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(Information)

COURT OF AUDITORS

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on accommodation policies of the institutions of the European Communities

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PART ONE

1. INTRODUCTION AND SUMMARY

1.1. The objective of the Court in writing this report is to set out a factual summary of the accommodation policies and practices of the institutions of the European Communities. Information contained in this report is based, as far as possible, on a wide range of legal and working documents, as provided to the Court's officials during the course of their inquiries and supplemented with verbal explanations by the institutions' officials. The Court would like to express its appreciation of the cooperative approach of all those officials who were contacted and who helpfully provided the information.

1.2. Part Two of this report details the comments by the Court on the Communities' accommodation arrangements. The principal recommendations are that the institutions:

- jointly present forecasts of accommodation needs covering at least the next five years to be updated annually (paragraph 7.2.2),
- examine the possibility of establishing agreed common accommodation standards (paragraph 7.3),
- establish a committee to examine whether shared accommodation or facilities might be a practical or viable possibility (paragraph 7.4.4),
- give further study to whether the present apparent preference for rental agreements continues to be sound financial management (paragraph 7.5.3),
- examine whether arrangements leading to reduced rentals after recovery of costs and interest by the landlords could be negotiated in existing and future leases (paragraph 7.5.4),
- formulate common standard conditions for rental or construction agreements (paragraph 7.5.5),
- examine with the Belgian and Luxembourg authorities how exemption may be obtained from the payment of Belgian property tax and from, as an element of rentals, value added tax on construction costs (paragraph 7.6),
- examine the economic reasonableness of indexation adjustments of rentals (paragraph 7.6).

2. BACKGROUND

2.1. Duties and needs of the Community institutions

The duties designated by the Treaties to the Commission, the Council, the European Parliament, the Economic and Social Committee and the Court of Justice (these being referred to in this report as 'the institutions') are individual to each and varied. No short description of their various duties could therefore be given in a report of this kind. Some indication of their magnitude can, however, be indicated by the following table of staff numbers.

Table 1
Staff at 31 December

	1976	1977	1978
Commission (*)	7 670	7 952	8 228
Parliament	1 339	1 440	1 597
Council	1 354	1 378	1 382
Court of Justice	240	254	257
Economic and Social Committee	288	298	303

(*) Excluding research and investment staff.

Staff numbers, however, are only one factor to be taken into account in determining the accommodation needs of the institutions. These needs are considerably affected by the functions they perform in the application of their different duties. Thus other factors include the need to provide: facilities for Members of the Commission and the other institutions and for national representatives, etc., whether present on a permanent or temporary basis; meeting rooms; language facilities; technical equipment for information, research or other purposes; and, of course, for the seats of the institutions themselves with all necessary ancillary facilities. The factors vary considerably depending upon the duties and functions of each institution, and each institution unilaterally seeks and negotiates its own accommodation arrangements.

2.2. Provisional location

2.2.1. The location of the various institutions currently rests upon the 'Decision of the representatives of the Governments of the Member States on the provisional location of certain institutions and departments of the Communities', taken on 8 April 1965 and published in *Official Journal of the European Communities* No 152 of 13 July 1967. This stated *inter alia* that: 'Luxembourg, Brussels and Strasbourg shall

remain the provisional places of work of the institutions of the Communities'. (Article 1). It is also stated that Luxembourg would be designated as the provisional place of work for specifically the Court of Justice, the General Secretariat of the Assembly (European Parliament) and for other Community bodies. Appendix I to this report contains the full text of this Decision. This Decision was further applied in the Decision of 5 April 1977 of the representatives of the Governments of the Member States to place the Court of Auditors in Luxembourg. It is clear that any decision as to the permanent — or indeed as to alternative provisional — places of work is a matter for the Member States alone to decide.

2.2.2. It was several times expressed to the Court's officials, during their examination, that this Decision had been converted in practice into a Community policy that no buildings should be purchased or constructed by any institution and that accommodation should normally be rented.

The Court, however, has found no formal statement to this effect. All institutions are required to obtain the approval of the budgetary authorities before entering into any contract for accommodation.

2.2.3. The only formal consideration of accommodation policies that the Court has been shown was that carried out by a working party of the Council set up in 1972 to consider the long-term accommodation needs of that institution, and in particular to consider the principal options which could be envisaged as regards the main questions of financing and ownership. This report, together with a review of the question by the Council's legal section, was submitted on 26 March

1975 to the Permanent Representatives' Committee (Coreper). It identified the following options:

- I. *direct financing*, by the Community budget or by the Member States. The institution would be owner, and would pay capital costs of construction as they were incurred;
- II. *financing by loan* contracted by an institution or by the Member State(s). The institution would be owner, and would pay the capital costs by instalments, together with interest;
- III. *financing by the Member State* of the location. The Member State would be owner and the institution would pay rent; or
- IV. *financing by a third party*. A private legal person or body would be owner, and the institution would pay rent.

No basic objection was found to any of these options. However, no clear recommendation was made in the report, nor was there any ensuing decision by the Council on the course of action to be adopted.

3. SUMMARY OF ACCOMMODATION AT 31 DECEMBER 1978

3.1. Buildings and areas

3.1.1. The institutions rent in Brussels, and in Luxembourg a total of 596 513 m² on a year-round basis. This accommodation is analyzed in Tables 2 and 3 into type and location, and in Appendices II and III into details of individual buildings. No buildings are owned by the institutions in Luxembourg, and the only buildings owned in Brussels are at the sports facility at Overijse (land area 37 243 m², buildings 2 780 m², purchased in 1974 for Bfrs 13.5 million: EUA 341 500).

