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Integrating Social Accounting into Rural Development Policies: A Study on Bangladesh's Poverty Alleviation Programs

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Abstract

This study explores the integration of social accounting practices into rural poverty alleviation programs in Bangladesh. Despite decades of targeted initiatives, rural poverty and socio-economic disparities persist, largely due to the absence of effective monitoring systems that account for social outcomes. By employing a quantitative research approach, data were gathered from 300 beneficiaries of rural development projects to examine how social accounting impacts program effectiveness, inclusivity, accountability, and beneficiary trust. The results demonstrate that social accounting integration significantly enhances beneficiary satisfaction and promotes social inclusivity, though institutional accountability mechanisms remain underdeveloped. Findings suggest that embedding participatory evaluation tools—suchas social audits and community scorecards—can improve transparency, stakeholder engagement, and long-term sustainability of development interventions. The study emphasizes the need for institutional reforms, policy mandates, and capacity-building to mainstream social accounting in rural governance, thereby aligning Bangladesh's poverty alleviation efforts with global standards of equity and accountability.

Keywords: Social Accounting, Rural Development, Poverty Alleviation, Social Inclusivity, Beneficiary Satisfaction, Accountability, Bangladesh.

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1. Introduction

1.1 Background of the Study

Rural development has been a central focus of Bangladesh's national strategy to alleviate poverty, reduce inequalities, and promote inclusive economic growth. Over the past few decades, various government and non-government initiatives have contributed to a steady decline in rural poverty rates. However, the challenge of ensuring equitable development outcomes remains persistent, often due to inadequate mechanisms for accountability, transparency, and social impact evaluation (Chowdhury & Ahmed, 2023). In this context, social accounting emerges as a critical framework that can enhance the effectiveness of rural development policies by ensuring that development efforts are socially responsible, transparent, and participatory.

Social accounting refers to the practice of tracking, reporting, and enhancing the social and environmental impact of an organization's actions (Gray, 2001). Although it has traditionally been used in corporate settings, there is a growing awareness of its relevance in development work, especially in rural areas of developing nations (Rahman, 2022). In Bangladesh, where over 60% of the population lives in rural regions and depends largely on agriculture and small-scale businesses for their livelihoods (World Bank, 2024), applying social accounting to poverty reduction programs could offer a more comprehensive way to assess progress. This approach goes beyond measuring just economic gains, allowing for the evaluation of social changes, community involvement, and how different stakeholders are satisfied with the outcomes. Bangladesh has implemented several initiatives aimed at reducing poverty—such as the *Ashrayan* Project, *Ekti Bari Ekti Khamar* (One House One Farm), and various Social Safety Net Programs (SSNPs). While these efforts have shown tangible success, their broader social impact—like empowering communities or fostering long-term resilience—often isn't adequately measured (Islam & Hossain, 2023). Traditional monitoring tools tend to emphasize financial results and physical development, overlooking critical social aspects like equity, participation, and empowerment. Integrating social accounting into these programs could fill that gap by encouraging a more inclusive and holistic evaluation process—one that reflects not only economic outcomes but also the voices and experiences of rural communities.

The global development community increasingly emphasizes the need for transparency and accountability in policy implementation. Evidence suggests that in the absence of strong social accountability mechanisms, development initiatives often fall prey to inefficiency, elite dominance, and resource mismanagement (Fox, 2015). In this context, Bangladesh—with its rich history of participatory rural development—provides a strong foundation for institutionalizing transparency through formal adoption of social accounting practices. Tools such as participatory social audits, impact evaluations, and community consultations can serve as vital components of

social accounting, enabling feedback loops that build trust between rural communities and implementing bodies (Ahmed et al., 2023). This approach resonates with the evolving understanding of development—not just as economic growth, but as a process aimed at ensuring inclusion, social justice, and long-term sustainability (Sen, 1999). Social accounting supports this vision by offering a framework to assess whether development programs are truly empowering marginalized populations, advancing gender equity, and fostering community unity.

Given that rural development is closely tied to national stability and economic progress in Bangladesh, embedding social accounting into the design and monitoring of such programs could significantly enhance their effectiveness and sustainability (Kabir & Sultana, 2024). However, despite the clear benefits, the application of social accounting in rural development remains minimal in Bangladesh. Structural limitations—such as bureaucratic inertia, a shortage of skilled professionals, and a lack of political commitment—pose major challenges to its adoption (Rahman & Karim, 2022). Against this backdrop, this study aims to explore both the opportunities and barriers associated with integrating social accounting into Bangladesh's rural poverty reduction strategies. By reviewing current initiatives, identifying successful models, and proposing a structured implementation framework, the research aspires to contribute actionable recommendations for fostering more inclusive and accountable development planning.

In conclusion, incorporating social accounting into rural development policies is both timely and necessary for Bangladesh. It marks a move toward a more comprehensive view of development—one that prioritizes social well-being alongside economic metrics. As the country works toward achieving the Sustainable Development Goals (SDGs) by 2030—particularly those related to poverty reduction, reducing inequality, and strengthening institutions-the implementation of effective social accounting practices in rural areas will be critical to ensuring long-lasting, equitable development outcomes (UNDP, 2023).

1.2. Problem Statement

Rural development remains a vital priority for Bangladesh, given that a large majority of the population continues to live in rural areas (World Bank, 2023). Despite the implementation of various poverty reduction programs over the years, rural poverty persists as a significant issue. One of the key reasons for this is the lack of effective policy evaluation tools, which has contributed to growing socio-economic disparities (Rahman & Sultana, 2022). Traditional monitoring systems, which predominantly focus on financial performance and infrastructure outputs, often overlook the broader social impact of these initiatives (Chowdhury & Akhter, 2023). In this context, social accounting presents itself as a transformative framework that can fill the existing evaluation gap. Unlike conventional financial assessments, social accounting emphasizes social, environmental, and community-centered outcomes (Islam, 2022). Researchers argue that such an approach offers a more comprehensive picture of success—particularly in rural development, where empowerment, human well-being, and sustainability are just as important as economic indicators (Hasan & Hossain, 2024). Yet, the adoption of social accounting within Bangladesh's rural development policies remains sporadic. According to Karim and Rahman (2023), most development projects still lack a structured methodology for integrating social accounting, which leads to a mismatch between policy objectives and on-the-ground realities. This disconnection undermines transparency, weakens community trust, and ultimately hampers the impact of poverty alleviation efforts (Nahar & Chowdhury, 2022).

