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Study of Sanctioned Funds and Actual Expenditure in the Special Component Scheme for Scheduled Castes in Maharashtra

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Abstract

This paper examines the gap between the sanctioned funds and actual expenditure under the Special Component Scheme for Scheduled Castes of Maharashtra. Now commonly called the Scheduled Castes Sub-Plan or Special Component Scheme (SCSP/SCC) and mainstreamed at the national level as the Development Action Plan for Scheduled Castes (DAPSC). Using official administrative data published by the Department of Social Justice and Special Assistance (SJ&SA), Government of Maharashtra for thirteen financial years (2012-13 to 2024-25) and reference indicators from the latest Economic Survey of the state, the researcher analyses the trade-off between the government's fund allocation and utilisation rates and year-on-year variability. The analysis finds that after a sharp decline in 2017-18 and 2019-20, there has been a long-term improvement in utilisation to about 94% in recent years. The government has formulated this scheme to address the socio-economic challenges of the Scheduled Caste community through various initiatives and programmes of the government. The Special Component Scheme was formulated in the Sixth Five Year Plan. The Central Government started it in 1982; in 2006 the Maharashtra State Government renamed it as Scheduled Caste SubPlan. The objective of which is "not only to allocate adequate funds for the welfare of the Scheduled Castes but also to properly utilize the funds and initiate effective and practical programmes to achieve clear objectives". However, the SCP has not significantly developed the Scheduled Caste community. This paper includes the funds sanctioned in the budget provision of the SCP and the expenditure incurred for the development of the SCP. This paper has shown that the provision for the SCP is proportional to the population of the Scheduled Castes, but the expenditure of this scheme is constantly decreasing, so there is a need to create awareness among the Scheduled Castes about the Special Component Scheme instead.

Keywords: Special Component Plan (SCP), Trends, Scheduled Castes.

Introduction

The Scheduled Caste Sub-Plan is a scheme prepared to consolidate the benefits and expenditure received by the Scheduled Caste community from the general area of the State and Central Ministry schemes for the physical and economic development. This scheme has been prepared with the idea of helping the poor families of the Scheduled Castes and raising their economic status through a joint income generation programme during the Sixth Plan period. Such family-oriented programmes include the major occupational groups of the Scheduled Castes, agricultural labourers, small and marginal farmers, unorganised workers below the poverty line, sanitation workers, fishermen. Apart from this, special component schemes try to improve the living conditions of the Scheduled Castes by establishing services like roads, housing improvements, clean water supply, primary schools, health centres, veterinary centres, community halls, nutrition centres, rural electrification, market stalls and common amenity centres in their settlements.

Efforts are made for the economic development of the Scheduled Castes community by fixing expenditure for improving social, educational and public services under the Minimum Needs Programme. According to Verma and Shukla (1990)¹, "This development programme (Special Component Scheme) was successful in solving the problems of the Scheduled Castes in Uttar Pradesh." This is an attempt in this direction against the backdrop of the need to analyse the sanctioned expenditure and actual expenditure by the Maharashtra government.

This paper focuses on a narrow but important aspect of how much money Maharashtra has planned to spend on the development of the Scheduled Castes (sanctioned/allocated funds) versus how much it has actually spent. The analysis covers 13 financial years and for this purpose, thirteen years of data collected by the SJ&SA office are studied, which allows for comparison of percentages of allocation, expenditure and utilisation.

