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KEY WORD: PROBLEMS PRACTICE / FINANCIAL AND ACCOUNTING / ELEMENTARY
SCHOOL .

THANET KLINMING : PROBLEMS OF FINANCIAL AND ACCOUNTING PRACTICES
IN SMALL ELEMENTARY SCHOOLS UNDER THE JURISDICTION OF THE OFFICE
OF PHETCHABUN PROVINCIAL PRIMARY EDUCATION. THESIS ADVISOR :
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This research was designed to study the problems of financial
and accounting practices in small elementary schools under the
jurisdiction of the office of Phetchabun Provincial Primary Education.

Research Findings :

Problems of financial and accounting practices in small elementary
schools were as follows : problems on tranfering money : (1) the delay of
tranfering money from the office of District Primary Education to schools,
(2) froms for withdrawing money were not correct or complete : on
receiving money : (1) the process of receiving money from banks was
inconvenient, (2) absent of some members of financial committee on
receiving momey procedure; on payment : (1) schools did not have the
payment records, (2) schools did not fulfil the steps required for payment;
on keeping money : (1) there is no sefety-boxes at schools, (2) money
was kept by the school financial personnels without any record, on sending
money, financial personnels did not understand the step for sending money
back to the financial offices; on recording financial and accounting
practices : (1) financial and accounting practices were not up to date,
(2) some schools closed accounts before 03.30 P.M., (3) money donated was
done without issuing and making record in the non-government buddget
accounts; on auditing and reprotng : (1) financial auditors did not audit
accounts as scheduled, (2) financial reported late and incorrect and
problems on general items; (1) difficulties in selecting qualified
financial and account personnels, (2) financial personnels beared havey
load on both financial job and teaching.