodation. There are no luncheon rooms; the employees prepare tea in the basement and also in some of the offices, which necessitates an officer being in constant attendance to guard against strangers entering the offices. The conveniences for females are of the meanest nature, and as we employ young men and women who come from good homes we should provide them with reasonable facilities, clean and healthy offices, and retiring rooms, if necessary. We hope to have a rest and luncheon room in the new building. Employees are at times absent owing to illness caused, I believe, in many instances by overcrowding and vitiated atmosphere. In the winter months employees have to work in draughty positions which are really passages, and in one instance this was responsible for a member of our staff developing pneumonia. I shall supply particulars of the men absent owing to ill-health. We have a few fans at present, but in the summer time more are required to keep the atmosphere moving. In the matter of fire appliances we should have an installation to give the alarm on every floor; the staff should also be coached in the best way of leaving the building in the event of fire, which would prevent loss of life. I have discussed the matter of fire drill with a representative of the Brisbane Fire Brigade. The fans absent owing to ill-health are a last resource, as when crowded the danger would be great owing to the low rails and the drop from the end to the ground. Sprinklers would probably subdue an outbreak, and if damage by water would not be serious when compared with the havoc that would prevail if the fire brigade had to use hoses for any time.

26. *To Mr. Mathews.*—About 33 per cent. of the employees are females; from 20 to 25 of whom are temporary hands. Ample lavatory accommodation is to be provided in the new building. A fair number

of female employees marry. Some of the temporary hands are retained for a considerable time, because with longer service their efficiency increases; but excepting when special reasons exist under regulations they can only be employed for six months with an extension to nine months. I would be glad if the services of some of the girls could be retained permanently. I could not give the percentage of temporary employees doing continuous work in any one Department, as we meet the rushes by transferring them from one branch to another, and utilizing their services where most urgently required. If a retiring room were available for females a brief rest in some instances might obviate the necessity of an employee going home for the day. In the Post and Telegraph Department a mistress is employed to inquire into matters which a male officer could not very well do.

27. *To Mr. Mackay.*—Two strong rooms are to be provided in the new building, and these are necessary to properly protect our registers, triplicates, which represent our ledger account, and investigating officers' reports. These should be stored so that they are not available to dishonest persons. We have to refer to papers stored away. A large percentage of taxpayers do not keep books, and if complaints are lodged concerning assessments, returns of a previous year or two are frequently of assistance to the Department in adjusting matters. I would not suggest returns being kept for more than three years. It would be impracticable to keep them in the strong rooms. Big money is involved in many returns. People who do not keep proper books of account or a copy of their previous returns would in many instances like to peruse a prior return to assist them in submitting a "faked" one. In the absence of any such reference they may send in one which is in striking contrast to the previous one although the conditions may be precisely the same. Light steel presses would be fireproof, but they could not be built into the walls without interfering with the space required for windows. The returns as stored at present do harbor dust and germs.

28. *To Senator Foll.*—You have informed me that the Treasurer has said that with the exemption being raised, and no countervailing features arising, the staff could be considerably reduced, but owing to the adoption of the averaging system it would possibly have to be increased. I have had some instructions from the Commissioner in the matter, and before expressing any opinion I should like to go further into the matter.

(Taken at Brisbane.)

MONDAY, 23rd OCTOBER, 1922.

Present (Sectional Committee):

Senator NEWLAND, in the Chair;

Senator FOLL, Mr. Mathews,  
Mr. Mackay.

William James Ewart, Acting Chief Architect for the State of Queensland Public Works Department, Brisbane, sworn and examined.

