

Part 6: Railway Budget at a Glance						STATEMENT V	
Reserve Funds							
Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance	
RE 2025-2026	A	Reserve fund 1 (Depreciation Reserve Fund)					
		Opening Balance		1273.00			
		Transfer to the Fund					
			a Revenue		1000.00		
			b Capital		200.00		
		Utilization from the fund					
			Capital Expenditure on renewal and replacement of railways assets		1000.00		
		Interest accrued during the year			46.00		
		Estimated Closing Balance				1519.00	
		Utility of the Fund: meet capital expenditure on replacement and renewal of railway assets, including the improvement element Estimated opening Balance					
BE 2026-2027		Estimated opening Balance		1519.00			
		Transfer to the Fund					
			a Revenue		1500.00		
			b Capital		200.00		
		Utilization from the Fund					
			Capital Expenditure on renewal and replacement of railways assets		1000.00		
		Interest accrued during the year			62.62		
		Estimated closing Balance				2282.00	
		Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element					

RE 2025-2026	B Reserve fund 2 (Pension Fund)				
	Opening Balance				1923.00
	Transfer to the Fund				
		a Revenue			65600.00
		b Capital			1000.00
	Utilization from the Fund				
		Pension expenditure			65000.00
	Interest accrued during the year				91.21
	Estimated closing Balance				3614.00
	Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension				
BE 2026-2027	Estimated opening Balance				3614.00
	Transfer to the Fund				
		a Revenue			71600.00
		b Capital			1000.00
	Utilization from the Fund				
		Pension expenditure			74500.00
	Interest accrued during the year				89.24
	Estimated closing Balance				1803.00
	Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension				

RE 2025-2026	C Reserve fund 3 (Development Fund)			
	Opening Balance		687.00	
	Transfer to the Fund			
		Revenue		957.00
	Utilization from the Fund			
		Capital expenditure on passengers and railway users amenties ,labour welfare works, unremunerative operating improvements and safety works		1000.00
	Interest accrued during the year			22.31
	Estimated closing Balance			667.00
	Utility of the Fund: to meet the capital expenditure on passengers and railway users amenties,labour welfare work, unremunerartive operating improvements and safety works.			
	Estimated opening Balance		667.00	
	Transfer to the Fund			
		Revenue		1000.00
	Utilization from the Fund			
BE 2026-2027		Capital expenditure on passengers and railway users amenties, labour welfare works, unremunerative operating improvements and safety works		1000.00
	Interest accrued during the year			22.34
	Estimated closing Balance			689.00
	Utility of the Fund: to meet the capital expenditure on passengers and railway users amenties,labour welfare work, unremunerartive operating improvements and safety works.			

D Reserve fund 4 (Capital Fund)				
RE 2025-2026	Opening Balance		472.00	
	Transfer to the Fund			
		a Revenue		
	Utilization from the Fund			
		Repayment of capital component of lease charges on market borrowings from IRFC		
	Interest accrued during the year			15.82
	Estimated closing Balance			488.00
	Utility of the Fund: to meet debt servicing obligation of principal component of market borrowings from Indian Railway Finance Corporation (IRFC) and expenditure on work of capital nature			
	Estimated opening Balance		488.00	
	Transfer to the Fund			
BE 2026-2027		Revenue		
	Utilization from the Fund			
		Repayment of capital component of lease charges on market borrowings from IRFC		
	Interest accrued during the year			16.35
	Estimated closing Balance			504.00
	Utility of the Fund: to meet debt servicing obligation of principal component of market borrowings from Indian Railway Finance Corporation (IRFC) and expenditure on work of capital nature			

RE 2025-2026	E	Reserve fund 5 (Debt Service Fund)			
		Opening Balance			
		Transfer to the Fund			
		Revenue			
		Utilization from the Fund			
		Payment of arrears of pay pursuant to 7th CPC recommendations etc.			
		Interest accrued during the year			
		Estimated closing Balance			
		Utility of the Fund: to meet the debt servicing obligation of loans taken from JICA, World Bank etc and to meet the arrears of pay commission recommendations.			
		Estimated opening Balance			
		Transfer to the Fund			
		Revenue			
		Utilization from the Fund			
		Payment of arrears of pay pursuant to 7th CPC recommendations etc.			
BE 2026-2027		Interest accrued during the year			
		Estimated closing Balance			
		Utility of the Fund: to meet the debt servicing obligation of loans taken from JICA, World Bank etc and to meet the arrears of pay commission recommendations.			

RE 2025-2026	F	Reserve fund 6 (Railway Safety Fund)			
		Opening Balance			3.38
		Transfer to the Fund			
			Contribution from Central Road and Infrastructure Fund/GBS	45000.00	
		Utilization from the Fund			
			Capital expenditure on construction of New Lines etc.	45000.00	
		Estimated closing Balance			3.38
		Utility of the Fund: for capital expenditure in railway safety works including the construction of over/under bridges on rail-road crossings and erection of safety works at un-manned rail-road crossings,New Lines,Gauge Conversion and Electrification.			
		Estimated opening Balance			3.38
		Transfer to the Fund			
BE 2026-2027			Contribution from Central Road and Infrastructure Fund/GBS	45000.00	
		Utilization from the Fund			
			Capital expenditure on construction of New Lines etc.	45000.00	
		Estimated closing Balance			3.38
		Utility of the Fund: for capital expenditure in railway safety works including the construction of over/under bridges on rail-road crossings and erection of safety works at un-manned rail-road crossings,New Lines,Gauge Conversion and Electrification.			

RE 2025-2026	G	Reserve fund 7 (Rastriya Rail Sanraksha Kosh-RRSK)			
		Opening Balance			2420.00
		Transfer to the Fund			
			a Budgetary Support	10000.00	
			b Revenue	1000.00	
		Utilization from the Fund			
			Capital expenditure on safety related railway works including renewal and replacement of railway assets.	11000.00	
		Estimated closing Balance			2420.00
		Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.			
		Estimated opening Balance			2420.00
BE 2026-2027		Transfer to the Fund			
			a Budgetary Support	10000.00	
			b Revenue	2000.00	
		Utilization from the Fund			
			Capital expenditure on safety related railway works including renewal and replacement of railway assets.	11000.00	
		Estimated closing Balance			3420.00
		Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.			