

**Government of India  
Ministry of Finance  
Department of Revenue**

**RAJYA SABHA  
UN-STARRED QUESTION NO-385  
ANSWERED ON-03/02/2026**

**ALLOCATION OF FUNDS COLLECTED FROM SURCHARGE AND CESS FOR THE  
INTENDED PURPOSES**

385. SHRI RANDEEP SINGH SURJEWALA:

Will the Minister of FINANCE be pleased to state:

- (a) the total Government collection from Surcharges and Cesses, year-wise and specific Surcharge/ Cess wise for the years 2020 -21 to 2024 -25, including utilisation thereof and the details of unspent funds, year-wise and head-wise;
- (b) the reasons as to why a substantial portion of these funds have not been allocated for the intended purposes such as health, education and infrastructure; and
- (c) whether Government plans to share the funds collected from Surcharges/Cesses with the States, if so, the methodology thereof?

**ANSWER**

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

(a): Year-wise detail of Collections of major cesses and surcharges (in operation) during FY 2020-21 to FY 2025-26 is enclosed as **Annexure 'A'**.

The details of the collections and utilizations under major cesses since FY 2020-21 is enclosed as **Annexure 'B'**.

(b) Proceeds from the cesses and surcharges are collected and deposited in Consolidated Fund of India in terms of Articles 266 of the Constitution of India. The data in Annexure 'B' shows the utilization/transfer information regarding various cesses. Cess is utilized towards financing the development/welfare measures in the States through various Central Government schemes and initiatives.

(c) Taxes levied and distributed between the Union and the States are governed by Article 270(1) of the Constitution of India. This Article exempts cesses and surcharges from distribution between the Union and the States and hence do not form part of the divisible Pool.

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## Statement showing details of Cesses &amp; Surcharges levied and collected as part of principal taxes ( ₹ crore )

Sr No	Name of the levy and tax receipt heads	2020-21	2021-22	2022-23	2023-24	RE 2024-25	BE 2025-26
<b>CESSES</b>							
1	AGRICULTURE INFRASTRUCTURE & DEVELOPMENT CESS	...	76950.68	74142.03	80923.60	75180.00	80030.00
2	CESS ON CRUDE OIL	10894.44	19353.84	21497.14	18803.41	17810.00	19330.00
3	CESSES ON EXPORTS	9214.64	1457.10	852.44	-3.19	10.00	11.00
4	HEALTH CESS	-13.52	31.02	24.01	22.90	30.00	35.00
5	HEALTH & EDUCATION CESS	35821.55	52732.33	61809.29	71156.96	85300.00	94000.00
6	NATIONAL CALAMITY CONTINGENT DUTY	5098.81	6138.30	7168.30	7812.25	9610.00	10380.00
7	ROAD AND INFRASTRUCTURE CESS*	235782.55	195986.96	59234.95	44552.49	45250.00	47420.00
8	GOODS & SERVICES TAX COMPENSATION CESS	85191.91	104768.66	125862.41	141436.16	153440.00	167110.00
<b>SURCHARGES</b>							
1	Corporation Tax	14078.57	15890.00	55103.79	60373.34	60000.00	70000.00
2	Taxes on Income other than Corporation Tax	5537.78	7922.88	53914.24	54793.80	76000.00	85000.00
3	Fringe Benefit Tax	0.37	...	...	...	...	...
4	Social Welfare Surcharge under Customs	13447.39	16945.06	16178.79	16273.41	17250.00	17500.00

\*Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastructure cess'.

Collections and Utilizations under major Cesses<sup>1</sup>

## 1. Prarambhik Shiksha Kosh (PSK), Madhyamik and Uchcharat Shiksha Kosh (MUSK) and Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN)

(₹crore)

Year	Collection (Health and Education Cess) (A)	(Transfer/ Utilisation) (B)	Balance (A) – (B)
2020-21	35894.82	70735.46	-34840.64
2021-22	52750.27	78286.97	-25536.70
2022-23	61813.92	70589.27	-8775.35
2023-24	71158.60	80009.96	-8851.36
2024-25 (RE)	85300.00	87198.73	-1898.73
2025-26 (BE)	94000.00	103000.00	-9000.00

#Reserve Funds viz Madhyamik & Uchcharat Shiksha Kosh (MUSK) and Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN) have been operationalized from FY 2022-23 after obtaining approval of C&AG in December, 2022. Amount transferred under MUSK during the FY 2018-19 to FY 2021-22; and under PMSSN during the FY 2020-21 to FY 2021-22 are as per Revised Estimate (RE) related to the respective year(s).

## 2. CENTRAL ROAD AND INFRASTRUCTURE FUND

(₹crore)

Year	Collection* (Road and Infrastructure Cess) (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	235782.55	182363.47	53419.08
2021-22	195986.96	251738.18	-55751.22
2022-23	59234.95	239646.25	-180411.30
2023-24	44552.49	47777.66	-3225.17
2024-25 (RE)	45250.00	39777.90	5472.10
2025-26 (BE)	47420.00	41000.00	6420.00

\*Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastructure cess'.

## 3. NATIONAL DISASTER RESPONSE FUND

(₹crore)

Year	Collection [National Calamity Contingent Duty] (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	5098.81	5820.00	-721.19
2021-22	6138.30	6134.60	3.70
2022-23	7168.30	8000.49	-832.19
2023-24	7812.25	8801.21	-988.96
2024-25 (RE)	9610.00	9610.00	0.00
2025-26 (BE)	10380.00	10380.00	0.00

#### 4. AGRICULTURE INFRASTRUCTURE & DEVELOPMENT FUND

(₹crore)

Year	Collection (Agriculture and Infrastructure Cess) (A)	(Transfer/Utilisation) (B)	Balance (A) - (B)
2021-22	76950.68	...	76950.68
2022-23	74142.03	...	74142.03
2023-24	80923.60	120714.39	-39790.79
2024-25 (RE)	75180.00	138822.37	-63642.37
2025-26 (BE)	80030.00	117676.85	-37646.85

\* The Cess is being levied in pursuance of Finance Act, 2021.

#### 5. OIL INDUSTRY DEVELOPMENT FUND

(₹crore)

Year	Collection* (Cess on Crude Oil) <sup>#</sup> (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	11474.15	...	11474.15
2021-22	19324.29	...	19324.29
2022-23	21629.22	...	21629.22
2023-24	18803.41	...	18803.41
2024-25 (RE) <sup>^</sup>	17810.00	17730.00	80.00
2025-26 (BE) <sup>^</sup>	19330.00	19376.03	-46.03

# The Cess is being levied under Oil Industry (Development) Act, 1974

<sup>^</sup> The Reserve Fund in the Public Account of India has, however, been operationalized, going forward, from FY 2024-25.

\*Collection data till FY 2022-23 is taken from Annual report 2022-23 of Oil Industry Development Board.

#### 6. GOODS & SERVICES TAX COMPENSATION FUND

(₹crore)

Year	Collection (GST Compensation Cess) (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	85191.91	106317.00	-21125.09
2021-22	104768.66	110795.47	-6026.81
2022-23	125862.41	163506.29	-37643.88
2023-24	141436.16	143109.49	-1673.33
2024-25 (RE)	153440.00	153440.00	...
2025-26 (BE)	167110.00	167110.00	...