

Preferment of Rural Amplification & Job Cards Distribution: The Role of Fifteenth Finance Commission under Panchayati Raj System

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Abstract :- Rural amplification is a complex, continuous and long - drawn process to usher a new social order for socio-economic transformation of the rural community. Intended beneficiaries of rural advancement programs allow preferment to feasibility, involved in the process of planning and implementation of the programs under three tiers Panchayati Raj system with special reference to the role of Fifteenth Finance Commission.

The Government of India notified charges over seven States and Union Territories, under the decree of Fifteenth Finance Commission relating to few consolidated basic objectives for preferment of rural amplifications within a nutshell. Unless attention is given to synchronise all round development of rural life, desired goal of the commission and the panchayati raj system cannot be attained. Therefore, leadership is a very important factor to promote rural advancement which tantamount to rural as well as societal change.

Job cards distribution among the rural poor is one of the most important phenomena by the Government, in the present situation which propagate a dynamic living endowed with wide ranging powers of the rural beneficiaries.

West Bengal has been earmarked by the Fifteenth Finance Commission to augment consolidated State fund to supplement resources of Panchayats. Introduction of Mahatma Gandhi National Rural Employment Guarantee Act in 2005, the Govt of India assures 100 days guaranteed employment in a financial year to an adult willing to do unskilled manual work, for enhancement of livelihood sustenance and economic security in rural areas fostering social equity.

District wise registration of Households, providing job cards is an important step by the Government. Quantifying job seekers and providing employment to the registered. The present sequel peered into, household registration under MGNREGA program, during the year 2016 - 17, till September 2016, and January 2017 as per program norms, distribution of job cards among the registered job seekers, in a comparative form, for employment enhancing socio-economic advancement and preferment of rural amplifications among the rural beneficiaries, ensuring and propagating the role of Fifteenth Finance Commission in collaboration with Panchayati Raj system, enunciate rural development and societal change in the connection with growth, employment and social security.

Key Words: Amplification, Commission, Development, Finance, Household, Job-Cards, Rural, Social.

1. INTRODUCTION:

Rural amplification is the key feature at present day scenario for socio-economic upliftment of the rural society at large. Strength of the people especially in the rural areas and its capacity to build up the Nation is the preferment strategy for future development towards a better State. According to 2011 Census the total National population is 121,01,93,422 of which 83,37,48, 852 are rural, which counts 68.89 % of the Country's total rural strength.

Advancement of rural beneficiaries intended on planning and implementation of different programs by the sanction of concerned Government agency. Fifteenth Finance Commission is one such authority relating to few consolidated basic objectives for preferment of rural amplifications within a nutshell. Formation of the Finance commission in every five years as mandated by the Indian Constitution for a matter of greater public interest of India.

The Government of India notified charges over seven States and Union Territories, under the decree of Fifteenth Finance Commission of which the State of West Bengal is one, included under such notification along with the other six States, namely, Andhra Pradesh, Kerala, Karnataka, Delhi, Punjab and Puduchhery. Unless and otherwise attention is given to synchronise all developmental aspects of rural life, desired goal of the commission cannot be attained, while panchayati raj system is the preferment for rural amplifications through Job Cards distribution. Therefore, leadership management and role of Finance Commission would be a very important factor to promote rural advancement.

Job cards distribution among the rural poor is one of the most important phenomenon by the Government, under the heading of Mahatma Gandhi National Rural Employment Guarantee Act, 2005 which assures 100 days guaranteed employment in a financial year to an adult willing to do unskilled manual work, for enhancement of livelihood sustenance and economic security in rural areas, thereby, propagating a dynamic living endowed with wide ranging powers of the rural beneficiaries, fostering social equity.

2. LITERATURE REVIEW:

There are many researchers who focused on the Panchayati Raj system and rural development as a prime subject and its effectiveness in the long run, but the current matter, especially on person day's promoting employment and household demanding employment are the main nomenclature which was highlighted by few, of which Dr. Shalini Rajneesh narrated that the overall scheme for transfer of funds from Central to State Govt and gross revenue thereof is also mentioned in the Panchayati raj system along with Rural Development, in a very rigid arrangement and focus system for rural India, in her book Rural Development Through Democratic Decentralization.

