

## Annexure-A

## Classification Of Divisions of Punjab State as per Expenditure figures received from Division concerned

Sr. No.	Name of the Division	Amount ₹ in lakh.									Amount ₹ in Cr.		Category of Division	Remarks
		Expenditure for 2019-20			Expenditure for 2020-21			Expenditure for 2021-22			Total Expenditure Of Last 03 years (in Crore)	Average Expenditure of Last 03 years (2019-20, 2020-21, 2021-22) (in Crore)		
		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)				
2	3	4	5	7	8	9	11	12	13	14	15	16		
1	Provincial Division Sangrur	3577.27	5429.46	10476.14	4302.64	6436.34	10490.74	3807.83	7975.64	12562.81	650.59	216.86	A	
2	Central Works Division, Ferozepur	38.29	814.22	24927.62	95.19	12.33	7766.12	216.39	7.83	8236.78	421.15	140.38	A	
3	Rajasthan Feeder Division, Ferozepur	0.00	11.39	0.00	0.00	2917.14	0.00	0.00	32152.56	0.00	350.81	116.94	A	
4	Provincial Division Bhatinda	3120.35	4458.49	35.53	9011.9	2470.21	171.37	7855.48	5804.4	880.11	338.08	112.69	A	
5	Central Works Division, Sangrur at Patiala	511.4	234.86	15164.9	584.77	349.74	10560.1	1495.19	0.94	2744.53	316.46	105.49	A	
6	Construction Division No.II Kapurthala	10598.23	6848.33	0	2434.34	3133.17	0	652.59	4847.55	222.79	287.37	95.79	A	
7	Construction Division , Ropar	1322.06	2891.05	922.54	3492.27	1562.74	1119.87	9804.09	5094.05	0	262.09	87.36	A	
8	Provincial Division Gurdaspur	2133.97	4954.45	39.97	3031.21	3308.96	0	3392.59	7831.22	496.6	251.89	83.96	A	
9	Water Supply & Sanitation Division, Rajpura	2412.93	199.60	0.00	9111.64	322.59	0.00	12202.79	173.75	0.00	244.23	81.41	A	
10	Construction Division Pathankot	3367.78	1315.09	0	6793.15	1188.29	0	9825.5	1527.98	0	240.18	80.06	A	
11	Abohar Canal Divison, Abohar	1235.51	1977.27	0.00	1354.74	11988.32	0.00	4353.72	2741.89	0.00	236.51	78.84	A	
12	National Highway Division Abohar	259.94	5.29	16963.93	244.5	105.12	4822.91	331.13	79.73	801	236.14	78.71	A	
13	Provincial Division II Patiala	6747.44	1904.92	0	2957.18	2533.17	0	5277.78	3489.1	297.02	232.07	77.36	A	
14	Provinial Division-I Patiala	416.89	6422.89	0	572.23	5743.23	0	2521.86	7296.22	0	229.73	76.58	A	
15	Provincial Division , Hoshiarpur	2344.73	3937.75	0	3884.64	2822.28	0	5204.62	3587.45	0	217.81	72.60	A	
16	Construction Division No. II Amritsar	2110.14	4879.5	0	2274.95	2283.41	12.35	2115.01	7299.02	2.53	209.77	69.92	A	
17	Central Works Division , Mohali	597.87	583	5299.74	5126.57	583.17	3260.51	2618.89	582.52	313.17	189.65	63.22	A	
18	Provincial Division Ludhiana	2785.4	2909.18	0	3070.65	2170.46	0	4004.38	3320.08	0	182.60	60.87	A	
19	Construction Division , Malerkotla	3697.66	1641.72	0	6095.69	1188.45	0	2461.52	2151.05	0	172.36	57.45	A	
20	Construction Division Patiala	3686.42	3024.05	0	3628.1	1612.87	0	3893.34	1225.1	0	170.70	56.90	A	