29. *To Senator Newland.*—I am aware that you are inquiring into the proposal to construct a building in which to accommodate the various Commonwealth Departments in Brisbane in the block known as Anzac-square. The State Government have agreed conditionally upon the Commonwealth Government and the City Council adopting and submitting a joint scheme to surrender a reasonable area of land from the Central State School reserve for the purpose of forming a central area between Adelaide and Ann streets to be known as Anzac-square. The State Government also agree that any buildings erected on the remainder of the site shall be in architectural harmony with the proposed Commonwealth buildings and the general

scheme for an Anzac-square. It is stipulated, however, that before the Commonwealth buildings are erected the State Public Works Department will have an opportunity of examining and approving the plans. I have only seen the plans this morning, and my inspection has therefore been of a most casual character. The general design has been under consideration by Commonwealth officers for some time, and it would be unreasonable to expect me to commit myself or to express any definite opinion on the proposed scheme at such short notice. But as far as I have been able to judge the proposed building should be suitable for the purpose and an ornament to the city. It is impossible for me to say when the State Government are likely to proceed with the erection of a similar building on the other side of the square, as that is essentially a matter of policy. I could not say whether the State Government would be prepared to grant to the Commonwealth an additional 6 feet to enable the centre of the square to be in line with the centre of the railway station property. The school buildings will eventually have to be demolished, and when that occurs the surrender of an additional 6 feet might be considered. In carrying out the whole scheme architectural harmony must be considered. In the matter of widening Ann and Adelaide streets the State Government are concerned only in what is State property, and if they agreed the land surrendered would then be under the control of the City Council. So far as I know strips in Adelaide and Ann streets have been granted with the proviso that a certain portion on which buildings abut on the alignment must remain until such time as we can dispense with the building now occupying it. I understand the Government are in favour of the widening proposal, and are not in a position to give any assurance beyond that already mentioned. I cannot say anything concerning the proposal to erect State offices on the site. At present we are renting accommodation for State offices, and if another State building were erected and all the accommodation were not required, I could not say where the Government would lease a portion to outside tenants. It would be a considerable time before we would require all the accommodation that such a building would provide. The State Insurance building has absorbed many offices not previously situated in Government buildings. The proposed site for Commonwealth offices is, in my opinion, the most central in the city. Many of our public offices are on the other side of the city, but it is an advantage to have public Departments as near one another as practicable from the Government as well as the public point of view. A subway from the railway station to Anzac-square would be a convenience to the public, but I could not say whose responsibility it would be to construct it. It would benefit the railway travellers particularly; but that is a point which would have to be adjusted at a conference between the authorities concerned.

30. *To Mr. Mackay.*—My Department has not done anything in the direction of preparing plans for suggested State offices on the site. I do not know if the Anzac-square committee or the City Council have made representations in the matter of securing an increased area of land from the State Government.

31. *To Senator Foll.*—As to the relative merits of cast stone, concrete and brick structures, I may say that cast stone would be the most expensive. A reinforced building could be erected at a slightly lower cost than one of brick, and could be made equally effective in every way. A stone structure similar to the State Insurance office would cost 25 per cent. more, and a concrete building as compared with brick should show a considerable saving. The construction of the Commonwealth building on the present church property would not make much difference to the square apart from allowing a larger area,

32. *To Mr. Mathews.*—I do not think much interest has been taken in the Anzac-square by the memorial committee or by the average citizen. There has certainly been no agitation for carrying on the work, and I do not know what money has been collected for the purpose. I do not know the policy of the Railway Department, and therefore cannot say where it is contemplated to centralize railway traffic at Roma-street station. A subway from the central station to the square would not disfigure the locality in any way. The State Government have not sufficient accommodation for the next ten years. Although it would not be necessary to slavishly follow the Commonwealth design in any State building erected on the site architectural harmony would have to be preserved. The stone in the State Insurance building was obtained from Heildon, 80 miles from Brisbane. A building architecturally attractive can be constructed of reinforced concrete.

33. *To Senator Foll.*—Reinforced concrete buildings, and, of course, of comparatively recent origin, and although it is difficult to make a comparison between concrete, brick and stone, I should say that one of concrete would be practically overlasting.

34. *To Mr. Mackay.*—I do not know the policy of the Government concerning State shops, and therefore cannot say whether the erection of shops on the site has ever been contemplated.

The witness withdrew.

Michael Timothy Keely, Deputy Federal Taxation Commissioner for Queensland, Brisbane, recalled, and further examined.

