

ANNEXURE A TO THE FOREIGN SERVICE DISPENSATION (FSD) DETERMINATION

W.E.F. 1 APRIL 2005



SUMMARY OF CALCULATIONS OF COLA AND OTHER FSD ELEMENTS

**TNCP US\$ BENCHMARK AMOUNTS AT LQ PLUS 7.5% WITH EFFECT FROM
1 APRIL 2005**

A. FOR THE IMPLEMENTATION OF THE ADJUSTMENTS TO THE FSD ALLOWANCES WITH EFFECT FROM 1 APRIL 2005, THE FOLLOWING DATA AND DATES ARE APPLICABLE:

1. RSA Salaries (Table A):

SMS salaries on levels 13 to 14 as on 1 January 2005

Salaries on levels 6 to 12 as on 1 July 2004

2. Pension contributions

SMS salaries on levels 13 to 14 as on 1 January 2005:

The employee's contribution is calculated at 7.5% of 60% of the SMS salaries with effect from 1 April 2005 for the calculation of the COLA key norm amounts.

Salaries on levels 6 to 10 as on 1 July 2004:

The employee's contribution is calculated at 7.5% of 100% of the applicable salary notch

3. Tax tables

Statutory rates of tax applicable to individuals for the tax year 2005/2006 that came into effect on 1 March 2005

4. Expatriate remuneration provided by Employment Conditions Abroad (ECA), for total net cash pay (TNCP) benchmark amounts for the USA (September survey) for calculation of the COLA

TNCP amounts based on ECA points 50, 80, 110 and 140 on Lower Quartile (LQ benchmark) as provided by ECA for September 2002 served as basis to adjust the ECA Lower Quartile (LQ) (TNCP) US\$ benchmark amounts annually with the average USA CPI for the preceding year for calculation of LQ + 7.5% amounts in US\$ of USA expatriate salary levels with effect from 1 April 2005.

5. Budget exchange rate for conversion of the RSA net salaries (net take home pay value) into US\$ amounts as determined by national treasury (NT) for the period 1 April 2005 to 30 March 2006

R1 = 0.15625US\$

US\$1 = R6.40

6. Index exchange rate functions (IERF) for the different countries where the RSA has missions

Cost of Living Index (COLI) as per ECA September 2004 information
IERF calculated from US base

7. Rates of exchange for Table J (2005/2006)

R1 = US\$ 0.15625

R1 = Euro 0.11574

R1 = B Pound 0.08224

R1 = SFr 0.17361

8. **Difficult post additional cost allowance (DPACA) is maintained by annually adjusting the RSA Rand key amount by the average change in the RSA CPI. This adjusted key amount is then converted into the hard currency key amount, US\$. Applicable foreign currency amounts for each category of official for each mission is derived from the Rand norm amounts**

RSA Rand DPACA (U DPACA) norm key amount Category 2 mission = R15,924.00 (See paragraphs 16.9 and 16.10 of the FSD Determination and Table I to this Annexure A)
Adjustment basis:

- (a) The following amounts of DPACA derived from the key amount of R10 000 are linked to the various categories of missions and officials with the ratio between amounts indicated in brackets:

	I	II	III	IV
U	0	R10 000(1,0)	R15 000(1,5)	R20 000(2,0)
A	0	R15 000(1,5)	R22 500(2,25)	R30 000(3,0)
A+	0	R18 000(1,8)	R27 000(2,7)	R36 000(3,6)

provided that on implementation of the DPACA the key amount of R10 000 be adjusted by the average percentage change in the RSA CPI per calendar year since 1 October 1996.

- (b) The recommended Rand key amount of DPACA must be converted into a selected country hard currency (USA \$) key norm amount (Table J) and that applicable foreign currency payment amounts be derived from the Rand norm amounts on the basis set out in the examples in Table K.

