DOI: https://doi.org/10.3126/pragyaratna.v7i1.84665

Pragyaratna (प्रज्ञारत्न)

A Peer-Reviewed, Open Access Journal



Accountability from Within: Analyzing Nepal's LISA, 2020–2024

Birendra Prasad Parajuli [™] Direndra.cdrd2025@gmail.com

Central Department of Rural Department, Tribhuvan University, Kirtipur

Article Info Abstract

Received: September 19, 2025 **Accepted:** November 7, 2025

Published: December 20, 2025

Nepal's 2015 constitution introduced federalism as a mechanism to promote responsive and accountable local governance. Within this framework, the Local Government Institutional Self-Assessment, mandated by the Ministry of Federal Affairs and General Administration, functions as a key internal instrument enabling municipalities to evaluate their governance capacities, particularly accountability practices. This study investigates local government accountability through the Local Government Institutional Self-Assessment, mapping variations in performance across provinces and municipality categories, and critically assessing its effectiveness in advancing genuine accountability reforms. Employing secondary analysis of publicly available Local Government Institutional Self-Assessment reports from 2020 to 2024, the research examines how local governments document their accountability practices. A stratified sample of twenty-three municipalities comprising metropolitan, sub-metropolitan, municipal, and rural municipalities was selected based on initial reporting in fiscal year 2019/2020. Findings highlight notable disparities in accountability scores across provinces and municipality types, persistent deficiencies in grievance handling and audit implementation despite formal compliance, and a troubling disconnect between self-reported strengths and citizen dissatisfaction. The study concludes that the Local Government Institutional Self-Assessment, in its current design, risks perpetuating ritualistic compliance rather than fostering substantive accountability, particularly for marginalized communities. Policy recommendations emphasize revising the Local Government Institutional Self-Assessment indicators to better capture the quality of accountability practices, improving transparency in reporting, and strengthening the integration of self-assessment outcomes with targeted capacity-building initiatives.

Keywords: Local governance, accountability, federalism, institutional self-assessment, decentralization

Nepal's shift to federalism in 2015 placed unprecedented responsibility on 753 newly empowered local governments (LGs) to deliver services, manage resources, and foster inclusive development and accountability. Central to this democratic experiment is compliances of their duties and accountability, the mechanisms ensuring LGs answer citizens for their actions and use of public resources (Bovens, 2007). Before federal system, the Minimum Conditions and Performance Measurement (MCPM) was in practice. While formal structures like public audits, citizen charters, and grievance mechanisms exist, their practical implementation remains a critical challenge (Jha, 2021). The Local Government Institutional Self-Assessment (LISA), a MOFAGA mandated annual exercise, offers a unique, internally generated dataset purporting to measure LG's performance, including accountability pillars.

The Local Government Institutional Self-Assessment (LISA) was formally articulated in the Local Government Institutional Self-Assessment Guideline, 2020, prepared by the Ministry of Federal Affairs and General Administration (MoFAGA) to operationalize the mandates of Section 80 of the Local Government Operation Act, 2017. According to the guideline, LISA's objectives are to evaluate the

work processes and achievements of local governments, identify institutional strengths and weaknesses, generate information on gaps in development and governance, provide a basis for periodic review, and establish comparable indicators across rural municipalities and municipalities. In doing so, the tool seeks to foster competitive improvements and enhance the capacity and effectiveness of local governments (MoFAGA, 2020).

As an evaluative instrument, LISA encompasses ten domains and employs 100 indicators to measure both specific and overall performance within each domain. The initiative began with a pilot involving five local governments from each province. Drawing on the feedback, motivation, and engagement of these pilot municipalities in 2020, LISA was subsequently scaled up and implemented nationwide from 2021 onward. MoFAGA has developed a online portal where LGs level enters the data based on the indicators, uploads the means of verification, District Coordination Committee assess and feedback the quality of the information/ document put on the portal and finally the the local government Board meeting indorse the result. Ministry of Federal Affairs and General Administration observes the thorough process and finalize the result annually. Since then, the tool has achieved broad uptake, with an average annual participation rate of 92.45 percent among local governments. The LISA results is interlinked with the different types of funding that are made available by MoFAGA like Innovation Partnership Fund.

