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|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|  <p>लोकहितार्थं सत्यनिष्ठा<br/>Dedicated to Truth in Public Interest</p> | <p>कार्यालय महालेखाकार (ए एवं ई), पंजाब,<br/>सेक्टर-17ई, चंडीगढ़<br/><b>Office of the Accountant General<br/>(A&amp;E), Punjab, Sector-17E,<br/>Chandigarh</b><br/><b>Email:</b> agae.punjab.ae@cag.gov.in<br/><b>No.:</b>W.Admin/AGT-25/25-26/33<br/><b>Dated:</b></p> |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|

### OFFICE ORDER

The competent authority vide order dated 02.06.2025 has approved the categorization of Divisions in state of Punjab and UT Chandigarh for AGT 2025.

The Categorization for Divisions is done based on Budgeted Outlay and Other Expenditure (Deposits, CSS, PMYG, NRWS etc) of 2021-22, 2022-23 and 2023-24, as received from Divisions. All the Divisional Accounts Officers are hereby advised to recheck the data and intimate this office if any discrepancy found, at the earliest but not later than 09.06.2025 otherwise it will be treated as final.

As per HQs guidelines dated 22.01.2025, all the divisions have been categorized as Very Heavy (Category ,A,), Heavy (Category ,B,), Medium (Category ,C,) and Light (Category ,D,) to match the four tiers Classification of Divisional Accountants cadre i.e. Sr. Divisional Accounts Officer, Divisional Accounts Officer Grade-I, Divisional Accounts Officer Grade-II and Divisional Accountants.

The Categorization for Divisions in the State of Punjab is attached as Annexure-A and Categorization for Divisions in UT Chandigarh is attached as Annexure-B.

The list of Vacant Divisions & Likely to be vacant divisions for both Punjab & U.T Chandigarh are also attached herewith.

**Digitally signed by  
Manisha Toor  
Date: 02-06-2025  
18:45:12**

Deputy Accountant General (Accounts)

No: W. Admn. /112-DA/P&T/25-26/324-29  
02.06.2025

Dated:

Copy of above is forwarded to the following for information and necessary action:

- 1) The Executive Engineer of PW Division of Punjab & UT Chandigarh
- 2) All Divisional Accountants of Punjab & UT Cadre
- 3) Works Accounts Punjab & Sub Office UT
- 4) Office Order file
- 5) CA to DAG (W. Admn.)
- 6) Sr. Accounts Officer I/c IT Cell for uploading the same on the website of this office
- 7) Notice Board.

Digitally signed by  
Sunil Kumar  
Date: 02-06-2025  
18:47:28  
Sr. Accounts Officer (W.  
Admn.)

| List of Vacant Divisions |                                                                        |             |            |
|--------------------------|------------------------------------------------------------------------|-------------|------------|
| 1                        | NAME OF DIVISION                                                       | Station     | DISTRICT   |
| 2                        | W/S & Sanitation Division No.II                                        | Amritsar    | Amritsar   |
| 3                        | Construction Division No-II (B&R),<br>Tarn Taran                       | Amritsar    | Amritsar   |
| 4                        | W/S & Sanitation Division, Batala                                      | Batala      | Gurdaspur  |
| 5                        | Provincial Division (B&R)                                              | Faridkot    | Faridkot   |
| 6                        | Faridkot Canal & Ground Water<br>Division                              | Faridkot    | Faridkot   |
| 7                        | Faridkot Drainage Cum Mining &<br>Geology Division                     | Faridkot    | Faridkot   |
| 8                        | Eastern Division (Irr.) now Fazilka<br>Canal and Ground Water Division | Ferozpur    | Ferozpur   |
| 9                        | W/S & Sanitation Division No.-II                                       | Ferozpur    | Ferozpur   |
| 10                       | W/S & Sanitation Division No-II<br>(EE2), Ferozepur at Zira            | Zira        | Ferozpur   |
| 11                       | W/S & Sanitation Division                                              | Garhshankar | Hoshiarpur |
| 12                       | Provincial Division (B&R)                                              | Gurdaspur   | Gurdaspur  |
| 13                       | W/S & Sanitation Division                                              | Gurdaspur   | Gurdaspur  |
| 14                       | Provincial Division (B&R)                                              | Hoshiarpur  | Hoshiarpur |
| 15                       | Central Works Division (B&R) now as<br>National Highway Division       | Hoshiarpur  | Hoshiarpur |
| 16                       | Shah Nahar Ext. (Civil Stage-I) Now<br>kandi Canal-1& Ground Water     | Hoshiarpur  | Hoshiarpur |
| 17                       | Hoshiarpur Drainage Cum Mining &<br>Geology Division (Irr.)            | Hoshiarpur  | Hoshiarpur |
| 18                       | W/S & Sanitation Division No.-III                                      | Ludhiana    | Ludhiana   |
| 19                       | Sidhwan Canal Division Now,<br>Ludhiana Canal & Ground Water           | Ludhiana    | Ludhiana   |
| 20                       | Horticulture Division (B&R)                                            | Ludhiana    | Ludhiana   |
| 21                       | W/S & Sanitation Division                                              | Malout      | Muktsar    |
| 22                       | Construction Division (B&R)                                            | Muktsar     | Muktsar    |
| 23                       | W/S & Sanitation Division                                              | Pathankot   | Pathankot  |

|    |                                                  |               |            |
|----|--------------------------------------------------|---------------|------------|
| 24 | Pathankot Drainage Cum Mining & Geology Division | Pathankot     | Pathankot  |
| 25 | W/S & Sanitation Division                        | Talwara       | Hoshiarpur |
| 26 | W/S & Sanitation Division No.-II                 | Tarn Taran    | Tarn Taran |
| 27 | FA&CAO, RSD, SHAHPURKANDI                        | SHAHPUR-KANDI | Pathankot  |
| 28 | FA&CAO, RSD, SHAHPURKANDI                        | SHAHPUR-KANDI | Pathankot  |
| 29 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 30 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 31 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 32 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 33 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 34 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 35 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 36 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 37 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 38 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 39 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 40 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |
| 41 | FA&CAO, BBMB, NANGAL                             | Nangal        | Ropar      |

  
Sr. Accounts Officer

| Divisions Likely to Vacant |                                                                         |                |            |
|----------------------------|-------------------------------------------------------------------------|----------------|------------|
| Sr. No.                    | NAME OF DIVISION                                                        | Station        | DISTRICT   |
| 1                          | W/S & Sanitation Division                                               | Abohar         | Fazilka    |
| 2                          | Panchayati Raj Division (B&R)                                           | Amritsar       | Amritsar   |
| 3                          | W/S & Sanitation Division No.-I, Ropar at Anandpur Sahib                | Anandpur Sahib | Ropar      |
| 4                          | Provincial Division No-I (B&R)                                          | Bhatinda       | Bhatinda   |
| 5                          | Central Works Division No-II (B&R) now as National Highway Division No- | Bhatinda       | Bhatinda   |
| 6                          | Central Works Division No. I (B&R) now as National Highway              | Bhatinda       | Bhatinda   |
| 7                          | Construction Division No.II (B&R)                                       | Bhatinda       | Bhatinda   |
| 8                          | Electrical Division (B&R) SCO.No.35, Sector-17/E                        | Chandigarh     | Chandigarh |
| 9                          | SDE/DHP /Dams SpillwayO/Admn, Directorate of Admn.                      | Chandigarh     | Chandigarh |
| 10                         | Provincial Division (B&R), Industrial Area near Police Station, Phase-I | Mohali         | Mohali     |
| 11                         | Ground Water Management Circle                                          | Mohali         | Mohali     |
| 12                         | Jall. Mech. Division Now SAS Nagar Canal & Ground Water Division        | Mohali         | Mohali     |
| 13                         | Electrical Division (B&R)                                               | Faridkot       | Faridkot   |
| 14                         | Drainage const div now Fazilka Drainage Cum Mining & Geology            | Fazilka        | Fazilka    |
| 15                         | Central Works Division (B&R) now as National Highway Division           | Ferozpur       | Ferozpur   |
| 16                         | Provincial Division (B&R)                                               | Ferozpur       | Ferozpur   |



|    |                                                                      |             |             |
|----|----------------------------------------------------------------------|-------------|-------------|
| 17 | W/S & Sanitation Division No.-I                                      | Ferozpur    | Ferozpur    |
| 18 | W/S & Sanitation Division No.II                                      | Gurdaspur   | Gurdaspur   |
| 19 | Panchayati Raj Division                                              | Gurdaspur   | Gurdaspur   |
| 20 | Construction Division No.-I (B&R)                                    | Hoshiarpur  | Hoshiarpur  |
| 21 | Construction Division No-II (B&R)                                    | Hoshiarpur  | Hoshiarpur  |
| 22 | Shah Nahar (Civil) Stage-II, Now Kandi Canal Stage -2 & Ground Water | Hoshiarpur  | Hoshiarpur  |
| 23 | Jalandhar Drainage Cum Mining & Geology Division                     | Jalandhar   | Jalandhar   |
| 24 | W/S & Sanitation Division No.-II                                     | Ludhiana    | Ludhiana    |
| 25 | Shri Muktsar Sahib Drainage Cum Mining & Geology Division            | Muktsar     | Muktsar     |
| 26 | W/S & Sanitation Division No.-II                                     | Muktsar     | Muktsar     |
| 27 | Provincial Division (B&R)                                            | Nawanshahar | Nawanshahar |
| 28 | Construction Division (B&R)                                          | Pathankot   | Pathankot   |
| 29 | Provincial Division No-I (B&R)                                       | Patiala     | Patiala     |



