MEMORANDUM OF UNDERSTANDING (MoU)

BETWEEN

THE COMPTROLLER AND AUDITOR GENERAL OF THE REPUBLIC OF INDIA

AND

THE OFFICE OF THE STATE COMPTROLLER AND OMBUDSMAN OF ISRAEL

Whereas the Office of the Comptroller and Auditor General of the Republic of India and the Office of the State Comptroller and Ombudsman of Israel, hereinafter referred to individually as the "Party" and collectively as the "Parties", are Supreme Audit Institutions with the common objective of seeking continuous improvement in the performance of public sector auditing;

Desiring to strengthen the existing professional relations and bilateral cooperation aimed at improvement of work methodologies and exchange of information in the field of public sector auditing between the Parties;

Recognizing that the exchange of technical knowledge, professional experience and best practices would contribute to the development of both institutions;

Taking into account the principles of the International Organization of Supreme Audit Institutions (INTOSAI) and the laws and regulations in force in their respective countries;

Have reached the following understanding:

ARTICLE I – OBJECTIVE

The objective of this Memorandum of Understanding is to promote and develop cooperation between the Parties in order to strengthen their professional capacities and enhance methodologies in the field of public sector auditing, based on the principles of equality and mutual benefit and in accordance with their respective national laws, rules and regulations.

ARTICLE II – AREAS AND FORMS OF COOPERATION

Areas of cooperation between the Parties shall include the following:

1. Exchange of information, experiences, methodologies, conceptual frameworks and best practices in the field of public sector auditing;
2. Participation in conferences, seminars, workshops and training programmes organized by either Party;
3. Exchange of visits and professional interactions to strengthen institutional cooperation;
4. Any other areas of cooperation mutually agreed upon by the Parties.
5. The Parties may also implement specific activities through separate arrangements or work plans detailing the implementation of joint initiatives

ARTICLE III – FINANCIAL ARRANGEMENTS

This Memorandum of Understanding will not give rise to any financial obligations for either Party. Each Party shall bear its own costs and expenses unless otherwise mutually agreed.

ARTICLE IV – LEGAL STATUS

This Memorandum of Understanding is an expression of the Parties' intention to cooperate and does not grant any legal rights or obligations, including to any Third Parties. In addition to being carried out within the scope of the respective laws and regulations of the two countries, the implementation of initiatives by the Parties shall be subject to the availability of resources and personnel of each of them.

ARTICLE V– CONFIDENTIALITY

Each Party shall ensure the confidentiality of documents, information and other materials received from the other Party during the implementation of this MoU, in accordance with their respective national laws.

ARTICLE VI – DISPUTE SETTLEMENT

Any differences regarding interpretation or implementation of this MoU shall be resolved through mutual consultation and friendly negotiations between the Parties.

ARTICLE VII OTHER RIGHTS AND INTERESTS

- Notwithstanding anything contained in this Memorandum of Understanding, where the implementation of co-operation under this Memorandum of Understanding affects any Participant's rights and interests with respect to its national security, national and public interest or public order, and confidentiality and secrecy of documents, information and data, that Participant may take appropriate steps or consult with the other Participant to ensure that its rights and interests are protected and safeguarded.

- The documents and materials produced jointly by both Parties under this Memorandum shall be considered joint intellectual property of both Parties. Each Party may veto the publication of such materials at any time up until their actual publication.

ARTICLE VIII – COMMENCEMENT

This Memorandum of Understanding shall come into force on the date of signature of the Parties and remain in force, subject to each Party's right of termination, for a period of five years.

After the five-year period the MoU shall remain in force and effect for the same period and so on, provided that neither Party notifies the other in writing of its intention to terminate this MoU.

This Memorandum of Understanding may be amended at any time by mutual consent, in accordance with the interests and needs of the Parties, through an addendum that shall enter into force as of the date of its signature.
Without prejudice to the previous item, either Party may terminate this Memorandum by giving three months' written notice of its intention to do so to the other Party.

IN WITNESS WHEREOF the undersigned, being duly authorized to sign this Memorandum of Understanding, have signed this Memorandum of Understanding.

Signed at New Delhi, India on 22 day of June 2026 in two originals, each in English and Hindi languages, all text being equally authentic. In case of divergence in interpretation, the English text shall prevail.

For the Office of the Comptroller and Auditor General of India (CAG)	**For the Office of the State Comptroller and Ombudsman of Israel**
Mr. K. Sanjay Murthy **Comptroller and Auditor General of India**	**Mr. Matanyahu Englman** **State Comptroller and Ombudsman**