In Nepal, before federalism, the Minimum Conditions and Performance Measures (MCPM) system was the primary tool used to evaluate the effectiveness of local bodies such as District Development Committees (DDCs), Municipalities, and Village Development Committees (VDCs). It linked performance assessment directly to fiscal transfers, shaping accountability and governance at the local level. MCPM was introduced by the Government of Nepal through the Local Bodies Fiscal Commission as a mechanism to ensure that local bodies met basic governance standards before receiving block grants and revenue-sharing funds. DDCs and Municipalities: Evaluated on both Minimum Conditions (MC) and Performance Measures (PM). VDCs: Assessed mainly on Minimum Conditions, with limited piloting of performance measures.

The system measured compliance with legal, administrative, and financial standards. For example, timely audits, participatory planning, transparency in budget disclosure, and adherence to environmental and poverty indicators were part of the evaluation. Conducted yearly, MCPM became a standardized tool to monitor governance quality and incentivize improvements in service delivery. Local bodies that met minimum conditions and scored well on performance measures received higher grants. Poor performers faced reduced allocations, creating a direct link between governance quality and financial resources. MCPM pushed local bodies to adopt practices such as public hearings, disclosure of budgets, and citizen participation in planning. This strengthened downward accountability to communities.

By highlighting weaknesses (e.g., poor financial management or lack of participatory planning), MCPM guided capacity-building programs for local officials. Performance indicators included poverty reduction, climate resilience, and gender-sensitive planning, encouraging local bodies to integrate social inclusion into their governance. MCPM provided empirical evidence on the strengths and weaknesses of decentralized governance. Lessons from MCPM informed the design of fiscal federalism after 2015, where provincial and local governments inherited more autonomy but also greater responsibility for accountability. MCPM institutionalized performance-based grants, promoted transparency, and created a culture of evaluation. However, It was often criticized for being overly procedural, focusing on compliance rather than outcomes. Smaller Village Development Committees with limited capacity struggled to meet conditions, leading to inequities in resource distribution. Political interference sometimes undermined objective assessments.

In essence, MCPM was a transitional governance tool that bridged Nepal's centralized system and its later federal structure. It embedded accountability mechanisms at the grassroots, incentivized better governance, and provided a testing ground for fiscal decentralization, however, this system was dismantled after the restructuring of the local bodies as per the federal constitution of Nepal.

Nepal's federal constitution articulated a vision of accountable local governance; however, prevailing institutional mechanisms frequently privilege formal compliance at the expense of robust accountability. The Local Government Institutional Self-Assessment framework, while furnishing

municipalities with an evaluative instrument, presents uncertain diagnostic acuity regarding genuine accountability deficits. Enduring inter-municipal inequalities, alongside underdeveloped systems for public grievance redress and financial audit, point to a misalignment between municipally self-reported performance and the lived experiences of citizens. Consequently, a critical inquiry emerges: do such self-assessment tools risk devolving into performative exercises that entrench procedural ritual, rather than catalyzing meaningful progress toward transformative governance?

This study primarily seeks to examine the accountability and compliance of the local governments by its self-assessment tools. First, it aims to map trends and disparities in performance scores across provinces and municipality types. Second, it critically evaluates LISA's utility in diagnosing and driving genuine accountability improvements. This paper asks What do LISA scores reveal about the state and practice of duties compliance and accountability within Nepal's municipalities? Accordingly, this study analyzes LISA data from 2020-2024 to identify provincial and municipal disparities, assess the balance between formal compliance and substantive accountability, and examine inclusivity dimensions, thereby addressing whether self-assessment tools risk reinforcing ritualistic compliance or can foster transformative governance.

Literature Review

Accountability in decentralized contexts is multi-dimensional: vertical (citizens holding officials accountable via elections, complaints), horizontal (checks between state institutions like audits), and diagonal (civil society/media acting as intermediaries) (Schedler, 1999; Goetz & Jenkins, 2001). Effective accountability is foundational for responsive service delivery, corruption control, and public trust (World Bank, 2004).

