

Management Services Circular: 03/2025

Secretary, Ministry of Justice and National Integration

Revision of Salaries of High Court Judges and Officers in Sri Lanka Judicial Service - 2025

In line with the Budget proposals for 2025, the Government has decided to implement new salary scales as detailed in Schedule I of this Circular, effective from 01.01.2025. These new salary scales will replace the existing salary scales granted under the Management Services Circular No. 01/2018 dated 19.02.2018, for the High Court Judges and Officers in Sri Lanka Judicial Service. The new salary scales shall be implemented from 01.04.2025, as outlined in Schedule II of this circular.

02. Conversion of the Salary

- **02.1** Conversion of the salary from the existing salary scales to the new salary scales shall be executed on step to step basis. However, as the salary revision shall be implemented in three phases, the conversion of salaries shall strictly adhere to the conversion table provided in Schedule II.
- **02.2** Conversion Tables which have been prepared separately for salary scales stipulated in the Schedule I are shown in the Schedule II, to facilitate the preparation of salary conversion.
- **02.3** When the salary conversion is carried out, the applicable salary code and the grade under the existing salary structure as at 31.12.2024 shall be identified. Accordingly, the corresponding salary code and grade mentioned in the Schedule I of this Circular, shall be determined and the relevant Conversion Table indicated in the Schedule II shall be selected.
- **02.4** According to the Conversion Table selected as per 02.3 above, the officer shall be placed on the salary applicable to the salary step due on 01.01.2025 which is corresponding to the salary step applicable as at 31.12.2024. For this, the Salary Conversion Format attached as Annexure I to this Circular shall be applied

- **02.5** The Salary conversions to be made on 01.01.2026 and 01.01.2027, shall be strictly followed the same methodology outlined in 02.4 above. For this purpose, the amount payable and non-payable, as specified for each year in Schedule II, shall be applied. For this purpose, the salary conversion format in Annexure II shall be used accordingly.
- **02.6** In accordance with this circular, the amount payable and non-payable as of 01.01.2025, 01.01.2026 and 01.01.2027 until the full payment of the officer's basic salary is paid on 01.01.2027 are detailed in Schedule II of this circular, corresponding to each salary step of each salary Scale.
- **02.7** The method used for salary calculation related to the table included in Schedule II is explained in Annexure III.

03. Calculation of Salary Increment

- I. In the payment of annual salary increments earned during the years 2025 and 2026, the full annual increment shall be granted based on the salary step to which the officer is entitled as per the Schedule I of this Circular. The officer's salary then shall be placed to the next salary step, and payment shall be made in accordance with Schedule II.
- II. In such cases the details outlined in No. 4 in Annexures I and II shall be clearly indicated in the salary Increment Certificate of General 185.

04. Conversion of Salary on Promotion

According to this circular, if promotions occur, during the period when salary conversion is carried out under the phased system (from 01.04.2025 and 31.12.2026), the salary scales mentioned in the Schedule I shall be applied, and the salary should be paid based on the Schedule II.

05. Monthly allowances paid as a Percentage / Part of the basic Salary

05.1 Monthly pensionable allowance paid at 50% of the basic salary shall be revised with effect from 01.04.2025 in a manner that ensures no reduction in the monetary value received as given below. The basic salary mentioned in the Schedule I shall be applied for calculation of the allowance.

Current Value	New Value
50% of Basic Salary	28% of Basic Salary + Rs. 800/- (Monthly)

05.2 If any monthly allowances is paid as a percentage or/and part of the basic salary for officers upon due approval of the Cabinet of Ministers/ General Treasury/ Department of Management Services, the approval of the Department of Management Services should be obtained for the revised percentage values that should be made applicable as per salary structure mentioned in the Schedule 1 of this Circular. Until such approval is obtained, such allowances shall be paid on the basis of the last drawn basic salary pursuant to the Management Service Circular No. 01/2018. When request is made for such approval, the copies of the documents pertaining to the approval obtained for making the respective allowance shall also be submitted.

