



**INDIAN AUDIT AND
ACCOUNTS DEPARTMENT**
Office of the Pr. Accountant General (A&E)
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No. W.Admn/Updation Class.of divis./21-22/153
Dated: 24-03-2022

OFFICE ORDER

The Competent authority vide order dated 23.03.2022 has approved the categorization of PW Divisions in State of Punjab and UT Chandigarh for AGT 2022.

The Categorization for PW Divisions is done based on Budgeted Outlay and Other Expenditure (Deposits, CSS, PMYG, NRWS etc) of 2018-19, 2019-20 and 2020-21 as received from divisions. All the Divisional Officers are hereby advised to recheck the data and intimate this office if any discrepancy at the earliest but not later than 31-03-2022, otherwise it will be treated as final.

As per HQR's guidelines, 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 PW Divisions in the State of Punjab is attached as Annexure-A and Categorization for PW Divisions in UT Chandigarh is attached as Annexure-B.

Sd/-
Deputy Accountant General (Admn)

W.Admn/Updation Class.of divis./2021-22/1403-05

Dated: 24-03-2022

1. All Executive Engineer of PW Division of Punjab & UT Chandigarh.
2. All Divisional Accountant of Punjab & UT Cadre.
3. Works Account Punjab & Sub Office UT
4. Sectt. to Pr A.G
5. CA to DAG (A)
- 6 . Punjab DAOs/DAs Association
7. Office order file
8. Office Website
9. Notice Board.

Sd/-
Sr. Accounts Officer(W.Admn)

Annexure A

Classification Of PW Divisions of Punjab as per Expenditure received from Division Concerned

Sr. No.	Name of the Division	Station	Expenditure for 2018-19(in Lakh)			Expenditure for 2019-20(in Lakh)			Expenditure for 2020-21(in Lakh)			AVERAGE EXP. (of last three years i.e2018-19 2019-20 & 2020-21) (in Crore)	Category	Remarks
			through Budget Head (IFMS Treasury)	through PW Head 8443	Others through Centrally Sponsored Schemes (NRDWP, PMGSY, NHAI etc)	through Budget Head (IFMS Treasury)	through PW Head 8443	Others through Centrally Sponsored Schemes (NRDWP, PMGSY, NHAI etc)	through Budget Head (IFMS Treasury)	through PW Head 8443	Others through Centrally Sponsored Schemes (NRDWP, PMGSY, NHAI etc)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Provincial Division Sangrur	Sangrur	1241.40	27246.47	539.72	3577.27	5429.46	10476.14	4302.64	6436.34	10490.74	232.47	A	