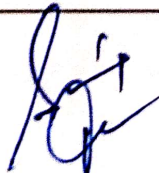
|    |                                                                        |               |            |
|----|------------------------------------------------------------------------|---------------|------------|
| 30 | National Highway Division (Central Works Division) (B&R) Sangrur at    | Patiala       | Patiala    |
| 31 | W/S & Sanitation (Mech.) Division                                      | Patiala       | Patiala    |
| 32 | Central Works Division (B&R) Now as National Highway Division          | Ropar         | Ropar      |
| 33 | FA&CAO, RSD, SHAHPURKANDI                                              | SHAHPUR-KANDI | Pathankot  |
| 34 | Phagwara Drainage Division (Irr.), Now SBS Nagar Drainage Cum Mining & | Jalandhar     | Jalandhar  |
| 35 | W/S & Sanitation Division No-II                                        | Mansa         | Mansa      |
| 36 | FA&CAO, BBMB, NANGAL                                                   | Nangal        | Ropar      |
| 37 | W/S & Sanitation Division                                              | Faridkot      | Faridkot   |
| 38 | Panchayati Raj Division                                                | Moga          | Moga       |
| 39 | W/S & Sanitation Division, Khanna                                      | Ludhiana      | Ludhiana   |
| 40 | Central Works Division (B&R)                                           | Jalandhar     | Jalandhar  |
| 41 | FA&CAO, RSD, SHAHPURKANDI                                              | SHAHPURKANDI  | Pathankot  |
| 42 | DIPR (Irr.)                                                            | Amritsar      | Amritsar   |
| 43 | Gurdaspur Drainage Cum Mining & Geology Division                       | Gurdaspur     | Gurdaspur  |
| 44 | Shah Nahar Mech Now Canal Stage-3 & Ground water division              | Hoshiarpur    | Hoshiarpur |

*[Signature]*  
Secy A.O.



**Vacant Division in r/o U.T Chandigarh**

| <b>SR.<br/>NO.</b> | <b>NAME OF DIVISION</b>                                 |
|--------------------|---------------------------------------------------------|
| 1                  | C.P Division No-VI, Additional building, Sector-9       |
| 2                  | C.P. Division No-III, Sector-16                         |
| 3                  | C.P. Division No-IV, Additional Building, Sector-9      |
| 4                  | Electrical Division No.I, Additional Building, Sector-9 |
| 5                  | P.H. Division No-III, Additional Building, Sector-9     |
| 6                  | P.H. Division No-VIII, Additional Building, Sector-9    |

  
**Sr. Accounts Officer**

**Likely to be Vacant Divisions in r/ o U.T, Chandigarh**

| <b>SR.<br/>NO.</b> | <b>NAME OF DIVISION</b>                           |
|--------------------|---------------------------------------------------|
| 1                  | C.P. Division No-I, Additional Building, Sector-9 |
| 2                  | C.P. Division No-II, Delux Building, Sector-9     |
| 3                  | C.P. Division No-V, Additional Building, Sector-9 |
| 4                  | P.H. Division No-VII, Sector-11                   |

  
**Sr. Accounts Officer**

# Annexure - A

Annual Budgeted Outlay figure/Expenditures including expenditure on Deposit Works and Centrally Sponsored Schemes like etc. (Rs. in Crores)

| Sr. No. | Deptt. | Name of Division                                            | 2021-22                             |                              |                                                                                            | 2022-23                             |                              |                                                                                            | 2023-24                             |                              |                                                                                            | Total    | Average | Category | REMARKS |
|---------|--------|-------------------------------------------------------------|-------------------------------------|------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------|------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------|------------------------------|--------------------------------------------------------------------------------------------|----------|---------|----------|---------|
|         |        |                                                             | Through Budget Head (IFMS) Treasury | Through PW Deposit Head 8443 | Expenditure Through Centrally Sponsored Schemes such as NRDWP, PMGSY, NHAI & others if any | Through Budget Head (IFMS) Treasury | Through PW Deposit Head 8443 | Expenditure Through Centrally Sponsored Schemes such as NRDWP, PMGSY, NHAI & others if any | Through Budget Head (IFMS) Treasury | Through PW Deposit Head 8443 | Expenditure Through Centrally Sponsored Schemes such as NRDWP, PMGSY, NHAI & others if any |          |         |          |         |
| 1       | WRD    | Rajasthan Feeder & Ground Water Division WRD, Ferozepur     | 0.00                                | 321.52                       | 0.00                                                                                       | 0.00                                | 513.75                       | 0.00                                                                                       | 0.00                                | 260.55                       | 0.00                                                                                       | 1095.82  | 365.27  | A        |         |
| 2       | B&R    | Provincial Division Sangrur                                 | 38.08                               | 79.76                        | 125.63                                                                                     | 15.86                               | 40                           | 38.71                                                                                      | 45.02                               | 41.3                         | 40.31                                                                                      | 464.67   | 154.89  | A        |         |
| 3       | B&R    | Construction Division II Bhatinda                           | 30.42                               | 27.33                        | 6.38                                                                                       | 14.7                                | 192.23                       | 5.64                                                                                       | 5.02                                | 5.92                         | 10.24                                                                                      | 297.88   | 99.29   | A        |         |
| 4       | B&R    | Provincial Division II Patiala                              | 52.78                               | 34.89                        | 2.97                                                                                       | 17.32                               | 35.03                        | 54.11                                                                                      | 22.58                               | 27.99                        | 28.43                                                                                      | 276.1    | 92.03   | A        |         |
| 5       | B&R    | Provincial Division Bhatinda                                | 72.78                               | 58.04                        | 8.01                                                                                       | 43.24                               | 30.26                        | 6.62                                                                                       | 24.64                               | 25.06                        | 3.9                                                                                        | 272.55   | 90.85   | A        |         |
| 6       | B&R    | Construction Div Gurdaspur at Batala                        | 35.56                               | 67.2                         | 5.21                                                                                       | 26.7                                | 57.84                        | 4.51                                                                                       | 49.05                               | 19.32                        | 0.72                                                                                       | 266.11   | 88.70   | A        |         |
| 7       | WSSD   | Water Supply & Sanitation Division, Rajpura                 | 122.03                              | 1.74                         | 0.00                                                                                       | 7.88                                | 84.85                        | 0.00                                                                                       | 5.36                                | 31.99                        | 0.00                                                                                       | 253.85   | 84.62   | A        |         |
| 8       | B&R    | Provincial Division, Mohali                                 | 20.37                               | 78.25                        | 0                                                                                          | 24.24                               | 56.85                        | 0                                                                                          | 23.1                                | 34.17                        | 0                                                                                          | 236.98   | 78.99   | A        |         |
| 9       | B&R    | Construction Division Pathankot                             | 98.28                               | 15.28                        | 0                                                                                          | 45.88                               | 21.19                        | 0                                                                                          | 40.98                               | 9.52                         | 0.53                                                                                       | 231.66   | 77.22   | A        |         |
| 10      | WSSD   | Water Supply & Sanitation Division (EE 2) Ferozepur at Zira | 17.72                               | 12.72                        | 31.25                                                                                      | 17.72                               | 60.05                        | 0.00                                                                                       | 4.18                                | 77.32                        | 0.00                                                                                       | 220.96   | 73.65   | A        |         |
| 11      | WSSD   | Water Supply & Sanitation Division No.I, Amritsar           | 80.09                               | 12.26                        | 0.00                                                                                       | 0.00                                | 13.03                        | 60.56                                                                                      | 0.13                                | 1.63                         | 46.88                                                                                      | 214.58   | 71.53   | A        |         |
| 12      | B&R    | Provincial Division Gurdaspur                               | 33.93                               | 78.31                        | 4.97                                                                                       | 7.96                                | 33.95                        | 6.35                                                                                       | 9.33                                | 21.65                        | 10.37                                                                                      | 206.82   | 68.94   | A        |         |
| 13      | B&R    | Provincial Division-I Patiala                               | 25.22                               | 62.51                        | 0                                                                                          | 28.21                               | 18.97                        | 0                                                                                          | 44.68                               | 26.92                        | 0                                                                                          | 206.51   | 68.84   | A        |         |
| 14      | B&R    | Central Works Division, Sangrur at Patiala                  | 13.9                                | 0.68                         | 105.1                                                                                      | 0                                   | 0.15                         | 55.29                                                                                      | 0.48                                | 0                            | 22.68                                                                                      | 198.28   | 66.09   | A        |         |
| 15      | B&R    | Construction Division No. 2, Hoshiarpur                     | 1.52                                | 36.78                        | 3.61                                                                                       | 3.03                                | 53.49                        | 1.57                                                                                       | 20.25                               | 54.93                        | 15.48                                                                                      | 190.66   | 63.55   | A        |         |
| 16      | WRD    | Abohar Canal & Ground Water Division WRD, Abohar            | 43.54                               | 27.42                        | 0.00                                                                                       | 22.12                               | 12.72                        | 0.00                                                                                       | 37.55                               | 41.92                        | 0.00                                                                                       | 185.2731 | 61.76   | A        |         |
| 17      | B&R    | Central Works Division, Ferozepur                           | 0.41                                | 0.3                          | 67.71                                                                                      | 0.88                                | 0.07                         | 62.55                                                                                      | 0.22                                | 0.01                         | 49.51                                                                                      | 181.66   | 60.55   | A        |         |
| 18      | B&R    | Provincial Division, Hoshiarpur                             | 52.05                               | 35.87                        | 2.71                                                                                       | 15.87                               | 25.47                        | 8.62                                                                                       | 8.28                                | 18.42                        | 10.11                                                                                      | 177.4    | 59.13   | A        |         |
| 19      | B&R    | Construction Division No.II Kapurthala                      | 6.53                                | 48.48                        | 1.6                                                                                        | 6.56                                | 43.34                        | 5.42                                                                                       | 6.9                                 | 43.15                        | 5.52                                                                                       | 167.5    | 55.83   | A        |         |
| 20      | B&R    | Provincial Division Jalandhar                               | 24.12                               | 56.05                        | 1.8                                                                                        | 12                                  | 33.11                        | 0.94                                                                                       | 6.66                                | 26.51                        | 0.94                                                                                       | 162.13   | 54.04   | A        |         |
| 21      | B&R    | Construction Division I Amritsar                            | 5.54                                | 44.04                        | 3.32                                                                                       | 13.9                                | 15.31                        | 4.18                                                                                       | 51.43                               | 11.89                        | 7.51                                                                                       | 157.12   | 52.37   | A        |         |
| 22      | B&R    | Central Works No. II Amritsar                               | 18.03                               | 33.83                        | 0                                                                                          | 28.56                               | 31.15                        | 0                                                                                          | 35.56                               | 9.77                         | 0                                                                                          | 156.9    | 52.30   | A        |         |
| 23      | B&R    | Construction Division No. II Amritsar                       | 21.15                               | 72.99                        | 0.16                                                                                       | 25.95                               | 15.88                        | 0                                                                                          | 8.78                                | 9.48                         | 0.67                                                                                       | 155.06   | 51.69   | A        |         |
| 24      | B&R    | Provincial Division PWD B&R Amritsar                        | 9.12                                | 57.22                        | 3.25                                                                                       | 13.6                                | 20.95                        | 6                                                                                          | 19.14                               | 20.38                        | 4.23                                                                                       | 153.89   | 51.30   | A        |         |
| 25      | B&R    | Construction Division No. I Ludhiana                        | 13.15                               | 28.83                        | 0                                                                                          | 17.12                               | 24.93                        | 0                                                                                          | 30.68                               | 37.8                         | 0                                                                                          | 152.51   | 50.84   | A        |         |
| 26      | B&R    | Construction Division Sirhind                               | 22.69                               | 41.71                        | 4.22                                                                                       | 4.49                                | 35.16                        | 8.14                                                                                       | 4.98                                | 17.04                        | 6.34                                                                                       | 144.77   | 48.26   | A        |         |
| 27      | B&R    | Construction Division, Malerkotla                           | 24.61                               | 21.51                        | 0                                                                                          | 12.15                               | 14.15                        | 0                                                                                          | 57.03                               | 9.63                         | 1.13                                                                                       | 140.21   | 46.74   | A        |         |

