

## 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 2019-2020	<b>A</b>	<b>Reserve fund 1 (Depreciation Reserve Fund)</b>				
		Opening Balance		718.03		
		Transfer to the Fund				
			a Revenue		400.00	
			b Capital		200.00	
		Utilization from the fund				
			Capital Expenditure on renewal and replacement of railways assets		1000.00	
		Interest accrued during the year			29.79	
		Estimated closing Balance				347.82
			<b>Utility of the Fund: meet capital expenditure on replacement and renewal of railway assets, including the improvement element</b>			
BE 2020-2021		Estimated opening Balance		347.82		
		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			20.00	
		Estimated closing Balance				367.82
			<b>Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element</b>			

# Expenditure Profile 2020-2021

<b>B Reserve fund 2 (Pension Fund)</b>				
RE 2019-2020	Opening Balance		196.11	
	Transfer to the Fund			
		a Revenue		48450.00
		b Capital		500.00
	Utilization from the Fund			
		Pension expenditure		49000.00
	Interest accrued during the year			9.84
	Estimated closing Balance			155.95
	<b>Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension</b>			
				155.95
BE 2020-2021	Estimated opening Balance		155.95	
	Transfer to the Fund			
		a Revenue		53260.00
		b Capital		500.00
	Utilization from the Fund			
		Pension expenditure		53000.00
	Interest accrued during the year			30.82
	Estimated closing Balance			946.77
	<b>Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension</b>			
				946.77
<b>C Reserve fund 3 (Development Fund)</b>				
RE 2019-2020	Opening Balance		248.36	
	Transfer to the Fund			
		Revenue		1311.00
	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			8.85

## Expenditure Profile 2020-2021

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<b>RE</b> <b>2019-2020</b>	Estimated closing Balance		68.21
	<b>Utility of the Fund: to meet the capital expenditure on passengers and railway users amenities,labour welfare work, unremunerartive operating improvements and safety works.</b>		
	Estimated opening Balance		68.21
	Transfer to the Fund		
<b>BE</b> <b>2020-2021</b>		Revenue	1500.00
	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		3.92
	Estimated closing Balance		72.13
<b>Utility of the Fund: to meet the capital expenditure on passengers and railway users amenities,labour welfare work, unremunerartive operating improvements and safety works.</b>			
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<b>D Reserve fund 4 (Capital Fund)</b>			
	Opening Balance		380.56
	Transfer to the Fund		
<b>RE</b> <b>2019-2020</b>		a Revenue	
	Utilization from the Fund		
		Repayment of capital component of lease charges on market borrowings from IRFC	
	Interest accrued during the year		21.88
	Estimated closing Balance		402.44
<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>			
<b>BE</b> <b>2020-2021</b>	Estimated opening Balance		402.44
	Transfer to the Fund		
		Revenue	

## Expenditure Profile 2020-2021

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BE 2020-2021	Utilization from the Fund			
		Repayment of capital component of lease charges on market borrowings from IRFC		
	Interest accrued during the year		23.14	
	Estimated closing Balance			425.58
	<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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E RE 2019-2020	<b>Reserve fund 5 (Debt Service Fund)</b>			
	Opening Balance		204.12	
	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		11.74	
	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>			
		Estimated opening Balance		215.86
BE 2020-2021	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		12.41	
Estimated closing Balance			228.27	
<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>				

# Expenditure Profile 2020-2021

RE 2019-2020	<b>F Reserve fund 6 (Railway Safety Fund)</b>			
	Opening Balance	140.99		
	Transfer to the Fund			
	Contribution from Central Road and Infrastructure Fund		17250.00	
	Utilization from the Fund			
	a Capital expenditure on construction of New Lines		7250.00	
	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		140.99	
	<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 safety works at un-manned rail-road crossings,New Lines,Gauge Conversion and Electrification.</b>			
	Estimated opening Balance	140.99		
BE 2020-2021	Transfer to the Fund			
	Contribution from Central Road and Infrastructure Fund		18500.00	
	Utilization from the Fund			
	a Capital expenditure on construction of New Lines		8500.00	
	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		140.99	
	<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 safety works at un-manned rail-road crossings,New Lines,Gauge Conversion and Electrification.</b>			
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	RE 2019-2020	<b>G Reserve fund 7 (Rastriya Rail Sanraksha Kosh-RRSK)</b>		
		Opening Balance	17.79	
Transfer to the Fund				
	a Budgetary Support (transfer from National Investment Fund )		5000.00	

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		b Revenue	2500.00	
		c Transfer from Railway Safety Fund	10000.00	
<b>RE</b> <b>2019-2020</b>	Utilization from the Fund			
		Capital expenditure on safety related railway works including renewal and replacement of railway assets.	17500.00	
	Estimated closing Balance			17.79
	<b>Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.</b>			
	Estimated opening Balance			17.79
	Transfer to the Fund			
<b>BE</b> <b>2020-2021</b>		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			17.79
<b>Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.</b>				