



TA'LIM TIZIMINI MOLIALSHTIRISH

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Annotatsiya. Ushbu maqolada O'zbekiston Respublikasi ta'lim tizimini moliyalashtirish masalalari bayon etilgan.

Kalit so'zlar: ta'lim tizimi, ustav fondi, moddiy qiymatliklar.

O'zbekiston Respublikasi ta'lim tizimi deganda, ko'p holda respublikada qabul qilingan Uzluksiz ta'lim turlari tushuniladi.

Uzluksiz ta'lim quyidagi ta'lim turlarini o'z ichiga oladi: maktabgacha ta'lim; umumiy o'rta ta'lim; o'rta maxsus, kasb-hunar ta'limi; oliy ta'lim; oliy o'quv yurtidan keyingi ta'lim; kadrlar malakasini oshirish va ularni qayta tayyorlash; maktabdan tashqari ta'lim.

Hozirgi kunda respublikamizda bunday ta'lim turlari turli mulkchilik shakli asosida tashkillanmoqda va moliyalashtirilmoqda. Xususan: davlat; davlat sherikchilik; jamoa; xususiy va h.k.

Tashkillanayotga xo'jalik yurituvchi sub'yeklar faoliyatini moliyalashtirish odatda mazkur tuzilmaning Ustav fondiga ta'sischi(lar) tomonidan kiritilgan qiymatliklar tushuniladi. Bunday mablag'lar tuzilma (korxonalar) bilan ta'sischi(lar) o'rtasida o'zaro tuzilgan Ta'sis shartnomasi tuzilib, shartnoma shartida shartlashgan qiymatlikni kiritishni amalga oshirish yo'li bilan amalga oshiriladi. Bunday qiymatliklar imorat va inshootlar ko'rishda, jihoz va uskunalar ko'rishda, pul mablag'i (pul birligi) ko'rishda va h.k. bo'lishi mumkin.

Ularni moliyalashtirish manbai tashkiliy tuzilishidan kelib chiqib turlicha bo'ladi. Davlat muassasasini moliyalashtirish manbai davlat byudjati mablag'lari hisobidan amalga oshiriladi. Davlat sherikchiligi asosida tashkillangan tashkilotni moliyalashtirish qisman davlat byudjati mablag'lari hisobidan, qisman ta'sischi(lar) mablag'lari hisobidan amalga oshiriladi. Jamoaviylik asosida tashkillangan tashkilotni moliyalashtirish bunday tashkilotni tashkillashda o'zining moliyaviy-sarmoyaviy ulushi bilan kirgan yuridik va jismoniy shaxs – ta'sischi(lar) mablag'lari hisobidan amalga oshiriladi. Bunday mablag'lar bilan moliyalashtirish bank muassasasidagi hisob raqamdan pul o'tkazish - to'lov topshiriqnomasi yozish yo'li bilan bajariladi. Agar bu mablag' naqd pul ko'rishda bo'lsa kassa kirim orderi (KKO) to'ldirish bilan kirim qilinadi. Ayrim xususiy mulkka asoslangan holda tashkillanayotgan ta'lim muassasalarida respublikada joriy qilingan qonunlarga – me'yorlarga rioya qilmaslik kuzatiladi.

Ta'lim muassasasini tashkil etish ta'sischi(lar) tomonidan Ustav ishlab chiqib, davlat ro'yxatidan o'tkazish bilan amalga oshiriladi. Ushbu Ustavda mazkur korxonani moliyalashtirish masalasi bayon qilinib, uning umumiy miqdori korxonaning ustav fondida



belgilanadi. Ta'lim muassasasini moliyalshtirish ikki yo'nalishda amalga oshiriladi: korxonaning moddiy ta'minoti hamda ish haqi. Bunday xarajatlar korxonada tomonidan ishlab chiqilgan xarajatlar smetasida yoki biznes rejada aks ettiriladi.

Korxonaning moddiy ta'minoti bilan bog'liq xarajatlari agar, korxonada to'laqonli ta'minlangan holda tashkil etilgan bo'lsa, elektr energiya, aloqa tizimi bilan bog'liq xarajatlar hamda joriy xarajatlardan iborat bo'lishi mumkin.

Bundan tashqari tuzilma ta'lim berish bo'yicha tuzilgan muassasa bo'lsa, unda maktabgacha ta'lim, boshlang'ich ta'lim yoki kuni uzaytirilgan guruh kabilarda ovqarlantirish masalasi bo'yicha ham moddiy ta'minot talab etiladi. Bunday xarajatlar odatda umumiy ovqatlanish tizimiga xos menyu (taomnoma) tuzish orqali hisoblab chiqariladi. Bunday to'lov ota-onalar tomonidan to'lanadigan "o'qish uchun to'lov"dan alohida aks ettirilishi lozim va hisobi alohida yuritilishi kerak bo'ladi. Bunday harajatlarga yotoq bilan bog'liq yoki darsliklar bilan ta'minlashga bog'liq va boshqa harajatlarni (maxsus kiyim-bosh, jismoniy tarbiya bilan bog'liq kiyim-bosh) kabi xarajatlarni ham kiritish mumkin.

Korxonaning ish haqi bilan bog'liq xarajatlari agar, korxonada yuqori tashkilotga ega tashkilot bo'lsa, yo'qori tashkilot tomonidan, agar xususiy mulkka asoslangan tashkilot bo'lsa, mazkur korxonada ta'sischisi tomonidan kelishib ishlab chiqarilib, tasdiqlangan shtatlar jadvali asosida belgilanadi – hisoblab chiqariladi. Korxonaning shtatlar jadvalini ishlab chiqish joriyonda respublikada amalda bo'lgan Mehnat kodeksi talablariga va boshqa me'yorlarga rioya qilinishi talab etiladi.

Shtatlar jadvali O'zbekiston Respublikasida joriy qilingan Yagona tarif setkasi asosida belgilanishi - ishlab chiqarilishi lozim.

Yagona tarif setkada ishlovchining egallagan lavozimidan kelib chiqib tadbiq qilinishi mumkin bo'lgan malaka darajasi (razryadi), malaka darajasi uchun belgilangan koeffitsient keltirilgan. Ushbu Malaka darajasiga mos koeffitsiyentga respublikada joriy qilingan – amalda bo'lgan eng kam ish haqi miqdorini ko'paytirish yo'li bilan ish haqi miqdori hisoblab chiqariladi. Ushbu ish haqi miqdori shtatlar jadvalida belgilangan shtat birligiga ko'paytirish yo'li bilan ish haqi fondi hisoblab chiqariladi. Ish haqi fondining jamlanmasi korxonaning ish haqi bo'yicha xarajatlari miqdorini belgilaydi.

Shtatlar jadvali odatda iqtisodiy bilimga ega bo'lgan mutaxassis – iqtisodchi /buxgalter, moliyachi/ tomonidan ishlab chiqiladi va korxonada raxbariyatiga tasdiqqa kiritiladi.

Ushbu shtatlar jadvalidan kelib chiqib ta'lim muassasasida ishlovchi pedagog-xodimlar mehnatiga haq to'lash bo'yicha tarifkatsiya (Ishlovchilar tarifkatsion ro'yxati) ishlab chiqiladi. (5-rasm). Ta'lim muassasasidagi o'quvchilar sonidan - kontingentdan



kelib chiqib ta'lim muassasasi kategoriyalarga bo'linadi. Tarifikatsiya mazkur ta'lim muassasasining kontingetidan kelib chiqib ishlab chiqiladi.

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