DFA - I

OFFICE OF THE DIRECTOR
ACHARYA HARIHAR POST GRADUATE INSTITUTE OF CANCER, CUTTACK
Tender Notice No. 4361 /dated the 28-10-2024
A-14/2022-23

Sealed tenders are invited in two-bid system by the Director, Acharya Harihar Post Graduate Institute of Cancer, Cuttack-753007 (previously known as Acharya Harihar Regional Cancer Centre) for appointment of Chartered Accountant firm for a period of One year for undertaking statutory Audit of the Institute for the **Financial Year 2024-25**. The bid document and all details can be downloaded only from the website of AHPGIC, www.ahrcc.in.

The tender schedule dates are as mentioned below:

Sl. No.	Particulars	Date & Time
1	Last date & time of tender submission (by speed post/registered post only)	21.11.2024 by 5 PM
2	Date and time of pre-bid meeting	08.11.2024 at 1 PM
2	Date & time of opening of technical bid (in presence of bidders/their authorized agents)	22.11.2024 at 1 PM
3	Date of opening of price bid	To be informed to qualified bidders

The authority reserves the right to accept/reject any/all bids without assigning any reasons thereof.

In case any modifications/corrections are made to the original tender document after the pre-bid meeting, the same shall be updated in the website of AHPGIC only and no corrigendum in this regard shall be published in newspapers. In case of any bid amendment and/or clarification, it is the sole responsibility of the prospective bidder to download the same from the website of AHPGIC, Cuttack.

In case the last date of submission of bid/date of pre-bid meeting/date of opening of technical bids falls on a holiday, then the next working day shall be the default for the same.

Director
AHPGIC, Cuttack
28/10/24

OFFICE OF THE DIRECTOR
ACHARYA HARIHAR POST GRADUATE INSTITUTE OF CANCER, CUTTACK
TENDER NOTICE NO. 4361 /dt. 28-10-2024
A-14/2022-23

Sealed tenders in two-bid system are invited by the Director, Acharya Harihar Post Graduate Institute of Cancer, Cuttack-753007 (previously known as Acharya Harihar Regional Cancer Centre) for appointment of firm of Chartered Accountant for a period of One year for undertaking statutory Audit of the Institute for the **Financial Year 2024-25**. The last date of submission of tender is fixed on **21.11.2024 by 5 PM**. The date of pre-bid meeting has been fixed on **08.11.2024 at 1 PM**. Date & time of opening of technical bids (in presence of bidders/their authorized agents) has been fixed on **22.11.24 at 1 PM**. The tenders must be submitted by speed post/registered post only. The tenderer shall submit tender paper cost @Rs.2000.00 (non-refundable) only and EMD @Rs.15,000.00 (refundable after expiry of contract period) only along with tender documents. The prices quoted shall be valid throughout the contract period. The undersigned reserves the right to cancel any or all bids without assigning any reason thereof. The period of contract can be extended depending upon satisfactory performance of the Auditor at the sole discretion of the Institute at the same terms & conditions for a maximum of two years.

1. INTRODUCTION:

Acharya Harihar Post Graduate Institute of Cancer is an autonomous society registered under the Registration of the Societies Act, 1860 to develop it into integrated complex providing for research, investigation, early detection and treatment of cancer cases.

In early fifties, the combined Radiology department of SCB Medical College, Cuttack started treating cancer using deep X-ray therapy and radium application. In 1962, a full-fledged Radiotherapy department with 100 beds was started. Thereafter in 1967, it was designated as the Cancer Wing of SCB Medical College, Cuttack and a Theratron-telecobalt unit was installed under the Colombo-plan. During 1971-73 another telecobalt unit Eldorado-6 was added to the treatment armamentarium.

On the recommendation of the WAHI committee, the status of the Cancer Wing was elevated to the level of a Regional Cancer Centre for Research and Treatment in 1983 .On 24th April 1984, this Regional Cancer Centre was declared as an autonomous institution and was named Acharya Harihar Regional Cancer Centre, Cuttack after the great dedicated social worker Acharya Harihara, a disciple of Acharya Vinoba Bhabe, founder of the Bhudan movement.

Now, this hospital forms an important component for treatment of cancer in the eastern part of India covering the whole state of Odisha and its neighboring states like Andhra Pradesh, Chhattisgarh, West Bengal, Bihar and Jharkhand.

