

STATE LEAVE RULES – 1933

Leave:

Duty periods(RULE-4(a))

- 1) C L
- 2) public holidays
- 3) Leave periods before and after holidays(prefix/safix)
- 4) Vacation period
- 5) Foregin service
- 6) Joining time
- 7) Sanctioned leave

FR67-Leave is not a right a)Proper sanctioned b)Proper relief c)Proper handing over of charge FR70-recall FR71-physical fitness certificate FR69-No employment on leave FR55-No leave sanction to suspended employee

Casual Leave

- * A concession to Government servant in special circumstances to be absent from duty for short period.
- * Treated as duty.
- * Maximum period for availment in a calendar year is 15 days in general.
- * If not availed in the calendar year leave will lapse.
- * Can be combined with Optional Holidays and Public Holidays.

Period of absence should not exceed 10 days.

- * For temporary employees, sanction depends on discretion of the sanctioning authority.
- * Grant of half day C.L. either from 10.30.A.M. to 1.30.P.M. or from 2.00 P.M. to 5.00 P.M. is allowed.
- * A register of C.L. should be maintained.

Special Casual Leave-Rule 85 -4 Occasion

1. Donating Blood One day
2. Summons to give witness in a court in which his private interest is not in issue

As per the attendance Certificate (G.o.Ms.No.137 dt:23-2-84)

1. For Family Planning operations
 - (a) Male-Vasectomy 6 working Days(G.O.Ms.No.607 dt:12-11-91)
 - (b) Female-Tubectomy 1st & 2nd Operations14 Working Days
(G.O.Ms.No.124) F&P dt:13- 4- 82
 - (c) Male – For Tubectomy of wife 1st & 2nd Operations 7 Days
 - (d) Insertion of Contraceptive 1 Day (G.O.Ms.No.128 F&P DT:13-4-92)
 - (e) Recanalisation (Both) 21 Days

Sports

1. For participating in Sporting events - not exceeding 30 days.

2. If exceeded 30 days – excess period treated as regular leave.
3. Principal Office bearers of Recognized service Associations – 21 days in a calendar year.
4. To participate in Rallies, Camps etc. Organized by A.P. Bharat Scouts and Guides 10days.
5. Elected as President or Secretary of National Sports bodies- 15 days in a calendar Year
6. AP Secretariat Cultural Association Members for dramas – 6 days in a calendar Year
7. Members of Institutions Engineers:
 - (a) For attending annual Meeting at Hyd -- 7 days
 - (b) For attending annual convention to any part of the country 10 days

Earned Leave – Rules 8,10,17 and 20

- * All temporary and permanent employees are eligible for Earned Leave.
- * Earned Leave is earned for duty and leave also.
- * Completed months are to be considered and fraction of a month is to be ignored Leave Rules has been liberalized w.e.f. 01.01.1978.
- * The Teaching and non teaching working in schools/ educational institutions, who have availed vacation/ summer vacation, 6 days E.Ls in two spells i.e., 3 days from 1st January to 30th June and 3 days from 1st July to 31 December in a calendar year may be credited to their leave account as G.O.Ms No317 Edn (service V) Dept DT 15-09-1994
- * Leave will be credited, in advance, in two spells on 1st Jan. and on 1st July every year.
- * The credit for all temporary employees is 8 days for calendar half year.
- * The credit for all permanent employees is 15 days for calendar half year.
- * All the permanent employees will earn leave at 2 ½ days for each completed month of service.
- * If appointed Temp. in the middle of the half year, credit for first two months will be one day each, third month two days and so on.
- * If the employee is on EOL, during the preceding half year the advance credit for the present half year will be reduced by 1/10 of the period of EOL taken during the preceding half year subject to a maximum of 15/8 days. (G.O.Ms.No.384 F&P dt:5-11-77)

The maximum accumulation of E.L. has been further enhanced from 240 to 300 days w.e.f. 16-09-2005 vide G.O.Ms.No:232, Fin. (FR.I) Dept, dated: 16.09.2005.

