CLIMATE CHANGE BUDGET INTEGRATION INDEX ASSESSMENT: UZBEKISTAN

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CONTENTS

ABBREVIATIONS AND ACRONYMS

ADB	Asian Development Bank
AFD	Agence Française de Développement
CCBII	Climate Change Budget Integration Index
CC	Climate Change
CPE	Climate Change-related public expenditure
CPEIR	Climate Change Expenditure and Institutional Review
CoA	Chamber of Accounts
CSO	Civil Society Organisation
DFA	Development Finance Assessment
DP	Development Partner
EBRD	European Bank of Reconstruction and Development
GFMIS	Government Financial Management Information System
GONGO	Government-Organized Non-Governmental Organization
INTOSAI	International Organization of Supreme Audit Institutions
NDC	Nationally Determined Contributions
MoEF	Ministry of Economy and Finance of the Republic of Uzbekistan
MTFF	Medium-Term Fiscal Framework
NDC	Nationally Determined Contribution
NGO	Non-governmental Organisation
NSDG	National Sustainable Development Goal
PB	Program-based Budgeting
PEFA	Public Expenditure and Financial Accountability
PER	Public Expenditure Review
PFM	Public Finance Management
RU	Republic of Uzbekistan
SAI	Supreme Audit Institutuin
SDG	Sustainable Development Goals
UN	The United Nations
UNDP	The United Nations Development Program
UNFCCC	The United Nations Framework Convention on Climate Change
WB	The World Bank

INTRODUCTION

The Climate Change Budget Integration Index (CCBII) has been developed by the United Nations Development Program (UNDP) as a tool for measuring the level of integration of Climate Change (CC) into national Public Financial Management (PFM) systems. The assessment of the level of integration of CC in the PFM systems will bring a more systemic approach to, and objective validation of, the progress towards a CC-integrated PFM system. It can also set a baseline, help with the formulation of a prioritized reform agenda for CC integration; facilitate cross-country comparison; and build a platform for cooperation with development partners.

Country Context – Uzbekistan is one of the most vulnerable countries in terms of CC in the Eurasian region. The average rate of warming in Uzbekistan exceeds the average rate on a global scale – since the early 1950s, the average growth rate of air temperature throughout Uzbekistan has been 0.29°C every ten years, which is twice the global rate of warming. There has been an intense melting of glaciers, a decrease in water resources, and an increase in the number of extreme meteorological events – mudflows, avalanches, and droughts. These processes cause significant damage to the country's economy and the life of its population (BUR 2021). Without additional measures to conserve resources, the country may face a shortage of water, increased desertification and land degradation, an increase in the number of droughts and other dangerous phenomena. These could cause instability in agricultural production and pose a threat to the country's food security. In addition, Uzbekistan is facing one of the most acute problems for the Central Asian region – the environmental disaster of the Aral Sea, which is one of the largest environmental disasters in recent history (NDC 2021).

The task of tracking climate change finance for a country like Uzbekistan is challenging as the country is making the first steps towards introducing a comprehensive CC financial framework. This CCBII assessment is the first step towards understanding the level of integration of the CC in the national PFM system, identifying issues and gaps, and developing a country-specific and effective model of CC budget tracking and financial framework. This will enable the consolidation of efforts and resources to face the future risks and challenges caused by climate change in the country and support efforts for the country to reduce its emissions, in line with its Nationally Determined Contribution (NDC)[1].

Methodology – The assessment and index calculation were conducted using the methodology developed by the UNDP, which has been successfully piloted in several countries[2]. The methodology provides a multi-component assessment of several aspects of CC integration into PFM systems, each of which is independently assessed. The objective is to assess whether PFM practices and associated systems help enable the achievement of climate change policy outcomes.

The assessment and respective index calculation evaluate climate change mainstreaming in terms of the following 4 dimensions, however, each of the dimensions is divided into several categories and subcategories to facilitate query and grading:

- **Policy dimension** – the level of awareness of climate change policies, the recognition and commitment to integrate CC, as well as the availability of enablers to link CC policies with budgets;
- **System dimension** – the capacity and current practices of PFM systems to absorb CC dimension;
- **Accountability dimension** – the extent to which CC is part of the overall PFM accountability system;

[1] The Republic of Uzbekistan has increased its commitments in the updated NDC (NDC 2021) and intends to reduce specific greenhouse gas emissions per unit of GDP by 35% by 2030 from the level of 2010 instead of the 10% specified in the previous NDC (NDC 2018). The NDC 2021 envisages the achievement of the specified goal through (i) increasing the share of renewable energy in power generation to 25%, through construction of solar, wind and small hydropower plants; (ii) further introducing energy-saving technologies in industry, construction, agriculture and other sectors of the economy;(iii) introducing alternative fuels in transportation; (iv) improving productivity of agricultural land; (v) improving the solid waste management system; (vi) improving the water management system; (vii) expanding forest areas; and (viii) introducing effective incentives for resource mobilization.

[2] "Measuring the integration of climate change in PFM systems (draft for piloting purposes)", https://www.climatefinance-developmenteffectiveness.org/sites/default/files/topic/pdf/Measuring%20the%20integration%20of%20climate%20change%20in%20PFM%20systems%20(CCBII).pdf

- **Development Partners (DP) dimension** – the extent to which DPs' CC finance is integrated into national PFM systems.

The scope of the assessment – The scope of the CCBII assessment covers PFM processes related to the State Budget only, therefore State Targeted Funds, Extrabudgetary funds of budget institutions and International Public Finance is largely out of the scope of the assessment.

The process of CCBII assessment - The assessment was mostly conducted in the form of desk reviews, while some subcategories were assessed in close collaboration with country offices, including data collection and confirmation of specific parameters with government stakeholders. The assessment involved two aspects. First, a critical analysis of the Government of Uzbekistan's existing CC policies, plans and strategies, budget documents, budget planning and preparation guidelines, budget speeches, and national planning documents was undertaken. This provided an in-depth understanding of the relevant issues and allowed the extraction of the relevant information for developing Uzbekistan's CCBII. Second, interviews with government officials involved in CC budget planning, execution, and monitoring from various institutions were carried out to understand the actual practice.

When undertaking the scoring for the assessment, each score started from the lowest level and a higher score was not obtainable unless there was evidence that the lower rank was being met and/or exceeded. The information used in the assessment was for the last completed fiscal year (2021). If applicable, 2022 data were also used. All the exceptions from the general approach are documented and presented in the assessment.

SUMMARY ASSESSMENT

A. Policy (CCBII 4/30)

Uzbekistan is one of the most vulnerable countries in terms of climate change (CC) in the Eurasian region, and the Government of Uzbekistan attaches significant importance to CC mitigation and adaptation issues. Uzbekistan is a member of many environmental conventions, including the UN Framework Convention on Climate Change (UNFCCC), Kyoto Protocol, Doha Amendment to Kyoto Protocols, Paris Agreement, 2015-2030 Sendai Action Plan for Disaster Risk Reduction, etc. Uzbekistan is also strongly committed to achieving the Sustainable Development Goals (SDG).

The Government of Uzbekistan has adopted a number of strategic documents and action plans aiming at developing a strategic framework for the implementation of the mitigation and adaptation goals set in the Updated Nationally Determined Contributions under the UNFCCC (NDC 2021). The key high-level policy documents in terms of CC mitigation and adaptation are the "Strategy of Uzbekistan for its Transition to a Green Economy by 2030" (2019) and the updated "National Sustainable Development Goals (SDGs) and targets until 2030" (2022). In addition, activities related to specific measures of mitigation and adaptation to the effects of CC are reflected in many national sectoral strategies, plans and development programs.

However, the CCBII score of the "P. Policy" dimension (4 out of 30) suggests that despite recent Government measures to strengthen the public policy framework for CC mitigation and adaptation, there is still scope for further integration of these policies into the national PFM systems.

One of the key weaknesses is a lack of comprehensive and costed CC mitigation and adaptation policy framework, to effectively support the integration of CC into the budgeting framework.

In addition, the CC finance framework is not clearly defined, and there are no legislative requirements that mandate this. The scores for almost all categories of this dimension suggest that the CC policy in Uzbekistan, as a distinct policy direction, is not facilitated by the PFM system. Under the budgeting processes, CC policy is diluted in various sector development policies and not treated as a separate policy direction in any of the budgeting phases and processes.

This is also the case with respect to budget prioritization, where potential CC impact is not used as a factor in determining expenditure priorities, even in those sectors that are directly related to the CC policy.

B. System (CCBII 3/30)

In recent years, the Government of Uzbekistan has implemented a number of important measures towards the development and introduction of contemporary and effective PFM systems. The most important aspects of current PFM reforms in Uzbekistan are the continuous automation of budgeting and accounting processes, the gradual introduction of Program Budgeting, and the integration of the national sustainable development agenda into the PFM systems and practices.

However, the CCBII score of the "S. System" dimension (3 out of 30) suggests that current PFM systems in Uzbekistan are not yet sufficiently comprehensive so as to effectively integrate cross-cutting policy dimensions. Perhaps the most important limitation in this regard is the infant state of the introduction of Program Budgeting and the lack of Program classification to effectively link the budget appropriations to policy goals and targets.

Another important limitation is the lack of adopted country-tailored mechanisms and a methodology for identifying, tagging, classifying and measuring CC-related budget expenditures in various stages of the budget cycle in Uzbekistan.

The MoEF provides a simple SDG tagging of budget expenditures, and the results of tagging are presented each year in a separate section of the Citizen's Budget published by the MoEF. However, this tagging is a broad and ad-hoc exercise, which is implemented manually and based on expert judgment.. The MoEF, with the support of UNDP, is currently exploring the options for CC budget tagging in Uzbekistan and plans to

review the current SDG tagging practice to ensure coherency and integrity between the two taggings in the future.

No comprehensive official reports are released on CC public expenditures, while the reports that are published are fragmented and not comprehensive from a CC finance perspective. The lack of a CC tagging methodology and practice significantly contributes to this.

Nevertheless, the PFM reform measures currently being undertaken by the Government of Uzbekistan focusing on the introduction and rollout of Program Budgeting, budget performance reporting and SDG/CC budget taggings, will form a solid basis for further effective integration of CC policy into the PFM/budgeting systems in Uzbekistan.

C. Accountability (CCBII 6/30)

Uzbekistan is in the early stages of Program Budgeting (PB) reforms, and performance indicators (output, outcome) for state budget development programs (hereafter referred to as budget programs) were introduced in budget documentation (on a pilot basis) only recently. The coverage of PB performance information is quite small, making up about 10% of the total budget allocations of the Republican Budget in 2022. Since 2022 these performance indicators are available in budget planning documentation and the Budget Message. Although this percentage is planned to increase, full program budgeting information is only expected to be available by 2030.

Budget performance reporting is still in its infancy. Starting from the 2022 Annual Budget Report, and for the first time, the government envisages the inclusion of performance information for budget programs in the quarterly and Annual Budget execution reports. These reports are expected to be subject to internal and external audits and parliamentary scrutiny.

Due to the transversal nature, CC-related budget expenditures, as a rule, are diluted in expenditures of sectoral budget programs or expenditures and CC-related budget expenditures and performance information are not available or distinguished either in budget documents or budget execution reports.

The Law on “Parliamentary control”(2016) has introduced a stronger role for the Oliy Majlis (Parliament), which is tasked with questioning and examining the draft Budget from the moment it is submitted to the Parliament, as well as monitoring the execution of the budget. In addition, the Budget Code allows for a greater role of the Parliament in budget appropriations. The Parliament Commission of the Senate for Monitoring the Implementation of National SDGs conducts parliamentary oversight on the implementation of National SDGs.

However, the Parliament does not play any significant (distinct) role in CC budget scrutiny and this is partly explained by the fact that the budget documents (draft Budget and Budget Execution Reports) do not distinguish CC-related budget programs and expenditures. The Government does not provide any systemized reports on CC budget expenditures to the Parliament either –neither as part of the Budget reporting nor separately-, and no substantial hearings or discussions are held at the parliament specifically on CC budget expenditures. The actual capacity of the Parliament to effectively influence budget decision-making is minimal.

The Government has initiated important measures to support the development and strengthening of independent civil society institutions, ensure openness and transparency of state administration and budget information, and establish public control over the activities of state bodies. However, the level of CSO participation in budgeting, monitoring, and reporting Climate public expenditures is low.

The CCBII score of the “A. Accountability” dimension (6 out of 30) suggests that there remains further opportunity to build on recent progress to further enhance the accountability of CC budget expenditure.

D. Development Partners (CCBII 1/10)

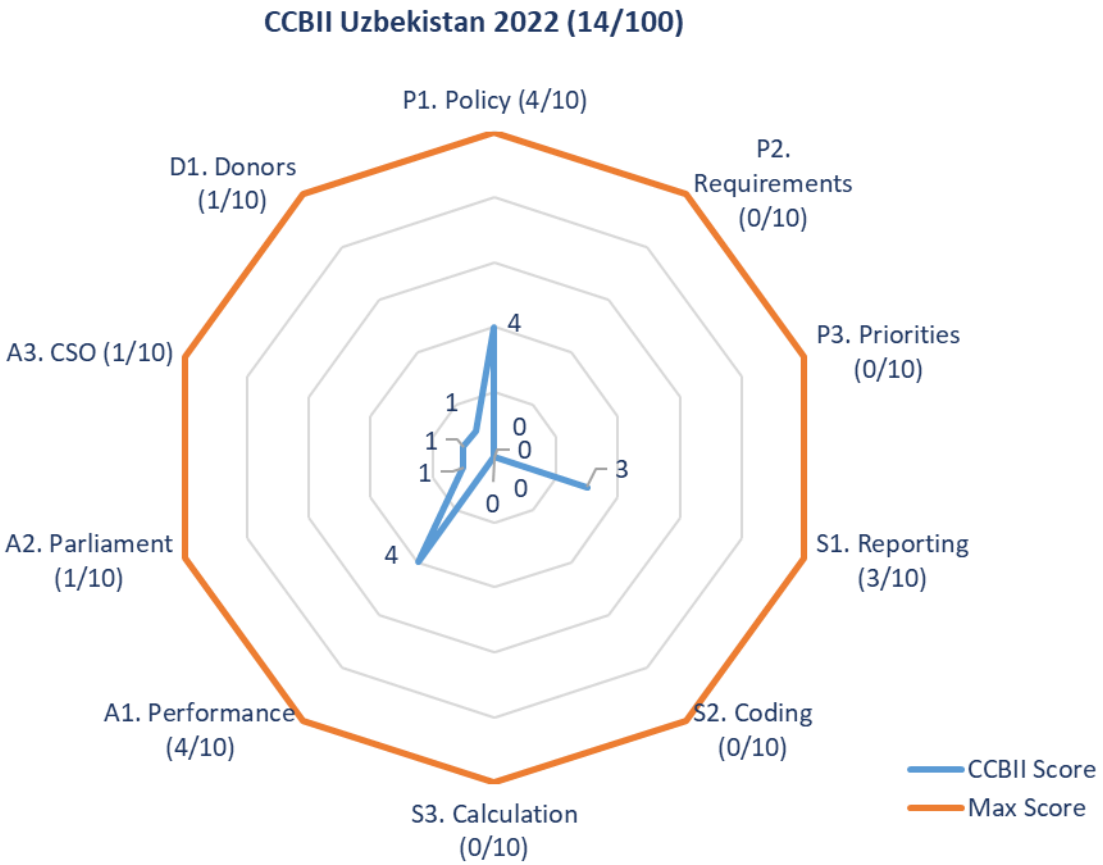
Since 2018, public international finance has become a relatively more important source of development finance in Uzbekistan. International organizations, such as the ADB, WB, AFD, EBRD, GEF, UN agencies and other Development Partners (DP) are actively promoting both CC mitigation and adaptation-related projects in Uzbekistan.

However, as the CCBII score of the "D. Development Partners" dimension (1 out of 10) suggests, the integration of public international finance into the national PFM systems is minimal. International public finance (external loans and official grants from DPs) is neither reflected in State Budget nor integrated into the national PFM systems, and it is generally out of the Treasury oversight.

The MoEF records and monitors public international finance (external public debt, humanitarian aid, technical assistance) and publishes quarterly reports on the proceeds and implementation of external loans. However, this information is not integrated into the PFM systems and the extent of relevance of this finance to CC mitigation and adaptation is generally not revealed.

International public finance is an important source of sustainable development finance and the current delink between the national budgets/PFM systems and international finance does not contribute to the credibility of national PFM systems or help to unlock untapped CC finance. It is also could be a significant limitation in terms of the development of a comprehensive CC Financing Framework in Uzbekistan.