As Bangladesh strives to meet the Sustainable Development Goals (SDGs) by 2030, especially goals targeting the eradication of poverty (Goal 1) and the reduction of inequality (Goal 10), there is an increasing need for transparent and inclusive evaluation mechanisms (UNDP Bangladesh, 2023). Social accounting offers a promising path forward—ensuring development initiatives not only deliver economic benefits but also align with broader goals of social equity and justice. However, in the absence of a systematic approach to embed this framework into policy planning and implementation, rural development efforts risk falling short and may inadvertently reinforce existing structural inequalities (Ahmed et al., 2024).

Given this scenario, there is a clear and pressing need for research that investigates how social accounting can be effectively institutionalized within the rural development sector of Bangladesh. This study aims to explore current practices, identify obstacles to adoption, and propose actionable strategies for embedding social accounting into poverty reduction programs. By doing so, it seeks to promote a development process that is more inclusive, accountable, and responsive to the real needs of rural communities in Bangladesh.

1.3 Research Gap

Despite significant progress and continued investment in rural development and poverty reduction, Bangladesh still faces deep-rooted socio-economic inequalities (Rahman & Sultana, 2022). Over the years, numerous initiatives have been launched to address rural poverty; however, the assessment of these programs tends to focus primarily on financial indicators and short-term economic results (Chowdhury & Akhter, 2023). Traditional assessment frameworks often fail to capture non-financial outcomes such as community empowerment, environmental sustainability, and long-term social impact, leading to a narrow understanding of development success (Hasan & Hossain, 2024).

Although **social accounting** offers an integrated framework for measuring social and community impacts, its application within Bangladesh's rural development sector remains underexplored. Studies have focused primarily on social accounting in corporate settings (Islam, 2022), leaving a noticeable gap in understanding how social accounting practices could be tailored for public sector rural initiatives. In other words, while businesses increasingly adopt social accounting for CSR reporting, rural development programs — which arguably have a more direct social mission — have not similarly embraced these frameworks (Ahmed et al., 2024).

Moreover, there is limited empirical research analyzing the institutional, policy, and community-level barriers that hinder the adoption of social accounting practices in rural poverty alleviation programs (Karim & Rahman, 2023). Existing studies often discuss the theoretical benefits of social accounting but rarely investigate the practical challenges in implementation -such as the lack of skilled personnel, inadequate regulatory support, or low community participation in the reporting processes (Nahar & Chowdhury, 2022).

Another critical gap lies in linking **social accounting integration** to **SDG progress tracking** in Bangladesh. Although several reports acknowledge the need for better monitoring to achieve the SDGs, very few have proposed a systematic use of social accounting as a means to measure multidimensional development outcomes at the grassroots level (UNDP Bangladesh, 2023). Therefore, a significant research void persists regarding how social accounting can be effectively institutionalized within rural development policies, ensuring more transparent, participatory, and socially accountable poverty alleviation efforts. Addressing

this gap, it is essential for aligning Bangladesh's rural development strategies with global best practices and sustainable development frameworks.

By investigating these unexplored areas, the proposed study seeks to provide critical insights that can guide policymakers, development practitioners, and community organizations in strengthening the social accountability of rural development initiatives.

1.4 Research Questions

i. How does the integration of social accounting influence the effectiveness of poverty alleviation programs in rural Bangladesh?
ii. In what ways does social accounting promote social inclusivity within rural development initiatives?
iii. What is the relationship between social accounting integration and the institutionalization of social accountability in rural development?
iv. How does social accounting integration affect beneficiary satisfaction and trust in rural development programs?

1.5 Research Objectives

i. To examine the impact of social accounting integration on the effectiveness of poverty alleviation programs in rural Bangladesh.
ii. To investigate how social accounting practices enhance social inclusivity in rural development initiatives.
iii. To assess the influence of social accounting integration on the institutionalization of social accountability mechanisms in rural areas.
iv. To explore the effect of social accounting reporting on beneficiary satisfaction and trust within rural development programs.

1.6 Hypotheses of the Study

H1: Social accounting integration has a significant positive impact on the effectiveness of poverty alleviation programs in rural Bangladesh.

H2: Social accounting integration positively contributes to promoting social inclusivity within rural development initiatives.

H3: Social accounting integration significantly influences the institutionalization of social accountability mechanisms in rural areas.

H4: Social accounting integration positively affects beneficiary satisfaction and trust in rural development programs.

1.7 Significance of the Study

Rural development remains a cornerstone for achieving equitable socio-economic progress in Bangladesh, a nation where the majority of the population still resides in rural areas (BBS, 2022). Despite numerous policy interventions and poverty alleviation initiatives, persistent structural challenges such as resource mismanagement, lack of transparency, and limited stakeholder participation continue to undermine rural advancement. In this context, integrating social accounting practices into rural development frameworks emerges as a critical approach to ensuring greater accountability, inclusivity, and program effectiveness. This study is significant because it seeks to empirically investigate the transformative potential of social accounting within Bangladesh's rural development strategies, focusing particularly on poverty alleviation programs.

One major contribution of this study is the theoretical advancement it offers in connecting social accounting with

development outcomes. Existing literature largely discusses social accounting in corporate or urban governance contexts (Manetti & Toccafondi, 2022), but its application within rural poverty alleviation frameworks remains underexplored, especially in South Asian contexts like Bangladesh. Thus, this research fills an important gap by extending the conceptual boundaries of social accounting into rural governance and development planning. From a policy perspective, the findings of this study are expected to assist policymakers and development practitioners in designing more transparent and participatory frameworks for rural interventions. By understanding how social accounting integration can enhance the effectiveness, inclusivity, and legitimacy of rural development programs, the government and non-governmental organizations (NGOs) can formulate better policies aimed at sustainable poverty reduction. Furthermore, donor agencies and international development partners will benefit from insights on how social reporting mechanisms can ensure better fund utilization, enhance project credibility, and promote community ownership.

Beyond its theoretical and policy relevance, this study carries substantial practical importance, particularly in its potential to empower local stakeholders within rural communities. When community members actively participate in social accounting processes—such as participatory budgeting, beneficiary feedback systems, and impact assessments—it helps cultivate a culture of openness, mutual accountability, and shared ownership over development outcomes (Gray, 2023). This participatory approach not only enhances trust in development efforts but also improves beneficiary satisfaction and contributes to the long-term sustainability of poverty reduction initiatives.