- * The maxim leave availed at a time only(120) 180 days as per G.O.Ms.No.153 fin.(FR1)dept.dt.4-5-2010

Recasting of leave account

- * When a Govt. servant is appointed temporarily in the first instance and placed on probation at a subsequent date with retrospective effect his leave account should be recast w.e.f. the date of regularization of his service-Ruling under FR rule 20.

- * The leave availed between the date from which his services are regularized and the date of issue of orders shall not be altered as a result of the additional leave that becomes due after recasting the leave account.
- * The additional leave that becomes due as a result of recasting of the leave account shall be availed of only after later date. Rule:20 of A.P.L.R 1 Surrender of Earned Leave (Introduced from 13-08-1969) G.O.Ms.No.238 dt:13-8-69
- * Employee who takes earned leave for not less than 30 days can surrender E.L to a maximum of 30 days and receive leave salary in lieu of leave so surrendered.
- * Leave sanctioning authority is competent to sanction surrender of E.L.
- * E.L. surrendered will be debited against leave account.
- * There should be an interval of 24 months between one surrender and another for surrender of 30 days .
- * There should be an interval of 12 months between one surrender and another for surrender of 15 days
- * The total of E.L. availed and E.L. surrendered should not exceed 300 days at any time.
- * No deductions will be made in surrender leave salary.

Temporary Government servants are eligible to surrender 15 days of EL after completing 24 months of service

- * The employees are permitted to encash 300 days of E.L. at the time of superannuation or by death and has been enhanced to, from 240 to 300 days w.e.f. 16.09.05.

Half Pay Leave

- * All regular Government servants – 20 days for each completed year of service.
- * Credit of H.P.L. is allowed for duty, leave and E.O.L.
- * Grant of H.P.L. either on Medical Certificate or on Private affairs. No limit for sanction of HPL. RULE 11. Up to 4 months Pay D.A. full allowances half to be drawn.
- * H.P.L on full pay up to 6 months can be granted to regular Government servants suffering from Leprosy/ Heart diseases/ Tuberculosis/ Cancer/ Mental illness and Renal failure (Kidney). G.O.Ms.No 386 dt:6-9-76 READ WITH

(G.O.Ms.No.268.Fin & Plg (FWFR-I) Department, dated 28-10-1991.

As per G.O.Ms.No.29 Fin & Plg. (FWFR-I) Department, dated 9-3-2011 extended up to 8 months for above diseases

As per circular Memo No.14568-A/63/PCI/A2/2010 dated.31-01-2011 up to 6 months Half pay and half DA allowances full.

Commutated Leave

- * To be granted on Medical Certificate.
- * Limited to 240 days during entire service.
- * Twice the amount of H.P.L. be deducted from the leave account.
- * E.L. + Commuted leave shall not exceed 180 days.

- * The limit of 180 days removed.
- * Sanctioning authority has to believe that the Government servant will return to duty on expiry of leave.

Leave for Employment in Abroad

- * Conditions for grant of EOL 5 years for employment in abroad.
1. Any category of employees Technical & Non-Technical employees are eligible.
 2. After receipt of appointment letter from employer then only leave can be sanctioned.
 3. Leave cannot be sanctioned for searching the job in abroad.
 4. If the Govt. employee services are need in emergency circumstances, HOD can reject the leave
 5. Vol. Retd. & Resignation is not necessary for working in abroad. This period is not treated as service break.
 6. If not joined after completion of leave, that can be treated as cease the employment.
 7. After completion of employment in abroad, the employee should not demand excesses salary.
 8. Only one time in entire service.
 9. Permission must be obtained before joining.
 10. Peacemile leave also be sanctioned..

Leave Not Due

- * If no balance of H.P.L/EL, Leave not due is given
- * To be granted on Medical certificate only.
- * Maximum limit for availment is 180 days during entire service.
- * Deducted from H.P.L. account against future credit.
- * If retired voluntarily or resigned after availing leave not due before the adjustment of minus balance, leave salary paid should be recovered.

