

ANNEXURE A TO THE FOREIGN SERVICE DISPENSATION (FSD) DETERMINATION

W.E.F. 1 DECEMBER 2003



SUMMARY OF CALCULATIONS OF COLA AND OTHER FSD ELEMENTS

**CORRECTION TO SMS MEMBERS' COLA CALCULATION WITH EFFECT FROM
1 DECEMBER 2003**

A. FOR THE IMPLEMENTATION OF THE NEW FSD IN TERMS OF PSCBC RESOLUTION 8 OF 2003 ALLOWANCES WITH EFFECT FROM 1 DECEMBER 2003, THE FOLLOWING DATA AND DATES ARE APPLICABLE:

1. **Implementation**

For the implementation of the new FSD on 1 December 2003, based on ECA data for September 2002.

2. **RSA Salaries (Table A):**

SMS salaries on levels 13 to 14 as on 1 January 2003

Salaries on levels 6 to 12 as on 1 July 2002

3. **Pension contributions**

SMS salaries on levels 13 to 14 as on 1 January 2003:

The employee's contribution is calculated at 7.5% of 60% of the SMS salaries with effect from 1 December 2003 for the calculation of the COLA key norm amounts.

Salaries on levels 6 to 10 as on 1 July 2002:

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

4. **Tax tables**

Statutory rates of tax applicable to individuals for the tax year 2003/2004 that came into effect on 1 March 2003

5. **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 for the calculation of LQ amounts US\$ of USA expatriate salary levels with effect from 1 April 2003.

6. **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 2003 to 30 March 2004**

R1 = 0.1087US\$

US\$1 = R9.20

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

Cost of Living Index (COLI) as per ECA September 2002 information
IERF calculated from US base

8. **Rates of exchange for Table J (2003/2004)**

R1 = US\$ 0.1087

R1 = Euro 0.1020

R1 = Saudi Riyal 0.5100

R1 = Hong Kong Dollar 0.729

9. **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 = R14,844.00 (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

10. Child allowance norm amounts

US \$ norm amount = \$2292 (\$2244 plus 2.4% USA CPI = \$2292) per child per annum for a child who accompanies the official abroad.

Rand norm amount = R7404 (R6780 plus 9.2% RSA CPI = R7404) 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	R472,809
DIRECTOR (SMS)	13	110	R401,406
DEPUTY DIRECTOR	12	100	R202,551
DEPUTY DIRECTOR	11	95	R168,294
ASSISTANT DIRECTOR	10	85	R144,255
ASSISTANT DIRECTOR	9	80	R115,575
SENIOR OFFICER	8	65	R96,792
OFFICER	7	55	R77,937
ASSISTANT OFFICER	6	50	R62,568

Officials on SMS level with effect from 1 January 2003

Officials on levels 6 to 12 with effect from 1 July 2002

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 R(1R)	NET RSA RAND COMPONENT (f) - (g)	CONVERTED US\$ VALUE (h) x 0.1087 BER = R9.20 to US\$
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
14 (125)	283685	@21276	262409	#23640	286049	81120	204929	22276
13 (110)	240844	@18063	222781	#20070	242851	64083	178768	19432
12 (100)	202551	@15191	187359	#16879	204238	49410	154828	16830
11 (95)	168294	@12622	155671	#14025	169695	36593	133102	14468
10 (85)	144255	@10819	133435	#12021	145456	28110	117346	12756
9 (80)	115575	@8668	106906	#9631	116537	19161	97377	10585
8 (65)	96792	@7259	89532	#8066	97598	14100	83498	9076
7 (55)	77937	@5845	72091	#6495	78585	9346	69239	7526
6 (50)	62568	@4693	57875	#5214	63089	5956	57133	6210

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 1/7/2002 adjustments of the key salary scale and the salary levels 13 and 14 based on the adjustment of 1/1/2003 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 of 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 of 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 14.
- 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 2003) in respect of natural persons taking into account the primary rebate of R5400
- 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 1/4/2003 as below (See paragraphs 13.9(c) & (d) in the FSD Determination.)

