**Annexure -2**

Debt/Interest Relief availed by eligible States under Debt Consolidation and Relief Facility recommended by the Twelfth Finance Commission

(As on August 30, 2007)

(Rs. crore)

<table>
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<th>States</th>
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<th>2005-06</th>
<th>2006-07</th>
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<td><strong>4,392</strong></td>
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*: Excluding loans of Rs.239.22 crore pertaining to ex-UT period.
‘–’: Not applicable.
#: Consolidation done w.e.f. 2006-07 as these States enacted their FRL during 2006-07.

$: State’s entitlement of debt waiver for 2006-07 was Rs.153.39 crore.
The balance of Rs.85.89 crore will be provided in 2007-08.

Note
: 1. Twenty-six States have enacted Fiscal Responsibility Legislation (FRL).
3. Debt Relief was provided to fourteen eligible States during 2005-06 and to nineteen eligible States during 2006-07.

Source: Ministry of Finance, Government of India.
Annexure-3

Fiscal Transfers in Australia and Canada

Vertical and horizontal imbalances are a common phenomenon across the federal States, requiring institution of system of fiscal transfer from Central to the State Governments. The features of the federal transfers in two of the major federations, viz., Australia and Canada, are discussed below.

Australia

Australia has a well-established institutional set up to address the vertical and horizontal aspects of fiscal transfers. While the Council of Australian Governments decides the vertical transfers, the Ministerial Council for Commonwealth-State Financial Relations provides a platform to discuss the grant allocations to the States, which form a segment of the vertical transfers. In addition, the Special Purpose Ministerial Councils look after Special Purpose Payments (SPP) given to the States by the Commonwealth Government. The Commonwealth Grants Commission (CGC), an advisory body set up in 1933, recommends the criteria for the distribution of horizontal fiscal transfers. The CGC does not look into the issues of vertical imbalance. The Loan Council coordinates the borrowings of the Commonwealth and State Governments.

The evolution of the extent and shape of vertical transfers in Australia can be seen in terms of four distinct phases: (i) prior to 1976, when general revenue assistance was given to States, (ii) 1976 to 1985, when revenue sharing arrangements were put in place, (iii) 1986 to 1997, when the system of financial assistance grants was reintroduced, and (iv) after the Inter-Governmental Agreement in 1999, which provides for the sharing of the GST revenues (Rangarajan and Srivastava, 2004). Vertical transfers in Australia consist of the GST collections, Health Care Grants (HCG) and numerous SPPs. SPPs are recurrent and capital grants given for specific state functions like social
services (health, education), social security and welfare, economic services (roads, transport, industry assistance, water resources), and other services (like housing and urban renewal, regional development, disaster relief and debt charges). The SPPs form nearly half of the vertical transfers in Australia. The Commonwealth collects the GST at a uniform rate of 10 per cent across Australia. However, after the Inter-Governmental Agreement (IGA) in 1999, the collections under the GST are fully transferred to the States. Thus, the vertical transfers to the extent of GST collections get determined automatically in Australia.

The Horizontal Fiscal Equalisation (HFE) followed by CGC tries to equalise the fiscal capacities of the different State Governments keeping in mind a uniform standard of public services to be ensured in all the States. The HFE has three pillars, namely, capacity equalisation, internal standards and policy neutrality. The CGC has operated under a formula based process for transfer across the States. Over the years, the CGC refined its criteria for HFE. In 2005, 46.2 per cent of the total revenue of the State Governments constituted grants from the Commonwealth Government and 13.2 per cent of the total revenue of the local governments constituted grants from the higher levels of government (GFS, 2006).

**Canada**

The inter-governmental transfers in Canada consist of equalisation grants, Canadian Health and Social Service Transfers (CHST) and Territorial Formula Financing (TFF). In addition to these, there is a new facility called the Health Reform Fund (HRF). The equalisation grants aimed at equalising fiscal capacities are mandated in the constitution since 1982. These grants constitute nearly one-fourth of the total inter-governmental transfers in Canada. The absolute amount of equalisation grants is determined by the method of Representative Tax System Approach. Under this approach, the absolute amount of grants to a particular province is calculated by applying the average revenue effort to the
difference between standard base and the actual base for that province with respect to various revenue sources. In Canada, the standard base is taken as the average of five provinces.

The CHST is the largest federal transfer to the provincial and territorial governments. The CHST transfers are meant to finance health, education and other social services. The CHST has two forms, i.e., cash and tax transfer points. The tax transfer points, introduced in 1977, are a unique feature of the Canadian system of federal transfers. Under this system, the federal government agreed to reduce its personal and corporate income tax rates and subsequently allowed the provincial and territorial governments to collect revenue from the same tax bases at the rate vacated by the federal government. The extent of tax points are determined by the negotiations between the individual provincial or territorial governments and the federal Government. The large provinces have higher tax points since their tax bases are very large. The CHST cash transfers are computed as residual by deducting the amount of transfer under tax points from the provincial per capita total entitlements. The CHST constitutes almost three-fourth of the total inter-Governmental transfers in Canada.

