

# Preface

*This Performance Audit Report for the year ended March 2013, has been prepared for submission to the President of India under Article 151 of the Constitution of India.*

*The Report contains the results of examination by Audit of the issues relating to Planning and Management of Refits of Indian Naval Ships. The audit covers the period from 2005-06 to 2009-10, updated for the period 2012-13, wherever stated in this Report.*