DPACA KEY NORM AMOUNT (UNACCOMPANIED - U)										
CALCULATION OF DPACA NORM AMOUNT			RSA CPI 1997	RSA CPI 1998	RSA CPI 1999	RSA CPI 2000	RSA CPI 2001	RSA CPI 2002	RSA CPI 2003	RSA CPI 2004
			1-Apr-98	1-Apr-99	1-Apr-00	1-Apr-01	1-Apr-02	1-Apr-03	1-Apr-04	1-Apr-05
DPACA START-OFF NORM AMOUNT	10,000	RSA RAND	8.6%	6.9%	5.2%	5.4%	5.7%	9.2%	5.8%	1.4%
		1996								
		R10,000	R10,860	R11,609	R12,207	R12,863	R13,597	R14,847	R15,705	R15,928
ROUNDED			R10,860	R11,604	R12,204	R12,864	R13,596	R14,844	R15,708	R15,924

9. **Child allowance norm amounts**

US \$ norm amount = \$2400 (\$2340 plus 2.7% USA CPI = \$2400) per child per annum for a child who accompanies the official abroad.

Rand norm amount = R7944 (R7836 plus 1.4% RSA CPI = R7944) per child per annum for a child who remains in the RSA. (See Table L of this Annexure A.)

Adjustment basis

- (a) The key norm amount used as departure point is USA \$2000 and this amount must be adjusted by the average percentage change in the CPI of the USA per calendar year since 1 April 1996 and after that on the same basis annually.
- (b) The key norm amount used as departure point is R4992 and this amount must be adjusted by the average percentage change in the CPI of the RSA

per calendar year since 1 April 1996 and after that on the same basis annually.

(c) RSA and USA CPIs since 1997:

Table A (Paragraph 16 in the FSD Determination)

CHILD ALLOWANCE NORM AMOUNT										
CALCULATION OF CA NORM AMOUNT			USA CPI 1997	USA CPI 1998	USA CPI 1999	USA CPI 2000	USA CPI 2001	USA CPI 2002	USA CPI 2003	USA CPI 2004
			1-Apr-98	1-Apr-99	1-Apr-00	1-Apr-01	1-Apr-02	1-Apr-03	1-Apr-04	1-Apr-05
CA START-OFF NORM AMOUNT	2000	RSA RAND	1.7%	1.6%	2.7%	3.4%	1.6%	2.4%	2.3%	2.7%
		1996								
		\$2,000.00	\$2,034.00	\$2,072.64	\$2,132.05	\$2,208.62	\$2,243.33	\$2,297.86	\$2,344.72	\$2,403.18
ROUNDED			\$2,040.00	\$2,076.00	\$2,136.00	\$2,208.00	\$2,244.00	\$2,292.00	\$2,340.00	\$2,400.00

CALCULATION OF CA NORM AMOUNT			RSA CPI 1997	RSA CPI 1998	RSA CPI 1999	RSA CPI 2000	RSA CPI 2001	RSA CPI 2002	RSA CPI 2003	RSA CPI 2004
			1-Apr-98	1-Apr-99	1-Apr-00	1-Apr-01	1-Apr-02	1-Apr-03	1-Apr-04	1-Apr-05
CA START-OFF NORM AMOUNT	4992	RSA RAND	8.6%	6.9%	5.2%	5.4%	5.7%	9.2%	5.8%	1.4%
		1996								
		4992	5421	5798	6097	6425	6786	7404	7833	7946
ROUNDED			5424	5796	6096	6420	6780	7404	7836	7944

**B. CALCULATION OF COST OF LIVING ALLOWANCE
(COLA) - PROCESS**

**Table B: RSA salaries corresponding to ECA levels (See paragraphs
13.9 – 13.10 in the FSD Determination)**

LINKAGE BETWEEN RSA POST CLASS, SALARY LEVEL, SALARY NOTCH AND CORRESPONDING ECA LEVELS (POINTS)			
RSA POST CLASS (a)	RSA SALARY LEVEL (b)	CORRESPONDING ECA LEVEL (POINTS) (c)	RSA SALARY NOTCH IN RAND (d)
CHIEF DIRECTOR (SMS)	14	125	R533,754
DIRECTOR (SMS)	13	110	R453,147
DEPUTY DIRECTOR	12	100	R233,394
DEPUTY DIRECTOR	11	95	R193,920
ASSISTANT DIRECTOR	10	85	R166,221
ASSISTANT DIRECTOR	9	80	R133,176
SENIOR OFFICER	8	65	R111,528
OFFICER	7	55	R89,805
ASSISTANT OFFICER	6	50	R72,096

