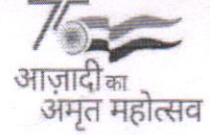




कार्यालय प्रधान महालेखाकार (ले व ह)-II, महाराष्ट्र  
सिविल लाईन्स, नागपुर-४४०००१

OFFICE OF  
THE PRINCIPAL ACCOUNTANT GENERAL  
(A&E)-II, MAHARASHTRA  
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WM-I/Classification/412

Date: 02/04/2025

**CIRCULAR- 55**

**Subject: Classification of Divisions.**

As per Headquarters office guidelines dated 22/01/2025, the divisions shall be classified to match the four tiers of the cadre of Divisional Accountants. The classification shall be based on average annual expenditure, including deposit works, if any, for the last three years, nature of work assigned to the Division and the territorial jurisdiction of the Divisions etc. The classification of the Divisions is to be reviewed every three years.

Accordingly, classification of Divisions has hence been reviewed and the list containing Name of Division, District, Expenditure and Category is hosted on the website of this office.

(Authority: Principal Accountant General's orders dated 01/04/2025)

Encl.: As above

Sr. Dy. Accountant General (Works Accounts)

**Average Expenditure for the year 2021-22, 2022-23 and 2023-24 (figures in crores)**

<b>Sr. No.</b>	<b>Name of the Divisions</b>	<b>District</b>	<b>Expenditue</b>	<b>Category</b>
1	Executive Engineer, Public Works Division, Nanded	Nanded	1308.58	Very Heavy
2	Executive Engineer, Public Works Division, Bhokar, Nanded	Nanded	823.69	Very Heavy
3	Executive Engineer, Jigaon Project Dam & Rehabilitation Division, Shegaon, Buldhana	Buldhana	608.51	Very Heavy
4	Executive Engineer, Public Works Division, No.1, Chandrapur	Chandrapur	589.78	Very Heavy
5	Executive Engineer, Public Works Division, Aurangabad	Aurangabad	543.68	Very Heavy
6	Executive Engineer, Public Works Division, Nagbhid, Chandrapur	Chandrapur	526.05	Very Heavy
7	Executive Engineer, Public Works Division, No.2, Chandrapur	Chandrapur	510.13	Very Heavy
8	Executive Engineer, Public Works Division, Khamgaon, Buldhana	Buldhana	500.62	Very Heavy
9	Executive Engineer, National Highway Division, Nagpur	Nagpur	491.49	Very Heavy
10	Executive Engineer, Public Works Division, No.1, Nagpur	Nagpur	491.29	Very Heavy
11	Executive Engineer, World Bank Project Division, Aurangabad	Aurangabad	484.50	Very Heavy
12	Executive Engineer, Public Works Division, Pusad, Yavatmal	Yavatmal	469.80	Very Heavy
13	Executive Engineer, National Highway Division, Nanded.	Nanded	458.04	Very Heavy
14	Executive Engineer, Public Works Division, Amaravati	Amravati	455.57	Very Heavy
15	Executive Engineer, Public Works Division, Wardha	Wardha	402.59	Very Heavy
16	Executive Engineer, Special Project Division, Amravati	Amravati	381.14	Very Heavy
17	Executive Engineer, Public Works Division, Buldhana	Buldhana	378.32	Very Heavy
18	Executive Engineer, Public Works Division, Hingoli	Hingoli	366.58	Very Heavy
19	Ghodazari Canal Division, Nagbhid, Chandrapur	Chandrapur	363.64	Very Heavy
20	Executive Engineer, Public Works Division, Ambejogai, Beed	Beed	354.20	Very Heavy