Table 2

Office buildings		Social premises		Warehouses/stores		Total		Annual rental (Bfrs 1 000) (1978)	
Gross surface area in m ²	Number of buildings	Gross surface area in m ²	Number of buildings	Gross surface area in m ²	Number of buildings	Gross surface area in m ²	Number of buildings		
Commission	380 060	23	5 645	6	23 383	2	409 088	31	1 089 373
Parliament	71 408	4	1 108	3	2 490	3	75 006	10	176 282
Council	72 906	2	—	—	1 843	1	74 749	3	170 536
Court of Justice	24 712	1	—	—	—	—	24 712	1	50 673
Economic and Social Committee	12 958	3	—	—	—	—	12 958	3	23 143
Total	562 044	33	6 753	9	27 716	6	596 513	48	1 510 007

Table 3

	Brussels		Luxembourg	
	Gross surface area in m ²	Number of buildings	Gross surface area in m ²	Number of buildings
Office buildings	358 623	22	203 421	11
Social premises	3 250	1	3 503	8
Warehouses/stores	20 121	2	7 595	4
Total	381 994	25	214 519	23

3.1.2. Outside of Brussels and Luxembourg (with the exclusion of Strasbourg, which is considered separately in paragraph 3.1.3), there are 26 buildings used by the Communities, of which 13 are within the nine Member States and 13 are outside (see Appendix IV for details). All of these are rented, with the exception of certain external offices of the Commission, namely those in:

- (i) Paris (bought in 1958 for FF 1 679 311 (291 217 EUA); current valuation has not been made);
- (ii) Montevideo (bought in 1965 for US \$ 22 500, but valued in 1978 at US \$ 35 000);
- (iii) London (held under a 99-year lease — valued in 1978 at Bfrs 15 million);
- (iv) Ottawa — the residence for the Head of Office (bought in 1977 for Can. \$ 384 909: 239 100 EUA);
- (v) Washington — the residence owned by the ECSC (revalued at 31 December 1976 at US \$ 375 062: 331 917 EUA).

3.1.3. The Court was informed that no Community staff are employed on a year-round basis at Strasbourg. The accommodation needs of the European Parliament (and of the Commission and Council), which arise at this location because of the Parliament sessions there, are met through:

- (i) a lease which the European Parliament has with the Council of Europe for the use of 27 658 m² in the Palais de l'Europe: 23 351 m² solely during the period of the Sessions and 4 307 m² on a year-round basis. The 'shared' area includes use during the Session of the hemicycle and all the refreshment, interpreting, broadcasting and other connected facilities, nine further conference rooms and 193 offices. The Council of Europe are tenants of the City of Strasbourg;
- (ii) the provision, by the City of Strasbourg, at no rental but on a year-round basis, of a building (known as Bâtiment C) of 4 300 m², consisting of three conference rooms and 150 offices; and

- (iii) the ownership by the European Parliament of a prefabricated building (Bâtiment P), consisting of 120 offices in 1 500 m², and for which the constructor made an offer in November 1978 to repurchase for the amount of FF 350 000.

Because of the part-time 'sharing' arrangement and the unusual free provision of Bâtiment C, the accommodation arrangements at Strasbourg cannot be considered as typical for the Communities for the purposes of this report. Buildings at this location are therefore excluded from all tables herein. Any comments or recommendations made should, however, be considered as being equally applicable to this location as to the others, and the Court hopes these will be particularly borne in mind in any future developments there.

3.1.4. The highly specialized research establishments at Ispra, Geel, Karlsruhe and Petten have also been excluded from consideration in this report as have the properties used by the external organizations.

3.2. Rental costs of accommodation

The following Table 4 indicates the average annual rent per square metre (gross surface area ⁽¹⁾) currently paid by the Communities for office buildings.

Table 4

	(Bfrs per square metre)	
	Brussels	Luxembourg
Commission	2 818	2 554
Parliament	2 658	2 389
Council	2 308	—
Court of Justice	—	2 051
Economic and Social Committee	1 786	—
Overall	2 674	2 440

(¹) Includes parking space where part of the building.

The variable duties and needs of each institution (see paragraph 2.1) necessarily result in differing types of accommodation, and this table therefore can give only a very general basis for comparison. Rents, in fact, vary considerably with the type of office building, its age, location or convenience. Some indication of the range of rents paid for these buildings is given in Table 5.

Table 5

	(Bfrs per square metre)	
	Brussels	Luxembourg
Buildings with moveable partitioning (average)	2 806	2 448
Buildings with permanently fixed interior walls (average)	2 385	2 072
Highest rate (newer buildings)	3 931	3 294
Rate for largest area	2 845	2 639
Lowest rate (older buildings)	1 448	1 175

4. TERMS OF RENTAL ARRANGEMENTS

4.1. Ultimate beneficiaries of rentals

No study of accommodation arrangements could be complete without some knowledge of the identity of the ultimate landlords, that is, of those who either own the land on which the buildings exist, or the eventual title. Because of the complexities of leasing agreements, the sub-letting that occurs and the financing arrangements, the tenant frequently has to negotiate and contract not with this ultimate owner but with the intermediate sub-landlord or financing company. Nevertheless, the Court considers it relevant to observe that (68 %) of the rents paid by the Communities in Brussels and Luxembourg (Table 2) go to the private sector (24 % pension funds and 44 % others); thus the buildings concerned fall under Option IV of paragraph 2.2.3. The balance falls under Option III and will eventually belong to a Member State (or its agencies).

4.2. Present rental agreements

The terms of the existing rental agreements (leases) to which the Communities are party have considerably varied conditions. The majority of leases for buildings in Brussels are for periods of nine years (20 of the 25 buildings are of this term), whereas 14 of the 23 in Luxembourg are for shorter periods. As noted in paragraph 4.1 above, payment in every case is due in the form of a rental, in either a price per square metre or as a lump-sum price. These rentals appeared to have been negotiated and agreed on a market-rate basis. Most of the rental agreements include indexation clauses; such increases are related to the consumer price index unless otherwise limited by government

regulation, as has happened in Belgium for the past few years. In Belgium, a property tax ('précompte immobilier') is also normally payable by the institutions (see paragraph 7.6 (a)).

5. UTILIZATION OF BUILDINGS

5.1. Occupancy levels

5.1.1. The number of staff which may be accommodated in any building naturally depends on the number, size and shape of the rooms, on the nature of the building, and on the duties to be performed. Nevertheless, some measure of comparison of the occupancy levels achieved by each of the institutions may be drawn from Table 6, wherein the areas of office buildings, net of clearly identifiable space reserved for meeting rooms, hemicycle, archives, stores, restaurants or car parking but including corridors, lifts, etc., (sometimes termed usable office space), have been divided by the staff *in situ* for the first quarter of 1979. Analysis by individual building is given in Appendices II and III.

