

Government of India
Ministry of Finance
Department of Revenue

LOK SABHA
UNSTARRED QUESTION NO. 3024
TO BE ANSWERED ON MONDAY, MARCH 20, 2023
PHALGUNA 29, 1944 (SAKA)

CESS COLLECTION AND ALLOCATION OF REVENUES

3024: SHRI RAJAN VICHARE:

Will the Minister of Finance be pleased to state:

- (a) the details of the various types of cess collected by the Government and their respective realisation during each of the last three years;
- (b) whether the Government proposes to allocate the collected cess to the respective departments for various purposes for which they were meant;
- (c) if so, the details thereof and if not, the reasons therefor; and
- (d) the effective measures taken by the Government for the efficient use of cess amount to various purposes for which it was collected from the public?

ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) : The details of major cess collected/realized during each of the last three years are at **Annexure 'A'** .

(b) & (c) : The details of funds utilised through major dedicated Reserve Funds through different Ministries/Department are at **Annexure 'B'** .

(d): Cess is levied for meeting specific objectives of the Government. Government has been transferring cess to various dedicated reserve funds, kept in public account, after due appropriation authorized by Parliament by law. Taking into account the receipts and utilization of different cesses in the previous years, the additional transfer to reserve funds are also made towards making good the short fall, if any, from Union Government's own resources and borrowings.

Annexure "A"

(i) The details of Major Cesses collected/realized since FY. 2019-20 to FY. 2021-22.

(Rs. in crore)

Sl. No	Head	2019-20	2020-21	2021-22
	Cesses in operation			
1	Primary & Education Cess (<i>abolished on excisable goods</i>)	81.48	61.85	15.44
2	Secondary & Higher Education Cess (<i>abolished on excisable goods</i>)	27.97	11.42	2.50
3	Health & Education Cess (introduced from Budget for 2018-19 after merging Primary Education Cess, Secondary and Higher Education Cess)	39131.09	35821.54	52732.33
4	GST Compensation Cess	95490.02	85105.64	104768.66
5	Additional Excise duties on Motor Spirit (Petrol)*	14381.86	26895.29	26565.25
6	Additional Excise Duties on High Speed Diesel*	40668.72	85289.24	61820.95
7	Road & Infrastructure Cess*	67373.64	123596.45	107600.76
8	National Calamity Contingent Duty (<i>abolished on excisable goods</i>)	2380.44	5098.81	6138.30
9	Cess on Crude Oil	14062.48	10894.44	19353.84
10	Cess on Exports	5759.14	9214.64	1457.10
11	Agriculture Infrastructure and Development Cess	76950.68
12	Health Cess	...	-13.52	31.02
13	Swachh Bharat Cess	46.63	17.34	9.63

* The additional duty of excise/customs on petrol and HSD was converted into 'Road and Infrastructure Cess' from Budget for 2017-18 through amendment of erstwhile Central Road Fund Act, 2000 into Central Road and Infrastructure Fund Act, 2000.

Annexure “B”

The details of funds utilised through major dedicated Reserve Funds through different Ministries/Departments are given below:

(Rs. In Crore)

Sl. No.	Name of the Fund	2019-20	2020-21	2021-22
1	Prarambik Shiksha Kosh	26848.35	30168.34	31788.25
2	Madhyamik & Uchhatar Shiksha Kosh*	14460.25	20567.12	25000.00
3	GST Compensation Fund	153910.29	106317.00	110795.00
4	Central Road and Infrastructure Fund	90252.40	182363.47	251738.38
5	National Disaster Response Fund/ National Calamity Contingency Fund	2480.00	5820.00	6134.60
6	Pradhan Mantri Swasthya Suraksha Nidhi*	--	20000.00	21498.72

* Reserve Funds in Public Account is expected to be operationalized from current financial year. Allocations made in Revised Estimates each year are indicated.