

PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 1999

HONOURABLE JOE HANDLEY

Minister of Finance

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THE HONOURABLE GLENNA F. HANSEN
COMMISSIONER OF THE NORTHWEST TERRITORIES

I have the honour to present the Public Accounts of the Northwest Territories in accordance with Sections 27 through 31 of the Northwest Territories Act (Canada), R.S.C. 1985, c. N-22, and Sections 72 through 74 of the Financial Administration Act, S.N.W.T. 1987(1), c. 16, for the fiscal year ended March 31, 1999.

Joe Handley
Minister of Finance

Financial Management Board Secretariat
Yellowknife, N.W.T.
May 29, 2000

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Public Accounts of the Government of the Northwest Territories

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SECTION I
CONSOLIDATED FINANCIAL STATEMENTS

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The preparation of the consolidated financial statements of the Government of the Northwest Territories, and related information contained in the Public Accounts, is the responsibility of management through the Office of the Comptroller General.

The consolidated financial statements have been prepared in accordance with the stated accounting policies set out in Note 2 to the consolidated financial statements and comply with the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants wherever applicable and practical. When alternative accounting methods exist, management has chosen those that are most appropriate. Where required, management's best estimates and judgment have been applied in the preparation of these statements.

The Government fulfills its accounting and reporting responsibilities, through the Office of the Comptroller General, by maintaining systems of financial management and internal control. The systems are continually enhanced and modified to provide timely and accurate information, to safeguard and control the Government's assets, and to ensure all transactions are in accordance with the *Financial Administration Act*.

The Public Accounts are referred to the Standing Committee on Accountability and Oversight after they have been tabled in the Legislative Assembly. The recommendations of this committee are reviewed and acted on to improve the financial systems and controls.

The Auditor General of Canada performs an annual audit on the consolidated financial statements in order to express an opinion as to whether the consolidated financial statements present fairly the financial position of the Government, results of its operations and its cash flows for the year. During the course of the audit, he also examines transactions that have come to his notice, to ensure they are, in all significant respects, within the statutory powers of the Government and those organizations included in the consolidation. The Auditor General's opinion is included with the consolidated financial statements.

After completion of the audit, the Auditor General includes additional information, comments and recommendations in his annual report to the Legislative Assembly of the Northwest Territories.

Lew Voytilla, F.C.G.A.
Comptroller General
Government of the Northwest Territories

May 29, 2000

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AUDITOR'S REPORT

To the Legislative Assembly of the Northwest Territories

I have audited the consolidated statement of financial position of the Government of the Northwest Territories as at March 31, 1999 and the consolidated statements of operations and surplus and cash flows for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with the stated accounting policies of the Government set out in note 2 to the consolidated financial statements. As required by the *Northwest Territories Act*, I report that, in my opinion, these stated accounting policies have been applied on a basis consistent with that of the preceding year.

As disclosed in note 20, the Government exceeded its appropriations in three instances during the year ended March 31, 1999. Under the *Financial Administration Act (FAA)*, departments are not allowed to overspend their appropriations. Three departments overspent their operations and maintenance appropriations by \$3,095,000, \$949,000 and \$99,000 respectively. Additionally, the Government made payments totalling \$10,111,000 to settle individual pay equity liabilities without any appropriation. As at March 31, 1998 a \$25 million provision for pay equity settlement was recorded as an expenditure. However, because the accrual of this amount exceeded an appropriation, an interim appropriation was created for the year ended March 31, 1998. The *FAA* required the Minister of Finance to submit the interim appropriation as a bill not later than 15 days after the March 31, 1998 Public Accounts were tabled. Since the Minister did not submit this as a bill, in our view, the interim appropriation expired. Consequently, pay equity payments of \$10,111,000 made in March 1999 contravened section 31(1) of the *FAA*, which states that "no person shall make a disbursement from the Consolidated Revenue Fund unless it is in respect of an expenditure incurred pursuant to an appropriation".

Further, in my opinion, proper books of account have been kept by the Government, the consolidated financial statements are in agreement therewith and, except for the overexpenditures as described in the previous paragraph, the transactions of the Government and of those organizations included in the consolidation, as disclosed in note 1, that have come to my notice during my audit of these consolidated financial statements have, in all significant respects, been in accordance with the *Northwest Territories Act*, the Northwest Territories *Financial Administration Act* and regulations and the specific operating authorities disclosed in note 1.

Additional information and comments on the consolidated financial statements and this opinion will be included in my annual report to the Legislative Assembly of the Northwest Territories.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
May 29, 2000

Government of the Northwest Territories

Consolidated Statement of Financial Position

as at March 31, 1999
(thousands of dollars)

1999

1998

Assets

Current

Cash and short-term investments (note 3)	\$ 121,906	\$ 47,809
Due from Canada (note 4)	55,935	163,274
Accounts receivable (note 5)	55,229	60,616
Inventories (note 6)	38,971	41,668
Prepaid expenses	5,785	5,165
Current portion of loans receivable	6,673	11,678
	284,499	330,210
Designated cash and investments (note 7)	21,586	19,229
Loans receivable (note 8)	53,570	58,642
Investment in government business enterprise (note 9)	106,118	101,226
Capital assets, at nominal value of one dollar	-	-
	\$ 465,773	\$ 509,307

The accompanying notes and schedules are an integral part of the consolidated financial statements.

Government of the Northwest Territories

Consolidated Statement of Financial Position (Continued)

as at March 31, 1999
(thousands of dollars)

1999

1998

Liabilities

Current

Bank overdraft (note 10a)	\$ 35,376	\$ 29,441
Short-term loans (note 10b)	50,964	49,301
Accounts payable and accrued liabilities (note 11)	142,588	136,858
Current portion of long-term liabilities	6,011	12,316
	234,939	227,916
Pension liabilities (note 12a)	15,830	15,497
Employee termination benefits (note 13)	18,467	18,958
Long-term debt (note 14)	87,449	87,020
Provision for pay equity settlement (note 17a)	22,889	25,000
	379,574	374,391

Commitments and contingencies (notes 16 and 17)

Accumulated surplus	86,199	134,916
	\$ 465,773	\$ 509,307

Approved:

Joe Handley
Minister of Finance

Lew Voytilla
Comptroller General

The accompanying notes and schedules are an integral part of the consolidated financial statements.

Government of the Northwest Territories

Consolidated Statement of Operations and Surplus

for the year ended March 31, 1999

(thousands of dollars)

	Budget (note 1b)	1999	1998
Revenues (Schedule A)			
From Canada	\$ 983,727	\$ 1,074,949	\$ 1,129,859
Generated revenues	260,802	245,776	285,088
	1,244,529	1,320,725	1,414,947
Recoveries of prior years' expenditures	5,000	5,050	8,113
	1,249,529	1,325,775	1,423,060
Expenditures (Schedule B)			
Operations and maintenance	1,149,082	1,238,347	1,149,467
Capital	113,426	139,640	163,406
	1,262,508	1,377,987	1,312,873
Net revenue (expenditure) before under-noted	(12,979)	(52,212)	110,187
Net revenue from investment in government business enterprise (note 9)	11,000	11,495	10,510
Projects for Canada and others			
Expenditures	(36,714)	(70,911)	(49,456)
Recoveries	36,714	70,911	49,456
Provision for pay equity settlement (note 17a)	-	(8,000)	(25,000)
Net revenue (expenditure) for the year	\$ (1,979)	\$ (48,717)	\$ 95,697
Accumulated surplus at beginning of the year		\$ 134,916	\$ 39,219
Accumulated surplus at end of the year		\$ 86,199	\$ 134,916

The accompanying notes and schedules are an integral part of the consolidated financial statements.

Government of the Northwest Territories

Consolidated Statement of Cash Flows

for the year ended March 31, 1999 (thousands of dollars)	1999	1998
Cash provided by (used in)		
Operating activities		
Net revenue (expenditure) for the year	\$ (48,717)	\$ 95,697
Items not affecting cash:		
Provision for bad debts and forgivable loans	14,713	13,632
Provision for pay equity settlement	8,000	25,000
Net revenue from investment in government business enterprise	(11,495)	(10,510)
Mortgage receivable write-down	(2,343)	2,563
	(39,842)	126,382
Changes in non-cash assets and liabilities		
Due from Canada	107,339	(153,229)
Other current assets	5,320	(3,613)
Other current liabilities	4,033	6,482
Employee leave and termination benefits	45	(4,899)
Pension liabilities	333	248
Payments for pay equity settlements	(10,111)	-
Net cash provided by (used in) operating activities	67,117	(28,629)
Investing activities		
Dividend from government business enterprise	6,603	6,261
Increase in designated cash and investments	(2,357)	(704)
Loans receivable		
Advances	(20,122)	(34,694)
Repayments	19,973	36,170
Net cash provided by investing activities	4,097	7,033
Financing activities		
Repayment of long-term debt	(4,715)	(6,678)
Increase (decrease) in cash and cash equivalents	66,499	(28,274)
Cash and cash equivalents at beginning of the year	(30,933)	(2,659)
Cash and cash equivalents at end of the year*	\$ 35,566	\$ (30,933)

* Cash and cash equivalents include cash and short-term investments less bank overdraft and short-term loans.

The accompanying notes and schedules are an integral part of the consolidated financial statements.

March 31, 1999

1. AUTHORITY AND OPERATIONS

(a) Authority and reporting entity

The Government of the Northwest Territories (the Government) operates under the authority of the Northwest Territories Act (Canada). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.

The consolidated financial statements have been prepared in accordance with the Northwest Territories Act (Canada) and the Financial Administration Act of the Northwest Territories.

The following chart lists the organizations comprising the consolidated Government reporting entity, how they are accounted for in the consolidated financial statements and their specific operating authority.

Fully Consolidated:

Aurora College	Public Colleges Act
Nunavut Arctic College	Public Colleges Act
Northwest Territories Housing Corporation	Northwest Territories Housing Corporation Act
Northwest Territories Development Corporation	Northwest Territories Development Corporation Act
Northwest Territories Business Credit Corporation	Northwest Territories Business Credit Corporation Act

Modified Equity:

Northwest Territories Power Corporation	Northwest Territories Power Corporation Act
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These organizations have a March 31 fiscal year end except for the colleges which have a fiscal year end of June 30. Revolving funds are incorporated directly into the Government's accounts while trusts administered by the Government on behalf of other parties (note 15) are excluded from the consolidated Government reporting entity.

(b) Budget

The budget figures are the Government's Main Estimates, tabled before the Legislative Assembly, and the approved budgets for the consolidated entities, adjusted to eliminate budgeted inter-entity revenues and expenditures.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Principles of consolidation

The consolidated financial statements include the accounts of the Government and organizations accountable to, and owned or controlled by the Government. The entities that exist to deliver the executive functions of the Government are fully consolidated in these financial statements. The one entity deemed to be a government business enterprise is accounted for using the modified equity method. Under this method the Government only reports its investment in the entity and the net revenue of the entity. In addition any amounts receivable or payable from that entity are reported.

