



# ECOSAI circular



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# F O R E W O R D

## Third Issue

ECOSAI Circular is the Journal of the Organisation of Supreme Audit Institutions of the ECO Member Countries (ECOSAI). It is published annually. In the year 2002 it was TCA's turn to publish the Circular at its own cost as per decision taken in 6th Governing Board Meeting held at Issyk-Kul Kyrgyz Republic on 22-25 May 2001.

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*I am pleased that the Turkish Court of Accounts is publishing this issue of the ECOSAI Circular, which is now marking its third year in this format.*

*At the 5th Governing Board Meeting held in Teheran in 2002 it was decided, after a thorough discussion, that the ECOSAI Circular or Journal be published to "highlight the independent and professional character of ECOSAI and cover the professional activities of the member institutions". Next year in Issyk-Kul, Kyrgyz Republic it was agreed by the Governing Board at its 6th meeting that the Circular should be published annually by the members of the Governing Board at their own expense.*

*I hope that the Circular will be the primary source of audit information by providing member institutions with a medium to exchange their experiences in the field of auditing and, furthermore be a vehicle for our training efforts. It goes without saying that such a circular will help ECOSAI develop healthily from its infancy into adulthood.*

*In this connection, may I echo President Seyed Kazem Mirvalad's request, took place in the Circular's first issue, from the heads of member SAIs. Kindly send your conceptual, practical and educational articles and other material on supreme audit and related fields and special reports and news items to the ECOSAI Circular.*

*I conclude by reiterating my confidence in the future of ECOSAI as an able Organisation where member SAIs exchange and share their knowledge and skills in the area of supreme audit; promote development of auditing standards; perform joint research activities and audits; and develop information and database on audit practices. Last but not least, I would also like to thank all the colleagues from abroad and home who put their devoted efforts and time in the publication of this edition regardless of their tight official duties.*

**Mehmet DAMAR**

President of Turkish Court of Accounts  
Member of ECOSAI Governing Board

# News in Brief



**Mehmet Damar**  
President of the  
Turkish Court of Accounts

## TURKEY

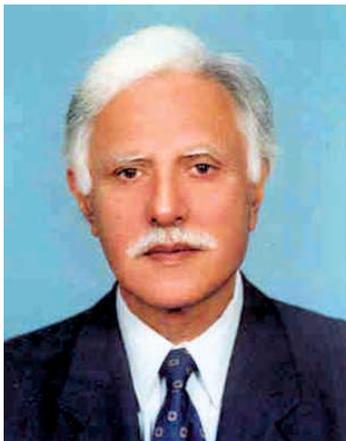
### **New President**

*Mr. Mehmet Damar was elected as President of the Turkish Court of Accounts*

On 22 May 2002 the Turkish Grand National Assembly (Parliament) elected Mr Mehmet Damar as the 33rd President of the Court of Accounts. His predecessor, Prof. M. Kamil Mutluer, retired on 15 June 2001.

Born in 1949, Mr Damar graduated from the Ankara Academy of Economic and Commercial Sciences in 1970 and started his career at the Turkish Court of Accounts (TCA) as an Assistant Auditor in 1974. Worked on various audit groups as an Auditor, Senior Auditor and Principal Auditor until he was elected by Parliament as a Member of Court in 1990. From 1990 to May 22, 2002 he served in the capacity of Court Member.

## PAKISTAN



**Muhammad Yunis Khan**  
Auditor General of Pakistan

### **New Auditor General**

*Mr. Muhammad Yunis Khan assumed oath of the office as the Auditor General of Pakistan on July 20, 2002.*

Mr. Khan had his schooling from Lawrence College Ghora Gali, a prestigious public school in Pakistan. He graduated from the Forman Christian College, Lahore and later on received degree in law from the Punjab University Law College, Lahore. His civil service career began in 1966 when he joined the Pakistan Audit and Accounts Service. After spending initially ten years in his parent service he moved to the Federal and Provincial Secretariats where he mostly worked in Economic Ministries.

