

Procurement collected the most helpful links to the most asked questions. We also wanted to highlight items that were notable during a recent contract audit.

<p>If I only bookmark one webpage, what should it be?</p> <p><b>Procurement and Business Services Homepage</b></p>		
<p>Where can I find basic information to answer common questions regarding Procurement and Business Services?</p> <p><a href="#"><u>Procurement FAQ's</u></a></p>	<p>Where can I review the recommended purchasing method for routine purchases at Clemson?</p> <p><a href="#"><u>How to Buy/Pay</u></a></p>	<p>There are many forms in buyWays could I get a description on how and when to use them?</p> <p><a href="#"><u>buyWays Forms</u></a></p>
<p>I was told that <i>All suppliers that do business with Clemson University MUST be registered in our supplier registration system.</i></p> <p>Where can I learn more about that process?</p> <p><a href="#"><u>Supplier Registration Process</u></a></p>	<p>My supplier had a question about doing business with Clemson University Is there a webpage I should direct them towards?</p> <p><a href="#"><u>Supplier Information</u></a></p>	<p>I never know how to apply tax appropriately and exemption information.</p> <p>Where can I get a refresher on general tax information?</p> <p><a href="#"><u>Sales and Use Tax Tips</u></a></p>
<p>I was told that <i>All suppliers that do business with Clemson University MUST be sent a Purchase Order.</i></p> <p>Where can I learn more about that process?</p> <p><a href="#"><u>No PO/No Pay</u></a></p>	<p>Where can I learn about Clemson University dollar limitations?</p> <p><a href="#"><u>Dollar Limits</u></a></p>	<p>Where could I learn more about Clemson University purchasing card Program?</p> <p><a href="#"><u>PCard Program</u></a></p>

Specific reminders based on the recent audit findings can be found below. Please be sure you are following proper policy and procedure for these items.

**Contract Hourly Rates and Uplifts**

Clemson has contracts with multiple suppliers for marketing services. PO’s and invoices should be substantiated by hours worked, services performed, rates, and other supporting documentation – not just referencing lump sum figures (i.e., show that hourly rate was \$120 and 10 hours was worked for the total PO or invoice amount of \$1,200; do not just list or approve something saying \$1,200 without that detail). Further note, this applies to ALL service/consulting type contracts, not just this marketing contract. PBS is working on a new buyWays form and additional guidance for all types of service and consulting POs.

Size/Packaging	Unit Price	Quantity	Ext. Price	This is Correct
1/HR	1,000.00	57 HR	57,000.00	
Size/Packaging	Unit Price	Quantity	Ext. Price	This is Allowable
EA	500.00	Qty: 3 EA	1,500.00	
Size/Packaging	Unit Price	Quantity	Ext. Price	This is Wrong
EA	7,810.00	Qty: 1 EA	7,810.00	

Remember to obtain and retain uplift documentation for the information technology staffing contract maximum pay rate, if justified.

**Capital and Non-Capital Equipment Classification**

Departments should follow the proper [Equipment procedures](#) by correctly tagging/recording equipment and using the correct account codes based on the dollar amount.

Equipment item’s dollar value determines whether account codes 8101-8104 or 7214-7216 should be utilized and if the items should be tagged and added to the University's inventory records.

**Application of Proper Tax or Exemption:** The recent audit concluded that departments often fail to apply the correct type of tax to their purchase orders. Here’s how your area can help:

Taxable	✓	Review purchases/invoices to ensure the proper <a href="#">tax selection</a> or <a href="#">tax exemption</a> is selected. Request refunds for taxes paid in error.	R&D Exempt- check this box if purchase meet BOTH—more than 50% R&D & SCDOR definition for equipment	✓	Ensure that purchases are structured to take advantage of available sales tax exemptions when financially advantageous.  Don't forget to attach the <a href="#">R&amp;D Exemption!</a>
R&D Exempt- check this box if purchase meet BOTH—more than 50% R&D & SCDOR definition for equipment	✗				
Capital Expense	✗				