21	Executive Engineer, Jigaon Lift Irrigation Division, Khamgaon, Buldhana	Buldhana	339.96	Very Heavy
22	Executive Engineer, Public Works Division, Akola	Akola	328.25	Very Heavy
23	Executive Engineer, Public Works Division, Bhandara	Bhandara	325.96	Very Heavy
24	Executive Engineer, Public Works Division, No.1, Parbhani	Parbhani	320.56	Very Heavy
25	Executive Engineer, National Highway Division, Gadchiroli	Gadchiroli	315.45	Very Heavy
26	Executive Engineer, Public Works Division, No.2, Nagpur	Nagpur	312.89	Very Heavy
27	Construction Division (Special Project) Nagpur	Nagpur	310.03	Very Heavy
28	Executive Engineer, Public Works Division, Washim	Washim	299.51	Very Heavy
29	Executive Engineer, Public Works Division, Osmanabad	Osmanabad	286.06	Heavy
30	Executive Engineer, National Highway Division, Amravati	Amravati	261.44	Heavy
31	Executive Engineer, Public Works Division, No.3, Nagpur	Nagpur	259.37	Heavy
32	Executive Engineer, Public Works (west) Division, Aurangabad	Aurangabad	250.32	Heavy
33	Executive Engineer, Public Works Division, Beed	Beed	242.33	Heavy
34	Executive Engineer, World Bank Project Division, Akola	Akola	240.18	Heavy
35	Executive Engineer, Lift Irrigation Division, Sinchan Bhavan, Anand Nagar, Osmanabad	Osmanabad	234.52	Heavy
36	Executive Engineer, Public Works Division, No.1, Jalna	Jalna	231.10	Heavy
37	Executive Engineer, Public Works Division, Degloor, Nanded	Nanded	231.10	Heavy
38	Executive Engineer, National Highway Division, Aurangabad	Aurangabad	222.35	Heavy
39	Executive Engineer, Construction Division, (P.W), Osmanabad.	Osmanabad	220.36	Heavy
40	Executive Engineer, Jigaon Project Rehabilitation Division Khamgaon, Buldhana	Buldhana	219.66	Heavy
41	Executive Engineer, Public Works Division, No.2 Partur, Jalna	Jalna	217.66	Heavy
42	Executive Engineer, Public Works Division, Allapalli, Gadchiroli	Gadchiroli	212.44	Heavy

43	Executive Engineer, Public Works Division, Achalpur, Amravati.	Amravati	205.00	Heavy
44	Executive Engineer, Public Works Division, Latur	Latur	201.49	Heavy
45	Executive Engineer, Aurangabad Irrigation Division, Aurangabad	Aurangabad	199.68	Heavy
46	Executive Engineer, Public Works Division, Udgir, Latur	Latur	194.56	Heavy
47	Executive Engineer, National Highway Division, Akola	Akola	193.19	Heavy
48	Executive Engineer, Public Works Division, Pandharkavda, Yavatmal	Yavatmal	192.98	Heavy
49	Executive Engineer, Minor Irrigation Division No.1, Aurangabad	Aurangabad	192.23	Heavy
50	Executive Engineer, Public Works Division, Yavatmal.	Yavatmal	189.86	Heavy
51	Executive Engineer, Amaravati Medium Project Division, Amravai	Amravati	187.65	Heavy
52	Executive Engineer, Krishna Marathwada Construction Division No.1, Sinchan Bhavan, Anand Nagar, Osmanabad	Osmanabad	186.99	Heavy
53	Executive Engineer, National Highway Division, Latur	Latur	171.64	Heavy
54	Executive Engineer, Public Works Division, No.1, Gadchiroli	Gadchiroli	164.23	Heavy
55	Executive Engineer, Special Project Division, No.2, Daryapur, Amravati	Amravati	162.46	Heavy
56	Executive Engineer, Ambhora Lift Irrigation Division, Bhiwapur, Nagpur	Nagpur	151.71	Heavy
57	Executive Engineer, Public Works Division No 2, Gondia	Gondia	142.64	Heavy
58	Executive Engineer, Public Works Division No 2, Beed	Beed	139.54	Heavy
59	Executive Engineer, Asolamendha Project Renovation Division No.2, Sawli, Chandrapur	Chandrapur	132.38	Heavy
60	Executive Engineer, Public Works Division, No.2, Gadchiroli	Gadchiroli	131.90	Heavy
61	Executive Engineer, Special Project Division, Yavatmal	Yavatmal	129.55	Heavy
62	Executive Engineer, Gadchiroli Irrigation Project Division, Gadchiroli	Gadchiroli	128.62	Heavy
63	Executive Engineer, Gosikhurd Lift Irrigation Division, Ambadi, Bhandara	Bhandara	127.70	Heavy

