

CHAPTER I: General

1.1 Trend of revenue receipts

Tax and non tax revenue raised by the Government of Maharashtra during the year 2004-05, State's share of divisible Union taxes and grants in aid received from the Government of India during the year and the corresponding figures for the preceding four years are given below:

(In crore of rupees)

		2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
I.	Revenue raised by the State Government					
•	Tax revenue	19,726.94	21,287.64	22,799.45	25,162.16	30,605.75
•	Non tax revenue ¹	5,579.94	4,538.66	4,249.48	2,964.76	3,505.22
		(5,596.26)	(4,655.08)	(4,517.47)	(3,548.94)	(4,118.83)
	Total	25,306.88	25,826.30	27,048.93	28,126.92	34,110.97
		(25,323.20)	(25,942.72)	(27,316.92)	(28,711.10)	(34,724.58)
II.	Receipts from the Government of India					
•	State's share of divisible Union taxes	2,781.01	2,468.76	2,279.97	3,389.49	3,595.03
•	Grants in aid	1,462.71	1,681.47	1,506.15	2,269.93	2,693.72
	Total	4,243.72	4,150.23	3,786.12	5,659.42	6,288.75
III.	Total receipts of the State	29,550.60	29,976.53	30,835.05	33,786.34	40,399.72
		(29,566.92)	(30,092.95)	(31,103.04)	(34,370.52)	(41,013.33)
IV.	Percentage of I to III	86	86	88	83	84

¹ Lottery receipts included in non tax revenue are net of expenditure on prize winning tickets. Figures in brackets indicate gross receipts.

Note: For details, please see Statement No. 11 - Detailed Accounts of Revenue by Minor Heads in the Finance Accounts of the Government of Maharashtra for the year 2004-2005. Figures under the head "0020-Corporation Tax, 0021 - Taxes on Income other than Corporation Tax, 0028- Other taxes on Income and Expenditure, 0032 - Wealth Tax, 0037 - Customs, 0038 - Union Excise Duties, 0044- Service Tax, 0045- Other taxes and duties on commodities and services" - share of net proceeds assigned to State booked in the Finance Accounts under tax revenue have been excluded from revenue raised by the State and included in State's share of divisible Union taxes in this Statement.

1.1.1 The details of tax revenue raised during the year 2004-05 alongwith the figures for the preceding four years are given below:

(In crore of rupees)

	Head of Revenue	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Percentage of increase (+) or decrease (-) in 2004-05 over 2003-04
1.	Sales Tax						
•	State Sales Tax etc.	10,331.08	10,071.89	11,746.21	12,795.01	16,399.62	(+) 28.17
•	Central Sales Tax	1,865.31	2,059.50	1,742.14	2,530.95	2,417.10	(-) 4.50
2.	State Excise	1,779.51	1,787.26	1,938.68	2,324.42	2,218.87	(-) 4.54
3.	Stamp Duty and Registration Fees	2,200.92	2,442.68	2,823.11	3,354.06	4,116.49	(+) 22.73
4.	Taxes and Duties on Electricity	933.59	1,034.26	1,149.18	629.72	1,673.76	(+) 165.79
5.	Taxes on vehicles	785.84	947.79	941.23	1,205.97	1,177.14	(-) 2.39
6.	Taxes on Goods and Passengers	100.23	1,027.39	245.03	231.91	427.75	(+) 84.45
7.	Other Taxes on Income and Expenditure- Tax on Professions, Trades, Callings and Employments	946.78	981.98	1,028.56	1,018.77	1,076.57	(+) 5.67
8.	Other Taxes and Duties on Commodities and Services	568.96	674.27	798.90	710.86	737.73	(+) 3.78
9.	Land Revenue	214.72	260.46	386.41	360.49	360.72	(+) 0.06
10.	Taxes on Agricultural Income	Negligible	0.16	NIL	NIL	NIL	
	Total	19,726.94	21,287.64	22,799.45	25,162.16	30,605.75	

The reasons for variations, though called for, were not furnished (December 2005).

