

 विश्वविद्यालय Dedicated to Truth in Public Interest	कार्यालय महसुलेखाकर (ए एवं ई), पंजाब, सेक्टर-17ई, चंडीगढ़ Office of the Accountant General (A&E), Punjab, Sector-17E, Chandigarh Email: agae.punjab.ae@cag.gov.in No.: W.Admin/AGT-25/25-26/43 Dated: 13.06.2025	
--	--	---

OFFICE ORDER

The competent authority vide order dated 13.06.2025 has approved the Revised 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. The discrepancies brought into the notice in r/o the categorization of divisions issued vide earlier office order n o. W.Admin/AGT-25/25-26/33 dated 02.06.2025 have been addressed accordingly.

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

Digitally signed by
Manisha Toor
Date: 13-06-2025
18:20:44

Deputy Accountant General (Accounts)

No: W. Admn. /112-DA/P&T/25-26/433-437 Dated : 13.06.2025

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. AO I/c IT Support Cell for uploading the same on the website of this office

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	276.10	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 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	
11	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	
12	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	
13	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	
14	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	
15	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	185.27	61.76	A	
16	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	
17	B&R	Provincial Division, Hoshiarpur	52.05	35.87	2.71	15.87	25.47	8.62	8.28	18.42	10.11	177.40	59.13	A	
18	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	167.50	55.83	A	
19	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	
20	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	
21	B&R	Central Works No. II Amritsar	18.03	33.83	0	28.56	31.15	0	35.56	9.77	0	156.90	52.30	A	
22	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	
23	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	
24	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	
25	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	
26	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	
27	B&R	Construction Div No. I, mohali	28.73	37.48	0	19.12	27.05	0	6.2	16	0	134.58	44.86	A	

28	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
29	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	122.09	40.70	A
30	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	B
31	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	B
32	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	B
33	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
34	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
35	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
36	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
37	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
38	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
39	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
40	B&R	Construction Division No.III Ludhiana	16.299	28.83	0	3.799	16.783	0	11.437	13.278	0	90.43	30.14	B
41	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
42	Panchayati Raj	Panchayati Raj Division, Sangrur	0	19.32	0	0	23.33	0	0	46.96	0	89.61	29.87	B
43	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	89.00	29.67	B
44	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
45	WRD	Gurdaspur Drainage cum Mining & Geology Division WRD,	14.35	0.00	23.31	41.38	0.00	0.00	2.53	0.00	4.60	86.17	28.72	B
46	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
47	B&R	Construction Division Sangrur	0	55.19	0	0	-1.16	0	30.16	0.13	0	84.32	28.11	B
48	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
49	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	79.91	26.64	B
50	Panchayati Raj	Panchayati Raj Division, Patiala	0	48.63	0	0	19.04	0	0	9.38	0	77.05	25.68	B
51	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
52	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
53	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
54	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	71.90	23.97	B
55	B&R	Construction Division Patiala	16.01	7.31	0	17.66	0	0	24.27	6.17	0	71.42	23.81	B
56	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
57	WRD	TaranTaran Drainage -Cum-Mining & Geology Division WRD,	7.16	30.70	0.00	4.51	19.26	0.00	3.70	5.14	0.00	70.47	23.49	B
58	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
59	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
60	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
61	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
62	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
63	B&R	Central Works Division, Mohali	26.19	5.83	3.13	6.01	7	5.11	9.59	0.44	0	63.30	21.10	B
64	B&R	Electrical Division, Chandigarh	18.1701	5.4872	0	19.252	3.3129	0	13.0157	2.4281	0	61.67	20.56	B