Summary of scores for all dimensions CCBII



Dimension	Category	Score / Max
P. Policy	P1. Policy	**4** / 10
	P2. Requirements	**0** / 10
	P3. Priorities	**0** / 10
S. System	S1. Reporting	**3** / 10
	S2. Coding	**0** / 10
	S3. Calculation	**0** / 10
A. Accountability	A1. Performance	**4** / 10
	A2. Parliament	**1** / 10
	A3. CSOs	**1** / 10
D. Development Partners	D1. Donors	**1** / 10
CCBII		**14** / 100

SCORING BY CATEGORY

P1. Policy: Policy and Strategic Planning Context for CC (Score 4/10)

Despite recent government measures to strengthen the public policy framework for CC mitigation and adaptation, neither are sufficiently comprehensive.

The Government of Uzbekistan attaches significant importance to climate change (CC) mitigation and adaptation issues and has recently adopted a number of important strategic documents related to it. Despite this, the public policy framework in the area of CC mitigation and adaptation in Uzbekistan is not yet sufficiently comprehensive.

The three existing high-level policy documents defining public policy on CC mitigation and adaptation in Uzbekistan are the Updated Nationally Determined Contributions under the UNFCCC (NDC 2021), the Strategy for Transition of the Republic of Uzbekistan to a Green Economy for 2019-2030 (GES 2019), Green Growth Program and Action Plan for the Transition to a "Green" Economy and Ensuring "Green" Growth in the Republic of Uzbekistan until 2030 (Action Plan 2030). Other high-level policy documents are the updated "National Sustainable Development Goals (SDGs) and targets until 2030" (NSDG 2022) and New Uzbekistan Development Strategy for 2022-2026 (NUDS 2022). NSDG 2022 defines the country's long-term policy goals and targets specifically related to CC mitigation and adaptation, as well as defines 126 national SDG targets until 2030 with more than 10 indicators related to CC mitigation and adaptation. NUDS 2022 comprises goals on green economy (Goal 24) and environment protection (Goal 80) as well as related concrete policy measures.

These documents define policy priorities, directions and targets in terms of CC mitigation and adaptation and are generally consistent with each other. Both NSDG 2022 and GES 2019 do not address some important CC mitigation and adaptation areas. Action Plan 2030 address CC mitigation measures like the phasedown of unabated coal power, phase-out of inefficient fossil fuel subsidies, methane emission reductions considering the livestock development in the country, etc. (COP 26, 2021), as well as green budgeting and green taxation.

As policy documents, those are generally long-term visionary documents than comprehensive strategies with time-bound targets and action plans. Although the GES 2019 defines several important outcome indicators (targets) for CC mitigation and adaptation measures, they are not time-bound and it is not clear when and how these targets will be met during the implementation of the strategy. For most priority areas, no specific and time-bound performance targets (indicators) are set, while the activities and outcomes are not costed.

In this respect, the NDC 2021 envisages the adoption of a comprehensive National Strategy on CC Mitigation and a National Adaptation Plan aiming at coordinating public policies on CC mitigation and adaptation, as well as making them more comprehensive. These documents are currently being developed and are not yet adopted. Currently, efforts are underway to develop long term strategy of national economy decarbonisation in Uzbekistan, intending to formulate main directions and actions towards carbon neutrality 2050, taking into account Uzbekistan's increased NDC ambitions, as well as commitments and targets under several medium and long-term sector strategies (NDC 2021).

Apart from the mentioned four policy documents, the Government places significant role on sector development strategies to deliver CC mitigation and adaptation policy implementation. Policies and measures regarding CC mitigation and adaptation are spread across various sector development strategies and action plans. Development strategies of sectors closely related to CC policy (agriculture, water resources management, environmental protection, energy, etc.) contain some CC-related measures and policy targets, although the relation of those measures and targets to CC mitigation and adaptation and the link between the targets and implemented measures is not always clear. Estimates of implementation costs of those sector development strategies often do not cover all expenditures/interventions: they mostly cover externally financed projects/measures in the best case and usually do not take into account long-term fiscal affordability and constraints.

Budget documents defining the expenditure policies and priorities (Medium-Term Fiscal Strategy, Budget Message) do not outline CC policy as a distinct direction of public expenditures. These documents do not

reflect clear objectives, outputs and expenditure estimates specifically for CC mitigation and adaptation policies.

Summary Score: P1. Category	Score / Max
P1. Policy: Policy and Strategic Planning Context for CC	**6** / 10
P1.a. Existence of a specific high-level policy on CC	**1** / 1
P1.b. Level of endorsement of the CC policy/ies	**2** / 2
P1.c. Existence of specific policy targets and costing that can be linked with budgets	**2** / 3
P1.d. Reflection of CC policies in strategic budget documents	**1** / 4

P2. Requirements: Legislative and other procedural requirements on CC dimension for PFM (Score 0/10)

Legislative or other procedural requirements on CC financing do not exist.

Currently, there are no legislative or procedural requirements that identify and/or outline CC-related policy measures or expenditures in budget documentation. More generally, budget procedures and instructions do not contain specific requirements and/or guidelines for planning, institutional responsibilities, functions or templates for the expenditures of cross-sectoral policies.

Starting from 2019 the MoEF has implemented a simple SDG tagging of budget expenditures on the level of 16 SDGs[3]. This is, however, implemented as an ad-hoc stand-alone exercise, and is not integrated into current budget processes and procedures. Moreover, the tagging is largely based on expert judgment and there are no guidance notes or instructions in place regarding SDG budget tagging at this moment.

CC-related budget programs/ expenditures are scattered across budget programs/expenditures of various state agencies, so the institutional coverage of budget expenditures that could be considered CC-related is quite wide. However, CC is not considered a distinctive area of budget policy and expenditure priority, and neither is there an institutional setup or coordination mechanism defined for CC public finance.

No legislative or other procedural requirements are in place for State agencies to submit general estimates on how their sector programs/expenditures are expected to contribute to the CC policy objectives.

Summary Score: P2. Category	Score / Max
P2. Requirements: Legislative and other procedural requirements on CC dimension for PFM	**0** / 10
P2.a. Legislative or procedural requirements on CC finance presentation in budgets	**0** / 2
P2.b. Budget guidelines/instructions	**0** / 2
P2.c. Institutional scope of the requirements on CC finance	**0** / 3
P2.d. Nature of the information required	**0** / 3

P3. Priorities: Climate Change as a Priority in the budget system (Score 0/10)

CC policy and finance are not prioritized within the budget

Expenditure priorities in the budgeting process, in general, are based on development policy priorities. State budget agencies are normally focused on their sector development objectives and priorities during the budgeting process, and CC mitigation and adaptation, as a rule, are not a distinctive part of their expenditure priority framework. The cross-cutting nature of CC policy, together with the current state of the CC policy

[3] SDG 14 "Oceans" has not been nationalized by Uzbekistan

framework, also contributes to this.

The absence of a methodology and mechanisms for prioritization (selection criteria) of investment projects is a major problem in the area of public investments in infrastructure and social sectors (PIMA, 2019). To respond to this challenge, the government recently approved criteria for the selection of infrastructure investment projects to be included in development programs. However, these criteria do not recognize the impacts or benefits of CC mitigation and adaptation projects. This is despite the Strategy for Transition of the Republic of Uzbekistan to a Green Economy for 2019-2030 providing for the inclusion of "green" criteria in the priority areas of public investment and spending. Moreover, the development of the State Investment Program remains separated from the regular state budget preparation process, essentially delinking responsibilities for capital expenditure from maintenance and other current expenditures (WB, 2019). As for the prioritization of non-investment (current) projects, clear criteria for the budget prioritization and selection of projects are not defined in budget regulations and instructions.

Currently, there are no clear mechanisms or methodology in place for a technical, financial, and economic appraisal of budget expenditures. As a consequence, budget agencies apply various approaches to budget/ program appraisal and do not submit systemized assessments of how much their sector policies and budget programs/expenditures contribute to the CC policy objectives. According to the “Law On Environmental Expertise”, all capital investment projects (construction, capital renovation, etc.) that are financed from the State budget are subject to compulsory state environmental expertise. The conclusions of the expertise, together with other relevant information on investment projects, are submitted to the Ministry of Economy and Finance as part of the budget applications of state agencies. However, CC mitigation and adaptation are not distinct areas of environmental expertise, and there is no evidence that the impact of those projects on CC mitigation and adaptation is explicitly addressed in such assessments.

There are no specific coordination mechanisms for budgeting CC-related expenditures and there is no institutional unit or state body in charge of coordinating the CC finance during the budgeting process (CC budget formulation and CC budget allocation) either. These functions are scattered across several state agencies (especially in the case of adaptation); this is also reflected in the budgeting process. Due to the transversal nature of CC mitigation and adaptation, CC-related budget expenditures are scattered across sector budget programs/expenditures that are implemented, managed and coordinated by various agencies.

The category P3.d. "Adherence to ceilings" of the CCBII has not been assessed because at the moment of assessment information on CC-related budget programs/expenditures was not available.

Summary Score: P3. Category	Score / Max
P3. Priorities: Climate Change as a Priority in the budget system	**0** / 10
P3.a. Program/Project appraisal systems	**0** / 3
P3.b. Prioritization factors on CC	**0** / 3
P3.c. Institutional prioritization of the climate	**0** / 2
P3.d. Adherence to ceilings	**N/A** / 2

S1. Reporting: Climate Change Expenditure Reporting (Score 3/10)

The information on CC-related expenditures is fragmented. Comprehensive official reports on CC-related public expenditures are not published.

The only official document which presents the CC-related expenditures in a systemized manner is the First Biennial Update Report of the Republic of Uzbekistan under the UNFCCC (BUR 2021). The report contains information on the funds received/spent from foreign sources for CC mitigation. However, the report has wider objectives than reporting on actual CC-related public expenditures. Moreover, with a few modest exceptions, the report also doesn't specify CC-related expenditures from budget sources.

No special reports are presented for the CC-related expenditures carried out under the national budgets, nor are these expenditures tagged in budget execution reports so that they might be distinguished from expenditures in other sectors or for other priorities.

The Citizen's budgets published by the MoEF, contain information on budget expenditures on SDGs, including SDG 13 "Climate action", however, it does not capture the CC component sufficiently (see assessments for P2. and S2.).

The Chamber of Accounts (CoA) of the Republic of Uzbekistan carries out compliance and financial audits of republican and local budget expenditures and provides its opinion on the draft budgets and its conclusion on budget execution reports to the Cabinet of Ministers of the Republic of Uzbekistan and the Council of Ministers of the Republic of Karakalpakstan, Khokims of regions and the city of Tashkent, according to its annual program. The CoA audits the budget expenditures under various budget programs/appropriations that are related to CC; however, these audits do not focus specifically on CC issues and results.

The CoA also conducts audits of completed projects and programs financed from the sources of external public debt and provides quarterly information on those audits to the Parliament, the Administration of the President and the Cabinet of Ministers.

Summary Score: S1. Category	Score / Max
S1. Reporting: Climate Change Expenditure Reporting	**3** / 10
S1.a. Status of reports on CC expenditures	**1** / 2
S1.b. Nature of the CC budget expenditure reporting system	**1** / 4
S1.c. Validation of the reports on CC expenditures by the SAI	**1** / 4

S2. Coding: CC budget coding (GFMIS) (Score 0/10)

There are no mechanisms or procedures in place for the identification or coding of CC-related public expenditures.

Currently, Uzbekistan is taking the very first steps in establishing a financial framework for CC. At this stage of the reforms, CC-related public expenditures are not distinguished, identified or coded at any stage of the budgeting process (planning, appropriation, implementation, reporting, audit).

The MoEF provides a simple SDG tagging of budget expenditures, which covers CC-related SDG 13 as well. The results of SDG tagging are presented each year in a separate section of Citizen's Budgets published by the MoEF. However, this is a high-level (on the level of 16 SDGs[4])tagging that is implemented as an ad-hoc stand-alone exercise and is not integrated with current budget processes. Moreover, it is largely based on expert judgment and there are no guidance notes or instructions in place regarding SDG budget tagging at this moment. Due to the transversal nature of CC mitigation and adaptation policies and internal cross-cutting relations and overlaps between the 16 SDGs, this broad high-level SDG tagging does not capture the CC component sufficiently. The vast majority of CC-related expenditures are diluted in sectoral programs and expenditures and, in practice, are tagged under other SDGs[5]. To this end, the current practice of SDG tagging in Uzbekistan cannot be considered a specific CC budget tagging exercise. Furthermore, the SDG tagging exercise would benefit from a more transparent and robust methodology.

The MoEF, with the support of UNDP, is currently exploring the options for CC budget tagging in Uzbekistan and plans to review the current SDG tagging practice to ensure coherency and integrity between the two taggings in future.

[4] SDG 14 "Oceans" has not been nationalized by Uzbekistan.

[5] For example, expenditures on renewable energy are captured by SDG 7 "Ensure access to affordable, reliable, sustainable and modern energy for all". Overall 12 of the 17 global SDGs cover areas/targets directly or indirectly related to CC mitigation and adaptation.

Summary Score: S2. Category	Score / Max
S2. Coding: CC budget coding (FMIS)	**0** / 10
S2.a. Application of CC coding on budget allocations	**0** / 4
S2.b. Application of CC coding on budget actual expenditures	**0** / 4
S2.c. Availability and timeliness of the CC information	**0** / 2

S3. Calculation: Methodology for calculating CC finance (Score 0/10)

There is no methodology in place for CC-related public expenditure calculation and accounting.

The MoEF, with the support of UNDP, is currently exploring the options for CC budget tagging in Uzbekistan, including the methodology for identification, classification, and cost calculation of CC-related expenditures.

Summary Score: S3. Category	Score / Max
S3. Calculation: Methodology on calculating CC finance	**0** / 10
S3.a. Status of the CC finance calculation methodology	**0** / 2
S3.b. Accuracy of accounting CC finances	**0** / 4
S3.c. Criteria	**0** / 1
S3.d. Scope	**0** / 2
S3.e. Comparability	**0** / 1

A1. Performance: CC performance information (Score 4/10)

Performance budgeting and reporting are still in their infancy. CC-related performance information is not available or distinguished both in budget documents and budget execution reports.

Uzbekistan is in the early stages of Program Budgeting (PB) reforms, and performance indicators (output, outcome) for state budget development programs (budget programs) were only recently introduced into budget documentation. Performance indicators for budget programs are defined by the President's Decree on the Measures Ensuring the Implementation of the State Budget, following the approval of state budget law. For the 2022 State Budget, performance indicators were defined for 40 (out of 59)[6] first-level budget allocators (ministries, state agencies, etc.) of the Republican budget, covering 89 budget programs (mainly development programs)[7], which altogether make up about 10% of the total budget allocations of the Republican budget. Although this percentage is planned to increase over time, full program budgeting information is only expected to be available by 2030. This performance information of PB-based budget programs includes both outcome and output indicators that are mostly SMART[8].

Budget performance indicators mainly express the performance from the perspective of sector development policies and their relation to CC mitigation and adaptation (as a cross-cutting policy) are not defined or outlined in budget documentation. A preliminary study of budget programs of the sectors closely related to CC reveals that there are budget programs which have performance indicators that describe the budget performance from the CC policy perspective[9], but this is rare and most performance indicators are defined

[6] The total number of first-level budget allocators defined in the State Budget Law is actually 58, and the rest of the first-level budget allocators are presented under the "Other organizations" as a single appropriation.

[7] Overall number of budget appropriation lines with performance indicators is 118. However, 29 appropriations are not presented as distinctive budget programs, but rather appropriations for so-called "Recurrent expenditures" of the agency or investments. These expenditures have a rather high level of aggregation and in practice contain many activities of different natures and purposes. These appropriations are not considered distinctive budget programs under this assessment.

[8] SMART- Specific, Measurable, Achievable, Relevant and Time-bound

[9] For example "Change of the share of renewable energy sources in total annual electricity production", "Reduction of use of mineral-based fertilizers through the introduction of drip irrigation", "Water savings through the introduction of drip irrigation" etc.

in terms of other objectives.

Starting from 2022 Budget, budget performance indicators were presented in budget planning documentation, further reflected in Budget Message and provided to the Parliament for budget scrutiny. This information was included in the budget applications of state agencies, was available to the MoEF, and might be used in budget decision-making and revising budget ceilings/limits for state agencies. However, this process is rather new and only covers a small share of budget expenditures. Moreover, there is currently little information on how (or if) this performance information was used in budget discussions and decision-making.

Budget performance reporting is still in its infancy. From the 2022 Annual Budget Report, for the first time, the government envisages the inclusion of actual performance information for budget programs/expenditures in the quarterly and Annual Budget execution reports. These reports are expected to be subject to internal and external audits and parliamentary scrutiny[10].

Summary Score: A1. Category	Score / Max
A1. Performance: CC performance information	**4** / 10
A1.a. Availability of CC performance information	**1** / 4
A1.b. SMART-ness of indicators	**1** / 3
A1.c. Performance information used during budget planning/costing	**2** / 3

A2. National Parliament: Parliament's engagement in the CC budget discussions (Score 1/10)

Information submitted to the Parliament does not specify the relationship between budget expenditures and CC policy. No specific discussions are held at the Parliament in relation to CC public expenditures. The capacity of the Parliament to effectively influence budget decision-making is minimal.