1.1.2 The details of the major non tax revenue raised during the year 2004-05 alongwith the figures for the preceding four years are given below:

(Amount in crore of rupees)

	Head of Revenue	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Percentage of increase (+) or decrease (-) in 2004-05 over 2003-04
1.	Interest Receipts	3,161.63	1,845.60	1,777.27	356.91	737.46	(+) 106.62
2.	Dairy Development	794.21	885.83	800.51	774.73	676.10	(-) 12.73
3.	Other Non Tax Receipts	393.66	616.08	245.07	547.93	584.56	(+) 6.68
4.	Forestry and Wild Life	135.16	134.14	104.58	86.33	88.62	(+) 2.65
5.	Non ferrous Mining and Metallurgical Industries	350.47	347.17	400.61	475.50	574.80	(+) 20.88
6.	Miscellaneous General ² Services (including lottery receipts)	197.00	125.55	290.14	113.65	117.17	(+) 3.10
7.	Power	86.45	85.70	85.79	1.32	5.16	(+) 290.91
8.	Major and Medium Irrigation	62.49	86.03	113.05	230.69	335.68	(+) 45.51
9.	Medical and Public Health	77.53	109.78	95.89	91.53	107.98	(+) 17.97
10.	Co-operation	58.93	71.26	63.01	60.06	48.86	(-) 18.65
11.	Public Works	69.33	62.71	54.31	65.26	64.29	(-) 1.49
12.	Police	91.38	110.78	152.77	102.75	96.63	(-) 5.96
13.	Other Administrative Services	101.70	58.03	66.48	58.10	67.91	(+) 16.88
	Total	5,579.94	4,538.66	4,249.48	2,964.76	3,505.22	

The reasons attributed by the Department for significant increase/decrease in receipts during 2004-05 over the receipts during 2003-04 are as under:

Interest Receipts: - The increase was mainly due to more receipts from departmental commercial undertakings.

Co-operation:- The decrease was due to less receipts under audit fees.

Dairy Development: - The decrease was due to decrease in sale of milk and milk products. Reasons for variations in respect of the other receipts have not been received (December 2005).

² Figure is net of expenditure on prize winning lottery tickets.

1.2 Variations between budget estimates and actuals

The variation between the budget estimates and actuals of revenue receipts for the year 2004-05 in respect of the principal heads of tax and non tax revenue are given below:

(Amount in crore of rupees)

	Head of Revenue	Budget estimates	Actuals	Variations excess (+) or shortfall (-)	Percentage of variation
1.	Sales Tax and other taxes*	16,890.00	18,816.72	(+) 1,926.72	(+) 11.41
2.	State Excise	2,600.00	2,218.87	(-) 381.13	(-) 14.66
3.	Stamp Duty and Registration Fees	3,375.00	4,116.49	(+) 741.49	(+) 21.97
4.	Taxes and Duties on Electricity	1,290.00	1,673.76	(+) 383.76	(+) 29.75
5.	Taxes on vehicles	1,155.00	1,177.14	(+) 22.14	(+) 1.92
6.	Taxes on Goods and Passengers	710.00	427.75	(-) 282.25	(-) 39.75
7.	Other Taxes on Income and Expenditure- Tax on Professions, Trades, Callings and Employments	1,099.93	1,076.57	(-) 23.56	(-) 2.12
8.	Other Taxes and Duties on Commodities and Services	963.75	737.73	(-) 226.02	(-) 23.45
9.	Land Revenue	378.63	360.72	(-) 17.91	(-) 4.73
10.	Interest Receipts	544.64	737.46	(+) 192.82	(+) 35.40
11.	Dairy Development	795.90	676.10	(-) 119.80	(-) 15.05
12.	Other Non tax Receipts	457.31	584.56	(+) 127.25	(+) 27.83
13.	Forestry and Wild Life	160.90	88.62	(-) 72.28	(-) 44.92
14.	Non Ferrous Mining and Metallurgical Industries	438.50	574.80	(+) 136.30	(+) 31.08
15.	Miscellaneous General services				
	• Lottery receipts ³	54.95	26.61	(-) 28.34	(-) 51.57
	• Other receipts	66.72	90.56	(+) 23.84	(+) 35.73

* Other taxes amounting to Rs.5,028.42 crore include tax on sale of motor spirits and lubricants, surcharge on sales tax and tax on purchase of sugarcane