March 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The following related Government boards and agencies are reflected in these statements only to the extent of the Government's contributions to them:

Divisional Education Councils
District Education Authorities
Hospitals and Regional Health Boards
Local Housing Associations and Authorities
Legislative Assembly Retiring Allowances Fund
Territorial Court Judges' Registered Pension Plan

(b) Measurement uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable. Some of the more significant management estimates relate to provision for pay equity settlements, employee termination benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and bad loans. Other estimates such as Canada Health and Social Transfer payments, Corporate and Personal Income Tax revenue are based on estimates made by the Federal Department of Finance and are subject to adjustments in future years. Another significant estimate is the Grant from Canada, which incorporates estimates supplied by Statistics Canada and the Federal Department of Finance. Many of the statistical estimates are not finalized until three to seven years later.

(c) Short-term investments/designated cash and investments

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis, dividend income is recognized as it is received and capital gains and losses are recognized as incurred.

Investments in securities denominated in foreign currencies are translated into Canadian dollars at the prevailing exchange rate at year end. Foreign currency transactions during the year are translated into Canadian dollars at the prevailing rate at the transaction date.

(d) Inventories

Inventories for resale consist of bulk fuel, liquor products, lumber, arts, crafts and granular products. Bulk fuels and granular products are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at replacement value. Other inventories are valued at the lower of cost determined, on a first in, first out basis, and net realizable value.

(e) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value.

Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Interest revenue is recognized when earned. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

(f) Capital assets and leases

Capital assets are charged to expenditures at the time of acquisition or construction and reported on the consolidated statement of financial position at a nominal value of one dollar. Lease payments under capital and operating leases are charged to operations and maintenance expenditures. No assets or long-term liabilities are recognized for capital

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

leases.

March 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Employee leave, termination and pension benefits

Under the terms and conditions of employment, Government employees may qualify and earn benefits for annual leave, retirement, severance and removal costs upon termination of employment. The estimated liability for these benefits is recorded as the benefits are earned by employees. Severance liabilities are also recorded when employees are identified for lay-off.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the contributors.

(h) Commitments and contingencies

The nature of the Government's activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditures. Contractual commitments pertain to block funding agreements with municipalities, operating, commercial and residential leases, capital projects, and operational funding commitments.

The contingencies of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is considered likely to occur or fail to occur and is quantifiable, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed. Contingent liabilities result from potential environmental contingencies, pending or threatened litigation and like items.

(i) Grant from Canada

The grant is subject to the terms of the Formula Financing Agreement with Canada. The grant entitlement is dependent on a number of variables, including population growth, the growth of provincial-local government spending, tax revenues and other federal transfers.

The initial payments of the grant are based on estimates of these variables, supplied by Statistics Canada, the Federal Department of Finance and the Government. Adjustments are made as final data becomes available which can take between three to seven years. These adjustments can be significant. Population figures are initially based on Statistics Canada's post-censal estimates, which are adjusted to census data every five years. All adjustments relating to both the current year and prior years occurring in the current year are recorded when known.

(j) Projects for Canada and others

The Government undertakes projects for Canada and others for which it receives accountable advances. Revenues are recognized as expenditures are incurred. Unexpended balances are recorded as current liabilities, and recoveries are accrued for expenditures in excess of advances.

(k) Taxes

Taxes, under the Income Tax Act, are collected by Canada on behalf of the Government under a tax collection agreement and are remitted to the Government monthly. The remittances are based on Revenue Canada's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax revenue is recognized on an accrual basis.

Fuel, tobacco and payroll taxes are levied under the authority of the Petroleum Products Tax Act, the Tobacco Tax Act and the Payroll Tax Act respectively. Payroll taxes are received on a regular basis, based on employer's self-assessments. Revenues are recognized on an accrual basis based on the statements received from collectors or employers. Adjustments from reassessments are recorded in revenue in the year they are identified. Property tax and school levies are assessed on a calendar year basis and are recognized on an accrual basis in the fiscal year in which the

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

calendar year ends.

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**(l) Other revenues**

Licenses, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis.

(m) Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis. Government grants and contributions are recorded as expenditures when paid or when the recipient has fulfilled the terms of a contractual agreement.

(n) Recoveries of prior years' expenditures

Recoveries of prior years' expenditures and reversal of prior years' accruals are reported separately from other revenues on the consolidated statement of operations. Pursuant to the Financial Administration Act, these recoveries cannot be used to increase the amount appropriated for current year expenditures.

3. CASH AND SHORT-TERM INVESTMENTS

Cash and short-term investments represent a diversified portfolio of high grade, short-term income producing assets. The portfolio yield for the year ended March 31, 1999 varied from 2.50% to 5.50% (1998 - 2% to 4.6%). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines. All instruments depending on the investment class, are rated R-2 High or better from the Dominion Bond Rating Service or A-3 or better from the Canadian Bond Rating Service. Investments are diversified by limiting them to maximum of 5% to 50% of the total portfolio. There is no significant concentration in any one investment. The average term to maturity is 38 days.

4. DUE FROM CANADA

	1999	1998
	(thousands of dollars)	
Grant receivable		
Grant per financing agreement - Schedule A	\$ 911,578	\$ 969,064
Less: Payments received	996,311	848,000
	(84,733)	121,064
Balance receivable (payable) at beginning of the year	116,417	(4,647)
	31,684	116,417
Indian and Inuit hospital and medical care	8,388	16,438
Canada Mortgage and Housing Corporation	1,328	5,338
Cost sharing agreements and projects on behalf of Canada	11,893	7,053
Other	26,832	19,407
	80,125	164,653
Less:		
Other payables	11,000	-
Excess Income Tax and Established Programs Financing advanced	12,336	15
Unapplied balance of advances under agreements	854	1,364
	24,190	1,379

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

\$ 55,935 \$ 163,274

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

4. DUE FROM CANADA (continued)

The amounts due from Canada are non-interest bearing. The carrying amounts approximate fair market value because of the short term to maturity.

5. ACCOUNTS RECEIVABLE

	1999	1998
	(thousands of dollars)	
Related parties		
Hospitals and Regional Health Boards	\$ 1,814	\$ 7,914
Northwest Territories Power Corporation	8,533	8,465
Divisional Education Councils	3,148	2,994
Local Housing Associations and Authorities	1,201	2,083
District Education Authorities	24	134
Workers' Compensation Board	13	14
	<hr/> 14,733	<hr/> 21,604
Other accounts receivable	43,837	40,508
Accrued interest	1,006	1,149
	<hr/> 44,843	<hr/> 41,657
Less: Allowance for doubtful accounts	4,347	2,645
	<hr/> 40,496	<hr/> 39,012
	<hr/> \$ 55,229	<hr/> \$ 60,616

During the year, accounts receivable of \$317,745 (1998 - \$192,000) were written off with proper authority and \$23,000 (1998 - \$22,000) were forgiven with proper authority.

6. INVENTORIES

	1999	1998
	(thousands of dollars)	
Bulk fuels	\$ 27,788	\$ 28,785
Granular products	4,555	6,164
Lumber, arts and crafts	3,549	3,698
Liquor products	2,916	2,868
Others	163	153
	<hr/> \$ 38,971	<hr/> \$ 41,668

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

7. DESIGNATED CASH AND INVESTMENTS

	1999	1998
	(thousands of dollars)	
Investment portfolio		
Marketable securities (market value: \$20,058,000, 1998-\$20,178,000)	\$ 16,626	\$ 16,402
Cash and other assets (market value equals cost)	382	26
Treasury bills (market value equals cost)	-	348
	<u>17,008</u>	<u>16,776</u>
Students Loan Fund		
Authorized limit	22,000	21,000
Less: Loans receivable	<u>20,699</u>	<u>19,848</u>
Cash available for new loans	<u>1,301</u>	<u>1,152</u>
Northwest Territories Development Corporation		
Preferred share investment	4,118	2,744
Capital Reserve Fund	510	90
Venture Reserve Fund	475	222
Sinking Fund Investment	54	-
	<u>5,157</u>	<u>3,056</u>
Less: Allowance for loss	<u>1,880</u>	<u>1,755</u>
	<u>3,277</u>	<u>1,301</u>
	<u>\$ 21,586</u>	<u>\$ 19,229</u>

The cash and marketable securities held in the investment portfolio while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance and cannot be used to discharge obligations incurred by the Government. The assets in the investment portfolio are managed by Canada Trust. Supplementary Retiring Allowance Regulations restrict the investments that Canada Trust can make to those investments listed in the Pension Benefits Standards Act.

The proportionate asset mix in the investment portfolio as at March 31 is as follows :

	1999	1998
	%	%
Provincial Bonds	33.34	35.74
Federal Bonds	23.01	21.36
Canadian Stocks	27.31	18.31
Corporate Bonds	12.11	15.63
Foreign Stocks	1.03	7.20
Cash and Other Assets	<u>3.20</u>	<u>1.76</u>
	<u>100.00</u>	<u>100.00</u>

The average market yields on the federal, provincial, and corporate bonds were 3.18%, 1.77% and 6.0% (1998 - 5.31%, 5.61% and 5.83%), respectively, with maturity dates ranging from May 1999 to June 2020 (1998 to June 2020). The gain on investments sold was \$795,000 (1998- \$1,974,000).

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

8. LOANS RECEIVABLE

	1999	1998
	(thousands of dollars)	
Northwest Territories Business Credit Corporation loans receivable, repayable over a maximum of 25 years, bearing fixed interest between 6.75% and 14.25%, net of allowance for doubtful accounts of \$5,082,000 (1998 - \$5,080,000)	\$ 29,142	\$ 25,919
Northwest Territories Housing Corporation mortgage and interim financing loans repayable over a maximum of 25 years, bearing fixed interest between 0% and 14.25%, net of allowance for doubtful accounts of \$29,915,000 (1998 - \$19,978,000)	12,542	18,927
Students Loan Fund loans due in installments to 2004, bearing fixed interest between 3.75% and 12.5%, net of allowance for doubtful accounts and forgivable loans of \$11,617,000 (1998 - \$10,981,000)	9,082	8,867
Loans to municipalities due in installments to 2026, bearing fixed interest between 0.00% and 11.27%, net of valuation allowances of \$779,000 (1998 - \$876,000)	8,945	10,503
Promissory note due from the Northwest Territories Power Corporation, repaid June, 1998.	-	5,350
Others	532	754
	60,243	70,320
Less: Current portion	6,673	11,678
	\$ 53,570	\$ 58,642

During the year, the following amounts were written off and forgiven with proper authority:

	1999	1998
	(thousands of dollars)	
Northwest Territories Business Credit Corporation loans		
Forgiven	\$ 124	\$ 40
Write-offs	349	326
Students Loan Fund loans		
Forgivable loan remissions, including interest	1,614	1,248
Write-offs	98	74
	\$ 2,185	\$ 1,688

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

9. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISE

A government business enterprise is accountable to the government, sells goods and services to the public, can contract in its own name, and can maintain itself without government support. Summary financial information of the Northwest Territories Power Corporation is presented below.

