

## PREFACE

The accounts of Government Companies are audited by the Comptroller and Auditor General of India (CAG) under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made there under. The Statutory Auditors (Chartered Accountants) appointed by the CAG certify the accounts of such companies which are subject to supplementary audit by the CAG. The CAG gives his comments on or supplements the report of the Statutory Auditors. The Companies Act, 2013 empowers the CAG to issue directions to the Statutory Auditors on the manner in which the Company's accounts shall be audited.

2. In respect of Statutory Corporations, namely Haryana State Warehousing Corporation and Haryana Financial Corporation, the CAG has the right to conduct a supplementary audit and issues Separate Audit Report (SAR) on their accounts after the statutory auditors appointed under the statutes have conducted their audit.

3. The accounts of the State Public Sector Enterprises (SPSEs) reviewed in this Report cover the accounts up to the year 2019-20 (to the extent received). In respect of SPSEs where any particular year's accounts were not received before 31 December 2020, the figures from the accounts last audited have been adopted.

4. All references to 'Government Companies/Corporations or SPSEs' in this Report may be construed to refer to 'State Government Companies/Corporations' unless the context suggests otherwise.