Table 6

	(Square metres per person)		
	Buildings with moveable partitions	Buildings with permanently fixed interior walls	Overall
Commission	34	30	33
Parliament	23	51	25
Council	22	—	22
Court of Justice	40	—	40
Economic and Social Committee	21	21	21
Overall average	30	31	30

5.1.2. The Court was unable to find any clear or common criteria to be used by the institutions when planning their needs. The larger institutions have their own internal but separate guidelines which, though not comparable with Table 6, illustrate the variation from another angle. Examples of these are as follows:

Table 7

	Square metres (excluding corridors etc.) per room or person
Commission (Brussels)	24 per room
Parliament (Brussels)	16 to 17 per room
Council (Brussels)	13 per person

6. FURTHER PLANNING AND ARRANGING

6.1. General development

6.1.1. The Communities' future accommodation needs will be affected by the increasing field of their activities, by the numbers of staff employed (Table 1 pointed to an upward trend), by the introduction of a larger directly elected Parliament, by any addition of further Member States, together with the Communities' current efforts towards a European monetary unit. Particularly with these latter, considerable changes in accommodation needs could occur in the next few years. The Communities' budgetary system is, however, such that changes of accommodation are normally justified by changed work patterns. Authorization of the former rarely precedes the latter. However, even in relation to already approved activities, the accommodation needs are changing and the institutions are engaged in several developments at this time. The Court considers it relevant to include in the present report a summary of the institutions' planning for these developments, even though contracts have not yet been finalized in all cases.

6.1.2. The Commission reports annually to the Council on the practical implementation of the Decision mentioned in paragraph 2.2.1, and particularly on the installation or transfer of certain of the institutions in Luxembourg, both as regards the current situation and what dispositions might be taken. The Commission has, in fact, reported each year from 1968. As required, these reports have referred mainly to the previous year's accommodation status of all the institutions. They were not required to, nor have they, regularly presented any long-term plans, either for the Commission alone or for the institutions jointly.

6.2. Developments in Brussels

6.2.1. In an attempt to introduce a measure of pre-planning, the *Commission* presented to the Council

in 1975 a five-year accommodation plan⁽¹⁾ which foresaw the rental of several additional buildings in the immediate vicinity of those already held. At that date the Commission was renting 13 office buildings in Brussels. Though the Council made no recommendation following presentation of this report, the Commission has, in fact, followed the main lines of the plan with the necessary annual budget approvals. By 1 January 1978 it was renting 14 office buildings. 1978 saw the addition of Cortenberg VI, a building obviously attractive to the Commission since it adjoins Archimède II and is in the immediate vicinity of Berlaymont and the other buildings. The Commission's internal papers seen by the Court did not identify any alternative building as being available in that vicinity at that time, nor did they include any record of the negotiations on which the price was agreed (Bfrs 3 931 per square metre — compare with Tables 4 and 5). 1979 has already seen the further addition of 18 000 m² of office accommodation at 8, square de Méeus. This building, in a less convenient location, was selected only after several other buildings had been considered. In both these cases, rough calculations (on the basis of 1.1 or 1.2 windows per official) were made justifying the need for these buildings; they are expected to cater for both current needs and those for the next 12 months.

6.2.2. In the long run, the Commission hopes to consolidate its accommodation to some extent by renting from 1980 onwards several new purpose-built buildings. No further long-term plan has, in fact, been produced and in its 1977 report to the Council the Commission pointed out that future years were likely to see a further dispersion of its departments before rationalization could be achieved. The Court understands, however, that the following construction projects are being undertaken or are under consideration.

⁽¹⁾ COM(75) 194.

Table 8

Building	Estimated gross (m ²)	Planned completion date	Size
Completion of Joyeuse Entrée/ Cortenberg/Loi Triangle	16 000	1981	400 staff
Rue de la Loi/rue Joseph II (Etterbeek)	30 000	1981/82	1 000 staff
Centre de Conférences	18 000	1981	20 conference rooms
Rue Stévin/rue Joseph II (lot 4)	25 000	1981/82	Translation, technical and printing

Option IV (paragraph 2.2.3) is expected to apply, but the Commission is negotiating to include a clause in all the leases, whereby the rental will be reduced after a specified number of years when the cost of the construction and its financing are considered to have been amortized.

6.2.3. In 1972 the *Council* commissioned studies to assist in formulating its own internal accommodation policy, designed to meet its needs within, first, a nine-State and then a 12-State Community. The studies were to be carried out by working parties in conjunction with external consultants Bouwcentrum-Cegos. They were to be followed by architectural competitions in 1973/74, and were to lead to a new Council building ready for occupation in 1978/79. As a result of various factors (e.g. problems in the selection of a site and in the eventual financing and legal title of the building), the programme was substantially delayed and the dossier outlining the terms of the competition was not submitted to Coreper until May 1978. No decision has yet been taken and the Belgian Government has now suggested that, if the Council does not wish to own the site and supervise construction, either the Belgian State or a private promoter could construct and finance a new building for renting to the Council. A site facing the Berlaymont building has recently been provisionally accepted by the Council and the projects for the new building, produced as a result of the studies carried out from 1972 to 1978, have been passed on to the Belgian Government for further development. It has recently published an invitation to tender for the public development contract and in a discussion document has proposed to the Council that on completion of the construction the building would be offered to the Council either on lease (Option III) or on lease leading to acquisition (combination of Options II and III). No decision has yet been taken. The most recent study suggested a building, based on anticipated needs in 1995, of 150 000 m², including 24 meeting rooms (25 000 m²) and offices for 2 450 staff (65 000 m²).

6.2.4. The *Parliament* is separately negotiating with a private firm for the construction of a new building on rue Belliard from 1980 (Option IV). This will replace 3 boulevard de l'Empereur and will serve as a meeting place for Parliamentary committees. It will be privately financed, leased in the first place to the Belgian Government and sub-let to the Parliament. It will have approximately 32 000 m², of which some 15 000 m² is

foreseen as office space accommodating staff and members, and 5 000 m² for seven meeting rooms.