35. *To Senator Newland.*—The following return concerning sick leave is submitted in response to your request:—

Quarter ended.	Days absent.
30th June, 1920 .. .. .	285
30th September, 1920 .. .. .	302
31st December, 1920 .. .. .	102
31st March, 1921 .. .. .	147
30th June, 1921 .. .. .	276
30th September, 1921 .. .. .	330
31st December, 1921 .. .. .	332
31st March, 1922 .. .. .	288
30th June, 1922 .. .. .	391
30th September, 1922 .. .. .	469

The foregoing figures relate only to sick leave, and it can be said that some of the sickness has been caused principally by the overcrowded conditions in which the staff work in the summer time and the draughty nature of the building in winter, as some employees have to be placed in what are really corridors and passages, and males. I do not know of any other office where the conditions are so unsatisfactory. If the work were that of a private factory the health authorities would prevent us continuing or insist on drastic alterations being made.

36. *To Senator Foll.*—If it has been authoritatively stated that the raising of the exemption of £200 will reduce the number of persons paying taxes by 200,000, and that without the averaging system the staff could be substantially decreased, I may say this: A certain number of years must be used in averaging, and if a taxpayer receives a small income—below the exemption—that income must be borne in mind, because it must be used in the following years, and would bring his average down if his income had increased during those two years. When a taxpayer sends in a return it has to be checked with the same care in order to get the accurate net sum—although not taxable—in that year for the purpose of checking against other years when in such later year it becomes taxable. It is always a disadvantage to be behind, but we will have to check taxable and non-taxable incomes. When the returns come in they are

sorted into (a) net incomes over £200; (b) net income under £200, and gross income over £200; and (c) gross and net income under £200 to assist rapid assessing. The others will be checked off, so that when a return comes in next year and the income is taxable the two will be placed together. It will be impracticable to accurately estimate the amount of revenue to be derived from income taxation until we have been operating under the new system for a period of sufficient length to establish a basis. Nobody can say yet where an increase or decrease in the staff will be likely. I have not seen the Mathews fire extinguisher, but from the description given me something of that type is desirable in our offices. We used a contrivance to automatically notify the engine on every floor that a fire has broken out, and also sprinklers connected with the water supply to assist in subduing the fire pending the arrival of the brigade.

37. *To Senator Newland.*—Only persons receiving £200 per year and over will have to send in income tax returns. The increased exemption will in future mean a reduction in the number of returns submitted, but at the same time a check will have to be made with those previously sent in.

The witness withdrew.

Henry John Charles Diddams, Mayor of the City of Brisbane, sworn and examined.

38. *To Senator Newland.*—I have not seen the plans of the proposed Commonwealth offices in Anzac-square, but I gave evidence before your Committee some time ago when inquiries were being made into the Anzac-square proposition. Practically nothing has been done in the movement since that time by the Anzac Square Memorial Committee. The Federal Government have intimated that they are willing to grant a strip of 40 feet from Adelaide-street to Ann-street, and also 14 feet on the frontages in those streets for widening the thoroughfares. The State Government have notified us to the effect that they will grant the 100 feet agreed upon, and also 14 feet in Adelaide-street, and the whole of the 14 feet in Ann-street from the old fire brigade building, which is now used as workers' educational rooms, is demolished. The State Government will not agree to pull down the old building until they are prepared to construct another building. The work of the Memorial Committee has been delayed, because, until recently, the attitude of the Federal and State Governments was unknown. Moreover, there has been a difference of opinion amongst the members of the Memorial Committee as to the type of proposed memorial, and it was also thought desirable to await until collections for the Memorial road to Redcliffe had been completed before continuing with this project. The road proposal has nothing to do with the Anzac-square proposition. There has been no division of opinion in the City Council over the matter. There have been no conferences with representatives of the Government concerning the square since the strip was handed over to the Council. Personally, I am extremely sorry that a larger area has not been set aside for a square, and if public buildings are to be erected on both sides of the central square they should harmonize architecturally. I cannot commit the City Council as to its attitude at a conference of the various bodies concerned, but I believe it would be willing to assist to do all it reasonably could in helping forward the proposal. When the question of the construction of a subway has been raised it has always been regarded as a State Government matter and work which should be undertaken by the Railway Department as its patrons would derive practically all the benefit. The Council would not raise any objection to the Railway Department making a subway under a city road. The widening of Adelaide-street would be a