Additionally, the study seeks to support capacity building by emphasizing the importance of institutional reform and skills development in the area of social accountability. Strengthening the ability of local institutions to carry out social audits and produce social performance reports can make rural development more democratic and responsive, ensuring that the voices of marginalized groups are genuinely considered in planning and implementation. As Bangladesh moves forward in its pursuit of the Sustainable Development Goals—particularly Goal 1 (No Poverty) and Goal 16 (Peace, Justice, and Strong Institutions)—the integration of social accounting frameworks becomes increasingly vital. These tools not only enhance the effectiveness of poverty alleviation strategies but also help embed values of transparency and inclusivity into the development process.

In conclusion, this study contributes on multiple levels—filling an important research gap, informing policy and practice, and advancing a more inclusive, participatory, and accountable model for rural development in Bangladesh.

2. Literature Review

2.1 Theoretical Framework

Incorporating social accounting into rural development programs offers a valuable opportunity to improve the overall effectiveness, inclusiveness, and accountability of such initiatives. It also enhances beneficiary satisfaction by ensuring their perspectives are actively considered. This study draws upon stakeholder theory and accountability theory as its theoretical foundation—both of which highlight the importance of transparency, responsiveness, and inclusive decision-making in organizational practices (Freeman, 1984; Gray, 2023). Within the context of Bangladesh's rural development efforts—where poverty alleviation remains a central policy priority—social accounting provides a systematic method to document and assess not only

economic outcomes but also social and environmental impacts. Such a multidimensional approach supports more holistic and sustainable development practices.

Stakeholder theory argues that organizations should serve the interests of all stakeholders, not just shareholders, and that they have a responsibility to contribute positively to the broader society (Freeman, 1984). In rural development contexts, this means recognizing and engaging with a range of stakeholders, including program beneficiaries, local communities, funding bodies, and implementing organizations. By embedding social accounting practices into these initiatives, it becomes possible to more effectively identify, monitor, and respond to the needs and expectations of diverse stakeholder groups—thereby improving both program design and long-term impact.

Accountability theory further strengthens the rationale for integrating social accounting by emphasizing that organizations, especially those operating in the public or non-profit sectors, have an obligation to demonstrate responsible stewardship over resources entrusted to them (Mulgan, 2000). In rural poverty alleviation programs, where public funds and donor contributions are utilized, social accounting practices such as social audits, participatory reporting, and impact assessments serve as vital mechanisms for ensuring accountability, transparency, and trust-building among stakeholders.

In operationalizing this framework, **social accounting integration** is conceptualized as the independent variable that influences several key dimensions of rural development outcomes. Specifically, the framework hypothesizes that the integration of social accounting practices significantly enhances (i) the effectiveness of poverty alleviation programs, (ii) the promotion of social inclusivity, (iii) the institutionalization of social accountability mechanisms, and (iv) beneficiary satisfaction and trust.

Thus, the theoretical framework aligns the independent and dependent variables in the following manner:

- **Independent Variable (IV):** Social Accounting Integration

  - **Dependent Variables (DVs):**

❖ Effectiveness of Poverty Alleviation Programs
❖ Social Inclusivity in Rural Development
❖ Institutionalization of Social Accountability
❖ Beneficiary Satisfaction and Trust

This framework provides a structured pathway for empirical investigation, facilitating an understanding of how systematic social reporting and participatory evaluation practices contribute to improved development outcomes. By anchoring the study within stakeholder and accountability theories, the research not only addresses an identified gap in the rural development literature but also provides a practical model for promoting good governance and sustainable development in Bangladesh's rural sectors.

2.2 Effectiveness of Poverty Alleviation Programs

Poverty alleviation programs have long been a cornerstone of rural development strategies, particularly in low- and middle-income countries like Bangladesh. However, the true effectiveness of these initiatives continues to be critically examined in both academic and policy circles. Contemporary evaluations of poverty alleviation efforts are gradually moving beyond conventional income-based indicators to encompass broader dimensions such as social empowerment, access to essential services, and active participation in institutional processes (Rahman et al., 2022).

Recent research highlights those multidimensional strategies—those that combine economic support with broader social development efforts—are generally more effective in reducing poverty than approaches focused solely on income generation (Hossain & Aktar, 2023). In Bangladesh, government-led initiatives such as the Vulnerable Group Development (VGD) program and the Employment Generation Program for the Poorest (EGPP) have demonstrated positive outcomes in strengthening household resilience and improving food security. However, their overall success often hinges on the quality of local governance and the extent of community involvement in implementation processes (Chowdhury & Sultana, 2024). There is growing recognition that participatory monitoring and evaluation (M&E) systems are essential for enhancing the effectiveness of rural development programs. Evidence suggests that when beneficiaries are actively engaged in planning and decision-making, programs tend to become more responsive to local needs and thereby yield greater impact (Khan et al., 2023). In the Bangladeshi context, the use of Participatory Rural Appraisal (PRA) techniques has helped refine the design and delivery of poverty reduction initiatives. Yet, challenges such as political interference and limited resources continue to constrain their full potential (Islam & Hasan, 2022).

Although not yet widely institutionalized, social accounting frameworks offer a structured method for evaluating the broader impacts-both social and economic-of poverty alleviation initiatives. Tools like social audits, community score cards, and participatory impact evaluations can help identify program successes, expose gaps, and enhance overall transparency and accountability (Ahmed & Karim, 2024). Capacity building and institutional strengthening are also central to improving program outcomes. Without proper training, transparent governance, and efficient administration, even the most well-intentioned interventions may fall short of their objectives (Miah et al., 2025). In Bangladesh, non-governmental organizations (NGOs) have played a key complementary role, helping to bridge institutional gaps, facilitate equitable resource distribution, and promote sustainable livelihoods. Nonetheless, the implementation of these programs is not without obstacles. Issues such as fund leakage, elite capture, and poor targeting of beneficiaries continue to undermine the effectiveness of many poverty alleviation efforts (Begum & Rahman, 2023). Moreover, while several programs have yielded short-term gains, questions remain regarding their long-term sustainability—particularly in the absence of continuous evaluation systems and adaptive program management.

In conclusion, the effectiveness of poverty reduction programs in Bangladesh is shaped by a complex interplay of factors, including program design, governance quality, community participation, and the integration of transparent social accounting mechanisms. As Bangladesh advances toward achieving its Sustainable Development Goals (SDGs), it is essential to adopt holistic, participatory, and accountable frameworks to ensure deeper and more enduring progress in poverty alleviation.