6.3. Developments in Luxembourg and Strasbourg

6.3.1. The principal development for the *Commission* in Luxembourg has been the development of the Jean Monnet building; work on the third section of this should be finished in May 1980 and should provide an extra 36 000 m² (Option III applies). The new section was expected to be sufficient to house all the Commission's staff in Luxembourg for the foreseeable future (but did not cater for possible expansion of the number of Member States). It will also house the new ICL computer, which could not be contained in the present Computer Centre. For some time, the Commission had agreed that this Computer Centre building could be taken over by the *Court of Justice*, who foresaw that it would meet their expansion needs. Recently, however, the Commission decided to retain this building for its own purposes, and the Court of Justice is now having urgently to examine alternative arrangements, of which an extension to their present building seems most likely.

6.3.2. The *Parliament* has reached a point where it will need to rent another building to accommodate the extra staff expected as a result of the 1979 direct elections (300 to 400, of which 100 could be accommodated in the Tour). In addition, meetings of the enlarged directly elected Parliament in Luxembourg will necessitate the construction of a new hemicycle. Originally the Luxembourg Government intended to construct a major new building for the Parliament, including offices and a hemicycle; no decision has yet been taken on this. Meantime, work has started on the construction of a new hemicycle, which is expected to be completed in late autumn 1979. In Strasbourg, the present hemicycle in the Palais de l'Europe will be adapted to accommodate the directly elected Parliament and this work, which has already commenced, is expected to be completed by mid-1979. Further office accommodation would also be required and the City of Strasbourg has undertaken to provide a new building of 35 000 m² for renting to the Parliament.

6.3.3. The institutions also plan to construct a social centre in Luxembourg and are examining jointly how this might best be done.

PART TWO

7. COMMENTS BY THE COURT OF AUDITORS
ON THE COMMUNITIES' ACCOMMODATION
ARRANGEMENTS

7.1. General

7.1.1. The Court appreciates that entering into arrangements to provide accommodation on the scale required by the institutions is no easy task. It is well aware of the practical limitations that operate during any search for open space or vacant buildings in cities where the interests of commercial companies are strong.

7.1.2. The Court, as well as the other institutions, is bound to observe the Decision noted in paragraph 2.2.1 above. It acknowledges that the continuing uncertainty as to the permanent location(s) of the institutions, and more recently the expectation of changes which might arise from the enlargement of the Parliament, are factors which must have acted considerably against acquisition of permanent buildings. A resolution of these problems would certainly give a better background for establishing a more effective and economic accommodation policy.

7.1.3. Nevertheless, the Court notes that the Communities rent 381 994 m² in Brussels and 214 519 m² in Luxembourg, and that they pay rentals totalling annually Bfrs 1 003 million and Bfrs 507 million respectively. 229 million EUA ⁽¹⁾ has been charged to the Communities' budget item for rents since the Decision noted above was adopted in 1965. But at 31 December 1978 the Communities owned only the seven small properties noted in paragraphs 3.1.1 to 3.1.3; current values of these are not known. The Court therefore puts forward the following comments for consideration.

7.2. Long-term planning

7.2.1. As stated in paragraph 6.2.1, the Commission presented its five-year accommodation plan in 1975, and generally this has been found to be valid in the event. Similarly, the attempt by the Council to pre-plan its needs (see paragraph 6.2.3) did include a forecast as far ahead as 1995. Neither of these forecasts was formally discussed or approved by the budget authorities, nor have they been regularly reviewed. Parliament has as yet expressed no medium- or long-term plans for its future needs, though it has recently made a useful review of all known projects ⁽²⁾.

⁽¹⁾ Actual payments, including external offices.

⁽²⁾ Doc. PE 55. 550/Quest./rev.

7.2.2. The Court is aware that the problems mentioned in paragraphs 7.1.1 and 7.1.2, and the timetable for the budgetary controls, particularly those relating to staff complements, present difficulties in any attempt to forecast future requirements. Nevertheless, the Court considers it must be extremely difficult for the institutions to ensure that their needs are conveniently and economically met in the absence of any reliable forecasts. *It therefore considers that sounder financial management could be expected if the institutions and the budgetary authorities were to jointly agree forecasts of the accommodation needs covering at least the next five years, to be updated annually.* Such forecasts should be based on all factors known or expected at that time, and the annual updating should permit incorporation of changes arising from work or location decisions.

7.3. Standards

Determination of needs and the planning for office accommodation should, in the Court's view, be based on agreed standards common to every institution. The physical structure, permanent partitioning and fitting out of any building do, of course, affect its availability for practical utilization, e.g. depth of rooms, size of windows, presence of built-in cupboards and carpets. To what extent these factors, or the absence of a common standard, are responsible for the variability illustrated in paragraph 5.1.1 cannot be judged. But the Court considers that the institutions should aim to eliminate the extremes and should in particular equalize their norms where these exist. Though accepting that rigid application cannot in practice be achieved, and that certain specialist posts have greater requirements, *the Court recommends that the institutions examine the possibility of establishing agreed common standards for both area (in terms of square metres per official, adjusted as appropriate for ranges of grade) and for the actual fitting out of offices.*

7.4. Coordination and rationalization

7.4.1. The Court understands that there is no official regular means of contact between the institutions for questions of accommodation planning, such as the 'groupe d'harmonisation d'achats' which exists to coordinate purchasing. Informal contacts do take place from time to time, particularly in Luxembourg, where

the concentration of buildings on the Plateau du Kirchberg clearly requires the rationalization of the use of available land. And no institution would release a building without consulting the others; the transfer of buildings from one institution to another is not uncommon. However, in Brussels, the scarcity of buildings or building space in the locality of the Commission and the Council's present offices has encouraged separate action and maybe even competition between the institutions.

7.4.2. Despite the absence of a decision as to the permanent location of the institutions, the Court thinks that the presentation of regular forecasts would help identify requirements that might usefully be pooled, and that this might lead to greater coordination between the institutions to ensure that maximum use is made of services which risk being duplicated, e.g. meeting

rooms, restaurants and cafeterias, stores, shops, all of which are at present separately provided by most of the institutions in some locations.

7.4.3. As an example of such possibilities, the Court observes that though the Commission, the Council and the Parliament were intending to have constructed for them the new buildings (or extensions) listed in paragraphs 6.2.2, 6.2.3 and 6.2.4, it could find no evidence to suggest that exchange of plans was taking place. In particular, all these included meeting rooms, but the possibility of a common conference centre in Brussels did not appear to have been examined. Table 9 sets out the number of meeting and conference rooms with interpretation facilities (and the number of seats) currently available to each institution in Brussels and Luxembourg.

