PREFACE

The subject of this thesis namely "Karnataka State Finances 1956-80" owes its inspiration to a suggestion in the Report of the Finance Commission (1978) that there have not been many studies on State Finances by researchers. A detailed survey of the State financial literature at the time and a discussion with the Members of the Faculty in the Karnatak University Dharwad lent support to the Commission's view in this regard.

Even as the final draft of the script was being typed, the Report of Karnataka State Taxation Review Committee (1981) (Part I) on State Taxes was released at the end of 1982 and (Part II) on Local Finances considerably later in 1983. An indepth analysis of the Report could not be made at this stage. However, the observations of the Committee bear testimony to the correctness of the approach and confirm the findings of the thesis.

A researcher's obligation to scholars in the field, Research Institutions and Libraries is part of the continuing intellectual life in the sphere of higher education. I deem it my pious duty to record a deep sense of gratitude to my guide, Dr. N.R. Rao, under whose supervision I have worked on this topic.

I am also deeply indebted to Dr. G. Thimmaiah, Senior Fellow and Head of Economics Unit, Institute for Social and Economic Change Bangalore, who patiently discussed with me the first draft of my thesis and clarified many a point.
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Needless to submit that I alone am responsible for the views expressed in the thesis.

Kumta, November 1, 1983.

(G.R. Gaonkar)