

**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE  
EMPOWERMENT OF WOMEN**

**AND**

**THE STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA**

This Memorandum of Understanding (“MOU”) is entered into by the United Nations Entity for Gender Equality and the Empowerment of Women (“UN Women”), and the State Audit Office (SAO) (“the Partner”). UN Women and the State Audit Office are hereinafter separately referred to as a “Party” and jointly as the “Parties”.

**WHEREAS**, UN Women is a subsidiary organ of the United Nations mandated to achieve gender equality and the empowerment of women;

**WHEREAS**, UN Women recognizes the importance of collaborating and cooperating with partners to achieve its mandate and strategic objectives;

**WHEREAS**, the Partner is an independent supreme audit institution in the Republic of North Macedonia, which transparently, timely and objectively informs the public about the findings from conducted audits, with more than 20 years of experience. The mission of the institution is to communicate audit findings timely and objectively to the Parliament, the Government, other public institutions, and to provide effective recommendations to support the state institutions to improve the management of public funds, and thereby to improve the lives of the citizens of the Republic of North Macedonia.

**WHEREAS**, the Partner supports the mandate of UN Women as stipulated in the United Nations General Assembly resolution 64/289 and UN Women’s Strategic Plan for 2018-2021 adopted by its Executive Board on 30 August 2017, and through its independent audits can assess the extent to which gender is integrated in public policies and budgets, thus contributing to the overall advancement of gender equality and the empowerment of women.

**NOW, THEREFORE**, the Parties agree to cooperate as follows:

**Article I  
Scope of the MOU**

1. This MOU, together with the Annexes listed below forming an integral part hereof, establishes the terms and conditions of the cooperation between the Parties:

- a. Annex I: Description of Activities
  - b. Annex II: General Conditions of Cooperation (“General Conditions”).
2. This MOU and any subsequent agreement(s) entered into hereunder constitute the entire understanding between the Parties in respect of the subject matter and supersede any prior oral or written communications on the subject.

## **Article II Areas of Cooperation**

1. The Parties agree to cooperate in good faith in order to achieve their common objectives, which are:
  - a) To advance the implementation of gender equality commitments in line with national laws and policies, such as the Law on Equal Opportunities of Women and Men, the National Strategy on Gender Equality, the obligations stipulated in the Budget Circular, and in compliance with international and national commitments, including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and other UN human rights treaties, the Sustainable Development Goals (SDGs), and the Beijing Platform for Action (BPfA).
  - b) To promote gender responsive management and accountability of public resources through systematic implementation of gender responsive budgeting as a policy making tool.
  - c) To increase the capacities of the SAO employees on gender mainstreaming and gender responsive budgeting, and implementation of gender audits.
2. In furtherance of the common objectives described above, the Parties agree to carry out the activities set out in the Description of Activities (“the Activities”), which may be modified from time to time by written agreement by the Parties.

## **Article III Implementation of the MOU**

1. The Parties may negotiate in good faith the terms of any subsequent agreement(s) that may be required to implement the Activities. Such agreement(s) will specify the roles and responsibilities of each Party and the costs or expenses relating to the Activities and how they will be borne by the Parties. Such agreement(s) will incorporate by reference the terms of this MOU.
2. The Parties agree to each designate a relationship manager for the long-term monitoring and management of this partnership. The Parties may also decide to form working

groups comprising representatives of each Party, which will be responsible for monitoring the development and execution of the Activities.

**Article IV**  
**Exchange of Information and Documents**

The Parties agree to exchange relevant information and documents as needed for the implementation of this MOU, subject to such restrictions and arrangements which may be required by either Party to safeguard the confidential nature of certain information and documents.

**Article V**  
**Recognition**

1. Subject to Paragraph 4 (Use of name, abbreviation and emblem) of the General Conditions, the Parties may acknowledge and disclose to the public this MOU and information with respect to the Activities, in accordance with the current policies of each Party and with the prior written approval of the other Party.
2. At public events, media conferences or meetings of any kind, representatives of each Party may speak about the collaboration related to this MOU, but strictly on its own behalf. Any unilateral media release by a Party relating to this MOU or the Activities undertaken hereunder will be shared with the appropriate communications lead of the other Party for review and consent at least five (5) business days in advance of release.

