

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE GOVERNMENT OF MALAYSIA

AND

**THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF AFGHANISTAN
ON CO-OPERATION IN THE FIELD OF PUBLIC SECTOR AUDITING**

THE GOVERNMENT OF MALAYSIA as represented by the National Audit Department **AND THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF AFGHANISTAN** as represented by the Supreme Audit Office of the Islamic Republic of Afghanistan (hereinafter referred to singularly as “the Participant” and collectively as “the Participants”),

DESIRING to strengthen and further develop co-operation between the Participants in the field of public sector auditing;

RECOGNISING the existing friendly relations between the two countries;

BELIEVING that such co-operation would serve their common interests and contribute to the enhancement of the economic and social development of the people of both countries,

HAVE REACHED THE FOLLOWING UNDERSTANDING:

PARAGRAPH I

OBJECTIVE

The Participants will, subject to the terms of this Memorandum of Understanding and the laws, rules, regulations, national policies from time to time in force in each country and within the limits of each Participant’s competence and available resources, endeavour to strengthen, promote and develop co-operation between the Participants in the field of public sector auditing on the basis of equality and mutual benefit.

PARAGRAPH II

AREAS OF CO-OPERATION

Each Participant will, subject to the laws, rules, regulations and national policies from time to time in force and governing the subject matter in their respective countries and within the limits of each Participant's competence and available resources, endeavour to take necessary steps to encourage and promote co-operation in the field of public sector auditing in the following areas:

- (a) exchange of information and best practices on public sector auditing procedures and methodologies including audit realisation issues through trainings and study visits;
- (b) professional trainings including financial statements auditing and performance and compliance with the international standards in public sector auditing for the improvement of professional standards of personnel; and
- (c) any other areas of co-operation in the field of public sector auditing in accordance with the objective of this Memorandum of Understanding to be jointly decided upon by the Participants.

PARAGRAPH III

IMPLEMENTATION

The Participants will jointly decide the manner in which the co-operative activities as set out in Paragraph II will be implemented. The implementation of such co-operative activities may take place in either Participant's country subject to any subsequent arrangement on terms and conditions to be mutually decided by the Participants.

PARAGRAPH IV

FINANCIAL ARRANGEMENTS

The financial arrangements to cover expenses for the co-operative activities undertaken within the framework of this Memorandum of Understanding shall be mutually agreed upon by the Participants on a case-by-case basis subject to the availability of funds and resources.

PARAGRAPH V

PARTICIPATION OF THIRD PARTY

Either Participant may invite the participation of a third party in the joint activities being carried out under this Memorandum of Understanding upon the understanding of the other Participant. In carrying out such joint activities, the Participants will ensure that the third party will comply with the provisions of this Memorandum of Understanding.

PARAGRAPH VI

PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

1. The protection of intellectual property rights shall be enforced in conformity with the respective national laws, rules and regulations of the Participants and with other international agreements to which both Participants are party to.
2. The use of the name, logo and/or official emblem of any of the Participants on any publication, document and/or paper is prohibited without the prior written approval of either Participant.
3. Notwithstanding anything in paragraph 1 above, the intellectual property rights in respect of any technological development, products and services development, carried out –
 - (a) jointly by the Participants or research results obtained through the joint activity effort of the Participants, shall be jointly owned by the Participants in accordance with the terms to be mutually agreed upon; and
 - (b) solely and separately by the Participant or the research results obtained through the sole and separate effort of the Participant, shall be solely owned by the Participant concerned.

PARAGRAPH VII

CONFIDENTIALITY

1. Each Participant shall undertake to observe the confidentiality and secrecy of documents, information and other data received or supplied to the other Participant during the period of the implementation of this Memorandum of Understanding or any other agreements made pursuant to this Memorandum of Understanding.
2. Both Participants agree that the provisions of this Paragraph shall survive the expiry or termination of this Memorandum of Understanding.

PARAGRAPH VIII

SUSPENSION

Each Participant reserves the right for reasons of national security, national interest, public order or public health to suspend temporarily, either in whole or in part, the implementation of this Memorandum of Understanding which suspension shall take effect immediately after notification has been given to the other Participant through diplomatic channels.

PARAGRAPH IX

REVISION, MODIFICATION AND AMENDMENT

1. Either Participant may request in writing a revision, modification or amendment of all or any part of this Memorandum of Understanding.
2. Any revision, modification or amendment agreed to by the Participants shall be reduced into writing and shall form part of this Memorandum of Understanding.
3. Such revision, modification or amendment shall come into effect on such date as may be determined by the Participants.
4. Any revision, modification or amendment shall not prejudice the rights and obligations arising from or based on this Memorandum of Understanding before or up to the date of such revision, modification or amendment.