Table 9

	Number of seats					Total number of rooms	Maximum number of seats
	0-50	51-100	101-150	151-200	200 +		
<i>Brussels</i>							
Commission	4	10	2	2	—	18	1 413
Parliament	—	3	—	—	—	3	195
Council	1	10	2	—	1	14	1 300
Economic and Social Committee	3	1	1	—	1	6	487
Total	8	24	5	2	2	41	3 395
<i>Luxembourg</i>							
Commission	—	5	1	—	—	6	520
Parliament	6	1	—	—	1	8	500
Court of Justice	2	2	—	1	—	5	413
Total	8	8	1	1	1	19	1 433

7.4.4. *The Court would find it useful if the institutions were to establish a committee to examine whether shared accommodation or facilities might be a practical and viable possibility, one of its first tasks being to consider common meeting facilities. It further recommends that such a committee be consulted in its coordinating function with regard to all future accommodation arrangements.*

7.5. Soundness of rental policy

7.5.1. Having regard to the institutions' position as major users of office accommodation, the Court was

surprised at how little information was held regarding the capital costs of buildings. Only in two of the 48 existing leases examined was there any evidence of there being any relationship between the rentals and the capital costs. Even in these cases, the detailed calculations were made by the constructors or landlords, and the Court found no evidence in these or any other cases to indicate that the institutions could relate rentals to capital costs. In an attempt to illustrate the cost to the Communities of their rental policy, the Court sets out in Table 10, for certain of the larger buildings, the accumulated rentals since construction, indexed to the prices of the year of construction (using the Belgian or Luxembourg consumer price indices) as related to the estimated cost of construction (see Appendix V for calculations).

Table 10

Building	Year of completion of construction	Accumulated rentals indexed to year of construction (Bfrs millions)	Number of years of rental required to equal capital cost without interest (see Appendix V)
Complex Joyeuse Entrée, Brussels	1962	821	13
Charlemagne, Brussels	1965	821	11
Berlaymont, Brussels	1966	1 263	11
Bâtiment Tour, Luxembourg	1966	274	11
Bâtiment Schuman, Luxembourg	1973	318	12

These figures are based on several estimates, omit certain essential factors both positive and negative, and are not sufficiently reliable to be used as a base for any firm review of policy. However, they do tend to support the view that, *if only in terms of annual outgoings*, direct financing under Option I deserves serious consideration as an economical alternative to renting, even without taking into consideration that the institutions would acquire very valuable assets in the process. It is understood, for example, that the terms for the Centre de Conférences (6.2.2) include a clause offering reduction of rental after 12 years, while those for the third section of the Jean Monnet building (6.3.1) foresee transfer of ownership to the State after 12 years. It seems reasonable to assume from this that the capital and financing costs of construction will have been fully recovered after the initial periods.

7.5.2. Other factors that would have to be taken into account in any fuller study that might be made of the respective economics of the various options in choosing between purchasing, constructing or renting include:

- (i) the rate of interest chargeable on the capital cost — one current agreement indicates a rate of 7.5 % charged by the financing landlords, and as high as 10% has been mentioned elsewhere. The institutions could probably benefit from more advantageous terms from Member States or commercial sources. They might even obtain interest-free or interest-subsidized monies from Member States, either through the budgets or as loans;
- (ii) costs of construction by commercial landlords include payment of value added tax, and this is at present reflected in the rentals paid by the institutions. If the institutions, or a Member State, were to be principal in any construction project, they would presumably also benefit from the exemption to this tax to which the Communities are entitled;
- (iii) the practical disadvantages of leasing — at present the institutions, even as tenant, sometimes accept

financial responsibility for erecting partitioning, installing equipment and both major and minor improvements. On departure, they either leave these items or have the additional expenditure involved in dismantling. In an ownership situation, such items might increase the value of the asset;

- (iv) increased choice of planning and terms available through own construction, thus perhaps avoiding the weak negotiating position of the institutions in relation to owners offering conveniently sited existing buildings (as was probably the case with the Cortenberg VI rental mentioned in paragraph 6.2.1).

7.5.3. The Court found difficulty in getting firm information on the many factors that would be relevant to any decision on this matter. On the evidence available, however, the Court believes that purchasing in certain circumstances could be a viable option. *The Court therefore recommends that the institutions give further study to whether their present apparent preference for rental agreements continues to be sound financial management or whether purchasing would be more advantageous.* The forecasts suggested in paragraph 7.2.2 would be useful in this evaluation of the institutions' policy.

7.5.4. In this respect, the Court notes as a possible alternative to full ownership the introduction by the Commission of a clause which appears to give to the tenant some benefit from the long-term payment of rent by an eventual reduction, while at the same time assuring for the financing party the full recovery of costs and interest. Such a clause did not appear in the considerations of the other institutions. *The Court recommends that the Commission proceed with its intentions to evaluate the possibility of introducing these terms into future leases, and suggests that all the institutions examine whether similar arrangements leading to reduced rentals could be negotiated in any of the presently existing leases and included in future leases.*

7.5.5. *The Court also suggests that the institutions formulate common standard conditions for rental or construction agreements which could be used as a base in all negotiations.*

7.6. Payments of national taxes and indexation

The Court also draws attention to three further details in the current financial arrangements:

(a) 'Précompte immobilier' ('impôt foncier')

Owners of buildings in Belgium are required by law to pay Belgian Property Tax ('précompte immobilier'). The leases of institutions which occupy buildings owned by private landlords (normally) provide that the responsibility for paying this tax should be borne by the tenants, and the institutions have made payments accordingly. Table 11 shows the amounts so committed in 1978.

