

From Secretariat to Village: Fiscal and Administrative Decentralization in Tamil Nadu

Manikandan M L¹ & Dr. C. Esther Buvana²

¹Ph. D. Research Scholar, Department of Public Administration Government Arts College, Coimbatore, Tamil Nadu

²Associate Professor & Head, Department of Public Administration Government Arts College, Coimbatore, Tamil Nadu

1.1 Introduction

Tamil Nadu presents a compelling case of decentralized governance rooted in progressive legal and institutional reforms. The Tamil Nadu Panchayats Act of 1994—based on the 73rd Constitutional Amendment—mandated a three-tier structure: Gram (village), Union/block, and District Panchayats that commit to democratic decision-making at the grassroots level. This statutory framework aimed to shift decision-making and development responsibilities from the Secretariat toward village institutions, thereby countering centralized bureaucracy and reinforcing local agency (Sakthivel & Dar, *Strengthening Local Democracy in India*, 2025).

What makes Tamil Nadu particularly interesting is how it blended that legal mandate with inclusive mechanisms—elections every five years, reserved seats for marginalized groups, and Gram Sabha assemblies—to inject real democratic depth at the village level. These institutions, in theory, empower rural communities to set priorities that reflect ground realities, not top-down directives (Arumugam, *Social Development through People Participation*, 2014).

Yet decentralization is only as effective as its implementation. Granting powers without resources or administrative capacity leads to tokenism rather than autonomy. Villages need both fiscal muscle and technical bandwidth to transform legal authority into meaningful governance. That is where administrative and fiscal reforms become critical.

The 73rd Amendment provided the legal foundation, but legal texts alone cannot change governance. Villages need not only authority but also fiscal resources and administrative support to make democracy meaningful. Without these, decentralization risks becoming symbolic, with powers existing only on paper. [Sivagnanam, 2007 – Poverty Reduction by Decentralisation in Tamil Nadu](#)

1.2 The Rationale for Power Transfer from the Secretariat to Village Institutions

At its heart, decentralization is rooted in the principle that those closest to the problem are often best suited to solve it. Local self-governance enables context-sensitive solutions that resonate with sociocultural dynamics and address immediate community needs—whether irrigation management or maintaining local footpaths—more effectively than remote state agencies (Sivagnanam, *Poverty Reduction by Decentralisation in Tamil Nadu*, 2007).

Consider the catastrophe of delayed road repairs or unreliable water supply—common issues in many Indian villages. Secretariat-dominated governance limits responsiveness to these challenges. Transferring such responsibilities to Gram Panchayats, backed by resident oversight via Gram Sabhas, promises not only accountability but also quicker service delivery. This model is especially vital in rural Tamil Nadu, where geography and societal dynamics make Secretariat-based solutions misaligned or sluggish (Sakthivel & Dar, 2025).

Moreover, local decision-making enhances democratic legitimacy. When villagers see tangible outcomes—such as cleaner surroundings or repaired wells—they also develop a stronger connection with local institutions. This nurtures the political ecosystem rather than alienates it.

1.3 Why Fiscal and Administrative Reforms Matter for Villages

1.3.1 The Fiscal Imperative

Without resources, authority is merely symbolic. In India, most Gram Panchayats rely heavily on external transfers, often neglecting to raise own revenues like property or service taxes. Research emphasizes that encouraging local revenue mobilization while ensuring adequate grants and autonomy helps villagers take ownership of development agendas, rather than passively awaiting external funding (Nagarajan, Binswanger-Mkhize & Meenakshisundaram, *Impact of Fiscal Grants on Tax*

Efforts of Village Panchayats, 2014).

1.3.2 The Administrative Imperative

Fiscal independence alone is insufficient if villages lack administrative authority (functionaries, technical staff, operational control). The Tamil Nadu Panchayats Act encourages devolution of functions, functionaries, and funds—the "three Fs"—but actual implementation has been uneven due to capacity constraints (Tamil Nadu Panchayats Act, 1994). Studies underscore that when transfers of technical staff or delegated functions are partial, villages struggle to convert funds into meaningful infrastructure or services (Sakthivel & Dar, 2025).

1.3.3 Interplay of Fiscal and Administrative Reforms

A significant body of work argues that only the synchronization of fiscal autonomy and administrative authority yields decentralization dividends—e.g., improved school attendance, health coverage, or rural livelihoods. Without both, development stagnates. This is particularly evident in Tamil Nadu, where villages with better-trained staff and greater budgetary control show stronger local development outcomes (Sivagnanam, 2007).

