

Status and movement of fixed assets for 2024

- I. Dynamics of fixed assets at original (replacement) cost
- II. Dynamics of fixed assets at residual value
- III. Commissioning of new fixed assets and disposal (liquidation) of fixed assets in economic sectors
- IV. Dynamics of the rates of renewal and disposal (liquidation) of fixed assets, as well as the degree of their depreciation
- V. Dynamics of fixed assets at original (replacement) cost at the end of the year by region
- VI. Fixed assets at the end of the year by economic sector in a regional context at original (replacement) cost
- VII. Explanations

I. Dynamics of fixed assets at original (replacement) cost

At the beginning of 2024, the original (replacement) value of fixed assets amounted to **1 524 583.9** billion soums, and at the end of the year, it amounted to **1 721 078.7** billion soums. Compared to the end of 2023, this represents an increase of **13.2%**.

For information: Fixed assets are tangible assets acquired by an enterprise for long-term (more than one year) use in the production of goods, performance of work, and provision of services. Fixed assets include: buildings, structures, transmission devices, machinery and equipment, computer equipment, peripherals, vehicles, tools, production and business inventory, computing equipment, draft and productive livestock, perennial crops, and other types of fixed assets.

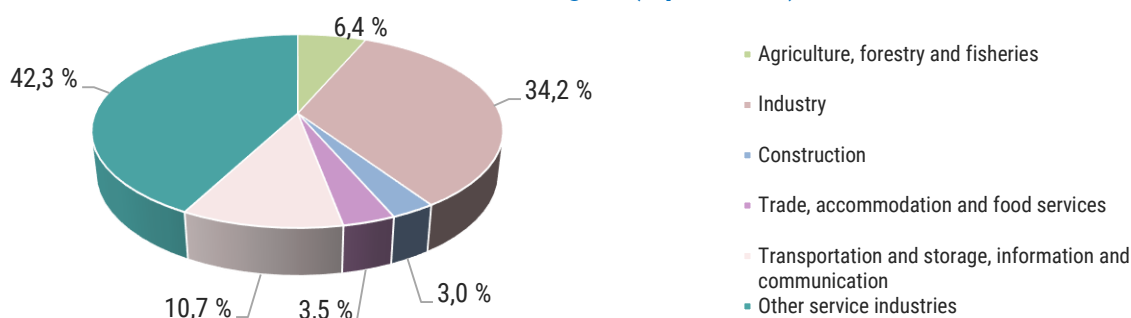
Availability of fixed assets at the beginning and end of the year at the original (replacement) cost, billion soums

	2022		2023		2024	
	at the beginning of the year	at the end of the year	at the beginning of the year	at the end of the year	at the beginning of the year	at the end of the year
All fixed assets	1 133 480,7	1 311 412,9	1 312 145,8	1 519 843,8	1 524 583,9	1 721 078,7
Production sphere	439 314,0	551 270,9	532 803,7	647 450,1	636 147,4	749 816,5
Agriculture, forestry and fisheries	79 304,6	92 246,0	91 431,8	100 116,9	98 496,4	110 098,6
Industry	325 825,8	420 348,6	405 021,4	504 345,6	496 094,9	588 816,4
Construction	34 183,6	38 676,3	36 350,5	42 987,6	41 556,1	50 901,5
Services sector	694 166,7	760 142,0	779 342,1	872 393,7	888 436,4	971 262,2
Trade, accommodation and food services	31 270,7	38 164,0	41 723,5	48 980,7	50 102,9	60 009,6
Transportation and storage, information and communication	133 690,5	142 494,3	140 556,5	162 092,8	158 082,9	183 567,4
Other service industries	529 205,5	579 483,7	597 062,1	661 320,2	680 250,6	727 685,2

At the beginning of 2024, the total value of fixed assets at original (replacement) cost amounted to **636 147.4** billion soums (**41.7%**) in the manufacturing industries, as well as **888 436.4** billion soums (**58.3%**) in the service industries.

By the end of the year, the value of fixed assets at original (replacement) cost amounted to **749 816.5** billion soums (**43.6%**) in the manufacturing industries and **971 262.2** billion soums (**56.4%**) in the service industries.

**Structure of fixed assets at the end of 2024 by type of economic activity
assessed at original (replacement) cost**



By type of economic activity, the largest share of fixed assets falls on other types of services – **42.3%**, and industry – **34.2%**. The smallest share is observed in construction – **3.0%**, and trade, accommodation, and food services – **3.5%**.

