

New South Wales Auditor-General's Report 2002

Volume Two

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The Legislative Assembly
Parliament House
SYDNEY NSW 2000

The Legislative Council
Parliament House
SYDNEY 2000

Pursuant to section 52A of the *Public Finance and Audit Act 1983*, I present
Volume Two of my 2002 Report.

R J Sendt

Sydney
April 2002

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Significant Items

Costs of the Olympic and Paralympic Games

The Olympic Co-ordination Authority has issued the report required by the *Olympic Co-ordination Authority Act 1995* on the 'overall expenditure associated with the Olympic Games'. p 3

Determining 'Olympic costs' is not simple. How to measure costs and which items to include, depend on how the information is to be used. p 3

OCA has reported a 'net impact on the State budget result' of \$1,326.1 million. p 4

We qualified OCA's reported costs because we cannot verify OCA's estimate that the Games generated an extra \$653 million in State tax revenues. Other than that, we accepted OCA's estimate of the 'net Budget impact' as fair. p 4

The OCA Report notes some other costs associated with the Games that are not included in its 'net impact on the budget' calculation. p 5

After adjustments to make figures comparable, the 'net Budget impact' is \$89.2 million above the June 1998 estimate. p 10

Sydney Organising Committee for the Olympic Games

SOCOG was wound up on 31 October 2001. p 15

SOCOG's net result was a deficit of \$59.8 million. This was met from the \$140 million made available by the Government, with the balance being returned. p 13

Cost of the Olympic and Paralympic Games

SUMMARY

What Did the Games Cost?

There is no one, simple answer to this apparently simple question.

The question raises at least two crucial issues:

- ◆ How to *measure* the costs?
- ◆ What is the *scope* of items to be included?

Measuring the Costs

If you are assessing the *net impact* on the State's budget, then you would only look at agencies' marginal or incremental costs—their extra payments or receipts.

If you wanted to calculate the *total cost* of the Games to the Government, you would measure all resources used, including the existing staff and facilities that did not require extra cash outlays.

Finally, if you wanted to assess the impact on the total state or national economy, even wider measures would be needed.

There have been several economic impact studies of the Games, including by KPMG Peat Marwick in 1993 and NSW Treasury in 1997. The most recent study on the economic effects of the Games commissioned by the Department of State and Regional Development from PricewaterhouseCoopers is reported to have found that 'evidence ... is strongly positive and supports the view that the Games developed substantial benefits to Sydney, New South Wales and Australia'. At the date of preparation of this report, the study had not been released.

The Scope of Items

Most Games' costs are easy to identify. Others are not so clear. For example, some capital works needed for the Games would have been carried out anyway. Others were brought forward, or completed to a different standard because of the Games.

Repair of the Farm Cove seawall in the Royal Botanic Gardens is just one small case. The seawall was badly deteriorated, with resulting damage to the adjacent roadway. Repairs would have been made at some stage, but because the roadway was part of the Olympic Marathon course, they were made before the Games. Should this be treated as an Olympic cost? Should the costs be calculated as the interest lost from spending the funds earlier?

The remediation of the Homebush area is a larger example. The Government had recognised the need for remediation before Sydney's bid. The extent and standard of the work was undoubtedly influenced by the Games being based at Homebush. Again, should all of this be treated as a Games' cost? Or should some nominal or arbitrary component be included?

The Games venues themselves raise similar issues. The Games could have been staged in temporary venues, but the *Olympic Co-ordination Authority Act 1995* specified that the venues should meet Sydney's long-term needs. Without this requirement, venue construction would have cost less, but the actual costs cannot be split between the 'Olympic' component and the 'legacy' component.

The Net Impact on the Budget

The Olympic Co-ordination Authority (OCA) recently released a report that helps to answer some of the questions posed above. It measures the Games' net impact on the State's budget result, from when the Olympic bid was won on 23 September 1993 to 31 March 2002. It also comments on other costs of the Games to the Government.

According to OCA's calculations, the net cost of the Games to the NSW Government was \$1,326.1 million.