21	Construction Div Gurdaspur at Batala	1123.37	2788.37	0	315.11	1719.67	0	3555.5	6719.56	520.95	167.43	55.81	A	
22	Construction Division I Amritsar	1328	5994.55	0	1130.51	2694.06	56.29	553.55	4486.36	332.01	165.75	55.25	A	
23	Construction Division No. 1 , Ferozepur	1110.11	3439.45	0	1915.23	2187.99	307.25	1621.93	5072.77	415.92	160.71	53.57	A	
24	Water Supply & Sanitation Division No.I, Amritsar	193.71	103.54	277.59	5710.12	0.00	0.00	8009.23	1226.14	0.00	155.20	51.73	A	
25	Construction Div No. 1, mohali	3739.48	1224.11	0	2435.86	1276.83	0	3728.14	2867.44	193.25	154.65	51.55	A	
26	Construction Division Sirhind	267.65	4226.58	352.61	2000.8	1728.37	9.6	2269.25	4171.09	422.02	154.48	51.49	A	
27	Central Works No 2, Bhatinda	194.41	345.59	3607.74	147.93	2.02	7754.52	182.36	24.11	2545.74	148.04	49.35	A	
28	Provincial Division Jalandhar	163.91	2462.72	25.48	1437.59	1797.57	0	2411.7	5605.59	179.87	140.84	46.95	A	
29	Water Supply & Sanitation Division, Taran Taran	1408.57	75.24	444.85	2582.17	292.28	1979.53	3463.47	663.24	2438.02	133.47	44.49	A	
30	Sangrur Drainage. Const. Division Sangrur	12111.06	0.00	0.00	551.28	0.00	0.00	468.81	0.00	0.00	131.31	43.77	A	
31	Provincial Division, Mohali	318.42	2823.25	201	2285.36	2297.13	248.25	2036.76	2889.75	0	131.00	43.67	A	
32	Provincial Division PWD B&R Amritsar	1139.92	3490.08	110.5	719.73	1104.05	0	532.62	5885.03	82.38	130.64	43.55	A	
33	Provincial Division, Ferozepur	1194.75	2941.03	0	1453.76	1339.17	277.81	1183.57	4021.27	305.74	127.17	42.39	A	
34	Construction Division , Barnala	503.59	1831.53	464.13	1794.47	600.72	420.67	2889.66	1567.57	1502.28	115.75	38.58	A	
35	Construction Division No. I Ludhiana	2102.35	1801.57	0	2265.8	930.43	0	1315.32	2882.95	0	112.98	37.66	A	
36	Construction Division No. 1 , Hoshiarpur	829.73	2046.92	152.99	1572.88	1764.71	114.05	276.11	3027.64	1324.87	111.10	37.03	B	
37	Construction Division Moga	61.27	1676.17	64.3	926.52	718.25	135.36	3466.42	3167.87	714.75	109.31	36.44	B	
38	Construction Division II Bhatinda	304.95	1919.94	0	574.26	1276.27	0	3647.36	2732.98	0	104.56	34.85	B	
39	Provincial Division , Chandigarh	1449.51	782.91	0	3752.57	635.08	0	3518.56	273.6	0	104.12	34.71	B	
40	Water Supply & Sanitation Division No.2 Mohali	870.72	3295.09	0.00	756.74	3724.83	0.00	0.00	798.95	854.33	103.01	34.34	B	
41	Construction Division Sangrur	0	2960.16	0	0	1769.6	0	0	5519.37	0	102.49	34.16	B	
42	Central Works No. II Amritsar	1621.2	948.62	0	1826.98	693.13	0	1192.2	3382.87	0	96.65	32.22	B	
43	Construction Division No. 2 fatehgarh Sahib	93.71	2062.19	718.75	898.45	947.61	136.73	2935.46	1711.08	0	95.04	31.68	B	
44	Construction Division No. 2 , Hoshiarpur	627.7	2326.05	0	292.38	2005.74	0	151.63	3678.09	0	90.82	30.27	B	
45	Construction Division Mukerian	1072.73	2133.68	124.18	991.91	1373.04	23.93	1104.08	1982.26	195.35	90.01	30.00	B	
