OFFICE OF THE EXECUTIVE DIRECTOR (FIN.) CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LTD.

(A Government of Chhattisgarh undertaking) (A successor company of C.S.E.B.)

CIN: U40108CT2003SGC015822

No.	05-06/Acct/7288	Raipur, Dt.30/01/2015
To,		

Sub:- Enquiry for Outsourcing the work of Systematizing & Upkeeping Cost Accounting Records of Chhattisgarh State Power Distribution Co Ltd (CSPDCL) to Cost Accountants Professional Firms

CSPDCL intends to obtain the services of experienced Cost Accountants Firms for formulating the procedure and maintaining the Cost Accounting Records for its Accounting Units as per the requirement of Companies Act, 2013(earlier as per Companies Act, 1956), the work is to be carried out for the following years / period:-

(a) For the financial year 2013-14 & 2014-15.

Accordingly, this enquiry meant for the Cost Accountants firms having experience of maintaining cost accounting records.

The interested firms, are required to submit offer for the aforesaid work through prescribed letter (**Appendix-I**) alongwith other details as mentioned in "Enquiry Form."

The Qualifying Criteria required for undertaking the above work is as under:-

- (i) The firm should have successfully carried out the work of systematizing and upkeep of Cost accounting Records of at least three companies where maintenance of cost accounting records is required by Companies Act 2013 (earlier as per Companies Act, 1956) and Rules framed there-under. Information of such companies may be given at Appendix-2. Further certificate of successful completion of such work from at least one company is required to be submitted.
- (ii) The firm should have its registered head or branch office in Chhattisgarh. (Details may be furnished for offices such as membership number, complete address, phone numbers and officer in charge and staff in each office).
- (iii) The Cost Accountants firm should have minimum experience of five (5) years. To count the experience of firm the Certificate of Practice (CoP) of senior partner, in case of partnership firm, and CoP of proprietor, in case of proprietorship firm shall be considered. Copy of CoP is required to be submitted.

- (iv) The firm should have at least one Fellow ICWA and one AICWA associates. Further, four semi qualified staff i.e. ICWA-Inter / CA-Inter, must also be available for the work allotted by CSPDCL. Details may be furnished in the format at **Appendix-3**.
- (v) The firm should have average annual professional receipts of a minimum of ₹.5,00,000/-(₹ Five lakhs only).over last three years (11-12, 12-13 & 13-14). The firm should furnish details alongwith copies of audited / certified balance sheet and profit and loss account, in format at **Appendix-4.**
- (vi) The Firm shall have to accept all the terms and conditions as given in Enquiry form in **Appendix-5**. No deviation shall be allowed from the prescribed terms and conditions of the Enquiry form in Appendix -5. The price bids of firms deviating from the terms and conditions of Enquiry Form shall not be opened.

Executive Director (Fin.) C.S.P.D.C.L, RAIPUR.

"ENQUIRY FORM"

TO SYSTEMATISE & UPKEEP COST ACCOUNTING RECORDS – HERE-IN-AFTER CALLED AS- THE WORK GENERAL TERMS AND CONDITIONS

1. General:

(A) Only those Cost Accountants firms who fulfill the qualifying criteria given in point no. 6 below, may submit their offer:-

2. Due date relating to the bidding:

Par	ticulars		Date	Time	Place
(ii)Due	date	of	23.02.2015	15.00	O/o The E.D.(Fin.)
Subm	ission of of	fer		Hrs.	CSPDCL, Ground
` '	ate of oper r (Part-I)	ning	23.02.2015	15.30 Hrs	Floor, Vidyut Sewa Bhawan, Danganiya
(iv) Due d	ate of oper	ning	Date will be	informed	Raipur (C.G.).
of pric	e bid		later on		

In case, due date for opening of offer happens to be a holiday, the due date shall automatically be shifted to the next working day, for which no separate intimation will be given.

3. CSPDCL reserves the right to accept / reject any or all the offers without assigning any reason thereof.

4. Scope of the work:

- (i) Scope of this Enquiry is to Systematise and Upkeep Cost Accounting Record of CSPDCL according to the "Cost Accounting Records (Electricity Industry) Rules, 2011 issued by Central Government vide notification no. G.S.R. 871(E) dated 07.12.2011 further vide Companies (Cost Records and Audit) Rules, 2014 issued by Central Government vide notification no. G.S.R. 425 (E) dated 30.06.2014, Companies (Cost Records and Audit) Amendment Rules, 2014 dated 31.12.2014 and other applicable rules if any. The maintenance of cost accounting records as above shall be for the following periods:-
 - (a) For the financial year 13-14 & 14-15.