Out of the many, few attempts were highlighted for shaping of new India in the field of rural areas transforming rural people at large specially the tribes and caste including all villagers, "Scientific Wisdom" Deep Inside the Forest: Ensuring National Development, and for propagation of the same. Where Dr. Suparna Sanyal Mukherjee pointed out the people's scientific initiative for the development at Gilaboni village which was published in the *Indian Forester*, 141 (3): 352-353, 2015. Dr. Sanyal Mukherjee also narrated in her article "Job Cards Under The Decree of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA): A Special Reference to West Bengal, published in GIIRJ, Vol5, (8) Aug 2017, the program of the same and its very effective regarding job cards distribution and house hold survey district wise, in rural West Bengal, is self-explanatory in its nature. The intricacies of the same prove its meaningful applications and exploration for enhancement to ensure a healthy and developing rural scenario, where people are provided and motivated to work better, incentive is according to the Act and the programs are very effective, auspicious in rural areas of West Bengal.

In 1993, National Institute of Public Finance & Policy, New Delhi hosted Conference on Ninth Finance Commission, which properly diagnosed the fiscal problems of both the Centre & States, through their innovative approaches and criteria of devolution.

Florida Boulder in his book 'Finance & Third World Economic Growth', 1988 pointed out the remarkable growth of many developing nations in recent decades is a testimony to the enormous potentiality of the human and physical resources of the third world. He narrated that, in commercial lending practices, pre-discussed resources can substitute for the required reforms in the public policies of the developing countries.

3. MATERIALS:

Fifteenth Finance Commission

The Fifteenth Finance Commission of India (XV-FC) is a Finance Commission constituted on the 27th day of November 2017 by the Government of India after approval by the President of India, through a notification in the Gazette of India. The basic aim of the Commission set up was to give recommendations for five fiscal years commencing on 1 April 2020. The main tasks of the commission were to "strengthen cooperative federalism, improve the quality of public spending and help protect fiscal stability".

Basic Objectives: -

- That the Commission will measure to augment consolidated fund of a State to supplement resources to panchayats, municipalities on the basis of recommendations by the Finance Commission of the State.
- That the commission may also examine whether revenue deficit's grants be provided at all.
- That the commission will consider resources of the Centre and State for the five years commencing from 1st April 2020 on the basis of the Taxable and Non-Taxable revenue likely to be reached by 2024-25.
- That the commission to consider the Centre's fiscal situation following enhanced tax devolution to States, coupled with the continuing imperative of the National development program including New India- 2022.
- That the commission will emphasize study on impact of GST, including payment of compensation for possible loss of revenues for five years, and abolition of number of cesses on the finances of Centre and State.

Main Features: -

The Fifteenth Finance Commission recommended performance-based incentives by measuring States based on a number of parameters. The seven States have problems in the context of these parameters set, by the commission and seek or desire amendment or deletion therein. The parameters are—

- Efforts made by the states in expansion and deepening of tax net under GST.
- Efforts made moving towards replacement rate of population growth.
- Achievements in implementation of flagship schemes of the Centre, disaster resilient Infrastructure, sustainable development goals, and quality of expenditure
- Progress made in increasing capital expenditure, eliminating losses of power sector and improving the quality of expenditure in generating future income stream.
- Progress made in increasing taxable/non-taxable revenues, promoting savings by adoption of Direct Benefit Transfers and Public Finance Management System, promoting digital economy and removing layers between the Government and the beneficiaries.
- Control or lack of it in incurring expenditure on populist measures.

4. METHOD:

The present sequel considered on District wise Household registration under Mahatma Gandhi National Rural Employment Guarantee Act or MGNREGA program, registering of households as per norms laid down, distribution of job cards among the registered job seekers, for employment during the year of 2016 - 17, till September 2016 and January 2017, in a comparative form, for employment enhancing socio-economic advancement and preferment of rural amplifications among the rural beneficiaries, ensuring and propagating the role of Fifteenth Finance Commission in collaboration with Panchayati Raj system, ushering of rural development and social change ensuring with growth, employment and social security.

5. DISCUSSION:

The Fifteenth Finance Commission always emphasized in Panchayati Raj system and its role pointed out rural amplification in broader aspects for rural beneficiaries while job cards distribution is one of the effective phenomena for preferment of rural development. Mahatma Gandhi National Rural Employment Guarantee Act and its addendum with the role of the said Commission as an important nomenclature for betterment of the rural people.