II. Dynamics of fixed assets at residual value

In 2024, the value of fixed assets at residual value at the beginning of the year amounted to **1 068 488.6** billion soums, and by the end of the year – **1 196 030.2** billion soums. The net book value of fixed assets at the end of the year increased by **11.9%** compared to the beginning of the year.

Availability of fixed assets at residual value at the beginning and end of the year, billion soums

	2022		2023		2024	
	at the beginning of the year	at the end of the year	at the beginning of the year	at the end of the year	at the beginning of the year	at the end of the year
All fixed assets	839 595,7	951 627,8	910 341,3	1 073 745,2	1 068 488,6	1 196 030,2
Production sphere	306 399,2	393 914,0	334 635,9	453 524,2	412 180,6	511 136,9
Agriculture, forestry and fisheries	61 196,5	84 949,0	64 593,1	91 783,7	70 661,1	99 656,4
Industry	222 311,6	281 931,1	246 903,2	332 285,4	315 783,2	376 234,2
Construction	22 891,0	27 033,8	23 139,6	29 455,1	25 736,3	35 246,3
Services sector	533 196,6	557 713,8	575 705,3	620 221,0	656 308,0	684 893,3
Trade, accommodation and food services	23 481,8	29 299,2	31 902,1	37 988,1	37 032,6	45 721,1
Transportation and storage, information and communication	72 463,2	71 763,8	72 083,7	82 941,9	76 120,9	89 246,3
Other service industries	437 251,5	456 650,8	471 719,6	499 291,0	543 154,5	549 925,9

According to the analysis of the main sectors of the economy, in 2024, the residual value of fixed assets at the end of the year in the production sectors amounted to **511 136.9** billion soums (which corresponds to **42.7%** of the total value of fixed assets), and the share of the service sector was **684 893.3** billion soums (**57.3%** of the total value of fixed assets).

Among the production sectors, the largest share falls on industry (**376 234.2** billion soums), among the service sectors, the largest share is observed in other service sectors (**549 925.9** billion soums).

III. Commissioning of new fixed assets and disposal (liquidation) of fixed assets in economic sectors

In 2024, the total cost of commissioning new fixed assets amounted to **232 326.5** billion soums, which is less than in 2023, when this figure reached **253 536.2** billion soums.

Commissioning of new fixed assets and disposal (liquidation) of fixed assets, billion soums

	Commissioning new fixed assets			Disposal (liquidation) of fixed assets		
	2022	2023	2024	2022	2023	2024
All fixed assets	183 902,9	253 536,2	232 326,5	38 377,8	59 281,8	50 916,4
The field of production	108 292,8	155 985,6	153 781,9	30 580,4	48 086,7	38 837,6
Agriculture, forestry and fisheries	30 172,2	28 566,6	32 954,2	14 275,7	15 963,7	18 089,2
Industry	70 878,3	117 827,5	109 196,2	14 154,2	30 213,9	17 605,5
Construction	7 242,3	9 591,5	11 631,5	2 150,5	1 909,1	3 124,9
Service sector	75 610,1	97 550,5	78 544,6	7 797,3	11 195,1	12 078,8
Trade, accommodation and catering services	8 814,3	10 497,0	13 596,7	931,0	3 620,9	3 368,0
Transportation and storage, information and communication	11 469,9	20 272,4	26 068,6	2 949,7	3 122,4	4 027,4
Other service industries	55 325,9	66 781,1	38 879,3	3 916,6	4 451,8	4 683,3

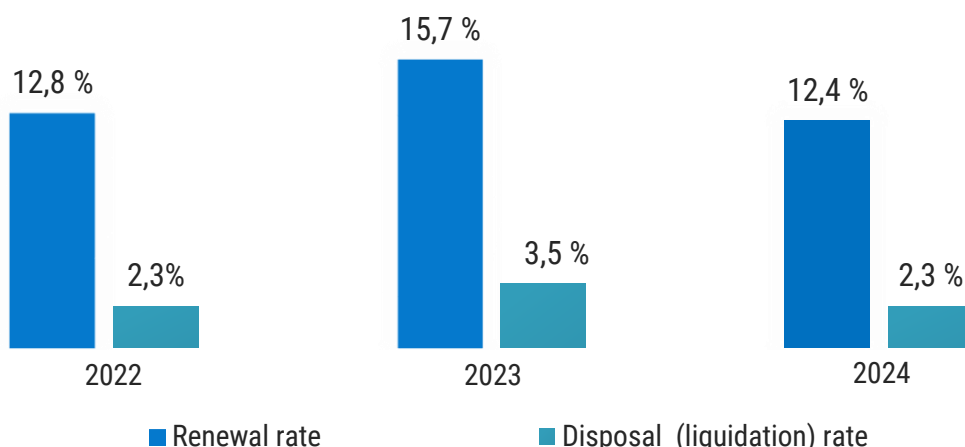
In 2024, fixed assets in the amount of **50 916.4** billion soums were liquidated, while the disposal (liquidation) rate of fixed assets (excluding livestock of the main herd) was **2.3%**.

