

**AN ASSESSMENT OF EFFECTIVE IMPLEMENTATION OF FINANCIAL
MANAGEMENT CONTROL SYSTEM IN COUNTY GOVERNMENTS IN
KENYA**

(A CASE OF MOMBASA COUNTY GOVERNMENT)

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ABSTRACT

Counties are significant administrative units where new federal and state mandates are being implemented. As county governments created after the promulgation of the new constitution, it has always been expected that they have allocated resources to an increasing range of activities, especially economic development programs and public services. The purpose of the study was to assess the effective implementation of financial management control system in county Government in Kenya. The objectives of research were to examine the effect of accountability on the implementation of financial management control systems in Mombasa County, establish the effect of budgeting on the implementation of financial management control systems in Mombasa County and investigate the effect of stakeholder's participation in implementation of financial management control systems in Mombasa County. The research design used was descriptive research design in enabling to collect data on the effective implementation of financial control system in Mombasa County Governments. The target population was 3500, members of county assembly, and heads of departments of the county Government. A sample size of 350 respondents was selected randomly which is 10% of the target population. The data was collected using questionnaires, which was administered through personal interviews. Data was analyzed using descriptive statistics and advanced statistics aided by statistical package for social scientists (SPSS). Tables, bar graphs, pie charts and percentages were used in report presentation. The study established effective implementation of financial management control system in county Government in Kenya, still is met with challenges, since no change has been felt so far by citizens of the county fundamentals services such as health, education, security, overall cleanliness of the town, roads and garbage collection is major challenge to the county in winning the trust of citizens service delivery. In conclusion, as reflected in the research findings, respondents are of the opinion that financial management control systems have an impact on County's ability to deliver services to the society, and thus, there is need to critically evaluate the role of every stakeholder to ensure a seamless operation.