2. BREIF DETAILS OF THE OFFICE TO BE AUDITED:

Acharya Harihar Post Graduate Institute of Cancer, Medical Road, Mangalabag, Cuttack-753007,Odisha.

3. TIME PERIOD:

The period of Contract is for **one** year, i.e. for the Financial Year **2024-25**. AHPGIC shall have the option to allot Audit of more than one financial year (for a maximum of two years) to the CA firm depending upon its performance, need of AHPGIC and availability of adequate time for conducting Audit during the contract period. Notwithstanding anything contained herein above, AHPGIC reserves the right to discontinue the services of Chartered Accountant firm in the event their services are evaluated as unsatisfactory at any time during the contract period.

4. SCOPE OF WORK:

Auditor on getting appointment has to undertake following activities of the Institute:

A. AUDIT:

- To audit the financial statements i.e. Receipts and Payments account, Income and expenditure account, and Balance Sheet prepared by the Institute and to report on the true and fair view of such statements.
- To check the reconciliation of the bank accounts with the receipts and payments account as prepared by the Institute on monthly basis.
- To check various ledgers maintained by the institute along with cash book and bank book and necessary actions taken for unmatched transactions.
- To scrutiny all assets and liabilities to ensure their correctness as per books.
- To check the propriety of expenditure and income, correctness of the entitlement and authority along with the booking to correct Heads of accounts.
- To check and reconcile the utilization of the grants received from Govt. with the utilization certificates.
- To check the payment of Salary and retirement benefits paid as per terms & conditions.
- To ensure proper accounting of the EMD and SD received as per the accounting norms.
- To check the financial controls, its effectiveness, level of compliance with the policies and procedures, rules & regulations, systems & procedures and report of any gross violations to the management of the Institute.
- To check the necessary documents, records, certificates and accounts in respect of any project being undertaken by the Institute.
- To conduct surprise physical verifications of cash and certifications of the same.
- To report any serious irregularities/fraudulent activities noticed to the Director.
- Checking of the previous years' financial statements for opening balances and compliance to the audit observations.
- To assist the Institute to comply with any objection if raised by the State Govt. or Central Govt. audit wing with respect to accounting matters.

- The accounts of AHPGIC are to be checked on monthly basis with the month wise receipt & payment along with re-conciliation of bank accounts as prepared by the Institution latest by 7th day of every succeeding month.

B. INCOME TAX:

INCOME TAX RETURNS

- To prepare and file quarterly TDS returns of salary and non-salary payments as per the data given by Institute along with within 7 days of receipt of the complete data.
- To guide the Institute in deduction of Income Tax as per the requirements of the Income Tax Laws on various payments made by the Institute.
- To generate and provide Form-16 (Part A &B) , Form 24 Q of employees and Form 26 Q of firms to the Institute at the end of the year.
- To file the income tax returns of the Institute for the period of Audit in time.
- To file monthly GST returns of the firms from whom TDS on GST are deducted by this institute.

C. NOTICES AND ASSESSMENTS:

- To guide the Institute to comply with the Notices of Income Tax Department.
- To represent the Institute before any Income Tax Authority in respect of any income tax proceedings of the Institute.
- To assist the Institute in appointing legal counsel for appearing before any Income Tax Authority, Tribunals, Commission, CBDT or Courts if so required.

D. ACCOUNTS:

- To guide the Account Section in preparation of the monthly receipts and payments account and Income and Expenditure Account of the Institute.
- To guide the Account Section in preparation of the statement of accounts and reconciliation of various Fund account.
- To guide the Account Section in implementation of Tally package.

5. SUBMISSION OF REPORT:

- The Audit Report will be submitted to the Director, the Head of the Institute who have been delegated with the power to accept the Audit Reports of the firms of Chartered Accountants of the Institute.
- The Director of the Institute would take a view on satisfactory completion of the assignment by the Firm or otherwise. Any omission/deficiency noticed in the Report, has to be made good by the Firm at their own cost.
- A flash Report on detection of any serious irregularity shall also be submitted to the above referred authority immediately on detection, without waiting for the audit to be over.
- To submit the Audit report along with the audited financial statements.
- The audit report will be submitted **before 30th June** of the year of the audit.