The three territorial governments in Canada receive a part of their funds from the Federal Government through the TFF. These are special transfers meant to compensate the territories for the higher per capita costs of providing services arising due to small size of population, large area and extreme weather conditions. The TFF is a ‘gap filling’ formula, which takes into account the difference between the expenditure needs and own resources of the territorial governments. The volume of TFF in the total inter-Governmental transfers in Canada accounts for a small share.

In 2005, the provincial Governments and local Governments in Canada received 17.6 per cent and 40.2 per cent of their total revenue through inter-governmental transfers, respectively (GFS, 2006).
References:


The Uttar Pradesh Fiscal Responsibility and Budget Management Act, 2004
No.388(2)/VII-V-1-1(KA)-8-2004
Dated Lucknow, February 27, 2004

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Rajkoshiya Uttardayitwa Aur Budget Prabandh Adhiniyam, 2004 (Uttar Pradesh Adhiniyam Sankhya 5 of 2004) as passed by the Uttar Pradesh Legislature and assented to by the Governor on February 26, 2004:

(U.P. Act No.5 OF 2004)
(As passed by the Uttar Pradesh Legislature)

AN ACT

To provide for the responsibility of the State Government to ensure fiscal stability and sustainability, and to enhance the scope for improving social and physical infrastructure and human development by achieving sufficient revenue surplus, reducing fiscal deficit and removing impediments to the effective conduct of fiscal policy and prudent debt management through limits on State Government borrowings, government guarantees, debt and deficits, greater transparency in fiscal operations of the State Government and use of a medium-term fiscal framework and for matters connected therewith or incidental thereto.

IT IS HEREBY enacted in the Fifty-fifth Year of the Republic of India as follows:-

Short title and commencement
1. (1) This Act may be called the Uttar Pradesh Fiscal Responsibility and Budget Management Act, 2004.
   (2) It shall come into force on such date as the State Government may by notification, appoint.

2. In this Act, unless the context otherwise requires,-
   (a) “Annual budget” means the annual financial statement lay before both Houses of State Legislature under Article 202 of the Constitution;
(b) “Current year” means the year proceeding the year for which budget and Medium Term Fiscal Restructuring Policy are being presented;
(c) “Fiscal deficit” means the excess of-
   (i) total disbursements from the Consolidated Funds of the State (excluding repayment of debt) over total receipts into the Fund excluding the debt receipts during the financial year; or
   (ii) total expenditure from the Consolidated Fund of the State (including loans but excluding repayment of debt) over own tax and non-tax revenue receipts, devolution and other grants from Government of India to the State, and non-dept capital receipts during a financial year which represents the borrowing requirements, net of repayment of debt, of the State Government during the financial year;
(d) “Fiscal Indicators” means the measures such as numerical ceilings and proportions to gross state domestic product or any other ratios, as may be prescribed, for evaluation of the fiscal position of the State Government;
(e) “Previous year” means the year preceding the current year;
(f) “Revenue deficit” means the difference between revenue expenditure and revenue receipts;
(g) “Total liabilities” means the liabilities under the Consolidated Fund of the State and the public account of the State.

Medium Term Fiscal Restructuring Policy to be laid before the Legislature

3. (1) The State Government shall in each financial year lay before both Houses of the Legislature a Medium Term Fiscal Restructuring Policy along with the annual budget.
(2) The Medium Term Fiscal Restructuring Policy shall set forth a five-year rolling targets for the prescribed fiscal indicators with specification of underlying assumptions.
(3) In particular and without prejudice to the provisions contained in sub-section (2), the Medium Term Fiscal Restructuring Policy shall include an assessment of sustainability relating to-
   (i) The balance between revenue receipt and revenue expenditure;
   (ii) The use of capital receipts including borrowing for generating productive assets.

(4) The Medium Term Fiscal Restructuring Policy shall, inter-alias, contain-
(a) The medium term fiscal objectives of the State Government;
(b) An evaluation of performance on the basis of the prescribed fiscal indicators vis-à-vis the targets set out in the budget, and the likely performance in the current year as per revised estimates;
(c) A statement on recent economic trends and future prospects for growth and development affecting fiscal position of the State Government;
(d) The strategic priorities of the State Government in the fiscal areas for the ensuing financial year;
(e) The policies of the State Government for the ensuing financial year relating to taxation, expenditure, borrowings and other liabilities, lending and investments, pricing of administered goods and services, guarantees, and activities of Public Sector Undertakings which have potential budgetary implications; and the key fiscal measures and targets pertaining to each of these;
(f) An evaluation as to how current policies of the State Government are in conformity with the fiscal management principles set out in section 4 and the fiscal objectives set out in the Medium Term Fiscal Restructuring Policy.

