

MEMORANDUM OF UNDERSTANDING

between the Comptroller and Auditor General of India and the Turkish Court of Accounts

on

The Comptroller and Auditor General of India and The Turkish Court of Accounts hereinafter jointly referred to as "the Parties" & individually as a 'Party'

Guided by the purposes and principles of the International Organisation of Supreme Audit Institutions (INTOSAI) and Asian Organisation of Supreme Audit Institutions (ASOSAI),

Desiring to promote bilateral cooperation and cooperation within the INTOSAI and ASOSAI,

Expressing a mutual desire to develop an external public financial control (audit) in the States of the Parties,

Based on the principles of mutual respect, confidence, equality and mutually beneficial cooperation,

Have reached to the following understanding:

Article 1

The Parties within their competence shall cooperate in the following areas:

1. experience exchange in the field of methodologies and procedures of external public financial control (audit);
2. co-operation in the spheres of professional training and the improvement of professional qualifications of personnel;
3. sharing of information and background material about activity of the Parties;
4. organisation and holding of consultations, joint research and joint (parallel) controls, workshops, conferences and technical meetings.
5. The Parties within their competence shall develop cooperation in other areas, which are of mutual interest.

Article 2

1. In sharing the information and materials within this Memorandum of Understanding (hereinafter referred to as MoU), each Party shall be guided by the legislation in force in the territories of their States, which regulates the participation in international information exchange, the protection of public secrets and other secrets, protected by law.
2. In conducting joint research and joint (parallel) controls each Party shall be guided by the legislation in force in the territories of their States.

Article 3

The Parties shall invite each other's representatives to participate in the conferences, workshops, and international trainings on the external public financial control (audit), organized in the territories of the States of the Parties.

Article 4

The Parties shall bear their own costs related to the implementation of this MoU, within the budget provided by the legislation in force in the territories of their States unless otherwise agreed upon in writing

Article 5

The Parties shall implement the exchange of information, materials and regulations on the Parties' activity in English.

Article 6

When appropriate the Parties may consult with each other on any matters regarding the implementation of this MoU.

Article 7

This MoU is not an international treaty and shall not create any rights and obligations for the Parties and their States under national or international law.

Article 8

Each Party shall undertake to observe the confidentiality and secrecy of documents, information and other data received or supplied to the other Party during the period of the implementation of this MoU or any other agreements made pursuant to this MoU. "The information/data shared, shall be used for the purpose of this MoU only and shall not be used or shared with third Party without written consent of the party sharing the information". The provisions of this Article shall continue to be binding between the Parties notwithstanding the termination of this MoU.

Article 9

Each Party reserves the right to suspend temporarily, either in whole or in part, the implementation of this MoU for reasons of national security and interest, public order or public health.

Article 10

The amendments in this MoU shall be made any time with mutual written consent of the Parties.

Article 11

1. The MoU shall enter into force on the date of its signing by the Parties, and shall remain in force for a period of Five (5) years and thereafter, will automatically get extended/renewed for subsequent period of five (5) years at a time unless either of the Parties gives a written notice to other, three (3) months in advance of the date of its termination". This clause is subject to the provisions of suspension provided in the Article 9 of this MoU.
2. The termination of this MoU shall not affect the implementation of ongoing programmes, activities and/or projects which have been agreed upon by the Parties prior to the date of termination.

signed this MoU in Goa on 12 June, 2023 in two originals each in Hindi, Turkish, and English languages, all texts being equally authentic. In case of any difference in interpretation, the English text shall prevail.



Mr. Girish Chandra Murmu
Comptroller & Auditor General of India

For Turkish Court of Accounts



Mr. Ahmet TEZCAN
Deputy President
Turkish Court of Accounts