Officials on SMS level with effect from 1 January 2005

Officials on levels 6 to 12 with effect from 1 July 2004

Table C: Determination of US\$ amounts from RSA salary (See paragraphs 13.9 – 13.10 in the FSD Determination)

CALCULATION OF THE RSA NET RAND COMPONENT OF THE RESPECTIVE LEVELS FOR CONVERSION TO US\$ AMOUNTS FOR THE DEDUCTION FROM THE COLA BENCHMARK LEVELS								DETERMINATION OF US\$ AMOUNTS FROM RSA SALARY
RSA GRADE LEVEL (ECA points in brackets)	RSA NOTCH/PACKAGE IN RAND Table B(d)	LESS PENSION R(1R)	SUB TOTAL (b) – (c)	PLUS SERVICE BONUS R(1R)	SUB TOTAL (d) + (e)	LESS TAX Tax on (f) Tax year 01/03/05	NET RSA RAND COMPONENT (f) - (g)	CONVERTED US\$ VALUE (h) x 0.15625 BER = R6.40 to US\$
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
14 (125)	320252	@24019	296233	#26688	322921	88868	234053	36571
13 (110)	271888	@20392	251496	#22657	274153	69878	204275	31918
12 (100)	233394	@17505	215889	#19450	235339	55129	180210	28158
11 (95)	193920	@14544	179376	#16160	195536	41038	154498	24140
10 (85)	166221	@12467	153754	#13852	167606	31882	135724	21207
9 (80)	133176	@9988	123188	#11098	134286	21886	112400	17563
8 (65)	111528	@8365	103163	#9294	112457	16214	96243	15038
7 (55)	89805	@6735	83070	#7484	90554	10739	79815	12471
6 (50)	72096	@5407	66689	#6008	72697	6785	65912	10299

SMS salaries in column (b) above calculated at 60% of the salaries in column (d) of Table B of general public service SMS members

@ = (b) x 7.5%

= (b)/12

Table C: Calculation of the RSA net RSA Rand component of the respective levels for conversion to US\$ amounts for the deduction from the COLA benchmark levels and determination of US\$ amounts from RSA salary:

Column (a) RSA salary grade level and corresponding ECA points in brackets. (See columns (b) and (c) at table E for the grade levels and ECA points)

Column (b) RSA salary using first notch in the salary range linked to the particular level of the civilian Public Service

Note: The salary grade levels 6 to 12 (column (b) Table C) was based on the 1/7/2004 adjustments of the key salary scale and the salary levels 13 and 14 based on the adjustment of 1/1/2005 on SMS packages. (60% of the CTE amounts in column (d) in Table B)

Column (c) @ Minus pension contributions at 7,5% of levels 6 to 12.

Note: From Annexure E (7.1 (2)) of Circular 2 of 2005, on the remuneration scale and bands/grades for the SMS: members employed in terms of the Public Service Act, 1994, salary levels 13 and 14 were calculated with effect from 1 January 2005 as follows:

Level 13: 60% of the first package in band A is the basic salary SMS salaries in column (b) above calculated at 60% of the salaries in column (d) of Table B of general public service SMS members;

and, 7.5% of the basic salary is the employee's contribution to the GEPF (column (c))

Level 14: 60% of the first package in band B is the basic salary SMS salaries in column (b) above calculated at 60% of the salaries in column (d) of Table B of general public service SMS members;

and, 7.5% of the basic salary is the employee's contribution to the GEPF (column (c))

- Column (d) Sub total of (b) less (c)
- Column (e) ^ **Plus** Service Bonus calculated at one twelfth of the salary notches for levels 6 to 12.
- Column (f) Sub total of (d) **plus** (e)
- Column (g) **Minus** income tax in accordance with the standard tax tables (with effect from 1 March 2005) in respect of natural persons taking into account the primary rebate of R6300
- Column (h) RSA net Rand component: = **difference** of (g) from (f)
- Column (i) **Conversion** to norm amount foreign currency in US\$

Table D: ECA benchmark amounts linked to ECA points: September 2002 information adjusted for 1/4/2005 as below and in column (e) are the benchmark amounts at LQ plus 7.5%. (See paragraphs 13.9(c) & (d) in the FSD Determination.)

