



उत्तराखण्ड पावर कारपोरेशन लि०

(उत्तराखण्ड सरकार का उपक्रम)

Uttarakhand Power Corporation Ltd.

(A. Govt. of Uttarakhand Undertaking)

CIN NO: U40109UR2001SGC025867

e-mail:balancesheetwing.upcl@gmail.com, Website: www.upcl.org

Letter No. **818** /GM(F)/BSW

Date: **17**/03/2026

All Drawing & Disbursing Officers,
Uttarakhand Power Corporation Ltd.

Subject: Regarding Cash & Bank Balance as on 31.03.2026


You are aware that during the course of Statutory Audit, the Statutory/Branch Auditor verifies the Bank balance as on 31st March as reflected in FAS with the balances as per Bank Reconciliation Statement (BRS) and also with the Cash/Bank Book. You are also aware that in the past, a lot of inconvenience has been faced during the course of Statutory Audit due to mismatch of the above balances.

Further, the negative balances appearing under the Cash and Bank balance heads (i.e. AG 24) as on 31.01.2026 (list enclosed) should be checked & get corrected immediately. Similarly, the balances existing in AG 24 since long time & where there is no movement should be checked and corrective action should be taken immediately. Thus, the Cash and Bank balances as appearing in FAS under GL 24 as on 31.03.2026 should be strictly checked and fully reconciled.

Besides above, it must also be ensured that the balances appearing in BRS as on 31.03.2026 should match with the balances in FAS and also with unit's Cash/Bank Book. Similarly, it must also be ensured that the Cash balance as per FAS should also match with the balance of Cash Book. *Further, compliance of OM no. 182 dated 01.02.2025 pertaining to Bank Charges should also be strictly ensured.*

It is therefore requested to kindly ensure compliance of above on priority basis.