65	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	
66	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	
67	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	
68	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	
69	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	
70	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	
71	B&R	Construction Division No. I Kapurthala	8.85	12.59	0.64	5.85	12.41	1.23	2.41	8.54	0	52.52	17.51	B	
72	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	
73	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	
74	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	
75	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	
76	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	
77	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	
78	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	C	
79	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	C	
80	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	C	
81	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	C	
82	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	C	
83	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	43.22	14.41	C	
84	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	C	
85	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	40.50	13.50	C	
86	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	39.73	13.24	C	
87	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	
88	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	
89	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	
90	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	
91	WRD	Kandi Canal-3 WRD Hoshiarpur	19.24	0.00	0.00	12.47	0.00	0.00	4.94	0.00	0.70	37.35	12.45	C	
92	Panchayati Raj	Panchayati Raj, Gurdaspur	0	19.517	0	0	4.848	0	0	12.65	0	37.02	12.34	C	
93	Panchayati Raj	Panchayati Raj Division, Bathinda	0	20.56	0	0	7.61	0	0	8.5	0	36.67	12.22	C	
94	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	
95	Panchayati Raj	Panchayati Raj Division, Muktsar	0	7.34	0	0	7.66	0	0	20.21	0	35.21	11.74	C	
96	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	
97	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	
98	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	
99	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	
100	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	
101	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	

102	B&R	Central Works Division, Hoshiarpur	0.09	0.89	15.03	0	0.016	4.38	6.65	0.016	0.61	27.68	9.23	C
103	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
104	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	26.00	8.67	C
105	WRD	Barnala Canal And Ground Water Division Barnala	0	0	0	0	0	0	20.43	5.35	0	25.78	8.59	C
106	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
107	Panchayati Raj	Panchayati Raj Division , Ludhiana	0	11.88	0	0	3.93	0	0	9.04	0	24.85	8.28	C
108	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
109	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
110	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
111	WRD	Pathankot Drainage cum Mining & Geology Division WRD	0	0	0	0	0	0	1.07	20.83	0	21.90	7.30	C
112	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
113	Panchayati Raj	Panchayati Raj Division , Moga	0	7.77	0	0	3.42	0	0	9.22	0	20.41	6.80	C
114	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
115	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
116	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
117	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
118	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
119	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
120	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
121	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
122	B&R	Central Works Division, Ropar	4.83	0.73	0	8	0.73	0	3.49	0.036	0.02	17.84	5.95	C
123	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
124	Panchayati Raj	Panchayati Raj, Ferozepur	0	3.71	0	0	4.23	0	0	9.49	0	17.43	5.81	C
125	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
126	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	D
127	Panchayati Raj	Panchayati Raj , Hoshiarpur	0	4.64	0	0	3.77	0	0	8.19	0	16.60	5.53	D
128	B&R	Central Works No. 1 Amritsar	0.15	0.28	3.89	0	0.089	1	7.77	1.22	1.83	16.23	5.41	D
129	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	D
130	B&R	Electrical Division Ludhiana	2.78	2.23	0	1.25	1.75	0	6.3	0.3	0	14.61	4.87	D
131	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	D
132	WRD	Harikela 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	D
133	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	D
134	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	D
135	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	D
136	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	D
137	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	D