Council matter, and although it is the duty of the Council to maintain the streets and exercise control over them it is not its function to provide thoroughfares under them for the benefit of the patrons of one State Department. A subway would be of benefit to some of the citizens of Brisbane, but particularly to the railway travelling public, which represents only a section. We could not discriminate in that way. A railway station is a public utility, but it is constructed and maintained by the Government for the benefit of the people. If the thoroughfare from Adelaide-street to Queen-street were to be widened it would be done by the City Council, because it would be for the benefit of citizens generally; but I do not think that it is likely to eventuate. I have not given close attention to the levels, &c., and until the Memorial Committee come to a definite decision as to the type of memorial the Council are not likely to give close attention to the general layout of the ground. Had I known earlier that your Committee was likely to be inquiring into the whole scheme, I could have obtained more data to place before you. All I can suggest is that the Memorial Committee be asked to come to a decision as early as possible, and when that is done the Council will give attention to the question of levels. The decision of the City Council depends to a large extent on the nature of the memorial to be erected. If you make application to the Council the levels will be supplied. The levels in Ann and Adelaide streets are not likely to be altered, but the level along the Commonwealth frontage to the square may be altered although I am not able to commit the Council in that respect. Personally, I think the level of the square along the Commonwealth boundary is likely to be graded from 24 feet in Adelaide-street to 30 feet at Ann-street, or a rise of 6 feet in the distance. I have looked at the levels along the State boundary, and it may be necessary to reduce the level of the square at Ann-street from 42 feet to 32 feet, or a rise of 8 feet from Adelaide-street where the level is 24 feet. In that case the ground would slope downwards along the Ann-street frontage 2 feet towards the proposed Commonwealth building and the Adelaide-street frontage would be level. Those figures are submitted after consultation with the city engineer, but are subject to verification. Consideration has been given to the question of purchasing the church property, but only for square purposes. I am not sure if by resolution or not, but the mayor of the day pledged the Council to its purchase on the definite understanding that the whole area would be available for the purpose of a square, and would not be broken up by Government buildings. If there were still a prospect of securing the whole block I do not think the Council would hesitate in the matter. It would mean the Commonwealth handing over to the Council the area they now hold. The level at Adelaide-street rises at the corner to 26 feet and on the other side from 24 feet to 42 feet. At that particular point there is a difference of about 18 feet, and it slopes away towards the proposed building where the level is 26 feet.

39. *To Mr. Mathews.*—The object of the Memorial Committee is to raise £10,000, but barely one-half of that amount is available at present. The Council will, of course, contribute largely towards the cost. If Ann-street were widened 14 feet the Council would not erect another wall and fill in the intervening space, but would, I presume, extend the footway on the cantilever principle. The Council would extend the footway in the most desirable way, but I could not say that the work would be undertaken by the time the proposed building is completed, say, within two years. The Adelaide-street footway will probably be widened within that time. In connexion with the Commonwealth grant of 40 feet, I think we could very well say, "Thank you for very little," because from the

Commonwealth point of view a thoroughfare would be necessary there to provide an entrance to the building from the square. If you wanted a proper roadway you would have had to set aside at least 60 feet, and we are extremely disappointed with the area granted. If it is suggested that the Commonwealth might build right up to the boundary, and utilize the additional space as a light court if the square project is not to be carried out, I think I am justified in saying the work will certainly be proceeded with at some time. I do not think the Railway Department has been approached in connexion with a subway. There is no suggestion of transferring all the activities of the Central station to Roma-street, but it is proposed, I believe, to make Roma-street a terminal station for some trains, which will not affect the project at all. This is a Queensland, and not a Brisbane, scheme. It is as much a Queensland project as Canberra is a Commonwealth capital, for which we with others have to pay.

40. *To Mr. Mackay.*—The trustees of the church property have not been approached regarding the widening of Ann and Adelaide streets by 14 feet. The original intention was to ask the Commonwealth to grant the whole of their land in that locality for memorial purposes free of cost, and if that were done I do not think it would place the Government under the obligation of making similar grants to other States, which from time to time derive benefits from the Commonwealth which are denied to Queensland. We had hopefully expected the whole block to be set aside for a big square, and that has been the anticipation of the Queensland people for the past 20 years. I have been working assiduously in that direction for twelve or fifteen years, but my hopes of success now appear to be gone.