The Law on "Parliamentary Control" has introduced a stronger role for the Oliy Majlis (Parliament), which is tasked with questioning and examining the draft Budget from the moment it is submitted to the Parliament, as well as monitoring the execution of the budget. The Budget Code also allows for a greater role for the Parliament in budget appropriations. Both the Legislative Chamber and the Senate of Oliy Majlis have Committees on Budget and Economic Reforms that scrutinize the budget and audit reports, as well as carry out parliamentary oversight of the State Budget's execution. In 2019 a special Budgetary Department/Office was established within the Legislative Chamber of the Oliy Majlis, which provides analytical and information support to the members of the Legislative Chamber during deliberation of the draft State Budget, approval, and control and monitoring of budget implementation and execution. However, the actual capacity of the Parliament to effectively influence budget decision-making remains minimal (DFA 2021).

During the budget process, the Parliament receives detailed information on budget revenues and expenditures, including medium-term macroeconomic projections and the fiscal framework, and has sufficient time to examine the draft Budget and make decisions before approval. Starting from BY 2022, the Parliament will also receive information on performance (output/outcome) indicators for the development programs of state agencies (40 agencies for 2022 budget). However, due to the novelty of performance information and insufficient capacity of the Parliament regarding budget performance and effectiveness analysis, the use of this information in parliamentary budget discussions and key decision-making is still limited.

The Senate and the Legislative Chamber of Oliy Majlis together have 22 Committees (10 in Senate and 12 in Legislative Chamber) which carry out parliamentary oversight over public policies, programs, expenditures and resource mobilization in various areas. However, none of those Committees has a clear and comprehensive mandate for parliamentary oversight in the area of CC mitigation and adaptation. The

[10] Resolution of the President of the RU N 73 (2021) "On Measures to Ensure the Implementation of the Law "On the State Budget of the Republic of Uzbekistan for 2022"

mandates of the Committee on Environmental Protection of the Legislative Chamber and the Committee on Aral Region Development and Ecology cover a wide range of CC mitigation and adaptation issues; however, CC mitigation and adaptation policy is not considered a distinct policy direction or area for these Committees. Due to the cross-cutting nature of CC policy, other Committees of Oliy Majlis are also involved in CC-related issues, such as the Committee on Industry, Construction and Trade (power sector, transport, construction, etc.), the Committee on Agrarian and Water Management Issues (agriculture, water resource management, forestry, etc.) and the Committee on Citizens' Health Protection.

The mandate of the Parliament Commission of the Senate for Monitoring the Implementation of National SDGs covers all 16 National SDGs, including CC-related SDG 13. The Commission conducts parliamentary oversight on the implementation of National SDGs and assists the Coordinating Council for Implementation of National SDGs in ensuring intersectoral coordination and an integrated approach to achieving the SDGs. The Commission reviews the draft annual budget for its sufficiency and compliance with National SDG implementation plans and conducts the analysis of the development of SDG-related areas. It organizes quarterly parliamentary hearings of the reports of the Coordinating Council for Implementation of National SDGs and can initiate thematic conferences, round tables, seminars and other events on the SDGs. However, during the assessment, no evidence could suggest that the Commission had substantial hearings and discussions that were specifically focused on SDG 13.

Overall, the parliament does not play any significant (distinct) role in CC budget scrutiny and this is partially explained by the fact that the budget documents (draft Budget and Budget Execution Reports) do not distinguish CC-related budget programs and expenditures. Neither does the Government provide any systemized reports on CC budget expenditures to the Parliament as well – either as part of the Budget reporting or separately. In addition, no evidence could suggest that substantial hearings or discussions are held at the parliament specifically on CC budget expenditures and their effectiveness and efficiency.

Summary Score: A2. Category	Score / Max
A2. National Parliament: Parliament's engagement in the CC budget discussions	**1** / 10
A2.a. Parliament committee on climate change	**1** / 2
A2.b. The role of the parliament on CC dimension during budget scrutiny	**0** / 3
A2.c. CC finance effectiveness/efficiency analysis	**0** / 3
A2.d. CC finance accountability	**0** / 2

A3. Civil Society Organisations (CSO): CSO participation in CC finances (Score 1/10)

The level of CSO participation in budgeting, monitoring and reporting Climate public expenditures is low.

Uzbekistan is undergoing a major political transition towards a decentralized, participatory democracy, where civil society is to become a major partner to the Government. The Government initiated important legal, regulatory and institutional reforms to support the development and strengthening of independent civil society institutions, ensure their activities, establish cooperation between state bodies and citizens, facilitate openness and transparency of the state administration, and establish public control over the activities of state bodies.

However, despite the growing number and vibrancy CSOs and enthusiasm in civil society in advancing public interests and voicing specific social needs, its participation in designing and implementing policies, promoting public interests, conducting advocacy campaigns, attracting investment and fundraising, implementing socio-economic development programs and regulations is still weak and the operational environment of independent civil society remains restrictive (DFA 2021).

The number of environmental CSOs is increasing every year. However, the number of CSOs, especially those specializing in CC mitigation and adaptation issues, is not large. Moreover, there are many government-organized NGOs (GONGOs) among them, which should not be mixed with genuine civil society (BTI 2022). NGOs like Ecological Movement of Uzbekistan, Ecological resource center Ekomaktab, etc., are involved

mainly in raising public awareness in the field of environmental protection, including through legislative, public and educational activities. Some non-governmental research institutes provide research, analytical reviews and reports in the field of environmental protection and CC mitigation and adaptation (BUR 2021). However, environmental CSOs are not actively involved in CC public finance issues.

A Public Council operates under the State Committee of the Republic of Uzbekistan on Ecology and Environmental Protection. This is a permanent consulting body with objectives of ensuring and coordinating the collaboration of the society in ensuring information openness and transparency, drafting environmental plans and programs, etc. The Council consists of 24 members, including representatives from NGOs, mass media and other representatives of civil society. However, the Council is not involved in CC finance issues, especially as it refers to public finance.

Uzbekistan is gradually moving towards increased transparency and openness of publicly significant information of State authorities (including fiscal and budget information), and increasing the involvement of civil society and citizens in the budgeting process. The Law of the Republic of Uzbekistan "On the Openness of the Activities of State Authorities and Management"(2014) enables a legal environment to ensure the transparency and openness of information about State authorities and their activities for civil society. Many services provided by state authorities and important information related to their activities have become available to civil society through a number of electronic platforms recently launched by the Government (https://data.egov.uz, https://regulation.gov.uz, https://my.gov.uz, etc.). Through such platforms, civil society also has the opportunity to participate in public discussions of draft legislative acts, which are subject to mandatory public discussions before being adopted. Across all state agencies, there are appointed staff members responsible for ensuring civil society access to information. Information on the scope of activities and general performance of state agencies is progressively becoming available on the official web pages of those institutions.

Fiscal and budget information has also been significantly improved and expanded, and it is widely available to civil society and citizens. In accordance with the requirements of the budget legislation, the draft State Budget, the medium-term fiscal strategy, the Budget Message, the approved Budget, and Budget Execution Reports, including conclusions of the Chamber of Accounts, and a lot of other fiscal information are subject to mandatory public disclosure[11]. This information is published on the Open Budget electronic platform launched by the MoEF (https://openbudget.uz) and on web pages of relevant budget institutions and is available to civil society. The Open Budget platform is a convenient tool not only for informing the public about budgetary parameters and indicators but also serves as a platform for civil society to submit and discuss opinions on budget documents and issues.

To promote the direct participation of civil society in the budget process, at least 5% of approved local budget expenditures and 30% of the additional sources of revenues[12] of all local budgets are directed to the financing of measures formed and chosen by the population of the communities on a participatory basis[13]. This process is facilitated through the Open Budget platform, which is used to organize the participatory budgeting process, including informing the public about the various stages and deadlines of the process, and for submission, voting and selection of budget proposals.

An essential improvement towards enhancing the transparency of public spending is the publication of Citizen's Budget from 2018. This provides civil society with relevant knowledge to participate as informed stakeholders and hold the government to account for how it manages public money. The goal of the Citizen's Budget is to improve the effectiveness of the budget process by ensuring wide awareness among citizens about the budget system, the drafting and execution of the budgets of all levels, as well as the budgets of the state targeted funds. It covers the goals and priorities of budgetary policy and simplifies the involvement

[11] According to the Budget Code (article 99) starting from 2022 the draft local budgets are subject to mandatory public discussion before their approval.

[12] According to the Budget Code (article 119) additional sources of local budget revenues are actual budget proceeds during the year in excess of the approved revenues of local budgets, including revenues from taxes and duties exceeding the planned/forecasted revenues, proceeds from the sale of state property, rights of land use, etc.

[13] The practice of participatory budgeting in Uzbekistan started in 2019 with smaller budget coverage (covering only 10% of the additional sources of revenues), which was later revised and increased in 2021.

of citizens in budget discussions and the implementation of monitoring processes (DFA 2021).

However, despite these important and far-reaching reforms, the direct participation of civil society in the process of developing the Republican Budget (designing budget programs, discussing budget expenditures, expected results and efficiency issues, setting spending priorities, etc.) is still limited. In that sense, the civil society is informed about the results of the budget process only when the main budget decisions are essentially made and, in practice, it has limited opportunity to influence them. This is equally relevant to CC mitigation and adaptation-related budget expenditures. Furthermore, CC issues are not considered a distinctive area of budget expenditure policy, and in that sense, no specific budget discussions are conducted on budget expenditures and results related to CC mitigation and adaptation.

Environmental CSOs prepare various studies and reports on CC mitigation and adaptation issues, risks and policies. Those reports, as a rule, do not contain financial analyses of climate public expenditures. State authorities have no obligation to use the findings and analyses contained in these studies and reports while preparing budgets, and there is no evidence that those reports are being used for budget decision-making.

CSOs do not directly participate in budget monitoring, reporting or evaluation processes, neither as part of the government's monitoring and reporting process nor in the form of undertaking independent budget reviews. This is equally relevant to CC mitigation and adaptation-related budget expenditures. This reflects that CC issues are not considered a distinct area of budget expenditure policy and CC-related programs and expenditures are not outlined or identified in budget documentation either.

Summary Score: A3. Category	Score / Max
A3. CSO: CSO participation in CC finances	**1** / 10
A3.a. Institutional partnership of CSOs with the government on CC finances	**0** / 3
A3.b. CSOs and the Budget preparation	**1** / 4
A3.c. CSOs and the Budget monitoring and reporting	**0** / 3

D1. Donors: Integration of CC activities of Development Partners in the national PFM systems (Score 1/10)

International public finance (external loans and official grants from DPs) is not reflected in State Budget revenues and expenditures and is not integrated into the national PFM systems. The Consolidated Budget contains the total amount of expenditures at the expense of external debt without further breakdown. The extent of relevance of these expenditures to CC mitigation and adaptation is not revealed.

Since 2018, public international finance has become a more important source of development finance in Uzbekistan. International organizations, such as the ADB, WB, AFD, EBRD, GEF, UN agencies and other Development Partners (DP), are actively promoting both CC mitigation and adaptation-related projects in Uzbekistan (DFA 2021). This support is provided through loans, official grants, and technical assistance projects.

However, international public finance is not reflected in State Budget revenues and expenditures. The funds of externally financed projects are held in bank accounts (as a rule, each project has a separate bank account) that are out of the Treasury system. They are not reflected in the budget management information systems (Public Financial Management Information System of the MoEF (FMIS) and Budget Accounting and Reporting Software of budgetary organizations (UzASBO)) and are not subject to primary treasury oversight.

The procurement, accounting, and other PFM procedures for externally financed projects are generally carried out in accordance with procedures set by the respective DPs which can be different from the national procedures. These funds and bank accounts are managed by Project Implementation Units (PIU) of the respective state budget agencies which serve as a link between the state agencies and Development Partners.

Information on external loans, official grants, and relevant projects are available for state budget agencies and the MoEF. The information flow between the donors and respective state agencies is primarily regulated by international or bilateral agreements.

The MoEF is the authorized body for keeping records and monitoring public debt (external loans), as well as humanitarian aid and technical assistance, and PIUs provide quarterly information to the MoEF on the proceeds and implementation of externally financed projects. MoEF publishes quarterly information on the proceeds and implementation of external loans. The Ministry of Investments and Foreign Trade is the state authority in charge of coordinating the processes of elaboration, preliminary selection and approval of project initiatives proposed for financing through external assistance (external grants), ensuring accountability of external assistance projects and monitoring their implementation. The legislation also defines procedural requirements for the development, approval and implementation of programs for attracting external assistance (grants) and cooperation with donors. Since December 1, 2019, state bodies (grant recipients) provide the Ministry of Investment and Foreign Trade with quarterly information on received and disbursed grants and ongoing projects of external assistance, which is also available to the MoEF.

However, as already mentioned, international public finance is not reflected in budget information management systems. Moreover, the information on externally financed grants and loans provided to the MoEF mostly does not clearly distinguish the relevance of external finance to CC mitigation and adaptation. Budget submissions of budget agencies, as well as State budget documents, do not include the planned and actual expenditures under the ongoing and forthcoming projects financed from external sources.

Starting from 2021, expenditures on state projects (programs) at the expense of external debt (external loans) are included in the expenditures of the Consolidated Budget of the Republic of Uzbekistan and are reflected in the Budget Message and the Law on the State Budget. However, these expenditures are not part of the State budget and do not cover external grants. Moreover, the information is very aggregated (presented as one line without a further breakdown) and the extent of relevance of these expenditures to CC mitigation and adaptation is not revealed.

Summary Score: D1. Category	Score / Max
D1. Donors: Integration of CC activities of Development Partners in the national PFM systems	**1** / 10
D1.a. Procedural requirements on CC planning, budget execution and monitoring/reporting in country's domestic PFM system for donor-related programs/projects	**0** / 2
D1.b DP's CC finance information systems	**1** / 2
D1.c. Presentation of DP's CC programs (budgets) in budget documentation	**0** / 2
D1.d. % of CC funds channeled through national PFM systems	**0** / 4

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Main Findings

Uzbekistan is currently taking its first steps in outlining a CC mitigation and adaptation finance framework and improving the link between the CC policies and the State Budget.

This first-ever CCBII assessment carried out in Uzbekistan assesses the level of integration of CC mitigation and adaptation policies and implementation practices into the country's PFM system. It can serve as a solid baseline for future progress evaluation in this regard.

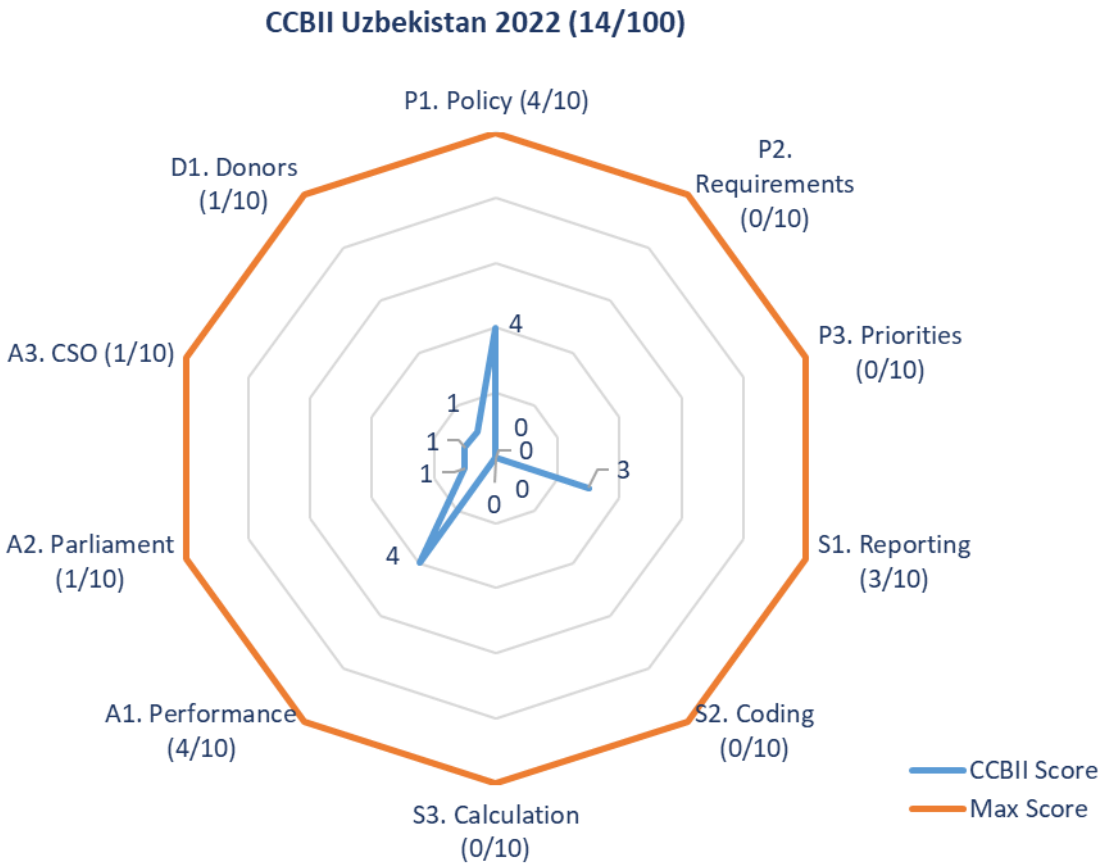
The estimated index (14 out of 100) and the scores for almost all dimensions suggest that, despite important progress, CC policy in Uzbekistan, as a distinct policy direction, is not effectively facilitated by the PFM system. In particular, the lack of a comprehensive and costed CC policy framework hinders the effective integration of CC into the budgeting framework. In addition, the current PFM/budgeting systems in Uzbekistan are not yet sufficiently comprehensive to effectively integrate cross-cutting policy dimensions. Perhaps the most important limitations are the infant state of the introduction of Program Budgeting and the lack of a Program classification that can effectively link the budget appropriations to policy goals and targets. Instead, due to its cross-cutting nature, CC policy is largely diluted in various sector development policies and budget programs/expenditures; it is not treated as a separate policy and expenditure direction in any of the budgeting phases and processes. The lack of adopted mechanisms and methodology in Uzbekistan for identifying, tagging, classifying and measuring CC-related budget expenditures further contributes to this challenge.