|    |                |                                                                  |        |       |       |       |         |       |        |        |       |          |       |   |  |
|----|----------------|------------------------------------------------------------------|--------|-------|-------|-------|---------|-------|--------|--------|-------|----------|-------|---|--|
| 28 | B&R            | Construction Div No. 1, mohali                                   | 28.73  | 37.48 | 0     | 19.12 | 27.05   | 0     | 6.2    | 16     | 0     | 134.58   | 44.86 | A |  |
| 29 | WSSD           | Water Supply & Sanitation Division, Abohar                       | 3.31   | 0.80  | 8.01  | 3.78  | 0.10    | 21.95 | 0.96   | 1.94   | 89.89 | 130.74   | 43.58 | A |  |
| 30 | WRD            | Mansa Canal & Ground Water Division WRD, Mansa                   | 41.89  | 0.13  | 0.00  | 20.16 | 0.11    | 0.00  | 9.22   | 0.24   | 50.33 | 122.0854 | 40.70 | A |  |
| 31 | B&R            | National Highway Division Abohar                                 | 3.31   | 0.8   | 8.01  | 3.78  | 0.1     | 21.95 | 3.87   | 0      | 75.55 | 117.37   | 39.12 | A |  |
| 32 | WRD            | B.M.L Canal & Ground Water Division WRD, Patiala                 | 6.88   | 5.53  | 0.00  | 32.76 | 0.93    | 0.00  | 62.35  | 4.06   | 0.00  | 112.51   | 37.50 | A |  |
| 33 | B&R            | Construction Division No. 1, Ferozepur                           | 16.21  | 50.73 | 3.36  | 3.14  | 20.44   | 0.48  | 3.93   | 13.53  | 0     | 111.82   | 37.27 | A |  |
| 34 | B&R            | Construction Division No. 1, Hoshiarpur                          | 2.76   | 30.28 | 13.25 | 0.04  | 13.52   | 21.94 | 4.67   | 7.09   | 16.49 | 110.04   | 36.68 | B |  |
| 35 | B&R            | Construction Division, Barnala                                   | 28.98  | 15.67 | 7.72  | 4.88  | 7.99    | 8.92  | 10.47  | 6.42   | 10.7  | 101.75   | 33.92 | B |  |
| 36 | WRD            | Bathinda Canal & ground water, Bathinda                          | 48.78  | 0.03  | 0.00  | 38.43 | 0.52    | 0.00  | 10.86  | 0.80   | 0.00  | 99.42    | 33.14 | B |  |
| 37 | WRD            | Ropar canal and ground water, Ropar                              | 14.99  | 4.09  | 0.00  | 18.76 | 22.54   | 0.00  | 28.78  | 0.00   | 9.86  | 99.02    | 33.01 | B |  |
| 38 | B&R            | Provincial Division, Chandigarh                                  | 35.19  | 2.74  | 0     | 26.52 | 1.71    | 0     | 29.61  | 3.11   | 0     | 98.88    | 32.96 | B |  |
| 39 | WSSD           | Water Supply & Sanitation Division, Fazilka                      | 3.01   | 21.10 | 3.11  | 0.16  | 1.84    | 17.94 | 0.14   | 0.01   | 50.25 | 97.56    | 32.52 | B |  |
| 40 | B&R            | Provincial Division, Ferozepur                                   | 11.84  | 40.21 | 3.06  | 3.82  | 22.42   | 1.14  | 3.49   | 11.39  | 0     | 97.37    | 32.46 | B |  |
| 41 | B&R            | Construction Division No.III Ludhiana                            | 16.299 | 28.83 | 0     | 3.799 | 16.783  | 0     | 11.437 | 13.278 | 0     | 90.426   | 30.14 | B |  |
| 42 | B&R            | Construction Division Moga                                       | 20.72  | 31.68 | 2.07  | 3.08  | 8.62    | 6.4   | 2.8    | 4.20   | 10.44 | 90.01    | 30.00 | B |  |
| 43 | Panchayati Raj | Panchayati Raj Division, Sangrur                                 | 0      | 19.32 | 0     | 0     | 23.33   | 0     | 0      | 46.96  | 0     | 89.61    | 29.87 | B |  |
| 44 | WSSD           | Water Supply & Sanitation Division No.1 Mohali                   | 28.16  | 3.57  | 0.00  | 24.09 | 3.76    | 0.00  | 27.84  | 1.58   | 0.00  | 89       | 29.67 | B |  |
| 45 | WSSD           | Water Supply & Sanitation Division Fatehgarh Sahib               | 27.17  | 1.68  | 0.00  | 0.10  | 1.56    | 28.81 | 5.84   | 23.13  | 0.00  | 88.29    | 29.43 | B |  |
| 46 | WRD            | Gurdaspur Drainage cum Mining & Geology Division WRD, Gurdaspur  | 14.35  | 0.00  | 23.31 | 41.38 | 0.00    | 0.00  | 2.53   | 0.00   | 4.60  | 86.17    | 28.72 | B |  |
| 47 | B&R            | Construction Division Sangrur                                    | 0      | 55.19 | 0     | 0     | (-)1.16 | 0     | 30.16  | 0.13   | 0     | 85.48    | 28.49 | B |  |
| 48 | WSSD           | Water Supply & Sanitation Division, Taran Taran I                | 34.63  | 6.46  | 5.42  | 25.87 | 0.66    | 1.01  | 0.00   | 0.08   | 10.56 | 84.69    | 28.23 | B |  |
| 49 | B&R            | Construction Division Nabha                                      | 14.4   | 15.58 | 0.88  | 8.25  | 19.82   | 2.93  | 9.39   | 8.45   | 3.88  | 83.58    | 27.86 | B |  |
| 50 | WRD            | Bist Doab canal & ground water, Jalandhar                        | 2.76   | 46.93 | 0.00  | 1.73  | 7.08    | 0.00  | 16.49  | 4.92   | 0.00  | 79.9089  | 26.64 | B |  |
| 51 | Panchayati Raj | Panchayati Raj Division, Patiala                                 | 0      | 48.63 | 0     | 0     | 19.04   | 0     | 0      | 9.38   | 0     | 77.05    | 25.68 | B |  |
| 52 | B&R            | Construction Division Mukerian                                   | 11.04  | 19.82 | 1.95  | 4.76  | 16.36   | 1.02  | 4.97   | 9.67   | 6.1   | 75.69    | 25.23 | B |  |
| 53 | WRD            | Amritsar Majitha Canal & Ground Water Division WRD Amritsar      | 1.14   | 22.53 | 0.00  | 28.28 | 0.14    | 0.00  | 18.71  | 3.99   | 0.00  | 74.79    | 24.93 | B |  |
| 54 | B&R            | Provincial Division Ludhiana                                     | 4.23   | 12.3  | 0     | 2.89  | 21.72   | 0     | 16.47  | 14.92  | 0     | 72.53    | 24.18 | B |  |
| 55 | WRD            | Kandi Canal - I & Ground Water WRD Hoshiarpur                    | 47.06  | 0.00  | 7.18  | 4.62  | 0.00    | 0.00  | 4.82   | 8.21   | 0.00  | 71.897   | 23.97 | B |  |
| 56 | B&R            | Construction Division Patiala                                    | 16.01  | 7.31  | 0     | 17.66 | 0       | 0     | 24.27  | 6.17   | 0     | 71.42    | 23.81 | B |  |
| 57 | WSSD           | Water Supply & Sanitation Division No.1 Ropar at Anandpur Sahib  | 16.52  | 5.88  | 0.00  | 9.54  | 20.85   | 0.00  | 6.13   | 11.64  | 0.00  | 70.56    | 23.52 | B |  |
| 58 | WRD            | TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar | 7.16   | 30.70 | 0.00  | 4.51  | 19.26   | 0.00  | 3.70   | 5.14   | 0.00  | 70.47    | 23.49 | B |  |
| 59 | B&R            | Construction Division No. 2, Mohali at fatehgarh Sahib           | 19.86  | 17.11 | 0     | 11.6  | 13.26   | 0     | 3.04   | 4.07   | 0     | 68.94    | 22.98 | B |  |
| 60 | B&R            | Central Works No 2, Bhatinda                                     | 1.82   | 0.24  | 25.46 | 2.63  | 0.01    | 13.79 | 3.65   | 0.24   | 20.93 | 68.77    | 22.92 | B |  |
| 61 | WRD            | Sangrur Canal & Ground Water Division WRD, Sangrur               | 11.76  | 0.33  | 0.00  | 10.93 | 0.09    | 0.00  | 38.84  | 0.03   | 5.03  | 67.01    | 22.34 | B |  |
| 62 | B&R            | Construction Division No. I Jalandhar                            | 17.01  | 17.62 | 3.35  | 4.73  | 6.09    | 2.87  | 4.33   | 3.29   | 6.54  | 65.83    | 21.94 | B |  |
| 63 | B&R            | Construction Div. No. 2, Ferozepur at Fazilka                    | 37.51  | 2.39  | 0     | 13.58 | 1.49    | 0     | 7.27   | 1.15   | 0     | 63.39    | 21.13 | B |  |
| 64 | B&R            | Central Works Division, Mohali                                   | 26.19  | 5.83  | 3.13  | 6.01  | 7       | 5.11  | 9.59   | 0.44   | 0     | 63.3     | 21.10 | B |  |

