###### National Assembly

###### Question Number: 2205

**2205. Ms S V Kalyan (DA) to ask the Minister of Transport:**

What (a) properties were leased by (i) his department and (ii) each entity reporting to him in the (aa) 2014-15, (bb) 2015-16 and (cc) 2016-17 financial years, (b) are the reasons for leasing these properties, (c) are these properties used for and (d) are the costs involved in each case? NW2437E

**REPLY**

**Department**

(a) Forum Building was leased by (i) the Department and in the (aa) 2014 – 2015, (bb) 2015 – 2016 and (cc) 2016 – 2017 financial years, (b) The Department is leasing Forum Building through DPW as the only office accommodation to house the Head Office, (c) These property is used as office accommodation for Head Office and (d) Yes there are costs involved in each case. Amounts for each financial year are as follows:

2014-15: R38 180 673.50

2015-16: R56 283 847.68

2016-17: R52 018 294.20

**REPLY**

**Cross-Border Road Transport Agency:**

1. The properties are leased by the Agency to house its operations; in Pretoria is its Head office and regional offices for law enforcement operations. These regional offices are located at strategic point of entries.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| (a)(ii) and (aa), (bb) and (cc) | (b) and (c) | (d) Rental and utilities | | |
| 2014-15 | 2015-16 | 2016-17 |
| Office accommodation - Head Office – ERF 49 Menlyn  FY: 2014/15, 2015/16 and 2016/17 | The lease was for provision of office accommodation for Head Office and was used for the purpose of office accommodation. | R8,724,383 | R8,132,674 | R9,477,201 |
|  |  |  |  |  |
| Office accommodation - Zeerust Regional Office – Bhayat Motors  FY: 2014-15, 2015-16 and 2016-17 | The lease was for provision of office accommodation at the region and was used for the purpose of office accommodation. | R101,574 | R123,785 | R118,476 |
| Office Accommodation – Ladybrand Regional Office – Proud Afrique Trading 90 PTY (LTD)  FY: 2015/16 and 2016/17 | - | R95, 760 | R101, 027 |
| Office Accommodation – Ladybrand Regional Office – Ross Real Estates  FY: 2014-15 | R58, 306 | - | - |
| Office Accommodation – Nelspruit Regional Office – Presidor Twenty Four  FY: 2014/15, 2015/16 and 2016/17 | R277, 905 | R424, 877 | R426, 494 |
| Office Accommodation – Durban Regional Office – Brackdale Investment  FY: 2014/15, 2015/16 and 2016/17 | The lease was for provision of office accommodation at the region and was used for the purpose of office accommodation. | R96, 785 | R101, 130 | R141, 305 |
| Office Accommodation – Mokopane Regional Office – Rayveen CC  FY: 2014/15, 2015/16 and 2016/17 | R233, 969 | R288, 974 | R277, 479 |
| Office Accommodation – Upington Regional Office – Upington Agri-Estate  FY: 2014/15, 2015/16 and 2016/17 | R118, 680 | R128, 166 | R141, 102 |