(5) The Medium Term Fiscal Restructuring Policy shall be in such form as may be prescribed.

Fiscal Management Principles
4: (1) The State Government shall be guided by the following fiscal management principles-
(a) To maintain Government debt at prudent levels;
(b) To manage guarantees and other contingent liabilities prudently, with particular reference to the quality and level of such liabilities;
(c) To ensure that policy decisions of the Government have due regard to their financial implication on future generation;
(d) To ensure that borrowings are used on development activities, which are evaluated to become self-sustained, and creation or augmentation of capital assets, and are not applied to finance current expenditure;
(e) To ensure a reasonable degree of stability and predictability in the level of tax burden;
(f) To maintain the integrity of the tax system by minimizing special incentives, concessions and exemptions;
(g) To pursue tax policies with due regard to economic efficiency and compliance costs;
(h) To pursue non-tax revenue policies with due regard to cost recovery and equity;
(i) To pursue expenditure policies that would provide impetus to economic growth, poverty reduction and improvement in human welfare;

(j) To built up a revenue surplus for use in capital formation and productive expenditure;

(k) To ensure that physical assets of the Government are properly maintained;

(l) To disclose sufficient information to allow the public to scrutinize the conduct of fiscal policy and the state of public finance;

(m) To ensure that Government uses resources in ways that give best value for money and also ensure that public assets are put to best possible use;

(n) To minimize fiscal risks associated with running of public sector undertakings and utilities providing public goods and services;

(o) To manage expenditure consistent with the level of revenue generated;

(p) To formulate budget in realistic and objective manner with due regard to the general economic outlook and revenue prospects and minimize deviations during the course of the year;

(q) To ensure discharge of current liabilities in a timely manner.

(2) The States Government shall take appropriate measures to eliminate the revenue deficit and control the fiscal deficit at sustainable level and built up adequate revenue surplus.

(3) In particular, and without prejudice to the generality to the foregoing provisions, the State Government shall-

(a) Reduced revenue deficit to nil within a period of five financial years beginning from the initial financial year on the 1st day of April 2004 and ending on the 31st day of March, 2009;

(b) Reduce revenue deficit as percentage of Gross State Domestic Product in each of the financial years referred to in clause (a) in a manner consistent with the goal set out in clause (a);

(c) Reduce fiscal deficit to not more than three percent of the estimated Gross State Domestic Product within the period referred to in clause (a);

(d) Reduced fiscal deficit as percentage of Gross State Domestic Product in each of the financial years referred to in clause (a) in a manner consistent with the goal set out in clause (c);

(e) Not to give guarantee for any amount exceeding the limit stipulated under any rule or law of the State Government existing at the time of the coming into force of this Act or any rule or law to be made by the State Government subsequent to coming into force of this Act;
(f) Ensure within a period of fourteen financial years, beginning from the initial financial year on the 1st day of April, 2004 and ending on the 31st day of March, 2018; that the total liabilities at the end of the last financial year, do not exceed twenty-five percent of the estimated gross state domestic product for that year;

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this sub-section due to ground or grounds of unforeseen demands on the finance of the State Government due to national security or natural calamity, subject to the condition that the excess beyond limits arising due to natural calamities does not exceed the actual fiscal cost that can be attributed to the calamities.

Provided further that the ground or grounds specified in the first proviso shall be placed before both the Houses of Legislature, as soon as possible, after it becomes likely that such deficit amount may exceed the aforesaid limits, with an accompanying report stating the likely extent of excess, and reasons therefore.

**Measures for Fiscal Transparency**

5: (1) the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest and minimize as far as practicable, secrecy in the preparation of the annual budget.

(2) in particular and without prejudice to the generality of the foregoing provision, the State Government shall, at the time of presentation of the annual budget, disclose in a statement in the form as may be prescribed-

(a) the significant changes in the accounting standards, policies and practices affecting or likely to effect the computation of prescribed fiscal indicators;

(b) as far as practicable, and consistent with protection of public interest, the contingent liabilities created by way of guarantees; the actual liabilities arising out of borrowings by Public Sector Undertakings and Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government allocations and commitments made by the State Government having potential budgetary implications, including revenue demand raised but not realized, tax expenditure; losses incurred in providing public goods, and services through public utilities and undertaking; liability in respect of major works and contracts; and subsidy payments and the impact of the same on the fiscal position of the State including in relation to the targets referred to in sub-section (3) of section 4.
**Measures to enforce compliance**

6: (1) The Annual budget, and policies announced at the time of the budget, shall be consistent with the objectives and targets specified in the Medium Term Fiscal Restructuring Policy for the coming and future years.