If retirement is on medical invalidation or death recovery will not be insisted.

- * Sanctioning authority has to believe that the Government servant will return to duty on expiry of leave.
- * The leave not due should be limited to the H.P.L, he is likely to earn thereafter.
- * Extra Ordinary Leave
- * May be granted to a permanent Government Servant in superior service and last grade service in special circumstances.
- * When no other leave is available.
- * When leave is available, but if the Government servant request for grant of EOL in writing.
- * The sanctioning authority can treat the period of absence without leave into E.O.L. and dies –non
- * Maximum period for absence on leave of any kind is 5 years, in case of permanent Government employee. FR 18

For non-permanent Government servant E.O.L. shall not exceed 3 months.

- * If completed 3 years of service – 6 months on production of Medical Certificate.
- * For undergoing treatment (T.B., Leprosy) – 18 months.
- * For SC's and ST's HOD can sanctioned E.O.L. for 12 months for Cancer or Mental Illness.
- * HOD can sanctioned E.O.L. to SC's and ST's for 24 months for prosecuting studies.
- * E.O.L. granted on medical certificate counts for qualifying service.
- * Gazetted Officers are to submit medical certificate from a doctor not below the rank of Civil Surgeon.
- * N.G.Os and last grade employees are to submit medical certificate from not below the rank of civil surgeon.
- * OD can permit E.O.L. on M.C. for not more than 6 months to count for grant of increment.
- * In case of E.O.L. on M.C. exceeding 6 months Government is competent to count for grant of increment.

Special Disability Leave (FR – 83)

- * Permanent or temporary Government servants who is disabled by injury inflicted or caused in, or in consequence of due performance of his official duties or in consequence of his official position.
- * Government is competent to sanction leave.
For Gazetted Officers certificate by Medical Board and in case of N.G.Os certificate by Civil Surgeon is necessary.
- * The leave in no case shall exceed 24 months.
If the leave required does not exceed 2 months a certificate from Government Medical Officer is sufficient.

The leave can be combined with any other kind of leave.

- * If the disability is aggravated leave may be granted more than once.
- * The leave shall be counted as duty for calculation of service for pensions.
- * The leave shall not debited against the leave account.

Study Leave (FR 84)

- * Leave is granted by Government only.
- * For the study of Scientific, Technical studies for the use of department to reduce the similar problems in dept. are to undergo special courses of instructions.
- * Government servant of less than 5 years service and due to retire within 3 years is not eligible for sanction of leave.
- * Leave should not exceed 2 years in entire service.

If it is combined with leave with allowances the period of leave should not exceed 28 months.

- * This leave is not debited against the leave account.

- * E.O.L. may be taken in combination of this leave without any limit.
- * The employee will draw leave salary on half pay during Study leave.
- * Maternity Leave FR 101(a)
- * Admissible to married female Government Servants, for a period not exceeding 180 days GO Ms No 152Fin FR I Dept Dt 4.05.2010 for each confinement.
- * In case of miscarriage including abortion leave does not exceed 6 weeks.
- * The leave application should be supported by the medical certificate.
- * This leave can be combined with leave of any other kind, supported by medical certificate.
- * HOD and other competent authorities may grant leave.

Leave should not be granted if female Government servant is having two living children.

- * If leave falls during vacation , the leave and vacation put together should not exceed 180 days
- * Leave salary is equal to leave salary on full pay.
- * This leave is not debitable to leave account.

Hospital Leave FR 101 (b)

- * Temporary Government servants are not eligible.
- * Applicable to all last grade employees shown under SR (2).
- * Should not exceed 6 months in every 3 years of service.
- * The leave salary is equal to half pay leave salary.

