

PREFACE

1. This Report has been prepared for submission to the Lieutenant Governor of the Union Territory of Puducherry under Section 49 of the Government of Union Territories Act, 1963.
2. Chapter I provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and UT's fiscal position including the deficit/surplus.
3. Chapters II and III of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the Government of Union Territory of Puducherry for the year ended 31 March 2021.
4. Chapter IV on 'Quality of Accounts and Financial Reporting Practices' provides the status of the Union Territory Government's compliance with various financial rules, procedures and directives during the current year. Information has been obtained from the Government of Union Territory of Puducherry, wherever necessary.
5. Chapter V contains summary of financial performance of Government Companies and also deals with CAG's mandate to conduct supplementary audit.