

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
			Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element			
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
			Utility of the Fund: to meet capital expenditure on replacement and renewal of railway assets, including the improvement element			

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	
	Utilization from the Fund			
		Pension expenditure	48000.00	
	Interest accrued during the year		110.61	
	Estimated closing Balance		1984.31	
		Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension		
BE 2019-2020	Estimated opening Balance	1984.31		
	Transfer to the Fund			
		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	
		Utility of the Fund: to meet the pension liabilities of retiring/retired railway employees and family pension		
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RE 2018-2019	C Reserve fund 3 (Development Fund)			
	Opening Balance	583.09		
	Transfer to the Fund			
		Revenue	1000.00	
	Utilization from the Fund			
		Capital expenditure on passangers and railway users amenties ,labour welfare works, unremunerative operating improvements and safety works	1000.00	
Interest accrued during the year		33.53		

RE 2018-2019	Estimated closing Balance			616.62
	Utility of the Fund: to meet the capital expenditure on passangers and railway users amenties,labour welfare work, unremunerartive operating improvements and safety works.			
BE 2019-2020	Estimated opening Balance		616.62	
	Transfer to the Fund			
		Revenue		1000.00
	Utilization from the Fund			
		Capital expenditure on passangers and railway users amenties ,labour welfare works, unremunerative operating improvements and safety works		1500.00
	Interest accrued during the year			21.08
	Estimated closing Balance			137.70
	Utility of the Fund: to meet the capital expenditure on passangers and railway users amenties,labour welfare work, unremunerartive operating improvements and safety works.			
D Reserve fund 4 (Capital Fund)				
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
	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			
BE 2019-2020	Estimated opening Balance		394.95	
	Transfer to the Fund			
	Revenue		3035.00	

BE 2019-2020	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
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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E	Reserve fund 5 (Debt Service Fund)			
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
Estimated closing Balance				204.12
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.				
BE 2019-2020	Estimated 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
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.				

RE 2018-2019	F Reserve fund 6 (Railway Safety Fund)		
	Opening Balance	146.83	
	Transfer to the Fund		
		Contribution from Central Road and Infrastructure Fund	13000.00
	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
		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.	
		Estimated opening Balance	146.83
BE 2019-2020	Transfer to the Fund		
		Contribution from Central Road and Infrastructure Fund	14000.00
	Utilization from the Fund		
		a Capital expenditure on construction of New Lines	4000.00
		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
		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.	
	G Reserve fund 7 (Rastriya Rail Sanraksha Kosh-RRSK)		
	Opening Balance	9.26	
	Transfer to the Fund		
	a Budgetary Support (transfer from National Investment Fund)	5000.00	

RE 2018-2019		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			9.26
	Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.			
	Estimated opening Balance		9.26	
	Transfer to the Fund			
BE 2019-2020		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			9.26
	Utility of the Fund: for capital expenditure on safety related railway works including renewal and replacement of railway assets.			