Panchayati Raj & Rural Development

The 73rd Amendment of the Constitution enables Panchayat to play a substantial role in the local self-government. The Panchayati Raj leading to changes in rural power structure as well as the equation between the officials and non-officials within the panchayati raj set-up.

The mandatory provisions of 73rd amendments of constitution pointed out panchayati raj and its nomenclature are hereunder-

- 2-3 tier structure of Panchayat
- Direct Elections
- Reservation for weaker sections,
- Fixed tenure
- State Finance Commission
- State Election Commission and
- District Planning Committees formation.

The indirect or optional provisions are declared by the 73rd Amendments mention herein that-

- Direct Election of Gram Parisad Chairperson
- Role and scope of Gram Sabha

- Powers and functions of each tier
- Financial Devolutions
- Maintenance and Audit of Accounts
- Composition & functions of DPC
- Reservation to Aghyakshas posts - Gram Parisad, Taluk Parisad and Zila Parisad level by rotation.

Rural development has been characterised by centralised planning with emphasis on macro-level targets to grass root levels, which felt needs of the people residing in rural areas. Programs related to rehabilitations, explored in time span, need based fulfilment never reached its goal. It always plays a democratic decentralization so far as rural advancement is concerned.

The situations prevailing with the concerned matter, continuing the fact that rural development and its effectiveness always pushed into jeopardising conditions. In 2005, implementation of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) was an ushering step taken by the Govt. of India to strengthen rural development as a whole; various programs were taken for rural India and rural people at large.

6. ANALYSIS:

Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)

An Act which came into force on the 5th September 2005 as The national Rural Employment Guarantee Act, no 42 of 2005 to provide for the enhancement of livelihood security of the households in rural areas of the country by providing at least one hundred days of guaranteed wage employment, in every financial year to every household whose adult members volunteer to do unskilled manual work and for matters connected therewith or incidentals thereto.

In the “Preliminary” of the Act it is mentioned: -

1. This Act may be called as National Rural Employment Guarantee Act 2005.
2. It extends to the whole of India except The State of Jammu and Kashmir.
3. It shall come into force on such date the Central Government may, by notification in the Official Gazette appoint, and different dates may be appointed for different States or different areas in a State and any reference in a any such provision to the commencement of this Act shall be construed as a reference coming into force of that provision in such State or, as the case may be in such area , provided that this Act may be applicable to the whole of the territory to which it extends within a period of five years from the date of enactment of this Act.

The Act mentioned in Chapter II, Section 3, Sub-Sections 1-4 about Rural Employment Guarantee in rural areas to the households are narrating hereunder-

- Save as otherwise provided, the State Government shall, in such rural area in the State as may be notified by the Central Government, provide to every household whose adult members volunteer to do unskilled manual work not less than one hundred days of such work in a financial year in accordance with the Scheme made under this Act.
- Every person who has done the work given to him under the Scheme shall be entitled to receive wages at the wage rate for each day of work.
- Save as otherwise provided in this Act, the disbursement of daily wages shall be made on a weekly basis or in any case not later than a fortnight after the date on which such work was done.
- The Central Government or The State Government may, within the limits of its economic capacity and development make provisions for securing work to every adult member of a household under a Scheme for any period or beyond the period guaranteed under sub-section (1), as may be expedient.

7. FINDINGS :

- The table 1 depicts 70% High observed value, 30% Medium observed value while Low observed value has no trace, of job cards registration under MGNREGA program. As per household survey records job cards has been distributed in most of the cases. [0-5 scores lower value, above 5 to 10 medium and above 10 scores high observed value]
- The households who received job cards denote 50% Medium Observed value, 40% Low and 10% High Observed value. [0-5 scores lower value, above 5 to 10 medium and above 10 scores high observed value]
- The rural households who got registered showing 80% Medium Observed value, 15% High Observed value and 5% Low Observed value. [scoring value above 100 high, 50-100 coining medium and below 50 low observed value]
- Table 2 demonstrates 70% High observed value, 30% Medium observed value while Low observed value has no trace, of job cards registration under MGNREGA program. As per household survey records job cards has

been distributed in most of the cases. [0-5 scores lower value, above 5 to 10 medium and above 10 scores high observed value]