Table 11

	Bfrs thousands
Commission	33 205
Parliament	1 563
Council	15 224
Economic and Social Committee	1 781
	51 773

Under the Protocol on the privileges and immunities of the European Communities, the institutions are exempt from the payment of national or local taxes and the question arises whether it is right that they should be required to pay the 'précompte immobilier' in the circumstances described. The position is different for the buildings occupied by the institutions which are owned by the Belgian Government, since the Government is not liable to pay its own taxes and there is nothing to pass on to the tenants. The Commission's legal service took the view as long ago as 1960 that the institutions were not liable for payment of the 'précompte immobilier' but, although the institutions maintain records of the amount of tax paid, no negotiations with the Belgian tax authorities are in progress. However, in the suggestions made by the Belgian Government concerning the new Council building mentioned in paragraph 6.2.3, the Government has

stated that the Council would be exempted from direct or indirect taxes of whatever nature even if the building were to be constructed by a private firm and then bought or rented by the Council. *The Court recommends that the institutions examine with the Belgian authorities whether an exemption from this tax and/or in future a refund of the actual payments can be brought into effect, and whether payments already made will be refunded.*

(b) Value Added Tax

As noted in paragraph 7.5.2, rentals from commercial landlords result in the Communities paying for the element of value added tax included in the construction costs. This tax is also subject to the terms of the Protocol on privileges and immunities. The Communities normally either obtain direct exemption from payment or seek reimbursement after payment. In the case of rentals, however, the element is hidden and the Court recommends that the institutions examine with the Belgian and Luxembourg authorities how the exemption may be applied in such circumstances. The Court notes again that if the new Council building (paragraph 6.2.3) were to be built by the Belgian Government or a private firm, neither the rent nor the sale price would include any direct or indirect tax of whatever nature.

(c) Indexation

As mentioned in paragraph 4.2 of this report, many of the rentals paid by the institutions are subject to indexation. While such increases have been paid only where they are in accordance with the terms of the leases, the Court questions whether they are economically justifiable even in all these cases. For example, in those cases where the immediate landlord has only a financing interest with title remaining with the ultimate landlord, the financing would usually be in the form of a fixed-rate long-term loan or mortgage on the capital costs of construction. In such circumstances, the Court is of the view that the rate applicable in such a loan would itself include sufficient allowance for discounting over the full period. It can be argued, therefore, that indexation introduces an extra allowance. To ascertain the validity of this argument in any particular case, the immediate landlord's financing arrangement would need to be considered. Such facts did not appear to be known to the institutions, and *the Court recommends that each institution examine the economic reasonableness of indexation adjustments in the light of this comment and in conjunction with landlords as appropriate. The Court trusts that the*

institutions will particularly consider this aspect in respect of any further leases into which they may enter and by revision of existing contracts.

8. FURTHER GENERAL COMMENTS BY THE COURT OF AUDITORS

8.1. The Court has decided as a general principle that its audit effort shall; to a great extent, concentrate on examination of systems and procedures. The value of the systems approach is that it is concerned mainly with questions of principle, and that it provides the opportunity for an overall evaluation of the accounts and transactions therein at an acceptable cost in terms of audit resources. The Court is naturally also concerned with individual errors, both in the financial consequence of the case itself but more particularly in so far as they illustrate a weakness in the systems and procedures, and therefore present a risk of being repeated with consequent additional costs.

8.2. The Court's decision to examine at such an early stage the question of the institutions' accommodation policies was not taken with a view to criticizing them or without a full appreciation of the reasons underlying the policies they have adopted. The lack of any precise

indication of how long they might remain in their present locations was not conducive to a policy of purchase. This has discouraged long-term planning of accommodation policy and as a result the choice of buildings has been determined almost exclusively by availability in the locations desired. Consequently, questions such as the fixing of common accommodation standards for staff and the coordination of negotiating policies and conditions of renting have not received the attention they deserve.

8.3. The Court has therefore decided to issue this special report at this stage and in this form, in the hope that the facts and recommendations which it presents will prompt a more defined accommodation policy. The Court may in due course make further audit examinations in this field, more particularly in relation to specific buildings or agreements and their terms, and it trusts that in these examinations the institutions will continue to afford it access to all their records of deliberations leading up to eventual decisions. However, it considers that these more detailed examinations can be more usefully made when the institutions have obtained the firmer base which all the Court's recommendations seek to establish, and in particular when they have provided the economic studies and the common standards which are foreseen in the Court's recommendations of paragraphs 7.3, 7.4.4 and 7.5.3.

Adopted on 21 June 1979.

Michael N. MURPHY

President of the Court of Auditors

APPENDIX I

DECISION

of the representatives of the Governments of the Member States
on the provisional location of certain institutions and departments of the Communities

(Official Journal of the European Communities No 152 of 13 July 1967, page 18)

THE REPRESENTATIVES OF THE GOVERNMENTS OF
THE MEMBER STATES,

Having regard to Article 37 of the Treaty establishing a
single Council and a single Commission of the
European Communities,

Considering that it is appropriate, at the time of setting
up a single Council and a single Commission of the
European Communities, in order to settle certain
problems peculiar to the Grand Duchy of Luxembourg,
to designate Luxembourg as the provisional place of
work of certain institutions and departments, without
prejudice to the application of Article 77 of the Treaty
establishing the European Coal and Steel Community,
Article 216 of the Treaty establishing the European
Economic Community, Article 189 of the Treaty
establishing the European Atomic Energy Community
and of the second paragraph of Article 1 of the Protocol
on the Statute of the European Investment Bank,

HAVE DECIDED:

Article 1

Luxembourg, Brussels and Strasbourg shall remain the
provisional places of work of the institutions of the
Communities.

Article 2

During the months of April, June and October, the
Council shall hold its sessions in Luxembourg.

Article 3

The Court of Justice shall remain in Luxembourg.

There shall also be located in Luxembourg the judicial
and quasi-judicial bodies, including those competent to
apply the rules on competition, already existing or yet

to be set up pursuant to the Treaties establishing the
European Coal and Steel Community, the European
Economic Community and the European Atomic
Energy Community, or to conventions concluded within
the framework of the Communities, whether between
Member States or with third countries.

Article 4

The General Secretariat of the Assembly and its
departments shall remain in Luxembourg.

Article 5

The European Investment Bank shall be located in
Luxembourg, where its governing bodies shall meet and
all its activities shall be carried on.

This provision relates in particular to the development
of its present activities, especially those mentioned in
Article 130 of the Treaty establishing the European
Economic Community, to the possible extension of
those activities to other fields and to such new tasks as
may be assigned to the Bank.

An office for liaison between the Commission and the
European Investment Bank shall be located in
Luxembourg, with the particular task of facilitating the
operations of the European Development Fund.

Article 6

The Monetary Committee shall meet in Luxembourg
and in Brussels.

Article 7

The financial departments of the European Coal and
Steel Community shall be located in Luxembourg.
These comprise the Directorate-General for Credit and
Investments, the department responsible for collecting
the levy and the accounts departments attached thereto.