64	Executive Engineer, Majalgaon Canal Division No. 10 Jayakwadi Colony, Koregaon Road, Parbhani.	Parbhani	123.31	Heavy
65	Executive Engineer, Public Works (Tribal) Division, Chandrapur	Chandrapur	122.44	Heavy
66	Executive Engineer, Gosikhurd Left Bank Canal Division, Wahi, Bhandara	Bhandara	121.29	Heavy
67	Executive Engineer, Nandur Madhmeshwar Canal Division No.2, Vaijapur Hq Cada, Aurangabad.	Aurangabad	114.57	Heavy
68	Executive Engineer, Public Work Division No.1, Gondia	Gondia	113.03	Heavy
69	Executive Engineer, Asolamendha Project Renovation Division No.1 Mul, Chandrapur	Chandrapur	106.11	Heavy
70	Executive Engineer, Amaravati Proj. Const. Division Amravati	Amravati	101.36	Heavy
71	Executive Engineer, Public Works Division, Arvi, Wardha	Wardha	98.99	Heavy
72	Executive Engineer, Irrigation Project Division, Nagpur	Nagpur	92.38	Heavy
73	Executive Engineer, Gosikhurd Right Bank Canal Division, Bramhapuri, Chandrapur	Chandrapur	92.13	Heavy
74	Executive Engineer, Yavatmal Project Construction Division, Yavatmal	Yavatmal	90.84	Heavy
75	Executive Engineer, Public Works Division, Nilanga, Latur	Latur	89.75	Heavy
76	Executive Engineer, Nagpur Electrical Division, Nagpur	Nagpur	89.57	Heavy
77	Executive Engineer, Minor Irrigation Project Division, Chandrapur	Chandrapur	86.98	Medium
78	Executive Engineer, Gosikhurd Rehabilitation Division, Nagpur	Nagpur	86.80	Medium
79	Executive Engineer, Lower Terna Canal Division No.2, Latur	Latur	86.21	Medium
80	Executive Engineer, Medium Project Division, Sinchan Bhavan, Anand Nagar, Osmanabad	Osmanabad	85.26	Medium
81	Executive Engineer, Public Works (Tribal) Division, Amravati	Amravati	83.86	Medium
82	Executive Engineer, Integrated Unit (Medical ) T.B. Ward, Rajabaksha, Nagpur	Nagpur	83.30	Medium
83	Executive Engineer, Bembla Irrigation Division, Yavatmal	Yavatmal	77.87	Medium
84	Executive Engineer, Pench Irrigation Division, Nagpur	Nagpur	75.89	Medium
85	Executive Engineer, Lower Wardha Cannal Division, Pipri, Wardha	Wardha	72.84	Medium

86	Executive Engineer, Majalgaon Canal Division No. 7, Jayakwadi Colony, Koregaon Road, Gangakhed Parbhani. 431514	Parbhani	71.42	Medium
87	Executive Engineer, Medium Project Division No.1, Chandrapur	Chandrapur	71.23	Medium
88	Executive Engineer, World Bank Project Division, Nagpur.	Nagpur	70.86	Medium
89	Executive Engineer, Lower Wardha Project Division, Pipri, Wardha	Wardha	67.69	Medium
90	Executive Engineer, National Highway Division, Jalna	Jalna	66.17	Medium
91	Executive Engineer, Minor Irrigation Division, Latur	Latur	65.60	Medium
92	Executive Engineer, Minor Irrigation Division, Buldhana	Buldhana	64.17	Medium
93	Executive Engineer, Irrigation Project & Water Resources Investigation Division, Amaravati	Amravati	63.32	Medium
94	Executive Engineer, Amravati Electrical Division Amaravati	Amravati	59.89	Medium
95	Executive Engineer, Vishnupuri Project Division No.2, Irrigation Colony, Jangamwadi, Nanded	Nanded	54.76	Medium
96	Executive Engineer, Upper Wardha Irrigation Division, Amravati	Amravati	51.12	Medium
97	Executive Engineer, Aurangabad Electrical Division, Aurangabad	Aurangabad	48.82	Medium
98	Executive Engineer, Osmanabad Electrical Division, Osmanabad	Osmanabad	46.29	Medium
99	Executive Engineer, Khadakpurna Project Division Deulgaon Raja, Buldhana	Buldhana	46.03	Medium
100	Executive Engineer, Washim Irrigation. Division, Washim (Construction)	Washim	45.44	Medium
101	Executive Engineer, Upper Penganga Project Division No. 8 Nanded Chaitnyanagar, Nanded	Nanded	43.32	Medium
102	Executive Engineer, Lift Irrigation Project Division, Tirora, Gondia	Gondia	43.05	Medium
103	Executive Engineer, Amravati Irrigation Division, Amravati	Amravati	38.98	Medium
104	Executive Engineer, Beed Irrigation Division, Beed	Beed	37.79	Medium
105	Executive Engineer, Public Works (Electrical) Department, Chandrapur	Chandrapur	37.50	Medium
106	Executive Engineer, Medium Project Division, Gondia	Gondia	35.63	Medium
107	Executive Engineer, Upper Penganga Project Division No. 6, Chaitnyanagar, Nanded	Nanded	35.06	Medium