	Venues and Infrastructure \$m	Event-Related \$m	Total \$m
Total costs	3,025.2	3,459.0	6,484.2
Funded by:			
SOCOG	361.3	2,393.4	2,754.7
SPOC	--	116.9	116.9
Commonwealth Government	150.0	97.3	247.3
Private Sector	1,107.0	--	1,107.0
Property sales, interest, contributions from councils, etc	221.2	--	221.2
NSW Government – gross impact on the budget	<u>1,185.7</u>	<u>851.4</u>	<u>2,037.1</u>
– tax revenue			653.0
– foreign exchange gain			<u>58.0</u>
– net impact on the budget			<u>1,326.1</u>

Qualified Audit Opinion

Our audit examined OCA's report and its net cost calculations. We qualified our opinion because we cannot verify OCA's estimate that the Games generated an extra \$653 million in State tax revenues. This does not mean that the estimate is wrong, just that it is not possible to verify what tax revenues would have been in the absence of the Games, nor whether the assumptions used by OCA were appropriate.

The \$653 million estimate was calculated by the NSW Treasury in November 1997, in conjunction with the Centre for Regional Economic Analysis of the University of Tasmania. The extra tax revenue arises from higher levels of economic activity, including employment (payroll tax), increased financial transactions (debit tax), and increased accommodation (hotel bed tax).

However, different studies have estimated significantly different amounts for the extra tax revenue associated with the Games. For example, a January 1999 report by Arthur Andersen and the Centre for Regional Economic Analysis of the University of Tasmania is reported to have estimated the figure at \$250 million. This estimate was for the shorter period to 30 June 2001. The equivalent NSW Treasury estimate for that period was \$602 million.

Aside from the difficulty in measuring the extra tax revenues, OCA's estimates of the Games' net impact on the budget is fair.

The Total Cost of the Games to the Government

The OCA report also notes other costs associated with the Games that are not included in the net budget impact calculation of \$1,326.1 million. These include:

- ◆ the \$101.8 million cost of existing full time employees in non-Olympic agencies who were re-allocated to the Games
- ◆ future costs to the Government for maintenance of the new Olympic venues, estimated to be \$11.0 million per year.

These two particular items have a fairly direct connection to the Games. Any reasonable definition of the 'total cost of the Games' would likely include them. Whether other items should be included depends on how 'total cost' is defined. As discussed earlier, this depends on the purpose that an individual user has.

DETAILS OF GAMES' COSTS

Details of OCA's Net Impact Calculations

OCA's calculation of the net costs are based on the May 1997 Cabinet definition, ie:

- ◆ costs directly related to or incurred in meeting the obligations and conditions of the Host City Contract
- ◆ marginal costs of hosting the Olympics, being additional costs incurred by Government in hosting the event over and above expenditure to which the Government would have been otherwise committed
- ◆ net costs directly related to the Olympic event, representing gross cost less related revenues and government transfer payments.

Specific examples of these include:

- ◆ services directly related to the Olympic event, such as transport, security, medical services, accommodation for Olympic accredited family, officials, media and technicians, contributions to Olympic Cultural Programs, environmental commitments made in Sydney's Olympic Bid, athletes' services, facilities and training venues required immediately before and during the Games, modifications to existing venues specifically for reconfiguration for an Olympic event, and construction of new venues and infrastructure development
- ◆ revenues and expenditures of Sydney Organising Committee for the Olympic Games (SOCOG) and Sydney Paralympic Organising Committee (SPOC) organising and hosting their respective events
- ◆ revenues and expenditure of OCA and other Government agencies that specifically relate to commitments made by the Government in the Host City Contract. This includes the full cost of public servants allocated to the Games agencies of the Olympic Roads and Transport Authority and OCA
- ◆ development costs of the Homebush Bay site. The Government was committed to the remediation and redevelopment of the Homebush Bay site irrespective of the Games. Because it was not feasible to adjust the costs of the Games against the pre-Games plans for the area, OCA has included site remediation and redevelopment costs to 31 March 2002.

Total costs are summarised in the following tables.

