

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED
BY UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND**

ARTICLE 9, PARAGRAPH 2 UNCAC

MANAGEMENT OF PUBLIC FINANCES

**UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
(THIRTEENTH MEETING)**

- The Budget is a statement made to the House of Commons by the Chancellor of the Exchequer in November each year, on the nation's finances and the Government's proposals for changes to taxation. It is published after the Chancellor has made the announcements and is available online <https://www.gov.uk/government/publications/budget-2021-documents>.
- The government financial reporting manual (FReM) is the technical accounting guide for the preparation of financial statements. It complements guidance on the handling of public funds published separately by the relevant authorities in England and Wales, Scotland and Northern Ireland. In addition to the FReM, HM Treasury provides illustrative financial statements and supporting guidance on accounting matters helpful to those preparing financial statements <https://www.gov.uk/government/publications/government-financial-reporting-manual-2022-23>.