	1999	1998
	(thousands of dollars)	
Balance Sheet		
Assets	\$ 279,855	\$ 267,329
Liabilities	\$ 173,737	\$ 166,103
Share Capital	43,129	43,129
Surplus	62,989	58,097
Shareholders' Equity	106,118	101,226
	\$ 279,855	\$ 267,329
Statement of Operations and Surplus		
Revenues	\$ 101,404	\$ 103,719
Expenditures	(89,909)	(93,209)
Net revenue	11,495	10,510
Surplus at beginning of the year	58,097	53,848
Dividend	(6,603)	(6,261)
Surplus at end of the year	\$ 62,989	\$ 58,097

Related Party Transactions

	1999	1998
	(thousands of dollars)	
Revenues from:		
Government of the Northwest Territories - Consolidated	\$ 23,669	\$ 23,463
Expenditures to:		
Government of the Northwest Territories - Consolidated	\$ 12,314	\$ 13,855

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

10. BANK OVERDRAFT AND SHORT-TERM LOANS**(a) Bank overdraft**

The bank overdraft is a line of credit provided to the Government by the Chartered Banks. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The overdraft interest rate is at prime and collateral is the Consolidated Revenue Fund of the Government. Interest is charged on the net balance of the Government and its pool participants.

(b) Short-term loans

Short-term loans of \$50,964,000 (1998: \$49,301,000) bear interest at varying rates between 5.0 % to 5.88%. The short-term loans were repaid as of April 1, 1999. The borrowing limit under the Borrowing Authorization Act was \$175,000,000 as of March 31, 1999.

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	1999	1998
	(thousands of dollars)	
Related parties		
Hospitals and Regional Health Boards	\$ 15,549	\$ 14,258
Northwest Territories Power Corporation	2,986	2,041
Divisional Education Councils	4,358	1,366
Workers' Compensation Board	596	993
District Education Authorities	2,152	322
Local Housing Associations and Authorities	2,568	1,525
	28,209	20,505
Other		
Accounts payable	73,559	90,876
Other liabilities, payroll liabilities and contractors' holdbacks	27,193	13,084
Employee leave benefits	10,659	8,962
Accrued interest	1,543	1,567
Deferred revenue	1,425	1,864
	\$ 142,588	\$ 136,858

12. PENSIONS**(a) Pension liabilities**

	1999	1998
	(thousands of dollars)	
Legislative Assembly Supplementary Retiring Allowance	\$ 15,083	\$ 14,879
Judges' Supplemental Pension Plan	747	618
	\$ 15,830	\$ 15,497

The Government also maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. The two pension plans are fully funded, consequently the Government has no liabilities as at

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

March 31, 1999 (1998 - nil). The funds related to the plans are administered by independent trust companies.

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

12. PENSIONS (continued)**(a) Pension Liabilities**

The Legislative Assembly Retiring Allowances Fund is a contributory defined benefit pension plan. The other three plans are non-contributory defined benefit pension plans. Benefits provided under the plans are based on service and/or earnings. The Government is liable for all benefits.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 1997 and January 1, 1998 respectively, using the projected benefit method prorated on service. The valuation is based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts. All actuarial valuations were extrapolated to March 31, 1999 if they were not valued at the balance sheet date.

(b) Pension Expense

	1999	1998
	(thousands of dollars)	
Legislative Assembly Supplementary Retiring Allowance and Judges' Supplemental Pension Plan:		
Benefit cost accruals		
Current service	\$ 97	\$ 386
Interest on accrued benefits	1,125	1,057
Amortization of estimation adjustment	(363)	(381)
	<hr/> 859	<hr/> 1,062
Legislative Assembly Retiring Allowances Fund	<hr/> 110	<hr/> 125
	<hr/> \$ 969	<hr/> \$ 1,187

(c) Public Service Superannuation Plan

The Government and its employees make contributions to the Public Service Superannuation Plan administered by Canada. These employer contributions of \$9,662,000 (1998 - \$10,066,000), represent the total obligation of the Government for this pension plan. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

13. EMPLOYEE TERMINATION BENEFITS

	1999	1998
	(thousands of dollars)	
Termination	\$ 13,366	\$ 13,226
Removal	7,342	9,389
Retirement	2,194	1,939
	22,902	24,554
Less: Current portion	4,435	5,596
	\$ 18,467	\$ 18,958

14. LONG-TERM DEBT

	1999	1998
	(thousands of dollars)	
Northwest Territories Housing Corporation loans due to Canada Mortgage and Housing Corporation, repayable in annual installments to the year 2033, bearing interest at a rate of 6.97% (1998 : 6.97%)	87,019	88,390
Aurora Fund loan repayable in monthly installments of \$36,450 to 2004, bearing interest at 7%	1,620	.
Komatsu International Credit term loans repayable in monthly installments of \$10,558 to July 2002, bearing interest at 5.65%	386	.
Sinking fund notes, issued to finance the purchase of the Northwest Territories Power Corporation, repaid June 1998	.	5,350
	89,025	93,740
Less: Current portion	1,576	6,720
	\$ 87,449	\$ 87,020

Principal and interest amounts due in each fiscal year for the next five years:

	Principal	Interest	Total
	(thousands of dollars)		
2000	\$ 1,576	\$ 6,171	\$ 7,747
2001	1,686	6,066	7,752
2002	804	5,955	6,759
2003	1,844	5,836	7,680
2004	3,550	5,708	9,258

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

15. TRUST ASSETS AND LIABILITIES

The Government administers trust accounts on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

	1999	1998
	(thousands of dollars)	
Workers' Compensation Board (Northwest Territories)	\$ 241,937	\$ 220,175
Public Trustee	4,609	4,743
Natural Resources - Capital	332	331
Supreme Court	325	26
Other	258	139
Correctional institutions	134	133
Territorial Court	196	93
Inuvik utilidor	-	900
	\$ 247,791	\$ 226,540

The Workers' Compensation Board (Northwest Territories) has a fiscal year end of December 31. Its most recent financial statements are reproduced in Section III of the Public Accounts of the Government.

16. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenditures payable subsequent to March 31, 1999:

	Expiry Date	Total
	(thousands of dollars)	
Canada Mortgage and Housing Corporation	2038	\$ 236,449
Commercial and residential leases	2018	202,759
Capital commitments - projects in progress at March 31, 1999	2002	70,146
RCMP Policing Agreement	2001	36,158
Block Funding Agreements with tax based municipalities	2001	10,991
Operational commitments	2000	54,525
Equipment leases	2004	2,061
Western Harvesters' Assistance Program	2001	1,298
		\$ 614,387

In accordance with a Declaration of Trust Agreement, the Canada Mortgage and Housing Corporation (CMHC) transferred its ownership interest in territorial rental and loan portfolios to the Northwest Territories Housing Corporation (the Corporation), as Trustee. The Corporation assumed full responsibility and liability for the social housing programs related to the portfolios and receives annual funding from CMHC to manage these programs. The Agreement and funding expire in 2038.

A portion of this funding is used to make payments on portfolio-related CMHC mortgages of \$236,449,000 (1998 - \$241,701,000) maturing between 2003 and 2038, at interest rates ranging from 4.5% to 21.5%. As the related mortgages mature, the Corporation obtains clear title to CMHC's share of the book value of the respective assets. Until clear title is obtained, CMHC is entitled to its respective share of any gains on the disposal of any portfolio assets.

March 31, 1999

16. COMMITMENTS (continued)

The portfolio assets and mortgages, held in trust, are recorded only as a commitment in these financial statements. Additionally, since CMHC retains the annual mortgage-related funding to make the mortgage payments, neither the funding nor the mortgage payments are recorded by the Government.

The Government has entered into fuel delivery contracts for 45 communities. All contracts expire by 2006. Under these contracts, fixed commission rates are paid. The value of this commitment cannot reasonably be determined.

17. CONTINGENCIES

(a) Equal Pay Complaint

In March 1989 the Public Service Alliance of Canada, on behalf of the Union of Northern Workers, filed an equal pay complaint, against the Government, under the Canada Human Rights Act. The equal pay complaint is currently before a Canadian Human Rights Tribunal. Notwithstanding that the complaint is still outstanding the Government accrued \$25 million last year and \$8 million this year. Of the total \$33 million provision, \$27 million is the Government's best estimate of the amount needed to settle the equal pay complaint and \$6 million, the best estimate for equal pay costs for non-unionized employees.

The Government has paid out \$10 million of the pay equity provision at March 31, 1999 with an additional \$17 million having been paid out by February 29, 2000. The balance will continue to be paid as eligible recipients are located and accept the Government's offer.

The amounts paid are based on legally binding agreements with individual employees and ex-employees. For those employees who have not accepted the Government's offer, the complaint remains outstanding. As such there exists a possibility that equal pay costs could exceed or be lower than the amount accrued. In the event there is an additional or lesser liability, the change will be charged to or recovered from operations in the year when it is determined.

(b) Environmental Restoration Costs

As circumstances and funding have permitted, the Government has been addressing the problem of environmental liabilities. This process has consisted, in a number of departments, of identifying sites of potential liability, if necessary on an ongoing basis, remediating the site. Costs of remediating the sites are charged to operations as incurred.

Sites in, or in close proximity to, communities have been identified where environmental liabilities may exist. Assessments are being done on an ongoing basis and remediation plans are in place for those sites where environmental hazards have been identified. In addition, fuel caches outside communities have been identified and a program of ongoing site inspection, and where necessary drum removal and remediation is in place. There are however, a significant number of existing sites where, due to remoteness or the small number of drums involved (with the potential for only limited local contamination), formal site inspections have yet to be made.

The Government will continue with its program of site inspection, assessment and remediation on an ongoing basis. While estimates of the costs attributable to the Government are not yet available, the Government will continue to work, in a practical manner, towards the determination and recognition of environmental liabilities.

(c) Guarantees

The Government has guaranteed an operating credit line to Sirrius Diamonds Ltd. of up to \$5,000,000 (subsequently increased to \$7,000,000). In addition, the Government has guaranteed residential housing loans totalling \$3,200,000.

(d) Canadian Blood Agency / Canadian Blood Services

The Government of the Northwest Territories is a party, along with the Federal Government, the provinces and territories, to agreements with the Canadian Blood Agency and Canadian Blood Services for access to the national

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

blood supply. Our exposure to any liability under these agreements is limited to our percentage of the Canadian population. An estimate of any potential liability cannot be determined.

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

18. RELATED PARTIES

Transactions with related parties and balances at year end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government made contributions and grants to the following related parties:

	1999	1998
	(thousands of dollars)	
Hospitals and Regional Health Boards	\$ 187,121	\$ 170,214
Divisional Education Councils and District Education Authorities	145,904	146,047
Local Housing Associations and Authorities	84,454	82,059
	\$ 417,479	\$ 398,320

The Government funds communities, other boards and agencies, offering services to the public, which operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of these communities, other boards and agencies. Estimates of these potential liabilities cannot be determined.

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of \$106,706,000 (1998 - \$108,870,000) were incurred and recovered from related parties.

19. SUBSEQUENT EVENT**a) Division of Assets and Liabilities**

On April 1, 1999, subsequent to the fiscal year end, the Nunavut Act came into force. On that date, Nunavut and the Government of Nunavut came into being. The Nunavut Act consequently amended the Northwest Territories Act to redefine the Northwest Territories to exclude the geographic Nunavut Territory as of April 1, 1999.