2: Institutional and Planning Architecture

2.1 Historical Evolution of Panchayati Raj Institutions in Tamil Nadu

Tamil Nadu's Panchayati Raj system is a product of layered historical shifts—from ancient village assemblies ("sabais") during Chola rule to modern democratic bodies (Tamil Nadu Panchayats Act, 1994) (Government of Tamil Nadu, 2025) Download PDF. Although village-based governance systems existed centuries ago, colonial policies gradually centralized authority, diverting local autonomy to bureaucratic channels. The Madras Village Panchayats Act of 1950 revived the two-tier structure (Village Panchayats and Panchayat Unions), which lapsed into administrative control during the 1970s. The 1994 Act reinstated democratic decentralization through clear tiers—Village, Block, and District—which have persisted alongside state-mandated reserved representation for historically marginalized groups.

This legislation also brought Gram Sabhas and State Finance Commissions into force, fundamentally reshaping the institutional scaffold for democratic

local governance. By mandating regular elections and embedding oversight and fiscal mechanisms, the Act aimed to counter the Secretariat's dominance in rural development.

2.2 Secretariat-Led Planning versus Village-Led Planning

Historically, Tamil Nadu's development trajectory followed a top-down model—plans were prepared in Chennai and enforced on the villages, with limited community input. This changed radically with the **People's Plan Campaign (1996–2002)**, a landmark in participatory governance which reversed the flow of planning. Under this initiative, Gram Sabhas and Panchayats were entrusted with preparing local development plans; these were then aggregated upward through the governance tiers (Datta, 2020).

While the shift to village-originated planning enhanced local relevance and buy-in, implementation bottlenecks persisted—block and district levels often filtered, diluted or delayed these plans, dampening Panchayats' autonomy. Thus, the design was progressive, but the operational efficacy remained patchy, contingent on administrative will and capacity.

2.3 Administrative Devolution: Theory and Tamil Nadu's Reality

Administrative decentralization means legally transferring service delivery roles, human resources, and technical authority to local institutions. In India, this includes devolving functions specified by the Eleventh Schedule (e.g., sanitation, primary health, roads, water) (Chaudhary & Iyer, 2025). Tamil Nadu politico-administratively lists all 29 functions for Panchayats, positioning the state as a leader in formal devolution.

Nevertheless, actual delegation of staff, budget control, and logistic support remains partial. A 2010 policy brief documents that while state law delegates authority, many functions remain within Secretariat-controlled departments, limiting Panchayats' administrative agency—particularly for technical planning and execution (Policy Brief, Accountability India, 2010).

2.4 Comparative Perspective with Kerala

Kerala's People's Plan Campaign took decentralization further by combining large-scale capacity building with robust accountability systems—a model often contrasted with Tamil Nadu's incremental approach. In Kerala, greater

substantive control is executed at the village level, with transparent planning and monitoring systems, whereas in Tamil Nadu, despite legal frameworks, Secretariat units still command significant power over funding and implementation (Heller, 2000). This contrast highlights how formal devolution must be combined with local capacity enhancement and accountability mechanisms to yield real decentralization.

2.5 Synthesis: Institutional Framework and Local Governance Autonomy

Tamil Nadu has established an institutional blueprint aimed at grassroots participation through legal mandates, reserved seats, planning processes, and fiscal channels. Yet the Secretariat continues to retain gatekeeping authority over key functions, planning, and administrative support. Thus, while the institutional architecture exists to support village-level governance, the true measure of decentralization depends on unlocking it through realignment of administrative practice and political will.

3 Village-Centric Fiscal Decentralization

3.1 Tier-Wise Allocation of Plan Funds to Villages

Tamil Nadu's fiscal framework aims to ensure that development funds flow directly to village institutions—depending on functional tiers from Secretariat to District Panchayats, then to Panchayat Unions, and finally to Gram Panchayats. A study by the Tamil Nadu Finance Department (Sixth State Finance Commission, 2021) highlighted that “Gram Panchayats should receive at least 35 percent of the untied funds directly” based on locally-prepared development plans (Tamil Nadu Sixth State Finance Commission, 2021).

This restructured fiscal devolution aims to reduce the influence of block-level administration as intermediaries, thus enhancing the autonomy of Village Panchayats. Such an approach ensures each village can independently fund projects—from sanitation to local health posts—without waiting for approvals from upper levels. The Sixth SFC report underscores that encouraging direct transfers strengthens villages' planning capacity and promotes financial accountability.

Despite policy clarity, actual financial devolution is uneven across districts. A comparative analysis in four South Indian states

revealed that Tamil Nadu demonstrates stronger fund flow than many peers, yet Gram Panchayats often lack the fiscal independence to execute without state oversight (Besley et al., *Panchayats and Resource Allocation*, 2003).