Despite the recent impressive measures to improve budget transparency and strengthen the role of the Parliament in budget scrutiny and parliamentary control, the role of Parliament and Civil Society in CC budget scrutiny is still limited. The Government does not publish or provide any systemized reports on CC budget expenditures to the Parliament – neither as part of the Budget reporting nor separately. No hearings or discussions are held at the Parliament specifically on CC budget expenditures and the capacity of the Parliament to effectively influence budget decision-making is minimal. The lack of program budgeting and budget performance reporting are among the main limitations in this regard.

Since 2018, public international finance has become a relatively more important source of development finance in Uzbekistan. However, the integration of public international finance into the national PFM systems is minimal. International public finance is neither reflected in State Budget nor integrated into the national PFM systems, and it is generally beyond Treasury oversight. If not addressed, this can potentially become a major limitation for the future CC Financing Framework in Uzbekistan.

The PFM reform measures currently being undertaken by the Government of Uzbekistan towards the introduction and rollout of Program Budgeting, budget performance reporting and SDG/CC budget tagging will form a solid basis for further effective integration of CC policy into the PFM/budgeting systems in the country.

Figure 1. Climate Change Budget Integration Index (CCBII) 2022



Summary Score (all dimensions)

Dimension	Category	Score / Max
P. Policy	P1. Policy	**4** / 10
	P2. Requirements	**0** / 10
	P3. Priorities	**0** / 10
S. System	S1. Reporting	**3** / 10
	S2. Coding	**0** / 10
	S3. Calculation	**0** / 10
A. Accountability	A1. Performance	**4** / 10
	A2. Parliament	**1** / 10
	A3. CSO	**1** / 10
D. Development Partners	D1. Donors	**1** / 10
CCBII		**14** / 100

Recommendations

The assessment shows that the country needs improvements across all dimensions of the CCBII in order to establish an effective CC finance framework. Perhaps the most important measure in this regard would be the improvement of current weak links between policies and budgets by introducing policy-based budget programs with performance indicators and performance reporting. Without these in place, the effective integration of CC policies into the existing budget system will remain challenging. Therefore, the acceleration of the deepening and broadening of the currently ongoing Program Budgeting reforms and the introduction of policy-based budget programs as the main objects of budget appropriations are of great importance.

Another important measure is the development and implementation of mechanisms and a methodology for identifying, tagging, classifying and measuring CC-related budget expenditures in various stages of a budget cycle. This work is currently being taken forward in conjunction with the UNDP.

International public finance is an important source of sustainable development finance. Further integration of this finance into the national budgets and PFM systems will improve fiscal consolidation and sustainability, and promote the credibility of national PFM systems, thus contributing to the country's attractiveness for development finance.

Below are some more specific measures that could help mainstream CC policy in the budget cycle.

	Recommended Actions
Policy/Strategic planning framework	• The development of high-level policy document(s) that will define the state policy in the area of CC mitigation and adaptation in Uzbekistan (i.e the National Adaptation Plan and CC mitigation strategy) is already underway. To establish a solid policy framework for CC mitigation and adaptation, and to maximize the linkages with budgetary processes it is recommended that these documents reflect the full scope of state policy in the sphere of CC adaptation and mitigation, including anticipated results (objectives, outcomes, main policy directions, outcome measurement indicators and time-bound targets). They should also identify the linkages between the implemented measures and climate-sensitive sectoral development policies. It is also important that these policies include cost estimates as well. • Establish a clear institutional responsibility for public policy (development, implementation and monitoring) in the field of CC mitigation and adaptation. Taking into account the current mandate and functional responsibilities of the Ministry of Ecology, Environmental Protection and Climate Change, one of the options could be entrusting the Ministry with those responsibilities. • Improve intersectoral coordination mechanisms for CC mitigation and adaptation policy and finance issues. In this regard, an Inter-Agency Council, established by the Government's Resolution (PQ-436, 2022), will be responsible for intersectoral coordination of CC mitigation and adaptation policy and financing issues, including CC public and international finance. It is recommended that the Council consists of members from the ministries and government agencies closely related to CC mitigation and adaptation policy implementation. It is also recommended that the representatives of relevant CSOs and research institutions participate in Council activities on a consultative basis. Also, a working group on CC finance can be established under the Council that will be responsible for CC finance issues, including coordination of CC budgeting and reporting. • Introduce requirements for development policies in climate-sensitive sectors (energy, agriculture, etc.) to identify/outline policy targets, measures and performance indicators within sectoral policies that are explicitly related to CC mitigation and adaptation policy.

	• Develop a comprehensive mapping of the entire CC policy framework (strategies, CC-related goals, objectives, outcomes, targets, policy measures, etc.), regularly update it and make it available to CC-related policy and budget decision-makers and CSOs.
CC budget tagging (CBT)	• Develop and adopt a roadmap or action plan for the introduction of CBT. The roadmap should describe the stages and timetable of CBT introduction. • Develop and adopt a country-tailored methodology/approaches for identifying, tagging, classifying and measuring CC-related budget expenditures. • Develop and adopt budget procedures (including stages, sequence of actions, main roleplayers, outputs, etc.) and develop document templates for CBT. • Consider the feasibility of automation of CBT processes and develop technical requirements for the integration of CBT into the budgeting software(s).
Budget programs and performance indicators	• Continue Program Budgeting (PB) reforms by consistently deepening and broadening the scope of its implementation. Where possible, implement PB primarily for sectors/agencies closely related to CC mitigation and adaptation. • To the extent possible, introduce policy-based budget programs with performance indicators as the main objects of budget appropriations. Define CC-related performance indicators for budget programs directly related to CC mitigation and adaptation. • Provide information on CC-related budget programs and expenditures (directions, magnitude and expected climate results) in budget documents. Ideally, it can be presented in Budget Message in the form of a separate annex.
Budget appraisal and expenditure priorities	• Establish standard criteria for project (including investment) appraisal, selection and prioritization • Consider the impact of budget expenditures on CC as one of the main criteria for project appraisal and budget prioritization, especially for public investment projects and for projects in climate-sensitive sectors (agriculture, energy, forestry, water, etc.).
Budget discussions	• Conduct budget discussions on CC-related budget expenditures and results. These discussions should be carried out under the guidance of the state bodies responsible for CC mitigation and adaptation policy development and intersectoral coordination. • Encourage more active involvement of CSOs in the budget preparation process, by engaging CSOs in budget discussions at earlier stages of budget development (for example, when state bodies are designing their budget programs/projects and performance indicators). • Within the scope of budget scrutiny, conduct parliamentary discussions on CC-related policy measures, budget expenditures and results, actively involving CSOs. Those discussions should be focused on efficiency and effectiveness matters.
Budget reporting	• Develop and introduce budget performance reporting mechanisms and procedures as envisaged under the framework of PB reforms. Performance reports should be an integral part of budget execution reports and subject to audit and parliament scrutiny. • Define legislative provisions and develop mechanisms for reporting to the Parliament on CC policy measures and results.
Capacity development	• Provide capacity development support to parliament and government institutions on CC finance and budget scrutiny.
External audit	• Develop and adopt performance audit standards and regulations for the Chamber of Accounts. Gradually introduce a practice of budget performance auditing. Performance audits of CC-related programs/projects should also consider performance in the context of CC policy goals and results.

ANNEX 1. INSTITUTIONAL SETUP OF CLIMATE CHANGE PUBLIC FINANCE IN UZBEKISTAN

The institutional framework of CC public finance in Uzbekistan is quite broad. It includes the Ministry of Economy and Finance and other core PFM institutions as well as a number of state and local institutions responsible for the development and implementation of public policy and budget programs/expenditures related to CC mitigation and adaptation. The table below presents the list of those institutions and their roles in terms of CC public finance.

Institutions	Roles in terms of CC public finance
Core PFM institutions	
Parliament (Oliy Majlis)	The Supreme Assembly of the Republic of Uzbekistan (Oliy Majlis) is the highest representative body of the State, which exercises legislative powers. Oliy Majlis is a bicameral parliament and consists of a Legislative (lower) Chamber and a Senate (upper chamber). The Legislative chamber is composed of 150 deputies, elected by territorial constituencies on a multi-party basis for a term of five years. The Senate consists of territorial representatives (senators) from the Republic of Karakalpakstan, each region of Uzbekistan (12) and Tashkent city. The President of the Republic of Uzbekistan also appoints 16 members of the Senate from the most authoritative citizens. All senators are elected for a term of five years. The Senate and the Legislative Chamber of Oliy Majlis adopt and amend the Constitution and laws of the Republic of Uzbekistan, legislatively regulate customs, currency and credit systems, and regulate problems of the administrative-territorial structure and alteration of frontiers of the Republic of Uzbekistan. Oliy Majlis approves the State's Budget and State's Budget Execution Report upon the receipt of the conclusion of the Chamber of Accounts. Both the Legislative Chamber and the Senate have a Committee on Budget and Economic Reforms that scrutinizes the budget and audit reports, as well as carries out parliamentary oversight over State's Budget execution.
Chamber of Accounts	The Chamber of Accounts of the Republic of Uzbekistan is the Supreme Audit Institution (SAI). Since November 2021, the Chamber is a full member of the International Organization of Supreme Audit Institutions (INTOSAI). It reports to the Parliament and the President of the Republic of Uzbekistan. Its mandatory activities include: (i) review and report on the draft budget, (ii) the external audit of the annual budget execution report, (iii) an in-depth review of the budget execution in at least two administrative regions each fiscal year, (iv) audits of the revenue and expenditures of political parties. It covers also (i) improvement of tax planning based on analysis of systemic violation; (ii) evaluation of local government budgets with a view of self-sufficiency; (iii) audits by order of the President on government and regional programs, decisions of the President as well as visits abroad; and (iv) audit of assets and liabilities of the State, management of gold and foreign exchange reserves, as well as operations carried out with precious metals and precious stones.
Government (Cabinet of Ministers)	The Cabinet of Ministers of the Republic of Uzbekistan is the executive power body ensuring guidance over the effective functioning of the economy, social and cultural development, execution of the laws, and other decisions of Oliy Majlis, as well as decrees and resolutions issued by the President of the Republic of Uzbekistan. The Prime Minister of the Republic of Uzbekistan organizes and directs the activities of the Cabinet of Ministers and is personally responsible for its performance. The Prime Minister presides at meetings of the Cabinet of Ministers and signs its decisions, intergovernmental treaties and agreements, in consultation with the President of the Republic of Uzbekistan. Budget authorities of the Cabinet of Ministers include (i) organization and coordination of the development of a draft law on the State budget of the Republic of Uzbekistan and a budget message and; (ii) submitting a

Institutions	Roles in terms of CC public finance
	draft law on the State budget and a budget message to the Chamber of Accounts and the Chambers of the Oliy Majlis of the Republic of Uzbekistan; (iii) coordination and supervision of the activities of state bodies on the execution of State budget and budgets of state targeted funds; (iv) reviewing and submitting the reports on the execution of State budget and budgets of state targeted funds to the Chamber of Accounts and the Chambers of the Oliy Majlis of the Republic of Uzbekistan; (v) considers proposals on amendments to the allocations from the Republican budget of the Republic of Uzbekistan and budgets of state targeted funds and submits to the Oliy Majlis of the Republic of Uzbekistan draft law on amendments and additions to the Law of the Republic of Uzbekistan on State budget; (vi) making decisions on the use of additional sources of the Republican budget and on the use of reserve fund of the Cabinet of Ministers; (vii) approves the maximum amount of budget allocations for the second level spending units.
Local State Bodies (Khokimiats)	Local State Bodies of the Republic of Uzbekistan are executive and representative (legislative) authorities at the level of regions, districts and cities. Local budget institutions comprise 14 First Tier Subnational (1 autonomous republic, 12 provinces, and 1 city) and 160 Lower Tier Subnational State Bodies (the regions and the republic are further divided into 160 districts and cities of regional (republican) subordination). Tashkent city is divided into arrondissements. The Councils (Kenghashes) of People's Deputies, led by Khokims, are the representative bodies of authority in regions, districts and cities. The Jokargy Kenes of the Republic of Karakalpakstan, Kengashes of people's deputies of regions and city of Tashkent, districts and cities are responsible for (i) reviewing and adopting the budgets of Local State Bodies; (ii) reviewing and approving reports on the execution of local budgets; (iii) establishing rates of local taxes and other compulsory payments within the limits established by law. The Khokims are appointed by the President and confirmed by an elected provincial council of people's deputies. The main responsibility of Khokims is to ensure the law-abiding behavior of citizens in their areas and the execution of laws, regulations and decrees issued by legislative bodies. The Khokims also oversee government development programs in their jurisdictions. The Council of Ministers of the Republic of Karakalpakstan, Khokims of regions and city of Tashkent, districts and cities are responsible for (i) drafting Local Budgets; (ii) considering proposals on amendments to the Local Budgets during the financial year; (iii) implementing Local Budgets; (iv) preparing budget execution reports and presenting to the Councils of People's Deputies; (v) monitoring of the completeness and timeliness of revenues to State budget and budgets of state trust funds; (vi) making decisions on the introduction of decreasing and increasing coefficients to the established rates for individual taxes determined by legislation, etc.
Ministry of Economy and Finance	The Ministry of Economy and Finance (MoEF) is responsible for: - developing, implementing, coordinating, and evaluating the economic development policy of the country, including (i) the development of medium and long-term Macroeconomic forecasts; (ii) coordination of the prioritization, selection and budgeting of public investment projects, and their subsequent monitoring and evaluation; and (iii) the development of the country's economic development strategies; - tax policy, budget preparation and execution in coordination with line ministries and all government institutions, including (i) development and organization of the implementation of macroeconomic and fiscal policies; (ii) management of the

Institutions	Roles in terms of CC public finance
	budgeting process: organization of strategic, medium-term and short-term (annual) planning of revenues (inflows) and expenditures (outflows). This includes the receipt and analysis of inflow projections and budget bids of State budget agencies; the programming of budget inflows and outflows for the next year, drafting of the Medium-Term Fiscal Strategy, Annual State Budget Law and Budget Message; (iv) organization of budget execution, including the Treasury functioning, and the preparation and submission of budget execution reports; (v) development of legal and methodological regulations in the PFM area (including budget planning, execution, and reporting) and associated monitoring. From the CC perspective, the MoEF is also responsible for the development of financial mechanisms to support the green economy, mobilizing financial resources through climate finance, and providing information on climate finance to Uzhydromet under the UNFCCC.
Tax Committee under the Cabinet of Ministers	Tax Committee is responsible for tax administration in the country.
Customs Committee under the Ministry of Economy and Finance	Customs Committees is responsible for customs administration in the country.
Institutions in charge of CC policy and budget expenditures	
Ministry of Ecology, Environmental Protection and Climate Change	The Ministry of Ecology, Environmental Protection and Climate Change of the Republic of Uzbekistan is in charge of policy development and implementation in the field of ***Climate Change***, ***Ecology*** and ***Environmental Protection (Biodiversity, Waste/Solid Waste Management),*** and ***forestation.*** From a CC perspective the Ministry is responsible for (i) coordination of work on climate change, ecology and environmental protection, forestation, ensuring interagency cooperation in the development and implementation of a unified policy in these spheres; (ii) prevention of offences in the field of environmental protection and forestation, rational use of natural resources and waste management; (iii) monitoring compliance with legislation in the field of waste management, implementation of measures included in the Roadmap of the Strategy for solid waste management; (iv) reducing the negative impact on the environment of hazardous waste; (v) reducing the volume of emissions of pollutants into the air from stationary and mobile sources, (vi) improvement of the system of ecological monitoring of the natural environment, and a climate monitoring system, including forecasts, data exchange and improvement of the environmental pollution monitoring system; (vii) making recommendations concerning adaptation measures and strategies.
Hydrometeorological Service Agency (Uzhydromet) under the Ministry of Ecology, Environmental Protection and Climate Change	The Hydrometeorological Service Agency (Uzhydromet) is a state body designated to ensure function of the Ministry of Ecology, Environmental Protection and Climate Change on the coordination of activities related to CC and achieve the goals and objectives of UNFCCC. The General Director of Uzhydromet is the ***Focal Point to UNFCCC***, the national designated authority of the Adaptation Fund. From a CC perspective the Agency is responsible for (i) weather forecasting and climate, extreme weather events, hydro-meteorological and agro-meteorological monitoring; (ii) preparation of National Communications and Biennial Reports under