5. Introduction of CSPDCL:

To understand the volume of work and other details, "Introduction of CSPDCL" has been given at $\underline{\textbf{Annexure I}}$

6. Qualification Criteria

(i) The firm should have successfully carried out the work of maintaining the Cost accounting Record of at least three companies where maintenance of cost accounting records is required by Companies Act 2013 and Rules (earlier as per The

- Companies Act,1956) framed there-under. Information of such companies may be given at **Appendix-2**.
- (ii) The firm should have its registered head or branch office in State of Chhattisgarh. (Details may be furnished for offices such as complete address, phone numbers and officer in charge and staff in each office).
- (iii) The Cost Accountants firm should have experience of five (5) years or more. To count the experience of firm the Certificate of Practice (CoP) of senior partner, in case of partnership firm, and CoP of proprietor, in case of proprietorship firm shall be considered. Copy of CoP is required to be submitted.
- (iv) The firm should have at least one Fellow ICWA and one AICWA associates. Further, four semi qualified staff i.e. ICWA-Inter/CA-Inter, must also be available for the work allotted by CSPDCL. Details may be furnished in the format at **Appendix-3**.
- (v) The firm should have average annual professional receipts over last three years (11-12, 12-13 & 13-14) of a minimum of ₹ 5,00,000/- (₹ Five lakhs only). The firm should furnish details alongwith copies of audited / certified balance sheet and profit and loss account, in format at **Appendix-4.**
- (vi) The Firm should have to accept all the terms and conditions as given in Enquiry form in **Appendix-5**. No deviation from the terms & condition given in Enquiry form shall be allowed. The price bids of firms who deviate from the terms and conditions of Enquiry Form shall not be opened.
- (vii) Information related to the aforementioned criteria along with covering letter to be provided in **Appendix-1** must be submitted along with Part-I offer- "Qualifying Bid".
- NOTE: -Relevant documentary proofs in respect of all the above requirements need to be submitted alongwith the offer. Without sufficient documentary proof about above qualifying criteria, the Offer is will to be rejected.

7. Pre-Bid Clarifications:

Pre-bid clarification, if needed on any point of this Enquiry or others related to this Enquiry may be got clarified telephonically at phone no. 0771-2574334 or by personal interaction with Add. General Manager (F&A)-II, O/o ED (Fin) CSPDCL, Ground Floor, Vidyut Sewa Bhawan, Danganiya, Raipur (CG).

8. Submission of Offer:

The offer shall be submitted in two parts as under:-

- (i) Part-I qualifying documents shall be submitted in a separate envelope **quoted as "Qualification bid"** containing **Annexure II** and appendix- 1, 2, 3, 4 & 5.
- (ii) Part II A letter indicating Professional Fee towards the work for the specified scope shall be submitted in a separate envelope **quoted as "Professional Fee Bid".** The envelope shall contain only the price schedule in **Annexure III** duly filled in and signed by the Cost Accountants firm. Both "Professional Fee Bid" and "Qualification bid" shall be submitted in one envelope **quoted as "Systematise and Upkeep Cost Accounting Records of CSPDCL."**

9. Professional fee:

The firm should quote period/year wise **Fixed** professional fee on lump sum basis for conducting the work including all expenses e.g. traveling expenses, lodging & boarding etc. to be incurred during the work but exclusive of service taxes. **Service tax** as applicable will be paid extra. A copy of registration certificate for Service Tax shall be submitted alongwith first bill. No TA/DA and Boarding & lodging facilities shall be provided by the CSPDCL. No other taxes and duties shall be payable to the professional firms.

10. Telex/Fax/Telegraphic bid:

Offer through Telex/Fax/Telegraphic will not be considered under any circumstances.

11. Validity of offer:

The offer shall be valid for acceptance for a period of <u>30 days from the</u> last date of submission.

12. Deviations from terms and conditions:

Offers with deviations in commercial terms & conditions like payment term, validity etc. is liable to be rejected out rightly.