06. Holiday Pay

- 06.1 Holiday pay, which is equivalent to 1/20 of the monthly basic salary as per Section 10 of the Chapter VIII in the Establishments Code shall be calculated based on the basic salary mentioned in Schedule I of this Circular, effective from 01.04.2025. An amount equivalent to 2/3 of the value so calculated, shall be paid as holiday pay.
- **06.2** The entire amount of the holiday pay mentioned in 06.1 above shall be paid once the public financial situation turns preferable.

07. Other Allowances

Cost of Living Allowance of Rs. 17,800/- which is paid monthly in terms of Management Services Circular No. 01/2024 dated 12.01.2024 shall be continued.

08. Pension

- **08.1** Monthly pension of the officers, who had been in service on 01.01.2025 and retired after serving on 31.03.2025 as the last day or on a day prior to the above, shall be calculated based on the new salary scales indicated in Schedule I and the pension calculated in the above manner shall be paid from 01.07.2025. However, the monthly pension calculated as per Management Services Circular No. 02/2018 dated 02.04.2018 shall be paid to such officers until 30.06.2025. The pension gratuity of such officers who retire between 01.01.2025 and 31.03.2025 (inclusive of these two dates) shall not be revised based on the new salary scale.
- **08.2** The officers who retire on or after 01.04.2025 shall be paid pension based on the monthly basic salary, as per new salary scale indicated in Schedule I. However, the gratuity payable for the officers who retire during the phased period from

01.04.2025 to 31.12.2026 shall be calculated based on the monthly salary last drawn as per the Schedule II.

- **08.3** The officers who retire between 01.01.2025 to 31.03.2025 shall be entitled to the undermentioned allowances with pension only up to 30.06.2025 and the officers who retire on or after 01.04.2025 are not entitled to the undermentioned allowances.
 - I. Monthly allowance of Rs. 5,000/- payable in terms of Public Administration Circular No. 03/2022 dated 13.01.2022
 - **II.** Special monthly interim allowance of Rs. 3,000/- payable in terms of Public Administration Circular No. 14/2024 dated 07.08.2024

09. Contributions to Widows' /Widowers' and Orphans' Pension

An amount equivalent to 8% of the monthly basic salary paid to the officers as per the Schedule II of this Circular should be recovered from all officers as contributions to Widows' /Widowers' and Orphans' Pension effective from 01.04.2025.

10. Date of Salary Increment

There shall be no changes pertaining to the date of salary increment due to the salary revision.

11. Granting Salary Increments beyond the Maximum of the Salary Scale

The officers who have reached the maximum of a salary scale may be paid salary increments further up to the date of their retirement or until appointing to another post entitling them to another salary scale. 'Maximum of a salary scale' refers to the highest salary step of the respective scale.

12. Combined Allowance

Combined Allowance shall be paid in accordance with provisions available in the Establishments Code.

13. General Instructions

In determining the salary payable to an officer as of 01.01.2025 under this Circular, the relevant authorities shall ensure that the salary has been accurately adjusted and the salary conversion has been carried out in accordance with salary implemented on or after 01.01.2016.

14. Payments in excess

In the event that an officer is overpaid due to misinterpretation of these instructions or errors in documents or other errors in calculations or any other mistake, such officer is liable to return any excess payment.

15. Clarification and Further instructions

Requests for clarifications and further instructions pertinent to the provisions made in this Circular, if any, shall be addressed to the Director General, Department of Management Services, General Treasury, Colombo 01.

Sgd/K.M. Mahinda Siriwardena

Secretary to the Treasury and Secretary to the Minister of Finance, Planning and Economic Development

Copies:

- 1. Secretary to the President
- 2. Secretary to the Prime Minister
- 3. Secretary to the Cabinet of Ministers
- 4. Auditor General
- Secretary to the Ministry of Public Administration, Provincial Councils and Local Government
- 6. Secretary, Judicial Service Commission
- 7. Director General, Department of Pensions

Schedule I - New Salary Structure 2025

Schedule II - Salary Conversion Tables

Annexure I - Specimen Letter of Salary Conversion as at 01.01.2025

Annexure II - Specimen Letter of Salary Conversion as at 01.01.2026

Annexure III - Method of Calculation of Salaries applicable to the Tables in the Schedule III