2.3 Social Inclusivity in Rural Development

Social inclusivity has become a cornerstone of sustainable rural development, highlighting the importance of ensuring equitable access to resources, opportunities, and decision-making processes for all members of society. In rural Bangladesh, where socio-economic disparities remain stark, promoting inclusivity is essential to achieving truly holistic development outcomes (Ahmed & Rahman, 2022).

Recent studies emphasize that development programs designed with a focus on inclusivity—particularly for marginalized groups such as women, ethnic minorities, and

the ultra-poor—tend to deliver more sustainable and far-reaching impacts (Chowdhury & Islam, 2023). These communities often encounter structural barriers that prevent them from fully benefiting from development interventions. Targeted measures to dismantle these obstacles have been shown to enhance both the effectiveness of programs and the level of social cohesion within rural areas. Participatory development models have gained attention as effective tools for advancing social inclusivity. Research indicates that when communities are actively involved in planning and decision-making, disadvantaged groups gain a stronger voice, leading to outcomes that are more relevant, equitable, and sustainable (Hossain et al., 2023). In Bangladesh, organizations like BRAC and Grameen Bank have successfully implemented inclusive microfinance and community development programs that provide valuable lessons for national rural development strategies (Khatun & Mahmud, 2024).

However, inclusion cannot be reduced to mere participation. True inclusivity demands that systemic inequalities-such as disparities in land ownership, gender-based discrimination, and caste-related exclusion—be directly addressed. Without such structural reforms, development initiatives risk perpetuating existing hierarchies rather than challenging them (Sultana, 2022). Therefore, policy frameworks must integrate social justice principles alongside economic development goals to foster meaningful inclusion. Technological inclusion has also emerged as a key dimension of rural inclusivity. Expanding access to digital tools and information can help narrow the rural-urban divide and empower underserved populations. Nonetheless, digital inequality continues to mirror existing social and economic divides (Rahman & Sarker, 2025). Bridging this gap through rural ICT centers, mobile banking platforms, and e-learning programs can greatly enhance participation and connectivity in rural development processes.

Gender inclusivity warrants particular attention in rural settings. Consistent evidence shows that when women are actively involved in development efforts, outcomes improve across sectors such as education, healthcare, and local governance (Akter & Begum, 2023). Initiatives that provide women with access to credit, market opportunities, and leadership training have proven especially effective in building inclusive rural economies. Despite these advances, significant barriers to full social inclusion persist. Challenges such as political patronage, corruption, and limited institutional capacity continue to undermine participatory development efforts (Uddin et al., 2024). To overcome these constraints, sustained capacity-building efforts, institutional reforms, and the integration of inclusivity indicators into monitoring and evaluation frameworks are essential.

In conclusion, social inclusivity is not just a development goal but a foundational element of sustainable rural transformation in Bangladesh. To translate this principle into action, development programs must go beyond symbolic participation and adopt genuinely transformative strategies that empower all members of society. Embedding inclusivity as a core operational value—from planning through implementation to evaluation—will be critical to ensuring that rural development is both equitable and enduring.

2.4 Institutionalization of Social Accountability in Rural Development

The integration of social accountability into rural development frameworks has become increasingly important, especially in settings grappling with governance deficits and socio-economic disparities. In Bangladesh, rural communities often find themselves excluded from formal decision-making channels, making it imperative to

adopt mechanisms that promote transparency, responsiveness, and effective service delivery (Rahman & Sultana, 2023).

Social accountability encompasses citizen-driven efforts to hold public institutions and officials responsible through participatory methods such as public forums, community audits, citizen report cards, and inclusive budgeting processes. Empirical studies highlight that when these participatory practices are embedded into policy and institutional structures, notable improvements in service outcomes and resource distribution follow (Khan et al., 2024). For instance, initiatives like the Local Governance Support Project (LGSP) and the activation of Union Parishad standing committees have shown how even partial integration of such mechanisms can lead to increased citizen trust and more efficient resource use (Haque & Alam, 2022). Nonetheless, full-scale institutionalization faces several impediments. Persistent challenges such as political manipulation, weak civic awareness, and bureaucratic resistance hinder the widespread application of accountability measures (Chowdhury & Khatun, 2023). Research further suggests that in the absence of robust legal frameworks and dedicated policy support, social accountability remains fragmented and often dependent on non-governmental actors or donor-funded programs (Nasrin & Hossain, 2025).

Building institutional capacity—both among citizens and local authorities—is pivotal for long-term sustainability. Training efforts focused on rights awareness, participatory governance, and transparency have been shown to significantly strengthen accountability initiatives (Siddique & Rahman, 2022). Furthermore, integrating citizen feedback mechanisms directly into the monitoring and evaluation components of rural development projects is gaining attention as a method of mainstreaming accountability. Technology also presents promising tools to enhance participatory governance. Innovations such as mobile complaint systems, open-access budget platforms, and digital performance trackers can help increase public involvement while curbing corruption risks (Miah & Karim, 2024). Still, digital literacy gaps and unequal access in rural areas must be strategically addressed to prevent deepening exclusions. Importantly, fostering inclusive accountability—actively involving women, young people, minority communities, and other vulnerable populations—has been shown to enhance both the effectiveness and resilience of rural development programs (Ahmed & Rahim, 2023). Thus, adapting participatory tools to reflect local cultural and social contexts is essential for meaningful institutionalization. Although policy discourse in Bangladesh increasingly acknowledges the role of citizen engagement, practical implementation remains uneven. Researchers and practitioners underscore the urgency of aligning rhetoric with actionable strategies, including stronger legal provisions and a committed political environment, to ensure accountability mechanisms become an integral part of rural governance (Chowdhury et al., 2024).

In summary, embedding social accountability into the rural development agenda of Bangladesh is not just a governance strategy but a fundamental development requirement. This calls for a comprehensive approach that combines policy reform, skill enhancement, digital inclusion, and culturally relevant participatory practices tailored to the unique realities of rural communities.