13. <u>Incomplete bids</u>:

Offer, which is incomplete or obscure, is liable for rejection.

14. Ambiguities in the conditions of bids:

In case of ambiguities or self contradictory terms/conditions mentioned in the bid, interpretations as may be advantageous to the CSPDCL may be taken without any reference to the Cost Accountants firm.

15. Delayed/late bids:

The CSPDCL shall not assume any responsibility for any postal delays either for the late receipt of the documents by the Cost Accountants firm or late receipt of the Offer by the CSPDCL. No extension of time shall be granted in any case.

16. Mistake in bid:

Rates should be quoted in both figures and words. In case of ambiguity between rates in figures and words, lower of the two shall be considered. However, such offers can also be rejected.

17. Criteria for evaluation of price:

The evaluation of prices shall be on the professional fee value found to be lowest among qualified bidders.

18. Award criteria

The CSPDCL would be at liberty to accept any bid, lowest or otherwise in whole or part or reject any or all bids without assigning any reason thereof. Successful bidder(s) will be informed by post or through Fax.

19. <u>Disqualification</u>:

The CSPDCL may, in its own sole discretion, and at any time during the evaluation process, disqualify any applicant, if the applicant has:

- i. Submitted the Proposal after the response deadline;
- ii. Made misleading or false representations in the forms, statements and attachments submitted as proof of the eligibility requirements;
- iii. Exhibited a record of poor performance such as abandoning works, not properly completing the contract, inordinately delaying completion, being involved in litigation, or financial failures, etc.;
- iv. Submitted a proposal which is not accompanied by required documentation or is non-responsive;
- v. Failed to provide clarifications related thereto, when sought;
- vi. Submitted more than one Proposal. This will cause disqualification of all the proposals submitted by such applicant.
- vii. Try to influence, in any way, any authority of the company to obtain the work.

20. Signing of contract and completion of formalities:

- (i) Successful applicant will be required to sign an agreement with the CSPDCL on non judicial stamp paper of ₹250/-. Cost of stamp paper and revenue stamp to be affixed on agreement shall be borne by the applicant. The CSPDCL shall not reimburse these costs.
- (ii) Failure of the successful applicant to sign the agreement within seven days of intimation shall constitute sufficient grounds for the annulment of award, in such event the CSPDCL may blacklist the bidder and make the award to another applicant or call for fresh bids.

21. Program and schedule for the work:

The Cost Accountants firm has to submit its Program to this office within 7 days from the date of order for the conduct of the work. This program and schedule shall be approved by CSPDCL and strictly be adhered to.

22. Conducting the work:

- (i) The work shall be conducted in accordance with the Rule framed under sub section (1) and (2) of section 469, section 148 and other related sections / provisions of the Companies Act 2013 (earlier as per section applicable under Companies Act, 1956)and as per the program and schedule approved for the work. Suitable monitoring shall be done by office in-charge during the work. The Cost Accountants firm shall duly comply with the instructions of office in charge in this regard.
- (ii) All concerned offices shall provide necessary co-ordination to the Cost Accountants firm for conducting the work.
- (iii) The work shall be reviewed time to time as and when required. For this purpose Cost Accountants firm shall report the progress in work to the OIC of the work.
- (iv) After completion of the work, the work completion certificate shall be issued by appropriate authority.

23. <u>Co-ordination from offices</u>:

The office where the work shall be carried out shall be required to coordinate with the Cost Accountants firm in such a manner so as to complete the work within the prescribed time schedule. The office will provide reasonable workspace and furniture for Cost Accountants firm's team. Other resources, viz. computers, telephone etc. would have to be arranged by Cost Accountants firm. The Cost Accountants firm shall also exercise due diligence to ensure coordination and timely completion of the work.

24. Professional ethics to be followed strictly:

While conducting the work assigned through this Enquiry, Cost Accountants firm is required to follow the professional ethics and Code of Conduct set by ICWAI. The information and data gathered from CSPDCL should strictly be kept confidential and not be delivered to any third party except in form of Cost Accounting Records to an appropriate authority.

