F	Part 6: Railway Budget at a Glance	Expenditure Profile 2025-2026		ک	28 TATEMENT
		Reserve Funds			(In ₹ crores)
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)				
	Opening Balance		780.00	)	
	Transfer to the Fund				
		a Revenue		800.00	
025		b Capital		200.00	
RE 2024-2025	Utilization from the fund				
202		Capital Expenditure on renewal and replacement of railways assets		1000.00	
	Interest accrued during the year			26.13	
	Estimated Closing Balance				806.00
	Utility of the Fund: meet capital improvement element Estimated	expenditure on replacement and renewal of railway assets, including the I opening Balance			
	Estimated opening Balance		806.00	)	
	Transfer to the Fund				
		a Revenue		1500.00	
56		b Capital		200.00	
BE 5-2026	Utilization from the Fund				
B 2025 <sup>.</sup>		Capital Expenditure on renewal and replacement of railways assets		1000.00	
5	Interest accrued during the year			38.73	
	Estimated closing Balance				1545.00
	Utility of the Fund: to meet capit improvement element	tal expenditure on replacement and renewal of railway assets, including the			

			Expenditure Profile 2025-2026			288
	Pa	art 6: Railway Budget at a Glance				STATEMENT V
			Reserve Funds			(In ₹ crores)
Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
	В	Reserve fund 2 (Pension Fund)				
		Opening Balance		1961.00		
		Transfer to the Fund				
10			a Revenue		66459.00	
202			b Capital		500.00	
RE 2024-2025		Utilization from the Fund				
20			Pension expenditure		64000.00	
		Interest accrued during the year			115.26	
		Estimated closing Balance				5035.00
		Utility of the Fund: to meet the p	pension liabilities of retiring/retired railway employees and family pension			
		Estimated opening Balance		5035.00		
		Transfer to the Fund				
			a Revenue		68703.00	
9			b Capital		500.00	
BE 5-202		Utilization from the Fund				
BE 2025-2026			Pension expenditure		66000.00	
5		Interest accrued during the year			222.33	
		Estimated closing Balance				8460.00
		Ū	pension lightlities of retiring /retired railway employees and family pension			

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

	Part 6: Railway Budget at a Gland	ce		ک	TATEMENT V
-	·	Reserve Funds			(In ₹ crores)
<b>Year</b> Sr. No		Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
с	C Reserve fund 3 (Developmen Fund)	t			
	Opening Balance		573.00		
	Transfer to the Fund				
53		Revenue		421.00	
ке 2024-2025	Utilization from the Fund	Capital expanditure on passangers and rollway usars ementies, labour walfers		1000.00	
2024		Capital expenditure on passengers and railway users amenties ,labour welfare works, unremunerative operating improvements and safety works		1000.00	
	Interest accrued during the yea	r		9.49	
	Estimated closing Balance				3.00
	-	ne capital expenditure on passengers and railway users amenties,labour welfare ting improvements and safety works.			
	Estimated opening Balance		3.00		
	Transfer to the Fund				
		Revenue		1041.00	
026	Utilization from the Fund				
BE 025-2(		Capital expenditure on passengers and railway users amenties, labour welfare works, unremunerative operating improvements and safety works		1000.00	
Ä	Interest accrued during the yea	r		0.80	
	Estimated closing Balance				45.00
BE 2025-2026	Interest accrued during the yea Estimated closing Balance <b>Utility of the Fund: to meet t</b>	works, unremunerative operating improvements and safety works		1	

work, unremunerartive operating improvements and safety works.