He has had a varied career in public service, and specializes in financial management. He has attended numerous training courses/seminars abroad relating to International Trade and Finance, International law, Privatization Policy, Public Sector Management and Operations and Trade Promotion etc. In his various capacities he has negotiated many bilateral and multilateral agreements.

He served in key positions within Pakistan and abroad. He worked as an external auditor in UNICEF Headquarter in New York and as Commercial Councilor in the Pakistan's Embassy in Bonn, West Germany. He was Finance Secretary to the Provincial Government of North West Frontier Province for over five years. He was the Vice-Chairman, Export Promotion Bureau and then moved to the Ministry of Finance as Add Secretary (External Finance). On promotion he was appointed as the Finance Secretary to Government of Pakistan. He retired from that position and was appointed as the Auditor General of Pakistan in July 2002. As Secretary Finance to the Government of Pakistan, Mr. Khan was an important member of the Economic team which launched and sustained a comprehensive reforms programme for restoring the financial health of the country. Outcomes of the reforms carried out by the Government of Pakistan since 1999 have been widely acknowledged.

In his new assignment as Auditor General of Pakistan he has carried the same commitment to reforms. One of his first priorities after taking over as the Auditor General has been to initiate restructuring and modernization of the organization for equipping it for its assigned role in the public sector to help the government improve the standards of performance and accountability. His Highest priorities are to convert the Supreme Audit Institution of Pakistan into a truly professional body that discharges its responsibilities in accordance with best international practices.

# *Visit to the Turkish Court of Accounts by the Macedonian State Audit Office*



A delegation of Macedonian SAI, headed by Mr. Mito Naumoski Assistant General State Auditor, visited the TCA from November 5-10, 2002. The aim of the visit was to exchange experiences in different areas of auditing, and to strengthen the ties of mutual cooperation and existing friendship between the both SAIs.

The delegation consisting Ms. Dosta Skenderova, Senior Auditor, Mr. Maksim Acevski, Auditor and Ms. Sonja Bozinovska, Junior Auditor, after visiting President Mehmet Damar and Secretary General İsmail Benhür at their respective offices, had a two-day meeting with a team of TCA auditors.

Issues taken up during the meetings included:

- \* Legislation of the SAI,
- \* Status, organization structure and financing of the SAI,
- \* Access to information,
- \* Audit planning and methodology,
- \* Audit reports,
- \* Annual reports and others.

A social program in which a brief city tour of Ankara and excursion to Beypazari, a close town, followed the professional program.



# A VISIT TO THE TURKISH REPUBLIC OF NORTHERN CYPRUS



*Delegates and their spouses with Mr. Soner Vehbi, President of the TRNC SAI*

**D**elegations from Supreme Audit Institutions (SAIs) of Turkey, Azerbaijan and Kyrgyzstan visited the Turkish Republic of Northern Cyprus (TRNC) on 27- 30 June 2002 following the 7th Governing Board Meeting of ECOSAI held in Ankara on 24- 26 June 2002, at the invitation of Mr. Soner Vehbi, President of the Court of Audit of TRNC.

Delegations of Iran and Pakistan had informed that they would be unable to attend the visit due to their over load of work awaiting them back in their respective countries.

The visiting party included: Mr. Mehmet Damar, President of the Turkish Court of Accounts, Mr. İsmail Benhür, Secretary General, Messrs Necip Pekçevik and Kamil Duru, Members of the Court, Mr. Cevad Gürer, Head of International Relations Department and their respective spouses; delegates from the Azerbaijani Chamber of Accounts namely, Mr. Fakhraddin İsmayilov, Vice Chairman, Mr. Jafar Hasanov, Auditor and their spouses; and the delegation of the Kyrgyzstan Accounts Chamber consisted of Mr. Taalaibek Nurmanbetov, Deputy Chairman and Mr. Nurlan Toromyrzaev, Auditor.

In the evening of the first day of the visit His Excellency Rauf R. Denктаş, President of the Turkish Republic of Northern Cyprus gave a dinner party in the garden of the Presidential Palace in honour of the delegations.

On the second day, the delegates visited Mr. Soner Vehbi, President of The Court of Audit of TRNC, and were provided information about the TRNC Court of Audit by the President and high-ranking officials of the SAI of TRNC.



