**Appendix 1**

**Procedure on the deposit of corporate cellphone overage charges:**

**Step 1:** Each department/institute is responsible for the review and collection of the overage charges by cash/cheque made payable to the University of Toronto as per the UTM Cellphone Policy.

**Step 2:** On occasion where cash is collected, a receipt (see attached) should be issued for ALL cash received, identifying the date, the amount, and the payee. Consideration should be given to issuing pre-numbered receipts.

**Step 3:** Department/Institute follows the UTM Banking procedure to deposit the cash or cheques as outlined on the Budget, Planning and Finance website. <https://www.utm.utoronto.ca/business-services/services/banking>

**Note:** The detailed processing responsibilities of the department/institute for cash and cheques (e.g. Maintaining Security of Cash, Log Book, etc.) can be found in the GTFM The Cashier Function, Processing Responsibilities, <https://finance.utoronto.ca/policies/gtfm/cash-other-receipts-and-banking/cashier-function/>.

**Cash Receipt Form (example)**