Schedule I

Salary Structure for High Court Judges and Officers in Sri Lanka Judicial Service

2025

Service Categor	y	Salary Code	Initial step	Years	1st Slab	Years	2nd Slab	Maximum
	Class II Grade II	JS 1-1 - 2025	108,570	5	2,400	5	2,940	135,270
Sri Lanka Judicial Service	Class II Grade I	JS 1-2 - 2025	131,300	10	2,940	-	-	160,700
	Class I Grade II	JS 1-3 - 2025	151,900	10	3,900	-	-	190,900
	Class I Grade I	JS 1-4 - 2025	176,000	10	4,250		-	218,500
	Special	JS 1-5 - 2025	194,000	10	4,500	-	-	239,000
High Court Judges		JS 2 - 2025	212,000	10	4,950	-	-	261,500

Salary Structure for the High Court Judges & Sri Lanka Judicial Service Officers - 2025

25.03.25

New Salary Scales

Information mentioned in each column of salary scales are as follows:-

Column 1	-	Numbers of Years
Column 2		Grade
Column 3	Ξ.	Salary Steps on appointment and with promotions

මස්වා ගණය						ශී ලංකා අරි	රිකර	ණ සේවය		
Service Category						Sri Lanka J	udici	al Service		
වැටුප් කේතය		JS 1-1 - 2025		JS 1-2 - 2025		JS1-3 - 2025		JS 1-4 - 2025		JS 1-5 - 2025
Salary Code		JS 1-1 - 2025		JS 1-2 - 2025		JS 1-3 - 2025		JS 1-4 - 2025		JS 1-5 - 2025
1	2	3	2	3	2	3	2	3	2	3
		2400		2,940		3,900		4,250		4,500
		5		10		10		10		10
		2940								
		5								
1	II-II	108,570	II-I	131,300	I-II	151,900	I-I	176,000	SPL	194,000
2		110,970		134,240		155,800		180,250		198,500
3		113,370		137,180		159,700		184,500		203,000
4		115,770		140,120		163,600		188,750		207,500
5		118,170		143,060		167,500		193,000		212,000
6		120,570		146,000		171,400		197,250		216,500
7		123,510		148,940		175,300		201,500		221,000
8		126,450		151,880		179,200		205,750		225,500
9		129,390		154,820		183,100		210,000		230,000
10		132,330		157,760		187,000		214,250		234,500
11		135,270		160,700		190,900		218,500		239,000

II - II : II පත්තිය II ශේණිය / Class II Grade II

II පත්තිය I ශ්රේණය / Class II Grade I / කමකරු විනිශ්චය සහා සභාපති II ශ්රණය / President Labour : Tribunal Grade II / නියෝජා කමකරු වත්දි කොමසාරිස් / Deputy Commissioner for Wokmen's Compensation

I - II : I පත්තිය II ශෝණිය / Class I Grade II

I - I : I පත්තිය I ශ්රණය / Class I Grade I / කමකරු විනිශ්චය සභා සභාපති I ශ්රණය / President Labour Tribunal Grade I / කමකරු වන්දි කොමසාරිස් / Commissioner for Wokmen's Compensation

SPL : විශේෂ ශෝණිය / Special Grade

II - I

25.08.25

සේවා ගණය		මහාධිකරණ විනිසුරුවරුන්
Service Category		High court Judges
වැටුප් කේතය		JS 2 - 2025
Salary Code		JS 2 - 2025
1	2	3
		4950
		10
1		212,000
2		216,950
3		221,900
4		226,850
5		231,800
6		236,750
7		241,700
8		246,650
9		251,600
10		256,550
11		261,500