|     |                |                                                              |         |        |       |        |        |      |         |        |       |         |       |   |
|-----|----------------|--------------------------------------------------------------|---------|--------|-------|--------|--------|------|---------|--------|-------|---------|-------|---|
| 65  | B&R            | Electrical Division , Chandigarh                             | 18.1701 | 5.4872 | 0     | 19.252 | 3.3129 | 0    | 13.0157 | 2.4281 | 0     | 61.666  | 20.56 | B |
| 66  | WRD            | Amritsar Jandiala Canal & Ground Water Division WRD Amritsar | 4.77    | 2.88   | 0.00  | 15.30  | 0.00   | 0.00 | 19.06   | 1.28   | 17.13 | 60.42   | 20.14 | B |
| 67  | WRD            | Lehal Canal Division WRD, Patiala                            | 1.93    | 4.43   | 0.00  | 6.49   | 0.00   | 6.52 | 23.97   | 0.44   | 16.07 | 59.85   | 19.95 | B |
| 68  | WSSD           | Water Supply & Sanitation Division, Gurdaspur 1              | 24.17   | 0.33   | 0.00  | 17.19  | 4.52   | 0.00 | 0.49    | 2.45   | 8.42  | 57.57   | 19.19 | B |
| 69  | B&R            | Horticulture Division Ludhiana                               | 7.27    | 2.42   | 0     | 0      | 39.43  | 0    | 0       | 7.05   | 0     | 56.17   | 18.72 | B |
| 70  | WSSD           | Water Supply & Sanitation Division (EE 2) Tarn Taran         | 12.47   | 0.63   | 1.04  | 23.50  | 13.37  | 1.54 | 0.00    | 0.00   | 2.14  | 54.69   | 18.23 | B |
| 71  | B&R            | Provincial Division Faridkot                                 | 31.04   | 3.44   | 0     | 7.18   | 3.07   | 0    | 7.04    | 2.48   | 0     | 54.25   | 18.08 | B |
| 72  | WSSD           | Water Supply & Sanitation Division No.2 Patiala              | 4.23    | 12.38  | 0.30  | 16.28  | 2.17   | 0.52 | 15.42   | 1.46   | 1.11  | 53.87   | 17.96 | B |
| 73  | B&R            | Construction Division No. 1 Kapurthala                       | 8.85    | 12.59  | 0.64  | 5.85   | 12.41  | 1.23 | 2.41    | 8.54   | 0     | 52.52   | 17.51 | B |
| 74  | B&R            | Construction Division Muktsar                                | 16.04   | 7.49   | 0.6   | 9.28   | 4.28   | 2.14 | 3.28    | 2.22   | 6.14  | 51.47   | 17.16 | B |
| 75  | WSSD           | Water Supply & Sanitation Division, Faridkot                 | 4.29    | 1.69   | 0.00  | 19.03  | 2.25   | 0.00 | 20.99   | 2.80   | 0.00  | 51.05   | 17.02 | B |
| 76  | WRD            | Amritsar Drainage cum Mining & Geology Division WRD          | 4.55    | 5.00   | 0.00  | 2.56   | 24.00  | 0.00 | 1.97    | 12.00  | 0.00  | 50.08   | 16.69 | B |
| 77  | B&R            | Construction Division No. II Jalandhar                       | 5.09    | 25.16  | 0     | 0.58   | 9.65   | 0    | 0.13    | 9.04   | 0     | 49.65   | 16.55 | B |
| 78  | B&R            | Provincial Division Nawanshehar                              | 11.43   | 5.48   | 0     | 5.97   | 14.54  | 0.5  | 0.9     | 3.47   | 6.72  | 49.01   | 16.34 | B |
| 79  | B&R            | Construction Division , Ropar                                | 11.43   | 5.48   | 0     | 5.97   | 14.54  | 0.5  | 0.9     | 3.47   | 6.72  | 49.01   | 16.34 | B |
| 80  | WRD            | Patiala Drainage cum Mining and Geology Circle WRD, Patiala  | 10.36   | 4.09   | 0.00  | 27.52  | 1.47   | 0.00 | 1.57    | 3.13   | 0.00  | 48.14   | 16.05 | B |
| 81  | WSSD           | WSSD, Quality Unit Phase -2 Mohali                           | 13.77   | 0.00   | 6.33  | 0.75   | 0.00   | 3.00 | 0.13    | 0.00   | 22.40 | 46.38   | 15.46 | B |
| 82  | WSSD           | Water Supply & Sanitation Division No.3, Amritsar            | 0.53    | 7.57   | 12.28 | 3.28   | 4.71   | 3.67 | 2.04    | 2.23   | 8.07  | 44.38   | 14.79 | B |
| 83  | B&R            | Provincial Division Mansa                                    | 16.4    | 3.91   | 0     | 6.39   | 1.1    | 0.93 | 10.22   | 2.04   | 2.87  | 43.86   | 14.62 | B |
| 84  | WSSD           | Water Supply & Sanitation Division No.2, Muktsar             | 4.55    | 21.91  | 0.00  | 3.53   | 8.47   | 0.67 | 1.48    | 2.64   | 0.00  | 43.25   | 14.42 | B |
| 85  | WRD            | Gurdaspur Canal & Ground Water Division WRD Gurdaspur        | 4.09    | 1.08   | 0.00  | 1.49   | 19.18  | 0.00 | 9.03    | 0.69   | 7.67  | 43.2236 | 14.41 | B |
| 86  | WRD            | Kandi Canal Stage-2 Division WRD Hoshiarpur                  | 10.22   | 0.00   | 0.00  | 26.72  | 0.00   | 0.00 | 0.00    | 0.00   | 4.92  | 41.86   | 13.95 | B |
| 87  | WSSD           | Water Supply & Sanitation Division No.3, Bathinda            | 8.92    | 2.28   | 3.31  | 11.40  | 1.52   | 0.00 | 10.16   | 2.91   | 0.00  | 40.5    | 13.50 | B |
| 88  | WRD            | Muktsar Sahib Drainage cum Mining & Geology Division WRD     | 15.35   | 0.00   | 0.00  | 12.56  | 0.00   | 0.00 | 4.55    | 0.00   | 7.27  | 39.7314 | 13.24 | B |
| 89  | WRD            | Fazilka Canal & Ground water Division, C.C. , Ferozepur      | 9.56    | 1.19   | 0.00  | 6.72   | 0.92   | 0.00 | 20.71   | 0.12   | 0.00  | 39.22   | 13.07 | C |
| 90  | WSSD           | Water Supply & Sanitation Division (EE 2) Batala             | 9.81    | 2.26   | 6.82  | 7.79   | 0.54   | 6.21 | 4.14    | 0.57   | 0.00  | 38.14   | 12.71 | C |
| 91  | WRD            | Devigarh Patiala Canal and Ground Water Division WRD         | 5.48    | 11.04  | 0.00  | 4.84   | 1.30   | 0.00 | 10.86   | 1.38   | 3.17  | 38.07   | 12.69 | C |
| 92  | B&R            | Construction Division Gidderbaha                             | 26.07   | 2.23   | 0     | 5.02   | 0.44   | 1.41 | 1.81    | 0.16   | 0.43  | 37.57   | 12.52 | C |
| 93  | Panchayati Raj | Panchayati Raj , Gurdaspur                                   | 0       | 19.517 | 0     | 0      | 4.848  | 0    | 0       | 12.65  | 0     | 37.015  | 12.34 | C |
| 94  | Panchayati Raj | Panchayati Raj Division, Bathinda                            | 0       | 20.56  | 0     | 0      | 7.61   | 0    | 0       | 8.5    | 0     | 36.67   | 12.22 | C |
| 95  | WSSD           | Water Supply & Sanitation Division, Talwara                  | 20.94   | 4.32   | 0.00  | 0.00   | 5.67   | 0.00 | 0.00    | 4.96   | 0.00  | 35.89   | 11.96 | C |
| 96  | Panchayati Raj | Panchayati Raj Division , Muktsar                            | 0       | 7.34   | 0     | 0      | 7.66   | 0    | 0       | 20.21  | 0     | 35.21   | 11.74 | C |
| 97  | WSSD           | Water Supply & Sanitation Division No.3, Mohali              | 5.99    | 6.12   | 0.00  | 4.67   | 3.98   | 0.00 | 5.81    | 4.60   | 0.00  | 31.17   | 10.39 | C |
| 98  | WSSD           | Water Supply & Sanitation Division, Pathankot                | 7.05    | 1.26   | 1.03  | 2.72   | 1.02   | 2.25 | 12.23   | 1.54   | 2.04  | 31.14   | 10.38 | C |
| 99  | WRD            | Talwara Canal Division WRD Talwara                           | 0.52    | 0.14   | 0.00  | 3.52   | 0.40   | 0.00 | 25.02   | 0.12   | 0.00  | 29.72   | 9.91  | C |
| 100 | WRD            | Faridkot Canal ground water, Faridkot                        | 4.34    | 0.00   | 0.00  | 11.36  | 0.00   | 0.00 | 13.31   | 0.00   | 0.00  | 29.01   | 9.67  | C |
| 101 | WRD            | Ferozepur Drainage cum Mining & Geology Division WRD         | 4.63    | 4.49   | 0.00  | 5.03   | 0.00   | 0.00 | 3.46    | 11.20  | 0.00  | 28.81   | 9.60  | C |