The Venues and Infrastructure

Costs of construction of the venues and infrastructure were:

	\$m	\$m
GOVERNMENT EXPENDITURE		
Venues		
Stadium Australia	131.6	
SuperDome	142.4	
State Hockey Centre	16.0	
Dunc Gray Velodrome	42.1	
Sydney International Equestrian Centre	44.3	
Sydney International Shooting Centre	29.9	
Athletes Village – Newington	127.9	
Newington (Village) site - acquisition and redemption	81.3	
Media and technical officials' villages	129.1	
Olympic Softball Centre - Blacktown facilities	31.4	
Sydney International Regatta Centre	36.0	
Sydney Aquatic and Athletic Centres	218.8	
Other Olympic and Paralympic facilities and venues including public domain at Homebush Bay	215.1	
Total Venues		1,245.9
Infrastructure		
Transport infrastructure including roads, bridges, parking, ferry wharf and pedestrian access	312.1	
Homebush Bay rail line and Olympic Park Station	97.5	
Infrastructure services including electrical, water and gas	90.4	
Remediation works	58.5	
Infrastructure works including site co-ordination, siteworks, landscaping, planning and design and estate assets	113.8	
Total Infrastructure		<u>672.3</u>
TOTAL GOVERNMENT EXPENDITURE		1,918.2
PRIVATE SECTOR EXPENDITURE (ESTIMATE)		
Athletes Village	378.0	
Stadium Australia	584.0	
Other	145.0	
TOTAL PRIVATE SECTOR EXPENDITURE		<u>1,107.0</u>
TOTAL COST OF VENUES AND FACILITIES		3,025.2

Event-related Costs

Event-related costs include Government funding of SOCOG and SPOC, the event-related costs of OCA and other costs incurred by agencies in providing services such as transport, security, health and medical, waterway and harbour management.

	\$m	\$m
SOCOG Major Operating Programs*		
Administration and Marketing	290.7	
Sport, Operations and Overlay	746.4	
Games Services	260.3	
Villages	191.8	
Communication, Broadcast and Press Operations	250.0	
Technology	406.5	
Other	118.3	
Total SOCOG Major Operating Programs		2,264.0
SOCOG Legacy Contribution		106.8
SPOC Operations		155.6
OCA - includes planning, co-ordination, operation of Sydney Olympic Park and Urban Domain		349.0
Support Services - Other Government Agencies		
Transport	366.7	
Security	152.8	
Health and Medical	9.4	
Waterways and Harbour Management	12.0	
Other Government Agencies	23.4	
Olympic related allowances	19.3	
Total Support Services - Other Government Agencies		<u>583.6</u>
Total Event Related Expenses		3,459.0
*Excludes \$160.6 million contributed to other agencies for support services		

Sydney Organising Committee for the Olympic Games

SOCOG had responsibility for the Olympic Games to:

- ◆ organise accommodation and transport for competitors, team officials and personnel, and media personnel
- ◆ organise the sports program, including preparing and operating all venues and facilities for the Games
- ◆ organise the cultural program
- ◆ establish a marketing program in consultation with the International Olympic Committee and the Australian Olympic Committee
- ◆ arrange and make available host broadcaster and television and radio facilities and other information services.

SOCOG earned revenue of \$2,832.9 million, mainly from sponsorship, ticketing, television rights and government funding, over its period of operation. SOCOG's expenditure for the period was \$2,892.7 million. The deficit of \$59.8 million was funded by the Government.

For the purpose of the OCA report, SOCOG's revenues and expenses have been adjusted to include SOCOG's expenditure of \$361.3 million on the venues, and to exclude Commonwealth funding and amounts paid by SOCOG to other agencies for support services to ensure that these are not double counted.

Sydney Paralympic Organising Committee

SPOC had similar responsibilities for the Paralympic Games as SOCOG had for the Olympic Games. SPOC's total revenue was \$116.9 million, from similar sources as for SOCOG. Its total expenditure was \$155.6 million. The Government funded \$19.6 million of SPOC's deficit, with the balance funded by the Commonwealth Government.

Funding by NSW Government Budget

The amount funded from the NSW Government budget of \$1,326.1 million is after receiving \$653.0 million of Games-induced additional tax revenue and \$58.0 million of foreign exchange gain.

Details of Total Cost Calculations

As discussed above, OCA's report acknowledges that there are extra costs related to the Games not included in its net cost calculations. The two areas quantified by OCA were the cost of existing staff working on Games' events, and the ongoing commitments to maintain venues.