Notwithstanding this significant change in the operations of the Government, these financial statements have been prepared on a going concern basis, including all operations that were transferred to, or taken over by, the Government of Nunavut as of April 1, 1999.

The creation of Nunavut requires the transfer of Government assets and liabilities. On March 29, 1999, an agreement between the Government of the Northwest Territories and the Interim Commissioner of Nunavut, set out an approach for the division of the assets, liabilities and surplus of the Government. The approach as applied to the Government is as follows:

1. Allocate the capital assets on an as is, where is, basis.
 2. Apportion the accumulated surplus using the agreed upon ratio of 55.66% to the Government of the Northwest Territories and 44.34% to the Government of Nunavut.
 2. Allocate the remaining assets and liabilities on a basis that the two Governments agree to be practical, using a geographic basis where possible.
 3. Adjust any difference, between the value of the assets and liabilities allocated and the accumulated surplus apportioned, on a basis that the two Governments agree to be practical.
-

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

Applying the approach described above to the March 31, 1999 financial statements of the Governments results in the following allocations, of the assets and liabilities, as approved by representatives of both Governments:

Government of the Northwest Territories**Notes to Consolidated Financial Statements**

March 31, 1999

19. SUBSEQUENT EVENT (continued)**Statement of Financial Position**

(thousands of dollars)	March 31, 1999		April 1, 1999	
	Northwest Territories		Nunavut	
Assets				
Cash and short-term investments	\$ 121,906	\$ 107,200	\$ 14,706	
Due from Canada	55,935	49,147	6,788	
Accounts receivable	55,229	36,551	18,678	
Inventories	38,971	10,904	28,067	
Prepaid expenses	5,785	5,575	210	
Designated cash and investments	21,586	21,057	529	
Loans receivable	60,243	39,916	20,327	
Investment in government business enterprise (note 19d)	106,118	70,653	35,465	
Capital assets, at nominal value of one dollar	-	-	-	
	\$ 465,773	\$ 341,003	\$ 124,770	
Liabilities				
Bank overdraft and short-term loans	\$ 86,340	\$ 85,828	\$ 512	
Accounts payable and accrued liabilities	142,588	129,525	13,063	
Due to Government of the Northwest Territories/ (Due from the Government of Nunavut)	-	(39,559)	39,559	
Pension liabilities	15,830	15,830	-	
Employee termination benefits	22,902	19,689	3,213	
Long-term debt	89,025	31,145	57,880	
Provision for pay equity settlement	22,889	22,889	-	
	379,574	265,347	114,227	
Accumulated surplus	86,199	75,656	10,543	
	\$ 465,773	\$ 341,003	\$ 124,770	

Lew Voytilla
Comptroller General
Government of the Northwest Territories

Robert Vardy
Comptroller General
Government of Nunavut

March 31, 1999

19. SUBSEQUENT EVENT (continued)

b) Chargeback of Services

The Government has entered into 63 service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The projects on behalf of Nunavut are estimated at \$24,523,000 for the fiscal year 1999-2000.

c) Social Housing Agreement

The Northwest Territories Housing Corporation (NWTHC) and the Government of Nunavut (GN) have agreed on an allocation of the of the Canadian Mortgage and Housing Corporation funding provided through the 1997 Social Housing Agreement. Effective April 1, 1999, the allocation of \$91,140,000 will be split between NWTHC and GN on the basis of \$33,172,000 and \$57,968,000 respectively. The allocation was based on a geographical costing approach at the community level.

d) Northwest Territories Power Corporation

The Government of the Northwest Territories and the Government of Nunavut entered into a transition agreement on March 29, 1999 that governs the operation of the Northwest Territories Power Corporation through March 31, 2001. The transition agreement details the process to be followed for the assets and liabilities of the Power Corporation should the ultimate decision be to divide the Power Corporation. It also governs the split of any dividends declared during the period that the transition agreement is in force.

Subsequent to the year end, the Government of Nunavut decided that it would operate its own Power Corporation. As such, the assets and liabilities will have to be divided between the Government of the Northwest Territories and the Government of Nunavut at March 31, 2001. The method by which this will take place is consistent with the provisions contained in the agreement on the division of assets and liabilities between the Government of the Northwest Territories and the Office of the Interim Commissioner. The only exception is that the residual equity of the Northwest Territories Power Corporation (that portion remaining after assets and liabilities are geographically assigned) will be apportioned using the east/west ratio of its revenue requirement as at March 31, 1999, rather than the historical expenditure ratio as calculated by the Northern Representatives Committee. An inter-governmental committee including representatives of the NWT Power Corporation will be formed that will work towards the ultimate division of the Power Corporation at March 31, 2001. Although a final revenue requirement east/west ratio has not been determined, an estimated ratio of 66.58% to the Government of the Northwest Territories and 33.42% to the Government of Nunavut has been used to allocate the investment in government business enterprise as at April 1, 1999.

20. OVER EXPENDITURES

Three departments exceeded the amounts appropriated to them for operations and maintenance activities by \$3,095,000, \$949,000 and \$99,000 respectively. This contravenes the *Financial Administration Act (FAA)* section 32, which states... "No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

As at March 31, 1998 a \$25 million provision for pay equity settlement was recorded as an expenditure pursuant to section 36(1) of the FAA. However, because the accrual of this amount exceeded an appropriation, FAA section 36(2) created an interim appropriation. FAA section 36(4) then required the Minister of Finance to submit the interim appropriation as a bill not later than 15 days after the March 31, 1998 Public Accounts were tabled. This was not done.

21. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statements presentation adopted for

Government of the Northwest Territories

Notes to Consolidated Financial Statements

March 31, 1999

the current year.

Consolidated Schedule of Revenues by Source

for the year ended March 31, 1999 (thousands of dollars)	Budget (note 1b)	1999	1998
From Canada			
Grant per financing agreement (note 4)	\$ 826,315	\$ 911,578	\$ 969,064
Transfer payments	157,412	163,371	160,795
	983,727	1,074,949	1,129,859
Generated revenues			
Taxes	164,072	122,715	163,071
General	33,274	39,108	40,007
Sales:			
Liquor Commission (net of cost of goods sold of \$11,404; 1998: \$11,263)	19,331	19,857	19,443
Petroleum Products (net of cost of goods sold of \$58,000; 1998: \$55,566)	15,243	13,168	12,530
Capital recoveries	9,777	16,214	32,214
Other recoveries	19,105	34,714	17,823
	260,802	245,776	285,088
Total	\$ 1,244,529	\$ 1,320,725	\$ 1,414,947

Consolidated Schedule of Expenditures

for the year ended March 31, 1999 (thousands of dollars)	Budget (note 1b)	1999	1998
Operations and maintenance			
Grants and contributions	\$ 533,218	\$ 541,406	\$ 532,150
Operations and maintenance	427,918	465,383	405,399
Salaries and wages	187,946	214,657	197,770
Valuation allowances	-	16,901	14,148
	1,149,082	1,238,347	1,149,467
Capital			
Building and works	84,881	103,103	131,859
Grants and contributions	24,176	29,973	23,731
Equipment	4,369	6,564	7,816
	113,426	139,640	163,406
Total	\$ 1,262,508	\$ 1,377,987	\$ 1,312,873

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SECTION II
NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

as at March 31, 1999
(thousands of dollars)

1999

1998

Assets

Current

Cash and Short Term Investments (Note 3)	\$ 55,470	\$ -
Due From Canada (Note 4)	54,607	157,936
Accounts Receivable (Note 5)	63,944	61,516
Inventories (Note 6)	35,611	38,094
Prepaid Expenses	5,696	5,247
Current Portion of Loans Receivable	1,673	7,878
	217,001	270,671
Designated Cash and Investments (Note 7)	18,309	17,928
Loans Receivable (Note 8)	48,258	45,865
Investment in Northwest Territories Power Corporation, at Nominal Value of One Dollar	-	-
Capital Assets, at Nominal Value of One Dollar	-	-
	\$ 283,568	\$ 334,464

The accompanying notes and schedules are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited) (continued)

as at March 31, 1999
(thousands of dollars)

1999

1998

Liabilities

Current

Bank Overdraft (Note 3)	\$ -	\$ 12,312
Short-term Loans (Note 9)	50,964	49,301
Accounts Payable and Accrued Liabilities (Note 10)	135,347	125,026
Current Portion of Long-term Liabilities	4,435	10,716

190,746 197,355

Pension Liabilities (Note 11a)	15,830	15,497
Employee Termination Benefits (Note 12)	15,910	16,770
Provision for Pay Equity Settlement (Note 16b)	22,889	25,000

245,375 254,622

Commitments and Contingencies (Notes 15 and 16)

Accumulated Surplus 38,193 79,842

\$ 283,568 \$ 334,464

Accumulated Surplus Represented by:

Petroleum Products Stabilization Fund Deficit (Note 13)	\$ (5,000)	\$ (4,213)
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Accumulated Operating Surplus	43,193	84,055
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\$ 38,193 \$ 79,842

The accompanying notes and schedules are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Surplus (unaudited)

for the year ended March 31, 1999

(thousands of dollars)

	1999		1998
	Main Estimates (note 1b)	Actual	Actual
Revenues (Schedule A)			
From Canada	\$ 926,121	\$ 1,016,400	\$ 1,066,493
Generated Revenues	231,912	198,337	235,982
	1,158,033	1,214,737	1,302,475
Recoveries of Prior Years' Expenditures	5,000	5,050	8,113
	1,163,033	1,219,787	1,310,588
Expenditures			
Operations and Maintenance (Schedule B)	1,027,809	1,086,588	1,022,331
Capital (Schedule C)	141,808	166,061	157,875
Estimated Supplementary Requirements (Note 1c)	36,000	-	-
Estimated Appropriation Authority Lapse (Note 1c)	(45,000)	-	-
	1,160,617	1,252,649	1,180,206
Net Revenue (Expenditure) Before Undernoted	2,416	(32,862)	130,382
Projects for Canada and Others			
Expenditures	(51,099)	(70,911)	(49,456)
Recoveries	51,099	70,911	49,456
Provision for Pay Equity Settlement (Note 16b)	-	(8,000)	(25,000)
Net Revenue (Expenditure) for the year	\$ <u>2,416</u>	(40,862)	105,382
Accumulated Surplus (Deficit) at Beginning of Year		84,055	(21,327)
Accumulated Surplus at End of Year		\$ 43,193	\$ 84,055

The accompanying notes and schedules are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flows (unaudited)

for the year ended March 31, 1999
(thousands of dollars)

	1999	1998
Cash provided (used) by operating activities		
Net revenue (expenditure)	\$ (40,862)	\$ 105,382
Items not affecting cash:		
Provision for pay equity settlement	8,000	25,000
Provision for doubtful receivables, loans, and loan remissions	2,164	977
	(30,698)	131,359
Changes in non-cash assets and liabilities		
Due from Canada	103,329	(135,037)
Other current assets	(394)	(4,442)
Other current liabilities	10,321	6,482
Employee leave and termination benefits	(1,791)	(5,126)
Petroleum Products Stabilization Fund	(787)	(1,184)
Pension liabilities	333	248
Payments for pay equity settlements	(10,111)	-
Net cash provided (used) by operating activities	70,202	(7,700)
Investing activities		
Increase in designated cash and investments	(381)	(704)
Loans receivable		
Advances	(7,058)	(9,396)
Repayments	8,706	28,427
Net cash provided by investing activities	1,267	18,327
Financing activities		
Repayment of long-term debt	(5,350)	(5,350)
Net cash used by financing activities	(5,350)	(5,350)
Increase in cash and cash equivalents	66,119	5,277
Cash and cash equivalents at beginning of year	(61,613)	(66,890)
Cash and cash equivalents at end of year*	\$ 4,506	\$ (61,613)

* Cash and cash equivalents are represented by cash and short-term investments less bank overdraft and short-term loans.