41. *To Senator Foll.*—I have said that the Council would only consider the purchase of the church property if the whole area were to be converted into a public garden, which would mean that the Council would purchase, say, one-sixth, the Commonwealth Government would grant two-sixths, and the State Government hand over three-sixths. The present proposal will allow a square certainly better than nothing at all, but not one large enough for a city of Brisbane's importance. I believe the Railway Department would be willing to construct the subway; in fact, I think they would be glad of the opportunity.

42. *To Mr. Mathews.*—It cannot be said that the Federal Government have granted anything to the Council by allowing 40 feet of their property for a roadway which, from the Commonwealth point of view, is necessary to give access to the building from the square. The Council has "put up" £2,000, and is prepared to pay more. The Council will do its duty to the citizens now the position of the respective Governments is known. I shall instruct our officers to supply your Committee with the required levels.

43. *To Senator Newland.*—I believe the representatives of the different bodies concerned would be willing to confer in the hope of settling all the details.

(Taken at Brisbane.)

TUESDAY, 24TH OCTOBER, 1922.

Present (Sectional Committee):

Senator NEWLAND, in the Chair;

Senator FOLL, Mr. Mathews.

Mr. Mackay,

Richard Ernest Sexton, Chief Engineer for Railways.  
Department of Railways, Brisbane, sworn and examined.

44. *To Senator Newland.*—I am aware that you are making inquiries into the proposal to construct a building for Commonwealth offices in what is known as Anzac-square, Brisbane, and I understand it has been suggested that a subway should be constructed from the

railway station under Ann-street into the square. I take it that it would be the duty of the authorities controlling the square generally to construct such a subway. I do not think that the Railway Department should necessarily be in any way involved. It is purely a matter of policy. Such a subway would undoubtedly be of convenience to persons using the railway, and I believe the Railway Department would give favorable consideration to such a proposal. If a conference were to be held at which representatives of the various bodies concerned attended, I suggest that the Railway Department should be represented. We would be directly interested in the method of constructing a subway, and the question is one that must be carefully considered. We have studied the proposal only in a general way, and if such a connexion were made with a series of steps instead of a ramp with a reasonable incline, I am of the opinion that the steps would not give the convenience that a ramp would, and would be detrimental, particularly to women and children, or to persons hurrying to catch trains. Whether a ramp would be steep or not would depend upon the design. A ramp striking from the bottom of the present subway, and going out where the widening of the street is proposed, would necessitate a gradient of 1 in 9, which is too steep. Edward-street between Adelaide-street and Ann-street has a grade of 1 in 12, and Creek-street between Adelaide-street and Ann-street has a grade of 81. For people hurrying to catch trains these grades are too steep. The grade is steeper than Edward-street, but that could be overcome by reducing the gradient of the ramp in Ann-street, and coming out a little higher than the ground level at the wall, and ramping down in some approved manner. A certain portion of the ramp could be taken out into the square without detrimentally affecting the design. Although I have not had an opportunity of carefully inspecting the plans of the proposed building, I should say, generally speaking, that the design is a suitable one, and the structure should add to the architectural beauty of the surroundings. The level of Ann-street is 15 feet higher than the ground opposite the proposed subway. If buildings are erected on both sides of the proposed square they will be the means of breaking the prevailing summer winds, and that to some extent will make the enclosure somewhat warm. If offices were constructed on the widened portion of Ann-street I could not say if the Railway Department would be prepared to occupy them. If booking offices were established there for the convenience of the public it would mean increasing the staff. I think the site would be more suitable for shops. I certainly would not advocate the extension being made by dead filling. It is an excellent position for commercial purposes, and the frontage could be made ornamental, whereas if dead filling were used it would be an eyesore. It would be more expensive to extend the footpath on the cantilever principle than to fill it in. It would not be the duty of the Railway Department to be concerned in any way with that work.

45. *To Mr. Mackay.*—Although it may be said that the construction of a subway would be of advantage only to railway travellers, it must be remembered that such a thoroughfare would not increase the railway traffic in the slightest degree, although it would be of convenience to the travelling public. All we undertake to do is to land the passengers at the platform. A subway would be a convenience beyond the railway premises, and an easy means of reaching Ann-street already exists. It may be a debatable point in the opinion of some as to whether such a work should be undertaken by the Railway Department or by the City Council, but as I have said it is a matter of policy, and one upon which I cannot be expected to express an opinion.