Article 8

An Official Publications Office of the European Communities with a joint sales office and a medium- and long-term translation service attached shall be located in Luxembourg.

Article 9

Further, the following departments of the Commission shall be located in Luxembourg:

- (a) the Statistical Office and the Data Processing Department;
- (b) the hygiene and industrial safety departments of the European Economic Community and of the European Coal and Steel Community;
- (c) the Directorate-General for the Dissemination of Information, the Directorate for Health Protection and the Directorate for Safeguards of the European Atomic Energy Community;

and the appropriate administrative and technical infrastructure.

Article 10

The Governments of the Member States are willing to locate in Luxembourg, or to transfer thereto, other Community bodies and departments, particularly those concerned with finance, provided that their proper functioning can be ensured.

To this end, they request the Commission to present to them annually a report on the current situation concerning the location of Community bodies and departments and on the possibility of taking new steps to give effect to this provision, account being taken of the need to ensure the proper functioning of the Communities.

Article 11

In order to ensure the proper functioning of the European Coal and Steel Community, the Commission is requested to transfer the various departments in a gradual and coordinated manner, transferring last the departments which manage the coal and steel markets.

Article 12

Subject to the preceding provisions, this decision shall not affect the provisional places of work of the institutions and departments of the European Communities, as determined by previous decisions of the Governments, nor the regrouping of departments occasioned by the establishing of a single Council and a single Commission.

Article 13

This decision shall enter into force on the same date as the Treaty establishing a single Council and a single Commission of the European Communities.

Done at Brussels this eighth day of April in the year one thousand nine hundred and sixty-five.

Paul-Henri SPAAK

Kurt SCHMÜCKER

Maurice COUVE DE MURVILLE

Amintore FANFANI

Pierre WERNER

J. M. A. H. LUNS

APPENDIX II

COMMUNITY BUILDINGS IN BRUSSELS

Building	Institution	Square metres		Annual ⁽³⁾ rental (Bfrs 1 000) (1978)	Staff (first quarter 1979)	
		gross	usable			
<i>Office buildings</i>						
Berlaymont	Commission	99 957 ⁽⁴⁾	83 736	284 370	2 838	A
Complex Joyeuse Entrée/Cortenberg/Loi	Commission	62 726	44 132	123 590	1 552	B
Archimède I and II	Commission	11 643	9 041	29 361	345	B
3 R-P. R. Schuman	Commission	4 520	4 250	12 181	155	B
6 R-P. R. Schuman	Commission	7 355	5 855	26 361	209	B
120 rue de la Loi	Commission	9 604	7 648	34 516	211	A
84-86 rue de la Loi	Commission	17 804	14 124	67 977	362	A
1 L'Astronomie	Commission	4 738	4 738	14 198	123	A
3, 5, 7 rue Archimède	Commission	3 111	3 111	7 690	120	B
Archimède 25	Commission	6 531	6 531	15 811	120	B
13-31 ave. des Nerviens	Commission	11 088	11 088	35 202	262	A
10/12 rue Guimard	Commission	10 795	10 795 ⁽¹⁾	38 200	270	A
73 rue Archimède	Commission	1 711	1 711 ⁽¹⁾	4 124	12	B
Cortenberg VI (IMCO)	Commission	6 411	6 411 ⁽¹⁾	25 200	194	A
Manhattan Centre (Conference Centre)	Commission	8 250	8 250 ⁽¹⁾	31 500	(²)	B
5 blvd de l'Empereur	European Parliament	6 515	4 570 ⁽¹⁾	9 870	89	B
4 rue St. Jean				7 445		B
Charlemagne	Council	65 127	28 332	144 220	1 353	A
Joseph II	Council	7 779	4 043	24 015	112	A
2 rue Ravenstein	Economic and Social Committee	12 958	6 864	23 143	320	A
6 Coudenberg						
11 Mont des Arts						
Total office buildings		358 623	265 230	958 974	8 647	
<i>Social premises</i>						
75-79 blvd Clovis	Commission	3 250	(²)	7 121	(²)	
<i>Warehouses/stores</i>						
Zaventem	Commission	18 278	(²)	34 690	(²)	
Overijse	Council	1 843	(²)	2 301	(²)	
Total warehouses/stores		20 121		36 991		

A - moveable partitioning.
B - fixed interior walls.

(¹) Estimated as information not available.

(²) Not applicable.

(³) Annual rentals stated above were the latest figures available at the date of the examination. Indexation may have caused subsequent revisions to the final 1978 figures.

(⁴) This excludes 90 000 m² of basements, underground parking, etc., for which the Commission pays only a nominal rent of Bfrs 50.

Note: Markelbach Garage and 17 rue Archimède excluded from this schedule (areas understood to be small).

APPENDIX III
COMMUNITY BUILDINGS IN LUXEMBOURG

Building	Institution	Square metres		Annual ⁽²⁾ rental (Bfrs 1 000) (1978)	Staff (first quarter 1979)	
		gross	usable			
<i>Office buildings</i>						
Jean Monnet	Commission	82 220	45 821	216 966	1 129	A
Computer Centre	Commission	8 845	6 669	25 087	123	A
231-233, Val des Bons Malades	Commission	1 873	1 873	2 201	48	B
20 ave. Pasteur	Commission	1 542	1 542	4 114	42	B
Centre européen (annexe) ⁽⁴⁾	Commission	1 013	848	3 337	—	A
Chambre de Commerce	Commission	1 233	889	2 716	110 ⁽¹⁾	A
76 ave. de la Liberté	Commission	820	820	2 460	8 ⁽¹⁾	B
5 rue du Commerce (Eurooffice)	Commission	16 270	6 947	33 814	226	A
Robert Schuman	European Parliament	41 633	20 992	103 000	976	A
Centre européen (Tour)		23 260	20 000 ⁽¹⁾	52 000	788	A
Court of Justice		24 712	11 869	50 673	297	A
Total office buildings		203 421	118 270	496 368	3 747	
<i>Social premises</i>						
41 rue Notre Dame	Commission	1 517	(²)	1 456	(²)	
4 rue Auguste Neyen	Commission	338	(²)	240	(²)	
107 ave. du 10 septembre	Commission	157	(²)	275	(²)	
109 ave. du 10 septembre	Commission	157	(²)	284	(²)	
46 rue des Roses	Commission	226	(²)	276	(²)	
13/15 ave. Pasteur	European Parliament	448	(²)	572	(²)	
9 rue Pierre d'Aspelt		510	(²)	653	(²)	
2 rue Marguerite de Brabant		150	(²)	211	(²)	
Total social premises		3 503		3 967		
<i>Warehouses/stores</i>						
13 rue de Bouillon	Commission	5 105	(²)	4 055	(²)	
55 rue de Bouillon	European Parliament	1 100	(²)	1 243	(²)	
145 rue de Cessange		940	(²)	1 052	(²)	
6 rue de Plaetis/rue M. Welter		450	(²)	236	(²)	
Total warehouses/stores		7 595		6 586		

A = moveable partitioning.
B = fixed interior walls.

