

## Part 6: Railway Budget at a Glance

## Statement V

## Reserve Funds

Year	Sl. No.	Name of the Fund	Sources of transfer and Schemes financed	Opening Balance	Amount Transferred/utilised	Closing Balance	
RE 2018-2019	A	Reserve fund 1 (Depreciation Reserve Fund)					
		Opening Balance		712.10			
		Transfer to the Fund					
			a Revenue		500.00		
			b Capital		200.00		
		Utilization from the fund					
			Capital Expenditure on renewal and replacement of railways assets		500.00		
		Interest accrued during the year			46.70		
		Estimated closing Balance				958.80	
		<b>Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element</b>					
BE 2019-2020		Estimated opening Balance		958.80			
		Transfer to the Fund					
			a Revenue		500.00		
			b Capital		200.00		
		Utilization from the Fund					
			Capital Expenditure on renewal and replacement of railways assets		1000.00		
		Interest accrued during the year			46.51		
		Estimated closing Balance				705.31	
		<b>Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element</b>					
	RE 2018-2019	B	Reserve fund 2 (Pension Fund)				
		Opening Balance		1973.70			
		Transfer to the Fund					
			a Revenue		47400.00		
		b Capital		500.00			

# Expenditure Profile 2019-2020

RE 2018-2019	Utilization from the Fund			
		Pension expenditure	48000.00	
	Interest accrued during the year		110.61	
	Estimated closing Balance			1984.31
	<b>Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension</b>			
	Estimated opening Balance		1984.31	
	Transfer to the Fund			
BE 2019-2020		a Revenue	50100.00	
		b Capital	500.00	
	Utilization from the Fund			
		Pension expenditure	51000.00	
	Interest accrued during the year		102.60	
	Estimated closing Balance			1686.91
	<b>Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension</b>			
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	<b>C Reserve fund 3 (Development Fund)</b>			
RE 2018-2019	Opening Balance		583.09	
	Transfer to the Fund			
		Revenue	1000.00	
	Utilization from the Fund			
		Capital expenditure on passengers and railway users amenities ,labour welfare works, unremunerative operating improvements and safety works	1000.00	
Interest accrued during the year		33.53		
	Estimated closing Balance			616.62
	<b>Utility of the Fund: to meet the capital expenditure on passengers and railway users amenities,labour welfare work, unremunerative operating improvements and safety works.</b>			
	Estimated opening Balance		616.62	
	Transfer to the Fund			
BE 2019-2020		Revenue	1000.00	
	Utilization from the Fund			
		Capital expenditure on passengers and railway users amenities ,labour welfare works, unremunerative operating improvements and safety works	1500.00	

# Expenditure Profile 2019-2020

BE 2019-2020	Interest accrued during the year		21.08		
	Estimated closing Balance			137.70	
	<b>Utility of the Fund: to meet the capital expenditure on passengers and railway users amenities,labour welfare work, unremunerative operating improvements and safety works.</b>				
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<b>D Reserve fund 4 (Capital Fund)</b>					
RE 2018-2019	Opening Balance		359.86		
	Transfer to the Fund				
		a Revenue		14.00	
	Utilization from the Fund				
		Repayment of capital component of lease charges on market borrowings from IRFC			
	Interest accrued during the year		21.09		
	Estimated closing Balance			394.95	
<b>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</b>					
	Estimated opening Balance		394.95		
	Transfer to the Fund				
BE 2019-2020		Revenue		3035.00	
	Utilization from the Fund				
		Repayment of capital component of lease charges on market borrowings from IRFC		3000.00	
	Interest accrued during the year		23.71		
	Estimated closing Balance			453.66	
	<b>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</b>				
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<b>E Reserve fund 5 (Debt Service Fund)</b>					
RE 2018-2019	Opening Balance		193.02		
	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		11.10		

# Expenditure Profile 2019-2020

RE 2018-2019	Estimated closing Balance		204.12
	<b>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.</b>		
	Estimated opening Balance	204.12	
	Transfer to the Fund		
BE 2019-2020	Revenue		
	Utilization from the Fund		
	Payment of arrears of pay pursuant to 7th CPC recommendations etc.		
	Interest accrued during the year	11.74	
	Estimated closing Balance		215.86
	<b>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.</b>		
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F	<b>Reserve fund 6 (Railway Safety Fund)</b>		
	Opening Balance	146.83	
	Transfer to the Fund		
	Contribution from Central Road and Infrastructure Fund	13000.00	
RE 2018-2019	Utilization from the Fund		
	a Capital expenditure on construction of New Lines	3000.00	
	b Tranfer to Rashtriya Rail Sanraksha Kosh (RRSK) for capital expenditure on safety related railway works including renewal and replacement of railway assets	10000.00	
	Estimated closing Balance		146.83
	<b>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 sfety works at un-manned rail-road crossings,New Lines,Gauge Conversion and Electrification.</b>		
BE 2019-2020	Estimated opening Balance	146.83	
	Transfer to the Fund		
	Contribution from Central Road and Infrastructure Fund	15250.00	
	Utilization from the Fund		
	a Capital expenditure on construction of New Lines	5250.00	

# Expenditure Profile 2019-2020

		b Transfer to Rashtriya Rail Sanraksha Kosh (RRSK) for capital expenditure on safety related railway works including renewal and replacement of railway assets	10000.00	
BE 2019-2020		Estimated closing Balance		146.83
		<b>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 sfety works at un-manned rail-road crossings,New Lines,Gauge Conversion and Electrification.</b>		
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	G	<b>Reserve fund 7 (Rastriya Rail Sanraksha Kosh-RRSK)</b>		
		Opening Balance	9.26	
		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	
RE 2018-2019		Utilization from the Fund		
		Capital expenditure on safety related railway works including renewal and replacement of railway assets.	20000.00	
		Estimated closing Balance		9.26
		<b>Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.</b>		
		Estimated opening Balance	9.26	
		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	
BE 2019-2020		Utilization from the Fund		
		Capital expenditure on safety related railway works including renewal and replacement of railway assets.	20000.00	
		Estimated closing Balance		9.26
		<b>Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.</b>		