ABSTRACT

This study was carried out to evaluate the Rwanda Social Security Fund performance to its beneficiaries in Kacyiru sector, Gasabo District. This is because there was lack of clientship in the SSFR and there was a decline in performance. In addition, a similar observation by Umuvugizi Rwanda Newspaper was that the SSFR does not treat well the pensioners which had a negative impact on their livelihoods. These factors prompted the researcher to undertake this study. The specific objectives of this study were to find out whether the beneficiaries were satisfied with the benefits they receive from SSFR, explore whether there is financial accountability in SSFR and to establish whether records keeping systems are in place in Social Security Fund in Rwanda. The above objectives were achieved by use of descriptive research design and involved the use of both qualitative and quantitative research methods. The tools used to collect the data included the questionnaires, interview guide and documentary analysis. Qualitative and quantitative research design was adopted in order to obtain data that were both numerical and non-numerical. The target population was 252 staff of SSFR and 1,200 beneficiaries. Of these, 26 staff and 44 beneficiaries were selected as the study sample. This gave a sample size of 70 respondents. Stratified random sampling was used to select this sample because they were two different sample strata. The findings of the study revealed that the beneficiaries are satisfied with the benefits and the level of service delivery by SSFR. The reasons they gave for their satisfaction included: obtaining their pay in time and the interest paid on their savings. The SSFR was found to have an accountability system in which it accounts for the funds used/spent and this was found to be sound. This was established from the SSFR employees who reported that accountability is in the form of income statements, balance sheets and payment vouchers among others. SSFR was found to have a sound record keeping system in place and the records were found to be kept in the forms of petty cash (31%), inventory (23%), accounts receivables (15%), accounts payable (12%) and payroll records (19%) among others. The study revealed that the records kept enables the agency in accountability and ensuring efficient service delivery to the members.