46	Bist Doab Division, Jalandhar	700.49	0.00	0.00	3077.32	217.85	0.00	276.07	4692.88	0.00	89.65	29.88	B	
47	Panchayati Raj Division , Patiala	0.00	1344.18	0.00	0.00	2745.81	0.00	0.00	4863.58	0.00	89.54	29.85	B	
48	Construction Division Nabha	1353.57	2358.39	0	943.98	1079.77	0	1338.01	1558.45	0	86.32	28.77	B	
49	Construction Division No. I Jalandhar	1637.21	354.65	0	2037.81	508.34	0	1701.21	1762.12	180.97	81.82	27.27	B	
50	Central Works No. I Amritsar	0	5.25	6059.84	400.46	0	1101.58	15.7	0	388.78	79.72	26.57	B	
51	Bathinda Canal Division, Bathinda	1123.82	229.10	0.00	1051.48	77.53	0.00	5211.21	22.57	0.00	77.16	25.72	B	

52	Mansa I.B Division, Mansa	1763.78	5.65	0.00	1416.98	24.36	0.00	4188.79	13.22	0.00	74.13	24.71	B	
53	Construction Div. No. 2 , Ferozpur at Fazilka	543.15	229.7	0	2277.3	214.4	0	3750.5	238.51	0	72.54	24.18	B	
54	Water Supply & Sanitation Division, Fazilka	790.38	622.88	675.72	903.27	1367.16	152.45	300.32	2110.17	310.50	72.33	24.11	B	
55	Provincial Division Faridkot	1070.4	287.12	0	1940.12	347.33	0	3103.91	343.98	0	70.93	23.64	B	
56	Construction Division No. II Jalandhar	457.07	1756.19	0	667.03	1048.53	0	509.38	2516.8	0	69.55	23.18	B	
57	Electrical Division , Chandigarh	1888.01	332.56	0	1964.44	373.1	0	1817.01	548.72	0	69.24	23.08	B	
58	Water Supply & Sanitation Division No.1 Ropar at Anandpur Sahib	640.44	722.68	0.00	2528.84	757.48	0.00	1652.08	588.73	0.00	68.90	22.97	B	
59	Construction Division No.III, Ludhiana	107.08	1507.41	0	29.73	613.05	0	1629.91	2882.62	0	67.70	22.57	B	
60	Water Supply & Sanitation Division No.1, Mohali	568.86	664.19	0.00	937.26	771.33	0.00	2816.79	357.83	0.00	61.16	20.39	B	
61	Water Supply & Sanitation Division No.3, Bathinda	31.77	235.58	1448.94	118.84	285.52	2536.80	892.88	227.91	331.40	61.10	20.37	B	
62	Gurdaspur Drainage Division, Gurdaspur	1695.96	19.12	0.00	435.81	29.47	0.00	1434.43	2456.84	0.00	60.72	20.24	B	
63	Construction Division No. I, Kapurthala	562.37	1218	0	726.71	1297.53	0	885.08	1258.7	0	59.48	19.83	B	
64	Construction Division, Muktsar	726.65	873.83	5.78	1250.91	423.89	0	1604.29	748.52	60.46	56.94	18.98	B	
65	Water Supply & Sanitation Division, Pathankot	645.09	135.90	114.73	3621.83	102.92	102.98	705.45	125.85	102.79	56.58	18.86	B	
66	Shah Nehar (Civil) Stage-I Hoshiarpur	18.25	0.00	0.00	187.76	0.00	0.00	4706.44	0.00	717.88	56.30	18.77	B	
67	Panchayati Raj Division , Sangrur	302.34	903.70	49.51	298.23	1101.21	231.67	306.16	1932.03	492.05	56.17	18.72	B	
68	Construction Division Gidderbaha	977.84	143.95	0	1479.19	177.73	0	2607.08	223.16	0	56.09	18.70	B	
69	Water Supply & Sanitation Division (EE 2) Tarn Taran	1027.01	114.70	337.91	1625.82	126.44	448.22	1247.79	69.46	450.56	54.48	18.16	B	