**Road Accident Fund:**

|  |  |  |  |
| --- | --- | --- | --- |
| **(a) (ii) The properties were leased by the Road Accident Fund (RAF) in the:** | **(b) the reasons for leasing these properties are:** | **(c) these properties are used for:** | **(d) the costs (rental, operating cost, and parking) involved in each case is:** |
| **(aa) 2014-15,** |  |  |  |
| Cape Town - 1 Thibault Square - Long Street | Office Accommodation | Regional office | R 11,886,159 |
| Cape Town - 1 Thibault Square - Long Street (Parking) | Parking | Regional office | R 323,407 |
| Durban - Embassy Building - 199 Anton Lembede Street | Office Accommodation | Regional office | R 9,834,816 |
| New Castle - TM Centre - 79 Harding Street | Office Accommodation | Satellite Office | R 169,523 |
| Port Elizabeth - Regency House - 35a Third Avenue, Newton Park | Office Accommodation | Forensic office | R 246,117 |
| East London - Metropolitan Life Building - c/o Drury Lane and Caxton Street | Office Accommodation | Regional office | R 7,657,040 |
| Port Elizabeth - Main Post Office Building, Govan Mbeki Street | Office Accommodation | Satellite Office | R 497,416 |
| Centurion - Eco Glades II Office Park - 420 Witch Hazel Road | Office Accommodation | Head Office | R 19,291,003 |
| Centurion - Eco Glades Square - Witch Hazel Road | Storage | Head Office | R 668,900 |
| Bloemfontein - Southern Life Plaza Building - 41 Charlotte Maxeke Street | Office Accommodation | Customer Service Centre | R 819,404 |
| Kimberley - 10 Black Street, New Park | Office Accommodation | Customer Service Centre | R 176,900 |
| Johannesburg - Marble Towers - 212 Jeppe Street | Office Accommodation | Regional office | R 13,077,751 |
| Polokwane - Koos Smit Centre - Grobler Street | Office Accommodation | Customer Service Centre | R 402,585 |
| Mafikeng - Mega City Shopping Centre - c/o Sekame Street and James Maroka Drive | Office Accommodation | Customer Service Centre | R 511,524 |
| Tzaneen - 21A Peace Street (Parking) | Parking | Satellite Office | R 3,840 |
| Tzaneen - 21A Peace Street | Office Accommodation | Satellite Office | R 119,994 |
| Nelspruit - Mbombela Shoprite Centre - 25 Samora Machel Drive | Office Accommodation | Customer Service Centre | R 356,615 |
| Pretoria - Middestad Centre - 252 Andries Street | Office Accommodation | Customer Service Centre | R 976,170 |
| **(bb) 2015-16, and** |  |  |  |
| Beaufort West - 1 BP Office Park - c/o Nuwe and Voortrekker Street | Office Accommodation | Hospital Based Office | R 27,360 |
| Cape Town - 1 Thibault Square - Long Street | Office Accommodation | Regional office | R 11,772,226 |
| Cape Town - 1 Thibault Square (Parking) | Parking | Regional office | R 379,195 |
| Cape Town - Metrofile Offices - 1 Munich Street, Airport Industria 2 | Office Accommodation | Data recovery site | R 38,780 |
| Durban - Embassy Building - 199 Anton Lembede Street | Office Accommodation | Regional office | R 10,900,944 |
| Durban - Devonshire Parkade - Anton Lembede Street | Parking | Regional office | R 349,800 |
| New Castle - TM Centre - 79 Harding Street | Office Accommodation | Satellite Office | R 197,648 |
| Port Elizabeth - Regency House - 35a Third Avenue, Newton Park | Office Accommodation | Forensic office | R 278,017 |
| East London - Metropolitan Life Building - c/o Drury Lane and Caxton Street | Office Accommodation | Regional office | R 8,659,955 |
| Port Elizabeth - Main Post Office Building, Govan Mbeki Street | Office Accommodation | Satellite Office | R 377,372 |
| Centurion - Eco Glades II Office Park - 420 Witch Hazel Road | Office Accommodation | Head Office | R 18,908,882 |