Institutions	Roles in terms of CC public finance
	the UNFCCC; (iii) estimation of emissions and preparation of an inventory of greenhouse gases; (iv) preparation and updating of NDC; (v) preparation of the National Adaptation Plan; (vi) carrying out scientific research of CC processes, assessing the impact of their consequences on the natural environment, sectors of the economy and the population.
Ministry of Economy and Finance	From a CC policy perspective, the Ministry of Economy and Finance is the authorized body (i) for the coordination of activities to promote ***green economy*** and implementation of ***green growth*** principles, reduction of greenhouse gas emissions in the sectors of economy as the working body of the Government Interagency Council for coordination of measures on transition of the Republic of Uzbekistan to a "green" economy; (ii) to coordinate the implementation of activities under the Sustainable Development Support Mechanism in accordance with ***Article 6 of the Paris Agreement*** (December 12, 2015, Paris). The Ministry is responsible for (i) reducing the carbon intensity of GDP; (ii) ensuring that environmental aspects are taken into account in all sectors of the economy; (iii) the coordination and implementation of projects on the reduction of greenhouse gas emissions in the national economy sectors. The Ministry participates as the executive body responsible for the regulation, coordination of implementation and management of greenhouse gas trade at the international and national levels (Emission Trade System - ETS, Joint Credit Mechanism - JCM, etc.) as well as for monitoring and reporting during the implementation of projects in this area.
Ministry of Energy	The Ministry of Energy is the state body in charge of policy development and implementation in the field of ***Energy*****.** From a CC policy perspective, the Ministry is responsible for carrying out state policy in the field of (i) energy-saving and reducing the energy intensity of the economy; (ii) stimulating the introduction of advanced resource and energy- saving technologies in the sectors of the economy and the household sector; (iii) developing renewable energy sources; (iv) expanding the production and use of motor fuel with improved environmental characteristics; and (v) ensuring access to a modern, inexpensive and reliable energy supply. The Ministry is the authorized body on the development of ***"green" energy***, and in particular the large-scale introduction of renewable energy sources and hydrogen energy, as well as increasing energy efficiency and reducing the energy intensity of manufactured products.
Ministry of Agriculture	The Ministry of Energy is the state body in charge of policy development and implementation in the field of ***Agriculture*****.** From a CC policy perspective, the Ministry is responsible for carrying out state policy in the field of (i) increasing yield and average productivity of production of basic types of food agricultural products; (ii) achieving a neutral balance of land degradation; (iii) introduction of modern resource-saving agricultural technologies; (iv) reducing the negative impact of the agro-technical complex on the environment. The Ministry is in charge of the implementation of projects aimed at application of climate-resistant and water-saving technologies in agriculture.
Ministry of Water Resources	The Ministry of Water Resources is the state body in charge of policy development and implementation in the field of ***Water Resources Management*****.** From a CC policy perspective, the Ministry is responsible for (i) improving water use efficiency; (ii) improving the methods for monitoring reclamation lands. The Ministry is in charge of the implementation of projects for the introduction of climate-resistant and water-saving technologies in water management.
Ministry of Transport	The Ministry of Transport is the state body in charge of policy development and implementation in the field of ***Transport*****.**

Institutions	Roles in terms of CC public finance
	From a CC policy perspective, the Ministry is responsible for (i) revising the standards for air emissions from road transport, taking into account international standards (transition to environmentally friendly fuel in accordance with Euro-4 and higher standards); (ii) expansion of production and use of vehicles with improved characteristics of energy efficiency and environmental friendliness in accordance with Euro-4 and higher standards, electric vehicles, cars with hybrid engines and gas-fueled; (iii) gradual transfer of public transport to natural gas fuel and electric traction; (iv) promotion of cycling in large cities and towns of the country. The Ministry is in charge of the implementation of projects on the transition to environmentally friendly fuel in accordance with Euro-4 and higher standards.
State Forestry Agency under the Ministry of Ecology, Environmental Protection and Climate Change	From a CC policy perspective, the Agency is a state body designated to ensure function of the Ministry of Ecology, Environmental Protection and Climate Change on the development and implementation of measures to prevent desertification, reforestation, protective afforestation and afforestation of the dried bottom of the Aral Sea. Providing information on forestry for estimating greenhouse gas emissions and updating NDC. The Agency is in charge of the implementation of projects to prevent desertification, reforestation and protective afforestation.
Ministry of Construction, Housing and Communal Services	The Ministry of Construction, Housing and Communal Services is the state body in charge of policy development and implementation in the field of ***Construction, Housing and Communal Services (Residential Heating and Waste Management, Wastewater Treatment).*** From a CC policy perspective, the Ministry is responsible for (i) the development of a methodology for assessing the energy efficiency of buildings and structures; (ii) the implementation of energy-efficient and energy-saving innovative projects and solutions in construction; (iii) the introduction of resource and energy-saving technologies and equipment into the system of housing and communal services, including equipping housing and communal services with modern metering and control devices; (iv) introduction of decentralized heat supply systems for multi-apartment housing stock, social and other facilities; (v) introduction of energy-efficient technologies for heat energy generation, including renewable energy sources; (vi) improving the efficiency of wastewater treatment.
Ministry of Investment, Industry and Trade	From a CC policy perspective, the Ministry is responsible for (i) attraction of foreign investments, as well as loans and grants from international financial institutions, foreign government financial organizations and other foreign donors for the implementation of the activities specified in the Strategy of the Republic of Uzbekistan for the transition to a "green" economy; (ii) the introduction of resource and energy-saving technologies and equipment into industry sectors; (iii) mobilizing financial resources through climate finance. The Ministry is in charge of the ensuring coordination of the development and effective implementation of state development programs, investment programs and projects.
Innovative Development Agency under the Ministry of Higher Education, Science and Innovation	From a CC policy perspective, the Agency is responsible for the introduction of green economy technologies. The Agency is in charge of the implementation of innovations in the systems of environmental protection and nature management, and agriculture.

Institutions	Roles in terms of CC public finance
Ministry of Emergency Situations	From a CC policy perspective, the Ministry of Emergency Situations is the state body in charge of policy development and implementation in the area of ***Disaster/Disaster Risk Management***.
Ministry of Health	From a CC policy perspective, the Ministry of Health is the state body in charge of policy development and implementation in the area of ***Public Health***.

ANNEX 2. CCBII ASSESSMENT BY CATEGORIES

Category/ Subcategory	Query	Grade	Means of Verification	Score
P1. Policy: Policy and Strategic Planning Context for CC				
P1.a. Existence of a specific high-level policy on CC	Is there a high-level multi- year (covering more than 5 future years) policy document on climate change in the country?	1: Yes and it is finalized within the last 60 months	High-level policy documents defining public policy on CC mitigation and adaptation in Uzbekistan are the Updated Nationally Determined Contributions under the UNFCCC (NDC 2021), the Strategy for Transition of the Republic of Uzbekistan to a Green Economy for 2019-2030 (GES 2019), Green Growth Program and Action Plan for the transition to a "green" economy and ensuring "green" growth in the Republic of Uzbekistan until 2030 (Action Plan 2030). Other high-level policy document are: - the updated "National Sustainable Development Goals (SDGs) and targets until 2030" (NSDG 2022) that defines the country's long-term policy goals and targets specifically related to CC mitigation and adaptation; - New Uzbekistan Development Strategy for 2022-2026 (NUDS 2022) that comprises goals on green economy (Goal 24) and environment protection (Goal 80) as well as related concrete policy measures. These documents define policy priorities, directions and targets in terms of CC mitigation and adaptation and are generally consistent with each other. Both NSDG 2022 and GES 2019 do not address some important CC mitigation and adaptation areas. Action Plan 2030 For example, GES 2018 2019 does not address CC mitigation measures like the phasedown of unabated coal power, phase-out of inefficient fossil fuel subsidies, methane emission reductions considering the livestock development in the country, etc. (COP 26, 2021), as well as green budgeting and green taxation. As policy documents, those are generally long-term visionary documents than comprehensive strategies with time-bound targets and action plans. To address the issue, the NDC 2021 envisages the adoption of a comprehensive National Strategy on CC Mitigation and a National Adaptation Plan aiming at coordinating public policies on CC mitigation and adaptation, as well as making them more comprehensive. National Strategy on CC Mitigation has been developed and is currently under adoption process, while National Adaptation Plan is being developed and is not yet adopted. Apart from the mentioned four policy documents, the Government places significant role on sector development strategies to deliver CC mitigation and adaptation policy implementation. Policies and measures regarding CC mitigation and adaptation are spread across various sector development strategies and action plans. Development strategies of sectors closely related to CC policy (agriculture, water resources management, environmental protection, energy, etc.) contain some CC-related measures and policy targets, although the relation of those measures and targets to CC mitigation and adaptation and the link between the targets and implemented measures is not always clear.	1

Category/ Subcategory	Query	Grade	Means of Verification	Score
			References: • *Updated Nationally Determined Contribution (NDC) Uzbekistan (2021)* • *Strategy for Transition to a Green Economy until 2030 (PP-4477 dated 04.10.2019)* • *Presidential Decree of the Republic of Uzbekistan № UP-60 (2022) "On the Development Strategy of the New Uzbekistan for 2022-2026"* • *Resolution of the Cabinet of Ministers of the RU № 83 (2022) " On Additional Measures to Accelerate the Implementation of National Goals And Targets in the Field of Sustainable Development until 2030" (NSDG 2022)* • *Development Strategies/Concepts/Programs and Action Plans of the Energy, Agriculture, Water resource management, and other sectors. Available at websites of respective state bodies and the Legal Information system of Uzbekistan (https://lex.uz/)* • *Uzbekistan. Biennial update report under the UNFCCC (2021) (https://unfccc.int/sites/default/files/resource/FBURUZeng.pdf)* • *Brief on COP26 key outcomes with consideration of Uzbekistan's environment (December 2021)*	
P1.b. Level of endorsement of the CC policy/ies	What is the status and level of endorsement of relevant CC policies that may drive CC finance planning?	2: CC policy is endorsed by the high level of the Executive and/or the Legislature	The Green Economy Strategy, New Uzbekistan Development Strategy for 2022-2026, Green Growth Program and Action PLan 2030 were adopted by the resolution of the President of the Republic of Uzbekistan, who is the highest executive authority in the country. Other sectoral strategic documents and programs related to the CC mitigation and adaptation are also endorsed by the resolutions or decrees of the President or Cabinet of Ministers of the Republic of Uzbekistan. *References:* • *Updated Nationally Determined Contribution (NDC) Uzbekistan (2021)* • *Strategy for Transition to a Green Economy until 2030 (PP-4477 dated 04.10.2019)* • *Presidential Decree of the Republic of Uzbekistan № UP-60 (2022) "On the Development Strategy of the New Uzbekistan for 2022-2026"* • *Resolution of the Cabinet of Ministers of the RU № 83 (2022) " On Additional Measures to Accelerate the Implementation of National Goals And Targets in the Field of Sustainable Development until 2030". (NSDG 2022)* • *Development Strategies/Concepts/Programs and Action Plans of the Energy, Agriculture, Water resource management, and other sectors. Available at websites of respective state bodies and the Legal Information system of Uzbekistan (https://lex.uz/)*	2
P1.c. Existence of specific policy targets and costing	Are there SMART and financially estimated policy targets available in the policy documents	1: some policy targets with measurable indicators and	Moreover, the Green Development Strategy, New Uzbekistan Development Strategy for 2022-2026 and the Green Growth Program define several important outcome indicators (targets) for CC mitigation and adaptation measures. The Action Plan 2030 is associated with achieving the goal of reducing the effects of climate change	2

Category/ Subcategory	Query	Grade	Means of Verification	Score
that can be linked with budgets	(including in other sector policies) to enable budget framework to make performance-informed budget decisions?	SMART polcy measures exist but some of them are not cost and/or difficult to directly align with budget programs/lines	within the Green Development Startegy and Green Growth Program and clarifies these measures with concrete time-bound, realization mechanisms and responsible bodies for the implementation, but the activities are not costed. New Uzbekistan Development Strategy for 2022-2026 also includes a number of climate-relevant targets. For instance, there are policy targets for 2026 related to the renewable energy sources, energy efficiency, the overall forested area of the country and the expected increase in forest area through natural restoration. The Strategy specifies the funding associated with these requirements and the executive bodies responsible for their implementation. This illustrates that there are some climate change activities that have been identified with targets set. Sector development strategies mostly reflect sector-specific development goals and targets. Development strategies of sectors closely related to CC policy contain some CC-related measures and policy targets, although the relation of those measures and targets to CC mitigation and adaptation and the link between the targets and implemented measures is not always clear. Estimates of implementation costs of those sector development strategies often do not cover all expenditures/interventions: they mostly cover externally-financed projects/measures in the best case and usually do not take into account long-term fiscal affordability and constraints. Through these separate policy documents can be made conclusion that there are some policy targets in place and that these are partially costed and budgets have consequently been assigned. *References:* • *Strategy for Transition to a Green Economy until 2030 (PP-4477 dated 04.10.2019)* • *Presidential Decree of the Republic of Uzbekistan № UP-60 (2022) "On the Development Strategy of the New Uzbekistan for 2022-2026"* • *Development Strategies/Concepts/Programs and Action Plans of the Energy, Agriculture, Water resource management, and other sectors. Available at websites of respective state bodies and the Legal Information system of Uzbekistan (https://lex.uz/)* • *"Development Finance Assessment for the Republic of Uzbekistan" UNDP 2021*	
P1.d. Reflection of CC policies in strategic budget documents	Do strategic budget documents (MTEF or other budget documents that present expenditure strategies and that are legally required as part of the annual budget cycle) explicitly reflect on CC policies?	0: Strategic budget documents (MTEF, Budget Messages or equivalents) do not contain explicit reference or policy goals from relevant CC policy documents or no relevant	Appendix 5 of the 2022 Budget Message contains a list of goals and performance (output/outcome) indicators for budget (development) programs of 40 State agencies, however, they are presented in the context of relevant sectoral policies rather than CC mitigation or adaptation. These documents indicate only the volume of budget expenditures aimed at the urgent measures taken to combat climate change and its consequences (SDG 13) in the SDG financing reporting part. Explicit references to the policy documents defining the goals and targets are rare. Budget documents defining the expenditure policies (MTFS, Budget Message) do not outline CC policy as a distinct direction of public expenditures and do not identify clear objectives, outputs and expenditure estimates specifically for CC policy.	1

