



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's [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

1. Principal Investigator:

- Contacts Procurement Services with the specifications of the agency approved vehicle purchase. A granting agency approves the purchase of a vehicle for the sole purpose of conducting research. The type of vehicle is always specified and the budget is restricted. Upgrades or add-ons are not allowed without written approval of the agency.

2. Procurement Services:

- Works with the Principal Investigator to arrange for purchase of the vehicle in accordance with Western's procurement policies; this includes assistance with obtaining and evaluating quotes.

3. Principal Investigator:

- Makes final purchase decision, generates and approves a purchase requisition in Mustang Market (Western's eProcurement system):

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

4. Research Finance

- Reviews and approves vehicle purchase ensuring compliance with applicable funding agency guidelines.

5. Procurement Services

- Requests a copy of the University's insurance certificate from the HR Insurance Administrator and forwards this documentation along with Western's Registrant Identification Number (RIN) to the selling dealership for licensing purposes.
- Provides Facilities Management with the details of the vehicle purchase.

6. Principal Investigator

- Provides Research Finance with a completed form (see page 3) identifying where the vehicle will be parked when not in use, and agreeing that the vehicle will be used entirely for research purposes and that a travel log will be maintained.
- Retains a copy of the ownership in the vehicle and forwards the original to Facilities Management (FM), Director – Business Operations, Support Services Building, Rm 2307. FM is responsible for renewing vehicle licenses each year for any vehicle registered on Western's RIN.
- Provides [Western's Corporate Insurance Office](#) with the following information:
 - a copy of the ownership
 - department name and contact person
 - year, make, model of vehicle
 - serial number (19 digits)
 - date of purchase
 - plate number
 - Western Account Number to charge vehicle premiums
- Pays all costs associated with vehicle parking.

7. Department

- The department must formally add a list of drivers to the University Insurance policy by completing the applicable form. This form can be found on the corporate insurance website http://www.uwo.ca/hr/form_doc/pay_admin/form/driver.pdf or by contacting Corporate Insurance at X85899.

Note: Costs associated with vehicle insurance, parking and other operating expenses are usually considered indirect operating costs by funding agencies and must, therefore, be covered by an alternate source. Further, mileage allowance is not admissible for University owned vehicles.

Note: When disposing of a vehicle, Procurement Services and Western Corporate Insurance must be advised.

**The University of Western Ontario
Vehicle Purchases - Research Funded**

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 Western's responsibility to monitor the use of such vehicles and to ensure proper taxation 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,
- will not be driven to or from home or for any other personal purpose,
- a travel log of mileage, destination, purpose will be maintained for CRA and agency audit purposes

Please specify where this vehicle will be parked when not being used for research purposes.

Campus Address: _____

Principal Investigator: _____

Project #/Speedcode: _____

Signed: _____

Date: _____