

Where do I find guidance on Permanent Improvement Projects?

Go to the Department of Administration website and select Services / Planning for Capital Improvements.

Link is here: <https://www.admin.sc.gov/services/planning-capital-improvements>

How do I determine what constitutes a Permanent Improvement Project and the related policy requirements regarding these items?

Under the Capital Manual section under Capital Budget Office, review the Policies and Guidance for Establishment and Maintenance of Permanent Improvement Projects. Link is here:

https://www.admin.sc.gov/sites/admin/files/Documents/Budget/PIP_Manual_2018_with_Ribbons.pdf

How do I determine what approval level is required for my agency's Permanent Improvement Project request?

There is a Permanent Improvement Project Approval Level Required by Transaction Type on the Department of Administration website under Capital Budgeting and Planning Forms and Instructions.

What is required to be submitted with a Permanent Improvement Project request?

There is a Permanent Improvement Project Required Documentation List on the Department of Administration website under Capital Budgeting and Planning Forms and Instructions.

What should my agency do after our Permanent Improvement Project request is approved?

Phase I Establishments & Preliminary Land Acquisitions

- All 3rd level WBS Elements created are reflected in Created (CRTD) Status. They should be Released (REL) Do NOT release levels 1 and 2.
(State Agencies only. Technical Colleges are released by the Technical College System. Colleges and Universities are released by the Executive Budget Office.)
- Cash in the amount equal to the Approved Budget (by Fund), should be moved into the specific PIP using the appropriate AZXXX 3rd level(s) WBS Element. (State Agencies only.)

Phase I Increases, Phase II Establishments, Phase II Increases & Final Land Acquisitions

- If any additional 3rd level WBS Elements have been created, they should be Released (REL).
(State Agencies only. Technical Colleges are released by the Technical College System. Colleges and Universities are released by the Executive Budget Office.)
- Cash in the amount equal to the approved budget increase (by Fund), should be moved into the specific PIP using the appropriate AZXXX 3rd level(s) WBS Element(s). (State Agencies only.)

Decrease (Only)

- Cash in the amount equal to the approved budget decrease, should be moved out of the specific PIP using the appropriate AZXXX 3rd level(s) WBS Element(s). (State Agencies only.)

Change Source of Funds

- Cash in the amount equal to the approved budget source of funds change, should be moved into/ out of the specific PIP using the appropriate AZXXX 3rd level(s) WBS Element(s). (State Agencies only.)

How do I move cash into a permanent improvement project?

There are Quick Reference Guides on the Department of Administration website under Reporting and Quick Reference Guides.

A Permanent Improvement Project has been physically completed, and my agency/institution is ready to close the project. Is there a checklist of items that should be completed prior to requesting closure of a project?

Yes. The following should be completed prior to submission of the request to close the project.

State Agencies

Projects Established as Capital:

Step #1: Each 3rd Level (or Level 3) WBS Element should be reviewed to verify that all expenditures that **should** settle to an AUC, have been charged to a “C” Priority WBS Element, and that all expenditures that **should not** settle to an AUC have been charged to a “E” Priority WBS Element. If any errors are found, record the necessary journal entries to correct the expenditures posted, and move them to the appropriate “C” Priority or “E” Priority WBS Element(s).

Step #2: If any expenditures are charged to a “R” Priority WBS Element(s), record the necessary journal entries to move the expenditures to the appropriate “C” Priority WBS Element(s), and/or “E” Priority WBS Element(s).

Step #3: After the above steps are completed, all expenditures charged to a “C” Priority will need to settle to a Final Asset. To accomplish this, create the final asset(s) and ensure that the funding data from the AUC sub matches the final asset data (Time Dependent tab). Then, complete the AUC Settlement to Final Asset document (this document can be found under Reporting and Quick Reference Guides), and submit with a Help Desk ticket to SCEIS Project System Team.

Step #4: Cash in the project should be reconciled and the appropriate journal entries completed to move any remaining cash out of the specific project, using the applicable “R” Priority AZXXX WBS Element(s), so that the cash in the project equals the total expenditures by fund.

Projects Established as Expense:

Step #1: Each 3rd Level (or Level 3) WBS Element should be reviewed to verify that all expenditures have been charged to a “E” Priority WBS Element. If any errors are found, record the necessary journal entries to correct the expenditures posted, and move them to the appropriate “E” Priority WBS Element(s).

Step #2: If any expenditures are charged to a “R” Priority WBS Element(s), record the necessary journal entries to move the expenditures to the appropriate “E” Priority WBS Element(s).

Step #3: Cash in the project should be reconciled and the appropriate journal entries completed to move any remaining cash out of the specific project, using the applicable “R” Priority AZXXX WBS Element(s), so that the cash in the project equals the total expenditures by fund.

College and Universities

Step #1: Each 3rd Level (or Level 3) WBS Element should be reviewed to verify that all expenditures have been charged to the appropriate “R” Priority WBS Element(s). If any errors are found, include in the next expenditure file submission to the Executive Budget Office the necessary journal entries to correct the expenditures posted, and move them to the appropriate “R” Priority AZXXX WBS Element(s).

Technical Colleges

Step #1: Each 3rd Level (or Level 3) WBS Element should be reviewed to verify that all expenditures have been charged to the appropriate “E” Priority WBS Element. If any errors are found, record the necessary journal entries to correct the expenditures posted, and move them to the appropriate “E” Priority ABXXX WBS Element(s).

Step #2: If any expenditures are charged to a “R” Priority WBS Element(s), record the necessary journal entries to move the expenditures to the appropriate “E” Priority WBS Element(s).

Step #3: Cash in the project should be reconciled and the appropriate journal entries completed to move any remaining cash out of the specific project, using the appropriate “R” Priority AZXXX WBS Element(s), so that the cash in the project equals the total expenditures by fund.

Who do I contact in CBO?

You may contact the Capital Budgeting and Planning team for assistance.

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