2.5 Beneficiary Satisfaction and Trust

Satisfaction and trust among beneficiaries are fundamental to the effectiveness and durability of rural development efforts. In Bangladesh, where such initiatives play a pivotal role in reducing poverty, understanding how beneficiaries perceive and interact with these programs is critical to achieving lasting impact and community participation (Ahmed & Hossain, 2023). Beneficiary satisfaction refers to how well development interventions meet the expectations and needs of those they aim to support. Trust, meanwhile, is shaped by the confidence that beneficiaries place in the institutions overseeing these programs (Rahman & Sultana, 2022). When rural populations experience satisfaction with services and develop trust in the implementing bodies, they are more likely to participate actively, make efficient use of resources, and take ownership of local development efforts.

Research indicates that initiatives marked by open communication, inclusive planning processes, prompt service delivery, and responsiveness to community needs tend to generate higher satisfaction among rural residents (Khan et al., 2024). In particular, programs like the Local Governance Support Project (LGSP), which engage local actors in decision-making, have demonstrated relatively higher levels of beneficiary trust and approval (Chowdhury & Yasmin, 2021). In contrast, dissatisfaction often arises when services are delayed, resources are perceived to be distributed unfairly, or when communities lack access to program information and effective complaint mechanisms (Islam & Karim, 2023). Such conditions can erode trust in the institutions involved and diminish the overall effectiveness of the programs. When trust breaks down, community members may disengage or resist, putting project outcomes at risk.

Interestingly, trust also serves as a bridge between transparency and satisfaction. When beneficiaries observe transparency in project operations and are invited to contribute to the planning process, their trust in the implementing agencies typically increases-ultimately leading to higher satisfaction (Nasrin & Alam, 2025). Building this kind of trust, however, requires more than one-time efforts; it depends on sustained engagement, demonstrable accountability, and a culturally sensitive approach to service delivery (Rahman & Akter, 2024). The use of digital tools is emerging as a promising strategy to improve both trust and satisfaction. Mobile platforms designed for information sharing, submitting complaints, and collecting feedback are empowering rural communities and enhancing their confidence in public services (Hossain et al., 2023). Nevertheless, gaps in digital literacy and technology access still present major hurdles in many parts of rural Bangladesh. Importantly, beneficiary satisfaction and trust are not passive results-they actively shape how rural development programs evolve and succeed. Programs that consistently focus on fostering inclusive relationships, ensuring transparency, addressing feedback, and maintaining open communication are far more likely to produce equitable and enduring outcomes (Sarker & Begum, 2022). In conclusion, the interconnected nature of beneficiary satisfaction and trust plays a central role in determining the impact and sustainability of rural development programs in Bangladesh. For such programs to be successful over the long term, policymakers and implementers must emphasize transparent practices,

inclusive service delivery, and responsive feedback systems that are tailored to the specific needs of rural populations.

2.6 Social Accounting Integration

The incorporation of social accounting within rural development strategies has gained prominence as a tool for promoting transparency, accountability, and long-term impact. In Bangladesh, where rural development remains central to addressing poverty and inequality, the adoption of social accounting frameworks is increasingly seen as essential for assessing not just financial performance but also the broader social and environmental consequences of development efforts (Hasan & Hossain, 2023). Social accounting involves systematically gathering, analyzing, and disclosing information about an organization's social and environmental performance, complementing traditional financial assessments (Chowdhury & Rahman, 2022). When embedded in rural development initiatives, social accounting enables stakeholders to evaluate how effectively programs serve disadvantaged populations, measure the value generated beyond economic terms, and align project outcomes with overarching development objectives.

Recent research highlights the role of social accounting in strengthening stakeholder engagement, reinforcing the legitimacy of development initiatives, and supporting more informed, evidence-based decision-making (Islam & Sultana, 2024). This is especially pertinent in the Bangladeshi rural context, where governance gaps and resource limitations often hinder program success. For instance, initiatives by the Bangladesh Rural Advancement Committee (BRAC) have effectively applied social audits to capture feedback from beneficiaries, which has led to improved service delivery and enhanced community trust (Rahman et al., 2021). Despite its benefits, social accounting remains underutilized in many rural programs across Bangladesh. Key barriers include inadequate institutional infrastructure, a shortage of trained professionals, the absence of standardized methodologies, and reluctance among implementing agencies to adopt more transparent evaluation systems (Nasrin & Alam, 2025). Furthermore, prevailing monitoring practices tend to focus on quantitative economic outputs, often overlooking crucial qualitative aspects such as empowerment, inclusion, and community cohesion (Karim & Akhter, 2022).

Experiences from other countries offer useful guidance. In nations like India and South Africa, the integration of social audits into rural development has enhanced transparency, reduced corruption, and fostered stronger community involvement (Patel & Kumar, 2023). These international examples suggest that Bangladesh can benefit from adopting customized social accounting models tailored to its rural governance structures and local development challenges. For effective implementation, researchers advocate integrating social accounting mechanisms from the earliest stages of project design. This includes participatory approaches to data collection, building local government capacity, and establishing ongoing feedback systems that reflect community perspectives (Ahmed & Yasmin, 2024). Additionally, leveraging technology—such as digital tools for conducting social audits—can improve data accuracy, increase efficiency, and widen beneficiary engagement, particularly in remote rural areas (Hossain & Chowdhury, 2023).

In conclusion, embedding social accounting into rural development frameworks in Bangladesh holds significant promise for enhancing accountability, increasing community satisfaction, and ensuring more sustainable development outcomes. Achieving this will require a combination of institutional reforms, skill development, participatory monitoring, and the use of technology to bridge existing gaps and empower rural communities as active stakeholders in development processes.

3. Research Methodology

3.1 Research Design

This study utilizes a quantitative research design, specifically employing a cross-sectional survey methodology to collect empirical evidence on the integration of social accounting practices within rural development initiatives in Bangladesh. A quantitative approach is considered suitable for this investigation, as it enables the statistical measurement of key variables such as stakeholder perceptions, satisfaction levels, and the relationships between trust, transparency, and accountability. Moreover, the use of structured survey tools supports broader generalizability of the findings to similar rural contexts across the country (Creswell, 2021).

3.2 Sampling Technique and Sample Size

The target population for this study includes beneficiaries who are actively involved in or have received support from various rural development programs implemented as part of Bangladesh's broader poverty alleviation strategies. Given the diversity of rural demographics, a stratified random sampling technique is utilized to ensure representation across different districts and socio-economic groups. This stratification is based on variables such as program type, geographic location, and demographic characteristics. A sample size of approximately 300 respondents is determined to ensure statistical validity, aligning with sample size recommendations for social science research (Hair et al., 2022)

3.3 Data Collection Method

Primary data is collected through a **structured questionnaire** developed specifically for this study. The questionnaire is designed to capture demographic information, perceptions regarding program effectiveness, social inclusivity, beneficiary satisfaction, and the role of social accounting integration. Prior to full deployment, the questionnaire is pilot-tested with 30 respondents to ensure clarity, reliability, and validity.3.5 Data Collection Procedure.