(2) The Minister in charge of the Department of Finance, shall review, every half year, the trend in receipts and expenditure in relation to the budget, remedial measures to be taken to achieve the budget targets, and place before both the Houses of Legislature the outcome of such reviews. The review report shall be in such form as may be prescribed.

(3) The review report shall explain-

(a) any deviation or likely deviation in meeting the obligation cast on the State Government under this Act;

(b) whether such deviation is substantial and relates to the actual or the potential budgetary outcomes, and how much of the deviation can be attributed to general economic environment and to policy changes by the State Government; and

(c) The remedial measures the State Government proposes to take.

(4) Wherever there is a prospect of either shortfall in revenue or excess of expenditure over pre-specified levels for a given year on account of any new policy decision of the State Government that affects either the State Government or its Public Sector Undertakings, State Government, prior to taking such policy decision, shall take measures to fully offset the fiscal impact for the current and future years by curtailing the sums authorized to be paid and applied from and out of the Consolidated Fund of the State under any Act to provide for the appropriation of such sums, or by taking interim measures for revenue augmentation, or by taking up a combination of both;

    Provided further that, while adhering to the fiscal years, the State Government will give priority to protecting certain expenditure defined in the Medium Term Fiscal Restructuring Policy as “High Priority Development Expenditure” (including, inter-alia) from curtailment or may impose a recede or partial curtailment.

(5) Whenever one or more supplementary estimates are presented to the House of Legislature, the State Government shall also present an accompanying statement indicating the corresponding curtailment of expenditure and/or augmentation of revenue to fully offset the fiscal impact of the supplementary estimates in relation to the budget targets of the current year and the Medium Term Fiscal Restructuring Policy objectives and targets for the future year.
Power to make rule

7: (1) The State Government may, by notification, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters, namely-

(a) The fiscal indicator to be prescribed for the purpose & sub-section (2) of section 3 and clause (a) of sub-section (2) of section (5);
(b) The term of the Medium Term Fiscal Restructuring Policy referred to in section 3;
(c) Any other matter which is required to be, or may be prescribed.

Protection of action taken in good faith

8. No suit for prosecution or other legal proceedings shall lie against the State Government or any officer of the State Government for anything which is in good faith done or intended do be done under this Act or the rules made there under.

Application of other laws not barred

9. The provisions of this Act shall be in addition to, and not in derogation of the provisions of any other law for the time being in force.

Power to remove difficulties

10: (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Gazette make such provisions not inconsistent with the provisions of this Act as it may deem necessary for removing the difficulties;

Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.

(2) Every order made under this section shall be laid as soon as may be after it is made, before each House of the State Legislature.

STATEMENT OF OBJECTS AND REASONS

With a view to provide for the responsibility of the State Government to ensure fiscal stability and sustainability, and to enhance the scope for improving social and physical infrastructure and human development by achieving sufficient revenue surplus, reducing fiscal deficit and removing impediments to the effective conduct of fiscal polity and prudent debt management through limits on State Government
borrowings, government guarantees, debt and deficits, greater transparency in fiscal operations of the State Government and use of a medium term fiscal framework, it was considered necessary to enact a law.

The Fiscal Responsibility Bill, among other things, provides for the following-

(1) requiring the State Government to lay in each financial year before both Houses of State Legislature a Medium Term Fiscal Restructuring Policy along with the annual budget which will set forth five year rolling targets of prescribed fiscal indicators.

(ii) Specifying fiscal management principles to guide the State Government.

(iii) Requiring the State Government to take appropriate measures to eliminate revenue deficit and containing the fiscal deficit as percentage of GSDP by 31st March, 2009 within the prescribed limits.

(iv) Requiring the State Government to take Suitable measures to ensure transparency in fiscal operation and to minimize as far as practicable, secrecy in the preparation of the annual budget.

(v) To require that the annual budget and the policies announced at the time of budget shall be consistent with the objectives and targets specified in the Medium Term Fiscal Restructuring Policy for the coming and future years.

(vi) Half-yearly reviews of the trends in receipts and expenditure in relation to the budget by the Finance Minister and placing the outcome of such review before both the Houses of the State Legislature.

(vii) Requiring the Finance Minister to make statement in both the Houses of the State Legislature in respect of any deviation in meeting the obligations cast on the State Government under the Legislation.

(viii) Relaxation from deficit reduction targets to deal with unforeseen demands on account of national security or unprecedented natural calamities.

The Uttar Pradesh Fiscal Responsibility and Budget Management Act, 2004 is introduced accordingly.

By order
R.B.RAO
Pramukh Sachiv.
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