Review of Literature

Babasaheb Ambedkar (1948)²

Ambedkar raised the issue of untouchables moving out of villages in his book 'Who Were the Shudras'. He raised the question of whether they were different, were they first declared untouchables and forcibly evicted, or did their untouchability arise from their location outside the panchayat? He noted that the Swati community was migratory, moving with their cattle in search of pastures. So, with the shift from cattle-based wealth to landbased agriculture, settlements became fixed. Ambedkar explained this transition to show why the community was initially nomadic and why the settlements of the untouchables remained outside the villages. **Dahivale S.M(1999)³** The research paper studies "The impact of the Electric Pump Scheme under the Special Component Scheme on Scheduled Caste and Neo-Buddhist smallholder farmers in Maharashtra". The scheme provided 100% subsidy for electric pumps to facilitate modern irrigation. In Baglan taluka of Nandurbar district, significant changes in farming practices were observed among the beneficiaries. Before the scheme, 67% of farmers were growing one crop per year, while 33% were growing minor crops. After taking advantage of the Electric Pump Scheme, 60% of farmers started growing three crops per year and 30% of farmers started growing two crops. This indicates a significant improvement in agricultural productivity and income of smallholder farmers. The study highlights the effectiveness of the scheme in enhancing the economic development of Scheduled Caste and NeoBuddhist farmers in Maharashtra. The findings suggest that targeted government interventions can have a positive impact on marginalized communities. **M.S.Sumati (2002)⁴** Special Component Scheme for Scheduled Castes in Tiruvallur District Tamil Nadu Ph.D.Thesis was completed and submitted in September 2002 at Dr. Ambedkar Centre for Economic Studies, Madras University. The researchers have tried to complete this research keeping in mind the economic and social impact of this scheme on the beneficiaries, changes in their living standards, changes in income, their spending habits. Savings and investments are the main objectives. Information was collected from 300 beneficiary families in

Tiruvallur district through stratified random sampling method. Their income limit was between Rs. 3,500 and Rs. 6,000 per month. It was found that the income limit of some beneficiaries was less than Rs. 3,500. Out of these beneficiaries, 40% of the beneficiaries were found to be below the poverty line. From this conclusion, it is clear that this scheme is making a significant contribution to the social and economic upliftment of the Scheduled Castes. It was recommended that efforts should be made to reach these schemes to maximum beneficiaries through coordination between the Central and State Governments.

Jadhav P.(2005)⁵ in his research study titled "SocioEconomic Status of Scheduled Castes: A Comparative Study With Special Reference to Kolhapur District" has analysed the socioeconomic status of Scheduled Castes living in rural areas of Kolhapur district. The researcher had stated that the economic status of Scheduled Castes was not at a satisfactory level. He suggests that for the economic development of Scheduled Castes, various types of economic activities should be widely encouraged under government programmes, with special regard to Scheduled Castes.

Gadekar B.P (2015)⁶ has studied the subject of Special Component Scheme in Maharashtra, a critical study with special reference to Marathwada region. While studying the development of Scheduled Castes, it has been explained how the Special Component Scheme has affected the characteristics of Scheduled Castes, their cultural background and educational progress. A comparative study of district-wise beneficiaries and the trend of grant distribution in Marathwada region. This researcher has tried to shed light on social justice and reality while looking at government schemes. During the study period of this research, it was found that the expenditure on the Special Component Scheme in all sectors under the Special Component Scheme was less than the sanctioned funds. Among the many schemes included in the Special Component Scheme, only the Rural Development Power Company was found to have spent more. This research was conducted to find out the trend of expenditure on various schemes and activities under the Special Component Scheme from 2012-13 to 2016-17. From this study, the researchers recommended that while allocating expenditure on the Special Component Scheme, more emphasis should be given to schemes that increase the income productivity and efficiency of the Scheduled Castes and NeoBuddhist communities and these schemes should be effectively implemented at the government level. In addition, various training programmes should be implemented for the people of these communities.

Mohrekar T.J (2022)⁷ completed a research thesis on the Special Component Scheme and the

development of Scheduled Castes with special reference to Kolhapur district in Maharashtra under the Department of Commerce under Shivaji University Kolhapur and submitted it in June 2022. In this thesis, the researchers have tried to provide information on the contribution of the central government and the state government for the Special Component Scheme, as well as the nodal agencies working at the district level. For the thesis, the researcher completed the study with the main objective of the Special Component Scheme in the social and economic development of the Scheduled Castes. In this, ten major important schemes in Maharashtra including the Special Component Scheme were studied. For this, 240 beneficiaries of the Special Component Scheme and ten officers were selected from the entire district based on multistage purposive non-random sampling method and the impact of the Special Component Scheme on the economic and social development of the Scheduled Castes was studied. This benefits the Scheduled Castes people in rural as well as urban areas under various schemes of the Special Component Scheme, but it was recommended to set up a mechanism to implement those schemes. Along with this, many beneficiaries said that taking advantage of this scheme has improved their economic and social conditions.

