Annex No. 2

Approved by  
the order of the Precious Metals Department under the Ministry of Economy and Finance of the Kyrgyz Republic   
No. 10-p dated «15» June 2021

**PROCEDURE**

**for accounting, storage and writing off of certificate forms for the export of rough natural diamonds**

1. The Certificate forms for the export of rough natural diamonds (hereinafter - the Certificate forms), made in accordance with the contract for the production of Certificate forms, are accepted by the materially responsible person of the Precious Metals Department under the Ministry of Economy and Finance of the Kyrgyz Republic (hereinafter referred to as the Department) for storage. The Materially responsible person of the Department checks the compliance of the actual number of Certificate forms and their numbers with the data specified in the accompanying documents (invoices, receipts, etc.).

2. The Certificate forms are accounted for in the Inventory book of Strict Accounting Forms (hereinafter - the Inventory Book) using the pro-forma provided in Annex No. 1 to this Procedure, according to the numbers of the Certificate forms.

Sheets of the Inventory Book must be bound, numbered and signed by the head of the Department and sealed.

3. Storage of certificate forms is carried out in the safe box of the materially responsible person of the Department.

4. The materially responsible person of the Department transfers the certificate forms in the required quantity in the order of the sequence of numbers to the authorized official (state inspector) when importing and exporting precious stones with registration of an entry in the Inventory book. The issuance of Certificate forms to an authorized official (state inspector) is drawn up by a Certificate of Acceptance and Transfer (Annex No. 2).

5. The Information about the received Certificate forms is recorded in the Register of receipt and consumption of the certificate forms for the export of rough natural diamonds (hereinafter - the Register of receipt and consumption) in the Assay Examination Division using the pro-forma provided in the Annex No. 3 to this Procedure, indicating the date of receipt, quantity and numbers of the received Certificate forms.

6. Certificate forms are issued for registration and issuance in accordance with the Procedure for Registration and Issuance of a Certificate for the Export of Rough Natural Diamonds, taking into account the Kimberley Process Certification Scheme (hereinafter referred to as the Procedure for Registration and Issuance of a Certificate). Upon completion of the state control procedure for the export of consignments of rough natural diamonds from the Kyrgyz Republic to states that are not members of the Eurasian Economic Union (hereinafter referred to as the EAEU), or after setting up a compliance with the consignment of rough natural diamonds presented for export from the Kyrgyz Republic to states that are members of the EAEU, the documents and information specified in clause 1.3 of the Procedure for execution and issuance of the certificate are provided.

The numbers of the issued Certificate forms, indicating the date of issue of the Certificate form are recorded in the register of receipt and consumption.

7. The original and a copy of the Certificate form, which were drawn up and certified by the signature and seal of the state inspector of the Assay Examination Division, who, by the order of the Department, is entrusted with the responsibility of signing and certifying certificates for the export of rough natural diamonds, are issued to the applicant (exporter) in accordance with the Procedure for execution and issuance of the certificate against signature in the Register of Issuance of State Control Certificates for Rough Natural Diamonds and Certificates of Export of Rough Natural Diamonds of the Assay Examination Division.

8. A tear-off coupon of confirmation for the import of diamonds of the Certificate form, filled out by the authorized body of the country of the consignee of those rough natural diamonds that were exported from the Kyrgyz Republic, is sent to the Assay Examination Division, recorded by number and stored in the file of the Assay Examination Division along with a copy of the corresponding issued Certificate form.

9. The Certificate form, drawn up and issued to the applicant (exporter), but not used within the validity period of the certificate, must be returned to the Assay Examination Division of the Department.

In order to return an unused Certificate form, the applicant (exporter) must send a letter to the head of the Department, indicating the reasons for non-use and attaching the unused Certificate form.

10. The Assay Examination Division reports in writing to the head of the Department of those certificate forms that:

- have become unusable;

- have been damaged;

- weren't used and were returned by the applicant (exporter),

with indication of reasons for the incident and a request to write off the specified forms. The Certificate forms to be written off (if any) are attached to the official memo.