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46. *To Mr. Mathews.*—Although rearrangements may be contemplated in connexion with the handling of Brisbane Railway passenger traffic, the present Central Railway Station will always be used for suburban traffic. It would, of course, be a convenience for the travelling public to be able to pass from Adelaide-street through the square and into the railway station with only one rise. Even if ticket selling offices were established at that level the work in the other offices would be decreased somewhat, but the ticket selling staff would have to be increased. A very large proportion of suburban travellers are season ticket holders who purchase their tickets at terminal stations, and such an office would not be of any advantage to a very great number, particularly also as those who purchase daily tickets buy returns from a suburban station. Easy access at that point would not increase the passenger traffic. I am particularly anxious that the Railway Department should be represented at any conference which may be held between the representatives of the different bodies, because the foundations to our existing railway buildings are somewhat intricate, and that point has to be carefully considered in connexion with the whole scheme. A large portion of the buildings and platforms are carried on arch work, and a subway might seriously interfere with the foundations. The route of such a thoroughfare would have to be determined by the foundations, as on top of the stairs in Ann-street the tower stands.

47. *To Senator Newland.*—It would be very lath to interfere with the foundations of the tower, but a way could be found for constructing a serviceable subway without causing any inconvenience. I do not know anything of the foundations at the Adelaide-street frontage, but years ago there was a water-course in what is now Creek-street, and there has been a good deal of filling in that locality. In the vicinity of the Adelaide and Edward-street intersection the ground is solid. In the early days the head of a gully existed at the back of the present railway station, and continued in a south-easterly direction towards the corner of Adelaide-street and Creek-street. In commencing construction of the new Brisbane Town Hall I believe they had to go to a considerable depth to secure a solid foundation, but that would not give any indication as to what the foundation would be at the site where the Commonwealth Government propose to erect their new offices.

Penherton Elliott Walcott, Commonwealth Public Service Inspector for Queensland, Brisbane, sworn and examined.

48. *To Senator Newland.* I have seen the plans of the proposed new Commonwealth offices to be erected in Brisbane, but I was not consulted in any way in connexion with their preparation. From the examination made, however, I am satisfied that they will meet requirements. The conditions necessary to obtain efficient and economical work with a minimum staff are (1) Ample floor space with good natural light for present and future requirements; fireproof accommodation for valuable records, and satisfactory sanitary arrangements. (2) Accommodation to allow of effective grouping of the sections of a Department, so that those whose work is allied shall wherever possible adjoin. (3) There should also be efficient accommodation for the public. (4) All Departments should be in the same building as far as possible, and such building should be in a central position. The foregoing conditions do not exist in the Taxation Branch, where 300 officers are now employed under very unsatisfactory conditions as regards accommodation, &c. These conditions also do not apply to the present accommodation in the old police court in Elizabeth-street, where the Audit, Commerce, and sub-Treasurer Branches are housed. A conspicuous instance of the result of improved office accommodation can be seen in the transfer

of 56 mechanical officers who have recently moved over from the General Post Office to the new premises in Margaret-street. The officer-in-charge informed me that he estimates that 25 per cent. increase in efficiency has resulted from the change. The principal points in connexion with the grouping of staffs in one building are as follows:—(1) Saving of time of officers in any Department whose duty takes them frequently into another Department, for example, Audit, sub-Treasury, and Public Service Inspector. (2) The public will be much more conveniently served, because instead of wandering about the city inquiring as to the whereabouts of certain Commonwealth Departments inquirers would have no difficulty in locating the Department required when directed to the new Commonwealth building. (3) The proposed site is central, being opposite the railway station and quite convenient to the General Post Office. (4) Grouping in one building affords greater probability of re-organization of work, including the grouping of the clerical and accounts work of similar branches which are now conducted independently, such as Meat, Dairy, and Health Departments. This has been done in connexion with the Lighthouse and Navigation Branches. (5) Cleaning arrangements could be more scientifically and satisfactorily carried out if the offices were in the one building, as vacuum cleaners and other improved appliances could be employed for the purpose. The work of cleaning could be done much more economically in these circumstances. (6) The roof of the proposed building could be profitably used by the Meteorological Branch for the upper air instruments as is done in other capital cities. They have not now this accommodation. As an instance of the way in which expenditure can be saved by the grouping of Departments, I may mention that about two years ago the Immigration authorities were establishing an office in Brisbane, and called upon me when seeking office accommodation. I knew that they had only a staff of two or three, and I therefore made arrangements for them to be accommodated in a room in my Department. The result was that the same messenger could be used for both Departments, and allowing, say, £100 per annum for rent, and a £100 for other services, a saving of approximately £200 per annum was effected. For the information of the Committee I submit the following, showing the estimated increase in the staffs of the various Departments during the next five years:—