(a)	ECA POINTS	140	110	80	50
(b)	LQ amounts in US\$ as per September 2002	90850	76040	57640	39040
©	LQ amounts in US\$ adjusted with USA CPI of 2.3% for 1 April 2004	92940	77789	58966	39938
(d)	LQ amounts in US\$ adjusted with USA CPI of 2.7% for 1 April 2005	95449	79889	60558	41016
(e)	LQ amounts in US\$ in column (d) above plus 7.5% with effect from 1 April 2005	102608	85881	65100	44092

Table E: The USA expatriate salary levels at lower quartile for 2004 are indicated for all levels in column (d) in Table E below: (SEE ALSO PARAGRAPH 13.9 IN THE FSD DETERMINATION)

TYPICAL RSA RANK (a)	RSA GRADE LEVEL (b)	ECA POINTS (c)	LOWER QUARTILE US\$ BENCHMARK plus 7.5%: 1/04/2005 (d)
Chief director	14	125	94245
Director	13	110	85881
Deputy director	12	100	78954
Deputy director	11	95	75491
Assistant director	10	85	68563
Assistant director	9	80	65100
Senior officer	8	65	54596
Officer	7	55	47593
Assistant officer	6	50	44092

II THE CALCULATION FORMULA FOR BENCHMARK AMOUNTS FOR EACH ECA POINTS LEVEL LINKED TO THE RELEVANT RSA GRADE LEVEL IS EXPLAINED BELOW: ECA LOWER QUARTILE BENCHMARK LEVELS ARE OBTAINED FROM TABLE D ABOVE In order to determine the US\$ amount applicable to a level 125 captured as ECA points in Table D and column (c) in Table E, the following formulae will apply –

ECA Points level: 140 – provided by ECA

ECA points 140 (\$102608)

\$102608

ECA Points level: 125 - calculated

ECA points 140 (\$102608) + ECA points 110 (\$85881) / 2

$$(\$102608 + \$85881)/2 = \underline{\$94245}$$

ECA Points level: 110 – Provided by ECA

ECA points 110 (\$85881)

\$85881

ECA Points level: 100 - calculated

ECA points 110 (\$85881) + ECA points 90 (\$72027) /2

$$(\$79889 + \$72027)/2 = \underline{\$78954}$$

ECA Points level: 95 - calculated

ECA points 110 (\$85881) + ECA points 80 (\$65100) /2

$$(\$85881 + \$65100)/2 = \underline{\$75491}$$

ECA Points level: 85 - calculated

ECA points 110 (\$85881) - ECA points 80 (\$65100)

*5/30 + ECA points 80 (\$65100)

$$(\$85881 - \$65100)*(5/30) + \$65100 = \underline{\$68563}$$

ECA Points level: 80 – Provided by ECA

ECA points 80 (\$65100)

\$65100

ECA Points level: 65 - calculated

ECA points 80 (\$65100) + ECA points 50 (\$44092) /2

$$(\$65100 + \$44092)/2 = \underline{\$54596}$$

ECA Points level: 55 - calculated

ECA points 80 (\$65100) - ECA points 50 (\$44092)

*5/30 + ECA points 50 (\$41016)

$$(\$65100 - \$44092)*(5/30) + \$44092 = \underline{\$47593}$$

ECA Points level: 50 – Provided by ECA

ECA points 50 = \$44092

Table F: (Lower Quartile): COLA key norm amounts, accompanied & unaccompanied (See paragraphs 13.9 to 13.12 in the FSD Determination.)