**Article VI**  
**Settlement of Disputes**

1. The Parties shall use their best efforts to settle amicably any dispute, controversy or claim arising out of this MOU.
2. Any dispute, controversy or claim between the Parties arising out of this MOU which is not settled amicably in accordance with the foregoing paragraph shall at the request of either Party be submitted to a tribunal of three arbitrators ("the Tribunal"). Each Party shall appoint one arbitrator, and the two arbitrators so appointed shall appoint a third arbitrator, who shall be the chairperson of the Tribunal. If, within 15 days of the appointment of two arbitrators, the third arbitrator has not been appointed, either Party may request the President of the International Court of Justice to appoint the arbitrator referred to. The Tribunal shall determine its own procedures, provided that any two arbitrators shall constitute a quorum for all purposes, and all decisions shall require the agreement of any two arbitrators. The expenses of the Tribunal shall be borne by the Parties as assessed by the Tribunal. The arbitral award shall contain a statement of the reasons on which it is based and shall be final and binding on the parties.

3. The invalidity or unenforceability of any provision of this MOU shall not affect the validity or enforceability of any other provision of the MOU.

### **Article VII Notices and Addresses**

Any notice to be given under this MOU shall be in writing and shall be deemed to have been made when it shall have been delivered to the party and address specified below:

For UN Women:        Alia El-Yassir, Regional Director Europe & Central Asia  
Regional Office  
Abide-i Hürriyet Cad. İstiklal Sok. No: 11 KEY Plaza Kat:8  
34381 Şişli, İstanbul, Turkey

For Partner:            Maksim Acevski, Auditor General of the State Audit Office  
Str. Pavel Shatev 2, Palata Emanuel Chuchkov  
1000 Skopje, Republic of North Macedonia

### **Article VIII Duration, Termination, Modification**

1. This MOU will become effective upon signature by both Parties and remain in effect for a period of two years thereof, unless terminated earlier by either Party in accordance with paragraph 2 below. The Parties may agree to extend this MOU for subsequent periods of one year.
2. Either Party may terminate this MOU at its sole discretion and shall endeavor to provide three months' prior notice in writing to the other Party. Any subsequent agreement(s) concluded pursuant to this MOU may also be terminated in accordance with the termination provision contained in such agreements. In such case, the Parties shall take the necessary steps to ensure that the Activities under this and/or any subsequent agreement(s) are brought to a prompt and orderly conclusion.
3. The following provisions shall survive the expiration or termination of this MOU:
  - (a) Article IV (Exchange of Information and Documents), Article VI (Settlement of Disputes);
  - (b) Paragraph 3 (Liability), Paragraph 4 (Use of name, abbreviation and emblem), Paragraph 5 (Privileges and immunities) and Paragraph 10 (Intellectual Property) of the General Conditions; and
  - (c) If the Partner is a non-UN intergovernmental organization, Paragraph 9 (Indemnification) of the General Conditions.

4. This MOU may be amended by mutual agreement of the Parties reflected in writing.

**IN WITNESS WHEREOF**, the duly authorized representatives of the Parties affix their signatures below.

*For UN Women:*



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**Alia El-Yassir**  
Regional Director  
Europe & Central Asia Regional Office

25.05.2021

Date

*For the State Audit Office*



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**Maksim Acevski, M.Sc.**  
Auditor General  
State Audit Office

\_\_\_\_\_  
Date

  
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## Annex I Description of Activities

The activities under this MoU will be carried out under the UN Women Project “Promoting Gender Responsive Policies and Budgets: Towards Transparent, Inclusive and Accountable Governance in the Republic of Macedonia” (2018-2022) implemented with the financial support of the Swiss Agency for Development and Cooperation (SDC) and Swedish International Development Cooperation Agency (SIDA).

The activities included in this MoU are as follows:

### **1. UN Women will be responsible for:**

- Providing capacity development support to SAO professionals on integrating gender perspective in audits to enhance public institutions’ accountability on the alignment of national gender equality policies with respective budget allocations, using gender responsive budgeting as a tool;
- Providing technical and expert support to the SAO in the process of defining and monitoring gender indicators in reports on budget execution;
- Support the SAO in the process of developing methodological note for integrating gender perspective in audits and following up on the findings and conclusions thereof;
- Facilitate cooperation and exchange of information with the Parliament to advance oversight and strengthen accountability to gender equality commitments;
- Support learning and knowledge exchange among Audit offices of the countries in the region;
- Facilitate regional exchange and learning from good practices on gender performance audits of Audit Offices in other European countries;
- Prepare communication and visibility materials related to the implementation of the activities as per this MoU.