|     |                |                                                                 |       |       |       |       |       |      |       |       |      |        |      |   |  |
|-----|----------------|-----------------------------------------------------------------|-------|-------|-------|-------|-------|------|-------|-------|------|--------|------|---|--|
| 102 | B&R            | Electrical Division Amritsar                                    | 5.56  | 5.18  | 0     | 4.16  | 3.9   | 0    | 6.2   | 3.28  | 0    | 28.28  | 9.43 | C |  |
| 103 | B&R            | Central Works Division, Hoshiarpur                              | 0.09  | 0.89  | 15.03 | 0     | 0.016 | 4.38 | 6.65  | 0.016 | 0.61 | 27.682 | 9.23 | C |  |
| 104 | WRD            | GROUND WATER MANAGEMENT CIRCLE SAS NAGAR                        | 0     | 0     | 8.8   | 0     | 0     | 7.65 | 0     | 8.56  | 1.35 | 26.36  | 8.79 | C |  |
| 105 | WSSD           | Water Supply & Sanitation Division No.1, Jalandhar              | 3.58  | 1.99  | 3.57  | 1.90  | 1.25  | 1.88 | 1.95  | 2.72  | 7.16 | 26     | 8.67 | C |  |
| 106 | WRD            | Barnala Canal And Ground Water Division Barnala                 | 0     | 0     | 0     | 0     | 0     | 0    | 20.43 | 5.35  | 0    | 25.78  | 8.59 | C |  |
| 107 | WSSD           | Water Supply & Sanitation Division No.1, Hoshiarpur             | 0.11  | 7.32  | 0.05  | 0.46  | 6.81  | 1.59 | 0.47  | 7.23  | 1.05 | 25.09  | 8.36 | C |  |
| 108 | Panchayati Raj | Panchayati Raj Division , Ludhiana                              | 0     | 11.88 | 0     | 0     | 3.93  | 0    | 0     | 9.04  | 0    | 24.85  | 8.28 | C |  |
| 109 | WSSD           | Water Supply & Sanitation Division No.1 Patiala                 | 1.19  | 6.34  | 0.09  | 2.69  | 2.81  | 0.97 | 2.75  | 4.94  | 0.84 | 22.62  | 7.54 | C |  |
| 110 | WSSD           | Water Supply & Sanitation Division Khanna                       | 8.68  | 1.32  | 3.96  | 0.16  | 0.79  | 1.61 | 3.67  | 0.00  | 2.07 | 22.26  | 7.42 | C |  |
| 111 | WRD            | Fazilka Drainage cum Mining & Geology Division WRD Fazilka      | 3.08  | 0.00  | 0.00  | 13.32 | 0.00  | 0.00 | 5.44  | 0.22  | 0.00 | 22.06  | 7.35 | C |  |
| 112 | WRD            | Pathankot Drainage cum Mining & Geology Division WRD Pathankot  | 0     | 0     | 0     | 0     | 0     | 0    | 1.07  | 20.83 | 0    | 21.9   | 7.30 | C |  |
| 113 | WRD            | Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur        | 7.17  | 0.00  | 0.00  | 7.70  | 0.00  | 0.00 | 6.66  | 0.00  | 0.00 | 21.53  | 7.18 | C |  |
| 114 | Panchayati Raj | Panchayati Raj Division , Moga                                  | 0     | 7.77  | 0     | 0     | 3.42  | 0    | 0     | 9.22  | 0    | 20.41  | 6.80 | C |  |
| 115 | WSSD           | Water Supply & Sanitation Division No.1 Ludhiana                | 3.76  | 1.29  | 0.00  | 0.75  | 0.66  | 2.89 | 3.49  | 2.82  | 4.13 | 19.79  | 6.60 | C |  |
| 116 | WSSD           | Water Supply & Sanitation Division, Nawanshahar                 | 3.24  | 5.42  | 0.00  | 2.19  | 2.77  | 0.00 | 0.88  | 1.61  | 3.22 | 19.33  | 6.44 | C |  |
| 117 | WSSD           | Water Supply & Sanitation Division (EE 2) Moga                  | 10.47 | 0.34  | 7.35  | 0.00  | 0.23  | 0.00 | 0.06  | 0.28  | 0.00 | 18.73  | 6.24 | C |  |
| 118 | WSSD           | Water Supply & Sanitation Division (EE 2) Pathankot             | 2.82  | 0.70  | 2.54  | 1.30  | 0.86  | 1.78 | 6.97  | 0.17  | 1.38 | 18.52  | 6.17 | C |  |
| 119 | WSSD           | Water Supply & Sanitation Division Malerkotla                   | 5.09  | 1.81  | 0.00  | 0.44  | 0.76  | 4.43 | 0.68  | 2.07  | 3.19 | 18.47  | 6.16 | C |  |
| 120 | WSSD           | Water Supply & Sanitation Division, Kapurthala                  | 6.11  | 1.30  | 0.00  | 5.88  | 0.82  | 0.00 | 3.49  | 0.71  | 0.00 | 18.31  | 6.10 | C |  |
| 121 | WSSD           | Water Supply & Sanitation Division, Batala                      | 4.70  | 0.60  | 1.09  | 4.42  | 1.70  | 1.73 | 2.23  | 1.70  | 0.00 | 18.17  | 6.06 | C |  |
| 122 | WSSD           | Water Supply & Sanitation Division Sangrur                      | 2.25  | 2.86  | 4.79  | 0.32  | 1.23  | 0.96 | 1.51  | 3.17  | 0.89 | 17.98  | 5.99 | C |  |
| 123 | B&R            | Central Works Division, Ropar                                   | 4.83  | 0.73  | 0     | 8     | 0.73  | 0    | 3.49  | 0.036 | 0.02 | 17.836 | 5.95 | C |  |
| 124 | WRD            | Sangrur Drainage cum Mining and Geology Circle WRD Sangrur      | 4.69  | 0.00  | 0.00  | 4.05  | 0.00  | 0.00 | 8.91  | 0.00  | 0.00 | 17.65  | 5.88 | C |  |
| 125 | Panchayati Raj | Panchayati Raj, Ferozepur                                       | 0     | 3.71  | 0     | 0     | 4.23  | 0    | 0     | 9.49  | 0    | 17.43  | 5.81 | C |  |
| 126 | WSSD           | Water Supply & Sanitation Division No.2, Bathinda               | 5.92  | 1.11  | 0.00  | 7.34  | 0.47  | 0.94 | 0.22  | 0.67  | 0.74 | 17.41  | 5.80 | C |  |
| 127 | WSSD           | Water Supply & Sanitation Division No.3, Ludhiana               | 4.75  | 0.69  | 0.00  | 1.49  | 0.02  | 0.00 | 1.67  | 0.02  | 8.75 | 17.39  | 5.80 | C |  |
| 128 | Panchayati Raj | Panchayati Raj , Hoshiarpur                                     | 0     | 4.64  | 0     | 0     | 3.77  | 0    | 0     | 8.19  | 0    | 16.6   | 5.53 | C |  |
| 129 | B&R            | Central Works No. 1 Amritsar                                    | 0.15  | 0.28  | 3.89  | 0     | 0.089 | 1    | 7.77  | 1.22  | 1.83 | 16.229 | 5.41 | C |  |
| 130 | WRD            | Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar | 6.50  | 0.04  | 0.00  | 6.73  | 0.00  | 0.00 | 1.64  | 0.11  | 0.00 | 15.02  | 5.01 | C |  |
| 131 | B&R            | Electrical Division Ludhiana                                    | 2.78  | 2.23  | 0     | 1.25  | 1.75  | 0    | 6.3   | 0.3   | 0    | 14.61  | 4.87 | C |  |
| 132 | WRD            | Ropar Drainage cum Mining and Geology Circle WRD Ropar          | 6.88  | 0.00  | 0.00  | 2.35  | 0.00  | 0.00 | 5.33  | 0.00  | 0.00 | 14.56  | 4.85 | C |  |
| 133 | WRD            | Harika Canal Division, WRD Ferozepur                            | 3.22  | 1.41  | 0.00  | 2.77  | 0.58  | 0.00 | 6.30  | 0.09  | 0.00 | 14.37  | 4.79 | C |  |
| 134 | WSSD           | Water Supply & Sanitation Division, Garhshankar                 | 2.46  | 3.47  | 0.00  | 1.11  | 1.84  | 0.00 | 4.30  | 0.83  | 0.00 | 14.01  | 4.67 | C |  |
| 135 | WRD            | Mansa Drainage Cum-Mining and Geology Division, WRD Mansa       | 1.04  | 0.00  | 0.00  | 1.41  | 0.00  | 6.15 | 1.94  | 2.97  | 0.24 | 13.75  | 4.58 | C |  |
| 136 | WSSD           | Water Supply & Sanitation Division No.2, Jalandhar              | 5.43  | 0.22  | 0.00  | 0.03  | 0.42  | 1.96 | 0.47  | 3.74  | 0.65 | 12.92  | 4.31 | C |  |
| 137 | WSSD           | Water Supply & Sanitation Division No.2 Mohali                  | 0.00  | 2.99  | 0.00  | 0.00  | 2.75  | 0.00 | 6.00  | 1.18  | 0.00 | 12.92  | 4.31 | C |  |
| 138 | WSSD           | Water Supply & Sanitation Division No.1, Bathinda               | 4.99  | 1.18  | 0.00  | 0.00  | 0.43  | 4.24 | 0.15  | 1.22  | 0.46 | 12.67  | 4.22 | C |  |