6. DEPLOYMENT OF OFFICIALS FOR AUDIT:

- The Audit firm has to deploy at least one qualified Chartered Accountant/Partner and sufficient Assistants for carrying out the audit assignment.
- At least one partner of the firm has to visit the office being audited during the course of the Audit.
- The staff deployed would preferably remain unchanged till the Audit of the Institute is completed and discussions with the management are over.
- The Audit firm can visit the office of the Institute with prior intimation to expedite the audit work whenever they feel necessary.

7. OTHER TERMS & CONDITIONS:

- The offer shall remain open for acceptance up to 180 Days from the date of opening of Tender. AHPGIC shall, at its sole discretion, can extend the date of acceptance of Tender by another 30 Days, which shall be binding on the Tender.
- The Tender will be automatically closed after the date and time as mentioned above.
- Incomplete offer/offers not conforming strictly to the prescribed Tender forms and terms & conditions and instructions shall not be considered and shall stand summarily rejected.
- Bidder cannot modify, correct or provide any further documents after submitting the bid unless permitted by the Director of the Institute.
- The bidders are at liberty to be present personally or through their authorized representative at AHPGIC at the time of opening of the Tender.
- Prior to the detailed evaluation of the bids, it will be determined whether each bid: (i) has been signed; (ii) is responsive to the requirements of the Tender documents.
- A tender determined as not responsive will be rejected by AHPGIC and may not subsequently be made responsive by correction or withdrawal of the nonconforming deviation or reservation.
- After the technical evaluation is completed, the Institute will open the Price Bids of only technically qualified bidders on the date and time, which will be intimated to the bidders who have qualified. The Notification may be sent by registered letter and/or e-mail.
- The job will be awarded to the successful Bidder through issue of an Acceptance Letter by post/e-mail.
- If any of the attached documents are found to be forged/fabricated at any stage, before or after the award of the contract and/or expiry of the contract, the Institute has rights to cancel the bid.
- The audit work will commence for the period from 01/04/2024 irrespective of the date of allotment.

8. SIGNING OF BIDS:

- Person or persons signing /submitting the Bid shall state in what capacity he is or they are signing/submitting the Bid.
- In the case of a Partnership Firm and Limited Liability Partnership firm, the names of all the partners shall be disclosed and the Bid shall be signed by all the partners or their duly constituted attorney, having authority to bind all the partners in all matters pertaining to the contract. The copy of the latest Partnership Deed along with Power of

Attorney, audited Profit & Loss Account and Balance Sheet for previous year as audited shall be submitted along with the Technical Bid.

- The persons competent to sign/submit the Bid Form or any document forming part of the Bid on behalf of another or on behalf of a Firm shall be responsible to produce a proper Power of Attorney duly executed in his favour, stating that he has authority to bind such other person or the Firm as the case may be, in all matters pertaining to the contract. If the person so signing the Bid fails to produce the said Power of Attorney, his Bid shall be liable to be summarily rejected without prejudice to any other right of the institution under the Contract and Law. The "Power of Attorney" should be signed by all the partners in the case of partnership concern or Limited Liability Partnership firms and should be submitted within 30 days of getting the appointment letter.

9. DOCUMENTS COMPRISING THE TENDER:

- The tender shall comprise of **Part –A (Technical Bid) and Part-B (Price Bid)** and all its **Appendices** and all **supporting documents** and **attachments**.
- The Bids complete in all respect including all attachments and supporting documents as prescribed in this Tender Document shall be submitted by the authorized signatory as stipulated in the Tender in Hard copy.
- The original/attested copies of the attachments from the successful Tenderer may be collected on the date to be notified to enable the Institute to physically verify the authenticity of the documents submitted which is pre-qualification for technical evaluation.

10. SUBMISSION OF BID:

- Bidder/Tenderer shall submit the bids and other requisite documents through **Speed Post /Regd. Post** only in a closed and sealed envelope super scribing **" Tender for selection of CA – 2024-25"** on or before the last date & time as specified above. AHPGIC may extend the deadline for submission of Tender by issuing an amendment in which case all rights and obligations of AHPGIC and the Tenderers previously subject to the original deadline will then be subject to the new deadline.
- The onus of ensuring fulfillment of the eligibility condition would be on the Tenderer and the bid of any bidder, if subsequently found ineligible, would be summarily rejected.
- If any of the documents are found to be forged/fabricated at any stage, AHPGIC may take action for banning the bidder from participation in any Tenders at AHPGIC apart from initiating legal action under the applicable laws for causing any loss/damage.