2	Central Works Division, Sangrur at Patiala	Patiala	762.76	197.58	25727.54	511.40	234.86	15164.90	584.77	349.74	10560.10	180.31	A	
3	Central Works Division, Ferozepur	Ferozepur	75.21	1901.30	5996.12	38.29	814.22	24927.62	56.75	12.33	15461.87	164.28	A	
4	Construction Division No.II Kapurthala	Kapurthala	753.70	6631.59	0.00	10598.23	6848.33	0.00	2434.34	3133.17	0.00	101.33	A	
5	Provincial Division Bhatinda	Bhatinda	1839.43	8298.71	694.19	3515.30	4458.99	35.53	5507.56	2470.21	171.37	89.97	A	
6	Central Works No 2, Bhatinda	Bhatinda	0.00	1294.87	7188.93	7.13	342.63	8876.63	0.00	1.04	7754.52	84.89	A	
7	Abohar Canal Divison, Abohar	Abohar	1011.59	25.31	0.00	876.00	6647.00	0.00	1279.74	12034.23	0.00	72.91	A	
8	Construction Division No. II Amritsar	Amritsar	2802.28	6768.73	702.24	2005.77	3913.00	344.99	2282.82	2283.39	0.00	70.34	A	
9	Construction Division , Ropar	Ropar	4924.99	2356.41	1669.85	1322.06	2891.05	922.54	3492.27	1562.74	1119.87	67.54	A	
10	Provincial Division-I Patiala	Patiala	1216.14	4858.92	0.00	416.89	6422.89	0.00	572.23	5743.23	0.00	64.10	A	
11	Provincial Division Gurdaspur	Gurdaspur	724.75	3002.67	386.18	2133.97	4954.54	39.97	3031.21	3308.96	0.00	58.61	A	
12	Provincial Division II Patiala	Patiala	840.83	1522.69	3531.89	730.74	1904.93	4840.83	767.23	1165.26	1519.83	56.08	A	
13	Provincial Division , Hoshiarpur	Hoshiarpur	642.59	2595.17	0.00	2344.73	3937.75	0.00	3884.64	2822.28	0.00	54.09	A	
14	Central Works Division , Mohali	Mohali	602.52	921.65	483.45	579.87	583.00	5299.74	5126.57	583.17	1260.51	51.47	A	
15	Provincial Division Ludhiana	Ludhiana	1424.96	3075.03	0.00	2785.40	2909.18	0.00	3070.65	2170.16	0.00	51.45	A	
16	Construction Division Pathankot	Pathankot	1979.13	999.67	0.00	3286.14	1315.09	0.00	6626.60	1188.29	0.00	51.32	A	
17	Construction Division Patiala	Patiala	1627.86	1376.57	0.00	2922.25	2911.13	0.00	4374.98	1612.86	0.00	49.42	A	
18	Construction Division , Malerkotla	Malerkotla	2499.78	543.90	0.00	2867.69	1244.59	0.00	6437.35	1188.46	0.00	49.27	A	
19	Central Works No. I Amritsar	Amritsar	0.00	73.41	5646.93	0.00	5.25	6059.84	400.46	4.99	1101.58	44.31	A	
20	Water Supply & Sanitation Division No.2 Mohali	Mohali	918.37	3631.76	0.00	870.72	3295.09	0.00	756.74	3724.83	0.00	43.99	A	
21	Construction Division I Amritsar	Amritsar	298.85	2084.94	0.00	723.30	5994.55	0.00	1328.21	2694.60	56.29	43.94	A	