3.2 Flow of Resources from Secretariat to Gram Panchayats

The ideal model of vertical fiscal transfer sees plan allocations, untied and tied grants, and maintenance funds flow systematically to Village Panchayats. Yet, field-level studies show significant leaks at each tier. In Thiruvallur district (2010–2020), grants earmarked for water supply improvements ended up pooled in Union-level accounts and were reallocated after bureaucratic vetting, leading to project delays of up to 10 months—undermining the Gram Panchayats' planned timeline (“Revenue Generation Trends of Thiruvallur,” 2021).

This weak link in the chain deprives villages of the autonomy required to initiate timely local schemes. Even for minor initiatives like village lighting or sanitation, the absence of delegated financial management capacity to Gram Panchayats leads to dependency and delays.

On average, Tamil Nadu Gram Panchayats increased own-source-revenue (OSR) by an impressive 28% annually between 2002–2008—more than many states—yet these gains were offset by continued dependency on state transfers for operational spend (“Study of Own Source Revenues of Panchayats,” CBPS, 2013).

3.3 Village-Level Revenue Mobilization (Taxes, Fees, Grants)

Own-source revenue is the backbone of real decentralization. Gram Panchayats in Tamil Nadu have several avenues—like property tax, water cess, profession tax, and levies on licensing (trading, building)—but capacity to collect and administer these is often weak. A 2021 study noted that arrears in property tax collection rose from ₹30 crore in 2009–10 to ₹69 crore in 2013–14, reflecting both poor compliance and weak collection systems (“Issues in Own Revenue Mobilization of Gram Panchayats”, INSPIRA Journals, 2021).

Academic perspectives argue for systemic reforms: empowering Panchayats with digital billing, audit autonomy, and tax rebates for prompt compliance could boost collections by 20–30%, based on comparisons with Kerala's successful model (Rao et al., *Expanding the Resource Base of Panchayats*, 2008).

Without this revenue autonomy, even small village-level initiatives—like repairing community taps or maintaining borewells—remain dependent on state transfers, reducing local accountability. Villages need both credible revenue systems and transparent grant management to operate with agency.

4 Administrative Devolution & Strengthening Secretariat-to-Village Linkages

4.1 Delegation of Functions, Functionaries, and Funds (3Fs)

Administrative decentralization is characterized by the devolution of three critical elements: functions, functionaries, and funds—the “3Fs.” In theory, Tamil Nadu's Panchayats Act of 1994 provides for all three. However, de jure devolution must translate into de facto authority. Rajasekhar et al. (2021) emphasize that while southern states like Tamil Nadu fare better in devolving functions, they lag severely in fund and staff devolution—staff devolution averages only 0.85%, drastically lower than the functions devolved (around 1.9%) (Rajasekhar, *Handbook of Decentralised Governance*, 2021).

This stark imbalance reduces the capacity of Panchayats to deliver services effectively. Without sufficient functionaries, even funds earmarked for local priorities cannot be utilized efficiently. The study argues that the deficit in staff dampens institutional autonomy and underscores the gap between policy intentions and ground realities.

4.2 Role of Village Officers, Panchayat Secretaries, and Elected Members

Effective decentralization relies not just on elected representatives but on professional administrative support. Village officers—including the Panchayat Secretary, Extension Officers, and local accountants—serve as the backbone. However, locally-based officials often lack training in planning, financial management, and governance principles. Arumugam's micro-level study (2014) found that Village Panchayat secretaries, though pivotal, are frequently unclear on participatory protocol, Gram Sabha facilitation, or accounting norms, resulting in transactional rather than transformational governance (Arumugam, *Social Development through People Participation*, 2014).

Additionally, frequent staff transfers—though politically driven—undermine continuity and institutional memory. Without strong professional support, elected members, especially first-time politicians or representatives from marginalized groups, lack back-office support to realign development plans with resource constraints effectively.