*Azerbaijani delegation with H.E. Rauf Denктаş, President of the Turkish Republic of Northern Cyprus*

Later in the day the guests were able to observe the activities of the TRNC Court of Audit as well as having the opportunity of visiting the places of interest and historical sites of all the districts in TRNC in an atmosphere of friendship.

The delegates left the Island on the 30 and 31 of June 2002

Mr. Namig Nasrulayev, who had been unable to participate the 7 th Governing Board Meeting and the visit to SAI of TRNC due to his participation in another international meeting, paid a special visit with Mrs. G. Nasrulayev to TRNC on 5-10 August 2002.



## The New Building of TCA

In January 2002 TCA moved to its new building at İnönü Bulvarı #45 Balgat. The new building unites the scattered TCA staff in five buildings throughout the old district of Ulus. The 9200 square metre building accommodates over 1500 staff in its 840 offices. It includes also facilities like a bank, PTT office, conference halls, day nursery, guesthouse, medical centre, meeting rooms and training rooms. The first international activity held in the new TCA Building was the 7th Governing Board Meeting of ECOSAI on 25 June 2002.



# Presidential Ordinance No. XXIII of 2001 Re-defining the Functions, Powers and Terms and Conditions of Service of the Auditor General of Pakistan

Pakistan has a federal system of government with four provinces constituting the federation. The Auditor General is appointed under Article 168 of the Constitution. Under the Audit & Accounts Order 1973 the Auditor General was responsible for preparing, maintaining, and auditing the accounts of the Federation and the provinces. In order to relieve him from the preparation & maintenance of accounts Presidential Ordinance NO. XXIII of 2001 re-defining the Functions, Powers and Terms and Conditions of services of the Auditor General of Pakistan was issued. The law came into force on July 1, 2001. Important articles of the Ordinance are produced below:

**Auditor-General to certify accounts.** The Auditor-General shall, on the basis of such audit as he may consider appropriate and necessary, certify the accounts, the compiled and prepared by Controller General of Accounts or any other person authorized in that behalf, for each financial year, showing under the respective heads the annual receipts and disbursements for the purpose of the Federation, of each Province and of each district, and shall submit the certified accounts with such notes, comments or recommendations as he may consider necessary to the President or the Governor of a Province or the designated District Authority, as the case may be.

**Provisions relating to Audit:** The Auditor-General shall-

(a) audit all expenditure from the Consolidated Fund of the Federation and of each Province and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(b) audit all transactions of the Federation and of the Provinces relating to Public Accounts;

(c) audit all trading, manufacturing, profit and loss accounts and balance sheets and other subsidiary accounts kept by Order of the President or of the Governor of a Province in any Federal or Provincial department; and

(d) audit, subject to the provisions of this Ordinance, the accounts of any authority or body established by the Federation or a Province, and in each case to report on the expenditure, transactions or accounts so audited by him.

**Audit of receipts and expenditure of holders of authorities substantially financed by loans and grants.-** Where any body or authority is substantially financed by loans or grants from Consolidated Fund of Federal Government or of any Province or of any district, the Auditor-General shall, subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit the accounts of that body or authority.

Explanation.- Where the loans or grants to a body or authority from the Consolidated Fund of Federal Government of any Province or of any district in a financial year is not less than five million rupees and the amount of such grant or loan is not less than fifty per cent of the total expenditure of that body or authority, such body or authority shall be, deemed, for the purposes of this section, to be substantially financed by such loans or grants as the case may be.

**Auditor-General to give information and undertake studies, etc.-** The Auditor General shall, in so far as the accounts enable him so to do give to the Federal Government, the Provincial Governments and the District Government, as the case may be, such information and to undertake such studies and analysis as they may, from time to time, require.