- The households who received job cards denote 50% Medium Observed value, 40% Low and 10% High Observed value. [0-5 scores lower value, above 5 to 10 medium and above 10 scores high observed value]
- The rural households who got registered showing 85% Medium Observed value, 10% High Observed value and 5% Low Observed value. [scoring value above 100 high, 50-100 coining medium and below 50 low observed value]
- Job cards distribution under MGNREGA program during 2016-17 of September 2016 & January 2017 points out only difference in the column of total % of rural households got registered.
- Medium Observed value shown 85% in January 2017 while September 2016 depicts 80% predict improvement shown for registration. But high observed value points out higher in September 2016 [15%] than January 2017 [10%], depicts 5% deterioration, the low observed value maintaining same ratio for both the time, no difference has been shown for registration is concerned.
- The district Alipurduar shown lower value and the districts Coach Behar & Darjeeling GHC shown higher value in both the time as per above tables as job cards registered holders. Medium value is maintaining by the others districts for registration of job cards.
- Second column, the number of households who got job cards varies from September 2016 to January 2017 which is 123.33 in Lac and 121.30 in Lac respectively. 2.03% deterioration observed from September to January during the year of 2016-17 under MGNREGA program.
- While household survey report showing same in both the periods which are 138.13 Lac, no differentiation observed so far as registration of households are concerned for issuing job cards.
- Therefore, registration of households for issuing of job cards, receiving of job cards and household registered are three separate phenomena. Differences are very prominent varying from previous to current month data, according to the above two tables, receiving job cards and completion of registration. But nominations for job cards in both the cases are the same, encouraging people's participation and their keen interest for jobs, though the demands do not fulfil the requirements.

8. RESULT:

Table 3 denotes-

- ✚ The column 1 of table 3, 1st qtr. exhibits 25 % of households' nomination [in Lac] for job seekers in both the months during the year of 2016-17 under MGNREGA program.
- ✚ Series column 1 of 2nd & 4th qtr of pie chart depicts 22% job cards holders in both the months are same, no differentiation has been followed for the matter.
- ✚ In case of 3rd & 5th qtr of the pie diagram also shows 16% registered job cards holders in both the months September 2016 & January 2017.
- ✚ The above pie diagram proves that nominations of job seekers are always higher than the holders & registered beneficiaries in comparisons with September 2016 & January 2017 records.
- ✚ The Survey report shows households registration for the job cards distribution during the year of 2016-17 for the month of September 2016 and January 2017 coining out 25% in Lac, which is 3% higher than the job cards holders and 9% also higher than the registered beneficiaries of job seekers.

Therefore, job cards registration under the MGNREGA program and its effectiveness is necessitated inner eye scanning for the perfect job cards holders and being registered job seekers should be benefitted by the program.

Table 4 Bar Diagram exhibits the following results-

- ✚ 0-5 > Series shows Low Value (in Lac).
- ✚ 5.01-10> Series meant as Medium Value in (Lac).
- ✚ 10.01 & above> Series pointed out as High Value (in Lac).
- ✚ Category 1 > Identified District wise Household Survey Report (in Lac).
- ✚ Category 2 > Pointed out District wise Job Cards Distribution (in Lac).

The bar diagram depicts number of household survey report and job cards distribution district wise. The diagram proves X axis reports as per series, while, series 4,13,16,20 shows high value for proving fact of the same but series 13 and 16 do not prove equal high value, in which category 1 shows high and category 2 shows lower than that.

In case of medium value, the diagram shows series 2,3,5,8,9,11,12,14,15,17 exhibits household survey along with job cards distribution, but series 8 and 11 are not proving equal medium value as mentioned in the series. Series 6,7,8,10,11,18,19 proves low value so far as job cards allotment and survey of household is concerned, there is no unequal value exhibited in the diagram. Series 1 is exceptional in its own because no differentiation has occurred in case the mentioned fact. Thereby, Bar Diagram is the proven fact which denotes district wise household survey reports and job cards distribution.

The Bar Diagram of table 5 shows following results at a glance

- 0-5 > Series shows Low Value (in Lac).
- 5.01-10> Series meant as Medium Value in (Lac).
- 10.01 & above> Series pointed out as High Value (in Lac).
- Category 1 > Identified District wise Household Survey Report (in Lac).
- Category 2 > Pointed out District wise Job Cards Distribution (in Lac).