The accompanying notes and schedules are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

1. AUTHORITY AND OPERATIONS

- (a) The Government of the Northwest Territories (the Government) operates under the authority of the Northwest Territories Act (Canada). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.

On April 1, 1999, subsequent to the fiscal year end The Nunavut Act came into force. As a result, all operations in Nunavut will be taken over by the Government of Nunavut. Notwithstanding this significant change in future operations, these financial statements have been prepared on a going concern basis. It is not practical to determine the potential impact on future operations of the two Governments. Note 19 provides further information about this subsequent event.

- (b) The Main Estimates are those tabled before the Legislative Assembly during the January 1998 session. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.
- (c) The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates on the statement of operations and surplus. They are included for the purpose of comparing the actual net revenue (expenditure) to the estimated net revenue (expenditure).

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Financial Statements

The Government also prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements.

(b) Reporting Entity

These financial statements include the assets, liabilities and operating results of the Government and the following revolving funds:

Fur Marketing Service Revolving Fund
Granular Program Revolving Fund
Northwest Territories Liquor Commission
Petroleum Products Revolving Fund
Public Stores Revolving Fund
Students Loan Fund

Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Reporting Entity (continued)

The following related Government boards and agencies are included in these statements only to the extent of the Government's contributions to them:

Aurora College
Nunavut Arctic College
Divisional Educational Councils and District Education Authorities
Hospitals and Health Boards
Legislative Assembly Retiring Allowances Fund
Territorial Court Judges' Registered Pension Plan
Northwest Territories Business Credit Corporation
Northwest Territories Development Corporation
Northwest Territories Housing Corporation

Detailed financial information, on revolving funds and other boards and agencies, is included in Section III of the Public Accounts.

(c) Measurement Uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to employee termination benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and bad loans. Past experience is not all ways the best indicator of current experience. Other estimates, such as Canada Health and Social Transfer payments, Corporate and Personal Income Tax revenue are based on estimates made by the Federal Department of Finance and are subject to adjustments in future years. Another significant estimate is the Grant from Canada, which incorporates best estimates as supplied by Statistics Canada and the Federal Department of Finance. Many of the statistical estimates are not finalized until three to seven years later.

(d) Short-Term Investments/Designated Cash and Investments

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis and dividend income is recognized when it is received or declared. Investment in securities denominated in foreign currencies are translated into Canadian dollars at the year end exchange rate. Foreign currency transactions during the year are translated into Canadian dollars at the exchange rate at the transaction date.

(e) Inventories

Inventories for resale consist of bulk fuel, liquor products and granular products. Bulk fuels and granular products are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at replacement value. Other inventories are valued at the lower of cost and net realizable value.

(f) Loans Receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value.

Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Interest revenue is recognized when earned. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Investment in the Northwest Territories Power Corporation

The Government is the sole shareholder of the Northwest Territories Power Corporation, a Territorial Crown Corporation providing utility services to the Northwest Territories. The investment has been recorded at a nominal value.

(h) Capital Assets and Leases

Capital assets are charged to expenditures at the time of acquisition or construction and are reported in the statement of financial position at a nominal value of one dollar.

Lease payments under capital and operating leases are charged to operating and maintenance expenditures. No assets or long-term liabilities are recognized for capital leases.

(i) Employee Leave, Termination and Pension Benefits

Under the terms and conditions of employment, government employees may qualify and earn benefits for annual leave, retirement, severance and removal costs upon termination of employment. The estimated liability for these benefits is recorded as the benefits are earned by employees. Severance liabilities are also recorded when employees are identified for lay-off.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the contributors.

(j) Commitments and Contingencies

The nature of the Government's activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditures. Contractual commitments pertain to block funding agreements with municipalities, operating, commercial and residential leases, capital projects, and operational funding commitments.

The contingencies of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed. Contingent liabilities result from potential environment contingencies, pending or threatened litigation and like items.

(k) Grant from Canada

The grant is subject to the terms of the Formula Financing Agreement with Canada. The Grant entitlement is dependent on a number of variables, including population growth, the growth of provincial-local government spending, tax revenues and other federal transfers.

The initial payments of the Grant are based on estimates of these variables, supplied by Statistics Canada, the Federal Department of Finance and the Government. Adjustments are made as final data becomes available which can take between three to seven years. These adjustments can be significant. Population figures are initially based on Statistics Canada's post-censal estimates, which are adjusted to census data every five years. All adjustments relating to both the current year and prior years occurring in the current year are reflected in the current year when known.

(l) Projects for Canada and Others

The Government undertakes projects for Canada and others for which it receives accountable advances. Unexpended balances are recorded as current liabilities, and recoveries are accrued for expenditures in excess of advances.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Taxes

Taxes, under the Income Tax Act, are collected by Canada on behalf of the Government under a tax collection agreement and are remitted to the Government monthly. The remittances are based on Revenue Canada's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax revenue is recognized on a cash basis as remittances are received from Canada.

Fuel, tobacco and payroll taxes are levied under the authority of the Petroleum Products Tax Act, the Tobacco Tax Act and the Payroll Tax Act respectively. Payroll taxes are received on a regular basis based on employer's self-assessments. Revenues are recognized on an accrual basis based on the statements received from collectors or employers. Adjustments from reassessments are recorded in revenue in the year they are identified. Property tax and school levies are assessed on a calendar year basis and are recognized on an accrual basis in the fiscal year in which the calendar year ends.

(n) Other Revenues

Licenses, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis.

(o) Operations, Maintenance and Capital Expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis. Government grants and contributions are recorded on an accrual basis as expenditures when paid or when the recipient has fulfilled the terms of the contractual agreement.

(p) Recoveries of Prior Years' Expenditures

Recoveries of prior years' expenditures and reversals of prior years' expenditure accruals are reported separately from other revenues on the statement of operations and surplus. Pursuant to the Financial Administration Act, these recoveries cannot be used to increase the amount appropriated for current year expenditures.

3. CASH, BANK OVERDRAFT AND SHORT TERM INVESTMENTS

Cash and short-term investments represent a diversified portfolio of high grade, short-term income producing assets. The portfolio yield for the year ended March 31, 1999 varied from 2.5% to 5.5%. The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines. All instruments, depending on the investment class, are rated R-2 High or better from the Dominion Bond Rating Service or A-3 or better from the Canadian Bond Rating Service. Investments are diversified by limiting them to a maximum of 5% to 50% of the total portfolio. There is no significant concentration in any one investment. The average term to maturity is 38 days.

The bank overdraft is a line of credit provided to the Government by the Chartered Banks. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The overdraft interest rate is at prime and the collateral is on the Consolidated Revenue Fund of the Government. Interest is charged on the net balance of the Government and its pool participants.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

3. CASH, BANK OVERDRAFT AND SHORT TERM INVESTMENTS (continued)

The bank balance of \$55,470 is comprised of cash balances (overdrafts) the Government has with the following Chartered Banks:

	1999	1998
	(thousands of dollars)	
Short-term investments	\$ 88,443	\$ -
Canadian Imperial Bank of Commerce	(34,105)	15,942
Bank of Montreal	51	107
Toronto Dominion Bank	5	5
Bank of Nova Scotia	5	5
Clearing Accounts - transactions in transit o/s cheques	(1,241)	(83)
Royal Bank of Canada	2,312	(28,288)
	\$ 55,470	\$ (12,312)

4. DUE FROM CANADA

	1999	1998
	(thousands of dollars)	
Grant Receivable		
Grant per Financing Agreement - Schedule A	\$ 911,577	\$ 969,064
Less Payments Received	996,311	848,000
	(84,734)	121,064
Balance Receivable (Payable) at Beginning of Year	116,417	(4,647)
	31,683	116,417
Indian and Inuit Hospital and Medical Care	8,388	16,438
Cost Sharing Agreements and Projects on Behalf of Canada	11,893	7,053
Other Receivables	26,833	19,407
	78,797	159,315
Less:		
Unapplied Balance of Advances Under Agreements	854	1,364
Excess Income Tax Advanced	12,336	15
Other Payables	11,000	-
	24,190	1,379
	\$ 54,607	\$ 157,936

The amounts due from Canada are non-interest bearing. The carrying amounts approximate fair market value because of the short term to maturity.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

5. ACCOUNTS RECEIVABLE

	1999	1998
	(thousands of dollars)	
Revolving Fund Receivables		
Petroleum Products	\$ 12,698	\$ 16,343
Fur Auction	1,110	901
Reforestation	699	674
Public Stores	16	19
Granular Program	3	22
Northwest Territories Liquor Commission	4	21
	14,530	17,980
Less: Allowance for Doubtful Accounts	195	147
	14,335	17,833
Receivables from Related Parties		
Northwest Territories Housing Corporation	11,175	3,602
Northwest Territories Power Corporation	6,647	7,129
Divisional Education Councils	3,148	2,994
Hospitals and Regional Health Boards	1,814	7,914
Nunavut Arctic College	1,191	919
Aurora College	750	962
District Education Authorities	24	134
Workers' Compensation Board	13	14
Northwest Territories Development Corporation	2	-
Northwest Territories Liquor Commission	1	58
	24,765	23,726
Other Accounts Receivable	28,266	21,632
Accrued Interest	730	823
	28,996	22,455
Less: Allowance for Doubtful Accounts	4,152	2,498
	24,844	19,957
	\$ 63,944	\$ 61,516

During the year, accounts receivable of \$317,745 (1998 - \$192,000) were written off with proper authority and \$137,188 (1998 - \$21,000) were forgiven with proper authority.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

6. INVENTORIES

	1999	1998
	(thousands of dollars)	
Bulk Fuels	\$ 27,788	\$ 28,699
Granular Products	4,744	6,374
Liquor Products	2,916	2,868
Public Stores	163	153
	<hr/>	<hr/>
	\$ 35,611	\$ 38,094

7. DESIGNATED CASH AND INVESTMENTS

	1999	1998
	(thousands of dollars)	
Investment Portfolio		
Marketable Securities (market value equals \$20,058,523)	\$ 16,626	\$ 16,402
Cash and Other Assets (market value equals cost)	382	26
Treasury Bills (market value equals cost)	-	348
	<hr/>	<hr/>
	17,008	16,776
Students Loan Fund		
Authorized Limit	22,000	21,000
Less: Loans Receivable	20,699	19,848
	<hr/>	<hr/>
Cash Available for New Loans	1,301	1,152
	<hr/>	<hr/>
	\$ 18,309	\$ 17,928

The cash and marketable securities held in the investment portfolio, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance and cannot be used to discharge obligations incurred by the Government. The assets in the investment portfolio are managed by Canada Trust. Supplementary Retiring Allowances Regulations restrict the investments Canada Trust can make to those investments listed in the Pension Benefits Standards Act.

