**Solid Waste Capacity Index for Local Governments (SCIL)**

**SCIL Survey Preparation Document**

**Component 3 – Financial Management**

The SCIL Survey is one component of USAID’s Clean Cities, Blue Ocean (CCBO) Solid waste Capacity Index for Local government (SCIL) Tool Kit. The SCIL Survey has six components.

This document provides an overview of all *Component 3: Financial Management* questions contained in the SCIL survey. It enables those participating in the assessment to review each of these “Yes/No” questions to determine which may be answered “Yes.” and begin to gather “evidence” to support this answer. The last column may be used to track whether evidence has been found. The answers and evidence must be entered into the SCIL Tracker for a SCIL Score to be formed.

| **Criteria** | **Question #** | **CCBO SCIL Assessment**  **Financial Management Criteria Questions** | **Preliminary Response –** Mark if you think the answer to this question is “Yes” | **Documentation –** Provide name and/or URL of the documentation to show that the answer is “Yes” |
| --- | --- | --- | --- | --- |
| Sufficient 3R/SM financing and funding sources have been identified | 1 | Has the local government identified and compared various sources of **financing** for 3R/SWM capital investments (i.e., loans from financial institutions, municipal bonds, public-private partnerships, etc.) to implement its 3R/SWM plan? | Y: \_\_\_ N: \_\_\_ |  |
| 2 | Has a full cost analysis been conducted of all the local government’s 3R/SWM services to understand the total costs of its current and future 3R/SWM system? | Y: \_\_\_ N: \_\_\_ |  |
| 3 | Has the local government's various funding options been identified for the 3R/SWM planning period to cover 3R/SWM operating costs and debt (e.g., local taxes, intergovernmental transfers, user charges, and public-private partnerships)? | Y: \_\_\_ N: \_\_\_ |  |
| The 3R/SWM annual budget reflects 3R/SWM plan and investment plan priorities | 4 | Have the local government's 3R/SWM capital/ infrastructure investments (identified in the 3R/SWM plan) been integrated into the local government’s overall investment planning process? | Y: \_\_\_ N: \_\_\_ |  |
| 5 | Are the local government's current 3R/SWM budget **revenues** sufficient to cover estimated 3R/SWM expenses? | Y: \_\_\_ N: \_\_\_ |  |
| 6 | Are the local government's current 3R/SWM budgeted **expenditures** sufficient to cover the resources needed to successfully implement all the activities in the 3R/SWM plan? | Y: \_\_\_ N: \_\_\_ |  |
| 7 | Are the local government's 3R/SWM budget expenditures classified into capital expenditures (CAPEX) and operating expenditures (OPEX)? | Y: \_\_\_ N: \_\_\_ |  |
| Financials are accurate, timely and used to manage the 3R/SWM System | 8 | Are the local government's 3R/SWM financial records maintained in a computerized, double-entry accounting system (debit/credit)? | Y: \_\_\_ N: \_\_\_ |  |
| 9 | Are the local government's 3R/SWM financial reports produced monthly? | Y: \_\_\_ N: \_\_\_ |  |
| 10 | Are the local government's 3R/SWM budget projections updated on a routine basis, during the fiscal year? | Y: \_\_\_ N: \_\_\_ |  |
| Financial policies and standard operating procedures are well documented | 11 | Does the local government have clear documentation on financial standard operating procedures that is used for the 3R/SWM accounts? | Y: \_\_\_ N: \_\_\_ |  |
| 12 | Does the local government have clear documentation on audit policies that is used for the 3R/SWM accounts? | Y: \_\_\_ N: \_\_\_ |  |
| 13 | Does the local government have clear documentation on budgeting that is used for the 3R/SWM accounts? | Y: \_\_\_ N: \_\_\_ |  |
| 14 | Are 3R/SWM contractor/vendor payments withheld by the local government only if the contract terms are not satisfied? | Y: \_\_\_ N: \_\_\_ |  |
| 15 | Has the local government had third-party audits of 3R/SWM accounts within the last five years? | Y: \_\_\_ N: \_\_\_ |  |
| Financial protocols mitigate ethical risks | 16 | Are the individuals responsible for enforcing 3R/SWM laws or assessing 3R/SWM fees separate from the local staff that handle the cash transactions? | Y: \_\_\_ N: \_\_\_ |  |
| 17 | Are the local government's approved annual budgets that include 3R/SWM revenues and expenses made publicly available? | Y: \_\_\_ N: \_\_\_ |  |
| 18 | Are 3R/SWM violation/citations issued by departments that are different than those departments where the violations are adjudicated/resolved? | Y: \_\_\_ N: \_\_\_ |  |
| 19 | Are 3R/SWM expenditures requested, reviewed, and approved by local government staff in accordance with their financial delegation of authority? | Y: \_\_\_ N: \_\_\_ |  |
| Systems are in place to appropriately charge and collect 3R/SWM revenues | 20 | Has an objective and transparent methodology for determining 3R/SWM rates been established by the local government? | Y: \_\_\_ N: \_\_\_ |  |
| 21 | Has a mechanism for collecting 3R/SWM fees (separate billing, added to utilities, included with taxes, etc.) been established by the local government? | Y: \_\_\_ N: \_\_\_ |  |
| 22 | Does the local government have a mechanism for tracking 3R/SWM fees owed? | Y: \_\_\_ N: \_\_\_ |  |
| 23 | Has the local government minimized uncollected 3R/SWM fee payments to less than10%? | Y: \_\_\_ N: \_\_\_ |  |
| 3R/SWM revenues are not diverted to non-3R/SWM activities | 24 | When funds are collected specifically for 3R/SWM costs and investments, are they used to cover 3R/SWM expenses before other considerations? | Y: \_\_\_ N: \_\_\_ |  |