



**Memorandum of Understanding
Between
The Supreme Audit Office of the Islamic Republic of Afghanistan
And
The Accounts Chamber of Republic of Tajikistan
on Cooperation in the field of Auditing in Public Sector**

The Supreme Audit Office of the Islamic Republic of Afghanistan and the Accounts Chamber of Republic of Tajikistan (hereinafter referred to individually as "Party" and collectively as the "Parties");

Desiring to enhance the existing friendly relations between the two countries, by promoting cooperation between the Parties;

Recognizing that the Parties share common regional challenges pertaining to governance and public sector audit;

Adhering to the purposes and principles of the International Organization of Supreme Audit Institutions (INTOSAI), Asian Organization of Supreme Audit institutions (ASOSAI) and that of the Economic Cooperation Organization of Supreme Audit Institutions (ECOSAI);

Have reached the following understanding:

Article 1

General Principles

The Parties shall undertake co-operative activities under this MoU in conformity with their national laws, rules, regulations, national policies and international obligations.

Article 2

Purpose

The Parties, subject to the terms of this MoU have agreed to provide, strengthen, promote and develop a framework for co-operation and efficient interaction between the Parties in the area of public sector auditing, on the basis of equality and mutual benefit.

Article 3

Areas and Forms of Cooperation

1. Each Party, shall endeavor to take necessary steps to encourage and promote technical co-operation in the following areas:
 - (a) exchange of knowledge and expertise on good practices and on the improvement of methodologies, standards, practices and procedures of State financial audit especially IT audit, performance audit and environmental audit; and
 - (b) co-operation in the spheres of professional training for the improvement of professional expertise of personnel, including trainers.
2. The forms of co-operation of the Parties shall include:
 - (a) dissemination and sharing of information through consultation, seminars and conferences on key issues pertaining to public financial controls;
 - (b) sharing of information and expertise on audit policies and technology through secondment, training and exchange of visits; and
 - (c) establishing other forms of co-operation within the scope of this MoU as agreed upon by the Parties.

Article 4

Designated Authority

1. The Parties shall be responsible for the implementation of this MoU.
2. For the purposes of coordination and administration of this MoU, the Parties shall designate their respective contact/focal points.

Article 5

Implementation

1. The Parties may develop co-operation on a reciprocal basis as well as within the framework of the INTOSAI and the ASOSAI.

2. This MoU may be supplemented by separate detailed implementing agreements or arrangements which shall enter into force by the mutual consent of the Parties.
3. The communication between the Parties, in respect of the implementation of this MoU, shall be in English.

Article 6

Financial Arrangements

1. The financial arrangements to cover expenses for the co-operative activities, undertaken within the framework of this MoU, shall be mutually agreed upon by the Parties on a case-by-case basis, subject to the availability of funds and resources.
2. Unless otherwise agreed, each Party shall bear the costs of its own participants in the activities undertaken within the framework of this MoU.
3. Without prejudice to the generality of paragraph 2 of this Article, while implementing cooperation within the framework of this MoU, each Party shall bear expenses connected with trips of respective delegations and specialists, unless otherwise envisaged by supplementary agreements between the Parties.

Article 7

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 Parties and international obligations.
2. The use of the name, logo and/or official emblem of a Party on any publication, document and/or paper is prohibited without the prior written approval of that Party.
3. Notwithstanding paragraph 1 above, the intellectual property rights in respect of any technological development, products and services development carried out:
 - (a) Research results obtained through the joint activity effort of the Parties, shall be jointly owned by the Parties in accordance with the terms to be mutually agreed upon; and

- (b) The research results obtained through the sole and separate effort of the party, shall be solely owned by the Party concerned.

Article 8

Confidentiality

Each Party shall undertake to observe the confidentiality and secrecy of documents, information and other data supplied by the other Party during the period of the implementation of this MoU or any other agreements entered into pursuant to this MoU.

Article 9

Suspension

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

Article 10

Amendment and Additions

1. Either Party may request in writing for the amendment or additions to this MoU.
2. Parties can make changes and additions to the provisions of this MoU in their mutual consent and shall be made in the separate protocol which form an integral part of this MoU.
3. The amendment or additions shall enter into force in the manner as provided in Article XII of this MoU.
4. Any amendment or additions shall not prejudice the rights and obligations arisen from or based on this MoU before or up to the date of such amendment or additions.

Article 11

Settlement of Disputes

All differences or disputes arising from or concerning with the application or the interpretation of any of the provisions herein shall be settled amicably through mutual consultations and/or negotiations between the Parties through

diplomatic channels, without reference to any third party or international tribunal.

Article 12

Entry into Force, Duration and Termination

1. This MoU shall enter into force on the date of signature and after the date of receipt, through diplomatic channels, of the last written notification by which the Afghan party notifies the Tajik party of the completion of its internal procedures required for entry into force of this MoU. This MoU shall remain valid for a period of three (3) years and shall be automatically renewed for further period of three (3) years, unless terminated.

Either Party may terminate this MoU by giving a notice to the other Party, in writing, of its intention to terminate this MoU six (6) months before the expiration of the original or the renewed period of three (3) years.

2. The termination of this MoU shall not have any effect on the implementation of ongoing programs and/or activities and/or projects which have been agreed upon by the Parties prior to the date of termination and shall continue to be governed by its provisions till their completion, unless the Parties agree otherwise.
3. The provisions of Articles 6, 7 and 10 shall survive after the termination of this MoU for a period of three (3) years, unless the Parties agree otherwise.

In WITNESS WHEREOF, the undersigned, duly authorized by their governments have signed this MoU.

Done at the city of Dushanbe on 29th March 2021 equivalent to 9/01/1400 *Hijri Shamsi*, in two original copies in Dari, Tajiki and English languages, all texts being equally authentic. In case of any divergence, the English text shall prevail.

**On behalf of the
Supreme Audit Office of Afghanistan**



**On behalf of the Accounts Chamber of
the Republic of Tajikistan**