Costs of Full-time Public Sector Employees from Non-Games Agencies Allocated to Games Duties

The normal salaries of these staff were met from the existing funds of the agencies. The salaries of these employees did not represent an additional cost to the State Budget, as the Government was otherwise committed to pay their salary. Under the net impact on the Budget definition, any additional costs of these people working on the Games, such as uniforms, food, accommodation and overtime are included. However these employees were required for the Games and their salaries should be included in determining a 'total cost' of the Games.

	\$m	\$m
Transport		
Roads and Traffic Authority	9.8	
Department of Transport	0.7	
Rail Access Corporation	1.3	
Rail Services Australia	0.1	
State Rail Authority Train Drivers	6.0	
State Transit Authority Bus Drivers	10.2	
Total Transport		28.1
Security		
NSW Police		66.0
Waterways and Harbour Management		0.6
Other Services		<u>7.1</u>
Total		<u>101.8</u>

Future Maintenance Costs

Permanent Games venues were constructed to satisfy the dual requirements of facilitating the Olympic and Paralympic Games and providing legacy assets for NSW.

Responsibility for the future operation and maintenance of many of the venues within Sydney Olympic Park lies with third parties, through various contractual arrangements.

The NSW Government retains a future maintenance commitment for the following venues at Sydney Olympic Park:

- ◆ State Hockey Centre
- ◆ Sydney International Archery Park
- ◆ Sydney International Aquatic and Athletic Centres.

The Sydney Olympic Park Authority expects that, through the development of the site, at some stage in the future it will generate commercial returns that will enable it to operate without supplementation from the State budget.

The Government is committed to provide maintenance funding support for a period of five years from July 2001 for:

- ◆ Sydney International Regatta Centre, Penrith
- ◆ Sydney International Equestrian Centre, Horsley Park
- ◆ Sydney International Shooting Centre, Liverpool.

Venues whose operational ownership or responsibility belongs or has been passed to the private sector include:

- ◆ Sydney Superdome
- ◆ Stadium Australia
- ◆ Tennis Centre, Homebush Bay.

Local councils are responsible for:

- ◆ Penrith Whitewater Stadium
- ◆ Ryde Aquatic Leisure Centre.

The Government and local councils share responsibility for the following venues:

- ◆ Blacktown Olympic Centre at Aquilina Reserve
- ◆ Dunc Gray Velodrome.

The estimated annual maintenance costs for the venues for the Government is \$11.0 million.

Other Games' Costs

Other specific examples of costs that under some definitions may relate to the Games are:

- ◆ \$362.7 million (after a Commonwealth grant of \$25 million) for the construction by OCA of the Sydney Showground. However, the Government's commitment to relocate the Showground from Moore Park to Homebush Bay is regarded as a separate policy decision from that to bid for, and hold the Games. It has therefore been excluded

- ◆ \$4.7 million for transport services by ORTA for the Royal Easter Show 2001 and the 2001 National Rugby League Double Header Event have also been excluded, as these were not treated as test events for the Games.

The OCA report comments on but does not quantify other costs that under some definitions may relate to the Olympics, such as:

- ◆ services not required by the Host City Contract. These are costs relating to a NSW Government agency's core business that would have been undertaken irrespective of the Games. For example, tourism promotion during the period would have been undertaken in any event. It may have been expanded to take advantage of the Games, but was not incurred because of the Games.
- ◆ the cost of bringing forward the construction of infrastructure and capital works. Although many projects may have been accelerated to allow completion before the Games, where they were not undertaken as a direct requirement for Sydney hosting the Olympic and Paralympic Games, they have been excluded from the net impact on the Budget definition.

Costs to Other Governments

The Games also received support from the Commonwealth Government and local government, and other State Governments in relation to activities such as the soccer events.

The Commonwealth Government provided significant direct funding (refer 'Breakdown of Costs' table) to both the Olympic and Paralympic Games and in addition contributed important support services to the Games, such as quarantine, customs, security and drug testing.

COMPARISON WITH PREVIOUS GAMES COST ESTIMATES

OCA and NSW Treasury first published estimates of the net impact of the Games on the State's budget in June 1998.

The net impact was estimated by:

- ◆ OCA in *State of Play* to be \$1,650.5 million
- ◆ Treasury in *NSW Budget Paper Number 2* to be \$1,287.5 million.