PARAGRAPH X

NOTICES

Any notice, approval, consent, request or other communication required or permitted to be given or to be made under this Memorandum of Understanding will be in writing in the English language and delivered by registered mail to the address or sent to the electronic mail address or facsimile number shown below or to such other address or electronic mail address or facsimile number as either Participant may have notified the sender in advance and will, unless otherwise provided herein, be deemed to be duly given or made when delivered to the recipient at such address or electronic mail address or facsimile number which is duly acknowledged:

To (contact point for Malaysia) Roslan Abu Bakar
Director of Research, Corporate &
International Relations Division
National Audit Department of Malaysia,
No. 15, Level 5, Persiaran Perdana,
Precinct 2, 62518 W.P Putrajaya, Malaysia
Email: jbaudit@audit.gov.my
Tel: +603 8888 9735
Fax: +603 8888 3084

To (contact point for Afghanistan) Noor Rahman Izedyr
Chief of Staff
Supreme Audit Office (SAO)
Islamic Republic of Afghanistan
Darulaman (near MRRD),
Kabul, Afghanistan
Email: sao.noor@yahoo.com/
noor.wj@gmail.com
Tel: +93-(0)-202521510
Fax: +93-(0)-202521606

PARAGRAPH XI

SETTLEMENT OF DISPUTES

Any difference or dispute between the Participants concerning the interpretation and/or implementation and/or application of any of the provisions of this Memorandum of Understanding shall be settled amicably through mutual consultation and/or negotiations between the Participants through diplomatic channels, without reference to any third party or international tribunal.

PARAGRAPH XII

EFFECT OF MEMORANDUM OF UNDERSTANDING

1. This Memorandum of Understanding serves only as a record of the Participants' intentions and does not constitute or create, and is not intended to constitute or create obligations under domestic or international law and will not give rise to any legal process and will not be deemed to constitute or create any legally binding or enforceable obligations, express or implied.
2. Notwithstanding anything in subparagraph 1 of Paragraph XI, Paragraph IV (Financial Arrangement), Paragraph VI (Protection of Intellectual Property Rights), Paragraph VII (Confidentiality), Paragraph VIII (Suspension), and Paragraph IX (Revision, Amendment and Modification), and Paragraph XI (Settlement of Disputes) shall be binding on the Participants.

PARAGRAPH XIII

ENTRY INTO EFFECT, DURATION AND TERMINATION

1. This Memorandum of Understanding will come into effect on the date of signing and will continue to have effect for a period of two (2) years.
2. Thereafter, this Memorandum of Understanding will be automatically extended for a further period of two (2) years.
3. Notwithstanding anything in this Paragraph, either Participant may terminate this Memorandum of Understanding by notifying the other Participant of its intention to terminate this Memorandum of Understanding by a notice in writing through diplomatic channels, at least six (6) months prior to its intentions to do so.

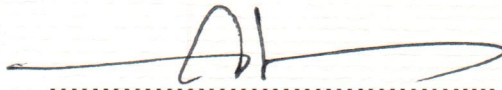
4. The termination of this Memorandum of Understanding will not affect the implementation of on-going activities which have been agreed upon before the date of the termination of this Memorandum of Understanding.

The foregoing record represents the understanding reached between the Government of Malaysia and the Government of the Islamic Republic of Afghanistan upon the matters referred to therein.

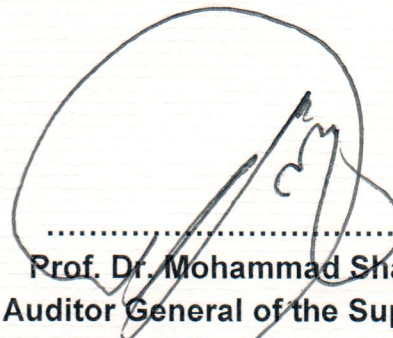
Signed in duplicate at _____ on this _____ day ofin the year 2016 in English language in four (4) original copies.

**FOR THE GOVERNMENT OF
MALAYSIA**

**FOR THE GOVERNMENT OF THE
ISLAMIC REPUBLIC OF AFGHANISTAN**



.....
**Tan Sri Ambrin bin Buang
Auditor General of Malaysia**



.....
**Prof. Dr. Mohammad Sharif Sharifi
Auditor General of the Supreme Audit
Office of the Islamic Republic of
Afghanistan**