22	Water Supply & Sanitation Division, Rajpura	Rajpura	569.38	541.26	0.00	2412.93	199.60	0.00	9111.64	322.59	0.00	43.86	A
23	Sangrur Drainage. Const. Division Sangrur	Sangrur	435.37	0.00	0.00	12111.06	0.00	0.00	551.28	0.00	0.00	43.66	A
24	National Highway Division Abohar	Abohar	0.00	0.00	6832.68	10.31	5.29	1656.70	5.16	105.12	4244.69	42.87	A
25	Provincial Division PWD B&R Amritsar	Amritsar	1645.33	3157.21	892.60	1139.92	3490.08	110.50	719.73	1104.05	0.00	40.86	A
26	Construction Division No. 1 , Hoshiarpur	Hoshiarpur	240.93	2971.84	885.99	829.73	3046.92	152.99	1572.88	1764.71	114.05	38.60	A
27	Construction Division Sirhind	Fatehgarh Sahib	880.95	2506.16	36.43	267.65	4134.54	5.57	2000.80	1728.37	9.60	38.57	A
28	Construction Division Mukerian	Muktsar Sahib	3036.33	2513.89	287.33	1072.73	2133.68	124.18	991.91	1373.04	23.93	38.52	A
29	Construction Division No. 1 , Ferozepur	Ferozepur	509.08	109.38	1809.15	1110.11	3439.45	0.00	1915.23	2187.99	0.00	36.93	A
30	Central Works No. II Amritsar	Amritsar	1920.91	3897.57	96.76	1621.20	948.62	0.00	1826.98	693.13	0.00	36.68	A
31	Provincial Division Nawanshehar	Nawanshehar	3099.49	778.09	0.00	3169.57	580.73	0.00	2190.09	994.67	0.00	36.04	A
32	Provincial Division, Mohali	Mohali	911.61	1321.59	340.59	318.43	2833.25	201.00	2285.36	2297.13	248.25	35.86	A
33	Construction Div No. 1, mohali	Mohali	168.41	1506.22	0.00	1224.11	3739.48	0.00	1340.92	2435.86	0.00	34.72	A
34	Construction Division No. I Ludhiana	Ludhiana	905.44	2313.72	0.00	2102.35	1801.57	0.00	2265.80	930.43	0.00	34.40	A
35	Provincial Division , Chandigarh	Chandigarh	2692.57	999.63	0.00	1449.51	782.91	0.00	3752.57	635.08	0.00	34.37	A
36	Provincial Division, Ferozepur	Ferozepur	858.81	1288.96	0.00	1194.75	2941.03	0.00	1453.76	1339.17	277.81	31.18	B
37	Water Supply & Sanitation Division, Moga	Moga	4282.55	90.33	16.90	2766.72	76.35	105.93	1017.30	11.75	634.78	30.01	B
38	Construction Division No. 2 , Mohali at	Fatehgarh Sahib	2095.29	2027.89	0.00	811.92	2062.19	0.00	1035.94	947.61	0.00	29.94	B
39	Provincial Division Jalandhar	Jalandhar	1012.07	1659.53	227.27	163.91	2462.72	25.48	1437.59	1797.57	0.00	29.29	B
40	Construction Div Gurdaspur at Batala	Batala	178.99	2386.99	0.00	1123.37	2829.53	0.00	315.11	1719.67	0.00	28.51	B
41	Construction Division , Barnala	Barnala	323.76	1877.07	277.98	503.59	1831.53	464.13	1794.47	600.72	420.17	26.98	B
42	Water Supply & Sanitation Division No.I,	Amritsar	709.84	106.82	615.52	193.71	103.54	277.59	1251.99	137.68	4548.59	26.48	B
43	Water Supply & Sanitation Division, Taran	Tarn Taran	2414.42	0.00	18.85	1408.57	0.00	54.68	3466.28	0.00	544.09	26.36	B
44	Construction Division Sangrur	Sangrur	0.00	2874.05	0.00	0.00	2960.16	0.00	0.00	1789.60	0.00	25.41	B
45	Construction Division Nabha	Nabha	332.21	1165.16	0.00	1353.57	2358.39	0.00	943.98	1079.77	0.00	24.11	B
46	Construction Division No. 2 , Hoshiarpur	Hoshiarpur	135.35	3393.75	0.00	637.70	2320.05	0.00	292.38	205.75	0.00	23.28	B
47	Water Supply & Sanitation Division No.1	Anandpur Sahib	1371.23	656.24	0.00	640.44	722.26	0.00	2528.84	757.48	0.00	22.25	B
48	Construction Division II Bhatinda	Bhatinda	359.03	2118.98	0.00	304.95	1919.94	0.00	574.26	1276.27	0.00	21.84	B
49	Construction Division No. I Jalandhar	Jalandhar	1317.16	460.42	0.00	1556.68	429.12	0.00	2042.30	660.67	0.00	21.55	B
50	Construction Division Moga	Moga	32.96	2099.06	479.52	61.27	1676.17	64.30	926.52	718.25	135.36	20.64	B
51	Mansa I.B Division, Mansa	Mansa	658.13	9.99	0.00	707.77	5.65	0.00	4782.43	22.57	0.00	20.62	B
52	Rajasthan Feeder Division, Ferozepur	Ferozepur	939.45	135.36	0.00	819.91	235.01	0.00	712.71	3187.60	0.00	20.10	B
53	Central Works Division , Patiala	Patiala	0.55	1020.04	1966.03	0.00	383.70	929.76	60.67	100.57	1468.00	19.76	B