70	Water Supply & Sanitation Division Fatehgarh Sahib	464.47	301.85	0.00	1363.30	413.25	0.00	2717.22	167.82	0.00	54.28	18.09	B	
71	Water Supply & Sanitation Division, Moga	2766.72	76.35	105.93	1017.30	11.75	634.78	493.74	57.71	85.46	52.50	17.50	B	
72	Water Supply & Sanitation Division, Garhshankar	155.57	405.45	67.68	3361.99	351.29	80.17	246.79	317.18	0.00	49.86	16.62	B	
73	Ropar Headworks Division, Ropar	1196.08	1.13	0.00	2077.51	1.36	0.00	1491.08	56.13	0.00	48.23	16.08	B	
74	Water Supply & Sanitation Division No.2, Mukatsar	96.93	362.40	0.00	211.45	1478.14	0.00	455.00	2190.82	0.00	47.95	15.98	B	
75	Amritsar Drainage Division, Amritsar	759.25	0.00	0.00	284.84	1853.00	0.00	1721.00	60.48	0.00	46.79	15.60	B	
76	Bari Doab Division, Amritsar	370.76	36.02	0.00	267.31	4.03	0.00	3464.94	321.86	0.00	44.65	14.88	B	
77	Water Supply & Sanitation Division, Faridkot	178.30	577.29	0.00	1694.95	1367.56	0.00	429.41	169.53	0.00	44.17	14.72	B	
78	Panchayati Raj , Gurdaspur	0.00	514.60	0.00	0.00	1851.06	0.00	0.00	1951.71	0.00	43.17	14.39	B	
79	Water Supply & Sanitation Division, Talwara	223.76	608.50	0.00	231.92	712.00	0.00	2093.60	431.65	0.00	43.01	14.34	B	
80	Ludhiana Drainage Division, Ludhiana	821.25	1.22	0.00	349.56	1594.30	0.00	407.78	709.21	0.00	38.83	12.94	B	
81	Panchayati Raj Division , Mohali	0.00	1407.61	0.00	0.00	545.35	0.00	0.00	1710.60	0.00	36.64	12.21	B	<b>PNS</b>

82	Panchayati Raj Division , Fazilka	0.00	711.78	0.00	0.00	926.86	0.00	0.00	1950.25	0.00	35.89	11.96	B	<b>PNS</b>
83	Patiala Drainage Divison, Patiala	481.26	422.54	0.00	569.19	650.37	0.00	1035.99	408.91	0.00	35.68	11.89	B	
84	Water Supply & Sanitation Division No.1, Mansa	748.00	276.00	0.00	1744.00	304.00	0.00	321.00	174.00	0.00	35.67	11.89	B	
85	Provincial Division Mansa	487.72	21.83	0	244.9	25.23	752.4	1640	390.59	0	35.63	11.88	B	
86	Water Supply & Sanitation Division, Gurdaspur	289.44	14.65	0.00	793.88	14.12	0.00	2416.83	32.75	0.00	35.62	11.87	B	
87	Central Works Division , Patiala	0	383.7	929.76	60.67	100.57	1468	36.18	371.55	159.14	35.10	11.70	B	
88	Provincial Division Nawanshehar	287.9	428.91	0	219.03	806.74	0	1142.95	548.51	0	34.34	11.45	B	
89	Water Supply & Sanitation Division (EE 2) Batala	193.34	81.49	83.18	571.18	136.62	379.40	981.18	226.85	682.95	33.36	11.12	B	
90	Water Supply & Sanitation Division Khanna	670.02	208.81	10.18	751.03	203.56	9.74	868.23	131.53	396.01	32.49	10.83	B	
91	B.M.L Division, Patiala	651.67	498.18	0.00	220.43	461.48	0.00	688.51	553.32	0.00	30.74	10.25	B	
92	Water Supply & Sanitation Division (EE 2) Moga	387.10	21.19	548.84	92.43	53.70	62.28	1046.61	56.44	734.60	30.03	10.01	B	
93	Water Supply & Sanitation Division No.3, Armritsar	16.41	237.63	0.00	24.39	387.14	216.74	52.85	757.09	1227.65	29.20	9.73	B	
94	Water Supply & Sanitation Division Sangrur	128.08	442.09	573.03	263.32	261.39	243.79	225.64	286.25	479.46	29.03	9.68	C	