| Centurion - Eco Glades Square - Witch Hazel Road | Storage | Head Office | R 680,706 |
| Bloemfontein - Southern Life Plaza Building - 41 Charlotte Maxeke Street | Office Accommodation | Customer Service Centre | R 1,177,992 |
| Kimberley - 10 Black Street, New Park | Office Accommodation | Customer Service Centre | R 222,440 |
| Johannesburg - Marble Towers - 212 Jeppe Street | Office Accommodation | Regional office | R 14,533,451 |
| Polokwane - Koos Smit Centre - Grobler Street | Office Accommodation | Customer Service Centre | R 581,347 |
| Mafikeng - Mega City Shopping Centre - c/o Sekame Street and James Maroka Drive | Office Accommodation | Customer Service Centre | R 679,188 |
| Pretoria - Menlyn Mall - c/o Atterbury and Lois Avenue | Parking | Regional office | R 1,118,360 |
| Tzaneen - 21A Peace Street (Parking) | Parking | Satellite Office | R 1,920 |
| Tzaneen - 21A Peace Street | Office Accommodation | Satellite Office | R 129,033 |
| Nelspruit - Mbombela Shoprite Centre - 25 Samora Machel Drive | Office Accommodation | Customer Service Centre | R 302,513 |
| Nelspruit - Canary Walk Mall - Bester Street | Office Accommodation | Customer Service Centre | R 392,000 |
| Pretoria - Middestad Centre - 252 Andries Street | Office Accommodation | Customer Service Centre | R 670,920 |
| **(cc) 2016-17 financial years** |  |  |  |
| Beaufort West - 1 BP Office Park - c/o Nuwe and Voortrekker Street | Office Accommodation | Hospital Based Office | R 137,884 |
| Cape Town - 1 Thibault Square - Long Street | Office Accommodation | Regional office | R 13,122,557 |
| Cape Town - 1 Thibault Square (Parking) | Parking | Regional office | R 580,872 |
| Cape Town - Metrofile Offices - 1 Munich Street, Airport Industria 2 | Office Accommodation | Data recovery site | R 77,560 |
| Durban - Embassy Building - 199 Anton Lembede Street | Office Accommodation | Regional office | R 11,882,480 |
| Durban - Devonshire Parkade - Anton Lembede Street | Parking | Regional office | R 1,276,770 |
| New Castle - TM Centre - 79 Harding Street | Office Accommodation | Satellite Office | R 208,124 |
| Port Elizabeth - Regency House - 35a Third Avenue, Newton Park | Office Accommodation | Forensic office | R 309,230 |
| East London - Metropolitan Life Building - c/o Drury Lane and Caxton Street | Office Accommodation | Regional office | R 9,149,587 |
| Port Elizabeth - Main Post Office Building, Govan Mbeki Street | Office Accommodation | Satellite Office | R 306,662 |
| Centurion - Eco Glades II Office Park - 420 Witch Hazel Road | Office Accommodation | Head Office | R 19,925,809 |
| Centurion - Eco Glades Square - Witch Hazel Road | Storage | Head Office | R 720,418 |
| Bloemfontein - Southern Life Plaza Building - 41 Charlotte Maxeke Street | Office Accommodation | Customer Service Centre | R 759,424 |
| Kimberley - 10 Black Street, New Park | Office Accommodation | Customer Service Centre | R 233,684 |
| Johannesburg - Marble Towers - 212 Jeppe Street | Office Accommodation | Regional office | R 15,448,571 |
| Polokwane - Koos Smit Centre - Grobler Street | Office Accommodation | Customer Service Centre | R 678,257 |
| Mafikeng - Mega City Shopping Centre - c/o Sekame Street and James Maroka Drive | Office Accommodation | Customer Service Centre | R 910,478 |
| Pretoria - Menlyn Mall - c/o Atterbury and Lois Avenue | Parking | Regional office | R 1,271,607 |
| Tzaneen - 21A Peace Street | Office Accommodation | Satellite Office | R 2,153 |
| Nelspruit - Mbombela Shoprite Centre - 25 Samora Machel Drive | Office Accommodation | Customer Service Centre | R 8,468 |
| Nelspruit - Canary Walk Mall - Bester Street | Office Accommodation | Customer Service Centre | R 615,651 |