Paternity Leave

This provision has been introduced vide G.O.Ms.No:231, Fin. (FR.I) Dept., dt; 16.09.2005 to be granted to married male permanent or temporary Government Employees having one surviving children.

- * Leave to be granted for a period of 15 days on full pay.
- * Leave sanctioning authority is competent to sanction the leave.

PREFIX, SUFFIX: S.R-5 Under F.R.68

Earned leave, Half Pay leave, Commuted leave, EOL can be utilised by prefixing or suffixing the public holidays, Summer holidays (DPI.Progs. rc.No 1549, d1/68, 1-3-68)

- * Prefix or suffix is not applicable to Dasara and Sankranthi Holidays (DPI Prog.Rc.No 10324/E4-2/69 dt 7-11-1969)
- * If the Lecturer is present either on Closing Day or Re opening day of the Summer vacation, Summer Vacation can be Prefixed or suffixed (any one only)

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public service - Paternity Leave to Male Government Employees - Orders - Issued.

FINANCE (F.RI) DEPARTMENT

G.O.Ms.No.231

Dated: 16-9-2005

Read the following:-

I. G.O.Ms.No. 734, General Administration (special-A) Department,
dt. 17-2-2004.

ORDER:

In the reference read above, Government have constituted Pay Commission. Among other things the Pay Revision Commission, 2005 has recommended for sanction of 15 days Paternity Leave to all the eligible persons and restricted to two children for a family.

2. Government have accepted the above recommendation of Pay 2005 and accordingly hereby order that the competent authority may grant paternity leave on full pay to married male Government employees temporary or permanent for a period of 15 days subject to the condition that it shall be granted to those with less than two surviving children.

3. These orders shall come into force within immediate effect.

4) Necessary amendments to the relevant rules will be issued separately.

5) These orders are available on internet and can be accessed at the address <http://www.aponline.gov.in>

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**RANJEEV. R. ACHARYA,
SECRETARY TO GOVERNMENT(FP).**

**GOVERNMENT OF TELANGANA
ABSTRACT**

Public Services – Recommendations of 10th Pay Revision Commission on Child Care Leave – Sanction of Child Care Leave for Three months to the women employees of the State – Orders – Issued.

FINANCE (HRM-III) DEPARTMENT

G.O.MS.No. 209

Dated: 21/11/2016
Read the following :

1. G.O.Ms.No. 254, Fin & Plg (FR-I) Department, dt: 10-11-1995.
2. G.O.Ms.No. 152, Finance (FR-I) Department, dt: 4-5-2010.
3. G.O.Ms.No. 95, G.A.(Spl.A) Department, dt: 28-2-2013.

ORDER:

In the Government Order 3rd read above, orders were issued constituting 10th Pay Revision Commission and Government appointed Sri P.K. Agarwal, IAS (retired) as Pay Commissioner.

2. The 10th Pay Revision Commission submitted its report to the Government which, inter alia, recommended sanction of Child Care Leave to all women employees to look after two eldest children upto the age of eighteen (18) years.

3. Government, after careful consideration of the report, hereby order that women employees of the State Government having minor children be granted Child Care Leave, by the authority competent to grant leave, for a period of three (3) months, not exceeding 15 days in any spell, in the entire service to look after two eldest children upto the age of 18 years (22 years in case of disabled children) for any of their needs like examinations, sickness etc., subject to the following conditions:

- (a) Child Care leave of three months can be sanctioned in not less than 6 spells to look after two eldest children up to the age of 18 years and in case of disabled children up to 22 years. The Child Care leave shall be permitted only if the child is dependent on and residing with the Government servant.
- (b) LTC cannot be availed during the Child Care Leave.
- (c) The leave account for child care shall be maintained in the prescribed proforma enclosed and it shall be kept along with the Service Book of Government servant concerned. The leave shall be deducted from the child care leave account. It should not be clubbed with regular leave account.
- (d) The Head of the office shall ensure that the availment of Child Care leave to an employee will not affect the functioning of the office for which necessary orders depending upon the circumstances of the office may be issued.
- (e) Child Care leave cannot be construed as a matter of right. It requires the prior sanction of the competent authority.
- (f) The Women employees shall be paid leave salary equal to the pay drawn immediately before proceedings on leave.
- (g) Child Care Leave may be combined with leave of any kind due and admissible, except LTC.
- (h) The Child Care Leave is admissible during the period of probation also. However, the period of probation shall be extended to that extent.
- (i) The existing facility of maternity leave up to 180 days is separate from the Child Care Leave and the Child Care leave may be sanctioned in continuation of maternity leave or any other leave, other than Casual Leave and Spl.Casual leave.

5. These orders shall come into force with immediate effect.

6. This order can be accessed at the addresses, <http://goir.telangana.gov.in> and <http://finance.telangana.gov.in>.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

K. RAMAKRISHNA RAO,
PRINCIPLE SECRETARY TO GOVERNMENT

INCOME TAX INFORMATION

Every employee whose income exceeds Rs. 2,50,000 for the Financial year 2021-22 has to furnish a return of his/her income on or before 31-07-2022 for the assessment year 2022-23.

Important Deductions and Exemptions in case of Employees are given below:

1. House Rent Allowance (HRA): The least of the following items should be deducted from the actual HRA received U/S 10(13a).
 - a) Actual HRA received.
 - b) Actual rent paid minus 10% of salary.
 - c) 40% of salary. Note: Salary means (Basic pay + DA)
 2. Conveyance Allowance (CA): The least of the following 2 items should be deducted from the actual CA received.
 - a) Actual conveyance allowance received.
 - b) Rs. 800/- per month.
 3. Professional tax paid by employees is deductible from income U/S 16(iii).
 4. Interest on House building loan: Amount paid towards interest on house building loan during the year up to Rs.2,00,000 is deductible from U/S 24, if the loan taken is after 1-4-1999 and the loan taken before 1-4-1999 is Rs. 50,000/-
 5. Deduction U/S 80C, 80CC, 80CCF: The amount saved/invested/spent for the following purposes out of salary income deduction is available up to 1,50,000/-
 - a) Life insurance premium for self, wife, dependent children.
 - b) Contributions to ULIP, Provident fund, Pension fund, Superannuation fund etc.
 - c) Investment in NSC, Post Office Time deposits of 10 and 15 years.
 - d) Payment of Tuition fee for full time education of his/her two children studying in India.
 - e) Amount paid towards loan repayment (Principle) taken for construction/ purchase of Residential house.
 - f) Stamp duty paid for house registration in this year.
 - g) Investment in annuity plan.
 - h) Investment in infrastructural bonds.
 - i) The additional deduction of Rs.50,000/- U/S 80CCD (1B) is available.
 6. Standard Deduction Rs.50,000/-
 7. Deduction U/S 80D: Payment towards medical/health insurance, the actual amount or Rs. 25,000/- whichever is less (w.e.f) is deductible. For senior citizens this limit is Rs.30,000/-.
 8. Deduction U/S 80DD: Rehabilitation of handicapped dependent relative, this deduction is allowed up to Rs. 75,000/ in respect of a) Expenditure incurred on medical treatment, training and rehabilitation. b) Payment or deposit to Specified Scheme for maintenance of dependent handicapped relative. If the disability is severe and permanent nature i.e. with 80% or more of one or more disabilities including blindness, mentally retarded as certified by physician/ psychiatrist, this deduction is allowed up to Rs. 1,25,000/
 9. Deduction U/S 80DDB: This is in respect of medical expenditure incurred on self or dependent relative for specified diseases. This deduction is allowed Rs. 60,000/ or actual expenditure whichever is less. In case of patient being senior citizen the amount is Rs.80,000/-
- Note: Specified diseases: 1. Neurological diseases where the disability level has been certified as 40% or more. 2. Malignant Cancers. 3. AIDS. 4. Chronic Renal Failure. 5. Hemophilia, Thalassaemia.