1 25.03.26

උපලේඛන II

වැටුප් පරිවර්තන වගු

Salary Conversion Tables

<u>JS 1-1 - 2025</u>

	As at	As	at 2025.01.	01	As	at 2026.01.	01	As at 2027.01.01		
Salary Step	As at 2024.12.31 Basic Salary (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	
1	62,335	108,570	28,865	79,706	108,570	14,432	94,138		108,570	
2	63,670	110,970	29,610	81,360	110,970	14,805	96,165	-	110,970	
3	65,005	113,370	30,356	83,015	113,370	15,178	98,192	-	113,370	
4	66,340	115,770	31,101	84,669	115,770	15,551	100,220	-	115,770	
5	67,675	118,170	31,847	86,324	118,170	15,923	102,247	-	118,170	
6	69,010	120,570	32,592	87,978	120,570	16,296	104,274	-	120,570	
7	70,640	123,510	33,509	90,001	123,510	16,755	106,756	-	123,510	
8	72,270	126,450	34,426	92,024	126,450	17,213	109,237		126,450	
9	73,900	129,390	35,343	94,047	129,390	17,672	111,719		129,390	
10	75,530	132,330	36,260	96,070	132,330	18,130	114,200		132,330	
11	77,160	135,270	37,177	98,093	135,270	18,589	116,682	-	135,270	

25.03.25

JS 1-2 - 2025

	As at	As	at 2025.01.0	D1	As	at 2026.01.	01	As at 2027.01.01	
Salary Step	2024.12.31 Basic Salary (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)
1	75,000	131,300	35,910	95,390	131,300	17,955	113,345		131,300
2	76,630	134,240	36,827	97,413	134,240	18,414	115,827		134,240
3	78,260	137,180	37,744	99,436	137,180	18,872	118,308		137,180
4	79,890	140,120	38,661	101,459	140,120	19,331	120,790	-	140,120
5	81,520	143,060	39,578	103,482	143,060	19,789	123,271	-	143,060
6	83,150	146,000	40,495	105,505	146,000	20,248	125,753		146,000
7	84,780	148,940	41,412	107,528	148,940	20,706	128,234		148,940
8	86,410	151,880	42,329	109,551	151,880	21,165	130,716		151,880
9	88,040	154,820	43,246	111,574	154,820	21,623	133,197	1.000	154,820
10	89,670	157,760	44,163	113,597	157,760	22,082	135,679	-	157,760
11	91,300	160,700	45,080	115,620	160,700	22,540	138,160		160,700

25.03.25

<u>JS 1-3 - 2025</u>

	As at	As	at 2025.01.0	01	As	at 2026.01.	01	As at 2027.01.01	
Salary Step	2024.12.31 Basic Salary (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)
1	86,500	151,900	42,280	109,620	151,900	21,140	130,760	-	151,900
2	88,670	155,800	43,491	112,309	155,800	21,746	134,055		155,800
3	90,840	159,700	44,702	114,998	159,700	22,351	137,349	-	159,700
4	93,010	163,600	45,913	117,687	163,600	22,957	140,644	-	163,600
5	95,180	167,500	47,124	120,376	167,500	23,562	143,938		167,500
6	97,350	171,400	48,335	123,065	171,400	24,168	147,233	-	171,400
7	99,520	175,300	49,546	125,754	175,300	24,773	150,527		175,300
8	101,690	179,200	50,757	128,443	179,200	25,379	153,822	-	179,200
9	103,860	183,100	51,968	131,132	183,100	25,984	157,116		183,100
10	106,030	187,000	53,179	133,821	187,000	26,590	160,411		187,000
11	108,200	190,900	54,390	136,510	190,900	27,195	163,705		190,900

25.03.25

<u>JS 1-4 - 2025</u>

	As at	As	at 2025.01.0	01	As	at 2026.01.	01	As at 2027.01.01		
Salary Step	2024.12.31 Basic Salary (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	
1	100,000	176,000	49,700	126,300	176,000	24,850	151,150	-	176,000	
2	102,350	180,250	51,030	129,220	180,250	25,515	154,735	-	180,250	
3	104,700	184,500	52,360	132,140	184,500	26,180	158,320		184,500	
4	107,050	188,750	53,690	135,060	188,750	26,845	161,905		188,750	
5	109,400	193,000	55,020	137,980	193,000	27,510	165,490		193,000	
6	111,750	197,250	56,350	140,900	197,250	28,175	169,075	-	197,250	
7	114,100	201,500	57,680	143,820	201,500	28,840	172,660	-	201,500	
8	116,450	205,750	59,010	146,740	205,750	29,505	176,245	-	205,750	
9	118,800	210,000	60,340	149,660	210,000	30,170	179,830	100	210,000	
10	121,150	214,250	61,670	152,580	214,250	30,835	183,415		214,250	
11	123,500	218,500	63,000	155,500	218,500	31,500	187,000	1000	218,500	

