



MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC
SOLUTIONS

BYUDJETDAN TASHQARI FONDLAR - UMUMDAVLAT
MOLIYASINING BO'G'INI SIFATIDA

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Annotatsiya: *Ushbu maqolada O'zbekiston Respublikasi byudjetdan tashqari fondlar va uning rivojlanish bosqichlari to'g'risida, shuningdek ularni tashkil etish davri bosqichlari va ularni amalga oshirish bosqichlari to'g'risida to'xtalib o'tilgan.*

Kalit so'zlar: *byudjetdan tashqari fondlar, pensiya fondi, bandlik jamg'armasi*

Pensiya fondi - bu pensiya bilan ta'minlovchi davlat moliya boshqaruvining organidir. Pensiya fondi bilan davlat byudjetining farqli tomoni shundan iboratki, o'z resurslarining hissasi balandligi va markazlashtirilgan manbalardan katta mablag' va dotatsiyalarni rad etadi. Maxsus pensiya to'lovlari ijtimoiy sug'urta doirasida shaxsiy funksional vazifaga ega bo'lib, tushumlar va mablag'lar bilan qushilgan holda pensiya fondida to'planadi.

O'zbekiston Respublikasi ijtimoiy ta'minot vazirligi huzuridagi pensiya jamg'armasiga sug'urta badallari miqdorlari O'zbekiston Respublikasi hukumati tomonidan mehnatga haq to'lash jamg'armasining umumiy summasiga foizlarda belgilanadi.

Sug'urta badallarining hisoblash ijtimoiy sug'urta joriy qilingan ishlovchilarini barcha kategoriyalarini ish haqi fondiga belgilangan tariflardan kelib chiqqan holda amalga oshiriladi.

Sug'urta badallari soliqlarni ushlashni hisobga olmagan holda, moliyalashtirish manbalaridan qat'iy nazar amaldagi qonunchilikka muvofiq chiqarilgan nizomlar, qarorlar va boshqa me'yoriy hujjatlarga ko'ra mazkur korxona tomonidan aniqlanadigan ish haqlarining barcha turlariga hisoblanadi. Sug'urta badallari quyidagi turdagi to'lovlarga hisoblanmaydi:

- foydalanilmagan ta'til uchun kompensatsiyalar;
- ishdan bushash chog'idagi chiqish nafaqasi;
- Moddiy yordam ko'rinishida beriladigan pul nafaqalarini har xil turlariga;
- Kompensatsiya to'lovlariga;
- Bepul ovqatlar qiymatlariga va boshqalar.

Fondning mablag'lari quyidagi yo'nalishlar bo'yicha sarflanadi:

- pensiya to'lash;
- ikki yoshdan katta bolalar uchun nafaqalar to'lash;
- nogironlar va kariyalarga moddiy yordam ko'rsatish;
- nogironlar, bolalarni ijtimoiy qo'llab-quvvatlash bo'yicha dasturlarni moliyalashtirish;





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- vaqtincha mehnatga layoqatini yo'qotish bo'yicha nafaqalar to'lash;
- homiladorlik va tug'ish bilan bog'liq nafaqalar;
- bola tug'ilgandagi bir martalik mukofat puli;
- bola ikki yoshga to'lganga qadar tarbiyalash bilan bog'liq ta'til davridagi oylik nafaqalar;
- dafn uchun ijtimoiy nafaqalar;
- sanatoriya, kurortlarda davolanish va dam olish uchun yo'llanmalarga to'lash;
- sug'urtalanuvchilar balansidagi sanatoriya profilaktoriyalarni, bolalar va usmirlar uchun chanatoriya va sog'lamlashtirish oromgohlarini saqlash.

Mazkur xarajatlar sug'urtalanuvchi buxgalteriyasi orqali amalga oshiriladi. Pensiya fondi O'zR Oliy Majlisi tomonidan tasdiqlanadi.

Davlat bandlik jamg'armasi. Bozor iqtisodiyoti sharoitida davlat har bir ishchi va xizmatchini ma'lumotiga qarab, malakasiga qarab ish bilan ta'minlab berishni uz kafolatiga olmaydi. SHugning uchun davlat iqtisodiyotida va ijtimoiy hayotida nomutanosiblik bulmasligi uchun va har bir shaxsni mehnat qilishga haqliligi va erkin soha shakllanishiga huquqi borligini hisobga olib, maxsus moliyaviy muassasa yaratdi. Ushbu tadbirlarni hayotga tadbii qilishni davlat bandlik fondi amalga oshiradi. Badlik fondi vazifasi:

- iqtisildiy tizimga malkali ishchi va xizmatchilar bilan ta'minlash;
- bir tarmoqdagi ortiqcha mehnat resrurslarini qayta malakasini oshirish;
- maxsus mehnat birjalarini tashkil etish;
- ishsizlarni moddiy ta'minlash;

Davlat bandlik fondini shakllantiruvchi asosiy moliya manbalari:

- xo'jalik sub'ektlarining majburiy to'lovlari;
- mahalliy va respublika byudjetini mablag'lari;
- xorijiy va respublika ichidagi xo'jalik sub'ektlari hamda jismoniy shaxslarni ixtiyoriy ajratmalari.

Ushbu manbalar ichidagi xo'jalik sub'ektlari majburiy to'lovalari asosiy moliyaviy manba bo'lib hisoblanadi va qariyb 80% ni tashkil etadi.

Shakllangan bandlik fondi quyidagi yo'nalishlarda foydalaniladi:

- fuqarolarning mehnat joyi bilan ta'minlash;
- ishsizlik uchun nafaqalar berish;
- kadrlarni qayta uqitish va qayta tayyorlash ishlarini tashkil etish uchun;
- bandlik fondi boshqaruv organini ish haqi bilan ta'minlash.

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