

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO. 396

TO BE ANSWERED ON MONDAY THE 5th FEBRUARY, 2024/ MAGHA 16, 1945 (SAKA)

Education and Health Cess

396. SHRI S. VENKATESAN:

Will the Minister of FINANCE be pleased to state:

- a) The details of amount Education and Health Cess collected during the last six financial years (2018-19 to 2023-24);
- b) The details of amount of above cess spent on health and education during the said period;
- c) The details of cess which remained unspent and under which head it is kept;
- d) Whether the Government has given an assurance to create special purpose Fund for managing this cess collected; and
- e) If so, the details and the present status thereof?

ANSWER

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

- (a) The detail of year-wise Health and Education Cess collected in the last six financial years is annexed at Annexure 'A'.
- (b) The detail of year-wise utilisation of Health and Education Cess in the last six years is annexed at Annexure 'B'.

- (c) The proceeds from the Health and Education Cess collected are deposited in Consolidated Fund of India in terms of the Article 266 of the Constitution of India. The proceeds from aforementioned Cess are utilized through dedicated reserve fund viz. Prarambhik Shiksha Kosh (PSK), Madhyamik & Uchhatar Shiksha Kosh (MUSK) and Pradhan Mantri Swasthya Surakasha Nidhi (PMSSN). Un-utilized/Unspent balance amounts from the Reserve fund during a financial year forms part of its closing balance at the end of the Financial Year.
- (d) No.
- (e) Does not arise in view of part (d).

Collection of Health and Education Cess

(Rs in crore)

S.No.	Name of the levy	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	RE 2023-24
1	Primary Education Cess (abolished on excisable goods)	97.40	81.48	61.85	15.44	3.18	0.00
2	Secondary & Higher Education Cess (abolished on excisable goods)	34.24	27.97	11.42	2.50	1.45	0.00
3	Health and Education Cess (introduced from Budget for 2018-19 after merging Primary Education Cess, Secondary and Higher Education Cess	41177.44	39131.10	35821.55	52732.33	61809.29	73000.00

Source: Department of Economic Affairs

Utilisation of Cess Proceeds (transferred to the Reserve Funds)

(Rs in crore)

S.No.	Name of the levy	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	RE 2023-24
1	Prarambik Shiksha Kosh	25227.90	26848.35	30168.34	31788.25	38000.00	38000.00
2	Madhyamik & Uchhatar Shiksha Kosh#	-	14460.25	20561.27	25000.00	14250.00	37833.33
3	Pradhan Mantri Swasthya Suraksha Nidhi#	-	-	20000.00	21498.72	18339.27	9869.87

Source: Department of Economic Affairs

Reserve Funds viz Madhyamik & Uchhatar Shiksha Kosh and Pradhan Mantri Swasthya Surakashi Nidhi has been operationalised from the last fiscal. The utilisation from 2019-20 to 2021-22 are as per Revised Estimate (RE) for the respective year(s).