138	Panchayati Raj	Panchayati Raj Division , Amritsar													
139	WSSD	Water Supply & Sanitation Division No.2, Ropar	0	1.82	0	0	2.27	0	0.012	8.41	0	12.51	4.17	D	
140	WSSD	Water Supply & Sanitation Division No.2 , Amritsar.	1.36	0.62	0.92	0.00	1.47	4.66	0.00	0.44	3.03	12.50	4.17	D	
141	WRD	Ludhiana Drainage cum Mining & Geology Division WRD	0.89	0.75	0.78	2.69	0.92	0.73	3.74	0.69	1.06	12.25	4.08	D	
142	B&R	Electrical E Div 1 Patiala	4.78	0.65	0.00	3.79	0.31	0.00	2.19	0.33	0.00	12.05	4.02	D	
143	WRD	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS	1.36	6.41	0	0.74	0.94	0	0.55	1.98	0	11.98	3.99	D	
144	Panchayati Raj	Panchayati Raj Division , Ropar	5.81	0.00	0.00	0.00	5.81	0.00	0.34	0.00	0.00	11.97	3.99	D	
145	WSSD	Water Supply & Sanitation Division No.2, Hoshiarpur	0	4.37	0	0	4.13	0	0	3.29	0	11.79	3.93	D	
146	WRD	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD,	2.33	3.20	0.00	1.57	1.63	0.00	1.66	1.16	0.00	11.55	3.85	D	
147	Panchayati Raj	Panchayati Raj Division , Jalandhar	3.99	0.00	0.00	4.52	0.00	0.00	2.62	0.00	0.00	11.13	3.71	D	
148	WSSD	Water Supply & Sanitation Division No.1, Mukatsar	0	2.86	0	0	2.18	0	0	5.89	0	10.93	3.64	D	
149	WSSD	Water Supply & Sanitation Division No.2, Ludhiana	0.90	0.71	0.00	0.00	0.19	6.11	1.14	0.72	0.96	10.73	3.58	D	
150	WRD	Faridkot Drainage cum Mining & Geology Division WRD	4.42	1.56	0.00	0.00	1.06	1.33	0.41	0.98	0.81	10.57	3.52	D	
151	B&R	Electrical Division Sangrur	3.47	0.00	0.00	3.71	0.00	0.00	2.73	0.00	0.00	9.91	3.30	D	
152	WSSD	Water Supply & Sanitation Division (EE 2) Gurdaspur	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 No.1, Mansa	2.28	0.56	0.00	2.98	0.38	0.00	0.10	0.23	3.33	9.86	3.29	D	
154	B&R	Electrical Division Bhatinda	3.21	1.74	0.00	1.49	0.69	0.00	0.68	0.54	1.12	9.47	3.16	D	
155	WSSD	Water Supply & Sanitation Division, Moga	1.56	2.87	0	1.04	1.53	0	0.7	0.75	0	8.45	2.82	D	
156	B&R	Mechanical Division Jalandhar	4.94	0.58	0.85	0.07	0.42	0.00	0.13	0.28	0.88	8.15	2.72	D	
157	WSSD	Water Supply & Sanitation Division, Malout	3.39	1.41	0	1.31	0.61	0	1.22	0.03	0	7.97	2.66	D	
158	WRD	Ground Water Resources Division II, Mohali	1.62	0.76	0.00	1.21	0.63	0.98	1.80	0.75	0.00	7.75	2.58	D	
159	B&R	Central Works Bhatinda	0.00	0.00	3.31	0.00	0.00	1.77	0.00	0.00	2.45	7.53	2.51	D	
160	Panchayati Raj	Panchayati Raj Division ,Malerkotla	0.75	0.12	0	2.73	0	0	3.2	0.02	0	6.82	2.27	D	
161	B&R	Electrical Division Faridkot	0	0	0	0	1.84	0	0.58	4.3	0	6.72	2.24	D	
162	Panchayati Raj	Panchayati Raj Division , Taran taran	1.24	2.38	0	1.13	0.56	0	0.35	0.71	0	6.37	2.12	D	
163	WRD	Kandi Area Dam Circle, WRD Hoshiarpur	0	2.33	0	0	1.04	0	0	2.96	0	6.33	2.11	D	
164	B&R	Electrical Division Jalandhar	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	4.06	6.31	2.10	D	
165	WSSD	Water Supply & Sanitation Mechanical Division Patiala	1.66	2.17	0	0.32	0.41	0	0.65	0.99	0	6.20	2.07	D	
166	WRD	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	0.89	0.53	0.00	1.84	0.41	0.00	2.02	0.28	0.00	5.97	1.99	D	
167	WSSD	Water Supply & Sanitation Division No.2, Mansa	0	0	0	0	0	0	4.93	0	0.99	5.92	1.97	D	
168	Panchayati Raj	Panchayati Raj , Fatehgarh Sahib	2.86	1.03	0.00	0.88	0.35	0.30	0.20	0.10	0.20	5.92	1.97	D	
169	WSSD	Water Supply & Sanitation Division Barnala	0	1.12	0	0	1.38	0	0	2.81	0	5.31	1.77	D	
170	WRD	Mechanical Construction Division, WRD	0.42	1.10	0.46	0.13	0.27	1.33	0.29	0.18	1.08	5.26	1.75	D	
171	WSSD	Water Supply & Sanitation Division No-2 (EE 3) Jalandhar	0.00	0.00	0.00	0.72	0.00	0.00	0.78	3.53	0.00	5.03	1.68	D	
172	WSSD	Water Supply & Sanitation Division No.1, Ferozepur	0.12	0.02	0.00	0.48	0.77	1.97	0.91	0.48	0.00	4.75	1.58	D	
173	B&R	Construction Division IV Ludhiana	0.23	0.16	0.00	0.37	0.44	0.67	0.29	2.13	0.43	4.72	1.57	D	
174	B&R	Central Works Division , Patiala	0.85	0.27	0	2.72	0.57	0	0	0	0	4.41	1.47	D	
			0.36	2.59	0	0.04	0.19	0	0.42	0.15	0	3.75	1.25	D	