Institutional self-assessment tools like LISA are designed to foster organizational learning and improvement (Preskill & Torres, 1999). However, critical scholarship highlights the risk of "decoupling" (Meyer & Rowan, 1977), where organizations maintain ceremonial compliance with formal assessment processes (like reporting high LISA scores) while core activities (meaningful accountability practices) remain unchanged. Feminist institutionalism emphasizes how formal accountability mechanisms can be undermined by informal patriarchal norms and power structures, excluding women and marginalized groups (Waylen, 2014). Literature on Nepal's federalism identifies persistent accountability gaps despite devolution: weak citizen awareness of mechanisms, political interference in oversight bodies, bureaucratic resistance, and the enduring influence of informal patronage networks (Khatri et al., 2020; Adhikari & Gellner, 2021). While LISA is acknowledged as a key framework (UNDP, 2020), analysis of its actual data to diagnose accountability practices remains scarce.

While accountability in decentralized governance has been theorized across vertical, horizontal, and diagonal dimensions, and institutional self-assessment tools such as the Local Government Institutional Self-Assessment are promoted to strengthen organizational learning, existing scholarship has largely remained conceptual. Critical studies warn of ritualistic compliance through decoupling and highlight how patriarchal norms undermine accountability mechanisms, while research on Nepal's federalism documents persistent weaknesses despite devolution. Yet, there is a notable absence of empirical analysis that interrogates Local Government Institutional Self-Assessment data to evaluate how local governments actually report and practice accountability. This study addresses that gap by systematically analyzing Local Government Institutional Self-Assessment reports and interpreting them through the lenses of decoupling and feminist institutionalism, thereby moving beyond descriptive acknowledgment to a theory-informed evaluation of whether self-assessment tools foster substantive accountability or reinforce ceremonial compliance. This study fills that gap, applying theories of decoupling and feminist institutionalism to interpret LISA findings.

Methodology

This study employs hybrid descriptive and diagnostic research design. The descriptive component facilitates a systematic presentation of the patterns and trends inherent within the Local Government Institutional Self-Assessment (LISA) data over time, while the diagnostic element is structured to probe beneath these surface patterns to identify potential causal factors and systemic gaps in accountability. The investigation is anchored in an exclusive secondary data analysis, a method selected for its capacity to leverage extensive, standardized, and officially sanctioned datasets that reflect the internal evaluation

processes of Nepali local governments.

The primary data sources are the aggregated LISA datasets and the accompanying annual compliance reports published by the Ministry of Federal Affairs and General Administration (MoFAGA). The temporal scope spans five consecutive fiscal years, from 2076/77 to 2080/81 (approximately 2020–2024 A.D.), providing a sufficiently longitudinal perspective to observe post-constitutional implementation trends and the stability of self-reported scores. The analysis focuses centrally on the "Service Delivery" domain, a critical proxy for direct citizen-state interaction and functional accountability. This domain is not examined in isolation but is contextually analyzed against performance in the other nine LISA domains, including Governance Management, Fiscal and Financial Performance, and Social Inclusion, to discern whether strengths or weaknesses in service delivery correlate with broader institutional capacities.

To construct an analytically robust and geographically representative sample, a multi-stage purposive and stratified sampling strategy was implemented. First, all local governments were clustered by their respective provinces. Subsequently, to ensure the inclusion of major urban centers, all Metropolitan and Sub-Metropolitan Cities were selected. From the remaining municipalities and rural municipalities within each province, a stratified sample was drawn: one Municipality and one Rural Municipality were chosen based on a dichotomy of high versus low performance scores from the baseline fiscal year (2019/20). This approach ensures provincial representation, accounts for different governance structures (urban vs. rural), and allows for comparative analysis between historically high and low performers. The final analytical cohort comprises twenty-three local governments.

Quantitative analysis was conducted using Microsoft Excel and involved several integrated procedures. Descriptive statistics (means, ranges, standard deviations) were calculated for LISA scores across provinces, municipality types, and years. Longitudinal trend visualizations were created to map progress and regressions. Comparative inferential analysis was used to identify statistically significant performance disparities between provinces and municipality categories. Furthermore, correlational analysis was applied to explore potential relationships between core accountability scores in service delivery and key independent variables, such as fiscal capacity indices and citizen participation metrics drawn from other LISA domains.