Category/ Subcategory	Query	Grade	Means of Verification	Score
		document is available for assessment. There is only SDG 13 expendeture informations.	*References:* • *Budget Message for 2022 State budget, Annex 5* • *Medium-Term Fiscal Strategy for 2021-2023*	
P2. Requirements: Legislative and other procedural requirements on CC dimension for PFM				
P2.a. Legislative or procedural requirements on CC finance presentation in budgets	Are there specific legislative or procedural requirements on CC budget formulation?	0: no legislative or other procedural requirement on CC finance exists in the country	The approved action plan for the effective achievement of national goals and objectives of the Republic of Uzbekistan in the field of sustainable development for the period 2022-2026, envisages that the MoEF and other stakeholder state agencies ensure consideration of National SDGs during the preparation and discussion of the State Budget (implement SDG budget tagging, consider the SDG results in budget preparation, and include SDGs in budget parameters). These requirements concern the SDGs related to the CC as well. However, SDGs do not cover most of the important aspects of national policy on CC mitigation and adaptation. Moreover, no clear requirements on CC finance to be explicitly recognized in the budgets are in place in government and/or ministerial procedures (business processes). Therefore the score for this subcategory cannot be higher than '0'. *References:* *• Resolution of the Cabinet of Ministers of the RU № 83 (2022) " On Additional Measures to Accelerate the Implementation of National Goals And Targets in the Field of Sustainable Development until 2030".*	0
P2.b. Budget guidelines/ instructions	Are there specific requirements on CC budget formulation in the budget guidelines?	0: No specific guidelines on any cross-sector expenditure planning/budgeting exist	Budgeting procedures and Budget Methodological Instructions do not contain requirements on the budgeting of expenditures under cross-sector policies (e.g. gender-sensitive or climate change budgeting). Starting from 2019 the MoEF has implemented a simple SDG tagging of budget expenditures on the level of 16 SDGs . This is, however, implemented as an ad-hoc stand-alone exercise, and is not integrated into current budget processes and procedures. Moreover, the tagging is largely based on expert judgment and there are no guidance notes or instructions in place regarding SDG budget tagging at this moment. *References:* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget"*	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
P2.c. Institutional scope of the requirements on CC finance	What is the institutional coverage of the requirements on CC finance during the strategic planning and budget planning stages budget formulation process?	0: no specific requirement on CC finance exists in the country	No specific requirement on CC finance exists in the country. CC-related budget programs/ expenditures are scattered across budget programs/expenditures of various state agencies, so the institutional coverage of budget expenditures that could be considered CC-related is quite wide. However, CC is not considered a distinctive area of budget policy and expenditure priority, and neither is there an institutional setup or coordination mechanism defined for CC public finance. Therefore the score for this subcategory cannot be higher than '0'. In terms of general SDG finance, the Ministry of Economy and Finance, together with the Ministry of Investment, Industry and Trade is tasked with ensuring consideration of National SDGs during the preparation and discussion of the State Budget (implement SDG budget tagging, consider the SDG results in budget preparation, and include SDGs in budget parameters). *References:* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget"* • *Resolution of the Cabinet of Ministers of the RU № 83 (2022) " On Additional Measures to Accelerate the Implementation of National Goals And Targets in the Field of Sustainable Development until 2030"(NSDG 2022).* • *2021 and 2022 State Budget documents*	0
P2.d. Nature of the information required	What type of information is required?	0: no legislative or other procedural requirements on CC finance exist in the country	There are not any legislative or other procedural requirements defined on CC finance (including specific templates, processes, data, costing and performance measurement requirements for CC-related initiatives) both for strategic and budgeting planning processes. According to the Law on ''Ecological expertise'' all drafts of state programs and concepts for the development of sectors of the economy and social sphere; draft normative, technical and methodological documents regulating economic and other activities related to the use of natural resources; all types of urban planning documentation, as well as pre-project and project documentation are subject to compulsory state ecological expertise. The purpose of ecological expertise is to determine the compliance of intended economic and other activities with the environmental requirements, the level of environmental hazard and the sufficiency and validity of intended measures for environmental protection and rational use of natural resources. The State Unitary Enterprise "Center for State Ecological Expertise" under the State Committee on Ecology and Environmental Protection is the state institution that carries out state ecological expertise.	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
			Therefore, all capital investment projects (construction, capital renovation, etc.) that are financed from the State budget are subject to compulsory state ecological expertise. The conclusions of the expertise, together with other relevant information on investment projects, are submitted to the Ministry of Economy and Finance as part of the budget applications of state agencies. However, CC mitigation and adaptation are not distinctive areas of ecological expertise, and there is no evidence that the impact of those projects on CC mitigation and adaptation is explicitly addressed in such assessments. There are not any legislative or other procedural requirements for State agencies to submit general estimates on how their sectoral programs/expenditures are expected to contribute to the realization of CC policy objectives. *References:* • *Law of the Republic of Uzbekistan ''On Ecological expertise''(2000)* • *Resolution of the President of the RU N 2915 (2017) "On Measures to Ensure the Organization of the Activities of the State Committee of the Republic of Uzbekistan on Ecology and Environmental Protection"* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget"* • *2021 and 2022 State Budget documents*	
P3. Priorities: Climate Change as a Priority in the budget system				
P3.a.Programme/Project appraisal systems	Do the Programme/Project appraisal systems include CC dimension during MTEF/budget formulation stage?	0: The budget formulation process does not have a distinct climate change dimension (e.g. CC Impact Assessment) in program/project appraisal documents	The budget formulation process does not have a distinct climate change dimension (e.g. CC Impact Assessment) in program/project appraisal documents. According to the "Law ''On Environmental Expertise"'', all capital investment projects (construction, capital renovation, etc.) that are financed from the State budget are subject to compulsory state environmental expertise. The conclusions of the expertise, together with other relevant information on investment projects, are submitted to the Ministry of Economy and Finance as part of the budget applications of state agencies. However, CC mitigation and adaptation are not distinct areas of environmental expertise, and there is no evidence that the impact of those projects on CC mitigation and adaptation is explicitly addressed in such assessments. State budget agencies do not submit general estimates on how their sectoral programs are expected to contribute to the realization of CC policy objectives. *References:* • *Law of the Republic of Uzbekistan ''On Ecological expertise''(2000)*	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
			• *Resolution of the President of the RU N 2915 (2017) "On Measures to Ensure the Organization of the Activities of the State Committee of the Republic of Uzbekistan on Ecology and Environmental Protection"* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget"*	
P3.b. Prioritization factors on CC	Is there a clear prioritization factor for the climate change allocations during the budget formulation process?	0: No system of program/project prioritization exists as part of the MTEF/budget decision-making process and no reference to climate change as a priority sector exists	CC mitigation and adaptation are not considered a separate direction of budget expenditure policy, nor a priority. The IMF Public Investment Management Assessment (PIMA) Report (2019) mentions the absence of methodology and mechanisms for the prioritization (selection criteria) of investment projects as a major problem in the area of public investments in infrastructural and social sectors. Recently approved Cabinet of Ministers resolution N-206 (2022) regulates the process of development of social and production infrastructure development programs and defines criteria for the selection of infrastructure investment projects to be included in development programs. However, these criteria do not recognize, the impacts or benefits of CC mitigation and adaptation projects. This is despite the Strategy for Transition of the Republic of Uzbekistan to a Green Economy for 2019-2030 providing for the inclusion of "green" criteria in the priority areas of public investment and spending. The development of the State Investment Program remains separated from the regular state budget preparation process, essentially delinking responsibilities for capital expenditure from maintenance and other current expenditures (WB, 2019). As for the prioritization of non-investment (current) projects, clear criteria for the budget prioritization and selection of those projects are not defined in budget regulations and instructions. *References:* • *Resolution of the Cabinet of Ministers of the RU N 206 (2022) " On Additional Measures for the Formation of Social and Production Infrastructure Development Programs, and the Improvement of State Investment Management Systems"* • *Resolution of the President of the RU N 3550 (2018) "On Measures for Improving the Procedure of Examinations of Pre-Project, Project, Tender Documents And Contracts"* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-*	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
			term budget" • *Strategy for Transition to a Green Economy until 2030 (PP-4477 dated 04.10.2019)* • *"Public Investment Management Assessment: Republic of Uzbekistan" IMF (2019)* • *"Uzbekistan Public Expenditure Review" WB (2019)*	
P3.c. Institutional prioritization of the climate	Is there an institutional solution with clear responsibilities for budget formulation coordination for climate change allocations?	0: no specific institutional solution exists for the climate change finances	There are no specific coordination mechanisms for budgeting CC-related expenditures and there is no institutional unit or state body in charge of coordinating the CC finance during the budgeting process (CC budget formulation and CC budget allocation) either. These functions are scattered across several state agencies (especially in the case of adaptation); this is also reflected in the budgeting process. Due to the transversal nature of CC mitigation and adaptation, CC-related budget expenditures are scattered across sector budget programs/expenditures that are implemented, managed and coordinated by various agencies *References:* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget"* • *2021 and 2022 State Budget documents*	0
P3.d. Adherence to ceilings	Are climate change related expenditures treated as less priority than other expenditures?	2: if (SD_{all} /SD_{cc} ≤1.0) where SDcc - the standard deviation of the % variance in actual budget expenditures for climate change related budget lines at the appropriation level (programs, projects, heads) vs. the MTEF/budget ceilings approved for the same appropriations SDall - the standard deviation of the % variance in actual	This category of the CCBII has not been assessed becuse at the moment of assessment CC-related programs/expenditures were not defined/outlined in budget documentation, and the methodology for CC budget tagging in Uzbekistan was not yet developed.	N/A

Category/ Subcategory	Query	Grade	Means of Verification	Score
		budget expenditures for all budget lines at the appropriation level (programs, projects, heads) vs. the MTEF/budget ceilings approved for the same appropriations		
S1. Reporting: Climate Change Expenditure Reporting				
S1.a. Status of reports on CC expenditures	What is the status of endorsement of CC expenditures reporting?	1: Reports on climate change expenditures exist but are not officially endorsed by the government and/or the Ministry of Economy and Finance	No specific reports are published on CC expenditures. The only official document which presents the CC-related expenditures in a systemized manner is the First Biennial Update Report of the Republic of Uzbekistan under the UNFCCC (BUR 2021). The report contains information on the funds received/spent from foreign sources for CC mitigation. However, the report has wider objectives than reporting on actual CC-related public expenditures. Moreover, with a few modest exceptions, the report also doesn't specify CC-related expenditures from budget sources. The Updates are endorsed by Uzhidromed. The Citizen's budgets published by the MoEF, contain information on budget expenditures on SDGs, including SDG 13 "Climate action", however, it does not capture the CC component sufficiently. *References:* • *Uzbekistan. Biennial update report under the UNFCCC (2021) (https://unfccc.int/sites/default/files/resource/FBURUZeng.pdf)* • *Citizen's Budget for 2021 and 2022*	1
S1.b. Nature of the CC budget expenditure reporting system	Is there a regular system of consolidated budget reporting on climate change expenditures?	1: CC reports exist but are not consolidated and are not regular (at least, annual)	No specific reports on CPEs are generated within the budget process. The Biennial Update Report under the UNFCCC contains partial information on CPEs and is published every 2 years. *References:* • *Uzbekistan. Biennial update report under the UNFCCC (2021) (https://unfccc.int/sites/default/files/resource/FBURUZeng.pdf)*	1
S1.c. Validation of the reports on CC expenditures by the SAI	Does the external auditor (SAI) validate the expenditure reports on climate change?	1: no consolidated reports on climate change expenditures exist but SAI validates the accuracy of the CC	No specific budget reports are prepared for CC expenditures both at the State and Local levels. The Chamber of Accounts (CoA) of the Republic of Uzbekistan carries out compliance and financial audits of republican and local budget expenditures and provides its opinion on the draft budgets and its conclusion on budget execution reports to the Cabinet of Ministers of the Republic of Uzbekistan and the Council of Ministers of the Republic of Karakalpakstan, Khokims of regions and the city of Tashkent, according to its annual program. The CoA audits the budget expenditures under various	1

Category/ Subcategory	Query	Grade	Means of Verification	Score
		expenditures as part of the other expenditure reports	budget programs/appropriations that are related to CC; however, these audits do not focus specifically on CC issues and results. The CoA also conducts audits of completed projects and programs financed from the sources of external public debt and provides quarterly information on those audits to the Parliament, the Administration of the President and the Cabinet of Ministers. *References:* • *Law of the Republic of Uzbekistan "On Chamber of Accounts" (2019)* • *"Budget code" of the Republic of Uzbekistan (2014)* • *Resolution of the President of the RU N 73 (2021) "On Measures to Ensure the Implementation of the Law "On the State Budget of the Republic of Uzbekistan for 2022"*	
S2. Coding: CC budget coding (FMIS)				
S2.a. Application of CC coding on budget allocations	Is there a budget tagging (marking, coding) applied during the CC budget formulation process?	0: no CC tagging is available for budget allocations	The MoEF provides a simple SDG tagging of budget expenditures, which covers CC-related SDG 13 as well. The results of SDG tagging are presented each year in a separate section of Citizen's Budgets published by the MoEF. However, this is a high-level (on the level of 16 SDGs) tagging that is implemented as an ad-hoc stand-alone exercise and is not integrated with current budget processes. Moreover, it is largely based on expert judgment and there are no guidance notes or instructions in place regarding SDG budget tagging at this moment. Due to the transversal nature of CC mitigation and adaptation policies and internal cross-cutting relations and overlaps between the 16 SDGs, this broad high-level SDG tagging does not capture the CC component sufficiently. The vast majority of CC-related expenditures are diluted in sectoral programs and expenditures and, in practice, are tagged under other SDGs . To this end, the current practice of SDG tagging in Uzbekistan cannot be considered a specific CC budget tagging exercise. Furthermore, the SDG tagging exercise would benefit from a more transparent and robust methodology. In practice, CPEs are not specified, identified, or tagged in any of the phases of the budgeting process. *References:* • *Citizen's Budget for 2021 and 2022* • *Interviews with MoEF officials*	0
S2.b. Application of CC coding on budget actual expenditures	Is there a budget tagging (marking, coding) applied to CC expenditures?	0: no CC tagging is available for actual expenditures	CPEs are not specified, identified or tagged in any of the phases of the budgeting process.	0
S2.c. Availability	Is and when the information on CC	0: no CC tagging is available for budget	CPEs are not specified, identified or tagged in any of the phases of the budgeting process.	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
and timeliness of the CC information	budget allocations published?	allocations		
S3. Calculation: Methodology on calculating CC finance				
S3.a. Status of the CC finance calculation methodology	Is there a formally adopted methodology on climate change finance accounting? *Note: formal reference to an external methodology can also be considered as part of this assessment*	0: no CC finance accounting methodology	No CC finance calculation or accounting methodology is in place.	0
S3.b. Accuracy of accounting CC finances	What is the level of preciseness when calculating the climate relevance of the budget allocations?	0: no CC finance accounting methodology	No CC finance calculation or accounting methodology is in place.	0
S3.c. Criteria	Is the CC relevance determined using a set of criteria?	0: no CC finance accounting methodology or CC relevance is subjective (no criteria set)	No CC finance calculation or accounting methodology is in place.	0
S3.d. Scope	What type of CC activities are covered by the CC finance methodology?	0: no CC finance accounting methodology	No CC finance calculation or accounting methodology is in place.	0
S3.e. Comparability	Does the methodology allow cross-period comparability?	0: no CC finance accounting methodology or the existing methodology does not allow cross-period (historical) comparability	No CC finance calculation or accounting methodology is in place.	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
A1. Performance: CC performance information				
A1.a. Availability of CC performance information	Is performance information on climate change related budget allocations available in budget documentation (budget law, budget speeches, MTEF, budget execution reports, etc.)?	1: performance information on CC budget allocations exists but outside of budget documents (standalone reports, planning documents, etc.)	*(This dimension assessed the existence/availability of performance indicators of programs and measures in budget documents regardless of how relevant these indicators are in describing the performance of measures with respect to the CC policy. The relevance of those indicators to CC policy is discussed under A1.b.).* Uzbekistan is in the early stages of Program Budgeting (PB) reforms, and performance indicators (output, outcome) for state budget development programs (budget programs) were only recently introduced into budget documentation. Performance indicators for budget programs are defined by the President's Decree on the Measures Ensuring the Implementation of the State Budget, following the approval of state budget law. For the 2022 State Budget, performance indicators were defined for 40 (out of 59) first-level budget allocators (ministries, state agencies, etc.) of the Republican budget, covering 89 budget programs (mainly development programs)[14], which altogether make up about 10% of the total budget allocations of the Republican budget. Although this percentage is planned to increase over time, full program budgeting information is only expected to be available by 2030. This performance information of PB-based budget programs includes both outcome and output indicators that are mostly SMART. Budget performance indicators mainly express the performance from the perspective of sector development policies and their relation to CC mitigation and adaptation (as a cross-cutting policy) are not defined or outlined in budget documentation. A preliminary study of budget programs of the sectors closely related to CC reveals that there are budget programs which have performance indicators that describe the budget performance from the CC policy perspective , but this is rare and most performance indicators are defined in terms of other objectives. Starting from 2022 Budget, budget performance indicators were presented in budget planning documentation, further reflected in Budget Message and provided to the Parliament for budget scrutiny. This information was included in the budget applications of state agencies, was available to the MoEF, and might be used in budget decision-making and revising budget ceilings/limits for state agencies. However, this process is rather new and only covers a small share of budget expenditures. Moreover, there is currently little information on how (or if) this performance information was used in budget discussions and decision-making. Given that CC-related programs/expenditures are not defined/outlined in budget documentation, and the methodology for CC budget tagging in Uzbekistan is yet to be developed, it is both difficult and	1

[14] Overall number of budget appropriation lines with performance indicators is 118. However, 29 appropriations are not presented as distinctive budget programs, but rather appropriations for so-called "Recurrent expenditures" of the agency or investments. These expenditures have a rather high level of aggregation and in practice contain many activities of different nature and purposes. These appropriations are not considered distinctive budget programs under this assessment.