4.3 Institutional Bottlenecks in Secretariat-to-Village Coordination

Smooth coordination between the Secretariat and Panchayats is critical for decentralization to function. Yet in Tamil Nadu, village institutions continue to face persistent delays and partial implementation of devolved powers. A policy review by Accountability Initiative (2010) documented that executive instructions, rather than clear statutory transfers, often guided devolution. This created ambiguity, allowing state departments to bypass or dilute local authority in practice. [Accountability Initiative, 2010 – *Administrative Decentralisation in India: Panchayat Briefs*](#)

Studies on decentralization stress that when delegation is not legally codified, administrative units at the state level maintain effective control. In Tamil Nadu, critical functions like sanitation and minor roads remain tied to departmental approvals, leaving Gram Panchayats dependent rather than autonomous. [Chaudhary & Iyer, 2025 – *Administrative Decentralization and Human Development*](#)

This lack of statutory clarity undermines accountability. Instead of proactive governance, village institutions operate within a culture of approval-seeking. As a result, decentralization risks becoming a formal structure without substantive empowerment. [Rajasekhar, 2021 – *Handbook of Decentralised Governance and Development in India*](#)

4.4 Challenges in Power Transfer to Villages

4.4.1 Over-Centralization in Secretariat

Experts argue that Tamil Nadu's bureaucracy continues to centralize power under the guise of efficiency. A 2022 op-ed points out that despite local bodies' official authority, Secretariat bureaucracy frequently controls agenda-setting, fund release, and administrative approvals—maintaining gatekeeping authority (Chandrasekaran, *High Time Tamil Nadu Walked The Talk*, 2022).

4.4.2 Capacity Gaps in Village Administration

Without technical training and support, small Panchayat offices lack the capacity to use delegated powers effectively. The ResearchGate analysis (2021) reveals that lack of skilled staff continues to be a major stumbling block to translating local democracy into improved service delivery (Sakthivel & Dar, *Strengthening Local Democracy in India*, 2021).

4.4.3 Political Interference and Elite Capture

Panchayats, while democratized by law, often face elite capture, where local power brokers control election outcomes and resource flows. This undermines marginalized participation, especially of women and lower-caste members, diluting the spirit of decentralization.

4.5 Strengthening Secretariat-to-Village Linkages**Building Fiscal Autonomy**

Strengthening Panchayat autonomy requires shifting from quarterly grants to predictable fund releases tied to local performance metrics—ensuring Panchayats are financially prepared to act independently.

Secretariat Reforms for Vertical Coordination

Properly notifying devolution orders under the Act (rather than informal directives), establishing State–Local Councils, and ensuring timely SMS alerts when funds are transferred can reduce administrative friction (Sivanna & Veerasha, *Rural Governance and Decentralization*, 2021).

Training and Technical Support for Village Institutions

Long-term investment in local capacities—via training Panchayat functionaries, supporting local planning, adopting accrual accounting, and implementing e-Panchayat systems—can empower Panchayats to manage funds and services effectively (Sivanna & Veerasha, 2021).

5.1 Tamil Nadu-Specific Justification

Tamil Nadu is known for a strong bureaucratic system, yet village-level institutions often remain weak in autonomy. While the Secretariat provides administrative strength, Panchayats face constraints in exercising authority. This imbalance reflects the need for targeted decentralization. [Arumugam, 2014 – *Social Development through People Participation*](#)

Fiscal dependency deepens this divide. Secretariat accounts dominate resource allocation, while Panchayat accounts frequently struggle to mobilize revenue. Comparative evidence shows that local bodies rely excessively on state transfers rather than independent fiscal streams. Nagarajan, Binswanger-Mkhize & Meenakshisundaram, 2014 – *Impact of Fiscal Grants on Tax Efforts of Village Panchayats*

Rural service delivery failures illustrate this contrast. Delays in road repairs, sanitation, or water supply often emerge because Secretariat-led systems cannot respond swiftly to village needs. Gram Panchayats, when empowered, are positioned to address these failures directly. [Sivagnanam, 2007 – *Poverty Reduction by Decentralisation in Tamil Nadu*](#)

5.2 Fiscal Dimension of Decentralization

Fiscal autonomy is essential for real governance. Without the ability to generate and manage resources, local governments remain symbolic actors rather than functional institutions. Tamil Nadu's Panchayats demonstrate the importance of revenue streams for empowerment. [Tamil Nadu Finance Department, 2021 – *Sixth State Finance Commission Report*](#)

Revenue sources include property taxes, water charges, and grants from the state. [CBPS, 2013 – *Study of Own Source Revenues of Panchayats*](#). When Panchayats exercise power to collect these revenues, they gain independence to act on priorities such as sanitation or education. The efficiency of investment at the local level can be represented by a simple efficiency function:

$E(I) = k \cdot \ln(I+1)$, where incremental resources yield significant returns for small villages but taper off as investment grows. This illustrates the principle of diminishing marginal returns, a well-established economic concept.