11. The writing off of the Certificate forms that were filled out and issued in the prescribed manner, became unusable, were damaged, were not used and were returned by the applicant (exporter), is carried out according to the Certificate on writing off the strict accounting forms (hereinafter – the Certificate) in due form, according to the Annex No. 4 to this Procedure. The Certificate lists the members of the write-off commission, indicates the date and number of the document to which this commission was assigned, the period for which the write-off is made, the numbers of the written off Certificate forms and the reasons for the write-off.

12. In the certificate forms that have become unusable, have been damaged, have not been used and have been returned by the applicant (exporter), the “written off” stamp is put in the presence of the commission members, reflecting the results in the Certificate.

The certificate is signed by the members of the commission and approved by the head of the Department.

The certificate is drawn up in two copies. One copy of the Certificate is kept by the materially responsible person of the Department, while the second copy is kept in the accounting office.

13. In case of loss of the Certificate form, an internal investigation is carried out, the results of which are formalized by order of the Head of the Department. The specified order is the basis for writing off the lost Certificate form.

Inventory checking of certificate forms, as well as registration of its results is carried out annually on the basis of the Department’s order.

14. The accounting office of the Department must immediately report in writing to the Head of the Department on cases of revealing discrepancies or shortages of the Certificate forms in order to take appropriate measures.

Annex No. 1

to the procedure for accounting, storage and write-off of certificate forms for the export of rough natural diamonds

**INVENTORY BOOK**

of Strict Accounting Forms

Institution \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Name of Strict Accounting Form \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Date | From whom it was received (to whom it was provided) | Basis (name of the document, number and date) | Receipt | | Consumption | | | Stock balance | |
| Quantity | Form number and series | Quantity | Form number and series | Signature of the person receiving the form | Quantity | Form number and series |
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Annex No. 2

to the procedure for accounting, storage and write-off of certificate forms for the export of rough natural diamonds

«\_\_\_» \_\_\_\_\_\_\_\_\_\_\_\_\_ 20 \_\_\_ Bishkek city

**CERTIFICATE**

of acceptance and transfer of certificate forms for the export of rough natural diamonds

In accordance with the Order of the Precious Metals Department under the Ministry of Economics and Finance of the Kyrgyz Republic No. \_\_\_ dated "\_\_\_" \_\_\_\_\_\_\_\_\_ 20 \_\_\_ this certificate of acceptance and transfer of certificate forms for the export of rough natural diamonds from a materially responsible person -

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(from) position Full name

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(to) position Full name

has been drawn up.

The Certificate forms for the export of rough natural diamonds from No. KG 0000\_\_\_\_\_\_\_\_ to No. KG 0000 \_\_\_\_\_\_\_\_ were sent in the quantity of \_\_\_\_ pieces.

The Certificate has been prepared in two identical copies, one copy for each party.

Delivered by: Received by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Annex No. 3

to the procedure for accounting, storage and write-off of certificate forms for the export of rough natural diamonds

**Register**

of the receipt and consumption of certificate forms for rough natural diamonds

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Issued certificate form No. | Certificate issue date | State Control Certificate No. | State Control Certificate date | Recipient country |
| Receipt on «\_\_\_» \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_: \_\_\_\_ pcs. From No. КG 00\_\_\_\_\_\_ to No. КG 00\_\_\_\_\_ | | | | | |
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Annex 4

to the procedure for accounting, storage and write-off of certificate forms for the export of rough natural diamonds

Approved by

Head \_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(signature) (Full name)

«\_\_\_» \_\_\_\_\_\_\_\_\_\_\_\_\_20 \_\_\_\_

C E R T I F I C A T E No. \_\_\_\_\_

on write-off of Strict Accounting Forms

dated «\_\_\_» \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_

Institution \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Materially responsible person \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The commission is composed of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(position, surname and initials)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Appointed by order (decree) No. \_\_\_\_\_\_\_\_ dated «\_\_\_» \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_, drew up this act No.\_\_\_\_\_\_\_\_ to certify that for the period from «\_\_\_» \_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_ the following are subject to write-off:

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| --- | --- | --- | --- |
| Strict Accounting Form | | Cause of cancellation | Date of destruction (burning) |
| number | series |
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Chairman of the Commission: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(position) (signature) (printed name)

Commission members: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(position) (signature) (Full name)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(position) (signature) (Full name)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(position) (signature) (Full name)