A review of the above research studies reveals that although some research studies have been done on the Special Component Schemes and their schemes, no study has been found that studies the budgetary provisions made under the Special Component Scheme and the actual expenditure incurred in that year. The State Government has attempted to prepare this research paper with the aim of analysing the budgetary provisions made and actual expenditure incurred for the Special Component Scheme.

Objectives

1. The main objective of this study is to examine the budgetary provision made by the government for the Special Component Scheme and the actual expenditure incurred. Approved expenditure and actual expenditure under the Special Component Scheme in Maharashtra.

Research Methodology

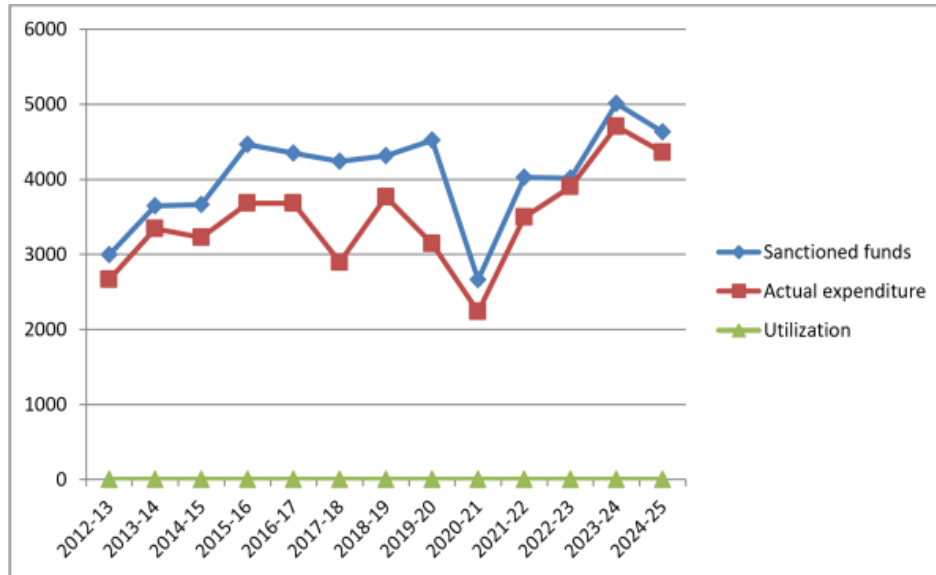
The schemes implemented under the Special Component Scheme are implemented by the Social Welfare Department. These schemes include crop conservation, horticulture, soil and water conservation, irrigation and flood control, animal husbandry, dairy development, fisheries, forest and social forestry, industries and minerals, transport and communication, general economic services. Housing, urban development, welfare of backward classes, women and child development, labour and labour welfare, nutrition etc. The information on the provision made by the government in the budget resolution and the actual expenditure for these schemes is given in the table below. Sanctioned funds vs. actual expenditure 2013-14 to 2024-25) Report the department's thirteen-year series of allocations and expenditures (₹ crore) with the reported utilization percentage. All numbers are from the Social Justice Commissionerate, Pune.

This paper has been completed through secondary sources and personal experiences and observations. The main source of secondary data is the Annual Economic Survey of Maharashtra from 2015-16 to 2023-24 and the Department of Social Justice and Special Assistance, Government of Maharashtra. Along with this, data analysis has been done using Microsoft Excel using its techniques of average, percentage and ratio.

