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ABSTRACT
This investigation on the contribution of fiscal decentralization policy on poverty reduction in Rwamagana District was specifically aimed at three main objectives namely, assessing the contribution of fiscal decentralization policy on poverty reduction in District, the second objective was to identify the challenges faced and lastly to examine the strategies employed to ensure that fiscal decentralization contributes to poverty reduction. This study adopted both qualitative and quantitative methods since it was seeking in-depth understanding of the impact of fiscal decentralization on poverty reduction in Rwamagana District, in addition to the empirical analysis, the literatures relating to Rwamagana District, also illustrate the influences of fiscal decentralization to the local planning, infrastructure developments, resource mobilization, service delivery, public hearing, auditing and good governance. No doubt, these are the key variables for poverty reduction. This study brings together the current state of knowledge of how fiscal decentralization – including the assignment of expenditure responsibilities to Rwamagana District and intergovernmental fiscal transfers have reduced poverty levels and specific suggestions and recommendations on how fiscal decentralization can better reduce poverty in Rwamagana District. The introduction of fiscal decentralization has increased income, service delivery, accountability, participatory planning, budgeting and decision making among others. However, there are still challenges of little taxes generated locally and more participatory planning and budgeting is needed so that people can decide on what they want and determine their priorities.