3.4 Instrumentation

The questionnaire employs 5-point Likert scales (ranging from 1 = strongly disagree to 5 = strongly agree) to measure latent constructs such as program effectiveness, social inclusivity, satisfaction, and trust. Adapted and validated measurement items from prior studies (e.g., World Bank Reports, UNDP Evaluations) are utilized to enhance content validity. Minor modifications are made to suit the rural Bangladeshi context, following standard practices for scale adaptation (DeVellis, 2021).

3.5 Data Analysis Techniques

Data collected from the survey is analyzed using **SPSS (Statistical Package for the Social Sciences)**. The following analytical tools are employed:

- **Descriptive Statistics:** To summarize respondents' demographic characteristics and provide an overview of the variables under study through mean, standard deviation, frequency, and percentage distributions.
- **Reliability Analysis:** Cronbach's Alpha is applied to assess the internal consistency of the scales, where a threshold of 0.70 or above is considered acceptable (Nunnally & Bernstein, 2022).
- **Correlation Analysis:** Pearson's Correlation Coefficient is utilized to explore bivariate relationships between the dependent and independent variables.
- **Simple Regression Analysis:** Regression models are applied to test the hypothesized relationships between social accounting practices and key outcomes such as program effectiveness, inclusivity, satisfaction, and trust.

The analysis is conducted in phases to ensure robustness, with missing data handled using mean imputation if less than 5% is missing per variable.

3.6 Ethical Considerations

The study adheres strictly to ethical research standards. Participation is entirely voluntary, with respondents informed about the study's purpose and their rights through a detailed consent form. Confidentiality is strictly maintained throughout the study, with no personal identifiers being collected from participants. All data is securely stored and utilized exclusively for academic research purposes, in full compliance with the ethical standards established by the American Psychological Association (APA, 2020).

4. Findings and Analysis

4.1 Demographic Analysis

This section presents the demographic characteristics of the respondents, providing insights into their age, gender, educational qualification, occupation, geographical location, income range, marital status, and program type. These variables help to understand the diversity of the sample population and their association with the rural development and poverty alleviation programs.

Table 1: Demographic Profile of Respondents

Variable	Category	Frequency	Percentage
Age	< 30	50	16.67%
	30-40	80	26.67%
	41-50	70	23.33%
	> 50	100	33.33%
Gender	Male	150	50%
	Female	150	50%
Educational Qualification	Primary	60	20%
	Secondary	100	33.33%
	Higher Secondary	80	26.67%
	Higher Education	60	20%
Occupation	Farmer	120	40%
	Housewife	80	26.67%
	Laborer	50	16.67%
	Teacher	30	10%
Geographical Location	North	80	26.67%
	South	70	23.33%
	East	60	20%
	West	90	30%
Income Range	Below 10,000 BDT	120	40%
	10,000 - 20,000 BDT	100	33.33%
	Above 20,000 BDT	80	26.67%
Marital Status	Married	200	66.67%
	Single	80	26.67%
	Widowed	20	6.67%
Program Type	Rural Development	180	60%
	Poverty Alleviation	120	40%

4.2 Reliability Test (Cronbach's Alpha)

Cronbach's Alpha reliability analysis was conducted to evaluate the internal consistency of the constructs utilized in the study. For exploratory research, a value of 0.70 is generally regarded as the minimum acceptable threshold. The results showed that all variables exhibited strong reliability, confirming the consistency of the measurement scales.

Table 2: Reliability Statistics of Constructs

Construct	No. of Items	Cronbach's Alpha
Effectiveness of Programs	5	0.861
Social Inclusivity	5	0.842
Social Accountability	4	0.814
Beneficiary Satisfaction	4	0.827
Social Accounting Integration	6	0.879

Each construct produced a Cronbach's Alpha score exceeding 0.80, indicating a strong level of internal consistency and verifying the reliability of the measurement tool used in the study.

4.3 Validity Test (Exploratory Factor Analysis - EFA)

To assess the construct validity of the measurement items, an Exploratory Factor Analysis (EFA) was carried out. Before proceeding with the factor extraction, the dataset's suitability for analysis was verified using the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and Bartlett's Test of Sphericity

Measure	Value
KMO Measure of Sampling Adequacy	0.854
Bartlett's Test of Sphericity (p-value)	Chi-Square = 1325.71, df = 210, p < 0.001

The KMO value of 0.854 indicates meritorious adequacy of the sample, and the significant Bartlett's test (p < 0.001) confirms that the correlation matrix is suitable for factor analysis.

Table 3: Summary of Factor Loadings

Construct	No. of Items	Factor Loadings (Range)
Effectiveness of Programs	5	0.681 – 0.821
Social Inclusivity	5	0.713 – 0.847
Social Accountability	4	0.695 – 0.832
Beneficiary Satisfaction	4	0.723 – 0.849
Social Accounting Integration	6	0.711 – 0.858

All factor loadings exceeded 0.60, confirming convergent validity and a strong alignment between measurement items and their respective latent constructs. This ensures that the items are measuring the intended dimensions of rural development.

4.4 Correlation Analysis

To explore the relationships between social accounting integration and the dependent variables—program effectiveness, social inclusivity, institutional accountability, and beneficiary satisfaction—Pearson's correlation analysis was conducted. The results indicate positive and significant relationships among all constructs.

Table 4: Correlation Matrix

Variables	1	2	3	4	5
1. Social Accounting Integration	1.00				
2. Program Effectiveness	0.684**	1.00			
3. Social Inclusivity	0.702**	0.661**	1.00		
4. Institutional Accountability	0.649**	0.631**	0.683**	1.00	
5. Beneficiary Satisfaction	0.673**	0.645**	0.689**	0.672**	1.00

Note: All correlations are significant at the 0.01 level (2-tailed).

The analysis reveals that Social Accounting Integration is strongly correlated with all dependent variables. The highest correlation is with Social Inclusivity ($r = 0.702$, $p < 0.01$), suggesting that inclusive development practices are closely linked with robust social accounting mechanisms. Other variables also demonstrate significant positive relationships, reinforcing the interdependent nature of effective and accountable rural development frameworks.

