

**Executive Record Sheet for Indian Cost Accounts Service Officers**

1. Name : Kalyan Nag  
2. Date of Birth : 28 February 1960  
3. Sex (Male/Female) : Male  
4. Place of Domicile : West Bengal  
5. Languages  
a) Mother Tongue : Bengali  
b) Indian Languages Known : Hindi  
c) Foreign Languages Known : English  
6. Date of Joining ICoAS & Allotment Year : 09 April 1992 (1990)  
7. Category (SC/ST/OBC/UR) : UR  
8. Email Address : [kalyannag@hotmail.com](mailto:kalyannag@hotmail.com)  
9. Qualification Details

S.No.	Degree/ Diploma	Institution/ University	Main Subject(s)	Year of Passing/ Division
1	B. Com	Calcutta University	Accountancy	1978
2	M. Com	Calcutta University	Advance Accountancy	1983
3	AICWA	Institute of Cost & Works Accountants of India	Cost & Management Accountancy	1987

## 10. Experience Details

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S.No.	Designation	Level/Grade	Department/Office	Cadre Post or Deputation Post (Central Staffing or others)	Major Experience	Period (From/To)
1	Financial Adviser & Chief Accounts Officer (FA & CAO)	JTS	Govt. Opium & Alkaloid Works, Ghazipur, Uttar Pradesh	Cadre	Being head of the Finance and Account Division of GOAW, I was responsible for overall supervision, control and coordination of all accounting and financial activities of the undertaking including finalization of Annual Performa Account of both Opium factory and Alkaloid Works separately. The Annual Performa accounts is prepared based on mercantile and double entry system of accounting out of the Govt. accounts maintained in a single entry and cash basis system. Besides, the performance also include finalization of detail budget proposal e.g. Annual Budget Estimate and Revised Budget Estimate finalization of the prices of Opium and Alkaloid bulk drugs, evaluation of all the financial/ purchase proposal and according financial concurrence etc. and carrying out other day to day financial business.	09 Apr 1992 to 01 Jan 1995
2	Asst. Director (Cost)	JTS	India Security Press, Nasik, Maharashtra	Cadre	Finalization of Annual Performa Accounts and audit observations. The Annual Performa Accounts is prepared on mercantile and double entry system of accounting, carving out of the Govt. accounts maintained in single entry and cash basis system. Determination of cost and prices of more than 1200 products. Preparation of Revenue Budget. Periodic review of the actual revenue to attain the revenue level considered in the budget. Billing, collection	02 Jan 1995 to 02 Feb 1997

					and monitoring of debtors. Management information system. Evaluation of import/ purchase proposals.	
3	Deputy Director (Cost)	STS	Ministry of Petroleum & Natural Gas	Cadre	Dealt with Administered Prices Mechanism (APM) in the Indian petroleum sector. Associated with the framing up the pricing policy of crude oil and petroleum products. Fixation of retention prices including oil refining margins, marketing margins, pipeline transportation tariff for crude oil and petroleum products. Monitoring of Oil Pool Account which used to account for the cross subsidization of the petroleum products. Dealt with all ministerial job like note for Cabinet/ CCEA, comments thereon, Parliament Questions, VIP references etc., related to petroleum pricing. Associated with the most challenging job of deregulation of the Indian Petroleum sector including dismantling of APM in phases which was initiated w.e.f. 01 April 1998. The petroleum sector deregulated w.e.f. 31 March 2002.	03 Feb 1997 to 31 Mar 2002
4	Deputy Director (Cost)	STS	Cost Accounts Branch, Dept. of Expenditure, Ministry of Finance	Cadre	Study and evaluate the Profit & Loss Account, Balance Sheet and other Financial statements to arrive at the fair prices of subject products and preparation of reports. I was associated with the study of recommending fair prices and also export prices of various types of Tear Gas Shells manufactured in India only by the Border Security Force, Gwalior.	01 Apr 2002 to 31 May 2002
5	Deputy Director (Cost)	STS	Fertilizer Industry Coordination Committee (FICC)	Posted on loan basis	I was deputed to a special assignment to FICC. The difference between the issue price of the fertilizer to the agricultural farmers and the retention price i.e. producers price amounts to fertilizer subsidy. The task was related to finalization of the retention	01 Jun 2002 to 01 Apr 2003

