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Update No. 85

Reference	Description of Update
Table of Contents	The Table of Contents indicates those sections that have been revised in this update.
Section 3156	Section 3156 Taxes on Goods and Services has been updated to reflect that GST/HST is paid on professional fees that are paid by the Government on behalf of employees in accordance with Canada Revenue Agency direction.
Section 3525	Section 3525 Receipt of Donations has been updated to include additional internal controls and to add a threshold of \$100,000 for sending copies of tax receipts to the Provincial Comptroller. The CRA list of requirements for receipts has also been updated.
Section 4610	Section 4610 Contributions (Donations) has been updated to clarify that ministries and government agencies can only make monetary contributions as transfers that have proper legislative and budgetary authorization.
Appendix H	Appendix H (formerly Appendix J) has been renamed as a result of certain appendices moving to the Accounting Manual in Update 82.
Appendix I	Appendix J (formerly Appendix L) has been renamed as a result of certain appendices moving to the Accounting Manual in Update 82.

Filing Instructions for Printed Copies

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* Includes changes, such as corrections to cross-references, page references and typographical errors, minor wording changes and the addition of references or on-line links.