54	Harike Canal Division, Ferozepur	Ferozepur	1380.25	771.37	0.00	1384.33	815.78	0.00	1301.01	145.42	0.00	19.33	B	
55	Water Supply & Sanitation Division No.3, Bathinda	Bathinda	34.17	355.16	707.09	31.77	235.58	1448.94	118.84	285.52	2536.80	19.18	B	
56	Construction Division No.III Ludhiana	Ludhiana	278.06	2452.05	0.00	107.08	1507.41	0.00	29.04	1316.58	0.00	18.97	B	
57	Electrical Division , Chandigarh	Chandigarh	1950.67	74.23	0.00	1175.63	226.72	0.00	1849.55	408.72	0.00	18.95	B	
58	Water Supply & Sanitation Division No.1	Mohali	1815.72	874.91	0.00	568.86	664.19	0.00	937.26	771.33	0.00	18.77	B	
59	Faridkot Canal Division, Faridkot	Faridkot	95.37	5096.00	0.00	25.27	0.00	0.00	214.23	45.95	0.00	18.26	B	
60	Panchayati Raj Division , Patiala	Patiala	0.00	1145.30	0.00	0.00	1344.18	0.00	0.00	2745.81	0.00	17.45	B	
61	Construction Division No. I Kapurthala	Kapurthala	549.25	861.33	0.00	562.37	1218.00	0.00	726.71	1297.53	0.00	17.38	B	
62	Ropar Headworks Division, Ropar	Ropar	1531.36	373.34	0.00	1196.08	1.13	0.00	2077.51	1.36	0.00	17.27	B	
63	Water Supply & Sanitation Division,	Garhshankar	151.84	348.48	179.00	155.57	405.45	67.68	3361.99	351.29	80.17	17.00	B	
64	Water Supply & Sanitation Division, Fazilka	Fazilka	883.68	714.26	107.26	334.16	556.71	364.66	1761.88	329.81	0.00	16.84	B	
65	Water Supply & Sanitation Division No.3,	Mohali	1331.96	168.04	99.80	696.69	338.59	105.60	1157.73	1033.89	113.70	16.82	B	
66	Construction Division Muktsar	Muktsar Sahib	1138.85	611.94	1.69	726.65	873.83	5.78	1250.91	423.89	0.00	16.78	B	
67	Construction Division No. II Jalandhar	Jalandhar	217.40	1575.30	0.00	2.47	1749.24	0.00	268.09	1011.46	0.00	16.08	B	
68	Construction Div. No. 2 , Ferozepur at Fazilka	Fazilka	1395.12	113.54	0.00	543.15	229.70	0.00	2277.30	214.40	0.00	15.91	B	
69	Water Supply & Sanitation Division, Faridkot	Faridkot	538.77	286.16	0.00	178.30	577.29	0.00	1694.95	1367.56	0.00	15.48	B	
70	Bist Doab Division, Jalandhar	Jalandhar	546.44	0.00	0.00	700.49	0.00	0.00	3077.32	217.85	0.00	15.14	B	
71	Water Supply & Sanitation Division,	Pathankot	1736.39	379.99	0.00	512.35	383.03	0.00	728.13	584.19	0.00	14.41	B	
72	Panchayati Raj , Gurdaspur	Gurdaspur	0.00	1764.21	0.00	0.00	514.60	0.00	0.00	1851.06	0.00	13.77	B	
73	Construction Division Gidderbaha	Gidderbaha	664.66	506.02	0.00	977.84	143.95	0.00	1479.19	177.73	0.00	13.16	B	
74	Gurdaspur Drainage Division, Gurdaspur	Gurdaspur	532.48	181.31	0.00	1699.39	19.02	0.00	435.81	1070.49	0.00	13.13	B	
75	Provincial Division Faridkot	Faridkot	69.17	117.76	0.00	1070.40	287.12	0.00	1940.12	336.73	0.00	12.74	B	
76	Panchayati Raj Division , Sangrur	Sangrur	335.60	687.41	0.00	302.34	991.09	0.00	284.29	1219.76	0.00	12.73	B	
77	Water Supply & Sanitation Division (EE 2)	Tarn Taran	740.77	0.00	14.83	1027.01	0.00	75.38	1625.82	0.00	63.94	11.83	B	
78	Water Supply & Sanitation Division Sangrur	Sangrur	109.74	318.58	785.62	128.08	442.09	573.03	263.32	261.39	243.79	10.42	B	
79	Water Supply & Sanitation Division Fatehgarh Sahib	Fatehgarh Sahib	83.08	320.87	0.00	464.47	301.85	0.00	1363.30	413.25	0.00	9.82	B	
80	B.M.L Division, Patiala	Patiala	734.17	293.90	0.00	651.67	498.18	0.00	220.43	461.48	0.00	9.53	B	
81	Water Supply & Sanitation Division No.2,	Muktsar Sahib	389.05	303.25	0.00	96.93	362.40	0.00	211.45	1478.14	0.00	9.47	B	
82	Bathinda Canal Division, Bathinda	Bathinda	332.62	12.32	0.00	1123.81	229.11	0.00	1050.47	75.69	0.00	9.41	B	