					prices of fertilizer (Urea) produced by 32 Companies/Units for 7 <sup>th</sup> and 8 <sup>th</sup> pricing period. The process involve analysis of Profit & Loss Account, Balance sheet financial statements of each of the years of all the companies to work out the actual cost of urea followed by normated cost by applying efficiency norms. This in turn led to monitoring of the fertilizer subsidy.	
6	Dy. General Manager (Finance & Accounts)	STS	Kendriya Bhandar, Dept. of Personnel, Pension & Grievances	Deputation	Finalization and consolidation of Annual Accounts in respect of multi State units including finalization of audit observations. Obtaining approval of the audited Accounts from Board of Directors and shareholders in the BOD meeting and AGM respectively. Fund management including effective utilization/ deployment of funds, management of working capital. Finalization of Annual Budget and Budgetary control. Computerization of accounts. Other day to day accounting job and financial decision making.	02 Apr 2003 to 12 Dec 2003
7	Dy. Secretary	JAG	Union Public Service Commission	Deputation under Central Staffing	In accordance with the Article 320(3) of the Constitution of India, UPSC is consulted on all disciplinary matters affecting a person serving under the Govt. of India in a civil capacity. The performance include examination and analysis of charge sheet, imputation of charge, prosecution and defence exhibits, oral and all other relevant documentary evidence before drawing on independent judgemental conclusion as regards sustainability or un-sustainability of the charge for deciding the quantum of penalty to be imposed on the delinquent officer.	12 Dec 2003 to 30 Jun 2005
8	Director (Cost)	JAG (NFSG)	Tariff Commission	Cadre	Undertook various techno economic cost price studies referred by various Ministries/Department	01 Jul 2005 to 31 Dec 2006

9	Director (Cost)	JAG (NFSG)	Tariff Commission, Ministry of Commerce & Industries	Cadre	Undertook various techno economic cost price studies referred by various Ministries/ Departments.	01 Jan 2007 to 17 Nov 2009
10	Director (Cost)	JAG (NFSG)	Directorate of Sugar, Ministry of Food & Public Distribution	Cadre	Determination of levy sugar price, fixation of levy sugar margins, settlement of Buffer Subsidy, settlement of sugar subsidy payable to the State Govt./ UTs, maintenance of daily sugar price i.e. spot prices, ex-mill prices, retail prices, International future prices etc. dealing with all aspects of sugar export, handling of all levy sugar related court cases, handling parliament questions, VIP reference and RTI matters.	18 Nov 2009 to 31 Dec 2014
11	Adviser (Cost)	SAG	Office of Chief Adviser Cost, Dept. of Expenditure, Ministry of Finance	Cadre		31 Dec 2014 to 03 Feb 2015
12	Adviser (Cost)	SAG	National Pharmaceutical Pricing Authority (NPPA), Dept. of Pharmaceuticals, Ministry of Chemicals & Fertilizers	Cadre	Pricing of Pharmaceuticals/ Formulations, handling the cases of overcharging and recovery of amount from the pharmaceutical manufacturer, handling of court cases.	04 Feb 2015 till date

11. Training Details (Domestic/Foreign) :

S.No.	Year	Training Name	Institution	City/ Country	Domestic/ Foreign	Duration (In Weeks)
1	1994	Induction Course for the Asst. Director in Indian Cost Accounts Service	National Academy of Customs Excise & Narcotics (NACEN), New Delhi	New Delhi	Domestic	Four Weeks
2	1995	Management Development Programme	Ada International, Nasik, Maharashtra	Nasik	Domestic	Four Weeks
3	1996	Computer Appreciation Course	Institute of Railway Electrical Engineers Nasik (IREEN)	Nasik	Domestic	One Weeks
4	2004	Oriantation Course for Dy. Secretary/ Director	Institute of Secretariat Training & Management (ISTM)	New Delhi	Domestic	One Weeks
5	2005	Specialized Course for Tariff Commission Officers on Safeguards	Indian Institute of Foreign Trade (IIFT)	New Delhi	Domestic	Two Weeks
6	2006	Course on Competition Commission and Legislation	Indian Institute of Public Administration (IIPA)	New Delhi	Domestic	Two Weeks

12. Awards/Publication Details :

Signature