### Reserve Funds

<table>
<thead>
<tr>
<th>Year Sl. No.</th>
<th>Name of the Fund</th>
<th>Sources of transfer and Schemes financed</th>
<th>Opening Balance</th>
<th>Amount Transferred/utilised</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>RE 2020-2021</td>
<td>Reserve fund 1 (Depreciation Reserve Fund)</td>
<td></td>
<td><strong>833.55</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Opening Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transfer to the Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RE 2020-2021</td>
<td></td>
<td>a Revenue</td>
<td><strong>200.00</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>b Capital</td>
<td><strong>200.00</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Utilization from the fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RE 2020-2021</td>
<td></td>
<td>Capital Expenditure on renewal and replacement of railways assets</td>
<td><strong>750.00</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest accrued during the year</td>
<td></td>
<td><strong>22.39</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Estimated closing Balance</td>
<td></td>
<td><strong>505.94</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element</strong></td>
<td>Estimated opening Balance</td>
<td><strong>505.94</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transfer to the Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Revenue</td>
<td></td>
<td><strong>800.00</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b Capital</td>
<td></td>
<td><strong>200.00</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Utilization from the Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RE 2021-2022</td>
<td></td>
<td>Capital Expenditure on renewal and replacement of railways assets</td>
<td><strong>1000.00</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest accrued during the year</td>
<td></td>
<td><strong>17.20</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Estimated closing Balance</td>
<td></td>
<td><strong>523.14</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B Reserve fund 2 (Pension Fund)
### Expenditure Profile 2021-2022

#### Opening Balance
-28398.46

#### Transfer to the Fund
- **a Revenue**: 151.29
- **b Capital**: 500.00
- **C Special Loan from General Revenues for Covid related resource gap**: 79398.00

#### Utilization from the Fund
- **Pension expenditure**: 51000.00
- **Interest accrued during the year**: -471.71
- **Interest repayment from Railway revenues**: 471.71

#### Estimated closing Balance
179.12

**Utility of the Fund**: to meet the pension liabilities of retiring/retired railway employees and family pension

#### Estimated opening Balance
179.12

#### Transfer to the Fund
- **a Revenue**: 53400.00
- **b Capital**: 500.00

#### Utilization from the Fund
- **Pension expenditure**: 54000.00
- **Interest accrued during the year**: 4.39

#### Estimated closing Balance
83.51

**Utility of the Fund**: to meet the pension liabilities of retiring/retired railway employees and family pension

### C Reserve fund 3 (Development Fund)

#### Opening Balance
519.29

#### Transfer to the Fund
- **Revenue**: 800.00
Expenditure Profile 2021-2022

Utilization from the Fund
Capital expenditure on passengers and railway users amenities, labour welfare works, unremunerative operating improvements and safety works 1125.00

Interest accrued during the year 12.13

Estimated closing Balance 206.42

Utility of the Fund: to meet the capital expenditure on passengers and railway users amenities, labour welfare work, unremunerative operating improvements and safety works.

Estimated opening Balance 206.42

Transfer to the Fund
Revenue 1561.00

Utilization from the Fund
Capital expenditure on passengers and railway users amenities, labour welfare works, unremunerative operating improvements and safety works 1500.00

Interest accrued during the year 8.06

Estimated closing Balance 275.48

Utility of the Fund: to meet the capital expenditure on passengers and railway users amenities, labour welfare work, unremunerative operating improvements and safety works.