IV. Dynamics of the rates of renewal and disposal (liquidation) of fixed assets, as well as the degree of their depreciation

Over the past three years (2022-2024), the rate of renewal of fixed assets in the economy has varied from **12.8%** to **12.4%** and averaged **12.6%**.

Also, according to the analysis of the rate of renewal of fixed assets by type of economic activity, the largest share falls on construction – **22.9%**, trade, accommodation and catering services – **22.7%**, as well as industry – **18.5%**. At the same time, the smallest share is observed in other sectors of the service sector – **5.3%**.

**Dynamics of rates of renewal and disposal (liquidation) of fixed assets
in the Republic of Uzbekistan**



In 2024, the overall rate of disposal (liquidation) of fixed assets was **2.3%**, with the following breakdown by industry: in agriculture, forestry and fisheries (excluding main herd livestock) – **4.2%**, industry – **3.5%**, construction – **7.6%**, trade, accommodation and food services – **6.7%**, transportation and storage, information and communications – **2.5%** and other service industries – **0.7%**.

The rate of renewal and disposal of fixed assets, as well as the degree of depreciation, in %

	Renewal rate			Disposal (liquidation) rate			Degree of depreciation		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
All fixed assets	12,8	15,7	12,4	2,3	3,5	2,3	28,7	30,6	31,6
Production sphere	17,1	22,4	18,5	4,4	7,0	3,9	31,8	33,0	34,7
Agriculture, forestry and fisheries	18,2	9,4	12,7	2,5	3,2	4,2	19,9	20,9	20,2
Industry	16,9	23,4	18,5	4,3	7,5	3,5	32,9	34,1	36,1
Construction	18,7	22,3	22,9	6,3	5,3	7,6	30,1	31,5	30,8
Services sector	9,9	11,2	8,1	1,1	1,4	1,4	26,6	28,9	29,5
Trade, accommodation and food services	23,1	21,4	22,7	3,0	8,7	6,7	23,2	22,4	23,8
Transportation and storage, information and communication	8,0	12,5	14,2	2,2	2,2	2,5	49,6	48,8	51,4
Other service industries	9,5	10,1	5,3	0,7	0,7	0,7	21,2	24,5	24,4

In 2024, the degree of depreciation of fixed assets was **31.6%**, and by economic sector this figure reached: in agriculture, forestry and fisheries (excluding livestock of the main herd) – **20.2%**, industry – **36.1%**, construction – **30.8%**, trade, accommodation and food services – **23.8%**, transportation and storage, information and communications – **51.4%** and other service sectors – **24.4%**.

V. Dynamics of fixed assets at original (replacement) cost at the end of the year by region

As of the end of 2024, the largest share of the total value of fixed assets in the country was accounted for by Tashkent city – **465 353.7** billion soums, Tashkent region – **176 396.7** billion soums, and Kashkadarya region – **140 893.0** billion soums. The smallest share of the total value of fixed assets in the country was accounted for by Syrdarya (**39 199.5** billion soums), Jizzakh (**72 226.2** billion soums), and Namangan (**77 003.1** billion soums) regions.

Availability of fixed assets at original (replacement) cost at the end of the year by region, billion soums

	2022	2023	2024
Republic of Uzbekistan	1 311 412,9	1 519 843,8	1 721 078,7
Republic of Karakalpakstan	72 602,7	86 635,0	99 026,3
Andijan region	60 726,8	70 232,6	79 678,9
Bukhara region	71 170,3	83 395,3	95 786,7
Jizzakh region	57 875,2	65 362,7	72 226,2
Kashkadarya region	96 873,3	131 535,4	140 893,0
Navoi region	95 072,7	115 442,2	129 567,0
Namangan region	52 495,1	57 616,6	77 003,1
Samarkand region	90 147,3	100 992,7	114 628,4
Surkhandarya region	68 900,0	70 128,2	75 283,5
Syrdarya region	29 697,9	36 360,8	39 199,5
Tashkent region	134 972,8	160 463,1	176 396,7
Fergana region	79 299,6	87 664,2	91 587,1
Khorezm region	48 252,5	57 087,1	64 448,5
Tashkent city	353 326,5	396 927,9	465 353,7

VI. Fixed assets at the end of the year by economic sector in a regional context at original (replacement) cost

According to the results of the analysis by types of economic activity by region, in 2024, in the sphere of agriculture, forestry and fisheries, the largest volumes are in Tashkent (**11 533.3** billion soums), Kashkadarya (**11 186.3** billion soums) and Bukhara (**10 540.2** billion soums) regions, in industry, the highest indicators are observed in Tashkent city (**189 254.7** billion soums), Tashkent (**80 006.5** billion soums) and Navoi (**77 354.3** billion soums) regions.