25. Completion and acceptance of the work:

The Cost Accountants firm will inform the completion of the work to the **Executive Director (Fin), CSPDCL at Ground Floor, Vidyut Sewa Bhawan, Danganiya, Raipur** within 10 days from date of completion of the work. The work so completed shall be reviewed and accepted by an appropriate authority. In case, the work is not accepted due to poor quality or not as per required Rules, Regulation and Act, the Cost Accountants firm shall have to carry out the work again to the satisfaction of appropriate authority.

26. Period for execution of the work:

The work has be carried on and executed as under:-

- (i) For the financial year 2013-14 within 3 (three) months from the date of issue of order.
- (ii) For the financial year 2014-15 within 6 (six) months from the date of issue of order.

The Cost Accountants firm shall also ensure that size of the team is commensurate with the volume of the work involved and time allowed.

27. Submission of bills for professional fee:

The Cost Accountants firm shall submit the Bills in <u>Triplicate</u> alongwith work completion certificate issued by CSPDCL, to Add. General Manager (F&A)-II, O/o E.D. (Finance) CSPDCL, Vidyut Sewa Bhawan, Danganiya, Raipur

28. Terms of payment of professional fee:

No advance professional fee shall be paid. 100% of total professional fee shall be paid generally within 30 days of acceptance of the work by appropriate authority. In case, the work is not accepted, the payment shall at the discretion of appropriate authority. The copy of registration certificate for Service Tax shall be submitted along with the bill. The TDS shall be deducted as per IT rules. In shortage of any documents/reports, bills shall not be processed.

29. Extension of time and penalty:

Any extension in time beyond contract period as mentioned at **Clause- "Period for execution of the work"** shall only be granted on merits, after competent approval. The professional Cost Accountants

firm shall submit their request letter with proper justification. In case competent authority is not agreeable to the ground on which extension is sought, suitable penalty @ 0.5% per week of delay up to maximum of 10% of order value shall be imposed.

30. Cancellation of order:

The CSPDCL may upon written notice of default, terminate contract in the circumstances detailed hereunder –

- a. If in the opinion of the CSPDCL, the Cost Accountants firm fails to perform the work within the time specified or during the period for which the CSPDCL has granted extension.
- b. If in the opinion of the CSPDCL, the COST ACCOUNTANTS FIRM fails to comply with any of the provisions of the contract. In such case, a written notice shall be served by the CSPDCL to the firm to stop further activities and take urgent steps towards corrective measures, failing which the order will be cancelled.
- c. The award of work will be made on the basis of the credentials, experience and capability furnished by the participating Cost Accountants firms. In case the credential and other information submitted is found to be false at any point of time, action deemed fit will taken against the firm.
- d. In the event of such termination, the CSPDCL shall exercise its discretionary powers to award the work to other Cost Accountants firm after giving due notice to the terminated Cost Accountants firm at the risk and cost of terminated Cost Accountants firm.
- **e.** The performance of the Cost Accountants firm shall be reviewed periodically and for any unsatisfactory performance, CSPDCL reserves the right to terminate the services, giving a notice of 15 days to the firm.
- **f.** Notwithstanding the provisions of the Clauses (a), (b), (c) (d), and (e) the CSPDCL reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract at any time.
- g. The decision of the CSPDCL shall be final regarding the acceptability of the work conducted by the Cost Accountants firm and the CSPDCL shall not be required to give any reason in writing or otherwise at any time towards rejection of same.

Extension of Contract: CSPDCL reserves the right to place extension order for preparation of cost records for the Financial Year 2015-16 on the same terms and condition and rates for FY 2014-15.

32. Force Majeure:

Any cause that is beyond the reasonable control of the Cost Accountants firm or CSPDCL will be force majeure condition. The cause of the force majeure condition will be taken into consideration only if it is communicated in writing within 15 days from the date of occurrence of such force majeure condition. The CSPDCL shall verify the facts and grant such extension as the facts justify. For extension due to force majeure conditions, the Cost Accountants firm shall submit its representation alongwith documentary evidence for scrutiny by the CSPDCL and decision of the CSPDCL in this regard shall be final and binding.

33. Subletting of work:

The awarded Cost Accountants firm shall not sublet the work. In case, firm sublets whole or any part of the work ordered, the contract may be terminated and action deemed fit may be taken against the firm.

34. Jurisdiction:

Any dispute or difference, arising under, out of, or about this work order shall be subject to exclusive jurisdiction of the competent court at Raipur (CG) only.