4.5 Multiple Regression Analysis

To explore how key dimensions of social accounting contribute to its successful integration into rural development policies, a multiple regression analysis was employed. This approach allowed for the assessment of both the collective and individual predictive power of four independent variables—effectiveness of programs, social inclusivity, social accountability, and beneficiary satisfaction—on the dependent variable, social accounting integration.

The model summary revealed a correlation coefficient (R) of 0.784, suggesting a strong positive relationship between the independent variables and the outcome variable. The R square value of 0.615 indicates that about 61.5 percent of the variance in social accounting integration is explained by the model. This is considered a substantial explanatory power in social science research, particularly in the context of rural development, where many external factors often complicate direct measurement. The adjusted R square value of 0.608 further confirms the model's robustness, as it corrects for the number of predictors and provides a more reliable estimate of the model's generalizability. Additionally, the standard error of the estimate, at 0.5194, falls within an acceptable range, reflecting that the model's predictions are reasonably close to actual observed values.

The statistical significance of the model was confirmed through the ANOVA results, with an F-statistic of 32.56 and a p-value well below 0.001. This strongly supports the hypothesis that, taken together, the selected variables meaningfully contribute to the integration of social accounting within the framework of rural development policies in Bangladesh. When examining the standardized coefficients, beneficiary satisfaction stood out as the most influential variable, with a beta value of 0.402 and a statistically significant p-value of 0.008. This indicates that when beneficiaries perceive development programs to be fair, responsive, and aligned with their needs, they are more likely to support and engage with transparent accounting practices. It supports the growing body of literature that suggests satisfaction is not just an outcome but a driver of institutional trust and long-term sustainability. Social inclusivity also emerged as a significant factor, with a beta coefficient of 0.321 and a p-value of 0.021. This finding reinforces the notion that

involving diverse community groups—including marginalized populations such as women, ethnic minorities, and low-income households—enhances the legitimacy and relevance of social accounting mechanisms. Inclusivity ensures that multiple voices are reflected in decision-making, which, in turn, strengthens transparency and collective ownership of development initiatives.

Program effectiveness demonstrated a beta coefficient of 0.246, but the associated p-value of 0.090 indicates that its influence, while positive, is not statistically significant at the conventional 5 percent level. However, in exploratory research settings, such borderline significance can still offer meaningful insights. It may suggest that simply achieving program objectives is not sufficient; how those outcomes are communicated and experienced by beneficiaries may be equally, if not more, important. Social accountability, with a beta value of 0.197 and a p-value of 0.134, showed the weakest influence among the four variables. While the positive direction of the coefficient implies that accountability structures have some effect, the lack of statistical significance indicates that these mechanisms may not be functioning as effectively or consistently across programs. This aligns with earlier findings in the literature that point to bureaucratic resistance, political interference, and lack of institutional support as barriers to effective accountability in rural governance.

Taken together, the regression analysis highlights that beneficiary satisfaction and social inclusivity are the most critical factors in driving the successful integration of social accounting in rural development initiatives. These findings suggest that for social accounting practices to take root and deliver meaningful change, policies must be shaped not only around efficient service delivery but also around community engagement, inclusiveness, and trust-building.

The results are presented below in summary tables:

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.784	0.615	0.608	0.5194

Table 6: ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1250.876	4	312.719	32.56	0.0

Table 7: Coefficients

Predictors	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
Effectiveness of Programs	0.2456	0.087	0.246	1.71	0.09
Social Inclusivity	0.3212	0.092	0.321	2.34	0.021
Social Accountability	0.1973	0.127	0.197	1.51	0.134
Beneficiary Satisfaction	0.4021	0.109	0.402	2.78	0.008

4.6 Hypothesis Testing (H1–H4)

This section reports the findings from the hypothesis testing aimed at analyzing the impact of four independent variables—Program Effectiveness, Social Inclusivity, Social Accountability, and Beneficiary Satisfaction—on the dependent variable, Social Accounting Integration. The hypotheses were tested using multiple regression analysis, with standardized beta coefficients (β), t-statistics, and p-values serving as the basis for interpretation. The results determine the extent to which each hypothesis is supported by the data.

Table 8: Hypothesis Testing Summary

Hypothesis	Independent Variable	(Beta Coefficient)	p-value	Result
H1	Effectiveness of Programs	0.2456	0.090	Partially Accepted
H2	Social Inclusivity	0.3212	0.021	Accepted
H3	Social Accountability	0.1973	0.134	Rejected
H4	Beneficiary Satisfaction	0.4021	0.008	Accepted

4.7 ANOVA Table – Model Significance

An Analysis of Variance (ANOVA) test was carried out to evaluate the overall significance of the regression model. The ANOVA results help determine whether the model accounts for a meaningful proportion of the variation in the dependent variable, Social Accounting Integration. A statistically significant F-value indicates that, taken together, the independent variables exert a significant predictive influence on the outcome variable.

Table 9: ANOVA Summary

Model	Sum of Squares	df	Mean Square	F-value (Sig.)
Regression	1250.876	4	312.719	32.56 (.000)
Residual	2872.314	295	9.735	
Total	4123.190	299		

4.8 Model Summary – R^2, Adjusted R^2, Std. Error

The following table displays the model summary obtained from the multiple regression analysis. The R value reflects the strength of the correlation between the actual and predicted scores of the dependent variable. R^2 shows the percentage of variation in the dependent variable that can be explained by the independent variables included in the model. Adjusted R^2 adjusts this value based on the number of predictors, offering a more reliable measure of the model's explanatory capability. The Standard Error of the Estimate indicates the average deviation of predicted values from the actual observations, serving as an indicator of the model's accuracy.

Table10: Model Summary

Model	R	R^2 / Adjusted R^2	Std. Error of the Estimate
1	0.784	0.615 / 0.608	0.5194

4.9 Discussion

The findings of this study provide valuable insights into the contribution of social accounting practices toward strengthening rural development efforts in Bangladesh. Utilizing a quantitative approach supported by multiple regression analysis, the research explored the impact of four key factors—program effectiveness, social inclusivity, social accountability, and beneficiary satisfaction—on the integration of social accounting within rural development frameworks.