³ Net of expenditure on prize winning tickets

	Head of Revenue	Budget estimates	Actuals	Variations excess (+) or shortfall (-)	Percentage of variation
16.	Power	85.79	5.16	(-) 80.63	(-) 93.98
17.	Major and Medium Irrigation	125.44	335.68	(+) 210.24	(+) 167.60
18.	Medical and Public Health	123.78	107.98	(-) 15.80	(-) 12.76
19.	Co-operation	83.24	48.86	(-) 34.38	(-) 41.30
20.	Public Works	86.35	64.29	(-) 22.06	(-) 25.55
21.	Police	280.00	96.63	(-) 183.37	(-) 65.49
22.	Other Administrative Services	64.94	67.91	(+) 2.97	(+) 4.57
	Total	31,830.77	34,110.97		

The reasons for variations between budget estimates and actuals have not been received (December 2005).

1.3 Analysis of collection

Break-up of total collection at pre-assessment stage and after regular assessments of sales tax, motor spirit tax, profession tax, entry tax and luxury tax for the year 2004-05 and the corresponding figures for the preceding two years as furnished by the Department was as follows:

(In crore of rupees)

Head of Revenue	Year	Amount collected at pre-assessment stage	Amount collected after regular assessment (additional demand)	Penalties for delay in payment of taxes and duties	Amount refunded	Net collection	Percentage of column 3 to 7
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance Department							
Sales Tax	2002-2003	9,610.38	473.29	50.64	286.70	9,847.61	98
	2003-2004	11,016.07	599.33	19.70	518.92	11,116.18	99
	*2004-2005	13,213.18	826.32	34.58	368.14	13,705.93	96
Motor Spirit Tax	2002-2003	3,895.62	1.00	Nil	Nil	3,896.62	100
	2003-2004	4,194.98	Nil	0.03	Nil	4,195.01	100
	*2004-2005	4,978.04	Nil	Nil	Nil	4,978.04	100
Profession Tax	2002-2003	1,000.17	7.15	Nil	0.32	1,007.00	99
	2003-2004	1,003.24	9.65	0.23	0.06	1,013.06	99
	*2004-2005	1,061.34	8.99	Nil	0.06	1,070.27	99
Entry Tax	2002-2003	7.40	1.45	0.03	Nil	8.88	83
	2003-2004	11.99	2.26	Nil	Nil	14.25	84
	*2004-2005	6.80	4.86	0.02	Nil	11.68	58
Luxury Tax	2002-2003	145.74	5.40	0.14	0.27	151.01	97
	2003-2004	145.46	1.65	0.04	0.33	146.82	99
	*2004-2005	142.33	4.64	0.37	0.02	147.33	97

* Figures as furnished by the Department are at variance with the Finance Accounts.

The table above shows that collection of revenue at preassessment stage ranged between 58 and 100 *per cent* during 2002-03 to 2004-05.

1.4 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on their collection and the percentage of such expenditure to gross collection during the years 2002-03, 2003-04 and 2004-05 alongwith the relevant all India average percentage of expenditure on collection to gross collection for 2003-04 were as follows:

(Amount in crore of rupees)

Sl. No.	Head of Revenue	Year	Collection ⁴	Expenditure on collection of revenue ⁵	Percentage of expenditure on collection	All India average percentage for the year 2003-2004
1.	Sales Tax	2002-2003	13,488.35	104.91	0.78	1.15
		2003-2004	15,325.96	110.83	0.72	
		2004-2005	18,816.72	122.01	0.65	
2.	State Excise	2002-2003	1,938.68	28.44	1.43	3.81
		2003-2004	2,324.42	29.87	1.29	
		2004-2005	2,218.87	30.12	1.35	
3.	Motor Vehicles Taxes	2002-2003	942.80	30.09	3.19	2.57
		2003-2004	1,205.97	35.03	2.90	
		2004-2005	1,177.14	41.06	3.49	

The table above shows that the percentage of expenditure on collection under motor vehicles taxes was higher than the all India average percentage.

