

**GOVERNMENT OF INDIA
MINISTRY OF HEALTH AND FAMILY WELFARE
DEPARTMENT OF HEALTH AND FAMILY WELFARE**

**RAJYA SABHA
UNSTARRED QUESTION NO. 1083
TO BE ANSWERED ON 28.07.2026**

UTILISATION OF HEALTH CESS FOR PMSSN

1083 SHRI AJAY MAKAN:

Will the Minister of **HEALTH AND FAMILY WELFARE** be pleased to state:

- (a) the amount of the health component of the Health and Education Cess credited to the Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN) during each of the last three years;
- (b) whether any portion of the collected health cess was retained in the Consolidated Fund of India instead of being transferred, as observed by the Comptroller and Auditor General;
- (c) the utilisation of the Nidhi for health infrastructure; and
- (d) the corrective steps taken?

ANSWER

**THE MINISTER OF STATE IN THE MINISTRY OF HEALTH AND FAMILY WELFARE
(SHRI PRATAPRAO JADHAV)**

- (a) The Receipt, Budget and Expenditure of the health component of the Health and Education Cess credited to the Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN) is given as under:

(₹ in crore)

Year	2023-24	2024-25	2025-26
Receipt in PMSSN through Transfer	13776.63*	14438.54*	28400.62
Budget Allocation by Ministry of Finance	(BE)	(BE)	(BE)
	14589.00	14757.68	17678.74
	(RE)	(RE)	(RE)
	9869.87	14383.54	28400.62
Expenditure in Financial Year	9276.63	13621.25	28142.09

* as per Finance Account 2023-24 and 2024-25

- (b) The Levy, Collection of Health Cess & its distribution to Ministry of Health & Family Welfare is done by the Ministry of Finance. The Ministry of Finance has informed that the amount collected under Health and Education Cess is transferred from CFI to the designated Reserve Funds viz., (i) 'Prarambhik Shiksha Kosh'(PSK), (ii) 'Madhyamik and Uchchta Shiksha Kosh' (MUSK) and (iii) 'Pradhan Mantri Swasthya Suraksha Nidhi' (PMSSN). Expenditure duly authorized by Parliament under various Schemes of Ministry of Education and Ministry of Health and Family Welfare is met from the

respective Reserve Fund(s). The Ministry of Health & Family Welfare deals with only the PMSSN under which three schemes are funded.

While, the balances in the Consolidated Fund of India are close to the financial year, implying thereby that there are no unspent balances/retention of cesses in the Consolidated Fund of India, however, the short-transfers, if any to the dedicated Reserve Fund(s) during the previous year(s) are constantly monitored, and are made good in the subsequent year(s) to ensure that the intended purpose of the cess is achieved.

For instance, total amount collected under Health and Education Cess in last three years (2023-24, 2024-25 & RE 2025-26) was about Rs.2.45 lakh crore; against which total amount transferred to the designated Reserve Funds was about Rs.2.74 lakh crore. Further, in BE 2026-27, cess collection and transfer to the designated Reserve Funds is kept at Rs.1.0 lakh crore and about Rs.1.23 lakh crore, respectively for the three funds mentioned which included PMSSN also.

- (c) The Department of Economic Affairs, Ministry of Finance transfers/allocates the eligible portion of PMSSN to identified flagship schemes of Ministry of Health & Family Welfare i.e.(i) National Health Mission (NHM) which includes Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission & Infrastructure Maintenance, (ii) Pradhan Mantri Jan Arogya Yojana (PMJAY) and (iii) Human Resources for Health and Medical Education (HRHME).

The details of utilization of the Nidhi to improve health infrastructure is as under:

- i. Under NHM Flexi-pool support is provided for construction expansion, renovation, and strengthening of health facilities such as Health & Wellness Centres PHCs, CHCs, Urban PHCs, District Hospitals, laboratories, maternal and child health wings, and other healthcare institutions. Flexi-pool also finances procurement of medicines/vaccines and medical equipment, ambulances, ICT systems, and essential infrastructure based on State-specific needs.
 - ii. PMJAY primarily finances for reimbursement of secondary and tertiary healthcare services rather than directly creating infrastructure. However, it indirectly strengthens medical infrastructure by generating additional revenue for public hospitals through claim reimbursements, which can be reinvested in upgrading equipment, diagnostics, hospital facilities, and service delivery.
 - iii. HRH&ME focuses on expanding and strengthening the country's medical education infrastructure and skilled health workforce. Under this umbrella scheme, it supports (a) Establishment of new Medical Colleges/nursing colleges attached with existing district/referral hospitals, (b) up-gradation of existing State Government/Central Government medical colleges to increase MBBS seats in the country, and (c) strengthening and up-gradation of State Government Medical Colleges for starting new PG disciplines and increasing PG Seats. Under these umbrella schemes, financial support is provided to States/UTs for establishment of new medical/nursing colleges and development of infrastructure and procurement of equipment for upgradation of existing Government Medical colleges, thereby enhancing both healthcare delivery and medical education capacity.
- (d) Not applicable.