Among these variables, beneficiary satisfaction emerged as the most significant predictor, demonstrated by the highest standardized beta coefficient. This highlights the critical role of meeting community needs, incorporating feedback, and fostering trust in development processes. When rural beneficiaries perceive that programs are implemented with fairness, transparency, and responsiveness, their engagement and continued support increase. Similar findings have been reported in previous studies, where community satisfaction was linked to increased ownership and improved accountability (Sarker

& Rahman, 2020; Ahmed et al., 2019). Social inclusivity also demonstrated a significant positive impact on social accounting integration. This suggests that when development programs ensure the participation of diverse groups—such as women, ethnic minorities, and low-income households—they become more transparent, legitimate, and socially embedded. Prior research has shown that inclusive governance structures enhance the credibility and acceptance of rural development programs (Chowdhury & Yasmin, 2018; Khatun, 2021). Inclusive approaches foster a sense of ownership among beneficiaries, which in turn drives demand for accountability mechanisms like social audits, public hearings, and participatory budgeting (Patel & Shah, 2020). On the other hand, program effectiveness showed a moderate influence, though not statistically significant at the highest threshold. This indicates that while well-performing programs contribute to positive development outcomes, they may not automatically lead to improved accountability unless mechanisms for monitoring and reporting are deliberately built in. This observation aligns with findings by Hossain and Sultana (2017), who argued that service delivery must be complemented with feedback loops to ensure institutional responsiveness.

Interestingly, social accountability, although conceptually central to the research, did not show a statistically significant influence in the regression model. This could be attributed to the limited formalization of social accountability structures in rural Bangladesh. Previous studies have noted that tools like community score cards or grievance redress mechanisms often remain symbolic due to low public awareness and weak institutional backing (Nasrin & Karim, 2022; World Bank, 2021). This finding indicates a need for greater investment in awareness-building and capacity development to make accountability practices more robust and impactful. The overall model explained over 61% of the variance in social accounting integration, suggesting a strong and valid relationship between the predictors and the outcome. This supports the hypothesis that rural development is not only an economic challenge but also a social and governance issue. Integrated strategies that encompass beneficiary satisfaction, social inclusivity, and transparent monitoring mechanisms are essential for ensuring the long-term sustainability of rural development efforts (Rahman & Akhter, 2020; UNDP, 2019).

In conclusion, the discussion highlights that social accounting should not be viewed merely as an administrative procedure, but rather as a transformative tool for fostering participatory development. For meaningful progress, policymakers must move beyond conventional efficiency-based metrics and incorporate community-driven indicators that capture trust, inclusion, and citizen voice (Creswell, 2021; Khan & Sultana, 2023). Embracing this paradigm shift is vital for promoting fair, accountable, and sustainable rural development in the context of Bangladesh.

5. Conclusion

This study set out to explore the role of social accounting in enhancing rural development initiatives in Bangladesh, with a particular focus on poverty alleviation programs. It examined how critical factors—such as program effectiveness, social inclusivity, institutional accountability, and beneficiary satisfaction—contribute to the successful integration of social accounting practices at the grassroots level. Employing a quantitative methodology and regression analysis, the research identified the variables most influential in shaping effective social accountability mechanisms. The results highlighted beneficiary satisfaction as the most significant predictor of social accounting integration. This finding underscores the importance of community trust, fairness, and engagement in promoting transparent and participatory development.

Social inclusivity also demonstrated a strong, positive effect, reinforcing the need to involve marginalized and underrepresented groups in the planning, implementation, and evaluation of rural development efforts. While program effectiveness and institutional accountability were positively associated with social accounting, their impact was comparatively moderate—indicating the need for more robust and systematic incorporation of accountability frameworks within local governance. Ultimately, the study concludes that social accounting offers considerable potential for making rural development initiatives more inclusive, transparent, and sustainable. Moving forward, greater emphasis should be placed on community-centered approaches that ensure development is not only delivered efficiently but also equitably and responsively.

By placing greater focus on inclusion, trust, and satisfaction, policymakers can build stronger connections between institutions and the people they serve. The results of this study highlight that meaningful development goes beyond economic indicators—it requires systems that value voice, fairness, and shared responsibility.

5.1 Policy Implications

- **Institutionalize Social Accounting within Local Governance Structures:** Government ministries and local development authorities should formally integrate social accounting tools—such as social audits, citizen scorecards, and participatory performance reviews—into the operational procedures of Union Parishads and Upazila administrations. This integration should be supported through policy mandates and clear implementation guidelines tailored to rural administrative capacities.
- **Establish Feedback Systems at the Community Level:** Since beneficiary satisfaction emerged as a

key determinant of successful social accounting integration, rural development programs should include structured channels for collecting and responding to community input. Regular public meetings, suggestion boxes at Union Digital Centers (UDCs), and mobile-based surveys can serve as practical mechanisms for continuous feedback and responsiveness.

- **Prioritize Inclusion of Marginalized Populations:** Policies should explicitly require the participation of underrepresented groups-such as women, indigenous communities, and ultra-poor households-in planning and monitoring processes. Quota-based representation in local development committees and gender-sensitive budgeting tools can help ensure equity in both participation and resource distribution.
- **Strengthen Local Capacity through Targeted Training:** A major barrier to effective implementation of social accounting practices in rural Bangladesh is the lack of institutional and technical expertise. To address this, dedicated training modules should be developed for Union Parishad officials, UDC staff, and community facilitators, focusing on participatory planning, data collection, grievance handling, and transparency tools.
- **Leverage Low-Cost Digital Platforms for Accountability:** Given the rapid growth of mobile and internet access in rural areas, government agencies should utilize simple digital platforms (e.g., SMS-based reporting tools, mobile apps in Bangla) to enable citizens to submit feedback, view budget information, or track service delivery in real-time. These platforms must be designed for low-literacy users and compatible with basic mobile devices.

- **Broaden Evaluation Metrics to Include Social Impact:** Current monitoring systems often rely solely on financial and output indicators. To align with social accounting principles, evaluation frameworks must incorporate indicators related to community trust, empowerment, and transparency. Periodic social impact assessments should be conducted alongside financial audits to ensure a holistic view of development effectiveness.
- **Develop a National Social Accountability Framework:** To move beyond project-specific or donor-driven efforts, Bangladesh should develop a national framework for social accounting in rural development. This should include legal recognition of participatory monitoring tools, minimum standards for public disclosure, and mechanisms for citizen grievance redress, making social accountability an embedded feature of rural governance

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