Section.	Present Staff.	Proposed Increase in Five Years.	Proposed Total Staff in Five Years.
<b>PRIME MINISTER'S DEPARTMENT.</b>			
P.S. Inspector .. .. .	4	2	6
Audit .. .. .	24	4	28
Immigration .. .. .	2	1	3
<b>HOME AND TERRITORIES DEPARTMENT.</b>			
Electoral .. .. .	10	..	10
<b>ATTORNEY-GENERAL'S DEPARTMENT.</b>			
Investigation .. .. .	3	..	3
<b>WORKS AND RAILWAYS DEPARTMENT.</b>			
Works .. .. .	11	2	13
Accounts .. .. .	6	..	6
<b>TREASURY DEPARTMENT.</b>			
Sub-Treasury .. .. .	15	2	17
Taxation .. .. .	306	44	350
Pensions .. .. .	16	..	16
<b>TRADE AND CUSTOMS DEPARTMENT (CENTRAL STAFFS).</b>			
Lighthouses and Navigation .. .. .	12	5	17
Commerce—Dairy Branch .. .. .	7	3	10
Commerce—Meat Branch .. .. .	2	..	2
<b>DEPARTMENT OF HEALTH.</b>			
Quarantine Branch .. .. .	7	2	9
	425	65	490

*The witness withdrew.*

No increase has been allowed for in connexion with the Electoral Department, because the work is running satisfactorily, and I think we have reached the maximum. In the event of the Federal and State Taxation Departments amalgamating, the staff would probably have to be increased by 50 per cent. I would be in favour of the erection of an additional story to the building provided the expenditure would not interfere with other public works such as post-offices, which are urgently needed in Queensland. I do not think there would be any likelihood of the offices not required for Commonwealth purposes remaining vacant, as there is a fairly keen demand for suitable office accommodation centrally situated. I am sure that the health of the employees in the Taxation Department is seriously affected by the unsatisfactory conditions which prevail in that building. As you are probably aware, the employees there are very crowded, and the facilities which should exist are not available. It is also highly desirable to have large open offices so that the head of the room can see what is being done by the whole section, and that is one of the present disadvantages in connexion with the Taxation and other Departments. If an officer in charge of a large number of employees is in one room, while those under his control are distributed amongst many others, proper supervision is impossible.

49. *To Mr. Mathews.*—Both sexes work in the same rooms, and apart from the health of the men there are good reasons why greater space should be available in such circumstances. The parents of many girls who have attended our grammar and secondary schools would probably not permit them to take employment under the conditions which prevail in some of the buildings. Provision should be made for luncheon and rest rooms, particularly in Brisbane, where we have a sub-tropical climate. I was at the mechanical section of the Postmaster-General's Department at 11 a.m. recently, and as the gong sounded every member of the staff immediately left and partook of tea, for which a period of ten minutes is allowed. They reach their work ten minutes earlier in order to adjust their time, and this convenience and slight relaxation gives a great advantage to members of the staff and benefit to the Department from the standpoint of efficiency. I consider the building in which the Taxation Department is housed is dangerously overcrowded. Even in normal times the lift is always crowded, and I generally find it necessary to use the stairs. In the event of fire and the panic which would immediately follow, the lift would be of little use. There are 306 Commonwealth Government employees in one branch of the building, and as a majority consists of young people, including many girls, it is only reasonable to assume that if a fire broke out everything would be in a state of chaos. Apart from the possible serious loss of life there are also very valuable documentary records which should be preserved, and the sooner the Taxation Department is housed in a modern building the better it will be for every one. I do not think the new offices in the Adelaide-street side of the building will be sufficiently low in any way to interfere with the health of the employees. I believe that the accommodation to be provided in the five stories will be sufficient for any increase in our staff during the next five years. All Commonwealth Government Departments with the exception of the Customs and Post Office will be housed in the new building. The Repatriation and War Service Homes Departments are not included in the figures I have submitted, but as they are really vanishing Departments accommodation could also be found for them in the new building.