Results of bar diagram depicts number of household survey report and job cards distribution district wise of January 2017. The diagram proves X axis reports as per series, while, series 4,13 shows high value.

In case of medium value, the diagram shows series 2,3,5,9,12,14,15,16,17&20 exhibits household survey along with job cards distribution, but all the series are not proving equal medium value as mentioned in the series, differences are observed in every series.

Series 1, 6, 7,10,18,19 proves low value so far as job cards allotment and survey of household is concerned, there is no unequal value exhibited in the diagram. Series 1 is exceptional in its own because differentiation has occurred from 0 to 2.98% in case of the mentioned fact. Thereby, Bar Diagram proves the fact which denotes district wise household survey reports and job cards distribution.

In comparison with the September 2016 exceptional differences are observed in case of holding job cards and distribution of the same. High, medium and low values are remarkably different with one another. Series one to twenty-one are self-oriented and depicts exact situation.

The diagram proves X axis reports as per series, 4,13,16 & 20 high observed value in September 2016 but January 2017 reports only series 4 & 13 for high values, deterioration is marked between the months within a year. In case of medium value, the diagram shows series 2,3,5,8,9,11,12,14,15,17 of September 2016 and January 2017 points out the series 2,3,5,9,12,14,15,16,17&20 while series 8,11,16 & 20 shows remarkable differences. 8 & 11 was medium value in September 2016 and 16 & 20 exhibits high observed value in the same month but in January 2017 they are in medium value list which also indicates deterioration.

Series 6,7,8,10,11,18,19 proves low value so far as job cards allotment and survey of household is concerned, in September 2016 and Series 1,6,7,10,18,19 proves low value in January 2017. In comparison with the earlier factor series 8 & 11 showing little betterment in January list they placed in medium value list but other series are following the same value.

Thereby, the above bar diagrams are facts at the present situation of the MGNREGA program so far as Job cards distribution and registration is concerned. Though rural people are interested to registering themselves as job seekers, but demand does not fulfil the criterion of benefit since the quantum of job seekers and jobs could be offered are not compatible to one another. Hence the rural beneficiaries are still between job seekers and job card holders.

9. RECOMMENDATIONS:

Head quarters of concerned Districts were followed. Secondary data was relied upon through verifications, with factual connotations.

Figures/ Tables/Charts: (with numbering eg. 1, 1.1, 2, 2.1) at proper place in paper.

Table: 1

No of Households registered under MGNREGA during 2016-17 till September 2016 (As Per Records)

Name of the District	Total Rural HH as per HH Survey (Lac)	No. of HH who got job card (Lac)	% of rural HH got registered
Alipurduar	0.00	3.03	0.00
Bankura	7.01	6.19	88.28
Birbhum	7.15	6.82	95.31
Burdwan	10.72	10.68	99.68
Coach Behar	5.96	6.66	111.67

Darjeeling GHC	1.15	1.52	131.50
Dinajpur Dakshin	3.39	3.39	100.04
Dinajpur Uttar	5.32	4.87	91.55
Hooghly	7.81	7.13	91.21
Howrah	3.91	2.61	66.78
Jalpaiguri	6.25	4.15	66.34
Malda	7.34	6.83	93.02
Murshidabad	12.86	11.63	90.42
Nadia	8.83	7.36	83.34
North 24 parganas	9.93	7.84	78.92
Paschim Medinipur	11.43	9.55	83.60
Purbo Medinipur	9.89	7.32	74.08
Purulia	4.96	4.78	96.49
Siliguri Mahakuma Parishad.	1.21	1.01	83.18
South 24 parganas	12.98	9.95	76.67
Total	138.13	123.33	89.29

Table No-2.
 No of Households registered under MGNREGA during 2016-17 till January 2017
 (As Per Records)