83	Water Supply & Sanitation Division,	Nawanshahar	259.64	709.95	0.00	56.20	879.79	0.00	19.78	896.57	0.00	9.41	B	
84	Patiala Drainage Divison, Patiala	Patiala	459.62	37.71	0.00	481.26	422.54	0.00	569.91	650.37	0.00	8.74	B	
85	Water Supply & Sanitation Division, Batala.	Batala	420.95	92.77	13.01	617.32	75.62	69.09	1092.70	130.02	51.89	8.54	B	
86	Water Supply & Sanitation Division No.1,	Muktsar Sahib	768.77	127.49	0.00	1135.40	66.12	0.00	251.36	69.84	0.00	8.06	B	
87	Water Supply & Sanitation Division, Talwara	Talwara	56.47	404.82	0.00	223.76	608.50	0.00	231.92	712.00	0.00	7.46	B	
88	Water Supply & Sanitation Division (EE 2)	Pathankot	1506.99	130.89	0.00	116.46	133.96	0.00	273.77	48.50	0.00	7.37	B	
89	Water Supply & Sanitation Division No.2,	Hoshiarpur	63.61	506.10	0.00	200.51	509.90	0.00	245.55	630.62	0.00	7.19	B	
90	Water Supply & Sanitation Division No.1,	Jalandhar	152.11	310.34	33.50	345.74	479.62	85.27	305.55	429.77	8.39	7.17	B	
91	Water Supply & Sanitation Division, Malout	Malout	1067.49	138.87	0.00	344.10	43.77	0.00	437.18	72.31	0.00	7.01	B	
92	Golewala Drainage Division, Ferozepur	Ferozepur	97.35	267.90	0.00	637.19	314.00	0.00	442.00	310.21	0.00	6.90	B	
93	Gurdaspur U.B.D.C Division, Gurdaspur	Gurdaspur	17.21	754.32	0.00	0.00	592.70	0.00	584.37	100.69	0.00	6.83	B	
94	Electrical Division Amritsar	Amritsar	576.59	307.77	0.00	302.22	213.47	0.00	355.48	257.87	0.00	6.71	C	
95	Panchayati Raj Division , Fazilka	Fazilka	0.00	355.08	0.00	0.00	711.78	0.00	0.00	926.86	0.00	6.65	C	PNS
96	Shah Nehar (Civil) Hoshiarpur	Hoshiarpur	1023.78	0.00	0.00	18.25	0.00	0.00	183.63	0.00	754.13	6.60	C	
97	Water Supply & Sanitation Division Khanna	Ludhiana	485.40	0.00	23.13	670.02	0.00	10.18	751.03	0.00	9.74	6.50	C	
98	Water Supply & Sanitation Division, Abohar	Abohar	779.76	6.92	0.00	546.78	0.00	0.00	580.75	1.14	0.00	6.38	C	
99	Maili Construction. Division, Mohali at CHD	Chandigarh	187.21	0.00	0.00	516.00	0.00	0.00	1199.33	0.00	0.00	6.34	C	
100	Intensive Investigation Division, (I.B) HSP (now Shah Nehar Stage-II)	Hoshiarpur	321.38	0.00	0.00	455.69	0.00	0.00	1064.54	0.00	0.00	6.14	C	
101	Water Supply & Sanitation Division (EE 2)	Batala	253.50	108.58	23.02	193.34	81.49	83.18	571.18	136.62	379.40	6.10	C	
102	Water Supply & Sanitation Division No.3,	Ludhiana	86.05	83.77	0.00	514.54	89.14	0.00	1053.50	1.09	0.00	6.09	C	
103	Water Supply & Sanitation Division No.1, Ferozepur	Ferozepur	624.48	50.44	4.27	703.18	184.77	59.64	117.83	49.36	0.00	5.98	C	
104	Amritsar Drainage Construction. Division, ASR	Amritsar	29.10	464.50	0.00	97.23	466.74	0.00	135.58	594.12	0.00	5.96	C	
105	Central Works Bhatinda	Bhatinda	39.00	396.47	212.51	5.90	186.35	395.74	270.90	114.00	132.45	5.84	C	
106	Water Supply & Sanitation Division No.1	Patiala	125.72	190.83	0.00	53.61	580.03	25.12	148.95	608.37	0.00	5.78	C	
107	Provincial Division Mansa	Mansa	138.69	61.70	0.00	487.72	21.83	0.00	244.90	25.23	752.40	5.77	C	
108	Panchayati Raj Division , Muktsar	Muktsar Sahib	0.00	1177.82	0.00	0.00	271.57	0.00	0.00	270.93	0.00	5.73	C	
109	Water Supply & Sanitation Division No.2, Bathinda	Bathinda	78.11	220.65	65.62	22.73	316.57	310.94	355.34	209.97	106.34	5.62	C	
110	Water Supply & Sanitation Division	Malerkotla	157.27	18.91	52.88	644.13	0.00	36.65	756.18	0.00	8.03	5.58	C	