**Functions of Auditor-General in the case of grants or loans given to other authorities or bodies-**

1- Where any grant or loan is given for any specific purpose from the Consolidated Fund of Federal Government or of any Province or of any district to any authority or body, not being a foreign State or international organization, the Auditor-General may scrutinize the accounts by which the sanctioning authority satisfies itself as to the fulfillment of the conditions subject to which such grants or loans were given and for this purpose have the right of access, after giving reasonable previous notice, to the books and accounts of that authority or body:

Provided that the President, the Governor of a Province or the authority of a district, as the case may be, is of the opinion that it is not necessary to do so in the public interest.

2- While exercising the powers conferred on him by subsection (1), the Auditor-General shall not have right of access to the books and accounts of any authority or body if the law, by or under which such authority or body has been established, provides for the audit or the accounts of such authority or body by an agency other than the Auditor-General.

**Audit of receipts of Federation or of Provinces or of districts-** The Auditor-General shall audit all receipts which are payable into the Consolidated Fund or Public Account of the Federal Government and of each Province and in the accounts of each district and to satisfy himself that all such receipts which are payable into the Consolidated Fund, Public Account or any district account have been properly and correctly deposited and rules and procedures relating to which receipts are being fully observed and the systems are in place to ensure proper assessment and collection of government receipts.

**Audit on accounts of stores and stock.-** The Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Federation or of a Province or of a district.

**Powers of Auditor-General in connection with audit of accounts.-**

- 1- The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority-
  - (a) to inspect any office of accounts, under the control of the Federation or of a province or of a district, including treasuries, and such offices responsible for the keeping of initial or subsidiary accounts;
  - (b) to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection; and
  - (c) to enquire or make such observations as he may consider necessary, and to call for such information as he may require for the purpose of the audit.
- 2- The officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition
- 3- Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

**Audit of companies and corporations established in the public sector.**

- 1- The Auditor-General shall perform functions and exercise powers in relation to the audit including supplementary audit of the accounts of the public sector companies in accordance with the provisions of the Companies Ordinance 1984 (XLVII of 1984)
- 2- The duties and powers of the Auditor-General in relation to the audit of the accounts of corporations (not being companies) established by or under, law shall be performed and exercised by him in accordance with the provisions of the respective laws.
- 3- The Governor of a Province or the district authority may, where he is of opinion that it is necessary in the public interest so to do request the Auditor-General to audit the accounts of a corporation established under provincial law and where such request has been made, the Auditor-General shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation.

**Audit of accounts of certain authorities or bodies.-** Save as otherwise provided in section 11 where the audit of the accounts of any body or authority has not been entrusted to the Auditor-General by or under any law, he shall, if requested so to do by the President, or the Governor of a Province, as the case may be, undertake the audit of the accounts of such body or authority and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority.

**Budgetary Provisions.-** The Auditor General shall have the full powers to incur expenditures within the budgetary provisions.

**E** COSAI  
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✓ **Course on "Internal Control" scheduled to be held in Tehran, Iran from 18-31 January 2002 with the Financial Assistance of Islamic Development Bank.**

✓ **Governing Board Meeting, 3rd Seminar and 4th Congress/Assembly of ECOSAI in May 2003 at Tehran, Iran (mentioned at No. 10 of Minutes of Governing Board Meeting of ECOSAI held in Ankara; Turkey in June 2002).**

# Minutes of the 7<sup>th</sup> Governing Board Meeting of ECOSAI

## 25<sup>th</sup> of June 2002 - Ankara

1- The seventh Meeting of the Governing Board of ECOSAI was convened at Ankara on the 25 of June 2002. The venue was the new building of the TCA. Mr. Mehmet Damar, The President Turkish Court of Accounts welcomed the heads of the SAIs and delegates from the member SAIs to the convention. The delegations of the ECOSAI consisted of the following:

**Seyed Kazem Mirvalad**, President of ECOSAI and Supreme Audit Court of Iran  
**Ali Mohammad Ghasemi**, Director General of Administrative and Logistic Affairs, Supreme Audit Court of Iran  
**Hussein M. Abdullahi**, Director Economic Cooperation Organization Affairs Department Ministry of Foreign Affairs of Iran  
**Manzur Hussain**, Secretary General of ECOSAI and Auditor General of Pakistan  
**Zahid Saeed**, Director General, Office of the Auditor General of Pakistan  
**Fakhraddin Ismayilov**, Vice Chairman of the Chamber of Auditors of Azerbaijan  
**Jafar Hasanov**, Auditor of the Chamber of Accounts of Azerbaijan  
**Taalaipek Nurmanbetov**, Deputy Chairman of the Accounts Chamber of Kyrgyz Republic  
**Mehmet Damar**, President of the Turkish Court of Accounts  
**Ismail Benhür**, Secretary General of the Turkish Court of Accounts  
**Erol Akbulut**, Assistant Secretary General of the Turkish Court of Accounts  
**Cevad Gürer**, Head of International Relations Department of the Turkish Court of Accounts  
**Gülsün Canova**, Head of the Training Department of the Turkish Court of Accounts  
**Gül Nogay**, Principal Auditor, Turkish Court of Accounts  
**Fusun Karaman**, Senior Auditor, Turkish Court of Accounts  
**Cem Suat Aral**, Senior Auditor, Turkish Court of Accounts

2- Mr. Soner Vehbi, President of the Court of Audit of the Muslim Turkish community in Cyprus (TRNC) attended the meeting as an observer.

3- In his welcome address the President of the TCA wished the participants a successful convention. After this the President of ECOSAI, Mr. Seyed Kazem Mirvalad addressed the meeting. He expressed his thanks to Mr. Mehmet Damar for the excellent arrangement. He also thanked the Secretary General Mr. Manzur Hussain for the Secretariat's efforts to develop the organization. He delved into the training plans of the ECOSAI and mentioned the need for participation of all the members of ECOSAI through bilateral meetings. He wished for recognition by INTOSAI of ECOSAI and desired that effort be made in this regard. Full text of this speech is at Annex A.

4- Meeting then moved to consider the agenda suggested by the host and adopted the same.

5- Secretary General ECOSAI, Mr. Manzur Hussain presented his report to the BoG. He observed that the ECOSAI was a result of aspirations of member countries of the region to develop ties of cooperation in State Auditing. It was he felt, gradually maturing into a viable organization. He recounted the desire of the 6th BoG meeting for strengthening the ECOSAI. In carrying out some of the planned activities by the Secretariat, the Secretary General reported on the conduct of the first ECOSAI Training Seminar at Lahore during March 2002. Financial assistance by the Islamic Development Bank in holding the seminar was acknowledged. The training seminar was a success in terms of the feedback received from the participants as well as evaluators. He appreciated the cooperation of the member states in making the training advent a success. He informed that only half of the Islamic Development Bank grant had been expended on the first seminar and the balance had been refunded to the Bank. However he proposed to request the Bank for approving the refunded balance to hold the next course so that member states that could not avail of the first one could benefit.

6- The Secretary General's report also related developments in engaging other member SAIs and informed the house that in the current year they were expecting a visit from at least one SAI Head, and hopefully more exchange visits can be organized. Full text of his speech is at Annex "B"

7- Next the financial statements and accounts were presented by the Pakistani delegation along with the budget for three years. There were no observations hence these were adopted. Annex "C".

8- Next item of discussion was regarding contributions from members of ECOSAI. There were some arrears due from most members and it was decided that they may bring these contributions up-to-date. Secretary General raised two issues at this point 1) Preparation of accounts and election of an audit committee, 2) Association of non-active members. The Secretariat had received a formal request from Afghanistan to be included in the ECOSAI. Article 12.1 of the Charter allows membership through the Assembly.

President of TCA wished acceptance of Afghanistan in the ECOSAI and also supported appointment of an audit committee.

Mr Fakhraddin Ismayilov of Azerbaijan conveyed the respect of the Chairman of his Chamber of Auditors of Azerbaijan to ECOSAI and thanked the President of TCA for help and support. Mr. Jafar Hasanov of Azerbaijan then took the floor. He informed that his organization would now be representing Azerbaijan in the ECOSAI.