	ECA POINTS	140	110	80	50
(a)	LQ amounts in US\$ as per September 2002	90850	76040	57640	39040

Table E: The USA expatriate salary levels at lower quartile for 2003 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: 1/04/2003 (d)
Chief director	14	125	\$83445
Director	13	110	\$76040
Deputy director	12	100	\$69906
Deputy director	11	95	\$66840
Assistant director	10	85	\$60706
Assistant director	9	80	\$57640
Senior officer	8	65	\$48340
Officer	7	55	\$42140
Assistant officer	6	50	\$39040

- 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 (\$90850)

\$90850

ECA Points level: 125 - calculated

ECA points 140 (\$90850) + ECA points 110 (\$76040) / 2

$(\$90850 + \$76040)/2 = \underline{\$83445}$

ECA Points level: 110 – Provided by ECA

ECA points 110 (\$76040)

\$76040

ECA Points level: 100 - calculated

ECA points 110 (\$76040) + ECA points 90 (\$63773) /2
 $(\$76040 + \$63773)/2 = \underline{\$69906}$

ECA Points level: 95 - calculated

ECA points 110 (\$76040) + ECA points 80 (\$57640) /2
 $(\$76040 + \$57640)/2 = \underline{\$66840}$

ECA Points level: 85 - calculated

ECA points 110 (\$76040) - ECA points 80 (\$57640)
*5/30 + ECA points 80 (\$57640)
 $(\$76040 - \$57640)*(5/30) + \$57640 = \underline{\$60706}$

ECA Points level: 80 – Provided by ECA

ECA points 80 (\$57640)
\$57640

ECA Points level: 65 - calculated

ECA points 80 (\$57640) + ECA points 50 (\$39040) /2
 $(\$57640 + \$39040)/2 = \underline{\$48340}$

ECA Points level: 55 - calculated

ECA points 80 (\$57640) - ECA points 50 (\$39040)
*5/30 + ECA points 50 (\$39040)
 $(\$57640 - \$39040)*(5/30) + \$39040 = \underline{\$42140}$

ECA Points level: 50 – Provided by ECA

ECA points 50 = \$39040

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: 1APRIL2003				
COUNTRY (a)	CURRE NCY (b)	COLI SEP 2002 BASE (c)	USA \$ = SEP 2002 (d)	IERF CALCULATED FROM SEP 2002 US BASE (e)
ALGIERS	US\$	100.90	1.0000	1.009000
ANGOLA	US\$	146.50	1.0000	1.465000
ARGENTINA	US\$	60.90	1.0000	0.609000
AUSTRALIA	AUD	93.70	1.8280	1.712836
AUSTRIA	EURO	133.70	1.0210	1.365077
BELGIUM	EURO	123.10	1.0210	1.256851
BOTSWANA	PULA	64.80	6.3370	4.106376
BRAZIL	US\$	69.90	1.0000	0.699000
BULGARIA	EURO	95.40	1.0210	0.974034
BURUNDI	US\$	118.70	1.0000	1.187000
CAMEROON	EURO	108.30	1.0210	1.105743
CANADA	C\$	98.00	1.5590	1.527820
CHILE	US\$	79.60	1.0000	0.796000
PR CHINA	HK\$	117.40	7.8000	9.157200
COMORES	EURO	120.80	1.0210	1.233368
DR CONGO	US\$	191.60	1.0000	1.916000
COTE D'IVOIRE	EURO	145.80	1.0210	1.488618
CUBA	US\$	144.90	1.0000	1.449000
CZECH REPUBLIC	EURO	105.40	1.0210	1.076134
DENMARK	DK	156.60	7.5840	11.876544
EGYPT	US\$	82.50	1.0000	0.825000
ETHIOPIA	US\$	89.70	1.0000	0.897000
FINLAND	EURO	141.20	1.0210	1.441652
FRANCE	EURO	124.40	1.0210	1.270124
GABON	EURO	150.70	1.0210	1.538647
GERMANY	EURO	126.10	1.0210	1.287481
GHANA	US\$	86.70	1.0000	0.867000
GREECE	EURO	117.00	1.0210	1.194570
HONG KONG	HK\$	145.80	7.8000	11.372400
HUNGARY	US\$	102.30	1.0000	1.023000
INDIA	US\$	77.50	1.0000	0.775000
INDONESIA	US\$	99.00	1.0000	0.990000