111	Water Supply & Sanitation Division No.1,	Bathinda	111.75	286.18	150.05	434.84	171.56	55.25	227.47	232.48	0.00	5.57	C	
112	Water Supply & Sanitation Division No-2	Jalandhar	118.09	136.29	0.00	395.65	75.78	0.00	784.33	132.42	0.00	5.48	C	
113	Water Supply & Sanitation Division No.2,	Jalandhar	394.38	167.53	185.82	167.14	175.18	22.25	338.50	3.06	174.34	5.43	C	
114	Water Supply & Sanitation Division No.1,	Hoshiarpur	26.01	162.09	0.00	11.65	567.02	0.00	54.82	680.91	0.00	5.01	C	
115	Water Supply & Sanitation Division No.2,	Ludhiana	16.52	313.09	0.00	222.05	304.19	0.00	394.13	247.51	0.00	4.99	C	
116	Panchayati Raj , Hoshiarpur	Hoshiarpur	0.00	599.16	0.00	0.00	370.76	0.00	0.00	509.13	0.00	4.93	C	
117	Ludhiana Drainage Division, Ludhiana	Ludhiana	88.29	0.00	0.00	821.26	1.21	0.00	349.57	167.75	0.00	4.76	C	
118	Jalandhar Drainage Division, Jalandhar	Jalandhar	0.00	0.00	0.00	1024.12	21.54	0.00	356.80	23.55	0.00	4.75	C	
119	Eastern Canal Division, C.C. , Ferozepur	Ferozepur	480.16	71.91	0.00	297.37	122.12	0.00	305.58	134.86	0.00	4.71	C	
120	Lehal I.B Division, Patiala	Patiala	169.49	6.81	0.00	44.34	12.59	0.00	978.97	150.88	0.00	4.54	C	
121	Water Supply & Sanitation Division No.1, Mansa	Mansa	131.40	301.47	0.00	114.36	296.79	2.96	165.30	304.55	6.96	4.41	C	
122	Jandiala U.B.D.C Division, Amritsar	Amritsar	108.52	0.00	0.00	30.85	3.00	0.00	21.52	1151.00	0.00	4.38	C	
123	Electrical Division Jalandhar	Jalandhar	240.31	91.98	0.00	611.31	48.39	0.00	166.84	145.13	0.00	4.35	C	
124	Hoshiarpur Drainage Division, Hoshiarpur	Hoshiarpur	71.29	0.00	0.00	828.85	0.00	0.00	351.32	0.00	0.00	4.17	C	
125	Panchayati Raj Division, Bathinda	Bathinda	52.37	456.83	0.00	0.00	207.05	0.00	0.00	516.51	0.00	4.11	C	
126	Electrical E Div 1 Patiala	Patiala	161.76	190.55	0.00	132.72	370.87	0.00	126.79	215.50	0.00	3.99	C	
127	Panchayati Raj Division , Ludhiana	Ludhiana	0.00	412.99	0.00	0.00	203.60	0.00	0.00	580.12	0.00	3.99	C	
128	Water Supply & Sanitation Division No.2,	Ropar	125.93	9.36	55.16	226.89	7.42	78.55	45.97	22.59	623.37	3.98	C	
129	Water Supply & Sanitation Division,	Kapurthala	162.46	112.50	0.00	178.51	116.66	0.00	347.39	275.86	0.00	3.98	C	
130	Water Supply & Sanitation Division,	Gurdaspur	50.20	27.65	0.00	289.44	14.65	0.00	793.88	14.12	0.00	3.97	C	
131	Water Supply & Sanitation Division (EE 2) Moga	Moga	5.96	16.04	0.00	387.10	21.19	548.84	92.43	53.70	62.28	3.96	C	
132	Water Supply & Sanitation Division No.3, Amritsar	Amritsar	14.57	221.15	0.00	16.41	237.63	0.00	24.39	387.14	216.74	3.73	C	
133	Canal Lining Division, Muktsar	Muktsar Sahib	226.90	0.00	0.00	523.46	0.00	0.00	343.76	0.00	0.00	3.65	C	
134	Drainage Const. Division, Gidderbaha	Gidderbaha	78.68	0.00	0.00	655.28	0.00	0.00	332.95	0.00	0.00	3.56	C	
135	Electrical Division Ludhiana	Ludhiana	272.66	19.10	0.00	303.16	226.23	0.00	120.59	110.32	0.00	3.51	C	
136	Panchayati Raj, Ferozepur	Ferozepur	0	346.56	0	0	191.03	0	0	495.28	0	3.44	C	
137	Amritsar Drainage Division, Amritsar	Amritsar	181.00	21.03	0.00	164.00	37.50	0.00	241.02	348.00	0.00	3.31	C	
138	Water Supply & Sanitation Division No.2 ,	Amritsar	31.39	105.01	13.25	124.22	103.26	43.28	352.79	73.47	107.00	3.18	C	
139	Panchayati Raj Faridkot at Faridkot	Faridkot	0.00	134.82	0.00	0.00	186.64	0.00	0.00	600.93	0.00	3.07	C	PNS
140	W.M.I Division, Ropar	Ropar	244.64	0.00	0.00	442.87	14.92	0.00	201.80	0.00	0.00	3.01	C	

