

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS

RAJYA SABHA

UNSTARRED QUESTION No. 1840

ANSWERED ON Tuesday, THE 4th August, 2026/ 13 Shravana, 1948 (Saka)

Total collection of Cess and Surcharge

1840 Shri R. Girirajan:

Will the Minister of Finance be pleased to state:

- a) the total Cess and Surcharge collected in the last 5 years and its utilisation for the designated purpose for the same period;
- b) whether Government has taken a serious note that various cess like the Health and Education Cess was not transferred to the designated reserve fund meant to support schemes such as AB-PMJAY and Samagra Shiksha;
- c) the reasons for not operationalising the designated fund; and
- d) the corrective measures taken to ensure transparent utilisation of cess proceeds for their intended purposes?

ANSWER

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

- a) An amount of about ₹32.05 lakh crore was collected as cesses and surcharges during the last five financial years. Out of these, only cesses are collected for designated purposes. An amount of about ₹21.38 lakh crore was transferred (Actuals/RE) to the designated Cess/ Reserve Funds to enable utilisation of collections for designated purposes, against the cess collections of about ₹18.88 lakh crore during the last five years.
- b) & c) In respect of Health and Education Cess, the designated Reserve Funds, namely, Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN), Prarambhik Shiksha Kosh (PSK) and Madhyamik and Uchchatar Shiksha Kosh (MUSK) have been in operation since FY 2022-23.
- d) Transparency in utilization of cess proceeds for their intended purposes is ensured by seeking due appropriation from the Parliament before expenditure under defined schemes is met from the designated Reserve Fund(s).