To complement and triangulate the quantitative findings, a directed qualitative thematic analysis was performed on the narrative sections of the sampled LISA reports. This process involved systematically coding self-reported challenges, justifications for scores, and cited strengths to extract recurring themes related to institutional constraints, resource limitations, and procedural understandings of accountability. This mixed-method approach allows for a more nuanced interpretation, examining not only what the scores are but also how municipalities rationalize their performance, thereby addressing the core research concern regarding the potential divergence between compliance documentation and substantive governance improvement.

Acknowledging its limitations, this methodology relies on the accuracy and honesty of self-reported data. While it can diagnose patterns and suggest disconnects, it is primarily evaluative rather than ethnographic; it points to where gaps may exist but does not provide direct ethnographic evidence of citizen experience.

Findings

Analysis synthesized data from MOFAGA reports covering approximately 680-700 municipalities consistently reporting over 5 cycles (2018-2023). The Accountability domain typically constituted 15-20% of the overall LISA score. Province wise empirical scores given in the following table reveal the five-year trend. In aggregate, Koshi province sampled local governments shows the slightly improved trend but in Madhesh it is stable. Bagmati, Gandaki and Karnali provinces show an increasing trend, but Lumbini province shows slight decrease.

Table 1 *Average Accountability Domain Score by Province (2022-2023 Cycle)*

Province	Avg. Score (Out of 100)	Range	Trend (5 yr.)	
Koshi	72.5	58 - 88	Slight ↑	
Madhesh	68.1	52 - 83	Stable	
Bagmati	78.3	65 - 92	$\uparrow \uparrow$	
Gandaki	74.8	60 - 87	1	
Lumbini	66.7	48 - 82	Slight ↓	
Karnali	62.4	45 - 78	↑ (low base)	
Sudurpaschim	64.9	50 - 80	Stable	

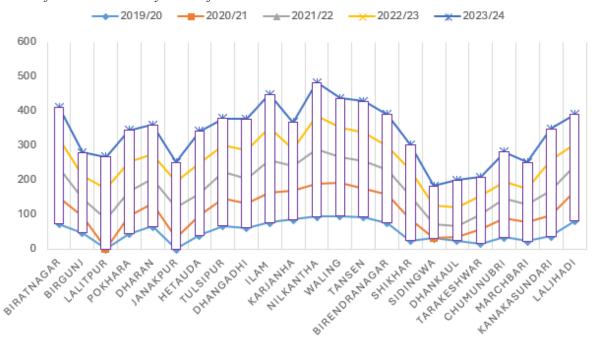
Source: Calculation by the researcher based on the secondary data, MoFAGA 2020-2024

Data analysis shows Bagmati is often the highest, Karnali often the lowest; indicative patterns based on reported trends. Metropolitan Cities (Avg. 76.5) and Sub-Metropolitan Cities (Avg. 74.2) consistently scored higher than Municipalities (Avg. 70.1) and Rural Municipalities (Avg. 65.8) on accountability. Urban centers reported better resources and systems showing Municipality Type Disparity. A slow upward trend in average national accountability scores was observed (approx. +8 points over 5 years), suggesting formal capacity-building efforts. However, progress plateaued in the last two cycles.

Relatively Higher Scores is found in indicators like Citizen Charter Display/Publication (Average: 82), Formation of Audit Committees (Avg: 79), Basic Information Disclosure (Web/Notice Boards) (Avg: 75) that indicates formal compliance whereas Persistent Weaknesses found in Implementation of Audit Recommendations (Avg: 58), Effectiveness/Efficiency of Grievance Redressal Mechanisms (Avg: 62), Inclusive Participation in Accountability Processes (esp. Women, Dalits, Marginalized Groups) (Avg: 60), Use of Social Audit Tools (Avg: 55). Reveals gaps in meaningful implementation and inclusion.

LGs wise LISA performance trends show the comparative progress in the governance and accountability of the Local Governments. Though variations found based on the rural urban, LGs types and province-based disparities.