Encl.: As Above

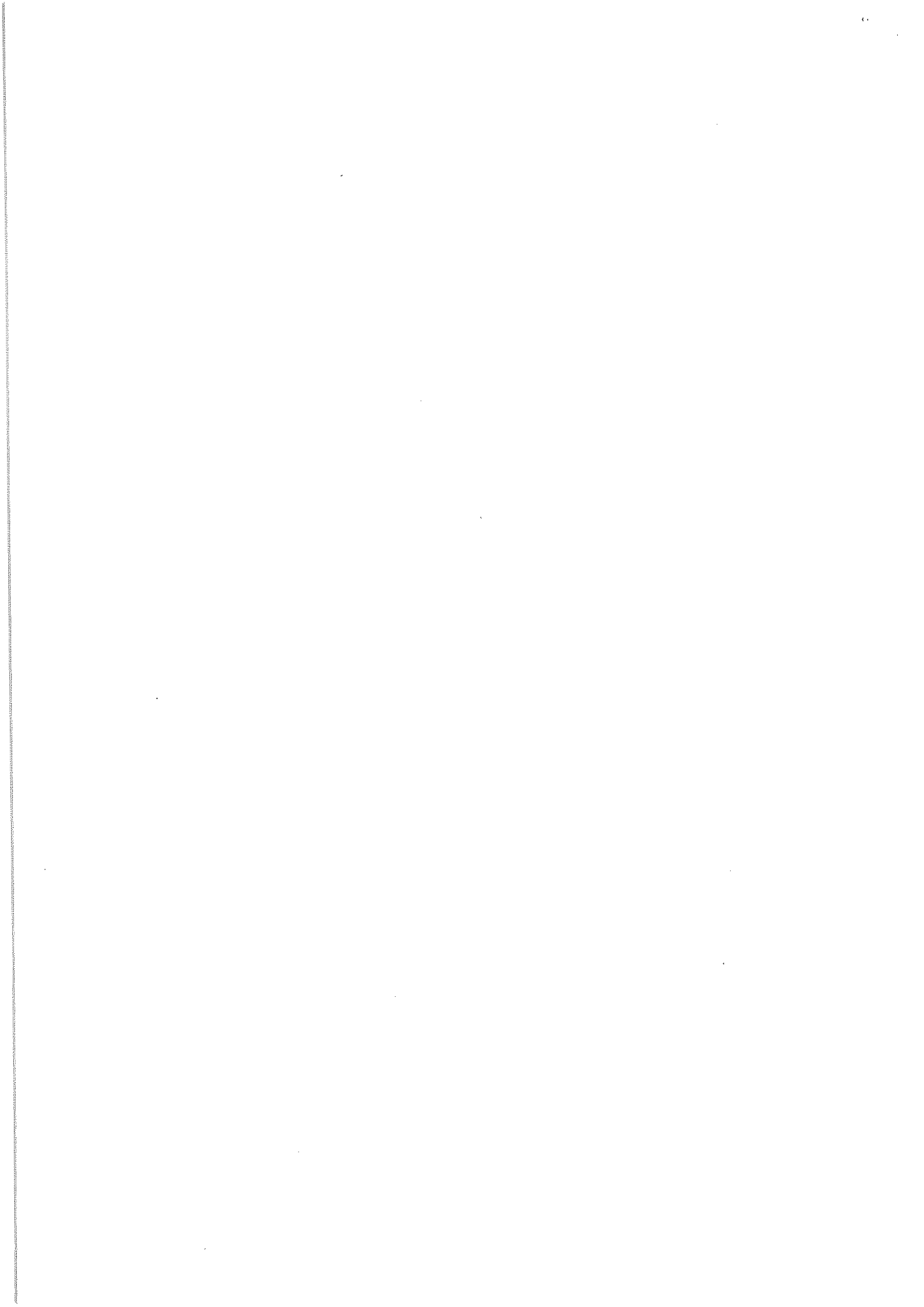

(N.K. Kandpal)
G.M. (Finance)

Letter No. /GM (Fin)/ Dated: /03/2026

Copy to the following for information and necessary action:

1. All Chief Engineers, UPCL.
2. All Superintending Engineers, UPCL.
3. General Manager (Finance), (Operation, Comm. & Civil), (Project and Pay & Allowance), UPCL.
4. All Deputy General Managers/Dy. CAOs of Zonal Account Offices, UPCL.
5. All Accounts Officers / Assistant Accounts Officers of concerned Zones/ Circles.
6. Executive Engineer, IT, UPCL for uploading.


(N.K. Kandpal)
G.M. (Finance)