95	Panchayati Raj Division, Bathinda	0.00	207.00	0.00	0.00	516.51	0.00	0.00	2056.40	0.00	27.80	9.27	C	
96	Water Supply & Sanitation Division, Nawanshahar	56.20	879.79	0.00	19.78	896.57	0.00	324.26	542.05	0.00	27.19	9.06	C	
97	Stage-II Division Hoshiarpur	455.69	0.00	0.00	1208.03	0.00	0.00	1022.85	0.00	0.00	26.87	8.96	C	
98	Water Supply & Sanitation Division, Batala.	617.32	75.62	69.09	1092.70	130.02	51.89	470.01	60.13	109.80	26.77	8.92	C	
99	Golewala Drainage Division, Ferozepur	613.60	311.10	0.00	416.54	309.14	0.00	463.36	449.23	0.00	25.63	8.54	C	
100	Water Supply & Sanitation Division (EE 2) Pathankot	166.92	82.34	63.39	1082.31	198.46	305.43	281.87	70.43	254.32	25.05	8.35	C	
101	Water Supply & Sanitation Division, Abohar	446.14	282.96	0.00	583.51	144.93	0.00	875.44	121.25	0.00	24.54	8.18	C	
102	Canal Lining Division, Muktsar	523.46	0.00	0.00	343.76	0.00	0.00	1535.15	0.00	0.00	24.02	8.01	C	
103	Deviarh I.B Division, Patiala	147.62	14.45	0.00	447.59	9.31	0.00	548.18	1103.88	0.00	22.71	7.57	C	
104	Water Supply & Sanitation Division No.1, Hoshiarpur	10.59	732.32	5.43	45.68	680.91	0.00	47.33	723.35	0.00	22.46	7.49	C	
105	Water Supply & Sanitation Division No.1 Patiala	53.61	580.03	25.12	176.19	608.37	0.00	119.46	663.00	9.54	22.35	7.45	C	
106	Water Supply & Sanitation Division No.1, Jalandhar	345.74	479.62	85.27	305.55	429.77	8.39	287.59	207.01	67.00	22.16	7.39	C	
107	Electrical Division Amritsar	302.22	213.47	0	355.48	257.87	0	556.27	518.87	0	22.04	7.35	C	
108	Water Supply & Sanitation Division No.3, Ludhiana	514.54	89.14	0.00	1053.50	1.09	0.00	475.24	69.59	0.00	22.03	7.34	C	
109	Panchayati Raj Faridkot at Faridkot	0.00	186.64	0.00	0.00	600.93	0.00	0.00	1403.10	0.00	21.91	7.30	C	<b>PNS</b>
110	Water Supply & Sanitation Division No.2, Hoshiarpur	200.51	509.90	0.00	245.55	630.62	0.00	233.31	320.46	0.00	21.40	7.13	C	
111	Jalandhar Drainage Division, Jalandhar	1024.12	21.54	0.00	356.80	23.55	0.00	650.07	3.54	0.00	20.80	6.93	C	
112	Water Supply & Sanitation Division No.2, Bathinda	22.73	316.57	310.94	355.34	209.97	106.34	591.69	111.18	0.00	20.25	6.75	C	

113	Amritsar Drainage Construction. Division, ASR	97.23	466.74	0.00	135.58	594.12	0.00	330.04	370.80	0.00	19.95	6.65	C	
114	Panchayati Raj Division , Ludhiana	0.00	203.60	0.00	0.00	580.12	0.00	0.00	1188.62	0.00	19.72	6.57	C	
115	Jandiala U.B.D.C Division, Amritsar	30.85	3.00	0.00	21.52	1151.00	0.00	477.00	288.00	0.00	19.71	6.57	C	
116	Water Supply & Sanitation Division Malerkotla	644.13	0.00	36.65	756.18	0.00	8.03	508.77	0.00	0.00	19.54	6.51	C	
117	Lehal I.B Division, Patiala	44.34	12.59	0.00	978.97	150.88	0.00	193.41	443.24	0.00	18.23	6.08	C	
118	Water Supply & Sanitation Division No.3, Mohali	338.59	213.61	0.00	432.01	191.06	0.00	599.56	24.85	0.00	18.00	6.00	C	
