

To help you get the new fiscal year started right, 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>Procurement and Business Services Homepage</p>		
<p>Where can I find basic information to answer common questions regarding Procurement and Business Services?</p> <p><u>Procurement FAQ's</u></p>	<p>Where can I review the recommended purchasing method for routine purchases at Clemson?</p> <p><u>How to Buy/Pay</u></p>	<p>There are many forms in buyWays could I get a description on how and when to use them?</p> <p><u>buyWays Forms</u></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><u>Supplier Registration Process</u></p>	<p>My supplier had a question about doing business with Clemson University Is there a webpage I should direct them towards?</p> <p><u>Supplier Information</u></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><u>Sales and Use Tax Tips</u></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><u>No PO/No Pay</u></p>	<p>Where can I learn about Clemson University dollar limitations?</p> <p><u>Dollar Limits</u></p>	<p>Where could I learn more about Clemson University purchasing card Program?</p> <p><u>PCard Program</u></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 tax selection or tax exemption is selected. Request refunds for taxes paid in error.	R&D Exempt-	✓	Ensure that purchases are structured to take advantage of available sales tax exemptions when financially advantageous.
check this box if	✗		purchase meet		
BOTH—more			than 50% R&D &		
SCDOR		definition for			
equipment		equipment			
Capital Expense	✗				

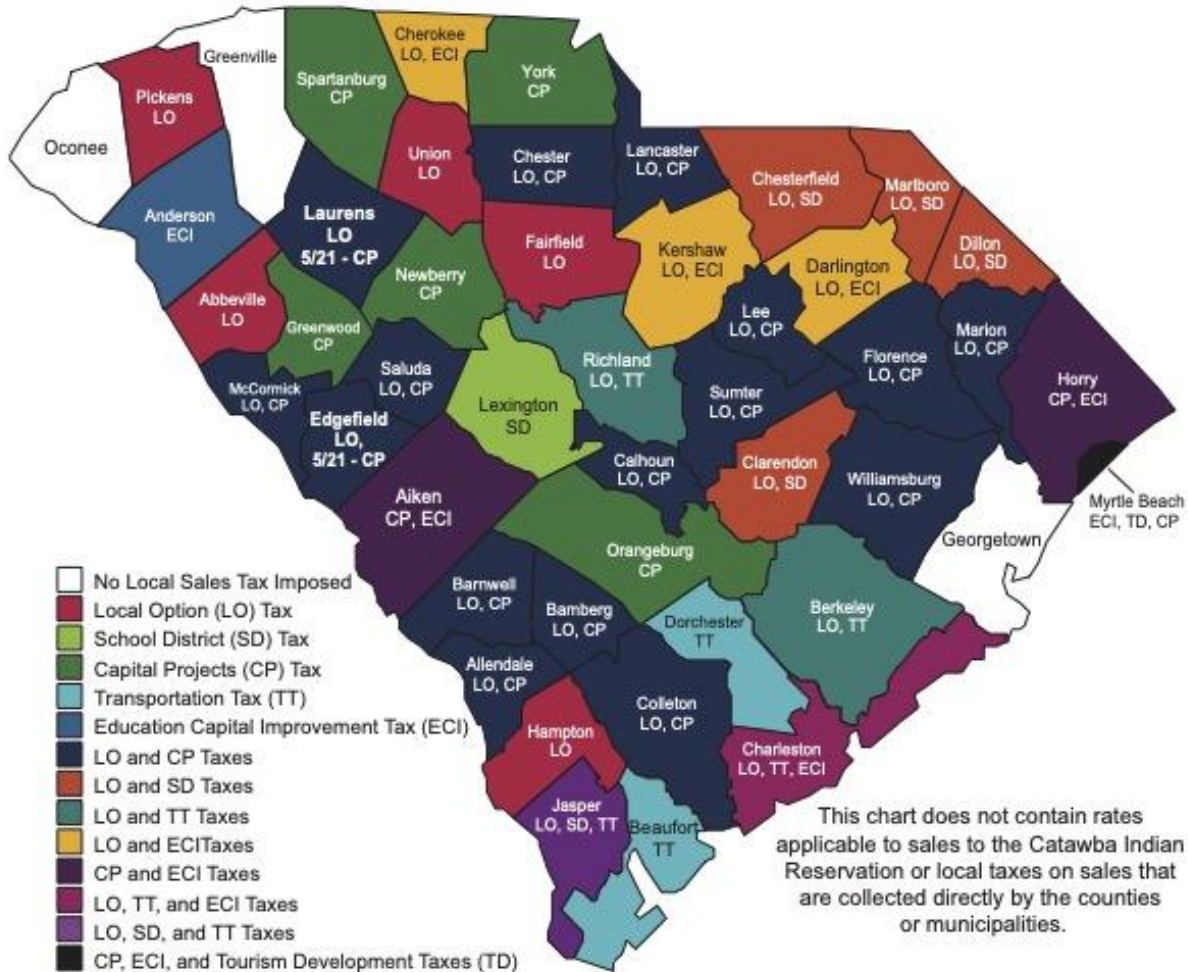
Taxability of Warranties, Maintenance & Service Contracts

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, 2021**
Collected by the South Carolina Department of Revenue



This chart does not contain rates applicable to sales to the Catawba Indian Reservation or local taxes on sales that are collected directly by the counties or municipalities.

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	9%	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	8%	Fairfield	7%	Lee	8%	Sumter	8%
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, 2021, Hampton County Capital Projects Tax is expiring.

Effective May 1, 2021, Edgefield County will impose a 1% Capital Projects Tax and Laurens County will impose a 1% Capital Project Tax.