141	Water Supply & Sanitation Mechanical Division Patiala	Patiala	82.42	1.80	1.01	280.72	9.65	0.00	408.01	99.22	0.00	2.94	C	
142	Water Supply & Sanitation Division No.2 Patiala	Patiala	9.28	205.61	92.69	216.52	110.43	51.85	105.48	74.18	7.73	2.91	C	
143	Devigarh I.B Division, Patiala	Patiala	125.57	6.00	0.00	147.62	14.45	0.00	447.58	95.31	0.00	2.79	C	
144	Water Supply & Sanitation Division No.1 Ludhiana	Ludhiana	99.46	38.92	0.00	453.83	9.88	0.00	153.89	19.26	0.00	2.58	C	
145	Panchayati Raj Division , Moga	Moga	0.00	175.84	0.00	0.00	153.63	0.00	0.00	425.28	0.00	2.52	C	
146	Bari Doab Division, Amritsar	Amritsar	60.30	0.00	0.00	370.67	36.02	0.00	199.78	4.03	67.53	2.46	C	
147	Panchayati Raj Division , Ropar	Ropar	0.00	88.52	0.00	0.00	270.32	0.00	0.00	375.16	0.00	2.45	C	
148	Water Supply & Sanitation Division Barnala	Barnala	44.04	169.82	0.00	110.10	163.86	0.00	77.07	166.84	0.00	2.44	C	
149	Water Resources Investigation Division,	Chandigarh	0.00	0.00	240.00	0.00	0.00	240.00	0.00	0.00	240.00	2.40	C	
150	Electrical Division Sangrur	Sangrur	177.31	155.77	0.00	60.35	43.88	0.00	47.68	228.39	0.00	2.38	C	
151	Sangrur I.B Division, Sangrur	Sangrur	273.58	18.60	0.00	210.77	19.66	0.00	177.18	1.57	0.00	2.34	C	
152	Electrical Division Bhatinda	Bhatinda	115.97	127.72	0.00	124.79	142.16	0.00	113.64	60.92	0.00	2.28	D	
153	Drainage Construction. Divn, Ferozepur	Ferozepur	131.28	0.05	0.00	174.97	190.06	0.00	188.02	0.00	0.00	2.28	D	
154	Mansa Drainage Division, Mansa	Mansa	49.91	0.00	28.00	133.00	0.00	125.25	150.20	0.00	146.98	2.11	D	
155	Sidhwan Canal Division, Ludhiana	Ludhiana	0.00	88.26	0.00	6.00	435.47	0.00	86.00	0.00	0.00	2.05	D	
156	Phagwara Drainage Division, Jalandhar	Jalandhar	22.51	0.00	0.00	294.11	0.00	0.00	287.74	0.00	0.00	2.01	D	
157	Water Supply & Sanitation Division No.2,	Mansa	160.38	12.36	13.26	89.41	14.28	87.90	79.21	111.84	32.12	2.00	D	
158	Drainage Const. Division, Faridkot	Faridkot	99.55	0.00	0.00	168.56	0.00	0.00	322.29	0.00	0.00	1.97	D	
159	Panchayati Raj Division , Tarn Taran	Tarn Taran	0.00	227.20	0.00	0.00	164.05	0.00	0.00	148.10	0.00	1.80	D	
160	Water Supply & Sanitation Division (EE 2)	Ferozepur	215.10	0.00	0.00	164.71	2.35	0.00	145.90	3.57	0.00	1.77	D	
161	Construction Division IV Ludhiana	Ludhiana	0.00	0.00	0.00	348.47	0.00	0.00	174.24	6.04	0.00	1.76	D	
162	Electrical Division Faridkot	Faridkot	223.12	27.85	0.00	102.56	27.32	0.00	126.04	10.32	0.00	1.72	D	
163	Panchayati Raj Division , Jalandhar	Jalandhar	0.00	158.06	0.00	0.00	164.25	0.00	0.00	172.08	0.00	1.65	D	
164	Panchayati Raj Division , Mohali	Mohali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	466.38	0.00	1.55	D	PNS
165	Central Works Division Jalandhar	Jalandhar	0.00	0.45	0.00	44.06	2.16	0.00	33.18	372.55	0.00	1.51	D	
166	Panchayati Raj , Kapurthala	Kapurthala	0.00	96.32	0.00	94.00	107.83	0.00	27.50	120.45	0.00	1.49	D	
167	Central Works Division, Ropar	Ropar	8.28	0.00	0.00	46.56	0.00	0.00	387.27	0.00	0.00	1.47	D	
168	Majitha U.B.D.C Division, Amritsar	Amritsar	0.00	0.00	0.00	126.88	0.00	0.00	126.90	0.00	182.62	1.45	D	
169	Water Supply & Sanitation Division (EE 2)	Gurdaspur	21.28	26.25	0.00	112.21	23.00	0.00	180.10	19.09	0.00	1.27	D	
170	Panchayati Raj Division , Nawashahar	Nawashahar	0.00	1.93	128.81	0.00	57.35	47.70	0.00	76.05	68.42	1.27	D	PNS
171	National Highway Division , Pathankot	Pathankot	44.36	6.95	0.00	77.21	159.55	0.00	75.70	0.00	0.00	1.21	D	

