

### **Abstract**

*This paper discusses the roles and responsibilities of central and local government in the management of public finance in Kenya. It is based on a qualitative study done in Kiambu and Nairobi, though much of the data was generated from secondary sources. Results show that the Ministry of Finance is largely the lead ministry on matters of public finance and its operations are based on policy guidelines as well as Acts of Parliament. The functions of local authorities are prescribed by the Local Government Act, Cap 265 of the Laws of Kenya. The study established that there are some overlaps in the roles and functions of central government and local authorities and recommends that these should be rationalised; that community participation in the management of public finance be enhanced through civic education, and that devolved funds should be pooled to cut back on duplication and wastage.*