RSA Grade Level (a)	RSA Notch/ Package From (b) in Table C (b)	Net RSA Rand Component From (h) Table C (c)	Converted US\$ Value BER = R6.40 to US\$ From (i) Table C (d)	ECA US\$ Bench- mark Value LQ + 7.5% from (d) in Table E (e)	US\$ Value: Accompanied COLA key norm amounts (Married) (e) minus (d) R(/12) (f)	Net Value In US\$: calculate 7.5% of value in (f) R(1R) (g)	US\$ Value: Unaccompanied COLA key norm amounts (Single) (f) minus (g) R(/12) (h)
14	320252	234053	36571	94245	57672	4325	53352
13	271888	204275	31918	85881	53964	4047	49920
12	233394	180210	28158	78954	50796	3810	46992
11	193920	154498	24140	75491	51348	3851	47496
10	166221	135724	21207	68563	47352	3551	43800
9	133176	112400	17563	65100	47532	3565	43968
8	111528	96243	15038	54596	39564	2967	36600
7	89805	79815	12471	47593	35124	2634	32484
6	72096	65912	10299	44092	33792	2534	31260

HAVING ESTABLISHED THE COLA KEY VALUE PAYABLE TO ACCOMPANIED / UNACCOMPANIED OFFICIALS, IN EACH CASE THE RESULTS MUST BE ROUNDED TO BE DIVISIBLE BY 12 BY DIVIDING THE ANSWER BY 12, ROUNDING TO THE NEAREST WHOLE CURRENCY UNIT (WITH VALUES OF 0,5 AND MORE BEING TAKEN TO 1 AND VALUES OF LESS THAN 0,5 BEING DISCARDED) AND MULTIPLYING BY 12. THE COLA MONTHLY AMOUNT IS ONE TWELFTH AND THE DAILY AMOUNT 1/365 OF THE ANNUAL AMOUNT.

C. CALCULATION OF INDEX EXCHANGE RATE FUNCTION (IERF) FOR EACH MISSION

Table G: (See paragraphs 13.13 to 13.16 in the FSD Determination.)
IERF for each mission calculated from the US\$ base for September 2004, with effect from 1 April 2005. Obtain the COLI (column c) and the Exchange Rate (column d) from the ECA for each country (this information is updated based on information received annually from the ECA). Multiply column (c) by column (d) divide by 100 = IERF, which is then used to adjust column (e) of Table G.

TABLE G: IERF PER MISSION: 1 APRIL 2005				
COUNTRY (a)	CURRENCY (b)	COLI SEP 2004 BASE (c)	USA \$ = SEP 2004 (d)	IERF CALCULATED FROM SEP 2004 US BASE (e)
ALGIERS	EURO	113.6	0.824	0.936064
ANGOLA	US\$	208.3	1	2.083
ARGENTINA	US\$	74.5	1	0.745
AUSTRALIA	AUD	120.4	1.416	1.704864
AUSTRIA	EURO	156.9	0.824	1.292856
BELGIUM	EURO	145.9	0.824	1.202216
BOTSWANA	PULA	87.80	4.8440	4.253032
BRAZIL	US\$	88.20	1	0.882000
BULGARIA	EURO	118.5	0.824	0.97644
BURUNDI	US\$	145.40	1	1.454000
CAMEROON	EURO	144.9	0.824	1.193976
CANADA	C\$	115.1	1.303	1.499753
CHILE	US\$	88.6	1	0.886
PR CHINA	HK\$	119.10	7.8000	9.289800
COMORES	EURO	124.00	0.824	1.021760
DR CONGO	US\$	192.2	1	1.922
COTE D'IVOIRE	EURO	169.3	0.824	1.395032
CUBA	US\$	142.9	1.0000	1.429000
CZECH REPUBLIC	EURO	118.1	0.824	0.973144
DENMARK	DK	184.8	6.128	11.324544
EGYPT	US\$	76.6	1	0.766
EQUATORIAL GUINEA	EURO	153.8	0.824	1.267312
ERITREA	US\$	144.1	1	1.441
ETHIOPIA	US\$	94.30	1	0.943
FINLAND	EURO	170.1	0.824	1.401624
FRANCE	EURO	149.3	0.824	1.230232
GABON	EURO	185.5	0.824	1.52852
GERMANY	EURO	149.3	0.824	1.230232