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Reserve fund 4 (Capital Fund)

Opening Balance 400.35

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 13.61

Estimated closing Balance 413.96

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
<table>
<thead>
<tr>
<th>Year</th>
<th>Estimated Opening Balance</th>
<th>Transfer to the Fund</th>
<th>Revenue</th>
<th>Utilization from the Fund</th>
<th>Interest Accrued During the Year</th>
<th>Estimated Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021-2022</td>
<td>413.96</td>
<td></td>
<td></td>
<td>Repayment of capital component of lease charges on market borrowings from IRFC</td>
<td>14.07</td>
<td>428.03</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Year</th>
<th>Reserve Fund 5 (Debt Service Fund)</th>
<th>Opening Balance</th>
<th>Transfer to the Fund</th>
<th>Revenue</th>
<th>Utilization from the Fund</th>
<th>Interest Accrued During the Year</th>
<th>Estimated Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020-2021</td>
<td>214.73</td>
<td></td>
<td></td>
<td>Payment of arrears of pay pursuant to 7th CPC recommendations etc.</td>
<td>7.30</td>
<td>222.03</td>
<td></td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Year</th>
<th>Estimated Opening Balance</th>
<th>Transfer to the Fund</th>
<th>Revenue</th>
<th>Utilization from the Fund</th>
<th>Interest Accrued During the Year</th>
<th>Estimated Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021-2022</td>
<td>222.03</td>
<td></td>
<td></td>
<td>Payment of arrears of pay pursuant to 7th CPC recommendations etc.</td>
<td>7.55</td>
<td>229.58</td>
</tr>
</tbody>
</table>
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.

### Reserve fund 6 (Railway Safety Fund)

<table>
<thead>
<tr>
<th>RE 2021-2022</th>
<th>Opening Balance</th>
<th>505.25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer to the Fund</td>
<td>Contribution from Central Road and Infrastructure Fund</td>
<td></td>
</tr>
</tbody>
</table>

#### Utilization from the Fund

- **a** Capital expenditure on construction of New Lines
- **b** Transfer to Rashtriya Rail Sanraksha Kosh (RRSK) for capital expenditure on safety related railway works including renewal and replacement of railway assets

**Estimated closing Balance**: 505.25

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.

<table>
<thead>
<tr>
<th>RE 2020-2021</th>
<th>Estimated opening Balance</th>
<th>505.25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer to the Fund</td>
<td>Contribution from Central Road and Infrastructure Fund</td>
<td>20600.00</td>
</tr>
</tbody>
</table>

#### Utilization from the Fund

- **a** Capital expenditure on construction of New Lines
- **b** Transfer to Rashtriya Rail Sanraksha Kosh (RRSK) for capital expenditure on safety related railway works including renewal and replacement of railway assets

**Estimated closing Balance**: 505.25

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.

<table>
<thead>
<tr>
<th>RE 2021-2022</th>
<th>Estimated opening Balance</th>
<th>505.25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer to the Fund</td>
<td>Contribution from Central Road and Infrastructure Fund</td>
<td>10600.00</td>
</tr>
</tbody>
</table>

#### Utilization from the Fund

- **a** Capital expenditure on construction of New Lines
- **b** Transfer to Rashtriya Rail Sanraksha Kosh (RRSK) for capital expenditure on safety related railway works including renewal and replacement of railway assets

**Estimated closing Balance**: 505.25

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.
Expenditure Profile 2021-2022

**Opening Balance**
194.67

**Transfer to the Fund**
- a Budgetary Support (transfer from National Investment Fund) 2000.00
- b Revenue 2000.00
- c Transfer from Railway Safety Fund

**Utilization from the Fund**
Capital expenditure on safety related railway works including renewal and replacement of railway assets. 2000.00

**Estimated closing Balance**
194.67

**Utility of the Fund:** for capital expenditure on safety related railway works including renewal and replacement of railway assets.

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**BE 2021-2022**

**Estimated opening Balance**
194.67

**Transfer to the Fund**
- a Budgetary Support (transfer from National Investment Fund) 5000.00
- b Revenue 5000.00
- c Transfer from Railway Safety Fund 10000.00

**Utilization from the Fund**
Capital expenditure on safety related railway works including renewal and replacement of railway assets. 20000.00

**Estimated closing Balance**
194.67

**Utility of the Fund:** for capital expenditure on safety related railway works including renewal and replacement of railway assets.