

**MEMORANDUM OF UNDERSTANDING BETWEEN THE  
COMPTROLLER AND AUDITOR GENERAL, R. PUBLIC OF INDIA**

**and**

**THE SUPREME CHAMBER OF CONTROL OF THE REPUBLIC OF  
POLAND**

The Comptroller and Auditor General of the Republic of India and the Supreme Chamber of Control of the Republic of Poland, hereinafter referred to as Parties,  
Desiring to develop friendly relations and strengthen bilateral co-operation aimed at improvement of work methodologies and exchange of information in the field of audit of public finances,

Recognising that there are sound reasons for promoting co-operation between the two parties,

Have agreed as follows:

**Article 1**

The two parties shall base their mutual co-operation on principles of partnership, equality of sides and mutual consent regarding the technical scope of the agreement.

**Article 2**

The Memorandum of Understanding aims at improving professional skills of the staff members of the parties in the field of audit both by exchange of experiences and by strengthening their knowledge.

**Article 3**

With a view to upgrade professional knowledge and skills among their staff members both parties will invite each other's representatives to participate in selected conferences, seminars, internships and other training activities of international character.

**Article 4**

The parties shall exchange information by providing each other with books, manuals and other documentation in the areas of audit methods and techniques.



#### Article 5

The parties shall, subject to any limitations imposed by any legislation, inform each other of experiences acquired during their audit activity. Annual reports on activities (or their summaries) and other suitably developed material presenting audit findings and covering subjects of mutual interest will be drawn up and made available in the official languages of the two parties or in English.

#### Article 6

The parties have agreed that the costs incurred in exchange of personnel and organisation of meetings will be regulated as follows:

The sending party will cover the cost of International Travel while the receiving party will bear the cost of local hospitality including boarding and lodging, local transportation, cost of services such as equipment, translation and development of technical materials.

#### Article 7

The parties shall nominate units within their Organisation which will be responsible for implementation of the MOU.

#### Article 8

The information materials, being the subject of the exchange mentioned in Articles 4 and 5, would be available for publication after the written permission of the relevant unit of the other party mentioned in Article 7.

#### Article 9

This MOU may be modified by mutual consent of both parties, given in a written form by the units of both parties mentioned in Article 7 of this MOU.

#### Article 10

This MOU shall enter into force on the date of its signing and shall remain in force for a period of 6 years and will automatically get extended for subsequent 6 year terms unless either of the parties gives to the other a written notice three months in advance of the date of its termination. Each of the parties may

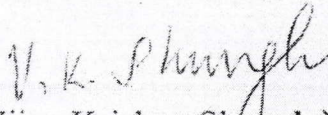


denounce this MOU by means of a written notice three months in advance of its intention to terminate this MOU.

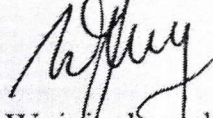
#### Article 11

In witness whereof, the undersigned being duly authorised by their respective organisations have signed this MOU in Warsaw on the tenth day of May, 2000 in two originals each, in Hindi, English and Polish languages, all the texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.

Comptroller and  
Auditor General of  
the Republic of India

  
(Vijay Krishna Shunglu)

President of the  
Supreme Chamber of Control  
of the Republic of Poland

  
(Janusz Wojciechowski)



**'REAFFIRMING ASSURANCE OF CONTINUED MUTUAL  
COOPERATION BETWEEN THE SUPREME AUDIT OFFICE  
OF POLAND AND THE OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL OF INDIA'**

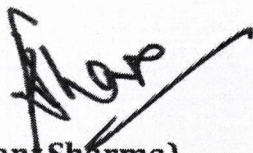
Whereas the Supreme Chamber of Control of the Republic of Poland and the Comptroller and Auditor General of India had signed a Memorandum of Understanding (MoU) on 10 May, 2000 at Warsaw to develop friendly relations and strengthen bilateral co-operation aimed at improvement of work methodologies and exchange of information in the field of public finances;

Whereas the validity of the MoU is being extended automatically as per Article 10 of the MoU;

The parties to the MoU desire to reaffirm the assurance of continued mutual cooperation and strengthening of friendly relations under the aegis of existing MoU.

Signed at New Delhi on 4<sup>th</sup> November, 2015.

**On behalf of the Office of the Comptroller  
and Auditor General of India**



**(Shashi Kant Sharma)  
Comptroller & Auditor General of India**

**On behalf of Supreme Audit  
Office of Poland (NIK)**



**(Mr. Krzysztof Kwiatkowski)  
President of Supreme  
Audit Office (NIK), Poland**