ABSTRACT

Kenya established the Road Maintenance Levy Fund in 1993 to finance road maintenance. The Kenya Roads Board is at the centre of the Funds administration and accomplishes this by working in collaboration with various implementing agencies. However, through professional experience, we have learnt that the flow of funds to road agencies is inconsistent, due to various factors, which this study aimed at documenting to justify reforms towards sustainable road maintenance. We applied the cross-sectional survey design to source information from 146 key informants. The study found that delay in allocation committee meetings (33.0%) and requisition of the Authority to Incur Expenditure (71.3%); lengthy disbursement channel (84.0%), lack of a proper tracking system (47.9%) delay in external auditing (56.4%) and weak financial management system (24.5%) were the key factors constraining the flow of funds. The constraints affected the implementation of work plans (73.4%), maintenance backlog (60.6%) and encouraged procurement malpractices (57.4%), among other issues. The study recommends the need for electronic fund transfer to agency accounts, follow-up communication to track disbursements; enforcement of adherence to provisions of the Public Officer Ethics Act and the Public Procurement and Disposal Act, commercial accounting practices at the agency level and additional audit staff.