Category/ Subcategory	Query	Grade	Means of Verification	Score
			impractical to assess the share of CC-related budget programs that has CC-related performance indicators. Therefore the score for this subcategory cannot be higher than '1'. References: • *Resolution of the President of the RU N 73 (2021) "On Measures to Ensure the Implementation of the Law "On the State Budget of the Republic of Uzbekistan for 2022", Annex 7* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"*	
A1.b. SMART-ness of indicators	Do the performance indicators meet the SMART[4] criteria?	1: Performance indicators are available but mostly do not meet the basic criteria of SMART indicators	As noted in A1.a. assessment, budget performance indicators mainly express the performance from the perspective of sector development policies and their relation to CC mitigation and adaptation (as a cross-cutting policy) are not defined or outlined in budget documentation. A preliminary study of budget programs of the sectors closely related to CC reveals that there are budget programs which have performance indicators that describe the budget performance from the CC policy perspective , but this is rare and most performance indicators are defined in terms of other objectives. Therefore the score for this subcategory cannot be higher than '1'. *References:* • *Resolution of the President of the RU N 73 (2021) "On Measures to Ensure the Implementation of the Law "On the State Budget of the Republic of Uzbekistan for 2022", Annex 7* • *Review of documents,* • *Expert assessments.*	1
A1.c. Performance information used during budget planning/costing	When (at what stages) in the budget cycle the performance information is used?	2: performance information is presented in the budget documents to the budget decision-makers to inform the decisions (before the key budget decisions are made)	Starting from 2022 Budget, budget performance indicators were presented in budget planning documentation, further reflected in Budget Message and provided to the Parliament for budget scrutiny. This information was included in the budget applications of state agencies, was available to the MoEF, and might be used in budget decision-making and revising budget ceilings/limits for state agencies. However, this process is rather new and only covers a small share of budget expenditures. Moreover, there is currently little information on how (or if) this performance information was used in budget discussions and decision-making. Budget performance reporting is still in its infancy. From the 2022 Annual Budget Report, for the first time, the government envisages the inclusion of actual performance information for budget programs/expenditures in the quarterly and Annual Budget execution reports. These reports are expected to be subject to internal and external audits and parliamentary scrutiny. *References:* • *Resolution of the President of the RU N 73 (2021) "On Measures to Ensure the Implementation of the Law "On the State Budget of the Republic of Uzbekistan for 2022", Annex 7*	2

Category/ Subcategory	Query	Grade	Means of Verification	Score
			• *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget"* • *Budget applications of state budget agencies* • *Interviews with the official from the Budget Department the MoEF and budgeting units of state budget agencies*	
A2. National Parliament: Parliament's engagement in the CC budget discussions				
A2.a. Parliament committee on climate change	Is there a designated parliament committee on Climate Change?	1: no parliament committee on climate change exists but the mandate is mentioned as part of another committee (CC is not in the title of the committee but in sectors/topics/functions to be covered)	The Senate and the Legislative Chamber of Oliy Majlis together have 22 Committees (10 in Senate and 12 in Legislative Chamber) which carry out parliamentary oversight over public policies, programs, expenditures and resource mobilization in various areas. However, none of those Committees has a clear and comprehensive mandate for parliamentary oversight in the area of CC mitigation and adaptation. The mandates of the Committee on Environmental Protection of the Legislative Chamber and the Committee on Aral Region Development and Ecology cover a wide range of CC mitigation and adaptation issues; however, CC mitigation and adaptation policy is not considered a distinct policy direction or area for these Committees. The mandate of the Parliament Commission of the Senate for Monitoring the Implementation of National SDGs covers all 16 National SDGs, including CC-related SDG 13. The Commission conducts parliamentary oversight on the implementation of National SDGs and assists the Coordinating Council for Implementation of National SDGs in ensuring intersectoral coordination and an integrated approach to achieving the SDGs. Due to the cross-cutting nature of CC policy, other Committees of Oliy Majlis are also involved in CC-related issues, such as the Committee on Industry, Construction and Trade (power sector, transport, construction, etc.), the Committee on Agrarian and Water Management Issues (agriculture, water resource management, forestry, etc.) and the Committee on Citizens' Health Protection. *References:* • *Joint Decree of the Kengash of the Legislative Chamber of the Oliy Majlis of the RU and the Kengash of the Senate of the Oliy Majlis of the RU No. 149-IV (2020) (https://lex.uz/ru/docs/4773639)* • *Resolution of the Legislative Chamber of the Oliy Majlis of the RU No. 12-III (2015) (https://lex.uz/ru/docs/2618877)*	1

Category/ Subcategory	Query	Grade	Means of Verification	Score
A2.b. The role of the parliament on CC dimension during budget scrutiny	What is the role of the parliament in draft budget scrutiny before the approval?	0: The parliament does not play any significant (distinct) role on climate change budget scrutiny	The Law on "Parliamentary Control" has introduced a stronger role for the Oliy Majlis (Parliament), which is tasked with questioning and examining the draft Budget from the moment it is submitted to the Parliament, as well as monitoring the execution of the budget. The Budget Code also allows for a greater role for the Parliament in budget appropriations. Both the Legislative Chamber and the Senate of Oliy Majlis have Committees on Budget and Economic Reforms that scrutinize the budget and audit reports, as well as carry out parliamentary oversight of the State Budget's execution. In 2019 a special Budgetary Department/Office was established within the Legislative Chamber of the Oliy Majlis, which provides analytical and information support to the members of the Legislative Chamber during deliberation of the draft State Budget, approval, and control and monitoring of budget implementation and execution. However, the actual capacity of the Parliament to effectively influence budget decision-making remains minimal (DFA 2021). During the budget process, the Parliament receives detailed information on budget revenues and expenditures, including medium-term macroeconomic projections and the fiscal framework, and has sufficient time to examine the draft Budget and make decisions before approval. Starting from BY 2022, the Parliament will also receive information on performance (output/outcome) indicators for the development programs of state agencies (40 agencies for 2022 budget). However, due to the novelty of performance information and insufficient capacity of the Parliament regarding budget performance and effectiveness analysis, the use of this information in parliamentary budget discussions and key decision-making is still limited. Parliamentary scrutiny is mostly focused on input mix and financial performance, rather than on the efficiency and effectiveness of budget spending. From a general SDG perspective, the Parliament Commission of the Senate for Monitoring the Implementation of National SDGs reviews the draft annual budget for its sufficiency and compliance with National SDG implementation plans and conducts the analysis of the development of SDG-related areas. It organizes quarterly parliamentary hearings of the reports of the Coordinating Council for Implementation of National SDGs and can initiate thematic conferences, round tables, seminars and other events on the SDGs. However, during the assessment, no evidence could suggest that the Commission had substantial hearings and discussions that were specifically focused on SDG 13. This cannot suggest a higher score for this category, as the budget documents (draft Budget and Budget Execution Reports) do not distinguish CC-related budget programs and expenditures, hence the parliament does not possess the necessary information to play any significant (distinct) role in CC budget scrutiny. *References:* • *Law of the Republic of Uzbekistan " Parliamentary control" (2016)* • *"Budget code" of the Republic of Uzbekistan (2014)* • *Resolution of the President of the RU N 73 (2021) "On Measures to Ensure the Implementation of*	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
			the Law "On the State Budget of the Republic of Uzbekistan for 2022" • *" Development Finance Assessment for the Republic of Uzbekistan" UNDP 2021* • *"Uzbekistan: 2018 Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report" WB (2019)* • *Joint Decree of the Kengash of the Legislative Chamber of the Oliy Majlis of the RU and the Kengash of the Senate of the Oliy Majlis of the RU No. 149-IV (2020) (https://lex.uz/ru/docs/4773639)*	
A2.c. CC finance effectiveness/ efficiency analysis	Does the parliament (or any of the parliament committees) perform a regular effectiveness and efficiency analysis of climate change finance?	0: no explicit CC finance effectiveness analysis is performed or commissioned by the parliament	Due to the novelty of performance information and insufficient capacity of the Parliament regarding budget performance and effectiveness analysis, the use of this information in parliamentary budget discussions and key decision-making is still limited. The Budgetary Department/Office of the Parliament provides analytical and information support to the members of the Legislative Chamber during deliberation of the state budget, approval and further control and monitoring of its implementation and execution. However, the parliament's de facto capacity to effectively influence the budgetary decision is minimal (DFA 2021). Budget documents (draft Budget and Budget Execution Reports) do not distinguish CC-related budget programs and expenditures, hence the parliament does not possess the necessary information to play any significant (distinct) role in CC budget scrutiny and does perform any explicit CC finance efficiency/effectiveness analysis. From a general SDG perspective, the Parliament Commission of the Senate for Monitoring the Implementation of National SDGs conducts the analysis of the development of SDG-related areas (social sphere, health care, ecology, gender equality, poverty eradication, etc.). The Commission has the right to request information on the progress made in the implementation of the National SDGs, and initiate thematic conferences, round tables, seminars and other events on the SDGs. However, during the assessment, no evidence could suggest that the Commission had substantial hearings and discussions that were specifically focused on SDG 13. This cannot suggest a higher score for this category, as the budget documents (draft Budget and Budget Execution Reports) do not distinguish CC-related budget programs and expenditures, and no explicit CC finance effectiveness analysis is performed by the parliament. *References:* • *Budget documents and budget execution reports* • *Information on parliamentary sessions that are available on the internet* • *"Development Finance Assessment for the Republic of Uzbekistan" UNDP 2021* • *Joint Decree of the Kengash of the Legislative Chamber of the Oliy Majlis of the RU and the Kengash of the Senate of the Oliy Majlis of the RU No. 149-IV (2020) (https://lex.uz/ru/docs/4773639)*	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
A2.d. CC finance accountability	What is the role of the parliament in holding the executive accountable for climate change expenditures?	0: no budget hearings or other means of accountability specifically on climate change expenditures are practiced	The Parliament Commission of the Senate for Monitoring the Implementation of National SDGs organizes quarterly parliamentary hearings of the reports of the Coordinating Council for Implementation of National SDGs. This however cannot suggest a higher score for this category, as the Government does not provide any systemized reports on CC budget expenditures to the Parliament – neither as part of the Budget reporting nor separately, and no hearings or discussions are held at the parliament specifically on CC budget expenditures. *References:* • *Joint Decree of the Kengash of the Legislative Chamber of the Oliy Majlis of the RU and the Kengash of the Senate of the Oliy Majlis of the RU No. 149-IV (2020) (https://lex.uz/ru/docs/4773639)*	0
A3. CSO: CSO participation in CC finances				
A3.a. Institutional partnership of CSOs with the government on CC finances	What is the institutional framework of CSO participation to CC finance?	0: No evidence of CC specialized CSOs actively working on CC finance	Uzbekistan is undergoing a major political transition towards a decentralized, participatory democracy, where civil society is to become a major partner to the Government. The Government initiated important legal, regulatory and institutional reforms to support the development and strengthening of independent civil society institutions, ensure their activities, establish cooperation between state bodies and citizens, facilitate openness and transparency of the state administration, and establish public control over the activities of state bodies. However, despite the growing number and vibrancy CSOs and enthusiasm in civil society in advancing public interests and voicing specific social needs, its participation in designing and implementing policies, promoting public interests, conducting advocacy campaigns, attracting investment and fundraising, implementing socio-economic development programs and regulations is still weak and the operational environment of independent civil society remains restrictive (DFA 2021). The number of environmental CSOs is increasing every year. However, the number of CSOs, especially those specializing in CC mitigation and adaptation issues, is not large. Moreover, there are many government-organized NGOs (GONGOs) among them, which should not be mixed with genuine civil society (BTI 2022). NGOs like Ecological Movement of Uzbekistan, Ecological resource center Ekomaktab, etc., are involved mainly in raising public awareness in the field of environmental protection, including through legislative, public and educational activities. Some non-governmental research institutes provide research, analytical reviews and reports in the field of environmental protection and CC mitigation and adaptation (BUR 2021). However, environmental CSOs are not actively involved in CC public finance issues. In terms of the institutional framework of CSO participation in CC issues, a public Council operates under the State Committee of the Republic of Uzbekistan on Ecology and Environmental Protection which is a permanent consulting body that aims at ensuring and coordinating the collaboration of the	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
			society in ensuring information openness and transparency, drafting of environmental plans and programs, etc. The Council consists of 24 members, including representatives from NGOs, mass media and other representatives of civil society. However, there is no evidence that the Council is involved in CC finance issues, especially as it relates to public finance. References: • Resolution of President of the RU N PP-3837 "On measures for the organization of activities of public councils under state bodies" (2018) • Order of Chairman of the State Committee on Ecology and Environmental Protection of the RU N 244 "Regulations on the Public Council under the State Committee of the Republic of Uzbekistan on Ecology and Environmental Protection"(2018) • The session protocols and information that is available on the official website of the Public Council under the State Committee of the Republic of Uzbekistan on Ecology and Environmental Protection (http://ecosovet.for.uz/index.htm) • "Development Finance Assessment for the Republic of Uzbekistan" UNDP 2021 • Bertelsmann Stiftung, BTI 2022 Country Report — Uzbekistan. Gütersloh: Bertelsmann Stiftung, 2022 (https://www.bti-project.org.) • Uzbekistan. Biennial update report under the UNFCCC (2021) (https://unfccc.int/sites/default/files/resource/FBURUZeng.pdf)	
A3.b. CSOs and the Budget preparation	What is the role of CSOs in climate change budget formulation?	1: CSOs produce climate change related papers, reviews and other analytical materials that can be used by the government during budget formulation processes. The documents, however, do not specifically analyse the climate change finance.	Uzbekistan is gradually moving towards increased transparency and openness of publicly significant information of State authorities (including fiscal and budget information), and increasing the involvement of civil society and citizens in the budgeting process. The Law of the Republic of Uzbekistan "On the Openness of the Activities of State Authorities and Management"(2014) enables a legal environment to ensure the transparency and openness of information about State authorities and their activities for civil society. Many services provided by state authorities and important information related to their activities have become available to civil society through a number of electronic platforms recently launched by the Government (https://data.egov.uz, https://regulation.gov.uz, https://my.gov.uz, etc.). Through such platforms, civil society also has the opportunity to participate in public discussions of draft legislative acts, which are subject to mandatory public discussions before being adopted. Across all state agencies, there are appointed staff members responsible for ensuring civil society access to information. Information on the scope of activities and general performance of state agencies is progressively becoming available on the official web pages of those institutions. Fiscal and budget information has also been significantly improved and expanded, and it is widely available to civil society and citizens. In accordance with the requirements of the budget legislation,	1

Category/ Subcategory	Query	Grade	Means of Verification	Score
			the draft State Budget, the medium-term fiscal strategy, the Budget Message, the approved Budget, and Budget Execution Reports, including conclusions of the Chamber of Accounts, are subject to mandatory public disclosure. This information is published on the Open Budget electronic platform launched by the MoEF (https://openbudget.uz) and on web pages of relevant budget institutions and is available to civil society. This platform is a convenient tool not only for informing the public about budgetary parameters and indicators but also serves as a platform for civil society to submit and discuss opinions on budget documents and issues. To promote the direct participation of civil society in the budget process, starting from 2022, at least 5% of approved local budget expenditures and 30% of the additional sources of revenues of all local budgets are directed to the financing of measures formed and chosen by the population of the communities on a participatory basis. The practice of participatory budgeting in Uzbekistan started in 2019 with smaller budget coverage (covering only 10% of the additional sources of revenues), which was later revised and increased in 2021. This process is facilitated through the Open Budget platform, which is used to organize the participatory budgeting process, including informing the public about the various stages and deadlines of the process, and for submission, voting and selection of budget proposals. An essential improvement towards enhancing the transparency of public spending is the publication of Citizen's Budget from 2018. This provides civil society with relevant knowledge to participate as informed stakeholders and hold the government to account for how it manages public money. The goal of the Citizen's Budget is to improve the effectiveness of the budget process by ensuring wide awareness among citizens about the budget system, the drafting and execution of the budgets of all levels, as well as the budgets of the state targeted funds. It covers the goals and priorities of budgetary policy and simplifies the involvement of citizens in budget discussions and the implementation of monitoring processes (DFA 2021). However, despite these important and far-reaching reforms, the direct participation of civil society in the process of developing the Republican Budget (designing budget programs, discussing budget expenditures, expected results and efficiency issues, setting spending priorities, etc.) is still limited.[15] In that sense, the civil society is informed about the results of the budget process only when the main budget decisions are essentially made and, in practice, it has limited opportunity to influence them. This is equally relevant to CC mitigation and adaptation-related budget expenditures. Furthermore, CC issues are not considered a distinctive area of budget expenditure policy, and in that sense, no specific budget discussions are conducted on budget expenditures and results related to CC mitigation and adaptation. Environmental CSOs prepare various studies and reports on CC mitigation and adaptation issues, risks	

[15] According to the Budget Code (article 99) starting from 2022 the draft local budgets are subject to mandatory public discussion before their approval.