Figure1 *LGs Performance Trends by Years of Assessment*



Ministry of Federal Affairs and General Administration. (2020–2024). Local Government Institutional Self-Assessment (LISA) reports. http://www.lisa.mofaga.gov.np/reports

A moderate positive correlation was inferred between Fiscal Capacity scores and Accountability scores. Better-resourced LGs reported stronger accountability systems. A weaker, but positive, correlation existed between Citizen Participation scores and Accountability scores. LGs reporting more participatory planning also tended to report better accountability practices. Municipalities with higher proportions of female elected officials reported slightly higher average scores on Social Accountability and Grievance Handling inclusivity (though scores remained modest).

Overall, increased adoption of ICT for information disclosure; more regular audit committee meetings; gradual improvement in record-keeping are the strengths found during the assessment. Some inherent loopholes like Lack of trained staff for internal audits/ Grievance Redressal Mechanism (GRM); political pressure influencing audit findings; low citizen awareness of the mechanisms; inadequate budget for accountability functions; difficulties tracking complaint resolution; tokenistic inclusion of marginalized voices impact the accountability.

Discussion

The empirical findings, provincial disparities, municipality-type differences, formal compliance strengths, and persistent weaknesses in audit, grievance redressal, and inclusion underscore the paradox of LISA as both a diagnostic tool and a ritualistic exercise. Interpreting these results through decoupling theory and feminist institutionalism reveals why accountability remains uneven and often symbolic.

The assessment of Local Government Institutional Self-Assessment (LISA) scores reveals both the diagnostic potential and the limitations of self-reported accountability data in Nepal's municipalities. When analyzed through the lenses of decoupling theory and feminist institutionalism, the results highlight enduring structural weaknesses and the gap between formal institutional architectures and lived governance practices in a post-conflict, federalizing polity. Several key issues emerged:

Indicators privileging form over substance: Current accountability metrics emphasize procedural existence rather than substantive outcomes. This reflects what Bovens (2007) terms the "forum–actor relationship," where accountability is reduced to formal reporting rather than substantive responsiveness. Transparency and disaggregation gaps: LISA data are not consistently published in accessible, municipality-level formats, limiting opportunities for independent scrutiny and citizen engagement. Goetz and Jenkins (2001) argue that hybrid accountability forms require citizen access to oversight institutions, which is constrained when data remain opaque.

Weak accountability domains: Audit follow-up, grievance redress mechanisms, and inclusive practices remain fragile, particularly in rural municipalities and low-scoring provinces.

Oversight linkages remain underdeveloped: Provincial governments and the Office of the Auditor General are not systematically connected to LISA findings, reducing the potential for remedial action. **Citizen feedback absent:** Reliance on self-reporting introduces bias, with little triangulation through independent citizen perception surveys.

Ownership and internalization challenges: Local governments often treat LISA as a compliance exercise rather than embedding it into governance practice.

These debates underscore the paradox of institutional self-assessment in transitional democracies: while tools like LISA provide valuable insights into accountability practices, they risk reproducing the very weaknesses they seek to diagnose if not critically interrogated.

From a decoupling perspective, Meyer and Rowan (1977) show how organizations adopt formal structures as "myths and ceremonies" to secure legitimacy, while actual practices remain loosely coupled from these structures. LISA's emphasis on procedural indicators mirrors this dynamic, where municipalities signal compliance without necessarily achieving substantive accountability.

A feminist institutionalist lens further reveals how accountability mechanisms often marginalize diverse voices. Waylen (2014) demonstrates that informal institutions frequently undermine formal commitments to gender equality, producing tokenistic inclusion rather than genuine participation. Without recalibrating indicators to measure substantive participation and satisfaction, LISA risks reinforcing procedural legitimacy without advancing equity.

Schedler (1999) reminds us that accountability is multidimensional—encompassing answerability, enforceability, and responsiveness. LISA's current design privileges answerability (reporting

mechanisms) but neglects enforceability (audit implementation) and responsiveness (citizen satisfaction). This imbalance explains why accountability remains weak despite the proliferation of formal mechanisms.

The implications are significant. First, revising indicators to capture outcomes rather than processes would align LISA with international best practices in performance measurement. Second, publishing disaggregated data would democratize knowledge, enabling citizens, researchers, and oversight bodies to interrogate disparities across provinces and municipality types. Third, capacity building must evolve from generic training to mentoring and problem-solving interventions tailored to weak accountability domains. Fourth, oversight linkages should be institutionalized so that poor accountability scores trigger remedial audits and structured support. Finally, citizen feedback mechanisms must be embedded to counteract self-reporting bias and provide a more holistic picture of accountability.