119	Gurdaspur U.B.D.C Division, Gurdaspur	0.00	592.70	0.00	584.37	100.69	0.00	408.80	107.77	0.00	17.94	5.98	C	
120	Water Supply & Sanitation Division No.2, Ludhiana	222.05	304.19	0.00	394.13	247.51	0.00	442.41	155.58	0.00	17.66	5.89	C	
121	Water Supply & Sanitation Division No.2 Patiala	216.52	110.43	51.85	105.48	74.18	7.73	423.34	735.49	30.39	17.55	5.85	C	
122	Water Supply & Sanitation Division No.1, Bathinda	434.84	171.56	55.25	227.47	232.48	0.00	499.82	118.14	0.00	17.40	5.80	C	
123	Water Supply & Sanitation Division, Kapurthala	178.51	178.51	0.00	347.39	275.86	0.00	611.14	130.22	0.00	17.22	5.74	C	
124	Maili Construction. Division, Mohali at CHD	516.00	0.00	0.00	1199.33	0.00	0.00	0.00	0.00	0.00	17.15	5.72	C	<b>Abolished</b>
125	Water Supply & Sanitation Division No.1, Mukatsar	1135.40	66.12	0.00	251.36	69.84	0.00	89.99	70.80	0.00	16.84	5.61	C	
126	Harike Canal Division, Ferozepur	74.83	815.78	0.00	134.66	145.43	0.00	322.23	140.00	0.00	16.33	5.44	C	
127	Electrical E Div 1 Patiala	132.72	370.87	0	126.79	215.5	0	136.42	641.44	0	16.24	5.41	C	
128	Sangrur I.B Division, Sangrur	210.77	19.66	0.00	177.18	1.57	0.00	1176.33	33.44	0.00	16.19	5.40	C	
129	Hoshiarpur Drainage Division, Hoshiarpur	837.73	0.00	0.00	351.29	0.00	0.00	398.51	0.00	0.00	15.88	5.29	C	
130	Water Supply & Sanitation Division No.1 Ludhiana	153.43	118.87	0.00	357.96	165.06	0.00	618.90	113.54	0.00	15.28	5.09	C	
131	Drainage Const. Division, Faridkot	392.64	0.00	0.00	524.61	0.00	0.00	608.95	0.00	0.00	15.26	5.09	C	
132	Central Works Division, Ropar	271.95	15.05	0	623.78	14.68	0	482.88	72.54	0	14.81	4.94	C	
133	Water Supply & Sanitation Division No.2, Jalandhar	167.14	175.18	22.25	338.50	3.06	174.34	543.11	22.27	0.00	14.46	4.82	C	
134	Water Supply & Sanitation Division Barnala	110.10	163.86	0.00	165.94	450.05	0.00	425.71	110.06	0.00	14.26	4.75	C	
135	Water Supply & Sanitation Division No-2 (EE 2) Jalandhar	395.65	75.78	0.00	784.33	132.42	0.00	11.53	1.80	0.00	14.02	4.67	C	
136	Electrical Division Jalandhar	611.31	48.39	0	166.84	145.13	0	166.04	216.77	0	13.54	4.51	C	
137	W.M.I Division, Ropar	442.87	14.88	0.00	201.80	0.00	0.00	688.81	0.00	0.00	13.48	4.49	C	
138	Panchayati Raj , Hoshiarpur	0.00	370.76	0.00	0.00	509.13	0.00	0.00	464.11	0.00	13.44	4.48	C	
139	Electrical Division Sangrur	60.35	43.88	0	47.68	228.39	0	282.59	638.18	0	13.01	4.34	C	
140	Water Supply & Sanitation Division No.2, Ropar	226.89	7.42	78.55	45.97	22.59	623.37	136.44	61.98	91.75	12.95	4.32	C	
141	Panchayati Raj Division , Muktsar	0.00	271.57	0.00	0.00	270.93	0.00	0.00	734.56	0.00	12.77	4.26	C	
142	Water Supply & Sanitation Division No.1, Ferozepur	703.18	184.77	59.64	117.83	49.36	0.00	127.47	30.68	0.00	12.73	4.24	C	
143	Electrical Division Ludhiana	303.16	226.23	0	120.59	110.32	0	279.26	223.93	0	12.63	4.21	C	

