

**Government of India
Ministry of Finance,
Department of Economic Affairs
Lok Sabha
Unstarred Question No. 680
Answered on 6th February, 2023**

Education Cess

QUESTION

680. Shri T.R. Balu

Will the Minister of Finance be pleased to state:

- (a) whether Education Cess collected by Government is transferred to the Ministry of Education in full every year;
- (b) if so, the details thereof for the last five years;
- (c) whether there has been any shortfalls any in transferring the said cess and if so, the details thereof and if not, the reasons therefor ; and
- (d) the extent to which the realization of targets have been impacted because of the said shortfalls in transfer of education cess to the Ministry of Education?

ANSWER

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

(a) to (d)

Ministry of Education is eligible for 60% and 15% of the total proceeds of Health & Education Cess to Prarambhik Shiksha Kosh (PSK) and Madhyamik and Uchchatar Shiksha Kosh (MUSK)** respectively. The following table shows the actual transfer of share to the Ministry of Education during last 5 years:

(Rs. in Crore)

| Financial Year | Cess Collected under Health & Education Cess | Eligible percentage share of Ministry of Education | Total amount allocated to Ministry of Education |
|-----------------------|---|---|--|
| 2018-19 | 41177.44 | 30883.08 | 25227.90 |
| 2019-20 | 39131.09 | 29348.32 | 41308.60 |
| 2020-21 | 35821.54 | 26866.16 | 50729.61 |
| 2021-22 | 52732.33 | 39549.25 | 56788.25 |
| 2022-23* | 62500.01 | 46875.01 | 62350.00 |
| Total | 231362.41 | 173521.82 | 236404.36** |

*Revised Estimates 2022-23

** The Reserve Fund related to the MUSK has not been created but the amount is being utilized by the Ministry of Education for the schemes.