11. DETAILED TERMS & CONDITIONS:

A. WHO CAN APPLY:

A firm of Chartered Accountant, which is either a Partnership firm or a Limited Liability Partnership (LLP) firm holding a certificate of practice issued by the Institute of Chartered Accountants of India having at least 2 partners and empanelled with C & AG to audit Autonomous Institutions /Organizations registration under society Act, 1860 etc.

B. TECHNICAL ELIGIBILITY CRITERIA:

- The Audit firm should continue to have their Head office in the state of Odisha for at least last 5 years

- The Head Office or a Branch Office of the Audit Firm must be situated in Cuttack with at least 2 full-time working partners presently stationed at their Cuttack office and having association as partners of the audit firm for not less than 5 years.
- The firm must be empanelled with Comptroller & Auditor General of India (CA&G) and must have experience of at least 5 years' statutory audit of Autonomous Institutions /Organizations registration under society Act, 1860 etc. other than Banking Companies and Insurance Companies.
- The bidder should have PAN card in its name (Copy of PAN card or self-declaration by the bidder mentioning its PAN).
- The bidder should have GST Registration in its name (Copy of GST Registration or self-declaration by the bidder mentioning its GST Registration).
- The firm should hold a certificate of practice issued by The Institute of Chartered Accountants of India having at least 2 partners and empanelled with C & AG to audit Autonomous Institutions /Organizations registration under society Act, 1860 etc. Bidder shall mention the Sl. No. of his empanelment in the list of empanelled CAs provided by C&AG for the year 2024-25. Bidder may provide any supporting document also, if he so wishes.
- The tenderer shall submit tender paper cost @Rs.2000.00 (non-refundable) only in the shape of DD drawn in favour of ***The Director, Acharya Harihar Regional Cancer Centre, Cuttack.***
- The tenderer shall submit EMD @Rs.15,000.00 (refundable after expiry of contract period) only in the shape of DD drawn in favour of ***The Director, Acharya Harihar Regional Cancer Centre, Cuttack*** along with tender documents (exempted for firms registered with MSME).

12. DISQUALIFICATION CONDITIONS:

- Firms, who have been blacklisted or otherwise debarred by any department of Central or State Government or any other Public Sector Undertaking, will be ineligible during the period of such blacklisting or for a period of 5 years from the date of blacklist or debarment whichever is later.
- Any firm, whose contract with any department of the Central or the State Government or any other Public Sector Undertaking has been terminated before the expiry of the contract period at any point of time during the last five years, will be ineligible.
- Firms whose Earnest Money Deposit and/or Security Deposit has been forfeited by any department of Central or State Government or any other Public Sector Undertaking, during the last five years, will be ineligible.
- If the any of the partners of the Partnership/LLP firm have been, at any time, convicted by a Court of an offence and sentenced to imprisonment for a period of three years or more, such will be ineligible.
- While considering ineligibility arising out of any of the above clauses, incurring of any such disqualification in any capacity whatsoever (even as a proprietor, partner in another firm, or as a director of a Company etc.) will render the Tender disqualified.
- A Hindu Undivided Family (either as a proprietor or partner of a Firm) shall not be entitled to apply any Tender submitted in the capacity of the Hindu Undivided Family (either as a proprietor or partner of a Firm) shall be summarily rejected.
- The firm cannot sublet the work to any third party and if the same is noticed, the contract will automatically stand cancelled.

13. MINIMUM FEES & NEGOTIATION:

The minimum base fee is hereby fixed @Rs. 3,50,000/- per annum. AHPGIC may conduct any negotiation on the price quoted by any of the Tenderer at any stage of Tender. All rates will be treated as final for the period of the contract. No escalation, whatsoever, shall be considered. Fees for undertaking the work as mentioned under SCOPE OF WORK heading C (NOTICES AND ASSESSMENTS) will be paid over and above Rs. 3,50,000/- based on mutual discussions, and if the 1st party feels so, it can appoint any other firm to take up the work. All rates will be treated as final for the period of the contract.