144	Eastern Canal Division, C.C. , Ferozepur	297.37	122.12	0.00	305.58	134.86	0.00	253.20	114.42	0.00	12.28	4.09	C	
145	Panchayati Raj Division , Ropar	0.00	270.32	0.00	0.00	375.16	0.00	0.00	574.51	0.00	12.20	4.07	C	
146	Central Works Bhatinda	5.9	186.35	395.74	270.9	114	132.45	75.26	11.77	0	11.92	3.97	C	
147	Phagwara Drainage Division, Jalandhar	294.11	0.00	0.00	287.74	0.00	0.00	581.34	0.00	0.00	11.63	3.88	C	
148	Nangal Mech. Division, With HQ Mohali	408.68	0.00	0.00	275.73	0.00	0.00	396.61	0.00	0.00	10.81	3.60	C	
149	Panchayati Raj, Ferozepur	0.00	191.04	0.00	0.00	513.18	0.00	0.00	371.19	0.00	10.75	3.58	C	
150	Water Supply & Sanitation Division No.2 , Amritsar.	124.22	103.26	43.28	352.79	73.47	107.00	88.50	74.86	77.46	10.45	3.48	C	
151	Water Supply & Sanitation Division, Malout	344.11	43.77	0.00	294.41	72.21	0.00	162.30	76.12	0.00	9.93	3.31	C	
152	Water Supply & Sanitation Division No.2, Mansa	177.31	167.93	0.00	111.33	145.56	0.00	286.35	102.66	0.00	9.91	3.30	D	
153	Construction Division IV Ludhiana	422.18	0	0	141.72	6.03	0	380.45	0	0	9.50	3.17	D	
154	Water Supply & Sanitation Mechanical Division Patiala	280.72	9.65	0.00	408.01	99.22	0.00	79.39	53.47	0.00	9.30	3.10	D	
155	Electrical Division Bhatinda	124.79	142.16	0	113.64	60.92	0	155.56	286.8	0	8.84	2.95	D	PNS
156	Drainage Construction. Divn, Ferozepur	174.97	190.06	0.00	188.02	0.00	0.00	308.45	0.00	0.00	8.62	2.87	D	
157	Faridkot Canal Division, Faridkot	25.27	0.00	0.00	214.23	45.95	0.00	433.98	0.00	0.00	7.19	2.40	D	
158	Panchayati Raj Division , Moga	0.00	153.63	0.00	0.00	425.28	0.00	0.00	77.76	0.00	6.57	2.19	D	PNS
159	Panchayati Raj Division , Jalandhar	0.00	164.25	0.00	9.33	182.38	0.00	0.00	286.07	0.00	6.42	2.14	D	
160	Electrical Division Faridkot	102.56	27.32	0	126.04	10.32	0	124.06	237.56	0	6.28	2.09	D	
161	Water Supply & Sanitation Division (EE 2) Gurdaspur	112.21	23.00	0.00	180.10	19.09	0.00	227.96	55.63	0.00	6.18	2.06	D	
162	Mechanical Division Jalandhar	36.26	46.95	0	37.03	0.37	0	338.67	141.46	0	6.01	2.00	D	
163	Panchayati Raj , Kapurthala	94.00	107.83	0.00	27.50	120.45	0.00	0.00	180.31	0.00	5.30	1.77	D	
164	Panchayati Raj Division , Taran taran	0.00	164.05	0.00	0.00	131.50	0.00	0.00	233.07	0.00	5.29	1.76	D	
165	Central Works Division Jalandhar	46.28	2.16	0	33.18	372.55	0	8.97	0.42	0	4.64	1.55	D	
166	Sidhwan Canal Division, Ludhiana	55.17	46.20	0.00	58.10	75.03	0.00	191.93	26.42	0.00	4.53	1.51	D	
167	Ground Water Resources Division II, Mohali	0.00	0.00	63.31	0.00	0.00	75.16	0.00	0.00	311.39	4.50	1.50	D	
168	National Highway Division , Pathankot	77.21	159.55	0	75.07	0	0	125.58	0	0	4.37	1.46	D	
169	Panchayati Raj Division , Amritsar	0.00	102.55	0.00	0.00	134.06	0.00	0.00	182.08	0.00	4.19	1.40	D	
170	Madhopur U.B.D.C Division, Gurdaspur	53.53	10.68	0.00	70.98	17.09	57.31	31.20	25.06	137.17	4.03	1.34	D	
