Capital Planning and Budgeting

Capital Budget Office

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Capital Budgeting Team

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Capital Budget Office

Where are we located?

Division of Facilities Management and Property Services

Wade Hampton Building
1200 Senate Street, Suite 600

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Capital Budget Office

What do we do?

Comprehensive Permanent Improvement Plan (CPIP)

Permanent Improvement Project (PIP)

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Comprehensive Permanent Improvement Plan

Annual Process

Begins Mid-April and Ends September 1st

Five Year Plan

FY26-27 to FY30-31

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Comprehensive Permanent Improvement Plan

What should be included?

- ✓ Renovations
- ✓ New Construction
- ✓ Property Acquisitions

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Permanent Improvement Project Section 2-47-50

(1) acquisition of land

(2) acquisition, as opposed to the construction, of buildings or other structures

(3) capital lease purchase of any facility acquisition or construction

(4) new construction

Permanent Improvement Project Section 2-47-50

(5) work on existing facilities including their renovation, repair, maintenance, alteration or demolition

(6) architectural and engineering and other types of planning and design work that is intended to result in a permanent improvement project; excluding, however, master plans and feasibility studies

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Permanent Improvement Project Section 2-47-50

(7) equipment that either becomes a permanent fixture of a facility or does not become permanent but is included in the construction contract

(8) any project authorized by the General Assembly including, without limitation, any project funded by appropriated capital improvement bond funds, capital reserve funds, state appropriated funds, or state infrastructure bond funds

Permanent Improvement Project Section 2-47-50

Transaction Type	Approval(s) Needed: JBRC	Approval(s) Needed: SFAA	ADMIN PROCESSES PIP REQUEST
State Agency & Higher Education			
Cancel a Project			✓
Change Project Name			✓
Close a Project			✓
Decrease a Project Budget			✓

Permanent Improvement Project Section 2-47-50

Transaction Type	Approval(s) Needed: JBRC	Approval(s) Needed: SFAA	ADMIN PROCESSES PIP REQUEST
State Agency - Acquisitions*			
- Less than or equal to $250K	✓		✓
- Greater than $250k	✓	✓	✓
Higher Education - Acquisitions*			
- Less than or equal to $10m (Research Institutions)	✓		✓
- Less than or equal to $2.5m (Other Public Institutions)	✓		✓
- Greater than $10m (Research Institutions)	✓	✓	✓
- Greater than $2.5m (Other Public Institutions)	✓	✓	✓

Permanent Improvement Project Section 2-47-50

Transaction Type	Approval(s) Needed JBRC	SFAA	ADMIN PROCESSES PIP REQUEST
State Agency - Renovations & New Construction			
Establish Project			
- Less than or equal to $250K	Agency Level Approval**		
- Greater than $250k	✓	✓	✓
Budget Increases			
- Increase Budget (revised total project cost greater than $250K)	✓	✓	✓
Source of Funds Changes			
- Total project cost greater than $250k	✓	✓	✓
Scope Revisions (established permanent improvement project)			
- Total project cost greater than $250k	✓	✓	✓

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Permanent Improvement Project Section 2-47-50

Transaction Type	Approval(s) Needed: JBRC	Approval(s) Needed: SFAA	ADMIN PROCESSES PIP REQUEST
Higher Education - Renovations & New Construction			
Establish Project			
- Less than or equal to $10m (Research Institutions)	Agency Level Approval***		
- Less than or equal to $2.5m (Other Public Institutions)	Agency Level Approval***		
- Greater than $10m (Research Institutions)	✓	✓	✓
- Greater than $2.5m (Other Public Institutions)	✓	✓	✓
Budget Increases			
- Research Institutions (revised total project cost greater than $10m)	✓	✓	✓
- Other Public Institutions (revised total project cost greater than $2.5m)	✓	✓	✓

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Permanent Improvement Project Section 2-47-50

Transaction Type	Approval(s) Needed JBRC	SFAA	ADMIN PROCESSES PIP REQUEST
Higher Education - Renovations & New Construction			
Source of Funds Changes			
- Research Institutions (total project cost greater than $10m)	✓	✓	✓
- Other Public Institutions (total project cost greater than $2.5m)	✓	✓	✓
Scope Revisions (established permanent improvement project)			
- Research Institutions (total project cost greater than $10m)	✓	✓	✓
- Other Public Institutions (total project cost greater than $2.5m)	✓	✓	✓

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2026 PERMANENT IMPROVEMENT PROJECT SUBMISSION SCHEDULE

This document is the South Carolina Department of Administration Division of Facilities Management and Property Services (Capital Budget Office) attempt to summarize the submission deadlines for permanent improvement project requests that require Joint Bond Review Committee consideration and State Fiscal Accountability Authority approval.

