

**THE EFFECTIVENESS OF FINANCIAL MANAGEMENT REFORMS ON THE  
SUCCESS OF ACCOUNTABLE GOVERNANCE IN KENYA: THE CASE OF  
MANDERA**

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## ABSTRACT

Public sector was rampant with corruption and inefficiencies resulting to poor management of public fund; cutting for reforms in the public sector. PFM reforms introduced not just a different way of managing public services, but also the need for different financial management tools and techniques. Introduced initially in response to widespread public criticism of the public service, the overall ethos of the reforms is greater public sector efficiency and has two key tenets: allowing managers to manage and making managers accountable and therefore ensuring better success of accountable governance. The goal of financial management in government as to ensure that safeguard and use available funds and other scarce resources in the best interest of the people. This study seeks to establish the effect of reforms in budgeting, enhanced revenue collection, revision of procurement laws, and IFMIS reform in the success of accountable governance in Mandera County. The study will use descriptive research design. The study will target employees in top managers, middle level managers and lower level managers. The study will adopt a stratified random sampling approach to get a study sample of 30% from within each stratum. A semi-structured questionnaire will be used to collect data. Pilot test will be conducted to enhance the instrument validity and reliability. Data collected will be analyzed through SPSS and Microsoft Excel and presented in tables and charts to summarize responses for further analysis and to facilitate comparison. The study will also employ correlation to study the relationship between factors.