The proportionate asset mix in the investment portfolio as at March 31 is as follows :

	1999	1998
	%	%
Provincial Bonds	33.34	35.74
Federal Bonds	23.01	21.36
Canadian Stocks	27.31	18.31
Corporate Bonds	12.11	15.63
Foreign Stocks	1.03	7.20
Cash and Other Assets	3.20	1.76
	<hr/>	<hr/>
	<u>100.00</u>	<u>100.00</u>

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

The average market yields on the federal, provincial, and corporate bonds are 3.18%, 1.77% and 6.0%, respectively, with maturity dates ranging from May 1999 to June 2020. The gain on investments sold was \$794,514 (1998 - \$1,974,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

8. LOANS RECEIVABLE

	1999	1998
	(thousands of dollars)	
Working Capital advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month	\$ 31,372	\$ 28,269
Students Loan Fund loans due in installments to 2004, bearing interest between 3.75% and 12.5%, net of allowance for doubtful accounts and loan remissions of \$11,617,000 (1998 - \$10,981,000)	9,082	8,867
Loans to municipalities due in installments to 2026, bearing interest between 0.00% and 11.27%, net of valuation allowances of \$779,522 (1998 - \$876,000)	8,944	10,503
Other	533	754
Promissory note due from the Northwest Territories Power Corporation, repaid June 1998.	-	5,350
	49,931	53,743
Less: Current Portion	1,673	7,878
	\$ 48,258	\$ 45,865

During the year, the following amounts were written off and forgiven with proper authority:

	1999	1998
	(thousands of dollars)	
Students Loan Fund		
Forgivable loan remissions, including interest	\$ 1,614	\$ 1,323
Write-offs	98	74
	\$ 1,712	\$ 1,397

9. SHORT-TERM LOANS

Short-term loans of \$50,964,400 (1998 - \$49,301,000) bear interest at varying rates between 5.00% to 5.88%. The short-term loans were repaid as of April 1, 1999. The borrowing limit under the Borrowing Authorization Act was \$175,000,000 as of March 31, 1999.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	1999	1998
	(thousands of dollars)	
Payables to Related Parties		
Hospitals and Regional Health Boards	\$ 15,549	\$ 14,258
Northwest Territories Housing Corporation	8,356	2,207
Northwest Territories Power Corporation	2,863	1,608
Divisional Education Councils and District Education Authorities	4,358	1,688
Workers' Compensation Board	596	993
Aurora College	1,919	714
Nunavut Arctic College	958	942
Northwest Territories Development Corporation	-	329
	<hr/> 34,599	<hr/> 22,739
Accounts Payable	64,085	82,039
Other Liabilities, Payroll Deductions and Contractors' Holdbacks	26,547	11,721
Employee Leave Benefits	8,702	7,535
Deferred Revenue	1,414	992
	<hr/> 100,748	<hr/> 102,287
	<hr/> \$ 135,347	<hr/> \$ 125,026

11. PENSIONS

(a) Pension Liabilities

	1999	1998
	(thousands of dollars)	
Legislative Assembly Supplementary Retiring Allowance	\$ 15,083	\$ 14,879
Judges' Supplemental Pension Plan	747	618
	<hr/> \$ 15,830	<hr/> \$ 15,497

The Government also maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. The two pension plans are fully funded, consequently the Government has no liabilities as at March 31, 1999 (1998 - nil). The funds related to the plans are administered by independent trust companies.

The Legislative Assembly Retiring Allowances Fund is a contributory defined benefit pension plan. The other plans are non-contributory defined benefit pension plans. Benefits provided under the plans are based on service and/or earnings. The Government is liable for all benefits.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 1997 and January 1, 1998 respectively, using the projected benefit method prorated on service. The valuation is based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

forecasts. All actuarial valuations were extrapolated to March 31, 1999, if they were not valued at the balance sheet date.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

11. PENSIONS (continued)

(b) Pension Expense

	1999	1998
	(thousands of dollars)	
Legislative Assembly Supplementary Retiring Allowance and Judges' Supplemental Pension Plan:		
Benefit Cost Accruals		
Current Service	\$ 97	\$ 386
Interest on Accrued Benefits	1,125	1,057
Amortization of Estimation Adjustment	(363)	(381)
	859	1,062
Legislative Assembly Retiring Allowances Fund	110	125
	\$ 969	\$ 1,187

(c) Public Service Superannuation Plan

The Government and its employees make contributions to the Public Service Superannuation Plan administered by Canada. The employer's contribution of \$7,900,000 (1998 - \$8,055,000) represents the total obligation of the Government. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

12. EMPLOYEE TERMINATION BENEFITS

	1999	1998
	(thousands of dollars)	
Termination	\$ 11,292	\$ 11,695
Removal	6,859	8,502
Retirement	2,194	1,939
	20,345	22,136
Less: Current Portion	4,435	5,366
	\$ 15,910	\$ 16,770

13. PETROLEUM PRODUCTS STABILIZATION FUND

The Petroleum Products Stabilization Fund was created under the authority of the Revolving Funds Act. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenditures of the Petroleum Products Revolving Fund are charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$5,000,000.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

13. PETROLEUM PRODUCTS STABILIZATION FUND (continued)

	1999	1998
	(thousands of dollars)	
Deficit at Beginning of the Year	\$ (4,213)	\$ (3,029)
Less: Petroleum Products Revolving Fund - Net Expenditures	(787)	(1,184)
Deficit at End of the Year	\$ (5,000)	\$ (4,213)

14. TRUST ASSETS AND LIABILITIES

The Government administers trust accounts on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

	1999	1998
	(thousands of dollars)	
Workers' Compensation Board (NWT)	\$ 241,937	\$ 220,175
Public Trustee	4,609	4,743
Natural Resources - Capital	332	331
Supreme Court	325	26
Other	258	139
Territorial Court	196	93
Correctional Institutions	134	133
Inuvik Utilidor	-	900
	\$ 247,791	\$ 226,540

The Workers' Compensation Board (NWT) has a fiscal year end of December 31. Its most recent financial statements are produced in Section III of the Public Accounts of the Government.

15. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenditures payable subsequent to March 31, 1999:

	Expiry Date	Total
		(thousands of dollars)
Commercial and Residential Leases	2018	\$ 146,824
Operational Commitments	2002	53,810
Capital Commitments - Projects in Progress at March 31, 1999	2003	56,572
RCMP Policing Agreement	2001	36,158
Block Funding Agreements with Municipalities	2000	18,123
Equipment Leases	2004	2,061
Western Harvesters' Assistance Program	2001	1,298
		\$ 314,846

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

It is anticipated that in the fiscal year 2000/2001 45% of Public Works and Services contract with Ardicom Digital Communications will be transferred to the Government of Nunavut.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

16. CONTINGENCIES

(a) Contingent Liabilities

The Government is contingently liable for the following:

	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2026	\$ 129,399
Loans payable by the Northwest Territories Housing Corporation	87,000
Loans payable by the Northwest Territories Power Corporation	10,000
Guarantee of Operating Line of Credit - Sirius Diamonds Ltd.	7,000
Uninsured losses	2,853

\$ 236,252

(b) Equal Pay Complaint

In March 1989 the Public Service Alliance of Canada, on behalf of the Union of Northern Workers, filed an equal pay complaint, against the Government, under the Canada Human Rights Act. The equal pay complaint is currently before a Canadian Human Rights Tribunal. Notwithstanding that the complaint is still outstanding the Government accrued \$25 million last year and \$8 million this year. Of the total \$33 million provision, \$27 million is the Government's best estimate of the amount needed to settle the equal pay complaint and \$6 million, the best estimate for equal pay costs for non-unionized employees.

The Government has paid out \$10 million of the pay equity provision at March 31, 1999 with an additional \$17 million having been paid out by February 29, 2000. The balance will continue to be paid as eligible recipients are located and accept the Government's offer.

The amounts paid are based on legally binding agreements with individual employees and ex-employees. For those employees who have not accepted the Government's offer, the complaint remains outstanding. As such there exists a possibility that equal pay costs could exceed or be lower than the amount accrued. In the event there is an additional or lesser liability, the change will be charged to or recovered from operations in the year when it is determined.

(c) Environmental Restoration Costs

As circumstances and funding have permitted the GNWT has been addressing the problem of environmental liabilities. This process has consisted, in a number of departments, of identifying sites of potential liability, if necessary, for each site and, on an ongoing basis, remediating the site. Costs of remediating the sites are charged to operations as incurred.

Sites in, or in close proximity to, communities have been identified where environmental liabilities may exist. Assessments are being done on an ongoing basis and remediation plans are in place for those sites where environmental hazards have been identified. In addition, fuel caches outside communities have been identified and a program of ongoing site inspection, and where necessary drum removal and remediation is in place. There are however, a significant number of existing sites where, due to remoteness or the small number of drums involved (with the potential for only limited local contamination), formal site inspections have yet to be made.

The GNWT will continue with its program of site inspection, assessment and remediation on an ongoing basis. While estimates of the costs attributable to the Government are not yet available, the Government will continue to work in a practical manner towards the determination and recognition of environmental liabilities.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

16. CONTINGENCIES (continued)

(d) Canadian Blood Agency / Canadian Blood Services

The Government of the Northwest Territories is a party, along with the Federal Government, the provinces and territories, to agreements with the Canadian Blood Agency and Canadian Blood Services for access to the national blood supply. Our exposure to any liability under these agreements is limited to our percentage of the Canadian population. An estimate of any potential liability cannot be determined.

17. RELATED PARTIES

Transactions with related parties and balances at year-end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government made grants and contributions to or funded other costs for the following related parties.

	1999	1998
	(thousands of dollars)	
Hospitals and Regional Health Boards	\$ 185,493	\$ 170,214
Divisional Education Councils and District Education Authorities	146,012	146,047
Northwest Territories Housing Corporation	107,174	98,385
Aurora College and Nunavut Arctic College	32,745	30,110
Northwest Territories Development Corporation	6,111	9,037
Northwest Territories Business Credit Corporation	889	1,068
	\$ 478,424	\$ 454,861

The Government funds communities, boards and agencies, offering services to the public, which operate independently of normal Government operations. The Government may be responsible for any liabilities or deficits on behalf of these boards and agencies. Estimates of these potential liabilities cannot be determined.

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of \$106,706,000 (1998 - \$108,870,000) were incurred and recovered from related parties.

Revenue from the Northwest Territories Power Corporation:

	1999	1998
	(thousands of dollars)	
Dividend related to the Power Subsidy Program	\$ 6,603	\$ 6,261
Interest on the Promissory Note Receivable	136	718
	\$ 6,739	\$ 6,979

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

18. UNCERTAINTY DUE TO YEAR 2000 ISSUE

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on or after 1 January 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Government's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Government including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.