IRAN	US\$	102.70	1.0000	1.027000
IRAQ	US\$	102.70	1.0000	1.027000
IRISH REPUBLIC	EURO	121.70	1.0210	1.242557
ISRAEL	US\$	138.80	1.0000	1.388000
ITALY	EURO	120.00	1.0210	1.225200
JAMAICA	US\$	152.30	1.0000	1.523000
JAPAN	YEN	185.70	118.6000	220.240200
JORDAN	US\$	124.10	1.0000	1.241000
KAZAKHSTAN	US\$	92.00	1.0000	0.920000
KENYA	US\$	100.20	1.0000	1.002000
KOREA	US\$	147.70	1.0000	1.477000
KUWAIT	US\$	116.80	1.0000	1.168000
LESOTHO	RAND	49.30	10.6300	5.240590
LIBYA	US\$	110.50	1.0000	1.105000
MADAGASCAR	EURO	120.80	1.0210	1.233368
MALAWI	US\$	95.20	1.0000	0.952000
MALAYSIA	US\$	79.60	1.0000	0.796000
MALI	EURO	108.90	1.0210	1.111869
MAURITIUS	RUPEE	89.60	29.7700	26.673920
MEXICO	US\$	115.80	1.0000	1.158000
MOROCCO	MR	114.50	10.7100	12.262950
MOZAMBIQUE	US\$	83.20	1.0000	0.832000
NAMIBIA	NAM\$	64.40	10.6300	6.845720
NETHERLANDS	EURO	121.50	1.0210	1.240515
NIGERIA	US\$	114.60	1.0000	1.146000
NORWAY	NK	181.10	7.5570	13.685727
OMAN	US\$	112.00	1.0000	1.120000
PAKISTAN	US\$	76.60	1.0000	0.766000
PERU	US\$	105.40	1.0000	1.054000
POLAND	EURO	99.50	1.0210	1.015895
PORTUGAL	EURO	105.50	1.0210	1.077155
QATAR	US\$	98.30	1.0000	0.983000
RUSSIA	US\$	154.20	1.0000	1.542000
RWANDA	US\$	118.70	1.0000	1.187000
SAUDI ARABIA	SR	94.10	3.7500	3.528750
SENEGAL	EURO	146.50	1.0210	1.495765
SINGAPORE	S\$	108.20	1.7510	1.894582
SPAIN	EURO	109.10	1.0210	1.113911
SUDAN	US\$	139.50	1.0000	1.395000
SWAZILAND	RAND	49.30	10.6300	5.240590
SWEDEN	SK	126.60	9.4090	11.911794
SWITZERLAND	SF	160.20	1.5020	2.406204
SYRIA	US\$	110.10	1.0000	1.101000
TAIWAN	US\$	129.40	1.0000	1.294000
TANZANIA	US\$	98.60	1.0000	0.986000
THAILAND	US\$	79.10	1.0000	0.791000
TUNISIA	US\$	100.80	1.0000	1.008000
TURKEY	US\$	103.70	1.0000	1.037000
UGANDA	US\$	99.60	1.0000	0.996000
UKRAINE	US\$	120.00	1.0000	1.200000
UAE	US\$	108.40	1.0000	1.084000
UK	POUND	133.70	0.6514	0.870922
URUGUAY	US\$	80.00	1.0000	0.800000

VENEZUELA	US\$	82.10	1.0000	0.821000
VIETNAM	US\$	79.30	1.0000	0.793000
ZAMBIA	US\$	82.10	1.0000	0.821000
ZIMBABAWE	US\$	45.90	1.0000	0.459000
SOUTH AFRICA	RAND	51.70	8.3570	4.320569
USA	US\$	100.00	1.0000	1.000000

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

COUNTRY	CURRENCY	COL SEPTEMBER 2002 BASE	USA =	IERF CALCULATED FROM US BASE
INDIA	US\$	77.50	1.0000	0.775000

USA 100 = INDIA 77.5

NOTE: AS THE COL IS LOWER IN INDIA THAN IN THE USA, THE COLA (USA \$ 47052) 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 $1 \times 0.775 = 0.775$. ($\$ 47052 \times 0.775 = \36468)

Example : Salary level 9 calculation (See Table F, columns (c) to (f))

The RSA net salary converted to US\$ (R 97377*0.1087 = \$ 10585 (Rounded)) must be deducted from the lower quartile amount (\$ 57640) to determine the USA benchmark level that will be used for level 9 calculations. $\$ 57640 - \$ 10585 = \47052 (Rounded to be divisible by 12). The approved recommendation differentiates between a married couple and single official abroad. The recommendation is that the unaccompanied COLA should be 7.5% less than the accompanied COLA rate.

In order to calculate the equivalent COLA value at level 9 for a mission outside the USA, the USA lower quartile COLA (\$ 47052) 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 foreign service allowances on 1 April of each year. The information used in the example is based on ECA International's September 2002 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 A9 of this Annexure A.)