**Availability of fixed assets at the end of 2024 by economic sector
in a regional context at original (replacement) cost, billion soums**

	All fixed assets	Agriculture, forestry and fisheries	Industry	Const- ruction	Trade, accomm odation and food services	Transport ation and storage, informa- tion and commu- nication	Other service industries
Republic of Uzbekistan	1 721 078,7	110 098,6	588 816,4	50 901,5	60 009,6	183 567,4	727 685,2
Republic of Karakalpakstan	99 026,3	6 490,0	22 865,0	2 457,0	1 548,2	35 637,4	30 028,7
Andijan region	79 678,9	7 100,2	31 580,9	2 284,8	1 878,4	3 965,3	32 869,2
Bukhara region	95 786,7	10 540,2	19 475,8	3 580,4	2 575,5	16 535,3	43 079,4
Jizzakh region	72 226,2	7 067,3	18 105,0	2 258,3	1 436,6	9 843,7	33 515,3
Kashkadarya region	140 893,0	11 186,3	54 288,7	2 791,1	2 314,1	10 549,9	59 762,8
Navoi region	129 567,0	6 068,0	77 354,3	3 637,4	1 267,3	12 823,5	28 416,4
Namangan region	77 003,1	7 349,2	21 816,0	5 267,6	4 071,9	3 518,1	34 980,3
Samarkand region	114 628,4	13 244,7	21 244,9	2 945,9	9 168,8	11 031,2	56 992,7
Surkhandarya region	75 283,5	7 430,7	9 402,1	2 510,4	2 839,5	5 401,9	47 698,7
Syrdarya region	39 199,5	4 696,1	9 743,3	1 021,6	1 061,3	5 038,2	17 639,0
Tashkent region	176 396,7	11 533,3	80 006,5	2 460,6	4 824,7	12 290,4	65 281,2
Fergana region	91 587,1	6 440,8	26 106,6	2 290,4	2 210,6	6 896,4	47 642,2
Khorezm region	64 448,5	9 290,6	7 572,4	2 591,4	2 834,1	5 850,7	36 309,2
Tashkent city	465 353,7	1 661,0	189 254,7	14 804,4	21 978,3	44 185,3	193 469,9

Compared to other regions, Tashkent city had the largest volumes in the following sectors: industry – **189 254.7** billion soums, construction – **14 804.4** billion soums, trade, accommodation and food services – **21 978.3** billion soums, transportation and storage, information and communication – **44 185.3** billion soums, as well as other service sectors – **193 469.9** billion soums.

VII. Explanations

To comprehensively characterize the process of reproduction of fixed assets and the results of their use, balance sheets of fixed assets are developed at various valuations - at original (replacement) cost and residual value minus depreciation.

The balance sheet of fixed assets at their original (replacement) cost is used to characterize the volume, structure, and composition of fixed assets. Original cost is the value of fixed assets at the purchase, installation, and commissioning prices during the reporting year. The original cost of fixed assets (assets) is periodically revalued taking into account the rate of inflation. The value of fixed assets adjusted for this revaluation is called their replacement cost.



The fixed asset balance sheet at residual value (net of depreciation) shows the volume, distribution, and movement of fixed asset value and is used to determine the accumulation of fixed asset value. This balance sheet reflects, on the one hand, increases in fixed asset value, and on the other, decreases associated with their physical disposal and the loss of a portion of the fixed asset's value in the form of the value of the consumed portion of the assets transferred to products. Fixed assets, both production and non-production, gradually lose their value. The value of the consumed portion of fixed assets is recovered by including depreciation charges (wear and tear) at established rates in production or distribution costs.

Fixed asset renewal rate is the ratio of the value of new fixed assets introduced during the year to their value at the end of the year;

The rate of disposal (liquidation) of fixed assets is the ratio of the value of liquidated fixed assets to the value of all fixed assets available at the beginning of the year;

The degree of depreciation of fixed assets is calculated as the ratio of the difference between the original (replacement) and residual value of fixed assets to the original (replacement) value at the end of the year.





Tel.: 71-203-80-00 (1060)