In sum, LISA's utility lies not merely in measuring compliance but in catalyzing reform. By integrating outcome-oriented indicators, transparent reporting, targeted support, oversight linkages, and citizen triangulation, LISA can move beyond symbolic compliance to become a genuine driver of democratic accountability in Nepal's evolving federal system.

Conclusion

This inquiry analyzed mechanisms of accountability within Nepal's decentralized governance structure by critically evaluating the Local Government Institutional Self-Assessment (LISA) framework. The research positioned LISA within the historical continuum of local governance reform, tracing its institutional evolution from the earlier Mandatory Corporate Planning and Monitoring (MCPM) system to the post-constitutional federal order.

The empirical analysis uncovered a landscape defined by geographic inequality and institutional variation. Significant disparities were observed across provinces and between municipality typologies, revealing a recurrent disjuncture between procedural adherence and substantive accountability. Metropolitan and fiscally capable provinces consistently demonstrated higher formal scores, whereas rural municipalities and resource constrained jurisdictions exhibited pronounced deficiencies in operationalizing audit systems, effective grievance redressal, and meaningful participatory inclusion.

Applying the theoretical lens of decoupling, these findings suggest that LISA may facilitate ceremonial conformity. Local governments often adopt symbolic structures such as citizen charters and audit committees- primarily to signal legitimacy, while the core functions of answerability and enforcement remain under-institutionalized. Complementing this, a feminist institutionalist analysis reveals how entrenched patriarchal norms and informal power networks actively constrain participatory designs, reducing inclusive provisions to tokenistic gestures rather than avenues for transformative civic voice. Collectively, these frameworks elucidate the paradoxical endurance of symbolic accountability amidst a proliferation of formal mechanisms.

The study concludes that realizing LISA's diagnostic potential necessitates a fundamental reorientation. Reforms must prioritize outcome-based over process-oriented metrics, systematically integrate direct citizen feedback, and forge robust vertical linkages with provincial and federal oversight bodies. Absent such substantive recalibration, self-assessment regimes risk perpetuating a facade of compliance, thereby insulating local governance from genuine democratic scrutiny. Conversely, a reconstituted LISA could transcend its current role as a technical checklist and emerge as a catalytic institution for deepening substantive accountability within Nepal's evolving federal democracy.

References

- Adhikari, K. P., & Gellner, D. N. (2021). Local democracy in Nepal: Exploring the impacts of federalism. Himal Books.
- Bovens, M. (2007). Analyzing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468. https://doi.org/10.1111/j.1468-0386.2007.00378.x
- Goetz, A. M., & Jenkins, R. (2001). Hybrid forms of accountability: Citizen engagement in institutions of public-sector oversight in India. *Public Management Review*, 3(3), 363–383. https://doi.org/10.1080/14616670010011862
- Jha, H. B. (2021). Accountability mechanisms in local governments of Nepal. Journal of APF Command

- and Staff College, 4(1), 119–136. https://doi.org/10.3126/japfsc.v4i1.36107
- Joshi, A. (2023). The politics of local governance assessment in Nepal. *Studies in Nepali History and Society*, 28(1), 45–78.
- Khatri, D. B., Bhattarai, B., Paudel, N. S., Ojha, H. R., & Nightingale, A. J. (2020). Federalism, conflict and fragmentation in Nepal. *European Bulletin of Himalayan Research*, 55, 5–37. https://journals.openedition.org/ebhr/
- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83(2), 340–363. https://doi.org/10.1086/226550
- Ministry of Federal Affairs and General Administration. (n.d.). *Annual local government institutional self-assessment (LISA) reports*. Retrieved June 12, 2025, from https://lisa.mofaga.gov.np/reports
- Preskill, H., & Torres, R. T. (1999). *Evaluative inquiry for learning in organizations*. Sage Publications. Schedler, A. (1999). Conceptualizing accountability. In A. Schedler, L. Diamond, & M. F. Plattner (Eds.), *The self-restraining state: Power and accountability in new democracies* (pp. 13–28). Lynne Rienner Publishers.
- United Nations Development Programme Nepal. (2020). Supporting Nepal's federal transition: Local governance and community development programme (LGCDP) final report. https://www.undp.org/nepal/publications
- Waylen, G. (2014). Informal institutions, institutional change, and gender equality. *Political Research Quarterly*, 67(1), 212–223. https://doi.org/10.1177/1065912913510360
- World Bank. (2004). *World development report 2004: Making services work for poor people*. The World Bank. https://doi.org/10.1596/0-8213-5468-X