Table 1 Rs(₹) in.crore)

Sr.no	Year	Sanctioned funds	Actual expenditure	Utilization
1	2012-13	2998.48	2670.28	89.05%
2	2013-14	3647.11	3342.98	91.66%
3	2014-15	3661.62	3224.07	88.05%
4	2015-16	4461.40	3682.05	80.82%
5	2016-17	4347.91	3678.66	84.61%
6	2017-18	4237.93	2898.96	68.41%
7	2018-19	4313.29	3765.64	87.32%
8	2019-20	4521.41	3141.93	69.49%
9	2020-21	2663.45	2236.75	83.98%
10	2021-22	4028.68	3499.11	86.85%
11	2022-23	4017.13	3901.21	97.11%
12	2023-24	5012.62	4706.58	93.89%
13	2024-25	4631.54	4358.24	94.10%

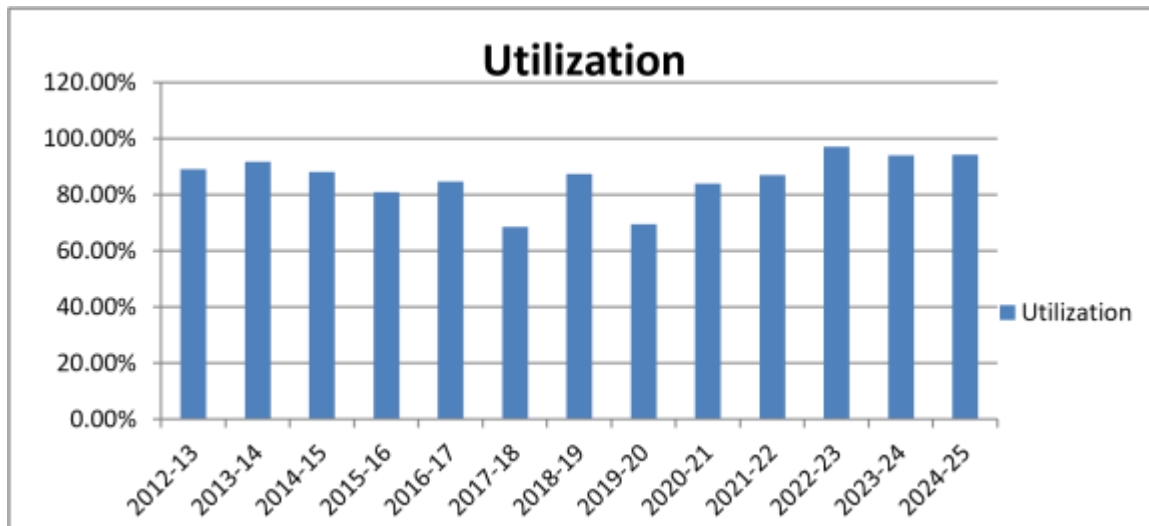
(Source: Social Justice Commissionerate, Pune (SJ&SA). Budget Last 13 year)



Sanctioned funds expand from roughly ₹3,000 crore in 2012–13 to ₹5,013 crore in 2023–24, then moderate to ₹4,632 crore in 2024–25. The secular increase aligns with nominal growth in state budgets and the broader push to scale DAPSC across sectors. Cyclical utilization, but recent improvement: Utilization oscillates, with troughs at 68.41% (2017–18) and 69.49% (2019–20), followed by a strong run of 86.85% (2021–22), 97.11% (2022–23), 93.89% (2023–24), and 94.10% (2024–25). The most recent three years indicate a consolidation of higher execution

efficiency. Sanctioned amounts dip to ₹2,663 crore in 2020–21 during the COVID-19 period (likely reflecting reprioritization and cash management across the state), yet utilization (83.98%) remains relatively robust given the constraints on field implementation. After 2020–21, outlays and spending recover to near-pre-pandemic levels and utilization crosses 90% in consecutive years, coinciding with a broader normalization in service delivery and cash flows reported in state fiscal documents.

