



# Green Budgeting in the System of Public Finance Management in the Republic of Uzbekistan

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# Agenda for Sustainable Development



✓The 2030 Agenda for Sustainable Development is rooted in human rights and a commitment to leaving no one behind. Because the Sustainable Development Goals are interdependent, achieving any of them requires effective climate action under SDG 13.



# Agenda for Sustainable Development



✓SDG 13 specifically calls on Member States to “promote mechanisms to strengthen capacity for climate-related planning and management... paying particular attention to women.” SDG 16 (peace, justice, and strong institutions) and SDG 17 (partnerships for the goals) are critical factors facilitating progress on all goals, including Goal 13. SDGs 16 and 17 respectively emphasize the need for responsible decision-making by representative bodies at all levels, with the participation of all sectors of society, as well as adequate financing.



# Legal Basis for Implementing Green Budgeting

- ✓ Resolution of the President of the Republic of Uzbekistan dated December 2, 2022, **No. PP-436** “On measures to improve the effectiveness of reforms aimed at the transition of the Republic of Uzbekistan to a “green” economy by 2030”;
- ✓ Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated May 1, 2024, **No. 257** “On measures to introduce mechanisms for tagging state budget expenditures for climate change impacts and compliance with national sustainable development goals”;
- ✓ Order of the Minister of Economy and Finance dated November 4, 2024, No. **23-200** “On the classification of state budget expenditures based on the principles of “green” budgeting and the approval of methodological guidelines for gender-oriented budgeting”;
- ✓ Order of the Minister of Economy and Finance dated December 30, 2025 No. **23-293** "On approval of plans for the implementation of "green" budgeting in the public finance management system until 2030".



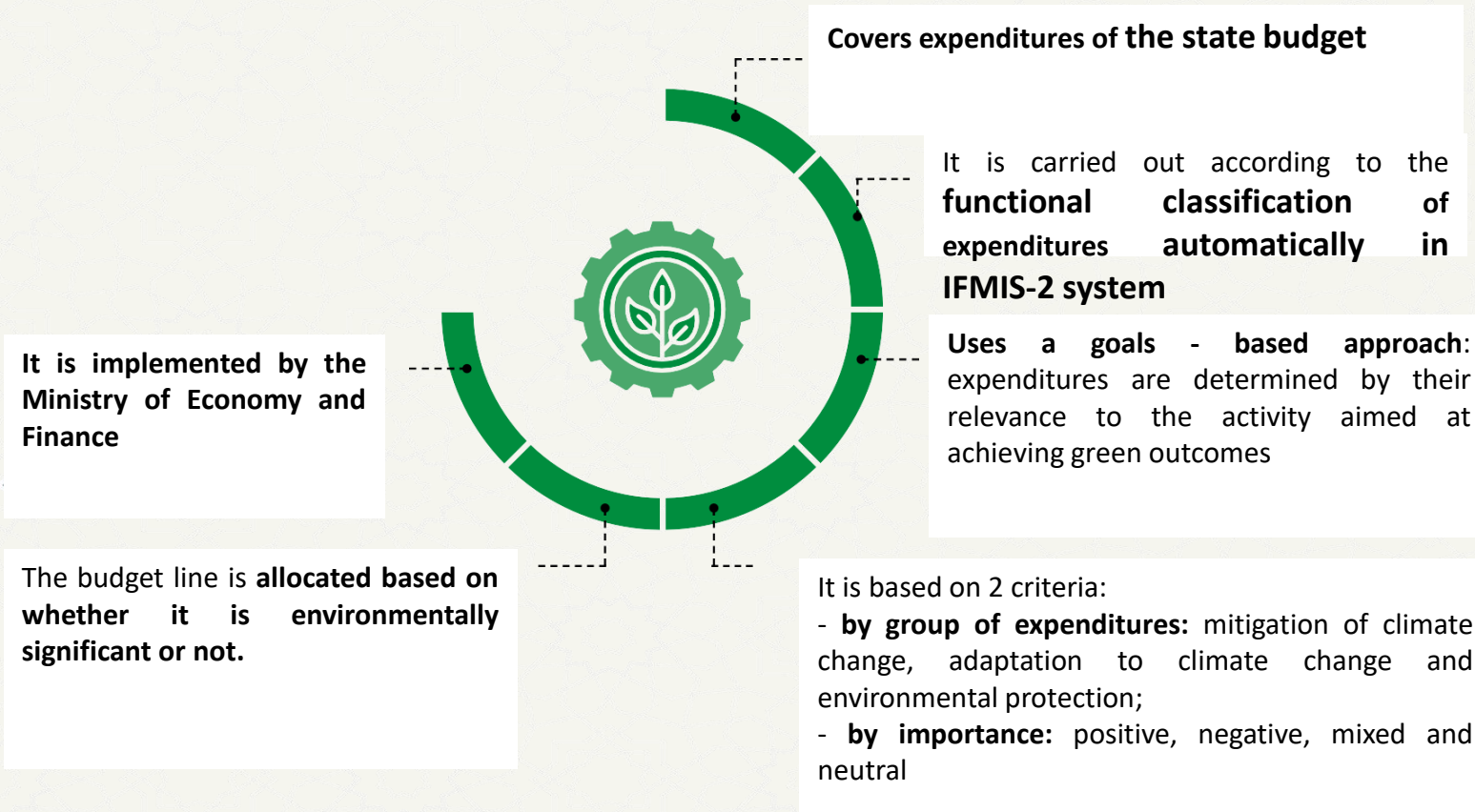
# Definition of Green Budgeting in the Legal Framework