Mr. Taalaibek Nurmanbetov took the floor on the subject of the Kyrgyzstan's efforts to establish new contacts with non-active members. He suggested names of countries that could be contacted by the members. He reported of his contacts, especially Uzbekistan. Regarding participation of Afghanistan, he welcomed it

Stressing the ECOSAI's not being a political organization but a professional one, Mr. Soner Vehbi of TRNC expressed his wish to become a full member

Mr. Abdullahi of the Iranian delegation then spoke. He discussed the possibility of Afghanistan's participation in the ECOSAI and welcomed it. He requested an annual report of ECOSAI for the ECO Council of Ministers. He proposed to place the issue of participation to the ECO Council of Ministers in line with article no 7, Para 7.2, sub Para e of the ECOSAI Charter.

The Secretary General thanked and appreciated the efforts of SAI Kyrgyzstan to contact non-active members. Regarding the full membership of TRNC the matter was to be reconsidered by the assembly. He discussed the role of the secretariat in obtaining participation from non-active members. He spoke of the technical problems in tagging ECOSAI with the ECO Secretariat.

Mr. Damar of TCA felt that ECOSAI should not be under ECO. ECOSAI should be independent. After discussions, reconsideration of the matter to motivate other countries through Council of Ministers of ECO was postponed.

9- Next the Secretary General gave suggestions for an action plan for the current year.

In terms of the 6th BoG Meeting, the Secretariat suggested the following action plan of the ECOSAI during the year 2002:-

(a) Holding a second course on Performance Auditing by SAI Pakistan especially for those ECOSAI member countries who were unable to attend for some reasons during March 2002.

Auditors from all member states would however, be welcome. This would be subject to availability of funds from the Islamic Development Bank Jeddah and who will be approached for the purpose.

(b) Conducting a two weeks training programme by SAI Pakistan on Audit of Privatization; April 2003 .

(c) Issue of the ECOSAI Circular for 2002 by SAI Turkey and subject to their convenience conduct of training courses by SAIs Iran and Turkey in terms of the minutes of the 2nd Meeting of ECOSAI Training Committee held on 24th of May, 2001.

(d) Printing of the ECOSAI Directory by the Secretariat after confirmation of a draft by members of the ECOSAI.

(e) Exchange visits beginning by tour of Mr. Azmat Kangelidiev, Chairman of the Accounts Chamber of Kyrgyz Republic to Islamabad in October 2002.

Ms Gülsün Canova of TCA gave details of the training plan. In May 2003 course on budget procedures will be hosted by TCA with IDB assistance. Similarly, SAI Iran will hold a course on performance management auditing funded by IDB during October 2002. The Secretary General requested for the proposals so that IDB could be informed. He proposed meeting of the training committee in Islamabad. This was endorsed by the President. Action plan was approved.

10- For agenda item no 10 President SAI Iran briefed on holding 3rd International Seminar and 4th Congress of ECOSAI in May 2003 at Tehran. He stressed attendance of all members and presentation of country papers. The selected topics are:

**-Good governance and,**

**- Prevention and detection of fraud and corruption.**

Secretary General requested for the country papers at an early date (six months prior to the Seminar). Pakistan would write on good governance.

11- After discussions of the high cost of construction of a web site by the Secretariat, the SAI Turkey offered to host an ECOSAI home page under TCA web page, feasibility will be reported. Mr. Nurmanbetov stressed the need for a web site irrespective of cost.

12- Discussing other matters, the BoG approved an interim Auditing Committee consisting of Azerbaijan and Kyrgyzstan to audit accounts of the ECOSAI. President SAI Iran informed of holding the 8th BoG in Tehran with the connection of the Assembly in 2003.

13- With the above, the meeting was brought to close with expression of gratitude from the President to all participants and the host. Text of the closing address is at Annex "D".

14- We, the undersigned have read the minutes of 7th BoG and find them to our agreement.

**Mr. Seyed Kazem Mirvalad**

President of ECOSAI and Supreme Audit Court Iran

**Mr. Manzur Hussain**

Secretary General of ECOSAI and Auditor General of Pakistan

**Mr. Fakhreddin Ismayilov**

Vice Chairman, Chamber of Auditors Azerbaijan

**Mr. Mehmet Damar**

President of the Turkish Court of Accounts

**Taalaibek Nurmanbetov**

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