*The witness withdrew.*

Thomas Hardidge Danby, District Organizing Secretary for the Brisbane Executive of the Returned Sailors and Soldiers Imperial League of Australia, Brisbane, sworn and examined.

50. *To Senator Neuland.*—I desire briefly to express what I believe are the feelings of a large number of the members of the league at the proposal to erect Commonwealth offices in Anzac-square. I have been in Brisbane for only four or five weeks, and have therefore not had an opportunity of getting thoroughly in touch with the sub-branches. I have, however, copies of the minutes passed at various district executive meetings, and also letters from sub-branches in which the feelings of members are expressed in no uncertain way. We feel strongly that the whole block which is bordered by Adelaide, Ann, Edward, and Creek streets should have been reserved for the purpose of an Anzac memorial square with a permanent memorial in the centre. Our members realize that there is little possibility of the State altering its policy in the matter of constructing a State building, but they wish to strongly protest against the erection of Commonwealth offices as they feel that the whole idea, which should have been one of sacred commemoration of the fallen, is now becoming commercialized by the erection of offices. I would ask on behalf of the Brisbane district that your Committee should seriously consider if due respect is being shown to our gallant dead by practically commercializing a portion of the area, and thereby reducing the size of the proposed square. The size should not be restricted in any way, particularly when we remember that their services rendered possible the existence of Brisbane as the free city it is to-day. I cannot say when it was first suggested that the whole area should be retained, as I have not the date before me. I have had little opportunity of going into the whole matter, but following on a letter received by the Brisbane sub-branch, asking what had been done in the matter, I felt it my duty to place our views before you. I do not think the returned soldiers fully understand what is actually proposed, and the suggestion to limit the size of the square compares very unfavorably with what has been done in smaller centres. In Gympie, for instance, they have a memorial park in the centre of the town, and I believe most of the money expended on it was contributed by the citizens. It may be

said that if the Commonwealth were to hand over their portion of the ground for memorial purposes similar demands would be likely to be made by other centres, but on behalf of the league I question very much whether that is a strong enough argument to be used against allotting land in memory of men who practically preserved the whole country. Speaking on behalf of returned soldiers, I may say that they do not think that the area proposed will be sufficient for the purpose intended. They would like the Commonwealth and the State to surrender their rights, and I presume they expect that sufficient funds could be raised to acquire what is known as the church property. I do not think the erection of offices would beautify the surroundings, but would only assist in commercializing the whole project. Although it is true that business houses surround other memorial areas in different parts of the Commonwealth, I do not know of any instance in which they are situated right on the same block.

50a. *To Mr. Mathews.*—You have asked me whether it is not a fact that there has been agitation for the past twenty years in the direction of acquiring this block for garden purposes, and if, as you suggest, the returned soldiers have been brought in as a lever, I can only say that they are a very powerful lever.

51. *To Senator Fell.*—I believe the State branch of our association is represented on the Anzac Memorial Square Committee. I believe the minimum area which the league will consider satisfactory would be the proposed central square, together with the block on which it is proposed to construct Commonwealth offices, but we object to the erection of any building. It is the opinion of several members of the executive that the proposed park will eventually become merely a right-of-way between Adelaide and Ann streets. It is, of course, the desire of the returned soldiers that as many people as possible shall be able to see the memorial, and if buildings are constructed on two sides the view will be largely restricted. I do not think any objection would be raised concerning the proposed subway, and personally I think it would be an advantage, because it would enable more ready access to the memorial grounds.

*The witness withdrew.*

*The Committee adjourned.*