**The following properties were leased by the Road Traffic Infringement Agency:**

The Road Traffic Infringement Agency has leased premises for accommodating its Head Office from where it runs its business and dispense of its mandate.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. **Properties** | 1. **Reasons for leasing** | 1. **Property use** | **(aa) 2014/15** | **(bb) 2015/16** | **(cc) 2016/17** |
| leased from the Public Investment Corporation (PIC) | To provide accommodation for the Agency’s business operations | Office accommodation- used for housing the Agency’s business operations. | R2 233 943 | R2 847 072 | - |
| Mowana Properties (Previously Public Investment Corporation Properties) | To provide accommodation for the Agency’s business operations | Office accommodation- used for housing the Agency’s business operations. | - | - | R2 945 456 |

**The following properties were leased by the Road Traffic Management Corporation:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name of Supplier** | **Name of Building** | **Reason for Lease** | **2014/15** | **2015/16** | **2016/17** |
| M&T developers | Faerie Glen Office Park (Boardwalk Office Park - Pretoria) | Office accommodation | R11 360 939,55 | R12 525 196,39 | R14 545 861,02 |
| JHI Properties | Waterfall Office Park (Midrand) | Office Accommodation | N/A | R 6 787 825,50 | R 8 695 204,89 |

**The following properties were leased by the South African National Road Agency Limited:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. **Properties** | 1. **Reasons for leasing** | 1. **Property use** | **(aa) 2014/15** | **(bb) 2015/16** | **(cc) 2016/17** |
| SANRALS’s Southern Region in Port Elizabeth | To accommodate SANRAL’s staff | Office accommodation | R2 571 000 | R3 496 000 | R4 025 000 |
| Mall Kiosks | To render services to customers | Serves as a customer service centres for activation of E-toll tags and queries | R564 846 | R1 443 187 | R4 573 509 |

**Air Traffic and Navigation Services SOC Limited (ATNS)**

**Air Traffic and Navigation Services SOC Limited (ATNS)**

**(ii)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Description** | **Reason for leasing** | **Property used for** | **2014/15** | **2015/16** | **2016/17** |
| Head Office - Bruma | Office Space | Rental of office space | 5,433,142 | 8,232,101 | 5,996,261 |
|  | Documents storage Facility | Storage of confidential documents | 8,614 | 9,167 | 10,250 |
| Bloemfontein | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 444,730 | 591,056 | 438,751 |
| La Mercy | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 753,319 | 934,785 | 994,393 |
| Cape Town | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 546,498 | 489,743 | 919,216 |
| East London | Office Space | Rental of office space | 158,835 | 192,703 | 216,333 |
|  | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 21,545 | 398,595 | 56,177 |
| George | Office Space | Rental of office space | 83,737 | 74,350 | 80,403 |
|  | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 70,187 | 0 | 157,833 |
| Other Sites | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 294,997 | 330,262 | 562,653 |
| **Total** |  |  | **7,815,603** | **11,252,761** | **9,432,271** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Description** | **Reason for leasing** | **Property used for** | **2014/15** | **2015/16** | **2016/17** |
| Head Office - Bruma | Office Space | Rental of office space | 5,433,142 | 8,232,101 | 5,996,261 |
|  | Documents storage Facility | Storage of confidential documents | 8,614 | 9,167 | 10,250 |
| Bloemfontein | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 444,730 | 591,056 | 438,751 |
| La Mercy | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 753,319 | 934,785 | 994,393 |
| Cape Town | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 546,498 | 489,743 | 919,216 |
| East London | Office Space | Rental of office space | 158,835 | 192,703 | 216,333 |
|  | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 21,545 | 398,595 | 56,177 |
| George | Office Space | Rental of office space | 83,737 | 74,350 | 80,403 |
|  | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 70,187 | 0 | 157,833 |
| Other Sites | Remote communication Navigational Aids & Surveillance Systems | Installation of navigational and surveillance systems | 294,997 | 330,262 | 562,653 |
| **Total** |  |  | **7,815,603** | **11,252,761** | **9,432,271** |

**(ii)**

**Airports Company South Africa SOC Limited (ACSA)**

1. (ii) Please see the tables below in response.