- ✓ According to the order of the Minister of Economy and Finance of the Republic of Uzbekistan No. 3558-4 dated February 20, 2026 “On approval of the rules for the formation and execution of the State Budget of the Republic of Uzbekistan”, it is established that **the budget circular must take into account environmental goals and environmental protection at the stages of the budget process..**
- ✓ **Green budgeting** is the process of implementing fiscal policy, formation, approval, execution and reporting on the state budget, taking into account environmental goals and environmental protection (definition from order No. 3558-4).
- ✓ Development programs are drawn up for a three-year period in the form specified in Appendix 15 to the Rules and include the following: “the main directions, goals and objectives of development in all areas of the spending unit’s activities, as well as quality and quantity indicators, **including the creation of equal opportunities for women and men, as well as the environmental protection**” (subparagraph 2 of paragraph 49).



# Expenditure Classification Based on the Principles of Green Budgeting

## Classification of expenditures based on the principles of green budgeting



## Actions have been taken

1

The report on “Climate Public Expenditure and Institutional Review: Uzbekistan” (CPEIR) was prepared in collaboration with AFD and UNDP.

2

The first-ever report on Climate Public Expenditure and Institutional Review (analytical report) and the Climate Change Budget Integration Index (CCBII) assessment in Uzbekistan assessed the level of integration of climate change into the public finance management system.

3

The methodology "Green Tagging of State Budget Expenditures in Uzbekistan" was developed.

# Expenditure Classification Based on the Principles of Green Budgeting

Grouping of expenditures in the classification which is based on the principles of "green" budgeting



expenditures that have a **positive impact** on at least one environmental objective and have no negative impact



expenditures that have a combination of **positive and negative** impacts on environmental objectives



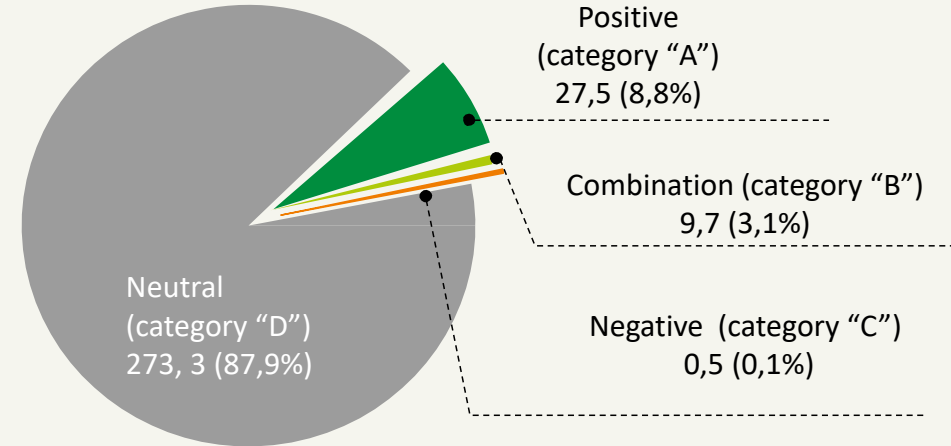
expenditures that have a **negative impact** on at least one environmental objective and have no positive impact



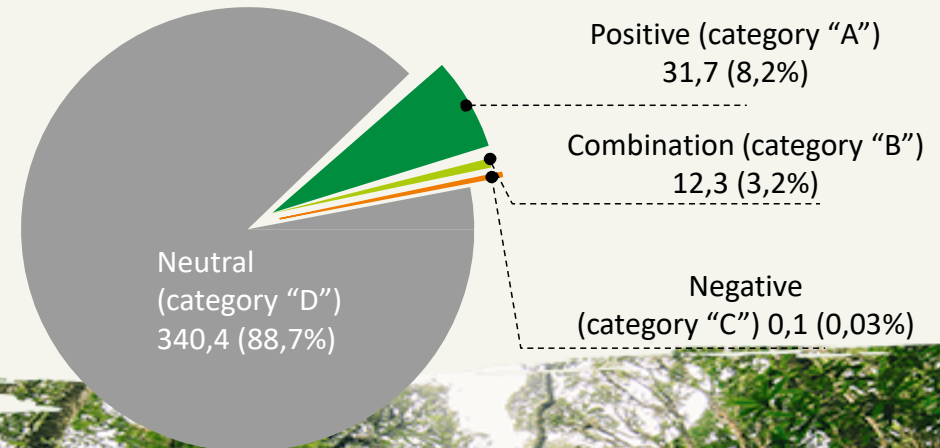
expenditures that have a **neutral impact** on all environmental objectives

## Classification Results

Execution of state budget expenditures in 2024 – 310,9 trln soum



Execution of state budget expenditures in 2025 – 383,9 trln soum





O'ZBEKISTON RESPUBLIKASI  
IQTISODIYOT VA MOLIYA  
VAZIRLIGI

# BUDJETNOMA

2026-2028

[https://api.mf.uz/media/filestore/2026-2028-yillar\\_uchun\\_Budjetnoma.pdf](https://api.mf.uz/media/filestore/2026-2028-yillar_uchun_Budjetnoma.pdf)





Thank you for attention!

