



SWEDISH NATIONAL
AUDIT OFFICE

Memorandum of Understanding between The Supreme Audit Office of Afghanistan and The Swedish National Audit Office

Article 1. Scope and objective of the Memorandum of Understanding

The Supreme Audit Office of the Islamic Republic of Afghanistan (referred to below as SAO Afghanistan, or the Party) and the Swedish National Audit Office (referred to below as the Swedish NAO, or the Party) have agreed to sign this Memorandum of Understanding, (MoU), valid for the period 28 August 2018 – 31 December 2020.

The Parties have agreed to engage in a cooperation project (in the form of technical assistance) that aims at developing the capacity of the SAO Afghanistan to fulfil its mandate and to efficiently play its role in the public administration of Afghanistan.

The framework of the cooperation is defined on a general level in this MoU. A Project Document will further specify relevant aspects of the cooperation.

Article 2. Undertakings by the Parties

The Swedish NAO and SAO Afghanistan jointly undertake:

- To assume responsibility for the Swedish and Afghanistan contributions being used efficiently and for agreed purposes only.
- To implement the Project and to provide resources in accordance with the provisions in the Project Document.
- To establish a Project Steering Committee which will provide oversight, review progress and agree on priorities during the course of the project.
- To make all necessary preparations for successful implementation of the Project, including assignment of the most relevant persons for active participation in the activities and to set aside the time and the resources needed.
- To promote open and transparent communication and sharing of relevant information related to the cooperation project between the Swedish NAO and SAO Afghanistan, as well as within the respective institutions.

- SAO Afghanistan undertakes: To coordinate and harmonise the implementation of the project activities with other external support provided to SAO Afghanistan, to ensure the best use of resources and the best results possible.

Article 3. The contribution of the Swedish NAO

The Swedish NAO shall support SAO Afghanistan in the areas of:

- Auditing (financial, performance and specialized)
- Quality control and quality assurance responsible, respectively
- Corporate services (HRM and communication)
- Management (top, middle and low-level management)

The specific activities to be supported will be agreed by the parties in annual implementation plans.

The Swedish NAO's in-kind contribution shall cover:

1. Accommodation and international travel costs, salaries, daily allowances and other relevant costs generated by the staff of the Swedish NAO engaged in the project activities.
2. Costs related to engagement of external consultants, contracted by the Swedish NAO. The Swedish NAO will also cover travel costs and accommodation, when needed, for SAO Afghanistan staff.

Article 4. The contribution of SAO Afghanistan

The contribution of SAO Afghanistan shall support the implementation and monitoring of the project. SAO Afghanistan is responsible for selecting relevant people to participate in the different parts of the project.

Article 5. Procurement

Should there be a need for procurement of goods or services, the Parties shall adhere to their respective national procurement legislation.

Article 6. Distribution of the MoU

The Parties undertake to distribute copies of this MoU to their respective Governments, state authorities and other institutions involved in the project or otherwise in need of information of its content.



Article 7. Duration and termination of the MoU

The project implementation relating to this MoU shall commence on datum, and be terminated by datum. Beyond that date, the MoU may be extended in accordance with later agreement between the two Parties.

The Swedish NAO and SAO Afghanistan may withhold their contributions if:

- There are deviations from agreed plans and budgets without approval by the Steering Committee;
- There is inappropriate use of resources;
- The resources are not provided as planned and agreed upon;
- The objectives of the project are at significant risk of not being fulfilled;

The Steering Committee should always be informed in writing of any of the Parties' possible decision to withhold its contribution. In case of serious breach of the MoU, each of the Parties may initiate immediate termination of the project.

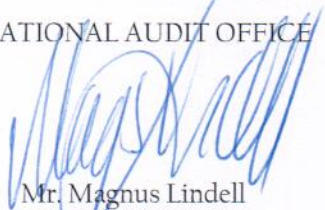
Article 8. Governing law

Each party to this MoU retains all rights and obligations under its sovereign law.

Article 9. Entry into force

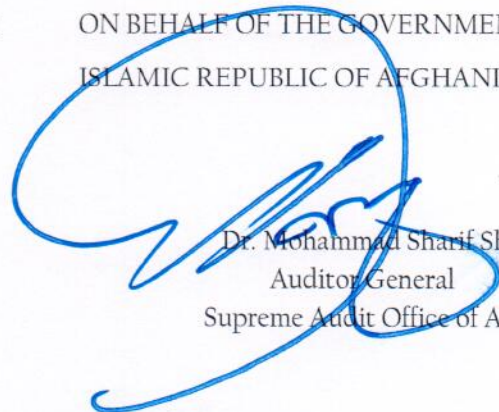
Agreed and signed in Stockholm, Sweden, on Tuesday, August 28, Year 2018 in four (4) original texts, two (2) each in Dari and English languages, all texts being equally authentic. In the event of any divergence of interpretation between of the texts the English text shall prevail

ON BEHALF OF THE SWEDISH
NATIONAL AUDIT OFFICE



Mr. Magnus Lindell
Deputy Auditor General
Swedish National Audit Office

ON BEHALF OF THE GOVERNMENT OF THE
ISLAMIC REPUBLIC OF AFGHANISTAN



Dr. Mohammad Sharif Sharifi
Auditor General
Supreme Audit Office of Afghanistan