Table 1 of 2

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Rentals for year ended 31 March 2017 exc. utilities and VAT | Rentals for year ended 31 March 2016 exc. utilities and VAT | Rentals for year ended 31 March 2015 exc. utilities and VAT | Comments |
| ACSA Corporate: Head Office  Offices leased from:  Address:  24 Johnson Road  Riverwoods Office Park  Bedfordview  Accommodation Type:  Offices including storerooms, basement parking and open parking.  Required to accommodate corporate office persons serving all 9 airports. Lease expires on the 31 May 2019. | R 2 101 116,67  Growthpoint Properties  5960 sqm to 1 March 2017, thereafter  10 075 sqm | R 908 642,31  ACUCAP Management Services (Pty) Ltd  5960 sqm | R 833,616.80    ACUCAP Management    Services (Pty) Ltd    5960 sqm | Leased from ACUCAP from 1 April 2006 until 31 March 2016 onwards at R 833,616.80 per month escalating at 9% per annum.  Leased from GROWTHPOINT PROPERTIES from 1 April 2016 until 31 May 2019 onwards at R 2,101,116.67 per month escalating at 9% per annum. |

Table 2 of 2

|  |  |  |  |
| --- | --- | --- | --- |
|  | Rentals for year ended 31 March 2017 exc. utilities and VAT | Rentals for year ended 31 March 2016 exc. utilities and VAT | Rentals for year ended 31 March 2015 exc. utilities and VAT |
| ACSA Regional Airport Central Office  Offices leased from:  Chai Properties CC  **Address:**  Block C,39 Wordsworth St Andrews Office Park.  Accommodation Type:  Offices - 578 square meter  Balcony -54 square meter  Basement Parking Bays - 12Bays  Shade cloth Parking -5Bays  Open Parking Bays -6Bays  Storeroom- 61square meter  Required to accommodate centralised persons serving all 6 airports, accommodation not currently available at regional airports and leased at market related rentals from 1 March 2015 for 4 year term. | R 1,547,477 | R 1,495,703 | Leased from 1 March 2015 onwards at R89,000 per month escalating at 10% |

**South African Civil Aviation Authority (SACAA)**

1. (i) Not applicable, (ii) (aa), (bb), (cc), The South African Civil Aviation Authority (SACAA) leased four properties during the 2014-15, 2015-16, 2016-17 financial years. The properties leased are as follows:

* Office Building “Ikhaya Lokundiza 1” situated at 16 Treur Close, Waterfall Office Park, Bekker street, Midrand;
* Office Building “Ikhaya Lokundiza 2” situated at 178 Howick Close, Waterfall Office Park, Bekker street, Midrand;
* Office Suite at the Southern Office Block of the Cape Town International Airport, Cape Town; and
* Offices and Aircraft Hangar at Execujet Terminal situated at Lanseria International Airport, Lanseria.

(b), (c), The SACAA is leasing these premises to provide office accommodation for its employees based in Johannesburg, and Cape Town. The Lanseria premises are used to provide office accommodation for SACAA employees, and also to securely park the flight inspections aircraft. (d) The cost of leasing the various properties are as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| Name of Building | 2014/15 FY | 2015/16 FY | 2016/17 FY |
| Ikhaya Lokundiza 1 | R10 693 257 | R12 140 020 | R13 271 445 |
| Ikhaya Lokundiza 2 | R6 067 615 | R6 583 362 | R7 142 947 |
| Cape Town International Airport | R798 108 | R909 015 | R747 513 |
| Lanseria International Airport | R473 874 | R506 500 | R502 510 |

**South African Maritime Safety Authority (SAMSA)**

|  |  |  |
| --- | --- | --- |
| 1 | Tuzi Gazi Waterfront | Richards Bay |
| 2 | Old Mutual Life Assurance Company (SA) Pty Ltd/ InterparkSA Pty Ltd | Durban |
| 3 | Rikkert Sales SA | Port Elizabeth |
| 4 | Rikkert Sales SA (Regional Office) | Port Elizabeth |
| 5 | Transnet National Ports Authority | Port Elizabeth |
| 6 | Plaza Aquad CC | Mossel Bay |
| 7 | JHI (19 th Floor) | Cape Town |
| 8 | JHI (18 th Floor) | Cape Town |
| 9 | Growthpoint Properties (MRCC/CSWR) | Cape Town |
| 10 | Transnet National Ports Authority | Saldanha |
| 11 | SA Post Office | Port Nolloth |
| 12 | All Tops/Enha Properties | Pretoria |

