



उत्तराखण्ड पावर कारपोरेशन लि०
(उत्तराखण्ड सरकार का उपक्रम)
Uttarakhand Power Corporation Ltd.

(A. Govt. of Uttarakhand Undertaking)
CIN :U40109UR2001SGC025867

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Letter No- 827/GM (F)/UPCL/DDun/AH

Dated: 20/04/2026.

OFFICE MEMORANDUM

Keeping in view the necessity to book the amount received through online mode pertaining to SBI Bank and HDFC Bank for Revenue (both postpaid and prepaid), New service connection and Misc. Service charges and in view of the request made by Online Payment Cell, the following new heads are hereby allotted: -

Account Head	Description
24.301GP.BBPS	SBI Revenue Collection of Genus Prepaid BBPS (44826828462)
24.301GP.EPAY	SBI Revenue Collection of Genus Prepaid EPAY(44826909689)
24.301AP.BBPS	SBI Revenue Collection of Adani Prepaid BBPS (44826910390)
24.301AP.EPAY	SBI Revenue Collection of Adani Prepaid EPAY(44826879802)
24.301BBPS	SBI Revenue Collection of Post Paid Services BBPS (44826805466)
24.301EPAY	SBI Revenue Collection of Post Paid Services EPAY(44826806094)
24.311NSC	New Service Connection (NSC) collection through SBI (44826807178)
24.311MISC	Miscellaneous Services Collection through SBI (44826830118)
37.18 SBI	Revenue Collection through SBI
37.18 NSBI	NSC Collection (including additional Security Deposit) in SBI Bank
37.18 MSBI	Misc Charges Collection through SBI Bank
37.18PSBI	Prepaid Revenue Collection in SBI Bank
37.18PHDFC	Prepaid Revenue Collection in HDFC Bank
24.308GP.BBPS	HDFC Revenue Collection of Genus Prepaid BBPS (50200093090556)
24.308AP.BBPS	HDFC Revenue Collection of Adani Prepaid BBPS (50200093121179)

Entries to be made by Head Quarter (HQ) and Distribution Units as under:

(A) For Online Revenue Collection Post Paid through SBI:-

(1) Accounting Entries at Head Quarter (H.Q.) level-

(i) On Daily basis-

GL Code	Description	Account Head
24.301...	SBI Bank (for Revenue)	DR.
37.18 S	Suspense Account for Online Revenue collection only	CR.

(ii) At the end of Month-

GL Code	Description	Account Head
37.18 S	Suspense Account for Online Revenue collection only	DR.
37.18SBI	Revenue Collection through SBI	CR.

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(2) Accounting Entries at Distribution Unit level-

(i) At the end of Month (Single entry)-

GL Code	Description	Account Head
37.18SBI	Revenue Collection through SBI	DR.
23.3	Sundry Debtors Collections Account	CR.

The above entry will be auto-generated at unit level. The unit will have to pass the following entry-

GL Code	Description	Account Head
23.3	Sundry Debtors Collection Account	DR.
23.1..., 23.2...	Domestic, Commercial etc.	CR.

(B) For NSC Online Collection through SBI:-

(1) Accounting Entries at Head Quarter (H.Q.) level-

(i) On Daily basis-

GL Code	Description	Account Head
24.311NSC	New Service Connection collection through SBI	DR.
37.18 SN	Suspense Account for Online NSC Collection only	CR.

(ii) At the end of Month

GL Code	Description	Account Head
37.18 SN	Suspense Account for Online NSC Collection only	DR.
37.18 NSBI	NSC Collection (including additional Security Deposit) in SBI Bank	CR.

(2) Accounting Entries at Distribution Unit level-

(i) At the end of Month-

GL Code	Description	Account Head
37.18 NSBI	NSC Collection (including additional Security Deposit) in SBI Bank	DR.
48.100	Consumer Security Deposit	CR.
55.101 A	Online Collection for Consumers' Contribution for Service Connections	CR.

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The above entry will be auto-generated at unit level. The unit will have to pass the following entry-

GL Code	Description	Account Head
55.101 A	Online Collection for Consumers' Contribution for Service Connections.	DR.
47..., 48..., 55...	Deposit for Electrification, Service Connection etc., Security Deposit from Consumers and Consumer's Contributions towards Cost of Capital Assets.	CR.

(C) For MISC Online Collection through SBI:-

(1) Accounting Entries at Head Quarter (H.Q.) level-

(i) On Daily basis-

GL Code	Description	Account Head
24.311MISC	Miscellaneous Services collection through SBI	DR.
37.18SMC	Suspense account for Misc. Charges Online Collection	CR.

(ii) At the end of Month-

GL Code	Description	Account Head
37.18SMC	Suspense account for Misc. Charges Online Collection	DR.
37.18MSBI	Misc Charges Collection through SBI Bank	CR.

(2) Accounting Entries at Distribution Unit level-

(i) At the end of Month-

GL Code	Description	Account Head
37.18 MSBI	Misc Charges Collection through SBI Bank	DR.
62.930	Online Miscellaneous collections clearing account	CR.

(D) For Advance Collection of Prepaid Metering through SBI and HDFC:-

(1) Accounting Entries at Head Quarter (H.Q.) level-

(i) On Daily basis / Receipt of advance (Prepaid)-

GL Code	Description	Account Head
24.301.../ 24.308...	State Bank of India And HDFC Bank	DR.
37.18 SPM	Suspense A/c for Advance Collection for Prepaid Metering	CR.

(ii) At the end of Month-

GL Code	Description	Account Head
37.18 SPM	Suspense A/c for Advance Collection for Prepaid Metering	DR.
37.18PSBI /37.18PHD FC	Prepaid Revenue Collection in SBI Bank / HDFC Bank.	CR.

(2) Accounting Entries at Distribution Unit level-

(i) At the end of Month-

GL Code	Description	Account Head
37.18PSBI /37.18PHD FC	Prepaid Revenue Collection in SBI Bank / HDFC Bank	DR.
46.919 B	Advance Received for Prepaid Metering	CR.

The above entry will be auto-generated at unit level. The unit will have to pass the following entry-

(ii) At the time of adjustment of Advance Collection for prepaid Metering into realisation-

GL Code	Description	Account Head
46.919 B	Advance Received for Prepaid Metering	DR.
23.3	Sundry debtors collection account	CR.
23.3	Sundry debtors collection account	DR.
23.1....., 23.2.....	Domestic, Commercial etc.	CR.

The above shall be effective from 01.04.2025.

(N.K.Kandpal)
GM (Finance)

Letter No- 827 /GM (F)/UPCL/DDun/AH of dated:

Copy to following for information & necessary action:-

1. P.S. to Director (Finance), UPCL, VCVGS Urja Bhawan, Kanwali Road, Dehradun.
2. General Manager (Finance), Operation, Comm. & Civil, UPCL, Dehradun.
3. All Chief Engineers, UPCL.
4. All Superintending Engineers, UPCL.
5. SE (RAPDRP-B/IT), UPCL, Dehradun with the instruction to provide Division-Wise Monthly Data of all modes to Online Cell as well as upload at front end for Distribution Units accordingly. Such data of a particular month should be invariably made available by 10th of next month on regular basis so that timely entries are ensured.
6. All DGM (Fin.)/Dy. CAOs of all ZAOs, UPCL.
7. All Drawing & Disbursing Officers, UPCL.
8. Mr. Manoj Bishnoi, Representative of M/s SSAS, C/o IT, UPCL, Dehradun.
9. EE (IT), UPCL, Dehradun with the request to upload the same on the website of UPCL.

(N.K.Kandpal)
GM (Finance)