1.5 Collection of sales tax per assessee

According to information furnished by the Department, the sales tax collection per assessee during the years from 2000-01 to 2004-05 was as under:

(Amount in crore of rupees)

Year	No. of assesseees	Sales tax revenue ⁶	Revenue/assessee
2000-2001	4,05,979	12,196.39	0.03
2001-2002	4,37,889	12,131.39	0.03
2002-2003	6,04,275	13,488.35	0.02
2003-2004	10,35,655	15,325.96	0.01
2004-2005	10,44,152	18,816.72	0.02

⁴ Figures as per Finance Accounts

⁵ Figures as furnished by the Department are at variance with the Finance Accounts.

⁶ Figures as per Finance Accounts

1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2005 in respect of some principal heads of revenue amounted to Rs 12,584.30 crore of which Rs 3,146.51 crore were outstanding for more than five years as detailed in the following table:

(Amount in crore of rupees)

Sl. No.	Head of Revenue	Amount outstanding as on 31 March 2005	Amount outstanding for more than five years as on 31 March 2005	Remarks
1.	Sales Tax etc.	12,380.76	3,049.00	Stay orders were granted by appellate authorities for Rs 4,087.30 crore, for Rs 5,165.79 crore recovery proceedings were not initiated as time limit was not over and the remaining were under different stages of recovery.
2.	State Excise	8.00	4.14	Information regarding the stage at which arrears were pending was not furnished.
3.	Motor Vehicles Taxes	190.59	92.54	Action specified under land revenue code was taken for initiation of certificate procedures and special drives for recovery were held.
4.	Sale of Jail articles	4.95	0.83	Suitable instructions were issued for recovery of arrears to subordinate offices, which whom these were pending collection.
	Total	12,584.30	3,146.51	

The Revenue and Forests, Irrigation and Public Works departments, responsible for collection of some of the major receipts had not furnished details of arrears of revenue (December 2005).

1.7 Arrears in assessment

The details of cases pending assessment at the beginning of the year 2004-05, cases becoming due for assessment during the year, cases disposed of during the year and number of cases pending finalisation at the end of the year 2004-05 as furnished by the Sales Tax Department in respect of sales tax, motor spirit tax, profession tax, purchase tax on sugarcane, entry tax, lease tax, luxury tax and tax on works contracts were as follows:

Name of tax	Opening balance	New cases due for assessment during 2004-05	Total assessments due	Cases disposed of during 2004-05	Balance at the end of the year	Percentage of Column 6 to 4
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance Department						
Sales Tax	20,06,005	8,51,216	28,57,221	5,75,307	22,81,914	80
Motor Spirit Tax	8,137	229	8,366	915	7,451	89
Profession Tax	7,76,082	2,50,287	10,26,369	3,67,633	6,58,736	64
Purchase tax on sugarcane	2,927	1,508	4,435	419	4,016	91
Entry tax	15	42	57	35	22	39
Lease Tax	5,709	1,164	6,873	1,205	5,668	82
Luxury Tax	6,624	1,874	8,498	1,447	7,051	83
Tax on works contracts	1,20,693	38,317	1,59,010	15,836	1,43,174	90
Total	29,26,192	11,44,637	40,70,829	9,62,797	31,08,032	

It would be seen from the table that cases pending as on 31 March 2005 ranged from 39 to 91 *per cent* of the total cases due for assessment under various heads.

1.8 Evasion of tax

The details of cases of evasion of tax detected by the Sales Tax and State Excise departments, cases finalised and the demands for additional tax raised as reported by the departments were as follows:

(Amount in crore of rupees)

Sl. No	Name of tax/duty	Cases pending as on 31 March 2004	Cases detected during 2004-05	Total	No. of cases in which assessments/investigations completed and additional demand including penalty <i>etc.</i> , raised		No. of cases pending finalisation as on 31 March 2005
					No. of cases	Amount of demand	
1.	Sales Tax	4,717	2,096	6,813	2,523	197.06	4,290
2.	State Excise	7	--	7	7	3.60	Nil

1.9 Write off and waiver of revenue

During the year 2004-05, demands for Rs 276 lakh in 17,607 cases, Rs 8.18 lakh in 31 cases and Rs 1.89 lakh in 21 cases relating to sales tax, motor vehicles taxes and state excise respectively were written off by the departments as irrecoverable. Reasons for write off of these demands as reported by the departments were as follows:

(Amount in lakh of rupees)

Sl. No.	Reasons	Sales Tax		Motor Vehicles Taxes		State Excise	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Whereabouts of defaulters not known	13,780	215.01	31	8.18	--	--
2.	Defaulters no longer alive	243	3.13	--	--	9	0.72
3.	Defaulters not having any property	472	12.82	--	--	5	0.17
4.	Defaulters adjudged insolvent	27	1.22	--	--	3	0.47
5.	Other reasons	3,085	43.82	--	--	4	0.53
	Total	17,607	276.00	31	8.18	21	1.89

1.10 Refunds

The number of refund cases pending at the beginning of the year 2004-05, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2004-05, as reported by the departments were as follows:

(Amount in lakh of rupees)

Sl. No.		Sales Tax		Taxes and Duties on Electricity		State Excise		Works Contracts	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	2,676	4,401.00	122	775.73	88	57.66	129	177.00
2.	Claims received during the year	20,532	38,468.00	(Awaited)		46	29.25	667	731.00
3.	Refunds made during the year	21,498	36,095.00			50	24.71	706	760.00
4.	Balance outstanding at the end of the year	1,710	6,774.00			84	62.20	90	148.00

1.11 Results of audit

Test check of records of sales tax, land revenue, state excise, motor vehicles tax, stamp duty and registration fees, electricity duty, other tax receipts, forest receipts and other non tax receipts conducted during the year 2004-05 revealed underassessment/short levy/loss of revenue amounting to Rs 1,351.11 crore in 8,820 cases. During the course of the year, the departments accepted underassessment of Rs 39.28 crore in 5,562 cases pointed out in 2004-05 and earlier years and recovered Rs 19.19 crore. No replies have been received in respect of the remaining cases.

This Report contains 35 paragraphs including four reviews relating to non levy/short levy of taxes, duties, interest and penalties *etc.*, involving Rs 555.47 crore. The departments/Government accepted audit observations involving Rs 333.92 crore, of which Rs 12.49 crore had been recovered upto December 2005. No replies have been received in the other cases.

1.12 Response of Government to audit objections

Principal Accountant General (Audit)-I, Mumbai and Accountant General (Audit)-II, Nagpur arrange to conduct periodical inspection of the various offices of the Government departments to test check the transactions of tax and non tax receipts and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed by Inspection Reports (IRs) issued to the heads of offices with a copy to the next higher authority. Government of Maharashtra Finance Department's circular dated 10 July 1967 provides for response within one month by the executive to the IRs issued by the Accountants General (AGs), after ensuring action in compliance to the objections made during audit inspection. Serious irregularities are also brought to the notice of the head of the department by the office of the AGs. A half yearly report is sent to the Secretary of the Department in respect of pending IRs to facilitate monitoring of audit observations.

Inspection reports issued upto 31 December 2004 pertaining to offices under Finance, Home, Revenue and Forests, Industries, Energy and Labour, Housing, Urban Development, Public Works, Co-operation and Textiles, Irrigation, Agriculture, Animal Husbandry, Dairy Development and Fisheries, Public Health, Education and Employment, Law and Judiciary departments disclosed that 13,245 objections relating to 5,217 IRs involving Rs 1,066.04 crore remained outstanding at the end of June 2005. Of these, 2,228 IRs containing 4,413 objections involving Rs 262.77 crore had not been settled for more than four years. The yearwise position of the outstanding IRs and paragraphs is detailed in Annexure-I.

In respect of 509 paragraphs relating to 213 IRs involving Rs 106.94 crore issued upto December 2004, even the first replies, which were required to be received from the heads of offices within one month, had not been received.

A review of the IRs which were pending due to non receipt of replies, in respect of the various departments, revealed that the heads of the offices and

the heads of the departments (Secretaries) failed to send reply to a large number of IRs/paragraphs, indicating that no action was taken to rectify the defects, omissions and irregularities pointed out in the IRs issued by the AGs. The Secretaries of the departments, who were informed of the position through half yearly reports, did not ensure prompt and timely action. Such inaction would result in continuation of serious financial irregularities and loss of revenue to Government despite these having been pointed out in Audit.