Appendix-1 LGs Selection

Name of the LG	District	Province				
Metropolitan City						
Biratnagar	Morang	Koshi				
Birgunj	Parsa	Madhesh				
Lalitpur	Lalitpur	Bagmati				
Pokhara	Kaski	Gandaki				
Sub-Metropolitan						
Dharan	Sunsari	Koshi				
Janakpur	Dhanusha	Madhesh				
Hetauda	Makawanpur	Bagmati				
Tulsipur	Dang	Lumbini				
Dhangadhi	Kailali	Sudurpaschim				
Municipality						
Ilam	Ilam	Koshi				
Karjanha	Siraha	Madhesh				
Nilkantha	Dhading	Bagmati				
Waling	Syangja	Gandaki				
Tansen	Palpa	Lumbini				
Birendranagar	Surkhet	Karnali				
Shikhar	Doti	Sudurpaschim				
Rural Municipality						
Sidingwa	Taplejung	Koshi				
Dhankaul	Sarlahi	Madhesh				
Tarakeshwar	Nuwakot	Bagmati				
Chumunubri	Gorkha	Gandaki				
Marchbari	Rupandehi	Lumbini				
Kanakasundari	Jumla	Karnali				
Laljhadi	Kanchanpur	Sudurpaschim				

Appendix-2 LG wise LISA Score

Name of the LG	2019/20	2020/21	2021/22	2022/23	2023/24	Mean	Median	Standard Deviation
Metropolitan City								
Biratnagar	72.75	76.5	86.75	86	89.75	72.75	86	7.311378
Birgunj	46.75	48.5	51.5	65	68.5	46.75	51.5	9.991246
Lalitpur	0	0	85	88.75	93.5	0	85	48.88584
Pokhara	44.25	51.25	69.75	85.5	93.5	44.25	69.75	21.21659
Sub-								
Metropolitan								
Dharan	65	65.5	71.75	71.5	86.75	65	71.5	8.790265
Janakpur	0	32.25	89	72.75	56.75	0	56.75	34.9967
Hetauda	39.25	57.5	63.25	88.5	92.5	39.25	63.25	22.24677
Tulsipur	66.25	79	78.5	78	77.25	66.25	78	5.377616
Dhangadhi	61.25	72	69.25	84	90	61.25	72	11.58312
Municipality								
Ilam	77.5	86	93	96	95.75	77.5	93	7.53546
Karjanha	86	82.75	72	48.5	77.5	48.5	77.5	14.43449
Nilkantha	93.5	97	97.5	97	98.5	93.5	97	1.829464
Waling	96	95	74.5	86.75	85.5	74.5	86.75	7.978447
Tansen	92.5	81.5	80.5	83	90.75	80.5	83	4.606728
Birendranagar	75.75	81.75	71.25	69.5	91.25	69.5	75.75	7.28729
Shikhar	24	62.75	67.75	74.75	72.75	24	67.75	20.70671
Rural								
Municipality								
Sidingwa	31.75	0	40.75	54.25	55.25	0	40.75	5.893683
Dhankaul	24.25	11.25	31.25	52.5	81	11.25	31.25	5.987063
Tarakeshwar	15.5	41.25	43.5	54.25	53.75	15.5	43.5	5.601392
Chumunubri	33.5	54.5	57.25	48.25	87.25	33.5	54.5	5.170217
Marchbari	22.5	54.75	51.75	45.25	77.5	22.5	51.75	5.28681
Kanakasundari	36.25	61.25	72	87.5	92	36.25	72	5.23148
Laljhadi	81.5	85.5	74.75	61.25	86.75	61.25	81.5	5.319672

Note: Zero is mentioned instead of 'NA' of main assessment report of MoFAGA.