25.03.25

JS 1-5 - 2025

	As at	at 2025.01.0	01	As	at 2026.01.0	01	As at 2027.01.01		
Salary Step	2024.12.31 Basic Salary (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)
1	110,000	194,000	55,300	138,700	194,000	27,650	166,350	-	194,000
2	112,500	198,500	56,700	141,800	198,500	28,350	170,150	-	198,500
3	115,000	203,000	58,100	144,900	203,000	29,050	173,950	-	203,000
4	117,500	207,500	59,500	148,000	207,500	29,750	177,750		207,500
5	120,000	212,000	60,900	151,100	212,000	30,450	181,550		212,000
6	122,500	216,500	62,300	154,200	216,500	31,150	185,350	-	216,500
7	125,000	221,000	63,700	157,300	221,000	31,850	189,150	-	221,000
8	127,500	225,500	65,100	160,400	225,500	32,550	192,950		225,500
9	130,000	230,000	66,500	163,500	230,000	33,250	196,750	-	230,000
10	132,500	234,500	67,900	166,600	234,500	33,950	200,550	-	234,500
11	135,000	239,000	69,300	169,700	239,000	34,650	204,350		239,000

25.03.25

M. D. I. B. Gamage Director Department of Management Services General Treasury Colombo 01

<u>JS 2 - 2025</u>

	As at				As	at 2026.01.	01	As at 2027.01.01		
Salary Step	2024.12.31 Basic Salary (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Basic Salary (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	Unpaid Amount (Rs.)	Paid Amount (Rs.)	
1	120,000	212,000	60,900	151,100	212,000	30,450	181,550	-	212,000	
2	122,750	216,950	62,440	154,510	216,950	31,220	185,730	-	216,950	
3	125,500	221,900	63,980	157,920	221,900	31,990	189,910		221,900	
4	128,250	226,850	65,520	161,330	226,850	32,760	194,090	_	226,850	
5	131,000	231,800	67,060	164,740	231,800	33,530	198,270		231,800	
6	133,750	236,750	68,600	168,150	236,750	34,300	202,450	-	236,750	
7	136,500	241,700	70,140	171,560	241,700	35,070	206,630	-	241,700	
8	139,250	246,650	71,680	174,970	246,650	35,840	210,810		246,650	
9	142,000	251,600	73,220	178,380	251,600	36,610	214,990		251,600	
10	144,750	256,550	74,760	181,790	256,550	37,380	219,170		256,550	
11	147,500	261,500	76,300	185,200	261,500	38,150	223,350	- 11	261,500	

25:03.25

Annexure I

Specimen Form for Salary Conversion

My No:

Date:

Name of the Officer : Designation :

Grade

<u>Conversion of Salaries as at 01.01.2025 in terms of Management Services Circular No.</u> <u>03/2025</u>

Your salary is converted as at 01.01.2025, in terms of the above Circular, as given below.

 As at 31.12.2024 in accordance with the Classification in Management Services Circular No. 01/2018,

(a) Service Category	:
(b) Salary Code	:
(c) Salary Scale	:
(d) Grade	:
(e) Salary Step	:
(f) Salary	: Rs.
(g) Date of Last Increment	:

3

2.

As at 01.01.2025 in accordance with the Classification in the Schedule I of Management Services Circular No. 03/2025,

- (a) Service Category :
- (b) Salary Code
- (c) Salary Scale :
- (d) Salary Step :
- (e) Salary : Rs.
- 3. In accordance with the salary in 2.(f) As per the Schedule II,

:

- (a) Amount non-payable as at 01.01.2025 :
- (b) Amount payable as at 01.01.2025

:

- - (b) Accordingly, the amount non-payable as at2025 (As per Schedule II) : (subject to earning of the increment)
 - (c) Accordingly, the amount payable as at2025 (As per Schedule II) : (subject to earning of the increment)
- 5. Date of completion of your Efficiency Bar / Increment date shall remain unchanged.
- 6. This conversion is subject to the recovery of any over payment, if disclosed made due to the incorrect classification or error in calculation or any other error.
- 7. This increase in salary shall be in effect from 01.01.2025 and implementation effective from 01.04.2025 without payment of salaries in arrears.