|     |                |                                                                   |      |      |      |      |      |      |       |      |      |         |      |   |  |
|-----|----------------|-------------------------------------------------------------------|------|------|------|------|------|------|-------|------|------|---------|------|---|--|
| 139 | Panchayati Raj | Panchayati Raj Division , Amritsar                                | 0    | 1.82 | 0    | 0    | 2.27 | 0    | 0.012 | 8.41 | 0    | 12.512  | 4.17 | C |  |
| 140 | WSSD           | Water Supply & Sanitation Division No.2, Ropar                    | 1.36 | 0.62 | 0.92 | 0.00 | 1.47 | 4.66 | 0.00  | 0.44 | 3.03 | 12.5    | 4.17 | C |  |
| 141 | WSSD           | Water Supply & Sanitation Division No.2 , Amritsar.               | 0.89 | 0.75 | 0.78 | 2.69 | 0.92 | 0.73 | 3.74  | 0.69 | 1.06 | 12.25   | 4.08 | C |  |
| 142 | WRD            | Ludhiana Drainage cum Mining & Geology Division WRD               | 4.78 | 0.65 | 0.00 | 3.79 | 0.31 | 0.00 | 2.19  | 0.33 | 0.00 | 12.0518 | 4.02 | C |  |
| 143 | B&R            | Electrical E Div 1 Patiala                                        | 1.36 | 6.41 | 0    | 0.74 | 0.94 | 0    | 0.55  | 1.98 | 0    | 11.98   | 3.99 | C |  |
| 144 | WRD            | SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar   | 5.81 | 0.00 | 0.00 | 0.00 | 5.81 | 0.00 | 0.34  | 0.00 | 0.00 | 11.9696 | 3.99 | D |  |
| 145 | Panchayati Raj | Panchayati Raj Division , Ropar                                   | 0    | 4.37 | 0    | 0    | 4.13 | 0    | 0     | 3.29 | 0    | 11.79   | 3.93 | D |  |
| 146 | WSSD           | Water Supply & Sanitation Division No.2, Hoshiarpur               | 2.33 | 3.20 | 0.00 | 1.57 | 4.63 | 0.00 | 1.66  | 1.16 | 0.00 | 11.55   | 3.85 | D |  |
| 147 | WRD            | Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur | 3.99 | 0.00 | 0.00 | 4.52 | 0.00 | 0.00 | 2.62  | 0.00 | 0.00 | 11.13   | 3.71 | D |  |
| 148 | Panchayati Raj | Panchayati Raj Division , Jalandhar                               | 0    | 2.86 | 0    | 0    | 2.18 | 0    | 0     | 5.89 | 0    | 10.93   | 3.64 | D |  |
| 149 | WSSD           | Water Supply & Sanitation Division No.1, Mukatsar                 | 0.90 | 0.71 | 0.00 | 0.00 | 0.19 | 6.11 | 1.14  | 0.72 | 0.96 | 10.726  | 3.58 | D |  |
| 150 | WSSD           | Water Supply & Sanitation Division No.2, Ludhiana                 | 4.42 | 1.56 | 0.00 | 0.00 | 1.06 | 1.33 | 0.41  | 0.98 | 0.81 | 10.57   | 3.52 | D |  |
| 151 | WRD            | Faridkot Drainage cum Mining & Geology Division WRD               | 3.47 | 0.00 | 0.00 | 3.71 | 0.00 | 0.00 | 2.73  | 0.00 | 0.00 | 9.91    | 3.30 | D |  |
| 152 | B&R            | Electrical Division Sangrur                                       | 2.44 | 4.98 | 0    | 0.56 | 1.13 | 0    | 0.66  | 0.11 | 0    | 9.88    | 3.29 | D |  |
| 153 | WSSD           | Water Supply & Sanitation Division (EE 2) Gurdaspur               | 2.28 | 0.56 | 0.00 | 2.98 | 0.38 | 0.00 | 0.10  | 0.23 | 3.33 | 9.86    | 3.29 | D |  |
| 154 | WRD            | Kandi Canal-3 WRD Hoshiarpur                                      | 2.09 | 0.00 | 0.00 | 0.97 | 0.00 | 0.00 | 5.86  | 0.00 | 0.79 | 9.7029  | 3.23 | D |  |
| 155 | WSSD           | Water Supply & Sanitation Division No.1, Mansa                    | 3.21 | 1.74 | 0.00 | 1.49 | 0.69 | 0.00 | 0.68  | 0.54 | 1.12 | 9.47    | 3.16 | D |  |
| 156 | B&R            | Electrical Division Bhatinda                                      | 1.56 | 2.87 | 0    | 1.04 | 1.53 | 0    | 0.7   | 0.75 | 0    | 8.45    | 2.82 | D |  |
| 157 | WSSD           | Water Supply & Sanitation Division, Moga                          | 4.94 | 0.58 | 0.85 | 0.07 | 0.42 | 0.00 | 0.13  | 0.28 | 0.88 | 8.15    | 2.72 | D |  |
| 158 | B&R            | Mechanical Division Jalandhar                                     | 3.39 | 1.41 | 0    | 1.31 | 0.61 | 0    | 1.22  | 0.03 | 0    | 7.97    | 2.66 | D |  |
| 159 | WSSD           | Water Supply & Sanitation Division, Malout                        | 1.62 | 0.76 | 0.00 | 1.21 | 0.63 | 0.98 | 1.80  | 0.75 | 0.00 | 7.75    | 2.58 | D |  |
| 160 | WRD            | Ground Water Resources Division II, Mohali                        | 0.00 | 0.00 | 3.31 | 0.00 | 0.00 | 1.77 | 0.00  | 0.00 | 2.45 | 7.5291  | 2.51 | D |  |
| 161 | B&R            | Central Works Bhatinda                                            | 0.75 | 0.12 | 0    | 2.73 | 0    | 0    | 3.2   | 0.02 | 0    | 6.82    | 2.27 | D |  |
| 162 | Panchayati Raj | Panchayati Raj Division , Malerkotla                              | 0    | 0    | 0    | 0    | 1.84 | 0    | 0.58  | 4.3  | 0    | 6.72    | 2.24 | D |  |
| 163 | B&R            | Electrical Division Faridkot                                      | 1.24 | 2.38 | 0    | 1.13 | 0.56 | 0    | 0.35  | 0.71 | 0    | 6.37    | 2.12 | D |  |
| 164 | Panchayati Raj | Panchayati Raj Division , Taran taran                             | 0    | 2.33 | 0    | 0    | 1.04 | 0    | 0     | 2.96 | 0    | 6.33    | 2.11 | D |  |
| 165 | WRD            | Kandi Area Dam Circle, WRD Hoshiarpur                             | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.25  | 0.00 | 4.06 | 6.31    | 2.10 | D |  |
| 166 | B&R            | Electrical Division Jalandhar                                     | 1.66 | 2.17 | 0    | 0.32 | 0.41 | 0    | 0.65  | 0.99 | 0    | 6.2     | 2.07 | D |  |
| 167 | WSSD           | Water Supply & Sanitation Mechanical Division Patiala             | 0.89 | 0.53 | 0.00 | 1.84 | 0.41 | 0.00 | 2.02  | 0.28 | 0.00 | 5.97    | 1.99 | D |  |
| 168 | WRD            | Drainage Cum Mining & Geology Division WRD Anandpur Sahib         | 0    | 0    | 0    | 0    | 0    | 0    | 4.93  | 0    | 0.99 | 5.92    | 1.97 | D |  |
| 169 | WSSD           | Water Supply & Sanitation Division No.2, Mansa                    | 2.86 | 1.03 | 0.00 | 0.88 | 0.35 | 0.30 | 0.20  | 0.10 | 0.20 | 5.92    | 1.97 | D |  |
| 170 | Panchayati Raj | Panchayati Raj , Fatehgarh Sahib                                  | 0    | 1.12 | 0    | 0    | 1.38 | 0    | 0     | 2.81 | 0    | 5.31    | 1.77 | D |  |
| 171 | WSSD           | Water Supply & Sanitation Division Barnala                        | 0.42 | 1.10 | 0.46 | 0.13 | 0.27 | 1.33 | 0.29  | 0.18 | 1.08 | 5.26    | 1.75 | D |  |
| 172 | WRD            | Mechanical Construction Division, WRD                             | 0.00 | 0.00 | 0.00 | 0.72 | 0.00 | 0.00 | 0.78  | 3.53 | 0.00 | 5.03    | 1.68 | D |  |
| 173 | WSSD           | Water Supply & Sanitation Division No-2 (EE 3) Jalandhar          | 0.12 | 0.02 | 0.00 | 0.48 | 0.77 | 1.97 | 0.91  | 0.48 | 0.00 | 4.75    | 1.58 | D |  |
| 174 | WSSD           | Water Supply & Sanitation Division No.1, Ferozepur                | 0.23 | 0.16 | 0.00 | 0.37 | 0.44 | 0.67 | 0.29  | 2.13 | 0.43 | 4.72    | 1.57 | D |  |
| 175 | B&R            | Construction Division IV Ludhiana                                 | 0.85 | 0.27 | 0    | 2.72 | 0.57 | 0    | 0     | 0    | 0    | 4.41    | 1.47 | D |  |