Joint Bond Review Committee Meetings *	State Fiscal Accountability Authority Meetings *	Deadlines for Submission of Project Requests to CBO
December 2 @ 1:00 pm	December 10 @ 2:00 pm	September 15
February 4 @ 9:30 am	February 10 @ 9:30 am	October 31
March 25 @ 10:00 am	March 31 @ 9:30 am	December 30
June 10 @ 12:30 pm	June 16 @ 2:00 pm	March 24
August 18 @ 2:00 pm	August 19 @ 10:00 am	May 22
October 6 @ 1:00 pm	October 13 @ 2:00 pm	July 20
December 1 @ 1:00 pm	December 8 @ 2:00 pm	September 14

* Meeting dates are subject to change and submission deadlines may be adjusted accordingly.

OnBase
CBO Project Planning

CPIP system

PIP system

They are integrated

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OnBase

Permanent Improvement Project (PIP)

PIP Creation

A PIP is only created once.

FROM A CPIP

OR

MANUALLY

(NOT FROM A CPIP)

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OnBase

Permanent Improvement Project (PIP)

Request Type Creation

A Request Type is created multiple times throughout the life of a PIP.

FROM A PIP

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OnBase

Permanent Improvement Project (PIP)
Key Terms

Phase I/Phase II Projects

Request Type

- ✓ Establish Phase I
- ✓ Phase I Increase
- ✓ Establish Phase II
- ✓ Phase II Increase
- ✓ Revise Scope
- ✓ Change Source of Funds
- ✓ Change Project Name
- ✓ Decrease
- ✓ Close
- ✓ Cancel

Acquisitions

Request Type

- ✓ Preliminary Land Acquisition
- ✓ Preliminary Land Acquisition Increase
- ✓ Final Land Acquisition
- ✓ Final Land Acquisition Increase
- ✓ Revise Scope
- ✓ Change Source of Funds
- ✓ Change Project Name
- ✓ Decrease
- ✓ Close
- ✓ Cancel

Request Type = A-1 Form

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OnBase
Permanent Improvement Project (PIP)
PIP Submissions

Phase I/Phase II Projects

Renovation

New Construction

OR

Both

Acquisitions

Acquisitions

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Permanent Improvement Project (PIP)

Request Type Process

- After a Request Type is created individual tabs will be displayed.
- Each tab contains fillable fields and tables.
- Document uploads are required for required documentation
- The content within each tab dynamically adjusts, presenting subsequent questions based on responses provided to previous questions.
- All fillable fields and tables presented are required.

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Checks and Balances

The system is configured to require data entry at designated points throughout the process, including balance table entries.

Permanent Improvement Project (PIP) Request Type Process

Signatures

Signatures are no longer required.

Permanent Improvement Project (PIP) Workflow

Step 1: In-Progress

- Agency/Institution is preparing the Request Type for submission.

Step 2: Awaiting Initial Review

- Agency/Institution has finalized the Request Type. CBO will complete a high level preliminary review and determine the approval level required for the submission.

Step 3: Awaiting CBO Review

- CBO will complete a thorough review of the submission.

Step 4: Awaiting Approval

- The submission has been fully reviewed and is waiting for approval.

Approvals:

- No OnBase workflow – They occur external of the OnBase system.
- Documented in OnBase
- Approved submission is uploaded into OnBase

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Permanent Improvement Project (PIP)

Current Active/Open PIPs

All PIPs have been loaded into OnBase.

Permanent Improvement Project (PIP) Future Submissions

Submitters will begin utilizing OnBase for PIP submissions on September 2, 2026.

December JBRC/SFAA agenda items must be submitted* in OnBase.

*Submission Deadline is September 14, 2026.

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Permanent Improvement Project (PIP) After JBRC/SFAA Approval

What happens next?

- Signed by Marcia Adams
- Projects Master Data is set up in SCEIS and mapped to the State Funded Program
- Budget Loaded in SCEIS
- Approved submission provided

Permanent Improvement Project (PIP) After JBRC/SFAA Approval

What is the agency's responsibility?

Load Cash

How much cash should be loaded?

Cash = Budget

Permanent Improvement Project (PIP) Monthly Monitoring

BEX Reports

Budget by Fund

Expenditures by GL Account

Revenue by Fund

Revenue by GL Account

Permanent Improvement Project (PIP) Monthly Monitoring

Capital Budget Office reviews budget and expenditure activity.

What are we looking for?

