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Public expenditure tracking surveys and management of financial resources in Tanzania: a case of Temeke municipal council and Mkuranga district council

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This study examined the effectiveness of Public Expenditure Tracking Surveys (PETS) tool and the management of financial resources in Tanzania. The main objective of the study was to find out if PETS has improved the stances of financial management in local government authorities focusing on Temeke municipality and Mkuranga district council as case studies. The study adopted participation theorem and agency model conceptual frameworks to link PETS and public financial management. The study was mainly qualitative in nature in which random and purposive sampling techniques were employed. The study employed in-depth interviews, structured questionnaire and documentary review methods for data collection. The analysis of the data was done through the Statistical Package for Social Sciences (SPSS). The findings have revealed that there are manifold problems contributing to the ineffectiveness of PETS as a tool of financial management. Firstly, there is inadequate awareness on actors, such as government officials, elected representatives and local people, on the value of people's participation to track public money. Secondly, the mechanisms of direct people's participation in local affairs through established structures are faulty as policy provisions and practice conflict due to information asymmetry by duty bearers. Thirdly, there are inadequate mechanisms in place to promote communities' awareness on the importance of demanding accountability from the public office bearers. Finally, lack of social capital, mainly trust of local people in their elected and non elected officials, is hindering people's effective participation to follow up for the public money. These findings reveal that PETS is not an effective tool in promoting effective financial management in LGAs. The study recommends that the government should ensure effective utilization of PETS to improve financial management in LGAs through promoting civic education to communities to realize their social accountability role in following up public money.