|     |      |                                                           |       |       |      |       |       |      |       |       |      |        |             |          |  |
|-----|------|-----------------------------------------------------------|-------|-------|------|-------|-------|------|-------|-------|------|--------|-------------|----------|--|
| 176 | B&R  | Central Works Division , Patiala                          | 0.36  | 2.59  | 0    | 0.04  | 0.19  | 0    | 0.42  | 0.15  | 0    | 3.75   | 1.25        | D        |  |
| 177 | WRD  | Ludhian Canal & Ground water Division, Ludhiana           | 1.92  | 0.26  | 0.00 | 0.62  | 0.12  | 0.00 | 0.58  | 0.21  | 0.00 | 3.7158 | 1.24        | D        |  |
| 178 | B&R  | Horticulture Division , Patiala                           | 0.16  | 0.91  | 0    | 0.24  | 0.94  | 0    | 0.16  | 0.29  | 0    | 2.7    | 0.90        | D        |  |
| 179 | WRD  | Madhopur Canal & Ground water Division WRD Gurdaspur      | 0.42  | 0.26  | 0.00 | 0.92  | 0.02  | 0.00 | 1.08  | 0.01  | 0.00 | 2.6984 | 0.90        | D        |  |
| 180 | B&R  | Mechanical Division , Patiala                             | 0.22  | 0.36  | 0    | 0.24  | 0.03  | 0    | 0.87  | 0.37  | 0.6  | 2.69   | 0.90        | D        |  |
| 181 | B&R  | National Highway Division , Pathankot                     | 1.25  | 0     | 0    | 0.9   | 0     | 0    | 0.00  | 0     | 0    | 2.15   | 0.72        | D        |  |
| 182 | WSSD | Water Supply & Sanitation Division No.2, Ferozepur        | 0.50  | 0.19  | 0.00 | 0.04  | 0.13  | 0.00 | 0.02  | 0.97  | 0.00 | 1.85   | 0.62        | D        |  |
| 183 | WRD  | D.I.P.R Division, Amritsar                                | 0.13  | 0.03  | 0.00 | 0.20  | 0.02  | 0.00 | 0.35  | 0.03  | 0.00 | 0.76   | 0.25        | D        |  |
| 184 | B&R  | Central Works Division Jalandhar                          | 0.09  | 0.004 | 0    | 0.09  | 0     | 0    | 0.23  | 0     | 0    | 0.414  | 0.14        | D        |  |
| 185 | B&R  | Central Works Division No. 1 , Ludhiana                   | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0.00        | D        |  |
| 186 | WRD  | Ground Water Resources Division I, Mohali                 | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0      | 0.00        | D        |  |
| 187 | WRD  | SDE/DHP/Dams Spillway/Admn, Direc. Of Admn Chandigarh     | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0      | 0.00        | D        |  |
| 188 | WRD  | SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0      | 0.00        | D        |  |
| 189 | WRD  | Workshop Division, Chandigarh                             | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0.00  | 0.00  | 0.00 | 0      | 0.00        | D        |  |
| 190 | WRD  | Muktsar Sahib canal Division, Gidderbaha                  | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0.00        | D        |  |
| 191 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           | Exempted |  |
| 192 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 193 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 194 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 195 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 196 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 197 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 198 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 199 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 200 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 201 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 202 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 203 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 204 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 205 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 206 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 207 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 208 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 209 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 210 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 211 | WRD  | BBMB Nangal                                               | 0     | 0     | 0    | 0     | 0     | 0    | 0     | 0     | 0    | 0      | 0           |          |  |
| 212 | WRD  | F.A & C.A.O R.S.D & Shahpur kandi                         | 29.25 | 22.55 | 0.00 | 16.67 | 17.42 | 0.00 | 11.73 | 27.08 | 0.00 | 124.7  | 41.56666667 |          |  |