⁽¹⁾ Estimated as information not available.

⁽²⁾ Not applicable.

⁽³⁾ Annual rentals stated above were the latest figures available at the date of the examination. Indexation may have caused subsequent revisions to the final 1978 figures.

⁽⁴⁾ The offices rented by the Council in the Centre européen (annexe) are not rented on a permanent annual basis and have thus been excluded from this schedule.

APPENDIX IV
COMMUNITY OFFICES OUTSIDE PROVISIONAL LOCATIONS

City	Gross square metres	Annual rental (EUA) (1978)
<i>Commission</i>		
Ankara	424 (rented)	9 598
Athens	906 (rented)	37 250
Berlin	350 (rented)	22 543
Bonn	852 (rented)	41 655
Copenhagen	890 (rented)	48 624
Dublin	641 (rented)	16 890
Geneva	2 020 (rented)	147 221
The Hague	520 (rented)	46 798
Caracas	667 (rented)	40 973
London	600 (lease purchased)	952
Cardiff	235 (rented)	11 945
Edinburgh	186 (rented)	7 807
New York	984 (rented)	98 955
Ottawa	1 088 (rented)	54 469
Ottawa (residence)	3 966 (owned)	—
Paris	1 000 (owned)	3 800
		(rent for parking)
Montevideo	300 (owned)	—
Rome	1 260 (rented)	45 195
Santiago	750 (rented)	30 211
Tokyo	1 090 (rented)	194 099
Washington	2 100 (rented)	161 635
Washington (residence)	506 (rented from ECSC)	45 000
	21 335	1 065 620
<i>European Parliament</i>		
Copenhagen	55 (rented)	10 333
Paris	150 (rented)	13 124
Bonn	245 (rented)	11 280
The Hague	30 (rented)	4 863
	480	39 600
(In Dublin, London and Rome the Parliament shares the offices of the Commission)		
<i>Council</i>		
Geneva	1 180 (rented)	185 851

APPENDIX V

ESTIMATED COST OF CONSTRUCTION

1. In preparing Table 10, the cost of the Schuman building was quoted from that shown in the lease signed by the European Parliament. For the other four buildings shown in Table 10 estimated costs were used, based on:

Brussels

- (i) a report dated March 1977 from the consultants Bouwcentrum on the proposed new Council building. This showed a breakdown of basic building costs, from which a rate per gross surface square metre could be deduced (Bfrs 30 700 per square metre at 1977 costs);
- (ii) estimations prepared at the Court's request by Mr Paul Noël, architect to several institutions, of land and building costs per square metre for a basic building and for a fitted-out building (Bfrs 30 900 to 33 400 and 37 900 to 40 400 per square metre respectively);

Luxembourg

- (iii) quotations given to the Court for its own building proposals, from which a rate of Bfrs 28 280 per square metre for a fitted-out building, including land, was deduced;
- (iv) a price for basic building costs of the Schuman building in 1973 which gave an updated 1978 price of Bfrs 29 170 per square metre.

GENERAL

2. Further discussions were held with private and government architects.
3. For the sake of this exercise, and in the absence of firmer information, the Court decided to take rounded cost rates applicable to fitted-out buildings, and using figures on the conservative side. Thus for Brussels a rate of Bfrs 40 000 per gross surface square metre has been used, and for Luxembourg, Bfrs 30 000. No explanation of the reasons for this disparity in costs were advanced to the Court, but it is borne out by the difference in the construction cost indices (see below).
4. Construction costs at the dates of completion for the buildings in Table 10 were thus deduced as follows:
- (a) Bâtiment Schuman, as shown on the lease;
- (b) others as in the following table:

	Year of completion of construction	Cost per square metre	Gross surface area	Estimated original cost
		Bfrs	m ²	Bfrs millions
Complex Joyeuse-Entrée	1962	10 145	62 726	636.4
Charlemagne	1965	11 595	65 127	755.1
Berlaymont	1966	12 315	99 957	1 231.0
Bâtiment Tour	1966	10 699	23 260	248.9
Bâtiment Schuman	1973	Actual cost:		742

The Court is aware that the gross surface areas of the buildings in the above table and in Table 10 include areas, such as parking, basements, etc., which would have cost substantially less than the two cost rates applied. The estimated original cost and consequently the number of years' rental required to equal that cost should therefore be considered to have been calculated on a prudent and conservative basis. The conversion from the currently adopted rate of construction to those at the dates of completion was made on the following indices:

	Belgium		Luxembourg	
	Construction cost index (1)	Bfrs per square metre	Construction cost index (1)	Bfrs per square metre
Construction cost for:				
1978	394.3	40 000	347.4	30 000
1977	358.6	36 378	335.2	28 946
1976	321.4	32 604	317.3	27 401
1975	287.1	29 125	293.9	25 380
1974	255.7	25 939	255.6	22 073
1973	202.9	20 583	216.4	18 687
1972	185.7	18 838	198.6	17 150
1971	170.0	17 246	187.3	16 174
1970	151.4	15 359	166.1	14 344
1969	137.1	13 908	140.4	12 124
1968	132.9	13 482	132.6	11 451
1967	128.6	13 046	124.4	10 743
1966	121.4	12 315	123.9	10 699
1965	114.3	11 595	117.2	10 121
1964	110.0	11 159	112.6	9 724
1963	104.3	10 581	106.7	9 214
1962	100	10 145	100	8 636

(1) Using 1962 as a base.