Annexure B

CLASSIFICATION OF DIVISIONS/ COMPILED ACCOUNT RENDERING UNITS OF U.T. Chandigarh

Sr No	NAME OF DIVISION	Expenditure figures for 2018-19 (In crore of Rs)			Expenditure figures for 2019-20 (In crore of Rs.)			Expenditure figures for 2020-21 (In crore of Rs.)			AVERAGE EXP. (of last three years i.e, 2018-19, 2019-20 & 2020-21) (IN CRORES)	CLASSIFICATION	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	2	3	4	5	6	7	8	9	10	11	12	
1	OP 2	822.82	0.61	823.43	859.04	0.84	859.88	736.4	1.05	737.45	806.92	A	
2	CP 1	34.97	9.87	44.84	23.08	62.30	85.38	65.73	5.99	71.72	67.31	A	
3	PH 7	53.93	5.24	59.17	54.35	3.00	57.35	49.25	6.15	55.4	57.31	A	
4	CP 6	45.83	3.68	49.51	46.64	5.41	52.05	56.97	4.65	61.62	54.39	B	
5	ELE 1	30.54	3.68	34.22	43.67	5.52	49.19	47.71	20.48	68.19	50.53	B	
6	CP 3	49.93	3.90	53.83	41.96	1.77	43.73	45.65	5.77	51.42	49.66	B	
7	PH 3	38.03	1.81	39.84	51.20	1.67	52.87	30.2	1.51	31.71	41.47	B	
8	CP 4	35.57	2.66	38.23	39.69	5.46	45.15	30.7	9.65	40.35	41.24	C	
9	CP 2	29.82	2.75	32.57	44.49	0.71	45.20	36.08	0.75	36.83	38.20	C	
10	OP 1	10.43	0.35	10.78	33.50	0.91	34.41	53.93	5.08	59.01	34.73	C	
11	CP 5	36.67	1.28	37.95	27.27	1.83	29.10	23.19	2.93	26.12	31.06	C	
12	ELE 2	28.45	1.05	29.50	31.20	1.49	32.69	23.64	1.29	24.93	29.04	D	
13	ELE 3	22.90	2.06	24.96	35.14	0.60	35.74	18.25	0.56	18.81	26.50	D	
14	PH 1	21.00	0.73	21.73	19.96	0.78	20.74	20.78	0.58	21.36	21.28	D	
15	PH 8	12.95	1.06	14.01	19.26	0.88	20.14	27.89	1.23	29.12	21.09	D	
16	OP 4	12.95	0.17	13.12	19.23	0.59	19.82	19.24	0.27	19.51	17.48	D	
17	OP 3**	8.93	0.12	9.05	21.56	0.54	22.10	19.46	0.14	19.6	16.92	D	PNS
18	HORT 2	4.07	0.28	4.35	16.94	0.05	16.99	16.2	0.07	16.27	12.54	D	
19	R LAB**	0.05	0.00	0.05	1.29	0.00	1.29	1.12	0	1.12	0.82	D	PNS
20	ESTATE**	-18.80	0.02	-18.78	-307.44	0.00	-307.44	-54.97	0	-54.97	-127.06		PNS

** Where post not sanctioned