10. Deduction U/S 80E: This is in respect of interest on loan for pursuing Higher Education. The actual amount paid towards interest during the year is allowed as deduction without any limit. This facility can be availed for dependent relative also.

Deduction U/S 80E : Amount paid out of income chargeable to tax by way of payment of interest on loan taken from financial institution/approved charitable institution for pursuing higher education. (subject to certain conditions) (maximum period : 8 years)

Deduction U/S 80EE : Interest payable on loan taken by an individual from any financial institution for the purpose of acquisition of a residential house property subject to certain condition. (Maximum deduction 50,000)

80EEA Interest payable on loan taken by an individual, who is not eligible to claim deduction under section 80EE, from any financial institution for the purpose of acquisition of a residential house property subject to certain condition. (Maximum deduction 1,50,000)

11. Deduction U/S 80G: This is in respect of various donations given by assessee during the year. The deduction is allowed 100%, 50% with or without restriction in the amount of donations depending on the purpose/institution receiving the donation.

12. Deduction U/S 80GGC: This is respect of donations given to Recognised Political Parties in India. The actual amount donated is 100% deductible.

13. Deduction U/S QQB: This is in case of resident authors for Royalty income for the books other than text books. Actual Royalty income received or Rs. 3,00,000/ whichever is less is deductible.

14. Deduction U/S 80RRB: This is in case of any income by way of Royalty of a patent registered on or before 1-4-2003 under Patent act 1970 received by assessee, deduction shall be available Rs. 3,00,000/ or actual income received. The individual must be a resident in India who is a patentee.

15. Deduction U/S 80U: This is in respect of employees suffering from physical disability. Deduction of Rs. 75,000/ to an individual who suffers from physical disability (including blindness) or mental retardation. If the individual is a person with severe disability (80%) Rs.1,25,000/ is allowed for deduction. Certificate can be obtained from a Govt. Doctor.

Income Tax Rates and Education Cess for the Assessment Year 2022-23

Tax Rate	Men & Women employee below 60 years	Senior citizen above 60 years	Super senior citizen above 80 years
Basic exemption limit	Rs.2,50,000	Rs.3,00,000	Rs.5,00,000
5% Tax on	Rs.2,50,001 to Rs. 5,00,000	Rs.3,00,001 to Rs.5,00,000	No Tax
20% Tax on	Rs.5,00,001 to Rs.10,00,000	Rs.5,00,001 to Rs.10,00,000	Rs.5,00,001 to Rs.10,00,000
30% Tax on	Rs.10,00,001 and above	Rs.10,00,001 and above	Rs.10,00,001 and above

Note: Rebate u/s 87A for FY 2021-22 (AY 2022-23)
The amount of rebate u/s 87A for FY 2021-22 (AY 2022-23) has been kept unchanged under both old and new income tax regime. A resident individual having taxable income upto Rs 5,00,000 will get a tax rebate of Rs 12,500 or equal to the amount of tax payable (whichever is lower).

Surcharge : 10% of tax where total income exceeds Rs.50 lakhs 15% of tax where total income exceeds Rs. 1 crore.

Education Cess: 4% of tax plus surcharge.

In this FY 2021-22, taxpayers has an **OPTION** to choose either New regime or Old regime.

**Income tax slab rate applicable for New Tax regime – FY 2021-22.
(Applicable for All Individuals & HUF)**

Income Tax Slab	New Regime Income Tax Slab Rates
Rs 0.0 – Rs 2.5 Lakhs	NIL
Rs 2.5 lakhs- Rs 3.00 Lakhs	5% (tax rebate u/s 87a is available)
Rs. 3.00 lakhs – Rs 5.00 Lakhs	5% (tax rebate u/s 87a is available)
Rs. 5.00 lakhs- Rs 7.5 Lakhs	10%
Rs 7.5 lakhs – Rs 10.00 Lakhs	15%
Rs 10.00 lakhs – Rs. 12.50 Lakhs	20%
Rs. 12.5 lakhs- Rs. 15.00 Lakhs	25%
> Rs. 15 Lakhs	30%

Note :

1. To continue to pay taxes under the existing tax rates (old regime), the assessee can avail rebates and exemptions by staying in the old regime and paying tax at the existing higher rate.