### **2. The Partner will be responsible for:**

- Appointing a technical focal point that will facilitate the cooperation under the MoU;
- Facilitate the capacity and training needs assessments among SAO staff and identify and invite relevant professionals to take part in the trainings;

- Cooperate closely with UN Women and experts and provide inputs to the development of training agendas, materials, training evaluations and other relevant documents;
- Participate in events organized for exchange of learning and good practices on Gender Audit at country and regional level;
- Ensure participation of SAO employees in exchange study programmes organised by UN Women;
- Contribute to the development of communication and visibility materials on the activities and achieved results.

## Annex II. General Conditions of Cooperation

1. **Financial contribution:** The Activities will be implemented in accordance with each Party's regulations, rules, policies and procedures, subject to the availability of the necessary financial resources. Any transfer of funds between the Parties will be subject to a separate agreement in accordance with Article III.1 of the MOU.
2. **Legal status:**
  - a. Nothing in or related to this MOU will be construed as establishing a legal partnership, joint venture, employment, agency, exclusive arrangement or any other similar relationship between the Parties.
  - b. Neither Party has any right or authority to enter into any contract or undertaking in the name of, or for the account of, the other Party or to create or assume any obligation of any kind, express or implied, on behalf of the other, except as specifically set forth in this MOU.
  - c. Unless otherwise agreed between the Parties, the Partner or anyone it employs will not be considered an agent or official of UN Women and will not be entitled to any compensation or reimbursements.
3. **Liability:** Each Party will be liable for its own acts or omissions.
4. **Use of name, abbreviation and emblem:** Neither Party will use the name, abbreviation or emblem of the other Party, its subsidiaries and/or affiliates, without the express prior written approval of the other Party in each case. In no event will authorization of the UN Women name, abbreviation or emblem be granted for commercial purposes or for use in any manner that suggests an endorsement by UN Women of the Partner's products or services.
5. **Privileges and immunities:** The Partner will respect the status of UN Women as a public international organization of the United Nations system. Nothing in or relating to this MOU will be deemed as a waiver, express or implied, of any of the privileges and immunities of UN Women.
6. **Observance of the law:** The Partner will respect the laws applicable to it. The Partner will not permit any representative or official of UN Women to receive a direct or indirect benefit from this MOU or from any subsequent agreement(s) between the Parties.
7. **Assignment:** The Partner will not assign, transfer, pledge or make other disposition of this MOU or any part thereof or of any of its rights, claims or obligations under this MOU except with the prior written approval of UN Women. Any such unauthorized assignment, transfer, pledge or any other disposition will not be binding on UN Women.
8. **Non-waiver:** Any waiver by a Party of a breach of a provision of this MOU will not operate or be construed to be a waiver of any other breach of that provision or of any



breach of any other provision of this MOU. The failure by a Party to enforce any provision of this MOU will not constitute a waiver of that or any other provision of this MOU. Any waiver must be in writing and signed by the Party against whom enforcement is sought.

9. **Indemnification:** If the Partner is a non-UN intergovernmental organization, the Partner will hold harmless, defend and indemnify UN Women against all lawsuits, claims, costs and liabilities resulting from any intellectual property disputes or other disputes occurring under this MOU which arise out of acts or omissions of the Partner, its agents or employees.
  
10. **Intellectual Property:** This MOU does not grant to a Party the right to use materials belonging to or created by the other Party. Each Party will retain intellectual property rights in all materials developed and produced by it. The Partner recognizes the principle that the United Nations owns intellectual property generated by United Nations' programmatic and project activities for the common good and that the member states of the United Nations have the right to non-commercial use of the results of such programmatic and project activities. The Parties agree that, unless otherwise provided for in UN Women's regulations, rules, policies and procedures or its agreements concluded with the relevant host Government and/or any implementing partners, intellectual property produced as a result of the Activities shall be managed in a way that maximizes their public accessibility and allows the broadest possible use.