GHANA	US\$	110.50	1	1.105000
GREECE	EURO	142.3	0.824	1.172552
GUIANA (FRENCH)	EURO	199.5	0.824	1.64388
HONG KONG	HK\$	138.3	7.8	10.7874
HUNGARY	US\$	125.8	1	1.258
INDIA	US\$	84.9	1	0.849
INDONESIA	US\$	103.30	1	1.033000
IRAN	US\$	113.90	1	1.139
IRAQ	US\$	102.7	1	1.027
IRISH REPUBLIC	EURO	150.00	0.824	1.236
ISRAEL	US\$	131.4	1	1.314
ITALY	EURO	144.3	0.824	1.189032
JAMAICA	US\$	125.60	1	1.256
JAPAN	YEN	211.20	109.689	231.663168
JORDAN	US\$	119.4	1	1.194
KAZAKHSTAN	US\$	111.5	1	1.115
KENYA	US\$	101.1	1	1.011
KOREA	US\$	157.5	1	1.575
KUWAIT	US\$	109.0	1	1.09
LESOTHO	RAND	83.60	6.649	5.558564
LIBYA	US\$	114.50	1	1.145
MADAGASCAR	EURO	81.30	0.824	0.669912
MALAWI	US\$	88.1	1	0.881
MALAYSIA	US\$	74.9	1	0.749
MALI	EURO	128.20	0.824	1.056368
MAURITIUS	US\$	98.2	1.0000	0.982000
MEXICO	US\$	99.7	1	0.997
MOROCCO	MR	127.1	9.045	11.496195
MOZAMBIQUE	US\$	110.7	1	1.107
NAMIBIA	NAM\$	103.0	6.649	6.84847
NETHERLANDS	EURO	144.9	0.824	1.193976
NIGERIA	US\$	139.7	1	1.397
NORWAY	NK	195.7	6.844	13.393708
OMAN	US\$	103.2	1	1.032
PAKISTAN	US\$	82.2	1	0.822
PERU	US\$	108.3	1	1.083
PHILIPPINES	US\$	73.1	1	0.731
POLAND	EURO	111.50	0.824	0.918760
PORTUGAL	EURO	128.3	0.824	1.057192
QATAR	US\$	92.1	1	0.921
RUSSIA	US\$	164.5	1	1.645
RWANDA	US\$	116.9	1	1.169
SAUDI ARABIA	SR	87.1	3.75	3.26625
SENEGAL	EURO	160.6	0.824	1.323344
SINGAPORE	S\$	107.7	1.708	1.839516
SPAIN	EURO	132.1	0.824	1.088504
SUDAN	US\$	122.4	1	1.224

SWAZILAND	RAND	177.40	6.649	11.795326
SWEDEN	SK	149.5	7.538	11.26931
SWITZERLAND	SF	177.4	1.267	2.247658
SYRIA	US\$	104.30	1	1.043
TAIWAN	US\$	131.5	1	1.315
TANZANIA	US\$	98.6	1	0.986
THAILAND	US\$	78.5	1	0.785
TUNISIA	US\$	110.1	1	1.101
TURKEY	US\$	139.3	1	1.393
UGANDA	US\$	105.4	1	1.054
UKRAINE	US\$	126.2	1	1.262
UAE	US\$	102.3	1	1.023
UK	POUND	151.5	0.556	0.84234
URUGUAY	US\$	96.7	1	0.967
VENEZUELA	US\$	101.0	1	1.01
VIETNAM	US\$	83.20	1	0.832
ZAMBIA	US\$	100.0	1	1
ZIMBABAWE	US\$	129.2	1	1.292
SOUTH AFRICA	RAND	85.1	6.649	5.658299
USA	US\$	100.0	1	1

Table H (See paragraphs 13.13 to 13.16 in the FSD Determination.)