- ✓ Budget accuracy
- ✓ Expenditures recorded in the appropriate WBS Element

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Permanent Improvement Project (PIP) Monthly Reporting

Capital Project Summary
Capital Project Activity

Distributed via email on or around the 15th of each month

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Permanent Improvement Project (PIP)
Project Closure

All projects should be monitored and prepared for closure after substantial completion, and shortly after the final invoice and any retention are paid.

Permanent Improvement Project (PIP) Project Closure

How do I prepare to close a project?

- ✓ Verify that all expenditures are posted to the correct WBS Element
- ✓ Put in a ticket with the SCEIS Service Desk to settle all AUCs to a Final Asset
- ✓ Close all open purchase orders and funds reservation
- ✓ Reconcile the cash in the project to equal the expenditures
- ✓ If the project includes any remaining Capital Reserve Funds, all unspent cash should be returned to the State Treasurer's Office

After the above is complete → Submit Closure in OnBase

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Permanent Improvement Project (PIP) Resources

Are there tools and resources available to provide more in-depth guidance on Capital Planning and Budgeting?

YES

Department of Administration website

SERVICES ▾ | Planning for Capital Improvements

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Capital or Expense?

Before creating a new PIP, confirm any applicable capitalization requirements with the Office of the Comptroller General

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Permanent Improvement Project (PIP) Questions & Answers

Q: Are there best practices to help projects flow more smoothly through the process?

A: Each submission should be completed accurately and include sufficient detail. From the submission we must be able to tell the full story of the project, not just understand the work being completed.

Permanent Improvement Project (PIP) Questions & Answers

Q: What is the proper way to track/account for projects between $100k to $250k.

A: Agencies can use an Other (O) project type in SCEIS to tracks these projects. Agencies can create these projects internally. This project type can be utilized for both capital expenditures and expense expenditures. This project type does not have a defined budget. If assistance is needed doing this agencies should submit a help desk ticket.

Permanent Improvement Project (PIP) Questions & Answers

Q: What are the most critical things to understand from the very beginning to ensure projects are managed successfully?

A: Given that JBRC and SFAA meet only seven 7 times each calendar year, a thorough understanding of JBRC policies and the approval process is essential to effectively manage project timelines, planning, and scheduling.

Permanent Improvement Project (PIP) Questions & Answers

Q: What are the first three things you would teach someone new to capital project accounting to ensure they build a strong foundation?

A: A strong foundation requires an understanding of how to categorize projects relating to capitalization or expense, understanding fund types and general ledger accounts appropriate for capital projects, and research and reporting in ECC.

Permanent Improvement Project (PIP) Questions & Answers

Q: What should the relationship between the Project Manager, Accounting, and executive leadership look like throughout the life of a capital project to ensure the project is successful for everyone involved?

A: Accounting staff and project managers should work closely throughout the process. While a project manager may not need an in-depth understanding of accounting policies, they should, at a minimum, understand how capital projects are structured in SCEIS and how to interpret reports in ECC and BEX. Similarly, while accounting staff may not be responsible for managing capital projects, they should have a general understanding of the work being performed. This knowledge enables accounting staff to make informed decisions when determining whether project costs should be capitalized or expenses. Executive leadership should be communicating with project managers and accounting staff to understand the status of all projects.

Permanent Improvement Project (PIP) Questions & Answers

Q: What is the best practice for tracking commitments versus actual expenditures?

A: The Budget by Fund report provides a useful high-level overview of a project's expenditures and open commitments. When more detailed analysis or reconciliation is required, transactions in CJI3 and CJI5 within SCEIS, as well as FMAVCR01 should be reviewed in conjunction with the Budget by Fund Report in BEX to provide a more granular view of project activity.

Permanent Improvement Project (PIP) Questions & Answers

Q: Have there been any changes to capital project procedures in ECC? If so, can these be shared?

A: There have not been any SCEIS functionally updates recently, however, capital project procedures related to Project Systems were updated back in 2023.

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Permanent Improvement Project (PIP) Questions & Answers

Q: Is there a way to close a project that will not settle? How to ensure that projects are closed/settled after A-1 forms are sent?

A: All AUCs must be settled and reduced to $0 before a "C" project can be closed. This should be done before the project closure is submitted to the Capital Budget Office. The best way to determine if the AUC has a zero balance, is by looking at an asset balances report. For example, the s_alr_87011966 report can be utilized. If the AUC has value, it has not been fully settled, and the project will not close. If your AUC has a credit balance, it's typically due to an incorrect journal entry posting. The posting will need to be corrected, the AUC resettled, and once the value is $0, the project can be closed.

Permanent Improvement Project (PIP)

Questions?

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