(Or)

2. To pay income tax at lower rates as per New Tax regime on the condition that they forgo certain permissible exemptions and deductions available under income tax like,

1. Leave Travel Allowance (LTA)
2. House Rent Allowance (HRA)
3. Conveyance allowance
4. Children education allowance
5. Other special allowances [Section 10(14)]
6. Standard deduction on salary
7. Professional tax
8. Interest on housing loan (Section 24)
9. Deduction under Chapter VI-A deduction (80C, 80D, 80E and so on) (Except Section 80CCD(2))

UGC Pay Matrix (As per G.O.Ms.No.15, dated 29.06.2019)

Pay Band (Rs.)	15,600-39,100			37,400-67,000		67,000-79,000
	6,000	7,000	8,000	9,000	10,000	
Grade Pay (Rs.)	6,000	7,000	8,000	9,000	10,000	0
Index of Rationalization	2.67	2.67	2.67	2.67	2.72	2.72
Entry Pay (Rs.)	21,600	25,790	29,900	49,200	53,000	67,000
Academic Level	10	11	12	13A	14	15
Rationalised Entry Pay (Rs.)	57,700	68,900	79,800	1,31,400	1,44,200	1,82,200
1						
2	59,400	71,000	82,200	1,35,300	1,48,500	1,87,700
3	61,200	73,100	84,100	1,39,400	1,53,000	1,93,300
4	63,000	75,300	87,200	1,43,600	1,57,600	1,99,100
5	64,900	77,600	89,800	1,47,900	1,62,300	2,05,100
6	66,800	79,900	92,500	1,52,300	1,67,200	2,11,300
7	68,800	82,300	95,300	1,56,900	1,72,200	2,17,600
8	70,900	84,800	98,200	1,61,600	1,77,400	2,24,100
9	73,000	87,300	1,01,100	1,66,400	1,82,100	
10	75,200	89,900	1,04,100	1,71,400	1,88,200	
11	77,500	92,600	1,07,200	1,76,500	1,93,800	
12	79,800	95,400	1,10,400	1,81,800	1,99,600	
13	82,200	98,300	1,13,700	1,87,300	2,05,600	
14	84,700	1,01,200	1,17,100	1,92,900	2,11,800	
15	87,200	1,04,200	1,20,600	1,98,700	2,18,200	
16	89,800	1,07,300	1,24,200	2,04,100		
17	92,500	1,10,500	1,27,900	2,10,800		
18	95,300	1,13,800	1,31,700	2,17,100		
19	98,200	1,17,200	1,35,700			
20	1,01,100	1,20,700	1,39,800			
21	1,04,100	1,24,300	1,44,000			
22	1,07,200	1,28,000	1,48,300			
23	1,10,400	1,31,800	1,52,700			
24	1,13,700	1,35,800	1,57,300			
25	1,17,100	1,39,900	1,62,000			
26	1,20,600	1,44,100	1,66,900			
27	1,24,200	1,48,400	1,71,900			
28	1,27,900	1,52,900	1,77,100			
29	1,31,700	1,57,500	1,82,400			
30	1,35,700	1,62,200	1,87,900			
31	1,39,800	1,67,100	1,93,500			
32	1,44,000	1,72,100	1,99,300			
33	1,48,300	1,77,300	2,05,300			
34	1,52,700	1,82,600	2,11,500			
35	1,57,300	1,88,100				
36	1,62,000	1,93,700				
37	1,66,900	1,99,500				
38	1,71,900	2,05,500				
39	1,77,100					
40	1,82,400					