1. For office and parking use
2. The offices are accommodating SAMSA employees and only use for office space and parking
3. Cost associated with leasing the offices

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **LANDLORD** | **PLACE** | **COSTING 2014/2015** | **COSTING 2015/2016** | **COSTING 2016/2017** |
| Tuzi Gazi Waterfront | Richards Bay | R 348 959.12 | R 374 503.74 | R 397 236.01 |
| Old Mutual Life Assurance Company (SA) Pty Ltd/ InterparkSA Pty Ltd | Durban | R 1 293 376.63 | R 1 820 217.68 | R 1 870 808.57 |
| Rikkert Sales SA | Port Elizabeth | R 643 974.54 | R 854 224.80 | R 938 689.02 |
| Rikkert Sales SA (Regional Office) | Port Elizabeth | R 776 567.40 | R 708 373.35 | R 779 210.67 |
| Transnet National Ports Authority | Port Elizabeth | R 25 107.36 | R 25 428.84 | R 30 837.73 |
| Plaza Aquad CC | Mossel Bay | R 232 061.42 | R 254 210.78 | R 270 231.21 |
| JHI (19 th Floor) | Cape Town | R 4 411 645.48 | R 3 879 945.25 | R 4 976 872.41 |
| JHI (18 th Floor) | Cape Town |  | R 2 062 532.79 | R 2 638 147.74 |
| Growthpoint Properties (MRCC/CSWR) | Cape Town | R 1 506 893.16 | R 1 642 944.96 | R 1 830 247.80 |
| Transnet National Ports Authority | Saldanha | R 594 322.08 | R 621 311.26 | R 680 128.16 |
| SA Post Office | Port Nolloth | R 38 102.25 | R 37 981.32 | R 39 479.66 |
| All Tops/Enha Properties | Pretoria | R 11 878 307.17 | R 17 148 185.95 | R 16 581 025.03 |

**Ports Regulator (PRSA)**

(a)(ii) The Ports Regulator entered into a lease agreement for the rental of office accommodation with (aa) 2014/15 Old Mutual properties, (bb) 2015/16 and (cc) 2016/17 with Delta property fund. (b) the property was leased by the Ports Regulator from the landlord for the sole purpose of office accommodation. (c) the properties are used by the Ports Regulator for business purposes only. (d) the rental costs were as follows for each of the financial years: 2014/15 R 1 218 186, 2015/16 R 1 339 015, 2016/17 R 1 610 812.

**Railway Safety Regulator** **(RSR)**

(ii) Railway Safety Regulator

(aa) Office Building in Gauteng-Head Office (one), KwaZulu Natal (one) and Western Cape (one)

(bb) Office building In Gauteng-Head Office (one), KwaZulu Natal (one) and Western Cape (one)

(cc) Office building in Gauteng-Head Office (one), KwaZulu Natal (one), Western Cape (one) and Gauteng-Regional Office (one)

(b) To use as office accommodations, the Regulator does not own a building/properties

(c) To be used as the Regulator’s offices for staff for head and regional offices

(d) Cost disclosed below relate to building base rentals only:

**2014-15** Pretoria-Head Office: R 5 670 868.86

Kwa Zulu Natal: R 503 817.27

Western Cape: R 299 716 .14

**2015-16** Pretoria-Head Office: R 7 308 890

KwaZulu Natal: R 583 314.24

Western Cape: R 532 210.14

**2016-17** Pretoria-Head Office: R 8 325 812.88

KwaZulu Natal: R 2 007 658.19

Western Cape: R 910 315 .48

Gauteng-Regional Office: R 407 155.60

**Passenger Rail Agency of South Africa (PRASA)**

PRASA has leased 12 properties over the period.

* 3 leases as stations from Transnet for Metrorail operations
* 2 leases as ticket offices for Metrorail operations
* 1 temporary office space whilst refurbishing Metrorail offices
* 1 lease for Depot purposes from Transnet
* 5 leases for office space due to insufficient office space available in property portfolio

For further detail see attached spreadsheet