



## RESEARCH FINANCE POLICIES AND PROCEDURES

Subject: Procurement of Research Funded Vehicles

Effective Date: November 2013

Revised: April 2016

### I. POLICY

Research funded vehicles must be in compliance with funding agency guidelines and be approved by Research Finance. This policy defines the procedures for the procurement of research funded vehicles by Western Principal Investigators.

This policy is in accordance with Western ¶ [MAPP Policy 2.8 - Procurement of Materials & Services](#).

### II. DEFINITIONS

Principal Investigator: The lead researcher who is responsible for carrying out the research activities.

### III. PROCEDURES

# 2. Procurement

x Works with the Principal Investigator to arrange for purchase of the vehicle in DFFRUGDQFH ZLWK :HVWHUQ, this includes assistance with SROLFLHV obtaining and evaluating quotes.

#### 3. Principal Investigator:

x Makes final purchase decision, generates and approves a purchase requisition in Mustang 0DUNHW :HVWHUQ¶V H3URFXUHPHQW V\ VWHP

Note: Access to any unused budget amounts must be approved by Research Finance.

# sole purpose of

4. Research Finance  
x

The University of Western Ontario  
Vehicle Purchases - Research Funded

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Revenue Canada Guidelines

Revenue Canada (CRA) guidelines must be followed to ensure proper treatment of taxation on vehicles purchased by the employer. Vehicles owned by The University of Western Ontario cannot be used for personal purposes including driving to and from home, otherwise it is deemed a taxable benefit to the employee.

It is Weste U Q ¶ V U H V S R Q V L E L O L W \ W R P R Q L W R U W K H X V H R I V X F K Y H compliance. Please attest to the following, sign, and return to Research Finance, SSB 6100.

(Vehicle make, model, year)

- will be used entirely for research purposes,
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