108	Executive Engineer, Lower Penganga Project Division, Yavatmal	Yavatmal	35.05	Medium
109	Executive Engineer, Osmanabad Irrigation Division Osmanabad	Osmanabad	34.08	Medium
110	Executive Engineer, Upper Penganga Project Division No.5, Hadgaon, District-Nanded-431712	Nanded	33.21	Medium
111	Executive Engineer, Special Project Division, Sironcha, Gadchiroli	Gadchiroli	29.80	Medium
112	Executive Engineer, Nandur Madhmeshwar Canal Division, Vaijapur, Aurangabad	Aurangabad	28.36	Medium
113	Executive Engineer, Minor Irrigation Division, Wardha	Wardha	28.22	Medium
114	Executive Engineer, Gosikhurd Dam Division Wahi Pauni, Bhandara	Bhandara	25.89	Medium
115	Executive Engineer, Akola Irrigation Division, Akola	Akola	25.06	Medium
116	Executive Engineer, Public Works (Electrical) Department, Yavatmal	Yavatmal	24.00	Medium
117	Executive Engineer, Public Works (Electrical) Department, Nanded	Nanded	23.93	Medium
118	Executive Engineer, Minor Irrigation Division, Karanja Lad, Washim	Washim	23.82	Medium
119	Executive Engineer, Vidarbha Hydro Electric & Lift Irrigation Division, Akola	Akola	22.05	Medium
120	Executive Engineer, Bembla Project Division, Yavatmal	Yavatmal	21.77	Medium
121	Executive Engineer, Medium & Minor Irrigation Division, Achalpur, Amravati	Amravati	20.94	Medium
122	Executive Engineer, Sina Kolegaon Project Division, Paranda, District- Osmanabad	Osmanabad	18.49	Medium
123	Executive Engineer, Minor Irrigation Division, Washim (Construction)	Washim	17.79	Medium
124	Executive Engineer, Chandrapur Irrigation Division, Chandrapur.	Chandrapur	17.61	Light
125	Executive Engineer, Mechanical Division Akola	Akola	17.19	Light
126	Executive Engineer, Latur Irrigation Division No.1, Latur	Latur	17.06	Light
127	Executive Engineer, Arunavati Irrigation Division, Digras, Yavatmal	Yavatmal	16.36	Light
128	Executive Engineer, Minor Irrigation Division, Jalna	Jalna	16.02	Light
129	Executive Engineer, Lift Irrigation Mechanical Division No.1 Bhandara	Bhandara	14.89	Light

130	Executive Engineer, Lendi Project Division Degloor, District- Nanded	Nanded	14.69	Light
131	Executive Engineer, Nagpur Irrigation Division (North) Nagpur	Nagpur	13.06	Light
132	Executive Engineer, Minor Irrigation Division, Jayakwadi Colony, Koregaon Road, Parbhani 1	Parbhani	11.61	Light
133	Executive Engineer, Chief Gate Erection Unit 4, Aurangabad	Aurangabad	11.57	Light
134	Executive Engineer, Vishnupuri Pump House Division, Nanded	Nanded	11.16	Light
135	Executive Engineer, Minor Irrigation Division No.2, Akola	Akola	11.14	Light
136	Executive Engineer, Nanded Irrigation Division (North), Nanded	Nanded	10.58	Light
137	Executive Engineer, Nagpur Irrigation Division (South), Nagpur	Nagpur	10.50	Light
138	Executive Engineer, Minor Irrigation Division, Pusad, Yavatmal	Yavatmal	10.49	Light
139	Executive Engineer, Gate Manufacturing Erection Division No.1, Amaravati	Amravati	10.29	Light
140	Executive Engineer, Mechanical Division, Nagpur	Nagpur	9.90	Light
141	Executive Engineer, Buldhana Irrigation Division, Buldhana	Buldhana	9.60	Light
142	Executive Engineer, Bagh Itiadh Irrigation Division, Gondia	Gondia	9.53	Light
143	Executive Engineer, Godawari Hydro Electric. & Lift Irrigation Division, Aurangabad	Aurangabad	8.88	Light
144	Executive Engineer, Mechanical Engineering Workshop Division, Nagpur	Nagpur	8.35	Light
145	Executive Engineer, Wardha Irrigation Division, Wardha	Wardha	7.72	Light
146	Executive Engineer, Mechanical Division, Amaravati	Amravati	7.11	Light
147	Executive Engineer, Mechanical Division No. 2, Aurangabad	Aurangabad	6.88	Light
148	Executive Engineer, Yavatmal Irrigation Division, Yavatmal	Yavatmal	6.79	Light
149	Executive Engineer, Upper Penganga Project Division no.1 Nanded	Nanded	6.57	Light
150	Executive Engineer, Jayakwadi Irrigation. Division No.3, Beed	Beed	6.36	Light
151	Executive Engineer, Mechanical Division, Beed	Beed	6.09	Light