Name of the District	Total Rural HH as per HH Survey (Lac)	No. of HH who got job card (Lac)	% of rural HH got registered
Alipurduar	0.00	2.98	0.00
Bankura	7.01	6.11	87.18
Birbhum	7.15	6.77	94.58
Burdwan	10.72	10.69	99.73
Coach Behar	5.96	6.49	108.84
Darjeeling GHC	1.15	1.50	130.36
Dinajpur Dakshin	3.39	3.33	98.22
Dinajpur Uttar	5.32	4.74	89.03
Hooghly	7.81	6.97	89.20
Howrah	3.91	2.53	64.99
Jalpaiguri	6.25	4.06	66.34
Malda	7.34	6.60	89.95
Murshidabad	12.86	11.45	89.01
Nadia	8.83	7.39	83.65
North 24 parganas	9.93	7.84	78.03
Paschim Medinipur	11.43	9.43	82.52
Purbo Medinipur	9.89	7.24	73.18
Purulia	4.96	4.73	95.43
Siliguri Mahakuma Parishad.	1.21	0.99	81.39
South 24 parganas	12.98	9.55	73.60
Total	138.13	121.30	87.82

Table No-3. Pie Diagram.
 Nomination of Total Households, Job Cards Holders & Registered Job Cards Beneficiaries under MGNREGA during 2016-17 till September 2016 & January 2017.

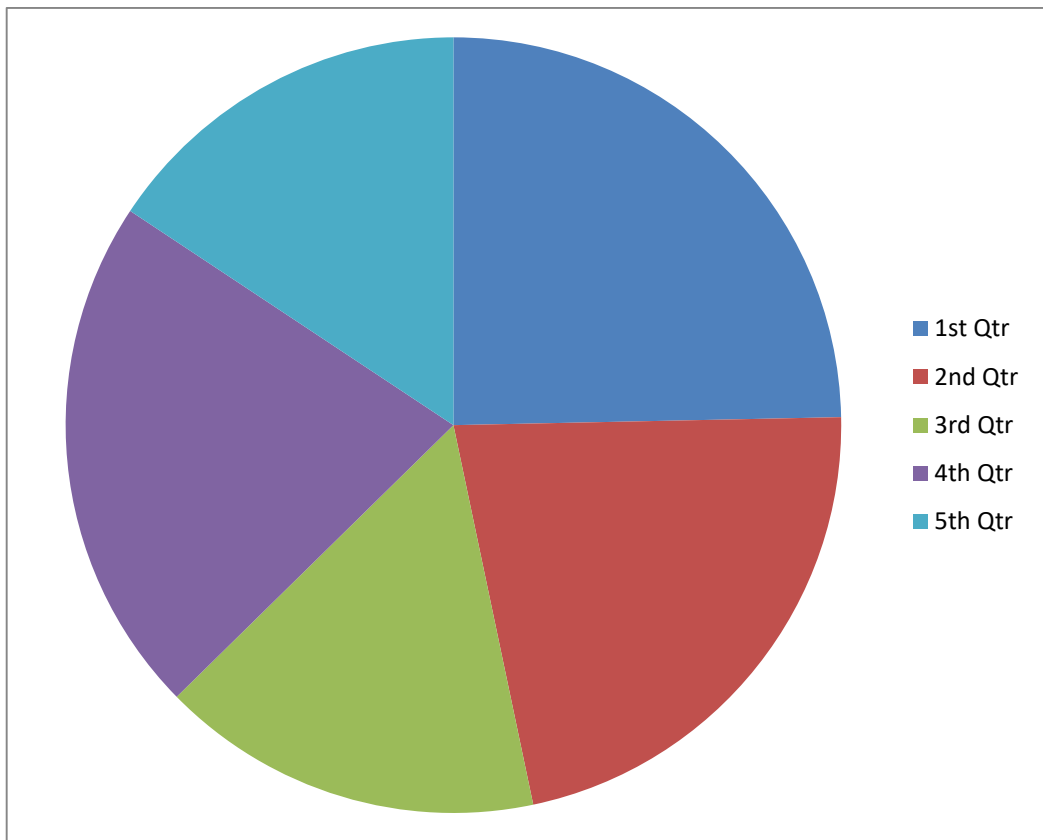


Table No 4.

Bar Diagram Shows District Wise Household Survey & Job Cards Distribution (in Lac).
 In Rural Areas of West Bengal till September 2016.