19. SUBSEQUENT EVENT

a) Division of Assets and Liabilities

The Nunavut Act came into full force on April 1, 1999. On that date, Nunavut and the Government of Nunavut came into being. The Nunavut Act consequently amended the Northwest Territories Act to redefine the Northwest Territories to exclude the geographic Nunavut Territory as of April 1, 1999.

Notwithstanding this significant change in the operations of the Government, these financial statements have been prepared on a going concern basis, including all operations that were transferred to, or taken over by, the Government of Nunavut as of April 1, 1999.

The creation of Nunavut requires the transfer of Government assets and liabilities. On March 29, 1999 an agreement between the government of the Northwest Territories and the Interim Commissioner of Nunavut set out an approach for the division of the assets, liabilities and surplus of the Government. The approach as applied to the Government is as follows:

1. Allocate the capital assets on an as is, where is, basis.
2. Apportion the accumulated surplus using the agreed upon ratio of 55.66% to the Government of the Northwest Territories and 44.34% to the Government of Nunavut.
3. Allocate the remaining assets and liabilities on a basis that the two Governments agree to be practical, using a geographic basis where possible.
4. Adjust any difference, between the value of the assets and liabilities allocated and the accumulated surplus apportioned, on a basis that the two Governments agree to be practical.

Applying the approach described above to the March 31, 1999 financial statements of the Governments results in the following allocations, of the assets and liabilities, as approved by representatives of both Governments:

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

19. SUBSEQUENT EVENT (continued)

Statement of Financial Position (unaudited)

(thousands of dollars)	March 31,1999	Northwest Territories	April 1, 1999	Nunavut
Assets				
Current				
Cash and Short Term Investments	\$ 55,470	\$ 55,470	\$ -	
Due From Canada	54,607	48,158	6,449	
Accounts Receivable	63,944	45,040	18,904	
Inventories	35,611	8,767	26,844	
Prepaid Expenses	5,696	5,493	203	
	215,328	162,928	52,400	
Designated Cash and Investments	18,309	18,309	-	
Loans Receivable	49,931	38,237	11,694	
Investment in Northwest Territories Power Corporation, at nominal value of one dollar	-	-	-	
	\$ 283,568	\$ 219,474	\$ 64,094	
Liabilities				
Current				
Short-term Loans	\$ 50,964	\$ 50,964	\$ -	
Accounts Payable and Accrued Liabilities	135,347	125,876	9,471	
Current Portion of Long-term Liabilities	4,435	3,917	518	
Due to Government of the Northwest Territories/ (Due from the Government of Nunavut)	-	(35,313)	35,313	
	190,746	145,444	45,302	
Pension Liabilities	15,830	15,830	-	
Employee Termination Benefits	15,910	14,053	1,857	
Provision for Pay Equity Settlement	22,889	22,889	-	
	245,375	198,216	47,159	
Accumulated Surplus	38,193	21,258	16,935	
	\$ 283,568	\$ 219,474	\$ 64,094	

Lew Voytilla
Comptroller General
Government of the Northwest Territories

Robert Vardy
Comptroller General
Government of Nunavut

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 1999

19. SUBSEQUENT EVENT (continued)

b) Chargeback of Services

The Government has entered into 61 service agreements with the Government of Nunavut for the provision of various corporate and program delivery services worth an estimated total value of \$ 24,522,772 for the fiscal year 1999-2000.

c) Northwest Territories Power Corporation

The Government of the Northwest Territories and the Government of Nunavut entered into a transition agreement on March 29, 1999 that governs the operation of the Northwest Territories Power Corporation through March 31, 2001. The transition agreement details the process to be followed for the assets and liabilities of the Northwest Territories Power Corporation should the ultimate decision be to divide the Northwest Territories Power Corporation. It also governs the split of any dividends declared during the period that the transition agreement is in force.

Subsequent to the year end the Government of Nunavut decided that it would operate its own Power Corporation. As such, the assets and liabilities of the Northwest Territories Power Corporation will have to be divided between the Government of the Northwest Territories and the Government of Nunavut at March 31, 2001. The method by which this will take place is consistent with the provisions contained in the Agreement on the Division of Assets and Liabilities between the Government and the Office of the Interim Commissioner. The only exception is that the equity of the Northwest Territories Power Corporation will be apportioned using the east/west ratio of its Revenue Requirement as at March 31, 1999 rather than the Historical Expenditure Ratio as calculated by the Northern Representatives Committee. An inter-governmental committee including representatives of the Northwest Territories Power Corporation will be formed that will work towards the ultimate division of the Northwest Territories Power Corporation at March 31, 2001.

20. OVEREXPENDITURES

Three departments exceeded the amounts appropriated to them for operations and maintenance activities by \$3,095,000, \$949,000 and \$99,000 respectively. This contravenes the *Financial Administration Act (FAA)* section 32, which states... "No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

As at March 31, 1998 a \$25 million provision for pay equity settlement was recorded as an expenditure pursuant to section 36(1) of the FAA. However, because the accrual of this amount exceeded an appropriation, FAA section 36(2) created an interim appropriation. FAA section 36(4) then required the Minister of Finance to submit the interim appropriation as a bill not later than 15 days after the March 31, 1998 Public Accounts were tabled. This was not done.

Schedule of Revenues by Source

for the year ended March 31, 1999

(thousands of dollars)

	1999	1998	
	Main Estimates (note 1b)	Actual	Actual
From Canada			
Grant per Financing Agreement	\$ 826,315	\$ 848,175	\$ 849,509
Adjustments for:			
Income Tax Collections	-	28,851	3,988
Escalation	-	31,180	110,150
Canadian Health and Social Transfer	-	(10,586)	(861)
Operating Revenues	-	13,567	4,032
Keep Up Factor	-	390	2,246
	826,315	911,577	969,064
Established Programs Financing			
Health Insured Services	-	1,042	642
Post Secondary Education	-	248	-
	-	1,290	642
Transfer Payments			
Canada Health and Social Transfer	37,632	50,699	36,726
Health Care - Indian and Inuit	37,306	29,005	36,744
Health Related Services	14,700	15,433	12,878
Young Offenders Act	3,792	3,660	3,791
Legal and Correctional Services	3,404	2,956	3,532
Other	1,972	23	2,296
Continuing Education	1,000	1,757	820
	99,806	103,533	96,787
Total from Canada	926,121	1,016,400	1,066,493
Generated Revenues			
Taxation			
Individual	69,647	51,734	70,461
Corporate	40,541	20,023	36,511
Fuel	15,677	13,565	18,777
Tobacco	16,626	16,099	16,045
Payroll tax	12,570	12,102	12,178
Property and School	7,276	7,501	6,975
Insurance	1,735	1,860	1,955
	164,072	122,884	162,902

Schedule of Revenues by Source**for the year ended March 31, 1999**

(thousands of dollars)

	1999		1998
	Main Estimates (note 1b)	Actual	Actual
General Revenue			
Liquor Commission - Net Revenues	16,178	16,534	16,217
Licenses, Fees and Permits	9,942	8,981	9,219
Interest Income	5,190	3,204	4,758
Arctic Airport - Rentals and Fees	2,851	3,440	2,851
Gain on Investment	-	839	1,974
	34,161	32,998	35,019
Other Recoveries			
Insured and Third Party	5,510	10,587	(268)
Power Subsidy	7,433	6,602	6,261
Staff Housing	6,000	4,623	4,835
Miscellaneous	1,337	7,658	2,063
Rentals	2,184	2,178	2,981
Utilities	2,050	1,906	1,776
Medical	1,885	1,516	1,603
Debt Financing	136	136	718
Sale of Commercial Goods	367	205	192
	26,902	35,411	20,161
Capital			
Sale of Land, Houses and Other Assets	6,600	6,148	9,997
Other	155	896	5,052
Recoveries from Canada	22	-	2,851
	6,777	7,044	17,900
Total Generated Revenues	231,912	198,337	235,982
Total Revenues by Source	\$ 1,158,033	\$ 1,214,737	\$ 1,302,475

Schedule of Operations and Maintenance Expendituresfor the year ended March 31, 1999
(thousands of dollars)

1999

1998

	Main Estimates (note 1b)	Salaries and Wages	Grants and Contributions	Valuation Allowances	Other	Total Expenditures	Total Expenditures
Legislative Assembly	\$ 12,515	\$ 4,875	\$ -	\$ (1)	\$ 9,784	\$ 14,658	\$ 12,353
Executive	55,551	23,483	10,051	(11)	33,032	66,555	54,524
Finance	8,898	2,923	-	1,464	6,218	10,605	8,658
Municipal and Community Affairs	81,487	11,659	63,438	(26)	8,234	83,305	78,474
Public Works and Services	59,626	20,974	270	64	37,359	58,667	54,022
Health and Social Services	255,259	11,580	188,647	1,183	67,271	268,681	253,082
Justice	73,581	27,036	2,932	-	49,974	79,942	74,633
NWT Housing Corporation	55,240	-	51,816	-	-	51,816	55,168
Education, Culture and Employment	273,048	17,942	198,993	2,349	58,947	278,231	272,726
Transportation	56,162	21,830	98	(11)	36,981	58,898	56,444
Resources, Wildlife and Economic Development	96,442	33,201	31,219	403	50,407	115,230	102,247
	\$ 1,027,809	\$ 175,503	\$ 547,464	\$ 5,414	\$ 358,207	\$ 1,086,588	\$ 1,022,331

Schedule of Capital Expenditures

for the year ended March 31, 1999
(thousands of dollars)

	1999				1998	
	Main Estimates (note 1b)	Buildings and Works	Acquisition of Equipment	Grants and Contributions	Total Expenditures	Total Expenditures
Legislative Assembly	\$ 282	\$ 267	\$ -	\$ -	\$ 267	\$ 631
Executive	-	697	-	-	697	1,331
Finance	-	-	-	-	-	-
Municipal and Community Affairs	24,651	11,154	521	15,510	27,185	22,703
Public Works and Services	1,726	2,416	224	72	2,712	4,186
Health and Social Services	6,108	5,244	436	3,569	9,249	6,963
Justice	1,154	1,156	204	123	1,483	2,555
NWT Housing Corporation	43,542	-	-	55,358	55,358	43,217
Education, Culture and Employment	30,519	33,154	-	5,257	38,411	40,762
Transportation	29,857	23,510	2,332	736	26,578	31,852
Resources, Wildlife and Economic Development	3,969	2,713	1,106	302	4,121	3,675
	\$ 141,808	\$ 80,311	\$ 4,823	\$ 80,927	\$ 166,061	\$ 157,875