171	Shah Nehar Ext. (Mechanical) Hoshiarpur	0.00	0.00	0.00	173.24	0.00	0.00	208.52	0.00	0.00	3.82	1.27	D	
172	Majitha U.B.D.C Division, Amritsar	126.29	0.00	0.00	126.31	0.00	0.00	113.79	0.00	0.00	3.66	1.22	D	
173	Water Supply & Sanitation Division (EE 2) Ferozepur at	164.71	2.35	0.00	145.90	3.57	0.00	9.77	24.21	0.00	3.51	1.17	D	
174	Kandi Area Dam Maintenance-II Hoshiarpur	162.00	0.00	0.00	159.35	0.00	0.00	22.70	0.00	0.00	3.44	1.15	D	

175	Horticulture Division , Patiala	19.01	82.1	0	33.84	100.62	0	16.22	90.91	0	3.43	1.14	D	
176	Panchayati Raj , Fatehgarh Sahib	0.00	93.70	0.00	0.00	101.60	0.00	0.00	112.80	0.00	3.08	1.03	D	
177	Central Works Division, Hoshiarpur	0	104.83	0	8.95	88.78	0	9.09	89.22	0	3.01	1.00	D	
178	Panchayati Raj Division , Nawashahar	0.00	47.70	0.00	0.00	68.42	0.00	0.00	96.84	0.00	2.13	0.71	D	<b>PNS</b>
179	Water Supply & Sanitation Division No.2, Ferozepur	23.50	33.04	37.51	38.15	14.87	0.00	39.96	19.29	0.00	2.06	0.69	D	
180	Shah Nehar (Headworks) Talwara	47.28	4.75	0.00	52.28	28.47	0.00	52.17	14.02	0.00	1.99	0.66	D	
181	D.I.P.R Division, Amritsar	22.75	4.20	0.00	45.78	3.02	0.00	53.00	2.95	0.00	1.32	0.44	D	
182	Surface Hydrology Division, Mohali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124.19	1.24	0.41	D	
183	Mechanical Division , Patiala	4.85	0	0	7.52	0	0	22.4	36.53	0	0.71	0.24	D	
184	Discharge Division, Mohali	0.00	0.00	34.87	0.00	0.00	20.59	0.00	0.00	6.85	0.62	0.21	D	<b>Abolished</b>
185	Mechanical Drainage Division, Amritsar	0.00	10.64	0.00	29.25	0.00	0.00	0.00	22.22	0.00	0.62	0.21	D	
186	Horticulture Division Ludhiana	0	5.15	0	0	16.94	0	7.27	2.42	0	0.32	0.11	D	
187	Central Works Division No. 1 , Ludhiana	0	6.24	0	0	0	0	0	0	0	0.06	0.02	D	
188	Kandi Area Dam Maint. Division-1, Hoshiarpur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	D	
189	Mansa Drainage Division, Mansa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	D	
190	BBMB Nangal(Division)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	D	
191	Store Procurement Chandigarh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	D	<b>PNS</b>
192	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	
193	Vigilance Quality Control Division, Amritsar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	D	<b>PNS</b>
194	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	<b>PNS</b>
195	<b>F.A &amp; C.A.O Shahpurkandi</b>	2070.66	26915.49	5646.59	2003.55	14444.68	5950.61	1431.00	19749.10	8353.89	865.66	288.55	*	
196	<b>F.A &amp; C.A.O R.S.D Thein Dam</b>	3476.31	1939.07	0.00	1680.74	2187.15	0.00	2925.12	2255.61	0.00	144.64	48.21	*	

**Note**

\* A combined A/c is being submitted by FA & CAO Shahpurkandi Dam and FA & CAO RSD(Ranjit Sagar Dam) Thein Dam. 12 posts of Divisional Accountant exist in FA&CAO