

# **Memorandum of Understanding** *between*



**Office of the Accountant General (A&E)  
Punjab & UT, Chandigarh,  
Indian Audit and Accounts Department**

*and*



**MGSIPA**

**Mahatma Gandhi State Institute of Public  
Administration, Chandigarh  
(Government of Punjab)**

## **MEMORANDUM OF UNDERSTANDING**

**between**

**Office of the Accountant General (A&E), Punjab, Chandigarh,  
Indian Audit and Accounts Department (Government of India)**

**and**

**Mahatma Gandhi State Institute of Public Administration, Chandigarh  
(Government of Punjab)**

This Memorandum of Understanding (MoU) is made and entered into by and among:

The Indian Audit and Accounts Department, Office of the Accountant General (A&E) Punjab, Chandigarh (Government of India) the First party (Hereinafter referred as AG Office), and Mahatma Gandhi State Institute of Public Administration, Chandigarh (Hereinafter referred as MGSIPA) the Second Party.

WHEREAS it is necessary to enhance understanding and relationship by promoting exchange and cooperation in the area of academics and capacity building of public servants undergoing training at induction level, mid-career programmes or functional in-depth trainings at the AG Office.

AND WHEREAS it is further necessary to strengthen cooperation between the parties herein through sharing experiences, best practices and knowledge in the area of Training programs related to Public Finance Management (PFM), Government accounts management, Budget preparation and budget analysis, Pensions and entitlements, Sharing knowledge through paper presentations, Exchange of resource personnel and lecturers and Organizing joint seminars, workshops, and other capacity-building activities at Mahatma Gandhi State Institute of Public Administration (MGSIPA), Chandigarh.

AND WHEREAS it is also necessary to recognise the need to share value of academic cooperation and having agreed to further continue their common interests in promoting the mutual cooperation in the area of academics and capacity building of public servants.

AND WHEREAS it is also necessary to collaborate in the academics and capacity building in which gains for the Parties shall be several and equal without any financial liability on any of the Parties.

### **Article-1(Purpose)**

The purpose of this MoU is to establish a collaborative framework among the Parties for cooperation in capacity building and knowledge sharing in the areas of:

- Training programs related to Public Finance Management (PFM)
- Government accounts management
- Budget preparation and budget analysis
- Pensions and entitlements
- Sharing knowledge through paper presentations
- Exchange of resource personnel and lecturers
- Organizing joint seminars, workshops, and other capacity-building activities
- Collaboration by sharing new and emerging best practices introduced in official working

### **Article-2 (Scope of Cooperation)**

The Parties agree to cooperate on the following areas:

#### **Training Programs**

Develop, coordinate, and deliver joint training programs focusing on PFM, AI, Data Analytics, government accounts, budget processes, pensions, and related topics.

#### **Knowledge Sharing**

Facilitate exchange of technical papers, research, and other relevant knowledge materials. Organize forums for presentation and discussion of papers.

#### **Resource Personnel's and Lecturers**

Share expertise by providing resource persons and lecturers for training sessions, seminars, and workshops organized under this MoU.

#### **Joint seminars and workshops**

Plan, organize, and conduct joint seminars, workshops, and conferences to enhance knowledge and capacity in the covered subject areas.

### **Other Collaborative Activities**

Identify and implement additional activities mutually agreed upon by the Parties to further the objectives of this MoU.

### **Article-3 (Implementation and Management)**

- A coordination committee comprising representatives from each Party will be established to oversee the implementation of activities under this MoU.
- The committee will meet at least twice annually or as needed to review progress and plan joint activities.
- Each Party will designate a focal person responsible for coordination and communication.

### **Article-4 (Funding)**

- Each Party will bear its own costs incurred in the implementation of this MoU unless otherwise mutually agreed in writing.
- Specific joint activities may be funded through separate agreements or project-based arrangements.

### **Article-5 (Duration and Termination)**

- This MoU shall be effective from the date of signing and shall remain in force for two years and thereafter, it will be renewable with the mutual written consent of the Parties.
- Any Party may terminate participation by giving six months written notice to the other Parties.
- Termination by one Party will not affect the continuation of the MoU among the remaining Parties.

### **Article-6 (General provisions)**

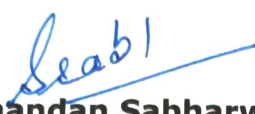
- This MoU is a non-binding agreement Intended to foster cooperation and does not create any legal or financial obligations.
- The MoU can be reviewed or amended at any time by mutual written consent of the Parties. Such reviews or amendments shall come into force

on such date as may be determined by the Parties and shall form an integral part of this MoU.

- Any disputes arising from this MoU will be resolved amicably through consultation among the Parties.

#### Seal of the Parties

**In witness whereof**, the parties hereto have signed this agreement of the day, month and year mentioned hereinbefore.

| For (A&E) Punjab, Chandigarh                                                                                                                                                                  | For MGSIPA                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Name: <b>Smt. Sukhnandan Sabharwal</b><br>Designation: Deputy Accountant General<br><br>Date: 27.07.2026 | <br>Name: <b>Sh. Amit Dhaka IAS</b><br>Designation: Director<br>MGSIPA<br><br>Date: |
| <br>Name: <b>Sh. Devendra Singh</b><br>Designation: Sr. Account Officer<br><br>Date:                        | <br>Name: <b>Sh. Gulshan</b><br>Designation: ED<br>MGSIPA<br><br>Date:             |