|     |           |                                   |       |        |      |        |        |      |        |        |      |         |             |  |
|-----|-----------|-----------------------------------|-------|--------|------|--------|--------|------|--------|--------|------|---------|-------------|--|
| 213 | WRD       | F.A & C.A.O.R.S.D & Shahpur kandi |       |        |      |        |        |      |        |        |      |         |             |  |
| 214 | WRD       | F.A & C.A.O.R.S.D & Shahpur kandi | 0.00  | 0.00   | 0.00 | 0.00   | 0.00   | 0.00 | 0.00   | 0.00   | 0.00 | 0       | 0           |  |
| 215 | WRD       | F.A & C.A.O.R.S.D & Shahpur kandi | 0.00  | 0.00   | 0.00 | 0.00   | 0.00   | 0.00 | 0.00   | 0.00   | 0.00 | 0       | 0           |  |
| 216 | WRD       | F.A & C.A.O.R.S.D & Shahpur kandi | 0.00  | 0.00   | 0.00 | 0.00   | 0.00   | 0.00 | 0.00   | 0.00   | 0.00 | 0       | 0           |  |
| 217 | WRD       | Status Not Provided By WRD        | 97.84 | 197.26 | 0.00 | 101.99 | 288.00 | 0.00 | 101.39 | 358.10 | 0.00 | 1144.58 | 381.5266667 |  |
| 218 | WRD       | Status Not Provided By WRD        | 0     | 0      | 0    | 0      | 0      | 0    | 0      | 0      | 0    | 0       | 0           |  |
| 219 | WRD       | Status Not Provided By WRD        | 0     | 0      | 0    | 0      | 0      | 0    | 0      | 0      | 0    | 0       | 0           |  |
| 220 | HQ office | AG office                         | 0     | 0      | 0    | 0      | 0      | 0    | 0      | 0      | 0    | 0       | 0           |  |

Exempted

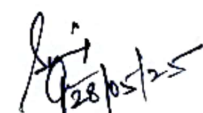
  
Sr. Accounts Officer



## Annexure 'B'

| CLASSIFICATION OF PW DIVISIONS/COMPILED ACCOUNTS RENDERING UNITS OF UT CHANDIGARH |                  |                                |                                                   |        |                                |                                                   |         |                                           |                                                   |         |                      |         |          |         |
|-----------------------------------------------------------------------------------|------------------|--------------------------------|---------------------------------------------------|--------|--------------------------------|---------------------------------------------------|---------|-------------------------------------------|---------------------------------------------------|---------|----------------------|---------|----------|---------|
| SR. NO.                                                                           | NAME OF DIVISION | EXPENDITURE FIGURE FOR 2021-22 |                                                   |        | EXPENDITURE FIGURE FOR 2022-23 |                                                   |         | EXPENDITURE FIGURE FOR 2023-24 (IN CRORE) |                                                   |         | Total of Three years | Average | Category | Remarks |
|                                                                                   |                  | BUDGETED OUTLAY                | OTHER EXPENDITURE (DEPOSITS, CSS, PMYG, NRWS ETC) | TOTAL  | BUDGETED OUTLAY                | OTHER EXPENDITURE (DEPOSITS, CSS, PMYG, NRWS ETC) | TOTAL   | BUDGETED OUTLAY                           | OTHER EXPENDITURE (DEPOSITS, CSS, PMYG, NRWS ETC) | TOTAL   |                      |         |          |         |
| 1                                                                                 | O.P. 2           | 784.17                         | 0.09                                              | 784.26 | 833.93                         | 2.05                                              | 835.98  | 1012.62                                   | 1.02                                              | 1013.64 | 2633.88              | 877.96  | A        |         |
| 2                                                                                 | C.P. 6           | 82.94                          | 7.15                                              | 90.09  | 80.88                          | 4.37                                              | 85.25   | 74.46                                     | 4.79                                              | 79.25   | 254.59               | 84.86   | A        |         |
| 3                                                                                 | C.P.1            | 46.34                          | 7.73                                              | 54.07  | 62.2                           | 3.5                                               | 65.7    | 111.99                                    | 7.11                                              | 119.10  | 238.87               | 79.62   | A        |         |
| 4                                                                                 | C.P. 3           | 48.85                          | 1.59                                              | 50.44  | 51.65                          | 1.66                                              | 53.31   | 78.05                                     | 1.95                                              | 80.00   | 183.75               | 61.25   | B        |         |
| 5                                                                                 | C.P. 5           | 26.53                          | 2.37                                              | 28.9   | 69.50                          | 8.01                                              | 77.51   | 59.93                                     | 3.65                                              | 63.58   | 169.99               | 56.66   | B        |         |
| 6                                                                                 | O.P. 1           | 43.27                          | 7.9                                               | 51.17  | 56.72                          | 1.7                                               | 58.42   | 53.42                                     | 0.54                                              | 53.96   | 163.55               | 54.52   | B        |         |
| 7                                                                                 | ELECT. 1         | 46.3                           | 9.37                                              | 55.67  | 44.17                          | 4.95                                              | 49.12   | 49.63                                     | 1.85                                              | 51.48   | 156.27               | 52.09   | B        |         |
| 8                                                                                 | C.P. 2           | 29.18                          | 1.18                                              | 30.36  | 57.91                          | 1.24                                              | 59.15   | 49.39                                     | 2.48                                              | 51.87   | 141.38               | 47.13   | C        |         |
| 9                                                                                 | P.H. 8           | 30.4                           | 2.57                                              | 32.97  | 43.32                          | 2.62                                              | 45.94   | 39.65                                     | 1.67                                              | 41.32   | 120.23               | 40.08   | C        |         |
| 10                                                                                | ELECT. 2         | 32.54                          | 0.91                                              | 33.45  | 36.47                          | 2.04                                              | 38.51   | 42.93                                     | 2.77                                              | 45.70   | 117.66               | 39.22   | C        |         |
| 11                                                                                | P.H. 3           | 30.13                          | 0.62                                              | 30.75  | 33.26                          | 1.82                                              | 35.08   | 45.57                                     | 1.48                                              | 47.05   | 112.88               | 37.63   | C        |         |
| 12                                                                                | P.H. 1           | 33.53                          | 1.27                                              | 34.8   | 31.32                          | 1.89                                              | 33.21   | 42.70                                     | 1.58                                              | 44.28   | 112.29               | 37.43   | D        |         |
| 13                                                                                | P.H.7            | 29.67                          | 2.93                                              | 32.6   | 25.45                          | 2                                                 | 27.45   | 25.8                                      | 2.74                                              | 28.54   | 88.59                | 29.53   | D        |         |
| 14                                                                                | ELECT. 3         | 25.58                          | 1.99                                              | 27.57  | 31.24                          | 1.34                                              | 32.58   | 25.70                                     | 1.71                                              | 27.41   | 87.56                | 29.19   | D        |         |
| 15                                                                                | C.P. 4           | 30.9                           | 3.15                                              | 34.05  | 22.27                          | 4.72                                              | 26.99   | 20.33                                     | 1.21                                              | 21.54   | 82.58                | 27.53   | D        |         |
| 16                                                                                | HORT. 2          | 21.18                          | 0.15                                              | 21.33  | 28.03                          | 1                                                 | 29.03   | 29.33                                     | 0.49                                              | 29.82   | 80.18                | 26.73   | D        |         |
| 17                                                                                | O.P. 4           | 23.95                          | 0.45                                              | 24.4   | 30.18                          | 0.05                                              | 30.23   | 23.23                                     | 0.25                                              | 23.48   | 78.11                | 26.04   | D        |         |
| 18                                                                                | O.P. 3           | 19.8                           | 0.24                                              | 20.04  | 28.96                          | 0.16                                              | 29.12   | 28.12                                     | 0.16                                              | 28.28   | 77.44                | 25.81   |          | *PNS    |
| 19                                                                                | R. LAB           | 1.23                           | 0                                                 | 1.23   | 1.90                           | 0                                                 | 1.9     | 1.76                                      | 0.00                                              | 1.76    | 4.89                 | 1.63    |          | *PNS    |
| 20                                                                                | ESTATE           | -84.42                         | 0                                                 | -84.42 | -180.55                        | 0                                                 | -180.55 | -194.99                                   | 0.00                                              | -194.99 | -459.96              | -153.32 |          | *PNS    |

\* PNS : Post not sanctioned

  
 28/05/25  
 Sr. Accounts Officer (W. Admn)