Category/ Subcategory	Query	Grade	Means of Verification	Score
			and policies. Those reports, as a rule, do not contain financial analyses of climate public expenditures. State authorities have no obligation to use the findings and analyses contained in these studies and reports while preparing budgets, and there is no evidence that those reports are being used for budget decision-making *References:* • *Law of the Republic of Uzbekistan "On the Openness of the Activities of State Authorities and Management" (2014)* • *"Budget code" of the Republic of Uzbekistan (2014)* • *Resolution of the President of the RU N 3917 (2018) "On Measures to Ensure the Openness of Budget Data and Active Participation of Citizens in Budget Process"* • *Draft Resolution of the Cabinet of Ministers of the RU "On Approval of the Regulation on the Procedure for Development, Implementation and Evaluation of the Effectiveness of Development Programs in the Implementation of the Program Budgeting System in the Republic of Uzbekistan "* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget "* • *"Development Finance Assessment for the Republic of Uzbekistan" UNDP 2021* • *"Uzbekistan: 2018 Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report" WB (2019)*	
A3.c. CSOs and the Budget monitoring and reporting	What is the role of CSOs in climate change budget monitoring and reporting?	0: CSOs do not directly participate in budget monitoring and reporting	CSOs do not directly participate in budget monitoring, reporting or evaluation processes, neither as part of the government's monitoring and reporting process nor in the form of undertaking independent budget reviews. This is equally relevant to CC mitigation and adaptation-related budget expenditures. This reflects that CC issues are not considered a distinct area of budget expenditure policy and CC-related programs and expenditures are not outlined or identified in budget documentation either.	0
D1. Donors: Integration of CC activities of Development Partners in the national PFM systems				
D1.a. Procedural requirements on CC planning, budget execution and monitoring/reporting in	Is there a requirement to reflect DPs CC programs and projects in national budget documents?	0: no requirement in reflecting DP CC finances in MTEF/budget documents	In accordance with the Budget Code, the MoEF keeps records and monitors the public debt as well as humanitarian aid and technical assistance provided to the Republic of Uzbekistan and exercises control over their use. At the same time, the Ministry of Investments and Foreign Trade is the state authority in charge of coordinating the processes of elaboration, preliminary selection and approval of project initiatives proposed for financing through external assistance (grants), ensuring accountability of external assistance projects and monitoring their implementation. The legislation also defines procedural requirements for development, approval and implementation of programs for attracting external assistance (grants) and cooperation with donors. However, there are no legal and procedural requirements to reflect expenditures from external	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
country's domestic PFM system for donor related programs/ projects			finance (grants and loans) in the budget formulation process and national budget documents. Likewise, budget methodological instructions do not contain specific requirements for presenting the proceeds and expenditures from external loans and grants in budget submissions of state bodies. *References:* • *"Budget code" of the Republic of Uzbekistan (2014)* • *Resolution of the President of the RU N 5848 (2019) " On Measures to Improve Mechanisms for Attracting External Grants and Interaction with Donors"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget "*	
D1.b DP's CC finance information systems	How much is DP's climate change finance integrated into national PFM information systems?	1: Relevant line ministries have regular access to CC finance (programs and projects) of major DP to feed into the budget formulation process but information is not then integrated into national PFM information systems	State budget agencies generally have access to the information regarding the ongoing and forthcoming projects in their sectors financed from loans or official grants provided to the Government of Uzbekistan by major donors. The information flow between the donors and respective state agencies is primarily regulated by international or bilateral agreements. As a rule, for the implementation of externally financed projects (programs), project initiators (based on relevant decisions of the President or the Cabinet of Ministers) create project implementation units (PIU) with the right to open bank accounts for project implementation. Hence, the financial flows of externally financed projects, as a rule, are circulated out of the treasury system, and the information on external finance (grants and loans) is not reflected in the budget management information systems ("FMIS"[16] and "UzASBO"[17]). Since the MoEF is the authorized body for keeping records and monitoring public debt, as well as humanitarian aid and technical assistance, relevant PIUs provide quarterly information to the MoEF on the proceeds and implementation of externally financed projects. MoEF publishes quarterly information on the proceeds and implementation of external loans. Since December 1, 2019, state bodies (grant recipients) provide the Ministry of Investment and Foreign Trade with quarterly information on received and disbursed grants and ongoing projects of external assistance, which is also available to the MoEF. However, as already mentioned, this information is not reflected in budget information management systems. Moreover, the information on externally financed grants and loans provided to the MoEF mostly does not clearly distinguish the relevance of external finance to CC mitigation and adaptation. *References:* • *"Budget code" of the Republic of Uzbekistan (2014)*	1

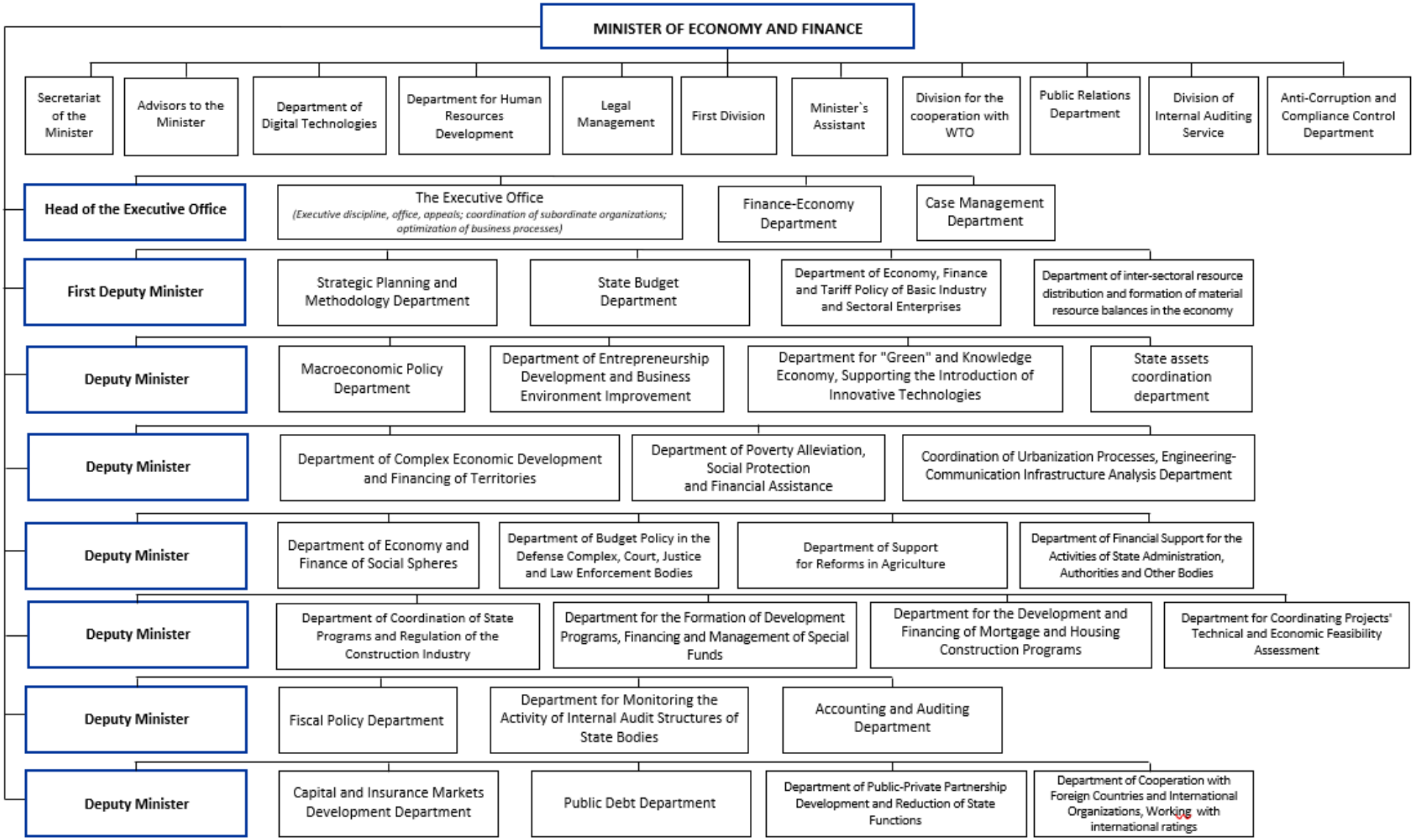
[16] Public Financial Management Information System of the MoEF

[17] Budget Accounting and Reporting Software of budgetary organizations

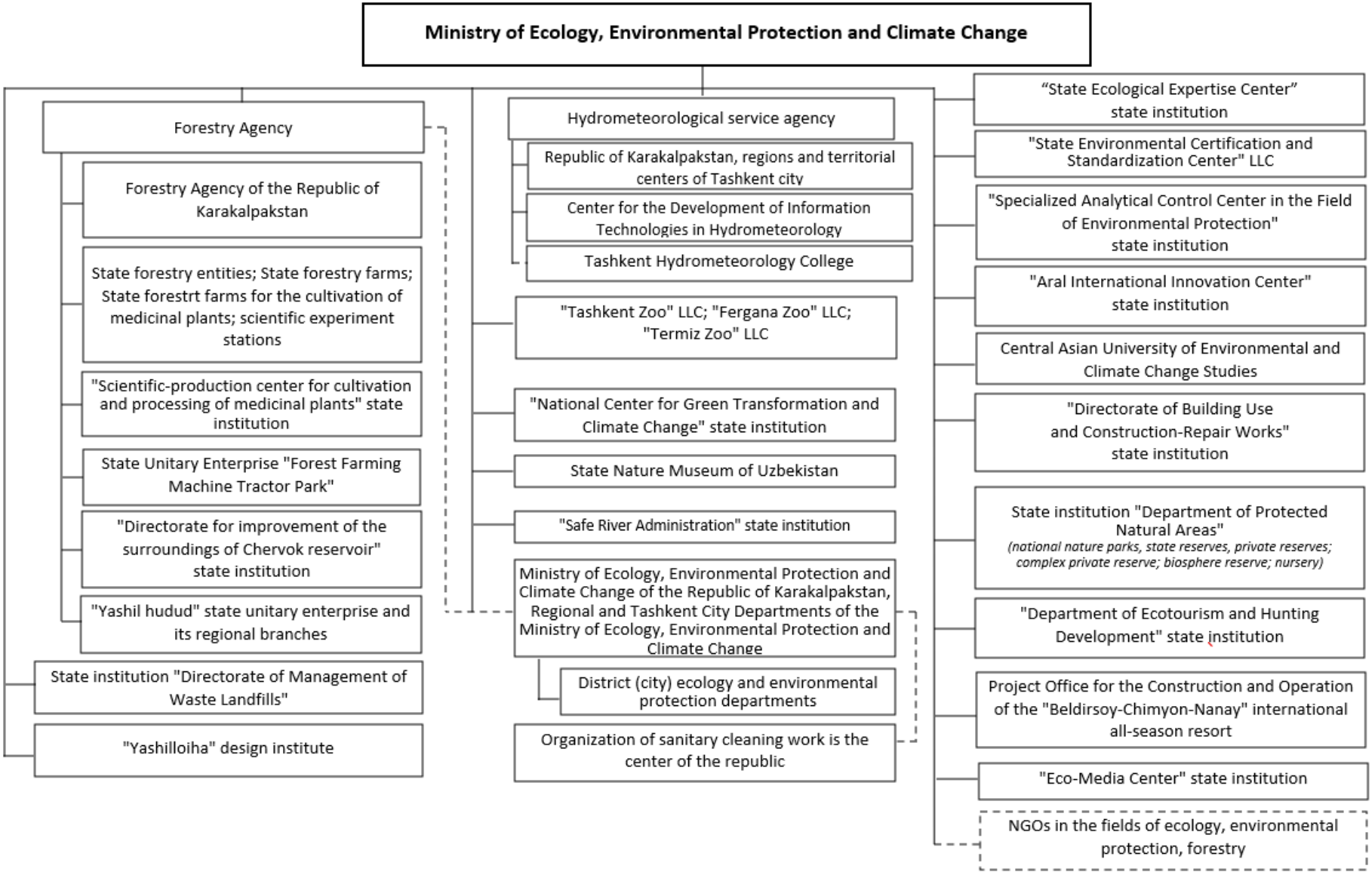
Category/ Subcategory	Query	Grade	Means of Verification	Score
			• *Resolution of the President of the RU N 5848 (2019) " On Measures to Improve Mechanisms for Attracting External Grants and Interaction with Donors"*	
D1.c. Presentation of DP's CC programs (budgets) in budget documentation	Are the Development Partners' programs and projects on climate change reflected in government's budget documents (not necessarily as part of the national budget but as part of the climate change overall context)?	0: no solid evidence of such information presented in budget documents	Budget submissions of state budget agencies, as well as State budget documents, do not include the planned and actual expenditures under the ongoing and forthcoming projects financed from external loans and official grants. Starting from 2021, expenditures on state projects(programs) at the expense of external debt are included in the expenditures of the Consolidated Budget of the RU and are reflected in Budget Message and the Law on the State Budget. Nevertheless, this information is not part of the State budget and does not cover official external grants. Moreover, the information is very aggregated (presented as one line without a further breakdown) and the extent of relevance of these expenditures to CC mitigation and adaptation is not revealed. Therefore the score for this subcategory cannot be higher than "0". *References:* • *2021 and 2022 State Budget Laws of UR* • *"Budget code" of the Republic of Uzbekistan (2014)* • *Resolution of the President of the RU N 5848 (2019) " On Measures to Improve Mechanisms for Attracting External Grants and Interaction with Donors"* • *Draft MoEF order "On the approval of a single methodological manual for preparing a medium-term budget "*	0
D1.d. % of CC funds channeled through national PFM systems	What is the % of CC funds channeled through national PFM systems	0: no information is available on the level of use of national PFM systems by DPs for CC projects	The projects financed from the proceeds of external loans and official grants extended to the GoA (including on CC) are circulated out of the treasury system, and the information on external finance (grants and loans) is not reflected in the budget management information systems and in budget documentation. Starting from 2021, expenditures on state projects(programs) at the expense of external debt are included in the expenditures of the Consolidated Budget of the RU and are reflected in Budget Message and the Law on the State Budget. Nevertheless, this information is not part of the State budget and does not cover official external grants. Moreover, the information is very aggregated (presented as one line without a further breakdown) and the extent of relevance of these expenditures to CC mitigation and adaptation is not revealed. Therefore the score for this subcategory cannot be higher than "0". *References:* • *2021 and 2022 State Budget Laws of UR* • *"Budget code" of the Republic of Uzbekistan (2014)* • *Resolution of the President of the RU N 5848 (2019) " On Measures to Improve Mechanisms for*	0

Category/ Subcategory	Query	Grade	Means of Verification	Score
			Attracting External Grants and Interaction with Donors”	

ANNEX 3. ORGANIZATIONAL STRUCTURE OF THE MINISTRY OF ECONOMY AND FINANCE OF THE REPUBLIC OF UZBEKISTAN



ANNEX 4. ORGANIZATIONAL STRUCTURE OF THE MINISTRY OF ECOLOGY, ENVIRONMENTAL PROTECTION AND CLIMATE CHANGE



ANNEX 5. LIST OF INSTITUTIONS AND PEOPLE MET

Ministry of Economy and Finance of the Republic of Uzbekistan

- Mr. Sherzod Mukhamedov, Director of the Department of the State Budget
- Mr. Numon Djuraev – Deputy Director of the State Budget Department
- Mr. Shokhrukh Ishankulov – Head of Division, State Budget Department
- Ms. Aynur Bakaybaeva – Chief Economist, State Budget Department

The Hydrometeorological Service Agency under the Ministry of Ecology, Environmental Protection and Climate Change (Uzhydromet)

- Mr. Bahriddin Nishonov, First Deputy Director of NIGMI

UNDP

- Mr. Fayzulla Sallahudinnov, Project Manager, UNDP CO/UZ
- Ms. Viktoriya Anoshkina, Research Coordinator, UNDP CO/UZ

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- Resolution of President of the RU N PP-3837 "On measures for the organization of activities of public councils under state bodies" (2018)
- Resolution of the President of the RU N 3917 (2018) "On Measures to Ensure the Openness of Budget Data and Active Participation of Citizens in Budget Process
- Resolution of the President of the RU N 5848 (2019) " On Measures to Improve Mechanisms for Attracting External Grants and Interaction with Donors"
- Resolution of the Cabinet of Ministers of the RU № 83 (2022) " On Additional Measures to Accelerate the Implementation of National Goals And Targets in the Field of Sustainable Development until 2030"
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- Joint Decree of the Kengash of the Legislative Chamber of the Oliy Majlis of the RU and the Kengash of the Senate of the Oliy Majlis of the RU No. 149-IV (2020) (https://lex.uz/ru/docs/4773639)
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- Ministry of Emergency Situations (www.fvv.uz)
- Ministry of Investment, Industry and Trade (www.mift.uz)
- Ministry of Agriculture (www.agro.uz)
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- Ministry of Ecology, Environmental protection and Climate Change (www.uznature.uz)
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