

**GOVERNMENT OF INDIA
MINISTRY OF EDUCATION
DEPARTMENT OF SCHOOL EDUCATION & LITERACY**

**LOK SABHA
UNSTARRED QUESTION NO-1131
ANSWERED ON-02/12/2024**

Amount Collected and Spent under Educational Scheme

1131. Thiru Arun Nehru:

Will the Minister of EDUCATION be pleased to state:

- (a) the total amount of Education Cess collected by the Government during the last five years;
- (b) the details of Educational schemes launched by the Government by utilising the Education Cess;
- (c) the amount of Education Cess spent on educational schemes during the above period; and
- (d) the amount of Education Cess devolved to States during the last five years, State-wise?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF EDUCATION
(SHRI JAYANT CHAUDHARY)**

(a) & (b): From the F.Y. 2018-19, a composite cess is levied on Corporate Tax and Income Tax in the name of 'Health and Education Cess', replacing the erstwhile cesses called 'Primary Education Cess' [imposed by the Finance (No.2) Act, 2004] and 'Secondary and Higher Education Cess' [imposed by the Finance Act 2007]. The proceeds from the cess so collected as part of the principal taxes are deposited in Consolidated Fund of India in terms of the Article 266 of the Constitution of India. Details of amount collected by the Government during last five years are at Annexure-I.

(c): For the education sector, the utilization of the proceeds is put through reserve funds viz. Prarambhik Shiksha Kosh (PSK) and Madhyamik and Uchchar Shiksha Kosh (MUSK). Scheme-wise utilization of PSK and MUSK are at Annexure-II.

(d): The cess levied for specific purposes under any law made by Parliament is levied and collected by the Government of India and does not form part of the divisible pool of taxes and accordingly not distributed between the Union and the States in terms of Article 270 of the Constitution of India.

Annexure-I

ANNEXURE REFERRED TO IN PARTS (a) & (b) OF LOK SABHA UNSTARRED QUESTION NO. 1131 FOR 02.12.2024 ASKED BY HON'BLE MEMBER OF PARLIAMENT SHRI THIRU ARUN NEHRU REGARDING "AMOUNT COLLECTED AND SPENT UNDER EDUCATIONAL SCHEME".

The details of the collection and expenditure of Education Cess for the last five financial years are as under:-

(Rupees in crore)

S.No.	Financial Year	Collection of Health & Education Cess	Actual Expenditure Primary Education Cess	Actual Expenditure Secondary & Higher Education Cess
1	2019-20	39,240.55	26,848.35	12,882.10
2	2020-21	35,894.82	30,168.33	20,370.44
3	2021-22	52,750.27	31,788.25	23,954.23
4	2022-23	61,813.92	38,000.00	24,323.49
5	2023-24 (R.E.)	73,000.00	28,400.00	12,000.00

[Source: Ministry of Finance]

ANNEXURE REFERRED TO IN PARTS (c) OF LOK SABHA UNSTARRED QUESTION NO. 1131 FOR 02.12.2024 ASKED BY HON'BLE MEMBER OF PARLIAMENT SHRI THIRU ARUN NEHRU REGARDING "AMOUNT COLLECTED AND SPENT UNDER EDUCATIONAL SCHEME"**Scheme-wise utilization of MUSK**

(Rupees in crore)

S. No	Schemes	2019-20	2020-21	2021-22	2022-23	2023-24
1	Pradhan Mantri Rashtriya Uchhatar Shiksha Abhiyan (PM-RUSA)	1,136.94	0.00	229.67	250.00	0.00
2	Interest Subsidy and contribution for Guarantee Funds	1,632.90	1,476.79	1,385.21	873.49	0.00
3	Scholarship for College and University students	360.25	164.06	191.96	150.00	0.00
4	Pandit Madan Mohan Malviya National Mission on Teachers and Teaching	74.63	0.00	23.38	0.00	0.00
5	Support to Indian Institutes of Technology	1,499.00	3,370.70	1,536.02	2,500.00	1,500.00
6	University Grants Commission (UGC)	1,810.25	2,541.11	4,723.20	4,355.00	1,000.00
7	All India Council for Technical Education(AICTE)	400.00	0.00	0.00	0.00	0.00
8	Grants to Central Universities (CUs)	1,334.75	6,329.97	7,479.79	3,595.00	1,000.00
9	Support to National Institutes of Technology	829.03	920.69	2,235.00	2,500.00	1,500.00
10	Pradhan Mantri Uchchatar Shiksha Protsahan (PM-USP)	0.00	0.00	0.00	0.00	1,000.00
11	Samagra Shiksha	3,491.41	3,267.12	2,900.00	4,000.00	3,000.00
12	National Means cum Merit Scholarship Scheme	308.80	200.00	250.00	250.00	250.00

S. No	Schemes	2019-20	2020-21	2021-22	2022-23	2023-24
13	National Scheme for Incentive to Girl Child for Secondary Education	4.14	0.00	0.00	0.00	0.00
14	Kendriya Vidyalaya Sangathan	0.00	2,100.00	1,000.00	2,500.00	1,000.00
15	Navodaya Vidyalaya Samiti	0.00	0.00	2,000.00	3,350.00	1,750.00
	Total	12,882.10	20,370.44	23,954.23	24,323.49	12,000.00

Scheme-wise utilization of PSK

(Rupees in crore)

S. No.	SCHEMES	2019-20	2020-21	2021-22	2022-23	2023-24
1	Samagra Shiksha	18,372.41	18,644.52	21,788.25	26,000.00	20,000.00
2	PM-POSHAN	8,475.94	11,523.81	10,000.00	12,000.00	8,400.00
	Total	26,848.35	30,168.33	31,788.25	38,000.00	28,400.00
