

# Preface

The Audit Report has been prepared in accordance with the Performance Audit Guidelines and Regulations on Audit and Accounts, 2007 of the Comptroller and Auditor General of India.

In order to increase its existing steel making capacity from 3 MTPA to 6.3 MTPA, Rashtriya Ispat Nigam Limited (RINL), a Navratna Central Public Sector Enterprise and one of the large steel making enterprises in the country, had planned for capacity expansion in 2004.

Audit took up the performance audit of RINL with a view to examining the economy, effectiveness and efficiency in execution of the capacity expansion plan. The Audit Report examined the adequacy and results of efforts of RINL from conceptualisation to execution of capacity expansion from April 2004 to March 2014.

Audit wishes to acknowledge the co-operation received from RINL and the Ministry of Steel at each stage of the audit process.