(Both OCA and Treasury have updated their estimates each year.)

The Treasury estimate was \$363 million less than that presented by OCA, being the net cost of constructing the Sydney Showground at Homebush Bay. NSW Treasury did not treat this expenditure as a cost of the Games. Although OCA's 1998 estimate included this cost, its current report excludes it. The exclusion is consistent with the Audit Office's treatment of these costs in the report *Sydney Olympics 2000: Review of Estimates* (tabled in Parliament in November 1994).

The Audit Office issued a report on OCA's 1998 estimate in a report *The Sydney 2000 Olympic and Paralympic Games: Review of Estimates* (tabled in Parliament in January 1999). The table below compares OCA's 1998 estimate of the net impact on the State's budget with OCA's current report on the actual result.

	OCA 1998 Estimate*	Actual Result	Variance – Favourable/ (Unfavourable)
	\$m	\$m	\$m
SOCOG	30.0	-59.8	(89.8)
SPOC	-25.0	-19.6	5.4
OCA	-1,490.7	-1,534.7	(44.0)
Tax	653.0	653.0	--
Foreign exchange gain	--	58.0	58.0
Other	<u>-404.2</u>	<u>-423.0</u>	<u>(18.8)</u>
Total	<u>-1,236.9</u>	<u>-1,326.1</u>	<u>(89.2)</u>
* Based on information in the Executive Summary of the 1999 Performance Audit Report. To enable comparison with the Actual Result, these amounts have been adjusted as follows: ◆ OCA expenditure has been reduced by \$362.7 million relating to the Sydney Showground ◆ Tax has been increased by \$51.0 million to cover the additional period from 1 July 2001 to 31 March 2002.			

The variances resulted from:

- ◆ SOCOG's higher operating costs, particularly in relation to technology and ticketing
- ◆ SPOC earning higher revenue than anticipated, offset to some extent by higher costs
- ◆ OCA incurring higher expenditure due to additional sports being accepted for the Games and because in 1998 OCA had not scoped the urban domain program. Revenues also increased, mainly from increases in proceeds from the sale of the media village, contributions from SOCOG and from investment income
- ◆ a foreign exchange gain not being included in OCA's estimate
- ◆ increased costs to other agencies, reflected in 'other'.

Sydney Organising Committee for the Olympic Games

AUDIT OPINION

The audit of the Sydney Organising Committee for the Olympic Games (SOCOG) financial reports for the 18 month period ended 31 December 2000 and for the 10 month period to 31 October 2001 resulted in unqualified Independent Audit Reports.

KEY ISSUES

NSW Government Underwriting

As part of the Olympics bid process, the NSW Government agreed to underwrite any shortfall of income over expenditure in SOCOG's operations.

In June 2000, NSW Parliament provided \$140 million to assist with a projected shortfall.

At 31 December 2000, \$57.7 million of this funding was spent. Between 31 December 2000 and the time of SOCOG's dissolution on 31 October 2001, a further \$2.1 million was spent on staff costs, accommodation, and wind-up costs such as legal settlements. In total the Government underwrote SOCOG by \$59.8 million. The balance of \$80.2 million has been returned to Treasury.

Remains of the Games

On completion of the Games, all SOCOG assets were to be:

- ◆ retained for Olympic legacy purposes
- ◆ returned to the supplier under the contract or
- ◆ sold or otherwise disposed of.

For the last category a consortium was contracted to provide all auction and valuation services.

Although detailed records of assets planned for sale were prepared, no final reconciled list was kept of the assets delivered to the consortium. SOCOG management considered this was not warranted. There is a risk that assets were misappropriated.

CONTROL ISSUES

We reviewed the development of controls surrounding Games time and the wind down of operations. Recommendations were made to the management of SOCOG.

FINANCIAL INFORMATION

In August 1999, SOCOG received approval from the NSW Treasurer to change reporting periods as follows:

- ◆ 1 July 1999 to 31 December 2000 - an 18 month period
- ◆ 1 January 2001 to 30 June 2001 - a six month period.

On 24 July 2001, SOCOG received approval from the Treasurer to extend the latter reporting period to 31 December 2001 – a 12 month period, or such earlier date should dissolution of SOCOG occur prior to 31 December 2001.