Executive Director (Fin) C.S.P.D.C.L, RAIPUR

INTRODUCTION & OTHER DETAILS OF CSPDCL

1. Brief Introduction of company

Chhattisgarh State Power Distribution Company Ltd is a Government of Chhattisgarh State undertaking formed vide GoCG's notification, engaged in the business of Distribution of Power in the state of Chhattisgarh since 01/01/2009. The turnover of Company for the year 2013-14 is around `7000 Crores.

2. The Work to be outsourced

The work is to maintain cost accounting records according to the "Cost Accounting Records (Electricity Industry) Rules, 2011 issued by Central Government vide notification no. G.S.R. 871(E) dated 07.12.2011 further vide Companies (Cost Records and Audit) Rules, 2014 issued by Central Government vide notification no. G.S.R. 425 (E) dated 30.06.2014, Companies (Cost Records and Audit) Amendment Rules, 2014 dated 31.12.2014 and other applicable rules if any. The maintenance of cost accounting records as above shall be for the period from 01/04/2013 to 31/03/2015.

3. Our accounting structure

Our company has 9 Accounting Units situated throughout the State of Chhattisgarh and accounting works are being done at these Regional Accounting Offices (RAOs) as under:-

- (j) Sr. A.O., Ambikapur.
- (k) Sr. A.O., Bilaspur.
- (1) Sr. A.O., Durg.
- (m) Sr.A.O., Jagdalpur.
- (n) Sr.A.O., Raipur-I
- (o) Sr.A.O.Raipur-II.
- (p) Sr.A.O.,Rajnandgaon.
- (q) Sr.A.O. Janjgir-Champa
- (r) CAU, Danganiya, Raipur keeps the accounts of HO administrative office of the Company including itself.
- (s) Separate accounts of loans, interest thereon, equity, government grant etc are kept at E.D. (Finance) office (HO). Consolidation of accounts of Regional Accounting Units of CSPDCL is done at HO, Raipur.

The vouchers are kept at concerned Regional Account offices and E.D. (Finance) office. Accounting of Fixed Assets is decentralized i.e. maintained by RAOs.

Fixed Register as per Companies Act 2013(earlier as per Companies Act, 1956) are maintained at RAOs.

4. Accounting software in use

From 01.04.2010, we are using SAP ERP in which stores accounting, human resources accounting and financial accounting are maintained. Transactions are identified cost center wise and accumulated Regional Accounting offices wise. However, you may visit our Regional Accounting Offices, which are located through the State of Chhattisgarh to appreciate the existing practices of record keeping and status of SAP-ERP before responding to this enquiry.

COMMERCIAL DETAILS OF COST ACCOUNTANTS FIRMS

(Format for submission with Part-I Qualification Bid)

Full Name of the Cost Accountants firm	
Location & Address of Head office with Phone number	
Location & Address of Branches with phone numbers	
and name of branch in-charge and his qualification.	
Date of issue of CoP of Senior partner (in case of	
partnership firm) or of proprietor in case of	
proprietorship firm.	
Mobile numbers and E-mail addresses of office in-	
charge	
(i) Name of proprietor or partners alongwith	
membership numbers.	
(ii) In case of partnership, also indicate the date when	
they joined the partnership.(Enclose copy of	
partnership deed)	
(i) Names of fully qualified ICWA /CA associates /	
staff and their membership number.	
(ii) Indicate period of their association / service with	
the firm)	
(i) Names of semi qualified staff i.e. ICWA Inter/CA	
inter.	
(ii) Indicate period of their service with firm	
Names, Addresses & contact number of major clients	
(Attach separate sheet, if required)	
Details of other professional services rendered	
undertaken by the firm(attach separate sheet if	
required)	

It is here by certified that the information given as above and else where in the offer are correct to the best of my belief and knowledge. I understand that CSPDCL can take action against any finding of incorrectness in future appropriately.

Signature of authorized representative Seal.

PROFESSIONAL FEE FOR THE WORK OF CSPDCL

Format for submission with Part-II Price Bid

(Fixed Professional fee on lump sum basis Inclusive of all charges, Taxes & Duties except Service Tax for work of Systematise and Upkeep Cost Accounting Records of CSPDCL for the following period/ years)

SN	PERIOD / YEAR	Professional Fee (To be filled Cost Accountants firm)		
		₹In figure	₹ in word	
1	For the financial year 2013-14			
2	For the financial year 2014-15			

Signature of authorized representative.

