

## 1. Fiscal Federalism and Governance

This theme covers reports dealing with state finances, budgetary management, and overall fiscal positions.

- **Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24 (Report No. 1 of 2025)**
  - **Download Link:** [State Finances 2023-24](#)

## 2. Social Sector Spending

This theme covers reports analysing government spending on education, health, family welfare, and social infrastructure.

- **Report of the Comptroller and Auditor General of India on Social, Economic, Revenue, General Sectors and Local Bodies for the year ended March 2023 (Report No. 3 of 2025)**
  - **Download Link:** [Social, Economic, Revenue 2023](#)
- **Audit Report on Impact of Implementation of Developmental Schemes in South District 2010-11 Sikkim**
  - **Download Link:** [Audit Report on Impact of Implementation of Developmental Schemes in South District 2010-11 Sikkim](#)

## 3. Skilling, Employment and MSMEs

This theme focuses on audits related to industry, commerce, and economic sectors that impact employment and medium-to-small enterprises.

- **Report of the Comptroller and Auditor General of India on Social, Economic, Revenue, General Sectors and Local Bodies for the year ended March 2023 (Report No. 3 of 2025)**
  - **Download Link:** [Social, Economic, Revenue 2023](#)

## 4. Empowering Urban and Rural Local Bodies

This theme aligns with technical inspections and audit observations focusing explicitly on Panchayati Raj Institutions and Urban Local Bodies.

- **Annual Technical Inspection Report on Panchayati Raj Institutions**
  - **Download Link:** [ATIR on Panchayati Raj Institutions](#)
- **Report of the Comptroller and Auditor General of India on Social, Economic, Revenue, General Sectors and Local Bodies for the year ended March 2023 (Report No. 3 of 2025)**
  - **Download Link:** [Social, Economic, Revenue 2023](#)