14. PAYMENT SCHEDULE:

- Payment shall be released after satisfactory completion of Audit and Acceptance of Report.
- Payment shall be released by the Institute which shall not be more than 15 days of date of submission of bills by the auditor.
- The bill shall be submitted after satisfactory completion of Audit and Acceptance of Report.
- Payment shall be made by way of NEFT/RTGS or cheque in INR for which necessary bank details shall be provided by the Tenderer.
- Statutory deductions, as applicable, will be made by the Institute from the bills.

15. TECHNICAL/FINANCIAL& ADMINISTRATIVE CONTACT:

All communications concerning the technical/financial& Administrative issues of this Tender should be directed to the Director as below:

Name	Director
Address	Acharya Harihar Post Graduate Institute of Cancer, Mangalabag, Medical Road, Cuttack-753007, Odisha
Phone	0671-2304264
E-mail	ahrccdirector@gmail.com

16. IMPORTANT NOTES:

- The undersigned reserves the right to cancel/reject the Expression of Interest at any point of time without assigning any reasons thereof.
- The offers submitted would be governed by all the terms & conditions laid down in the Tender and the terms & conditions indicated herein.
- The appointment may be terminated by the Institute by giving one calendar month's notice without assigning any reason before completion of the term without any compensation.
- The Tenderers shall bear all costs associated with the preparation and submission of its Tender and the Institute will in no case be responsible or liable for these costs.
- Any bribe, commission or advantage offered or promised by or on behalf of the firms to any officer or official of the Institute shall (in addition to any criminal liability which the

firm might incur) debar his Tender from being considered. Canvassing on the part of, or on behalf of, the firm will also make his Tender liable to rejection.

- The Auditor/firm shall not sublet, transfer or assign the job or any part thereof.
- If the firm fails to execute the assignments or any part thereof within the period fixed for such execution or at any time repudiates the contract before the expiry of such period on the ground of dissolution/insolvency of firm/any partner or commits any breach of the contract not herein specifically provided for, the Institute may without prejudice to the right to recover damages for breach of the contract, terminate the contract or a portion thereof and if so desired award the contract at the risk and cost of the firm/organization.
- The contract will be governed by the laws in India for the time being in force. In case of any disputes arising out of this contract will be dealt in the Court within the jurisdiction of Cuttack only.
- **The minimum base fee is hereby fixed @Rs. 3,50000/- per annum.**

17. Documents to be submitted along with the information:

- **'Tender Application'** in the prescribed format duly signed as per **Annexure I.**
- **"Particulars of Tenderer"** as prescribed in **Annexure II**.
- Self-attested Power of Attorney duly signed by all the partners if **Annexure I, Annexure II and Annexure-III** are not signed by all the partners.
- List of all offices of the firm with complete address and contact numbers of Branch in Charge.[1]
- Certificate of Registration with ICAI etc. as applicable.[2]
- Self-attested relevant document from ICAI containing particulars of partners.[3]
- List of all articles/paid assistants.[4]
- Copy of PAN card & GST registration number of the firm.[5]
- Copy of Partnership deed of the Partnership/LLP firm.[6]
- Proof of empanelment with CA&G.[7]
- Copy of appointment letters of from audited organizations.[8]
- Annual average turnover for last three years (minimum 50 lakhs).[9]
- Copy of duly audited P&L account and Balance sheet of last financial year, i.e., 2023-24.[10]

Director
AHPGIC, Cuttack
28/10/24

ANNEXURE-I

From

_____
_____
_____
_____

To,

The Director,
Acharya Harihar Post Graduate Institute of Cancer,
Mangalabag, Medical Road,
Cuttack- 753007, Odisha.

Dear Sir,

With reference to your Tender No. ..... dt. ....., I/ submit the Tender for appointment of Firm of Chartered Accountants under the bid system for undertaking Audit of AHPGIC for the F.Y.2024-25.

I/We have thoroughly examined and understood all the terms & conditions as contained in the Tender document, invitation to Tender, General Information to Tenderer and its annexure and agree to abide by them.

I/We also agree that if the date up to which the offer would remain open is declared a holiday for the institution the offer will remain open for acceptance till the next working day.

I do hereby declare that the entries made in the Tender and Annexure attached therein are true and also that I/We shall be bound by the act of my/our duly constituted Attorney.