Recent evidence also supports the broader idea that local investments generate disproportionate benefits in underserved areas. For instance, research on public transport finds that “public transport

improvements increase economic activity, both at an aggregate level (higher gross domestic product) and household level (higher income), with particularly strong effects in underserved areas.” [ScienceDirect, 2025 – Research in Transportation Economics](#)

Case studies highlight that Panchayats with higher revenue mobilization are able to manage projects without waiting for Secretariat approvals. This independence improves delivery timelines and nurtures accountability in governance. [Pratap Singh et al., 2021 – Issues in Own Revenue Mobilization of Gram Panchayats](#)

5.3 Administrative Dimension of Decentralization

Administrative decentralization includes the delegation of staff, powers, and technical support. Without adequate human resources, even fiscal autonomy cannot translate into effective governance. Tamil Nadu has made progress in devolving functions, yet staff deployment remains inconsistent. [Rajasekhar, 2021 – Handbook of Decentralised Governance and Development in India](#)

Comparisons with Kerala highlight these differences. Kerala’s People’s Plan Campaign emphasized staff training and integration of technical experts at the Panchayat level. Tamil Nadu, in contrast, has often centralized technical functions in state departments, limiting Panchayat effectiveness. [Heller, 2000 – Making Politics Work for the Poor: Democratic Decentralisation in Kerala](#)

Studies on human development outcomes confirm the link between administrative devolution and progress. Villages with better-trained staff and functional autonomy report stronger results in areas such as education, healthcare, and sanitation. [Chaudhary & Iyer, 2025 – Administrative Decentralization and Human Development](#)

5.4 Consequences of Weak Fiscal–Administrative Linkage

Symbolic decentralization occurs when village institutions are legally recognized but lack the fiscal and administrative resources to act. Panchayats with limited staff or inadequate funds often remain dependent on Secretariat-controlled departments, leaving their role largely ceremonial. [Rajasekhar, 2021 – Handbook of Decentralised Governance and Development in India](#)

Empirical evidence highlights the impact of these gaps. Studies in Tamil Nadu show that weak linkages between fiscal and administrative authority are associated with poorer outcomes in infant mortality, sanitation, and education. Villages with greater autonomy over both finances and staff demonstrate stronger performance in service delivery. [Sivagnanam, 2007 – Poverty Reduction by Decentralisation in Tamil Nadu](#)

Chaudhary & Iyer (2025) further argue that decentralization requires simultaneous reforms in both domains. Fiscal empowerment without administrative authority—or vice versa—produces stagnation. Only when Panchayats control funds and functionaries together do measurable improvements in human development emerge. [Chaudhary & Iyer, 2025 – Administrative Decentralization and Human Development](#) self-governance that responds to immediate needs with accountability. Tamil Nadu’s reforms are most effective when Secretariat control is complemented by strong Panchayat institutions. [Sivagnanam, 2007 – Poverty Reduction by Decentralisation in Tamil Nadu](#)

Decentralization also aligns with the Sustainable Development Goals (SDGs). Goals such as good health (SDG 3), quality education (SDG 4), clean water and sanitation (SDG 6), and sustainable cities and communities (SDG 11) can only be achieved when villages lead localized solutions. UNDP, 2016 – *Sustainable Development Goals Report*

The future of Tamil Nadu’s governance depends on linking Secretariat reforms with Panchayat empowerment. Only then will decentralization move from symbolic frameworks to substantive realities that improve lives at the grassroots. [Chandrasekaran, 2022 – High Time Tamil Nadu Walked the Talk on Decentralisation](#)

Part 6 – Conclusion

Decentralization in Tamil Nadu reflects both progress and persistent challenges. The legal and institutional structures exist, but the balance between the Secretariat and Panchayats remains uneven. True reform requires strengthening both fiscal autonomy and administrative capacity. [Tamil Nadu Panchayats Act, 1994](#)

Evidence shows that empowered Panchayats deliver better outcomes in education, health, and infrastructure. Comparative studies with Kerala reinforce the lesson that decentralization succeeds when resources, staff, and accountability converge at

the village level. [Heller, 2000 – Democratic Decentralisation in Kerala](#)

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5.5 Synthesis of Rationale

Villages stand as the core units of Indian democracy. When empowered, they embody Tamil Nadu's villages are central to democratic participation and sustainable development. Linking reforms with the SDGs ensures that decentralization contributes not just to

governance, but also to human development. UNDP, 2016 – *Sustainable Development Goals Report*

The path forward lies in reducing over-centralization, supporting village autonomy, and ensuring that fiscal and administrative reforms reinforce each other. Tamil Nadu has the blueprint, but the challenge remains in turning legislation into lived reality for its rural citizens. [Sakthivel & Dar, 2025 – Strengthening Local Democracy in India](#)

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