152	Executive Engineer, Gondia Irrigation Division, Gondia	Gondia	6.03	Light
153	Executive Engineer, Mechanical Division, Osmanabad	Osmanabad	5.97	Light
154	Executive Engineer, Irrigation & Hydro Elec. Project Investigation Division, Nagpur	Nagpur	5.75	Light
155	Executive Engineer, Mechanical Division (UPP), Nanded	Nanded	5.65	Light
156	Executive Engineer, Majalgaon Irrigation Division, Parli Vajjnath, Beed	Beed	5.62	Light
157	Executive Engineer, Latur Irrigation Division No. 2, Latur	Latur	5.58	Light
158	Executive Engineer, Jayakwadi Irrigation Division No. 2, Parbhani	Parbhani	5.38	Light
159	Executive Engineer, Chief Gate Erection Unit 2, Nagpur	Nagpur	5.01	Light
160	Executive Engineer, Vidarbha Hydroelectric & Lift Irrigation Division, Yavatmal	Yavatmal	4.96	Light
161	Executive Engineer, Bhandara Irrigation Division, Bhandara	Bhandara	4.85	Light
162	Executive Engineer, Nanded Irrigation Division (South), Nanded	Nanded	4.70	Light
163	Executive Engineer, Mechanical Lift Irrigation Division 2, Chandrapur	Chandrapur	4.60	Light
164	Executive Engineer, U.P.P (L.D.) Division, Waghala, Nanded	Nanded	4.51	Light
165	Executive Engineer, Purna Irrigation Division, Basmathnagar, Hingoli	Hingoli	4.51	Light
166	Executive Engineer, Irrigation Project Investigation Division, Bhandara	Bhandara	4.35	Light
167	Executive Engineer, Jayakwadi Irrigation Division, Nathnagar (North) Paithan, District Aurangabad	Aurangabad	4.23	Light
168	Executive Engineer, Hydrology Project Division, Nagpur	Nagpur	3.92	Light
169	Executive Engineer, Upper Penganga Project Division No. 4, Akhada Balapur, Hingoli	Hingoli	3.59	Light
170	Executive Engineer, Jalna Irrigation Division, Jalna	Jalna	3.00	Light
171	Executive Engineer, Hydrology Project Division, Amravati	Amravati	2.98	Light
172	Executive Engineer, Minor Irrigation Construction Division, Hingoli, Old Tahsil Building, Akola Road, Hingoli-431513	Hingoli	2.93	Light
173	Executive Engineer, Hydrology Project Division, Aurangabad	Aurangabad	1.79	Light

174	Executive Engineer, Osmanabad Irrigation Division No.2 Omerga, Osmanabad	Osmanabad	0.34	Light
175	Executive Engineer, Quality Control Division, Khamgaon, Buldhana	Buldhana	0.30	Light
176	Executive Engineer, Irrigation Project Investigation Division, Chandrapur	Chandrapur	0.16	Light
177	Executive Engineer, Quality Control (UPP) Division, Nanded	Nanded	0.15	Light
178	Executive Engineer, Road Project Division, Yavatmal	Yavatmal	0.10	Light
179	Executive Engineer, Quality Control Division, Wahi (Pauni), Bhandara	Bhandara	0.09	Light
180	Executive Engineer, Irrigation Research Division, Akola	Akola	0.08	Light
181	Executive Engineer, Quality Control (UWP) Project Division, Amravati	Amravati	0.06	Light
182	Executive Engineer, Lower Penganga Rehabilitation Division, Arni, Yavatmal	Yavatmal	0.04	Light
183	Executive Engineer, Quality Control Division, Nagpur	Nagpur	0.02	Light
184	Executive Engineer, Irrigation Project Investigation Division, Akola	Akola	0.00	Light
185	Executive Engineer, Quality Control Division, Akola	Akola	0.00	Light
186	Executive Engineer, L.G.C. Training Centre (S.E.P.W.) Sadar, Nagpur	Nagpur	0.00	Light
187	Executive Engineer, Public Works Division No 1 (2nd Post) Sadar, Nagpur	Nagpur	0.00	Light
188	L.G.C. Training Centre For Se C/O S.E. (P.W.), Aurangabad	Aurangabad	0.00	Light
189	Executive Engineer, Minor Irrigation Division, Sinchan Bhavan, Anand Nagar, Osmanabad	Osmanabad	0.00	Light

**Additional charges have been entrusted for the following Divisions on request of Executive Engineers.**

1	D.W.C.O., Soil & Water Conservation Department, Bhandara	Bhandara	0.35	Light
2	D.W.C.O., Soil & Water Conservation Department, Gadchiroli	Gadchiroli	10.82	Light