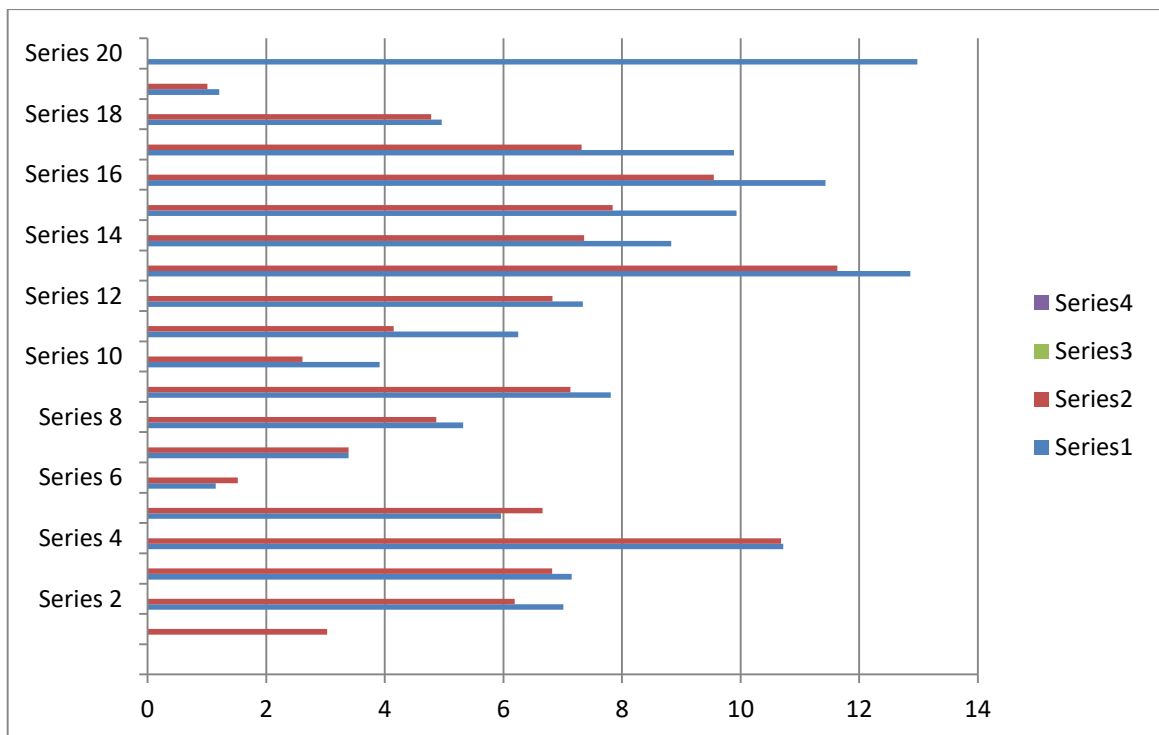
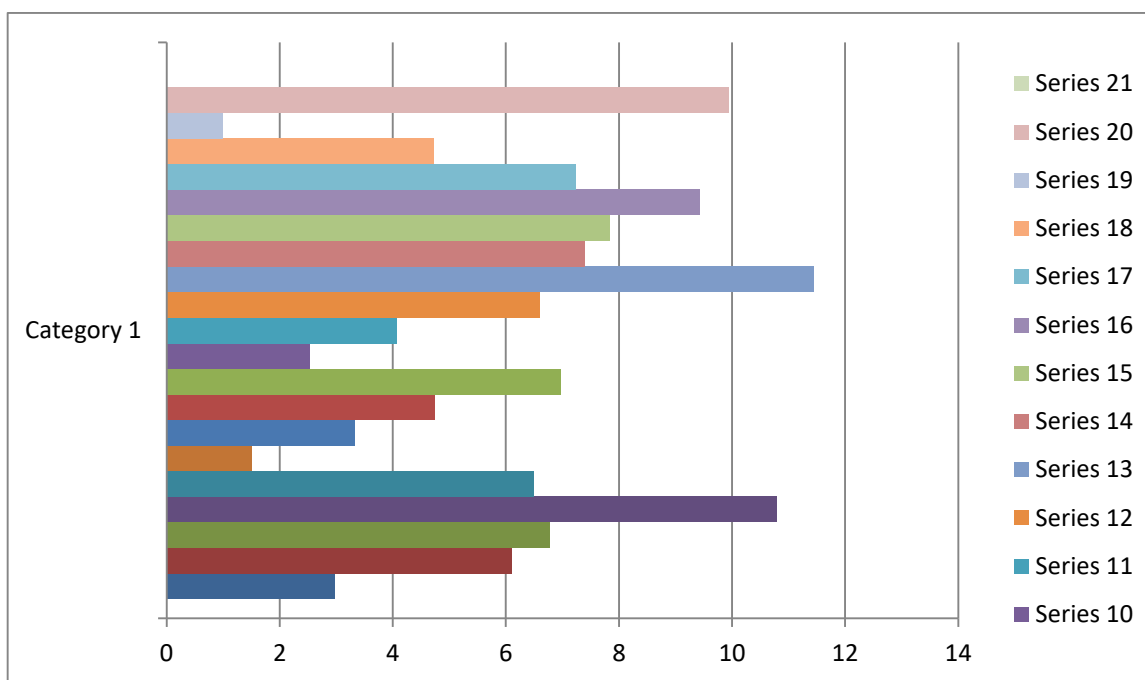