COUNTRY	CURRENCY	COL SEPTEMBER 2004 BASE	USA =	IERF CALCULATED FROM US BASE
INDIA	US\$	84.9	1.0000	0.849000

USA 100 = INDIA 84.9

NOTE: AS THE COL IS LOWER IN INDIA THAN IN THE USA, THE COLA (USA \$47532) ON LEVEL 9 SHOULD BE ADJUSTED IN ACCORDANCE WITH THE DIFFERENCE IN COL BETWEEN THAT OF THE USA AND INDIA. THE IERF IS USED FOR THIS PURPOSE. AS THE MISSION IN INDIA IS PAID IN US DOLLARS THE CURRENCY WILL BE = TO 1. THE IERF IS THEREFORE $1 \times 0.849 = 0.849$. ($\$47532 \times 0.849 = \40356)

Example : Calculation of COLA by means of the IERF

To calculate the equivalent COLA value at salary level 9 for a mission outside the USA, the USA lower quartile COLA (\$ 47532) must be multiplied with the IERF from an USA base 100. The IERF is calculated as follows:

ECA International provides COL indices calculated from an USA basket = 100. The COL survey is conducted during August/September of each year and will be used to adjust FSD allowances on 1 April of each year. The information used in the example is based on ECA International's September 2004 COL survey.

D. CALCULATION OF DIFFICULT POST ADDITIONAL COST ALLOWANCE (DPACA) - PROCESS

Table I: Calculation of RSA Rand norm amounts in terms of the DPACA (See paragraphs 16.1 to 16.14 in the FSD Determination and paragraph A8 of this Annexure A.)

RSA RAND NORM AMOUNTS					
CALCULATION	%	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	15924	23886	31848
ACCOMPANIED	150	0	23886	35829	47772
ACCOMPANIED BY MORE THAN ONE	180	0	28663	42995	57326

Formula for category II

R 15 924	100%	=	R15924	(unaccompanied)
R 15 924	150%	=	R 23886	(accompanied by one dependant)
R 15 924	180%	=	R 28663	(accompanied by more than one dependant)

The results below are rounded to the nearest whole currency unit by taking 0,5 and more to 1 and disregarding values of less than 0,5.

Formula for category III

R 15 924	150%	=	R 23886	(unaccompanied)
R 15 924	225%	=	R 35829	(accompanied by one dependant)
R 15 924	270%	=	R 42995	(accompanied by more than one dependant)

Formula for category IV

R 15 924	200%	=	R 31848	(unaccompanied)
R 15 924	300%	=	R 47772	(accompanied by one dependant)
R 15 924	360%	=	R 57326	(accompanied by more than one dependant)

Table J: Calculation of US Dollar norm amounts of the DPACA (See paragraphs 16.1 to 16.14 of the FSD Determination and paragraph A8 of this Annexure A.)

Example : Missions paid in US Dollars

US DOLLAR NORM AMOUNTS					
CALCULATION	%	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	2484	3732	4980
ACCOMPANIED	150	0	3732	5604	7464
ACCOMPANIED BY MORE THAN ONE	180	0	4476	6720	8952

Formula for category II

R 15 924 * 0.15625 /12 (rounded) =\$2484 per annum (unaccompanied)

R 23 886 * 0.15625 /12 (rounded) = \$3732 per annum (accompanied by one dependant)

R 28 663 * 0.15625 /12 (rounded) = \$ 4476 per annum (accompanied by more than one dependant)

The results to be divided by 12 and rounding the results to the nearest whole currency unit by taking 0,5 and more to 1 and disregarding values of less than 0,5 and multiplying results by 12.

Formula for category III

R 23 886 * 0.15625 /12 (rounded) = \$ 3732 per annum (unaccompanied)

R 35 829 * 0.15625 /12 (rounded) = \$ 5604 per annum (accompanied by one dependant)

R 42 995 * 0.15625 /12 (rounded) = \$ 6720 per annum (accompanied by more than one dependant)

The results to be divided by 12 and rounding the results to the nearest whole currency unit by taking 0,5 and more to 1 and disregarding values of less than 0,5 and multiplying results by 12.