Percentagewise Expenditure on SCP in Total Budget



Findings

1. Sanctioned vs. Expenditure Trends

Sanctioned funds grew steadily from ₹2,998 crore (2012–13) to ₹5,013 crore (2023–24), before moderating slightly in 2024–25 (₹4,632 crore). Actual expenditure followed a similar trend, but utilization varied significantly across years.

Utilization Rate

Utilization was strong in the early years (89–92%) but dropped sharply in 2017–18 (68.41%) and 2019–20 (69.49%). Post-COVID period (2021–22 onwards) shows much better performance, reaching 97.11% in 2022–23 and maintaining over 93% in 2023–24 and 2024–25.

Impact of COVID-19

In 2020–21, sanctioned funds fell drastically to ₹2,663 crore (from over ₹4,500 crore the year before), due to budget re-prioritization. Despite this, utilization remained relatively high (83.98%) under difficult circumstances.

Allocation vs. Needs

While allocations are broadly proportional to the SC population share, expenditure efficiency has not always matched allocations. Cyclical under-utilization indicates administrative bottlenecks, delayed fund releases, and implementation inefficiencies.

Structural Gaps

Scheme-wise and district-level disaggregation is not easily available, making it difficult to track which sectors (education, housing, irrigation, etc.) benefitted most. Government reports (CAG, Appropriation Accounts) highlight weak monitoring and low accountability in certain years.

Recommendations

1. Outcome-based templates : For each major SJ&SA scheme, publish a one-page results chain inputs (₹), activities, outputs (counts), outcomes (rates), and equity targets (SC women, urban/rural). This aligns with modern performance budgeting practices and MoSJ&E/DMEO recommendations for evaluability.

2. Quarterly dashboards: Release district-wise “Allocation–Release–Expenditure” dashboards with beneficiary counts to prevent Q4 bunching and allow mid-course correction. Where feasible, integrate with state treasury systems to auto-populate releases and expenditures. Improve budget realism and predictability.

3. Realistic provisioning: Calibrate sanctioned amounts to agency readiness and past absorption, especially for large capital components. Avoid across-the-board increases that inflate surrenders.

4. Time-bound releases: Adopt a release calendar (e.g., 30/30/40 phasing) with performance-based flex for agencies meeting physical milestones; and publish compliance each quarter to enhance accountability.

Approach and limitations:-

We extract year-wise totals from the SJ&SA table and discuss trends in: (a) absolute sanctioned funds, (b) absolute expenditure, and (c) utilization percentage (expenditure as a share of sanctioned). The table aggregates across schemes administered by the department; schemewise and district-wise breakouts are not available in this single source. While Maharashtra's Appropriation Accounts and CAG reports provide additional audit insights, they are not consistently tagged to DAPSC across years at the required level of disaggregation; we therefore treat them as contextual references rather than core data sources.

Conclusion

The Special Component Scheme (SCSP) in Maharashtra has shown steady improvement in sanctioned allocations and, in recent years, high levels of utilization above 90%, reflecting better financial management and execution. However, the sharp under-utilization in 2017–18 and 2019–20 underscores systemic challenges in budget execution, such as fund release delays, poor monitoring, and weak local-level absorption. The COVID-19 year (2020–21) demonstrated resilience, with reasonable utilization despite reduced funds, showing that the scheme has become a more integral and protected part of state budgeting. Long-term analysis suggests that while the scheme has helped improve socio-economic indicators, it has not significantly transformed the living conditions of Scheduled Castes, as intended. To ensure impact, the state must: Improve outcome-based monitoring (link funds to measurable results). Strengthen district-level implementation mechanisms. Ensure timely fund release and realistic provisioning to avoid under spending. Enhance community awareness so that Scheduled Caste households fully access intended benefits.

Overall, the study concludes that while Maharashtra has made progress in budget allocation and fund utilization under SCSP, substantive socio-economic gains require stronger accountability, targeted implementation, and participatory planning with SC communities.

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Conflicts of interest

The authors declare that there are no conflicts of interest regarding the publication of this paper.

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