175	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	3.72	1.24	D	
176	B&R	Horticulture Division , Patiala	0.16	0.91	0	0.24	0.94	0	0.16	0.29	0	2.70	0.90	D	
177	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	2.70	0.90	D	
178	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	
179	WSSD	Water Supply & Sanitation Division (EE 2) Ferozepur at Zira	0.17	0.12	0.31	0.17	0.60	0.00	0.04	0.77	0.00	2.18	0.73	D	
180	B&R	National Highway Division , Pathankot	1.25	0	0	0.9	0	0	0.00	0	0	2.15	0.72	D	
181	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	
182	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	
183	B&R	Horticulture Division Ludhiana	0.07	0.02	0	0	0.39	0	0	0.07	0	0.55	0.18	D	
184	B&R	Central Works Division Jalandhar	0.09	0.004	0	0.09	0	0	0.23	0	0	0.41	0.14	D	
185	B&R	Central Works Division No. 1 , Ludhiana	0	0	0	0	0	0	0	0	0	0.00	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	0.00	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	0.00	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	0.00	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	0.00	0.00	D	
190	WRD	Muktsar Sahib canal Division, Gidderbaha	0	0	0	0	0	0	0	0	0	0.00	0.00	D	
191	WRD	Status Not Provided By WRD	0	0	0	0	0	0	0	0	0	0.00	0.00	*NA	
192	WRD	Status Not Provided By WRD	0	0	0	0	0	0	0	0	0	0.00	0.00	*NA	
193	WRD	Status Not Provided By WRD	0	0	0	0	0	0	0	0	0	0.00	0.00	*NA	
194	HQ office	AG office	0	0	0	0	0	0	0	0	0	0.00	0.00	**NA	

* Since WRD has not provided the names and locations of these divisions, hence Categorisation is not applicable.

** This pertains to the post of DA in the HQ's office i.e., AG office and hence Categorisation is not applicable.


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,P MYG,NRWS ETC)	TOTAL	BUDGETED OUTLAY	OTHER EXPENDITURE(DEPOSITS,CSS, PMYG,NRWS ETC)	TOTAL	BUDGETED OUTLAY	OTHER EXPENDITURE(DE POSITS,CSS,PMYG ,NRWS ETC)	TOTAL				
1	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	
2	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	
3	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	
4	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	
5	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	
6	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	
7	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	
8	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	
9	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	
10	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	
11	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	
12	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	
13	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	
14	HORT. 2	21.18	0.15	21.33	28.03	1	29.03	29.33	0.49	29.82	80.18	26.73	D	


 Sr. Accounts Officer (W. Admn)