The details of outstanding IRs were reported to Government in August 2005; their reply had not been received (December 2005).

1.13 Departmental audit committee meetings

In order to expedite the settlement of outstanding audit observations contained in the IRs, departmental audit committees are constituted by Government. These Committees are chaired by Joint Secretary/Deputy Secretary of the administrative department concerned and attended among others by the officers concerned of the State Government and the offices of the AGs.

In order to expedite clearance of the outstanding audit observations, it is necessary that the audit committees meet regularly and ensure that final action is taken on all audit observations outstanding for more than a year, leading to their settlement. During the year 2004-05, four meetings by the Finance, four meetings by Home and one meeting by Revenue and Forest Department out of eight Government departments concerned were convened. This indicates that Government departments did not make effective use of the machinery created for settling outstanding audit observations.

1.14 Response of departments to draft audit paragraphs

The Finance Department issued directions to all departments in July 1967 to send their response to the draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks. The draft paragraphs are always forwarded by the respective Audit offices to the Secretaries of the departments concerned through demi official letters drawing their attention to the audit findings and requesting them to send their response within the time prescribed. The fact of non-receipt of replies from Government is invariably indicated at the end of each such paragraph included in the Audit Report.

Draft paragraphs included in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2005 were forwarded to the Secretaries of the respective departments between March 2005 and August 2005 through demi official letters. Replies to most of the paragraphs have not been received; 123 such paragraphs (clubbed into 35 paragraphs) have been included in this Report.

1.15 Follow up on Audit Reports-summarised position

According to instructions issued by the Finance Department, all departments are required to furnish explanatory memoranda duly vetted by audit to the Maharashtra Legislative Secretariat, in respect of paragraphs included in the Audit Reports within one month of their being laid on the table of the House.

Review of outstanding explanatory memoranda on paragraphs included in the Reports of the Comptroller and Auditor General of India (Revenue Receipts) which are yet to be discussed by the PAC, disclosed that as on 30 September 2005 the departments had not submitted remedial explanatory memoranda on 55 paragraphs for the years from 1997-98 to 2002-03 (excluding 1999-2000) as detailed below:

Sl. No.	Name of the Department	1997-1998	1998-1999	2000-2001	2001-2002	2002-2003	Total
1.	Revenue and Forests	5	9	1	7	8	30
2.	Finance	--	1	--	4	1	6
3.	Home	1	1	--	3	1	6
4.	Urban Development	--	--	1	2	2	5
5.	Public works	--	1	--	--	--	1
6.	Industries, Energy & Labour	--	--	--	1	2	3
7.	Housing	--	--	--	2	2	4
	Total	6	12	2	19	16	55

With a view to ensure accountability of the executive in respect of all the issues dealt with in the Audit Reports, the Public Accounts Committee (PAC) lays down in each case the period within which action taken notes (ATNs) on its recommendations should be sent.

The PAC discussed 124 selected paragraphs pertaining to Audit Reports for the years from 1986-87 to 1996-97 and 1999-2000 and their recommendations on 80 paragraphs have been received and incorporated in their 27th Report (1994-95), 9th Report (1995-96), 12th, 13th, 14th and 18th Report (1996-97), 21st Report (1997-98), 5th Report (2000-01) and 12th Report (2002-03). However, ATNs have not been received in respect of 64 recommendations of the PAC from the concerned departments as detailed below.

Year	Name of the Department					Total
	Home	Finance	Revenue and Forests	Industries, Energy and Labour	Urban Development	
1986-87	--	--	3	--	--	3
1987-88	--	1	--	--	--	1
1988-89	--	1	1	--	--	2
1989-90	1	--	9	--	--	10
1990-91	7	--	3	--	--	10
1991-92	--	--	1	2	--	3
1992-93	1	--	9	1	--	11
1993-94	--	6	4	--	1	11
1994-95	4	1	2	--	--	7
1995-96	--	--	2	--	--	2
1996-97	--	--	3	--	--	3
1999-2000	--	--	1	--	--	1
Total	13	9	38	3	1	64