RSA RAND NORM AMOUNTS					
CALCULATION	%	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	14844	22266	29688
ACCOMPANIED	150	0	22266	33399	44532
ACCOMPANIED BY MORE THAN ONE	180	0	26719	40079	53438

Formula for category II

R 14 844	100%	=	R14844	(unaccompanied)
R 14 844*	150%	=	R 22266	(accompanied by one dependent)
R 14 844	180%	=	R 26719	(accompanied by more than one dependent)

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 14 844	150%	=	R 22266	(unaccompanied)
R 14 844	225%	=	R 33399	(accompanied by one dependent)
R 14 844	270%	=	R 40079	(accompanied by more than one dependent)

Formula for category IV

R 14 844	200%	=	R 29688	(unaccompanied)
R 14 844	300%	=	R 44532	(accompanied by one dependent)
R 14 844	360%	=	R 53438	(accompanied by more than one dependent)

Table J: Calculation of US Dollar norm amounts of the DPACA (See paragraphs 16.1 to 16.14 of the FSD Determination and paragraph A9 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	1608	2424	3228
ACCOMPANIED	150	0	2424	3636	4836
ACCOMPANIED BY MORE THAN ONE	180	0	2904	4356	5808

Formula for category II

R 14 844 * 0.1087 /12 (rounded) =\$1608 per annum (unaccompanied)

R 22 266 * 0.1087 /12 (rounded) = \$2424 per annum (accompanied by one dependent)

R 26 719 * 0.1087 /12 (rounded) = \$ 2904 per annum (accompanied by more than one dependent)

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 22 266 * 0.1087 /12 (rounded) = \$ 2424 per annum (unaccompanied)

R 33 399 * 0.1087 /12 (rounded) = \$ 3636 per annum (accompanied by one dependent)

R 40 079 * 0.1087 /12 (rounded) = \$ 4356 per annum (accompanied by more than one dependent)

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 29 688 * 0.1087 /12 (rounded) = \$ 3228 per annum (unaccompanied)

R 44 532 * 0.1087 /12 (rounded) = \$ 4836 per annum (accompanied by one dependent)

R 53 438 * 0.1087 /12 (rounded) = \$ 5808 per annum

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

Rates of exchange

R1	=	US\$ 0.1087
R1	=	Euro 0.1000
R1	=	Saudi Riyal 0.510
R1	=	Hong Kong Dollar 0.729

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 9(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 norm amounts in different foreign currencies

Table K

FF NORM AMOUNTS (EURO)					
CALCULATION	%	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	1512	2268	3024
ACCOMPANIED	150	0	2268	3408	4548
ACCOMPANIED BY MORE THAN ONE	180	0	2724	4092	5448
SR NORM AMOUNTS					
CALCULATION	%	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	7572	11352	15144
ACCOMPANIED	150	0	11352	17028	22716
ACCOMPANIED BY MORE THAN ONE	180	0	13632	20436	27252
HK\$ NORM AMOUNTS					
CALCULATION	%	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	10824	16236	21648
ACCOMPANIED	150	0	16236	24348	32460
ACCOMPANIED BY MORE THAN ONE	180	0	19476	29220	38952

DM NORM AMOUNTS (EURO)					
CALCULATION	%	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
UNACCOMPANIED	100	0	1512	2268	3024
ACCOMPANIED	150	0	2268	3408	4548
ACCOMPANIED BY MORE THAN ONE	180	0	2724	4092	5448

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.)

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	CHILD WHO ACCOMPANIES OFFICIAL ABROAD (US\$ HARD CURRENCY)	CHILD WHO REMAINS IN THE RSA
NORM AMOUNT FOR 2002	\$2244	R6780
CPI AVERAGE FOR 2002	2.4% USA	9.2% RSA
NORM AMOUNT PLUS CPI	\$2,297.856	R7403.76
CA ROUNDED (to be divisible by 12): 1 APRIL 2003	\$2,292.00	R7404.00

THE TABLE ABOVE REFLECTS THE CPI ADJUSTMENT FOR 2002 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\$	77.50	1.0000	0.77500

USA 100 = INDIA 77.5

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 $1 \times 0.775 = 0.775$. The US\$ CA amount (\$ 2292) is multiplied with the IERF $0.775 = \$ 1776$ (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	CUR	IERF	CHILD ALLOWANCE
INDIA	US\$	0.77500	1,776

The amount of \$1 776 per annum would be paid in respect of each child that has accompanied the official to India.