			Expenditure Profile 2025-2026			290 <b>STATEMENT V</b>
	Ра	rrt 6: Railway Budget at a Glance				
			Reserve Funds			(In ₹ crores)
Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
	D	Reserve fund 4 (Capital Fund)				
		Opening Balance		457.00		
		Transfer to the Fund				
			a Revenue			
025		Utilization from the Fund				
RE 2024-2025			Repayment of capital component of lease charges on market borrowings from IRFC			
Ñ		Interest accrued during the year			15.31	
		Estimated closing Balance				472.00
			servicing obligation of principal component of market borrowings from on (IRFC) and expenditure on work of capital nature			
		Estimated opening Balance		472.00		
		Transfer to the Fund				
			Revenue			
9		Utilization from the Fund				
BE 2025-2026			Repayment of capital component of lease charges on market borrowings from IRFC			
202		Interest accrued during the year			15.82	
		Estimated closing Balance				488.00
		-	servicing obligation of principal component of market borrowings from on (IRFC) and expenditure on work of capital nature			

Indian Railway Finance Corporation (IRFC) and expenditure on work of capital nature

			Expenditure Profile 2025-2026			291
	Ра	rt 6: Railway Budget at a Glance			و	STATEMENT V
			Reserve Funds			(In ₹ crores)
Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
	E	Reserve fund 5 (Debt Service Fund)				
		Opening Balance		245.00		
		Transfer to the Fund				
25			Revenue			
RE 2024-2025		Utilization from the Fund				
Б 024			Payment of arrears of pay pursuant to 7th CPC recommendations etc.			
2		Interest accrued during the year			8.21	
		Estimated closing Balance				253.00
		Utility of the Fund: to meet the or meet the arrears of pay commiss	debt servicing obligation of loans taken from JICA, World Bank etc and to sion recommendations.			
		Estimated opening Balance		253.00		
		Transfer to the Fund				
			Revenue			
BE 2025-2026		Utilization from the Fund				
BE 5-2			Payment of arrears of pay pursuant to 7th CPC recommendations etc.			
202		Interest accrued during the year			8.49	
		Estimated closing Balance				262.00
		Utility of the Fund: to meet the or meet the arrears of pay commiss	debt servicing obligation of loans taken from JICA, World Bank etc and to sion recommendations.			

Р	Part 6: Railway Budget at a Glance			2	STATEMENT V
	, ,	Reserve Funds			(In ₹ crores)
<b>Year</b> Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
F	Reserve fund 6 (Railway Safety Fund)				
	Opening Balance		3.3	8	
	Transfer to the Fund				
25		Contribution from Central Road and Infrastructure Fund/GBS		45000.00	
RE 2024-2025	Utilization from the Fund				
5024		Capital expenditure on construction of New Lines etc.		45000.00	
	Estimated closing Balance				3.3
	• •	xpenditure in railway safety works including the construction of over/under nd erection of safety works at un-manned rail-road crossings,New Lines,Gauge			
	Estimated opening Balance		3.3	8	
	Transfer to the Fund				
5		Contribution from Central Road and Infrastructure Fund/GBS		45000.00	
202	Utilization from the Fund				
BE 2025-2026		Capital expenditure on construction of New Lines etc.		45000.00	
20	Estimated closing Balance				3.3
		xpenditure in railway safety works including the construction of over/under nd erection of safety works at un-manned rail-road crossings,New Lines,Gauge			

			Expenditure Profile 2025-2026			293
	Ра	rt 6: Railway Budget at a Glance			2	STATEMENT V
			Reserve Funds			(In ₹ crores)
Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
	G	Reserve fund 7 (Rastriya Rail Sanraksha Kosh-RRSK)				
		Opening Balance		1302.00		
		Transfer to the Fund				
			a Budgetary Support		10000.00	
RE 2024-2025			b Revenue		920.00	
RE 2-1-2		Utilization from the Fund				
202			Capital expenditure on safety related railway works including renewal and replacement of railway assets.		11000.00	
		Estimated closing Balance				1222.00
		Utility of the Fund: for capital ex of railway assets.	xpenditure on safety related railway works including renewal and replacement			
		Estimated opening Balance		1222.00		
		Transfer to the Fund				
			a Budgetary Support		10000.00	
26			b Revenue		2000.00	
BE 2025-2026		Utilization from the Fund				
			Capital expenditure on safety related railway works including renewal and replacement of railway assets.		11000.00	
		Estimated closing Balance				2222.00
		Utility of the Fund: for capital ex of railway assets.	penditure on safety related railway works including renewal and replacement			