

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
A Reserve fund 1 (Depreciation Reserve Fund)						
RE 2025-2026		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		1519.00		
BE 2026-2027		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				

B Reserve fund 2 (Pension Fund)

RE 2025-2026	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
BE 2026-2027	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	
	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	
BE 2026-2027	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		

E	Reserve fund 5 (Debt Service Fund)	
RE 2025-2026	Opening Balance	253.00
	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	8.49
BE 2026-2027	Estimated closing Balance	262.00
	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	262.00
	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	8.77
	Estimated closing Balance	271.00
	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.	

F	Reserve fund 6 (Railway Safety Fund)	
RE 2025-2026	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.		
BE 2026-2027	Estimated 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.		

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
RE 2025-2026	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
	Transfer to the Fund	
	a Budgetary Support	10000.00
	b Revenue	2000.00
BE 2026-2027	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.	