

Part 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
RE 2024-2025	A	Reserve fund 1 (Depreciation Reserve Fund)				
		Opening Balance		780.00		
		Transfer to the Fund				
			a Revenue		800.00	
			b Capital		200.00	
		Utilization from the fund				
			Capital Expenditure on renewal and replacement of railways assets		1000.00	
		Interest accrued during the year			26.13	
		Estimated Closing Balance				806.00
		Utility of the Fund: meet capital expenditure on replacement and renewal of railway assets, including the improvement element				
BE 2025-2026		Estimated opening Balance		806.00		
		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			38.73	
		Estimated closing Balance				1545.00
		Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element				

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Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
RE 2024-2025	B	Reserve fund 2 (Pension Fund)				
		Opening Balance		1961.00		
		Transfer to the Fund				
			a Revenue		66459.00	
			b Capital		500.00	
		Utilization from the Fund				
			Pension expenditure		64000.00	
		Interest accrued during the year			115.26	
		Estimated closing Balance				5035.00
		Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension				
BE 2025-2026		Estimated opening Balance		5035.00		
		Transfer to the Fund				
			a Revenue		68703.00	
			b Capital		500.00	
		Utilization from the Fund				
			Pension expenditure		66000.00	
		Interest accrued during the year			222.33	
		Estimated closing Balance				8460.00
		Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension				

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Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
RE 2024-2025	C	Reserve fund 3 (Development Fund)				
		Opening Balance		573.00		
		Transfer to the Fund				
			Revenue		421.00	
		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			9.49	
		Estimated closing Balance				3.00
		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		3.00		
BE 2025-2026		Transfer to the Fund				
			Revenue		1041.00	
		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			0.80	
		Estimated closing Balance				45.00
		Utility of the Fund: to meet the capital expenditure on passengers and railway users amenties,labour welfare work, unremunerartive operating improvements and safety works.				

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Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
RE 2024-2025	D Reserve fund 4 (Capital Fund)					
		Opening Balance		457.00		
		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			15.31	
		Estimated closing Balance				472.00
		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		472.00		
BE 2025-2026		Transfer to the Fund				
			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				

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Year	Sr. No.	Name Of Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance
RE 2024-2025	E	Reserve fund 5 (Debt Service Fund)				
		Opening Balance		245.00		
		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			8.21	
		Estimated closing Balance				253.00
		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		253.00		
BE 2025-2026		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	
		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.				

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RE 2024-2025	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 2025-2026			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.				

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RE 2024-2025	G	Reserve fund 7 (Rastriya Rail Sanraksha Kosh-RRSK)				
			Opening Balance	1302.00		
			Transfer to the Fund			
			a Budgetary Support		10000.00	
			b Revenue		920.00	
			Utilization from the Fund			
			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 expenditure on safety related railway works including renewal and replacement of railway assets.			
			Estimated opening Balance	1222.00		
BE 2025-2026			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			2222.00
			Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.			