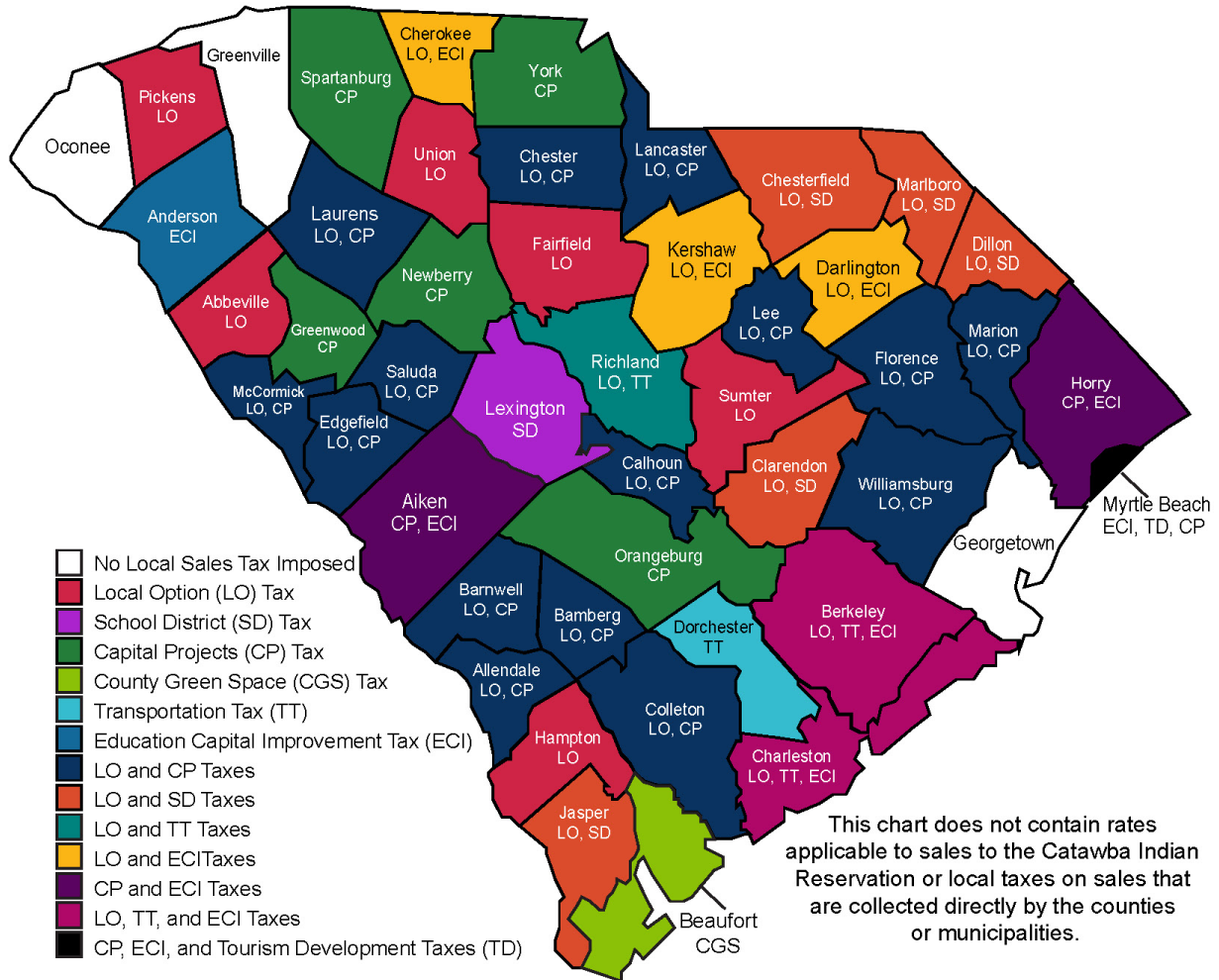
**Taxability of Warranties, Maintenance & Service Contracts**

Whether the maintenance agreement is purchased with the equipment or at a later date determines if the purchase is subject to sales tax. In general, arrangements purchased at a later date are NOT subject to sales tax.

**Taxability of Software and Software Maintenance/Support**

Software and software maintenance contracts may be taxable or non-taxable, depending on the nature of the purchase. The determination of taxability is related to how and when the purchase is made.

### South Carolina Local Tax Designation by County Effective May 1, 2023 Collected by the South Carolina Department of Revenue



Abbeville	7%	Chesterfield	8%	Hampton	7%	Newberry	7%
Aiken	8%	Clarendon	8%	Horry	8%	Oconee	6%
Allendale	8%	Colleton	8%	Horry-Myrtle Beach	9%	Orangeburg	7%
Anderson	7%	Darlington	8%	Jasper	8%	Pickens	7%
Bamberg	8%	Dillon	8%	Kershaw	8%	Richland	8%
Barnwell	8%	Dorchester	7%	Lancaster	8%	Saluda	8%
Beaufort	7%	Edgefield	8%	Laurens	8%	Spartanburg	7%
Berkeley	9%	Fairfield	7%	Lee	8%	Sumter	7%
Calhoun	8%	Florence	8%	Lexington	7%	Union	7%
Charleston	9%	Georgetown	6%	McCormick	8%	Williamsburg	8%
Cherokee	8%	Greenville	6%	Marion	8%	York	7%
Chester	8%	Greenwood	7%	Marlboro	8%		

#### Special Notice

Effective April 30, 2023, Sumter County's Capital Projects Tax expired.

Effective May 1, 2023, Beaufort County imposed a 1% County Green Space Tax.