



**MEMORANDUM OF UNDERSTANDING (MOU)
FOR COOPERATION
BETWEEN
THE AUDITOR GENERAL OF THE ISLAMIC REPUBLIC OF AFGHANISTAN
And
THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

The Auditor General of the Islamic Republic of Afghanistan (AG, Aghanistan) and the comptroller and Auditor General of the Republic of India (C&AG, India), hereafter referred to as Contracting parties:

Desiring to strengthen the existing friendly relations and bilateral co-operation aimed at improvement of work methodologies and exchange of information in the field of audit of public finances;

Recognizing that there are mutual benefits for promoting co-operation, the two Contracting parties, hereby agree as follows:

Article 1

The contracting parties shall base their mutual co-operation on the principles of partnership, equality of sides and mutual consent regarding the technical scope of the agreement:

- To improving professional skills of the staff members of the contracting parties on the field of audit both by exchange of experiences and by strengthening their knowledge; and
- To upgrade professional knowledge and skill among their staff members, both contracting parties will each other's representatives to participate in selected conferences, seminars, internships and other training activities of international character.

Article 2

The contracting parties have agreed that the costs incurred in exchange of personnel towards the organization of selected conferences, seminars, internships and other training activities of international character be regulated as follows:

Both parties agree that in implementing the above mentioned activities, costs would be as agreed to by the parties by mutual consent from time to time.

Article 3

The C&AG, India agrees to:

- Providing training opportunities for members of the Auditor General's Office every of Islamic Republic of Afghanistan in programmes conducted by the training institutions of the Comptroller and Auditor General of India.
- Organising periodic seminars and study tours by officers of the two countries.
- Conducting training in Afghanistan or in India on specific topics.
- Supporting the training opportunities of members of the Auditor General's office of Islamic Republic of Afghanistan, by providing specialists from the office of the Comptroller and Auditor General of India.
- The number of slots and the details of the training courses shall be subject to mutual approval.

Article 4

The contracting parties shall exchange information by providing each other by books, manuals and other documentation in the areas of audit method and techniques.

Article 5

The contracting parties shall, subject to any limitations imposed by any legislation, inform each other of experiences acquired during their audit activity. Annual reports on activities (or their summaries) and other suitably developed material presenting audit findings and covering subjects of mutual interest will be drawn up and made available in English language.

Article 6

The information materials, being the subject of the exchange mentioned in Articles 4 and 5, would be available for publication only with the written permission of the other contracting party.

Article 7

The contracting parties shall nominate units within their organization, which will be responsible for implementation of the MOU.

Article 8

The MOU may be amended or modified at any time by mutual consent of the contracting parties.

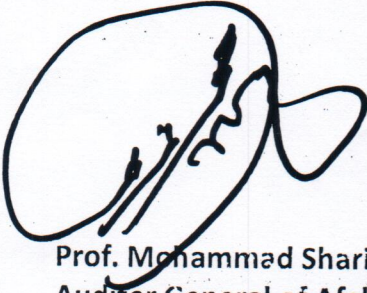
Article 9

The MOU will come into force on the date of signing and shall remain in force for a period of five (5) years. It may be further renewed, for any other period not exceeding five years at a time, by mutual consent subject to such modifications as may be agreed upon.

IN WITNESS WHEREOF, the undersigned being duly authorized by their respective Governments, have signed the Memorandum of Understanding in three originals, in English, Hindi and Dari.

Signed in, New Delhi India on 1338/ / equal to / / 20

ON BEHALF OF GOVERNMENT OF THE
ISLAMIC REPUBLIC OF AFGHANISTAN



Prof. Mohammad Sharif 'Sharifi'
Auditor General of Afghanistan

ON BEHALF OF THE OFFICE OF
COMPTROLLER AND AUDITOR
GENERAL OF THE REPUBLIC OF INDIA



Mr. Vinod Rai
Comptroller & Auditor General of India