

## **Preface**

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This study was undertaken by the National Institute of Public Finance and Policy in consultation with the State authorities and on a local consultancy assignment from the World Bank. It is a part of the first batch of a series of Fiscal Studies of the States.

The study team consists of Tapas K. Sen and R. Kavita Rao. Opinions expressed here are those of the authors. The members of the Governing Body of the National Institute of Public Finance and Policy are in no way responsible for these.

New Delhi  
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Ashok K. Lahiri  
Director

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