GI Code	24.110	Cash in Hand
Loc Code	Loc Desc	Closing Bal
10800000	Corporate Maintinance	-6,10,996.00
101030100	Electricity Distribution Division, Roorkee	-19,88,03,465.00
103030300	Electricity Distribution Division, Ramnagar	-1,33,67,346.76
103010300	Electricity Test Division,Haldwani	-17,982.26
101050200	Electricity Civil Division, Srinagar	-8,283.00
101090100	Electricity Test Division - Tehri	-86,838.00
101060200	Electricity Distribution Division, Uttarkashi	-2,845.00
103030200	Electricity Distribution Division, Haldwani	-1,08,928.00
GI Code	24.220	Temporary Imprest with Staff
Loc Code	Loc Desc	Closing Bal
103040600	Electricity Distribution Division, Ranikhet	-72,900.00
101020700	Electricity Distribution Division, Tehri	-5,365.00
GI Code	24.301	Revenue A/C - SBI
Loc Code	Loc Desc	Closing Bal
103040700	Electricity Distribution Division, Dharchula	-2,39,86,099.44
103040200	Electricity Distribution Division, Champawat	-3,68,98,010.04
101020500	Electricity Distribution Division, Gopeshwar	-11,53,73,369.02
103010600	Electricity Distribution Division, Bazpur	-19,24,76,597.77
103010100	Electricity Distribution Division, Kashipur	-2,42,48,637.88
101030900	Electricity Distribution Division, Lakshar	-36,86,56,966.56
103040100	Electricity Distribution Division, Pithoragarh	-2,41,22,168.69
103040900	EDD, Bhikiyasain	-5,24,646.32
101020400	Electricity Distribution Division, Rudraprayag	-5,76,82,943.42
103040500	Electricity Distribution Division, Bageshwar	-1,38,41,379.09
103040600	Electricity Distribution Division, Ranikhet	-1,72,90,206.40
GI Code	24.302	Revenuet A/C - CBI
Loc Code	Loc Desc	Closing Bal
103030100	Electricity Dist. Div., Nainital	-3,48,29,053.57
GI Code	24.303	Revenue Account - PNB
Loc Code	Loc Desc	Closing Bal
101060500	EDD, Vikas Nagar, Dehradun	-17,95,24,551.46
101060100	Elect. Distribution Division (R), Dehradun	-5,36,74,453.16
101060600	Electricity Distribution Division, Doiwala	-5,09,82,796.70
101020900	Electricity Distribution Division, Narayanbagarh	-35,81,894.10
103040800	Electricity Test Division, Pithoragarh	-24,03,305.00
103010900	Electricity Distribution Division, Jaspur	-11,16,11,246.49
101060800	EDD, Barkot	-1,69,50,918.42
101030550	EDD-Bhagwanpur	-34,70,29,984.64
101010100	Urban Distribution Division (S), D.dun	-11,61,25,895.14
103030200	Electricity Distribution Division, Haldwani	-8,98,81,132.70
103030300	Electricity Distribution Division, Ramnagar	-13,93,06,395.47
101060300	Electricity Distribution Division, Rishikesh	-17,92,29,010.12
101030300	Electricity Distribution Division, Haridwar	-14,00,78,086.72
101020100	Elect.Distribution division Shrinager(G)	-5,36,12,699.74
101020700	Electricity Distribution Division, Tehri	-4,65,85,905.01
101010900	Urban Electy. Distn. Div. (Central), Dehradun	-14,68,70,811.14
101060700	Electricity Distribution Division, Mohanpur	-12,37,86,410.90
101020950	EDD, Gairsain	-15,38,660.20
101030600	Electricity Dist. Div (Rural), Haridwar.	-24,21,29,391.79
101020800	Electy Dist Div, Pauri	-1,83,497.59
101010200	Urban Distribution division(N), D.dun	-32,36,317.20
104000200	Electricity Distribution Division(RamNagar)Roorkee	-9,12,55,217.04
101030100	Electricity Distribution Division, Roorkee	-12,80,10,265.18
GI Code	24.305	Revenue A/C - BOB
Loc Code	Loc Desc	Closing Bal
103010550	EDD, Khatima	-1,00,58,922.14
103010260	Electricity Distribution Division, Kiccha	-4,17,52,050.17
103010200	Electricity Distribution Division, Rudrapur	-33,04,68,317.69
103010250	EDD - Second, Rudrapur	-11,52,21,813.26
103010500	Electricity Distribution Division, Sitarganj	-2,81,25,090.69
GI Code	24.311	Earmarked Capital A/C-SBI
Loc Code	Loc Desc	Closing Bal
103040700	Electricity Distribution Division, Dharchula	-36,22,742.50
103010600	Electricity Distribution Division, Bazpur	-69,88,850.68
101030900	Electricity Distribution Division, Lakshar	-1,39,34,912.69
103040500	Electricity Distribution Division, Bageshwar	-24,22,998.11
101020500	Electricity Distribution Division, Gopeshwar	-1,25,39,125.72
101020400	Electricity Distribution Division, Rudraprayag	-13,00,519.69