And Seal.

(Format of covering letter to be submitted with Part-I Qualification Bid-On Applicant's Letterhead)

To

Executive Director (Finance) Ground Floor, Vidyut Sewa Bhawan, CSPDCL, Dangania, Raipur (CG)

Sub:- Enquiry for Outsourcing to Cost Accountants Firms the work – Systematize and upkeep Cost Accounting Records of CSPDCL.

Sir,

In response to the inquiry, dated _____ issued by the CSPDCL, we offer our professional fee. In the capacity of the applicant for the works, we declare that we are willing to carry the work intended to be outsourced, if CSPDCL selects us for this purpose.

We are submitting this proposal on our own. If selected, we understand that it would be on the basis of the organizational, technical, financial capabilities and experience as specified in the Enquiry for the subject work. We understand that the basis for our qualification will be our PROPOSAL, and that any circumstance affecting our continued eligibility under the inquiry, or any circumstance, which would lead or have led to our disqualification under the inquiry, shall result in our disqualification under this process. We understand that you are not bound to accept any or all proposal you receive.

We declare that we have disclosed all material information, facts and circumstances to the CSPDCL, which would be relevant to and have a bearing on the evaluation of our proposal and selection.

We acknowledge and understand that in the event that the CSPDCL discovers anything contrary to our above declarations it is empowered to forthwith disqualify us and our proposal from further participation in the process.

Yours faithfully,

Authorised Signatory Name & Title of Signatory Name of Applicant: Address:

Enclosed:-

- (i) Copy of Money receipt of purchasing Enquiry Form
- (ii) Annexure II (iii) Appendix 2 (iv) Appendix –3 (v) Annexure 4

DETAILS OF THE WORKS BEING SYSTEMATISE AND UPKEEP COST ACCOUNTING RECORDS ALREADY CONDUCTED BY THE FIRM

S. No	Name of the	Year for which work	Contact number of
	company	conducted	the company
1			
2			
3			

Certificate of successful completion of (at least) one company is enclosed.

Enclosed: A/a

DETAILS OF PERSONNEL TO BE DEPLOYED IN THE WORK

(Format for submission with Part-I Qualification Bid)

Number & category of Personnel to be deployed on the works if undertaken:

S. No	Name of Personnel	Qualification of Personnel	Experience (in years)
1			
2			
3			
4			
5			
6			
7			
8 and			
so on			

Financial Details (as per audited /certified financial statement)

(Format for submission with Part-I Qualification Bid)

(Amount – ₹ in Lakh)

Sl. No.	Particulars	Receipts from	Net Profit from
		professional	Professional
		services	services
1	FY 2011-12		
2	FY 2012-13		
3	FY 2013- 14		
4	Total for past three years		
5	Average of last three FYs		

Enclosed: - Audited / Certified Balance Sheet & Profit & Loss Account of the respective years are enclosed in support of above.

Acceptance of Terms and Condition of Enquiry From (Format for submission with Part-I Qualification Bid)

	(Pormat for Submission with Part-1 Qualificati	
S1.	Terms & Condition	Strike out
No.		whichever not
		applicable
1	Clause - 11- Validity of offer: - The offer shall be	
	valid for acceptance for a period of 30 days from	Accepted / Rejected
	the date of opening of price bid.	
2		
	Clause -26 Period for execution of the work:	
	The work has be carried on and executed as under:-	
	(i) For the financial year 2013-14 – within 3 months date of issue of order.	Accepted / Rejected
	(ii) For the financial year 2014-15 – within 6 months from date of issue of order.	
3	Clause -28 Terms of payment of fee:	
	No advance professional fee shall be paid. 100% of total professional fee shall be paid generally within 30 days of acceptance of the work by	
	appropriate authority. In case, the work is not accepted, the payment shall at the discretion of appropriate authority. The copy of registration certificate for Service Tax shall be submitted along with first bill. The TDS shall be deducted as per IT rules. In shortage of any documents/reports, bills shall not be processed.	Accepted / Rejected
4	Clause 29- Extension of time and penalty:	Accepted / Rejected
5	All other Terms and conditions of Enquiry Form	Accepted / Rejected