Table No 5.

Bar Diagram Shows District Wise Household Survey & Job Cards Distribution (in Lac).
 In Rural Areas of West Bengal till January 2017.



10. CONCLUSION:

In terms of reference to the 15th Finance Commission, it has been mandated with considering measurable performance-based incentives for states. The parameters on which they could be measured include how well they implement flagship schemes of the Central Government, and control expenditure on populist measures. Mahatma Gandhi National Rural Employment Guarantee Act and its program thereof, is very effective regarding job cards distribution and house hold survey district wise, in rural West Bengal, is self-explanatory in its nature. The intricacies of the same prove its meaningful applications and exploration for enhancement to ensure a healthy and developing rural scenario, where people are provided and motivated to work better, incentive is according to the Act also fulfilling the basic objectives and features of the Finance Commission in a nutshell.

Recognition of households in rural areas and distribution of job cards district wise is a meaningful application to ensure employment to the unskilled labourers for enhancing employment thereby maintaining daily subsistence. The three tiers Panchayati Raj system propagating preferment of rural amplifications with the collaboration of Finance Commission highlighted all the basic needs which has been laid down under notifications.

Wage seeker module to identify and registering households is an essential part and bold steps taken by the program, after registration with details of the job seekers the job cards distribution along with 18 digits ID number prove the authentication of the same, which enhances Master Roll verification and correctness of the program.

The Bar Diagram, Pie Chart and Line Diagram prove each and every possible correctness as per district wise household registering and job card distribution in rural West Bengal. Burdwan, Murshidabd, Paschim Medinipur and South 24 Parganas depict high value configurations in household registering and job card distribution in September 2016 but in January 2017 it is only Burdwan and Murshidabad. Darjeeling GHC, Daksin Dinajpur, Howrah, Purulia and Siliguri Mahakuma Parisad coins out very low value as per registering of rural households and job card allotment during the year of 2016-17, till September 2016. But in comparison to January 2017 Uttar Dinajpur & Jalpaigury district shows differences. The other districts are maintaining equilibrium in reaching the goal of the program, save an except Alipirduar district where 3.03 lac job cards have reached to the job seekers in September 2016 and 2.98 in January 2017 but registration of the same is not available in reports.

It is observed that September 2016 and January 2017 during the year of 2016-17 under the MGNREGA program the job cards distribution and card holders' percentage are diminishing in nature. The receivers who got registered and are wage seekers also differentiate in its values. The demanding jobs and distribution thereof are not maintaining equilibrium. Household registration of job cards under the program is same at both the time, but the criterion of distribution of job cards among them and registered, differentiate in September & January issue.

Nevertheless, it is a fact that rural beneficiaries are interested in registering themselves for jobs under the MGNREGA program, but distribution of job cards to the seekers and receipt thereof are not monitored properly so benefits could not attain the goal of the Fifteenth Finance Commission for populist measures, needs more attention. Though the MGNREGA program does not include any Taxability, GST, Revenue deficit, Compensation deficit and Fiscal liability of the Central Government to the State. Therefore, the role of Fifteenth Finance Commission no longer poses hindrance to Direct Benefit Transfers and Public Finance Management System.

In spite of the fact and panel discussion of the Commission for West Bengal by notification of Fifteenth Finance Commission, the term reference will not be required for amendment or deletion in respect of preferment of rural amplification through job cards distribution under MGNREGA program in collaboration with Panchayati Raj system.

Thus, the present sequel magnified its in-depth cognition in the context of rural development and social change in wider aspects, enumeration with growth, employment and social security for the job cards holders in a need-based assertion.

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