101020650	Electricity Distribution Division, Nainidanda	-3,51,386.00
103040100	Electricity Distribution Division, Pithoragarh	-52,90,680.50
103040600	Electricity Distribution Division, Ranikhet	-24,84,049.64
103040200	Electricity Distribution Division, Champawat	-98,73,146.17
103040900	EDD, Bhikiyasain	-1,38,419.00
103010100	Electricity Distribution Division, Kashipur	-1,93,181.14
Gl Code	24.312	Earmarked Capital A/C - CBI
Loc Code	Loc Desc	Closing Bal
103040300	Electricity Distribution Division, Almora	-9,82,230.00
103030100	Electricity Dist. Div., Nainital	-3,93,73,944.26
Gl Code	24.313	Earmarked Capital A/C - PNB
Loc Code	Loc Desc	Closing Bal
101020800	Electricity Dist Div, Pauri	-5,01,091.65
101030550	EDD-Bhagwanpur	-22,54,903.04
101060600	Electricity Distribution Division, Doiwala	-30,91,755.87
101010100	Urban Distribution Division (S), D.dun	-3,96,32,667.06
101020600	Electricity Distribution Division, Kotdwar	-3,82,233.14
103010900	Electricity Distribution Division, Jaspur	-68,04,949.16
101030600	Electricity Dist. Div (Rural), Haridwar.	-1,44,145.25
101060500	EDD, Vikas Nagar, Dehradun	-88,57,026.64
101060200	Electricity Distribution Division, Uttarkashi	-17,23,942.20
103030200	Electricity Distribution Division, Haldwani	-1,95,51,571.46
101020950	EDD, Gairsain	-4,01,451.80
101030100	Electricity Distribution Division, Roorkee	-46,23,482.48
101020700	Electricity Distribution Division, Tehri	-1,00,84,481.66
103030500	EDD (Rural), Haldwani	-1,49,20,790.58
101010900	Urban Electy. Distn. Div. (Central), Dehradun	-12,18,641.66
101020900	Electricity Distribution Division, Narayanbagarh	-2,72,889.16
101060300	Electricity Distribution Division, Rishikesh	-1,09,59,162.16
101030300	Electricity Distribution Division, Haridwar	-77,47,364.10
103030300	Electricity Distribution Division, Ramnagar	-66,31,530.70
101060800	EDD, Barkot	-74,32,561.84
101010200	Urban Distribution division(N), D.dun	-2,62,18,274.96
104000200	Electricity Distribution Division(RamNagar)Roorkee	-23,36,438.68
101060100	Elect. Distribution Division (R), Dehradun	-1,36,84,250.05
101020100	Elect. Distribution division Shrinager(G)	-21,25,159.69
101060700	Electricity Distribution Division, Mohanpur	-1,79,62,428.09
Gl Code	24.315	Earmarked Capital A/C-BOB
Loc Code	Loc Desc	Closing Bal
103010550	EDD, Khatima	-52,97,780.76
103010500	Electricity Distribution Division, Sitargani	-7,10,542.00
103010260	Electricity Distribution Division, Kiccha	-8,08,05,211.95
103010250	EDD - Second, Rudrapur	-1,03,21,263.39
Gl Code	24.401	State Bank of India
Loc Code	Loc Desc	Closing Bal
103040100	Electricity Distribution Division, Pithoragarh	-1,52,433.32
Gl Code	24.403	PNB
Loc Code	Loc Desc	Closing Bal
104000200	Electricity Distribution Division(RamNagar)Roorkee	-4,83,46,796.46
108000000	Corporate Maintenance	-73,55,935.33
101060300	Electricity Distribution Division, Rishikesh	-86,88,591.27
Gl Code	24.703	Deposit of S.C. Charges in S.C. Deposit Work Exp. A/C from Receipt and Remmit. of Cash Book
Loc Code	Loc Desc	Closing Bal
101010100	Urban Distribution Division (S), D.dun	-28,59,690.50
101030900	Electricity Distribution Division, Lakshar	-9,58,470.00