Formula for category IV

R 31 848 * 0.15625 /12 (rounded) = \$ 4980 per annum (unaccompanied)

R 47 772 * 0.15625 /12 (rounded) = \$ 7464 per annum (accompanied by one dependant)

R 57 326 * 0.15625 /12 (rounded) = \$ 8952 per annum (accompanied by more than one dependant)

Current rates of exchange applicable for conversion of the DPACA into other foreign currencies are provided hereunder:

Rates of exchange

R1	=	US\$ 0.15625
R1	=	Euro 0.11574
R1	=	B Pound 0.08224
R1	=	S Fr 0.17361

The Rand key amount of DPACA is converted into a suitable hard currency key norm amount using an appropriate exchange rate. DPACA annual payment amounts in the applicable foreign currency for each mission where DPACA is payable, are calculated from the Rand (key) amount by using appropriate fixed exchange rates combined with the ratio values between categories of officials and classes of missions as set out at paragraph A8(a) above. *The amounts are rounded to be divisible by 12.*

In the case of the spouse of an official being employed at the same mission as the official, the DPACA shall be paid to the official. However, this may be split on a 50/50 basis as requested and as provided for in the rules for payment for DPACA.

Table K: Calculation of different DPACA norm amounts in different foreign currencies

US DOLLAR NORM AMOUNTS					
CALCULATION		CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	2,484	3,732	4,980
ACCOMPANIED	150	0	3,732	5,604	7,464
ACCOMPANIED BY MORE THAN ONE	180	0	4,476	6,720	8,952

SFr NORM AMOUNTS					
CALCULATION		CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	2,760	4,152	5,532
ACCOMPANIED	150	0	4,152	6,216	8,292
ACCOMPANIED BY MORE THAN ONE	180	0	4,980	7,464	9,948

EURO NORM AMOUNTS					
CALCULATION		CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	1,848	2,760	3,684
ACCOMPANIED	150	0	2,760	4,152	5,532
ACCOMPANIED BY MORE THAN ONE	180	0	3,312	4,980	6,636

B POUND NORM AMOUNTS					
CALCULATION		CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	1,308	1,968	2,616
ACCOMPANIED	150	0	1,968	2,952	3,924
ACCOMPANIED BY MORE THAN ONE	180	0	2,352	3,540	4,716

E. CALCULATION OF CHILD ALLOWANCE (CA) - PROCESS

Table L: Calculation of CA norm amount indicating the difference between CA for a child accompanying the official abroad and the CA for a child remaining in the RSA (See paragraphs 17.1 to 17.7 in the FSD Determination and paragraph A9 of this Annexure A.)

CALCULATION OF CA NORM AMOUNT INDICATING THE DIFFERENCE BETWEEN CA FOR A CHILD ACCOMPANYING THE OFFICIAL ABROAD AND THE CA FOR A CHILD REMAINING IN THE RSA	CHILD WHO ACCOMPANIES OFFICIAL ABROAD (US\$ HARD CURRENCY)	CHILD WHO REMAINS IN THE RSA
NORM AMOUNT FOR 2004	\$2340	R7836
CPI AVERAGE FOR 2004	2.7% USA	1.4% RSA
NORM AMOUNT PLUS CPI	\$2,396.16	R7945.70
CA ROUNDED (to be divisible by 12): 1 APRIL 2005	\$2,400.00	R7944.00

THE TABLE ABOVE REFLECTS THE CPI ADJUSTMENT FOR 2004 WHICH RESULTS IN THE CURRENT CA VALUE AS INDICATED IN 17.4. THE CA FOR EACH COUNTRY IS CALCULATED ON THE SAME BASIS AS THE COLA.

Example

COUNTRY	CUR	COL SEP 2002 BASE	USA =	IERF CALCULATED FROM US BASE
INDIA	US\$	84.9	1.0000	0.84900

USA 100 = INDIA 84.9

As the COL is lower in India than in the USA, the CA should be adjusted in accordance with the difference in COL between that of the USA and India. The IERF is used for this purpose. As the mission in India is paid in US Dollars the currency will be = to 1.

The IERF is therefore $1 \times 0.849 = 0.849$. The US\$ CA amount (\$2400) is multiplied with the IERF $0.849 = \$2040$ (rounded: divisible by 12).

The result to be divided by 12 and rounded to the nearest whole currency unit by taking 0,5 and more to 1 and disregarding values of less than 0,5 and multiplying results by 12.

COUNTRY	CURRENCY	IERF	CHILD ALLOWANCE
INDIA	US\$	0.84900	\$2040

The amount of \$2,040 per annum would be paid in respect of each child that has accompanied the official to India.