I/We hereby declare that my/our firm has not been blacklisted or otherwise debarred during the last five years by AHPGIC or any other Public Sector Undertaking or any Government, or any other client, for any failure to comply with the terms and conditions of any contract, or for violation of any Statute, Rule, or Administrative Instructions.(*)

OR

I/We hereby declare that my/our Firm was blacklisted/debarred by ..... (here give the name of the client) for a period of....., which period has expired on ..... (Full details of the reasons for blacklisting/debarring, and the communication in this regard, should be given)(*)

(*) (Strike out whatever is not applicable)

I/We hereby declare that no contract entered into by me/ my Firm with the AHPGIC, or any other Public Sector Undertaking or any government, or any other client, has been terminated before the expiry of the contract period at any point of time during the last five years.

I hereby declare that I have not been convicted at any time by a Court of Law of an offence and sentenced to imprisonment for a period of three years or more.

I/We certify that all information furnished by me/us is correct and true and in the event that the information is found to be incorrect/untrue, the AHPGIC shall have the right to disqualify me/us without giving any notice or reason therefore or summarily terminate the contract, without prejudice to any other rights that the Institution may have under the Contract and Law.

I/We shall not share the data/information and analysis relating to AHPGIC, obtained during course of their audit and physical verification with any other person and entity.

I/We undertake that any information pertaining to the Central and State Government or any other agencies involved in business with AHPGIC which comes to the knowledge of the firm/organization in connection with this assignment will be deemed to be confidential and held in trust, as also for all consequences of its concerned personnel failing to do so. I also agree that I shall ensure due secrecy of information and data as same is not intended for public distribution.

Signature of authorized person:
Full Name: CA _____
Seal:
Date: _____
Place: _____

ANNEXURE-II

PART A-TECHNICAL PROPOSAL

(In firm's letter pad)

Sl No.	Particulars	Details
a)	Name of the Firm	
b)	Address of the Head office and branch office of the Firm with Telephone number and name of Branch in Charge.[1]	
c)	Name of partners at Cuttack Office having association as partners for not less than 5 years and their contact number.	
d)	ICAI Registration Number of the firm [2]	
e)	Names & Addresses of all Partners of the firm with their Contact number as on the date of submission of Bid [3]	
f)	Firm's experience in number of years[3]	
g)	Total Numbers of Partners with the firm as on the date of Tender	a) FCA: b) ACA:
h)	Number of Articles/paid assistants[4]	
i)	Name of the Contact Persons authorized to sign Tender documents with Tel, Mob. Nos. email ids.	
j)	a. PAN No. of the firm[5] b. GST Registration No.[5]	
k)	Date of Partnership with latest Copy of Partnership Deed.[6]	
l)	Details of Tenderers Bank Account number, Bank Name, Branch, IFSC	
m)	Empanelment number with C&AG of India[7]	
n)	Detailed 5 Years' Experience of statutory Autonomous Institutions /Organizations registration under society Act, 1860 etc..[8]	Name of Organization audited
o)	Annual average turnover for last three years (minimum 50 lakhs)[9]	Year Rs a. 2020-21: b. 2021-22: c. 2022-23:
p)	Copy of duly audited P&L account and Balance sheet of last financial year, i.e., 2022-23.[10]	

Signature of the authorized signatory/All Partners

PART B

ANNEXURE-III

(In firm's letter pad)

FINANCIAL PROPOSAL

To
The Director
Acharya Harihar Post Graduate Institute of Cancer
Mangalabag, Medical Road,
Cuttack-753007, Odisha

Sub: Submission of Proposal for appointment of Auditor of AHPGIC

Sir,

1. Having carefully examining the entire ToR and having obtained all the requisite information about the assignment, we do hereby propose to provide the desired professional service as detailed.
2. Our Professional Fees for the aforesaid assignment shall be Rs._____ (Rupees _____only)
3. The Professional Fees shall be inclusive of all expenses incidental and necessary to carry out the audit assignment. The GST and other Taxes if any shall be claimed separately as per the prevailing rates.
4. We agree to abide by this financial proposal until expiry of the contract period.

Yours faithfully,

Signature of the authorized signatory/All Partners

Note:

In case there are **similar rates** quoted by two or more firms, the **L1 bidder** shall be decided on the following:

a. The bidder who has the **maximum number of years of work experience in in similar line of work**.

b. If the Experience is same for two or more bidders, then the L1 bidder shall be the one with **highest total annual turnover for the last three years**.