Prepared by:

Checked by:

Signature:	Signature:
Name:	Name:
Post:	Post:
Date:	Date:

Head of the Institution Signature: Name : Post :

Date :....

Official Stamp:

Copies :- 1.

Annexure II

:

Specimen Form for Salary Conversion

My No:

Date:

Name of the Officer :

Designation

Grade

<u>Conversion of Salaries as at 01.01.2026 in terms of Management Services Circular No.</u> <u>03/2025</u>

Your salary is converted as at 01.01.2026, in terms of the above Circular, as given below:

1. As at 31.12.2025 in accordance with the Classification in Management Services Circular No. 03/2025,

:

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(a) Service Category

:

- (b) Salary Code
- (c) Salary Scale
- (d) Grade
- (e) Salary Step as per the Schedule I :
- (f) Salary as per the Schedule I :
- (g) Date of Last Increment :

2. As per the Schedule II,

(a) Amount non - payable as at 01.01.2026 :

- (b) Amount payable as at 01.01.2026 :
- - (b) Accordingly, the amount non-payable as at2026 (As per Schedule II) (subject to earning of the increment)
 - (c) Accordingly, the amount payable as at2026 (As per Schedule II)(subject to earning of the increment)

4. Salary payable as at 01.01.2027 :

- 5. Date of completion of your Efficiency Bar / Increment date shall remain unchanged.
- 6. This conversion is subject to the recovery of any over payment, if disclosed made due to the incorrect classification or error in calculation or any other error.

Prepared by :

Checked by :

Signature :	Signature :
Name :	
Post :	Post :
Date :	Date :

Head of the Institution

Signature	:
Name	•
Post	:
Date	:
Official St	amp :

Copies :- 1.

2.

* Salary mentioned under 4 (a) of the Salary Conversion Letter applicable as at 01.01.2025 or salary mentioned under 2 (e) of the Salary Conversion Letter if the salary increment is not earned.

Method of Calculation applicable to the Tables in the Schedule (II)

- 1. Increase in net salary, salary payable and salary unpayable during the year 2025 and 2026 have been calculated in accordance with instructions given in sub sections below.
 - 1.1 Calculating the difference between the basic salary drawn as at 31.12.2024 and the corresponding salary entitled as per new salary scale stipulated in this Circular
 - 1.2 Out of net increase in monthly salary calculated as per above 1.1, an amount of Rs. 5,000/- and additional 30% of the increase amount shall be paid effective from 01.04.2025 and 65% of the increase paid effective from 01.01.2026 while the entire salary increase shall be paid effective from 01.01.2027.
 - 1.3 Method of calculation of the salary payable and the salary unpayable for the year 2025 and 2026 as per net salary increase set out in 1.2 above is as follows:

Date of	From the net increase in the salary	
Payment	Amount payable monthly	Amount unpayable monthly
2025.04.01	Rs. 5,000/- + 30% of the increased amount exceeding Rs. 5,000) <i>i.e.</i> Rs. 5,000/- + [(Net increase in salary - Rs. 5,000/-) X 30%]	70% from the value after deducting Rs 5000/- from the net increase of the salary i.e. [(net increase of salary-Rs. 5000/-) x 70%]
2026.01.01	Rs. 5,000/- + 65% of the increased amount exceeding Rs. 5,000 <i>i.e.</i> Rs. 5,000/- +[(Net increase in n salary) – Rs. 5,000/-) x 65%]	35% from the amount received after deducting Rs. 5000/- from the net increase of the salary i.e. [(net increase of salary-Rs. 5000/-) x 35%]
2027.01.01	Total net increase (100%)	-