SOCOG was dissolved on 31 October 2001. Accordingly, SOCOG's final reporting period was for the 10 months 1 January 2001 to 31 October 2001. Its remaining assets, liabilities and obligations of that time were absorbed by the Olympic Co-ordination Authority.

Abridged Statement of Financial Position

	31 October 2001 \$'000	31 December 2000 \$'000	30 June 1999 \$'000
Current assets	12,713	195,876	268,359
Non-current assets	--	--	23,602
TOTAL ASSETS	<u>12,713</u>	<u>195,876</u>	<u>291,961</u>
Current liabilities	12,713	195,876	263,230
Non-current liabilities	--	--	28,731
TOTAL LIABILITIES	<u>12,713</u>	<u>195,876</u>	<u>291,961</u>
NET ASSETS	<u>--</u>	<u>--</u>	<u>--</u>

Abridged Statement of Financial Performance

	10 month period ended 31 October 2001 \$'000	18 month period ended 31 December 2000 \$'000	12 month period ended 30 June 1999 \$'000
Employee related	4,807	377,244	--
Other expenses	942	2,508,497	--
TOTAL EXPENSES	<u>5,749</u>	<u>2,885,741</u>	<u>--</u>
Sponsorship	--	686,123	--
Ticketing	--	616,897	--
Television rights	--	1,132,780	--
Grants	--	78,593	--
Interest income	3,647	42,277	--
Other revenue	--	272,603	--
TOTAL REVENUE	<u>3,647</u>	<u>2,829,273</u>	<u>--</u>
(Loss) on sale of non-current assets	--	(1,274)	--
NET COST OF SERVICES	<u>(2,102)</u>	<u>(57,742)</u>	<u>--</u>
Add Government Underwriters Funding	<u>2,102</u>	<u>57,742</u>	<u>--</u>
MOVEMENT IN ACCUMULATED FUNDS	<u>--</u>	<u>--</u>	<u>--</u>

All SOCOG income received and expenditure incurred in the lead up to the Sydney 2000 Olympic Games was directly related to that event. It was therefore attributed to the 18 month period ended 31 December 2000, rather than SOCOG's earlier reporting periods.

SOCOG ACTIVITIES

SOCOG was constituted under the *Sydney Organising Committee for the Olympic Games Act 1993* in November 1993 and was to be wound up on or before 31 March 2002.

SOCOG's primary objective was to organise and stage the 2000 Olympic Games in Sydney in accordance with the Host City Contract. The Host City Contract was initially an agreement between the International Olympic Committee, the Australian Olympic Committee and the Sydney City Council. SOCOG became the fourth party to the Host City Contract in February 1994.

The Act required that, in carrying out its primary objective and exercising its functions, SOCOG was:

- ◆ to act in a financially sound and responsible manner
- ◆ to have regard to the limits of the financial resources available to it and the State for the purposes of the Games, and
- ◆ to use its best endeavours to avoid the creation of debts and liabilities (including debts and liabilities that would or were likely to become the responsibility of the State) that would extend or would be likely to extend beyond the time by which SOCOG must be wound up.

SOCOG was wound up on 31 October 2001.

SPORTS COMMISSION

For the 18 month period to 31 December 2000, the Sports Commission spent \$132.3 million on sports and the Olympic family, and \$505.4 million on volunteers and uniforms, venues, villages, accommodation and medical, technology and accreditation card technology. It held no assets or liabilities at period end.

The Commission had no activity during the 10 month period to 31 October 2001.

The Commission was responsible for sport-specific programs and sport-related programs relating to the Games as agreed, and within the budgets established for those programs, by the SOCOG Board. Because the SOCOG Board relinquished its decision-making capacity for these programs, the Commission was considered to be a separate accounting entity with its own financial report.

SOCOG's funding of the Commission was recognised as expenditure in SOCOG's financial report.



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For further information please contact:

The Audit Office of New South Wales

Street Address

Level 11
234 Sussex Street
SYDNEY NSW 2000
Australia

Postal Address

GPO Box 12
SYDNEY NSW 2001
Australia

Telephone (02) 9285 0155
Facsimile (02) 9285 0100
Internet <http://www.audit.nsw.gov.au>
e-mail mail@audit.nsw.gov.au

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