

Kiribati

Table A. Comprehensive Framework Fiscal Sector

CORE FRAMEWORK: National Descriptor: <i>(if different, please indicate)</i>	Central Government Operations Government Finance Statistics
ENCOURAGED EXTENSIONS: (as applicable) National Descriptor: <i>(if different, please indicate)</i>	General government and/or public sector operations
Information applies to: <i>(select from drop down list)</i>	Core Framework only
National Methodological Publication: <i>(as applicable, including information on how it may be obtained)</i>	Government Finance Statistics 1986-2001 They can be obtained from the National Statistics office, P.O.Box 67, Bairiki, Tarawa, KIRIBATI
CONTACT PERSON(S): <i>(Enter the contact information of a person in the following order on separate lines: Name, Title, Agency, Address, Telephone, Fax, E-mail Address Leave a blank line between two persons' information.)</i> Ms Kitanna Kiritian National Statistics Office Ministry of Finance and Economic Planning P.O.Box 67 Bairiki, Tarawa KIRIBATI Phone #: (686) 21816 Fax #: (686) 21272/21307 Email : statistics@tskl.net.ki	
DATE METADATA UPDATED:	November 2002

I. Analytical Framework, Concepts, Definitions, and Classifications

Describe the analytic framework used, identifying the main components that are published; the classification systems used; and any disparity (e.g., in scope or procedure) between data of different periodicity. If an international (or regional) statistical guideline is used, state in which respects the guideline is followed and in which respects national modifications are made. Major modifications should be particularly noted.

Analytical Framework, Concepts and Definitions:

The central Government operations are compiled and presented according to the GFSM 86 framework. The operations of the budget are recorded on a cash basis. No major departures from GFSM86 guidelines are known to exist.

Classification System:

Tax and nontax revenues classified according to GFSM86. Expenditure are classified by economic type and by function (COFOG)

II. Scope of the Data

Identify the coverage of institutional units, transactions, and geographic areas about which data are disseminated. Note any major departures from international guidelines (e.g., national accounts exclude units engaged in informal activities, central government excludes social security funds). Identify periodicity and timeliness of the data.

Unit Coverage:

All general government units within the budgetary sector. This excludes public enterprises. There is no social security fund, nor any lower level of government.

Transaction Coverage:

Covers all transactions included in the government budgetary process

Geographic Coverage:

The entire country is covered

Unrecorded Activity (as relevant):**Periodicity:**

Identify the frequency of compilation and dissemination of the data (e.g., monthly, quarterly, annual)

Annual

Timeliness:

Identify the lapse of time between the end of a reference period (or a reference date) and the dissemination of the data.

6-8 months

III. Accounting Conventions

The time of recording (cash, accrual, or other (specify)), valuation methods, and other accounting conventions should be specified.

Cash basis. Any foreign transactions are converted to Australian dollars using the rate issued by the Bank of Kiribati upon receipts.

IV. Nature of the Basic Data Sources

For the main components disseminated, indicate whether data are compiled from administrative records, surveys, censuses, or combinations of these. Briefly describe the means of data collection; where sampling is used, the sampling methods should be briefly described.

Accounting records from the Accounting Unit of Ministry of Finance and Economic Planning

International transactions (eg, external grants) from the Bank of Kiribati

V. Compilation Practices

Describe any adjustments made to the basic data sources (censuses, surveys, or administrative records). Include, as appropriate, a description of procedures for estimating missing values, grossing-up samples, consolidating data, cross-checking data sources, and reconciling alternative estimates. For price-adjusted measures, describe the general approach used.

The GFS is compiled after the Annual Account Reports has been released from the Accounting Division, Ministry of Finance and Economic Planning. All procedures follow government accounting guidelines including standard audit procedures. There are no constant price GFS estimates

VI. Other Aspects

Briefly describe any other aspects considered important, such as seasonal adjustment, base years, reference years, and disclosure control procedures.
The fiscal year is the calendar year (ended 31 December)

VII. Plans for Improvement
<i>Describe short-term (in the next year) and medium-term (2-5 years) plans for making improvements in the comprehensive framework and note any improvements that have been implemented in the past two years. Technical or other assistance needs that may be required for implementing these plans should also be noted, if applicable. If it has been determined that there are no shortcomings that need to be addressed, this determination should be explicitly stated.</i>
Recent Improvements: None
Short-Term Plans: To produce GFS on a six month basis
Medium-Term Plans: To recruit an extra staff to assist in the compilation of GFS To move toward GFSM2001 as resources permit
Technical Assistance/Financing Needs/Other Prerequisites:
Short-Term: None
Medium-Term: TA mission to review accuracy of existing system and to recommend strategies for improvement including a move toward GFSM2001