Schedule of Revenues

for the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Gain on Investments	\$ -	\$ -	\$ -	\$ 839	\$ 839
	-	-	-	839	839
Other Recoveries					
Cafeteria Rental Fee	8	-	8	1	(7)
Government Publications	4	-	4	9	5
Lapel Pin Sales	1	-	1	-	(1)
Sundry	-	-	-	20	20
	13	-	13	30	17
	13	-	13	869	856
Executive					
Financial Management Board Secretariat					
General Revenues					
Nunavut Secondment Administration Fees	-	-	-	50	50
Occupational Health Fees	-	-	-	41	41
Non-Sufficient Funds Handling Fees	6	-	6	5	(1)
	6	-	6	96	90
Other Recoveries					
Power Subsidy	7,433	-	7,433	6,602	(831)
Staff Housing	6,000	-	6,000	4,623	(1,377)
Leases - Staff Housing	200	-	200	237	37
Interest Revenue - Staff Housing	48	-	48	36	(12)
Tenant Damage	10	-	10	56	46
Ration Repayments	39	-	39	-	(39)
NWT Housing Corporation	-	5,000	5,000	5,000	-
P3 Recoveries	-	3,400	3,400	-	(3,400)
Sundry	-	-	-	2	2
	13,730	8,400	22,130	16,556	(5,574)
	13,736	8,400	22,136	16,652	(5,484)
Finance					
Grant from Canada	826,315	-	826,315	911,577	85,262
Taxation Revenue					
Personal Income Tax	69,647	-	69,647	51,734	(17,913)
Corporate Income Tax	40,541	-	40,541	20,023	(20,518)
Fuel Tax	15,677	-	15,677	13,565	(2,112)
Tobacco Tax	16,626	-	16,626	16,099	(527)
Payroll Tax	12,570	-	12,570	12,102	(468)
Property Taxes and School Levies	7,276	-	7,276	7,501	225
Insurance Company Taxes	1,735	-	1,735	1,860	125
	164,072	-	164,072	122,884	(41,188)
General Revenues					
Liquor Profits	16,178	-	16,178	16,534	356
Municipal Interest	2,047	-	2,047	837	(1,210)
Investment Interest	1,420	-	1,420	446	(974)
Insurance Licenses	124	-	124	162	38

Vital Statistics

-

-

-

1

1

19,769

-

19,769

17,980

(1,789)

Schedule of Revenuesfor the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Finance (continued)					
Other Recoveries					
NWT Power Corporation	136	-	136	136	-
Investment Pool Costs	140	-	140	174	34
Sundry	-	-	-	5	5
Insured and Third Party	5,510	-	5,510	10,587	5,077
	5,786	-	5,786	10,902	5,116
	1,015,942	-	1,015,942	1,063,343	47,401
Municipal and Community Affairs					
General Revenues					
Lottery Licenses	265	-	265	132	(133)
Quarry Fees	10	-	10	30	20
Business Licenses	65	-	65	64	(1)
Land Document Fees	20	-	20	12	(8)
Vender/Direct Seller Licenses	3	-	3	8	5
Real Estate Licenses	6	-	6	3	(3)
	369	-	369	249	(120)
Transfer payments					
Emergency Measures	-	154	154	154	-
Other Recoveries					
Land Leases	796	-	796	912	116
MOU with Nunavut Hamlets	61	-	61	3	(58)
Sundry	-	-	-	* (3)	(3)
Land Administration	16	-	16	-	(16)
	873	-	873	912	39
	1,242	154	1,396	1,315	(81)
Public Works and Services					
General Revenues					
Electrical Permits	600	-	600	382	(218)
Boiler Registration	300	-	300	281	(19)
Document Fees	30	-	30	31	1
Gas Permits	60	-	60	31	(29)
Elevator Permits	25	-	25	25	-
	1,015	-	1,015	750	(265)
Transfer Payments					
Labour Canada Agreement	188	-	188	98	(90)

* Payments to Collection Agencies

Schedule of Revenuesfor the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Public Works and Services (continued)					
Other Recoveries					
Water/Sewer Maintenance Services	2,000	-	2,000	1,856	(144)
Rental to Others	1,100	-	1,100	993	(107)
Sale of Heat Supply	50	-	50	50	-
Parking Stall Rentals	80	-	80	35	(45)
Sale of Publications	-	-	-	1	1
Sale of Furniture	-	-	-	17	17
Sundry	-	-	-	*(2)	(2)
	3,230	-	3,230	2,950	(280)
	4,433	-	4,433	3,798	(635)
Health and Social Services					
General Revenues					
Professional Licenses	70	-	70	112	42
Vital Statistics Fees	55	-	55	51	(4)
	125	-	125	163	38
Established Programs Financing					
Health Insured Services	-	-	-	992	992
Extended Health Care	-	-	-	50	50
	-	-	-	1,042	1,042
Transfer Payments					
Canada Health and Social Transfer	37,632	-	37,632	50,699	13,067
Hospital Care - Indian and Inuit	29,177	-	29,177	20,436	(8,741)
Provision of Non-Insured Services	12,425	-	12,425	12,166	(259)
Medical Care - Indian and Inuit	8,129	-	8,129	8,569	440
Medical Transportation	2,275	-	2,275	3,267	992
Vocational Rehabilitation of Disabled Persons	1,733	-	1,733	** (527)	(2,260)
	91,371	-	91,371	94,610	3,239
Other Recoveries					
Reciprocal Billing - Inpatient Services	1,629	-	1,629	1,249	(380)
Special Allowances	-	-	-	353	353
Reciprocal Billing - Medical Services	256	-	256	278	22
Sundry	-	-	-	*** (11)	(11)
Workers' Compensation Board	100	-	100	-	(100)
	1,985	-	1,985	1,869	(116)
	93,481	-	93,481	97,684	4,203

* Funds incorrectly credited in 1997/1998

** Over-Accrual for a 1997/1998 claim

*** Adjustments to prior year's revenues

Schedule of Revenuesfor the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Justice					
General Revenues					
Land Title and Legal Registries	2,060	-	2,060	2,225	165
Court Fines and Fees	694	-	694	604	(90)
Public Trustee Fees	-	-	-	80	80
Firearm Acquisition Certificates	-	34	34	45	11
Public Trustee Management Fees	118	-	118	57	(61)
	2,872	34	2,906	3,011	105
Transfer Payments					
Young Offenders Act	3,792	50	3,842	3,660	(182)
Access to Justice	2,032	-	2,032	2,031	(1)
Exchange of Services Agreement	1,160	-	1,160	687	(473)
Firearm Acquisition Certificates Program	-	80	80	75	(5)
Community Constable Pilot Project	-	195	195	195	-
Air Charters Recoveries	152	-	152	168	16
Community Parole	60	-	60	70	10
	7,196	325	7,521	6,886	(635)
Other Recoveries					
Legal Aid Repayments	65	-	65	54	(11)
NWT Housing Corporation Lawyer	75	-	75	74	(1)
Special Allowances Young Offenders	32	-	32	70	38
Government Publications	30	-	30	24	(6)
Room and Board	12	-	12	15	3
Library Fees	-	-	-	8	8
Sundry	-	-	-	*(5)	(5)
	214	-	214	240	26
	10,282	359	10,641	10,137	(504)
Education, Culture and Employment					
General Revenues					
Student Loan Fund Interest	275	-	275	365	90
Teacher Certification Fees	4	-	4	10	6
Library Fees	1	-	1	1	-
	280	-	280	376	96
Established Programs Financing					
Post Secondary Education	-	-	-	248	248
Transfer Payments					
Canada Student Loans Program	1,000	-	1,000	1,757	757

* Allowance for Doubtful Account adjustment

Schedule of Revenuesfor the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Education, Culture and Employment (Continued)					
Other Recoveries					
Northwest Territories Literacy Strategy	250	-	250	375	125
Sundry	-	-	-	26	26
Principal Training	-	-	-	21	21
Museum Store	4	-	4	9	5
Miscellaneous	40	-	40	-	(40)
	294	-	294	431	137
	1,574	-	1,574	2,812	1,238
Transportation					
General Revenues					
Motor Vehicle Plates	2,274	-	2,274	2,351	77
Lease/Rental Revenue - Airports	1,704	619	2,323	2,365	42
Landing and Others Fees - Airports	626	-	626	614	(12)
Drivers' Licenses	242	-	242	349	107
Concessions - Airports	516	-	516	448	(68)
Special Transport Permits	113	-	113	113	-
Motor Vehicle Abstracts	123	-	123	117	(6)
Driver Test Fees	91	-	91	126	35
Miscellaneous Revenue - Airports	5	-	5	13	8
Motor Vehicle Souvenir Plates	26	-	26	27	1
Motor Vehicles - Miscellaneous	1	-	1	26	25
Personalized Motor Vehicle Plates	9	-	9	6	(3)
Age of Majority Cards	4	-	4	3	(1)
Motor Vehicle Accident Reports	2	-	2	2	-
Permits and One Trip Licenses	-	-	-	2	2
	5,736	619	6,355	6,562	207
Transfer payments					
Administration Fees	51	-	51	28	(23)
Other Recoveries					
Rankin Inlet Forward Operations	-	400	400	400	-
Sundry	-	-	-	13	13
Highway Maintenance - National Parks	80	-	80	87	7
Miscellaneous Highway Maintenance	-	-	-	9	9
Firearms Acquisition Certificate Photos	4	-	4	6	2
	84	400	484	515	31
	5,871	1,019	6,890	7,105	215

Schedule of Revenuesfor the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Resources, Wildlife and Economic Development					
General Revenues					
Investment Interest	1,400	-	1,400	1,520	120
Timber Permits	1,872	-	1,872	590	(1,282)
Game Licences	750	-	750	934	184
Park and Visitor Sales	75	-	75	84	9
Outfitters and Guide Licences	20	-	20	27	7
Campground User Fees	20	-	20	20	-
Establishment Licences	35	-	35	15	(20)
Building Permits	-	-	-	2	2
Technical Brochures	-	-	-	2	2
	4,172	-	4,172	3,194	(978)
Other Recoveries					
MARS Agreement	500	-	500	432	(68)
Remote Sensing	10	-	10	15	5
Sundry	-	-	-	35	35
Yellowknife Crafts	-	-	-	2	2
Aurora Fund Repayment	-	-	-	300	300
	510	-	510	784	274
	4,682	-	4,682	3,978	(704)
Total Operations and Maintenance	\$ 1,151,256	\$ 9,932	\$ 1,161,188	\$ 1,207,693	\$ 46,505

CAPITAL**Executive****Financial Management Board Secretariat**

Sale of Staff Housing	\$ 6,000	\$ -	\$ 6,000	\$ 5,000	\$ (1,000)
	6,000	-	6,000	5,000	(1,000)

Municipal and Community Affairs

Sale of Assets	100	-	100	155	55
Water and Sanitation	20	-	20	* (11)	(31)
Site Development	-	-	-	2	2
Sport and Recreation	10	60	70	70	-
Fire Protection	5	-	5	-	(5)
	135	60	195	216	21

* Credit note billed in error

Schedule of Revenuesfor the year ended March 31, 1999
(thousands of dollars)

CAPITAL	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Public Works and Services					
Sale of Assets	500	-	500	874	374
Other Recoveries	-	-	-	22	22
Construction Recoveries	-	-	-	67	67
	500	-	500	963	463
Health and Social Services					
Justice					
Young Offenders Act -Minor Capital	22	-	22	-	(22)
Education, Culture and Employment					
Building and Learning Strategy	120	255	375	416	41
	120	255	375	416	41
Transportation					
Strategic Transportation Improvement	-	-	-	-	-
Deline Runway Extension	-	-	-	-	-
Sale of Assets	-	119	119	119	-
Other Recoveries	-	330	330	330	-
	-	449	449	449	-
Total Capital	\$ 6,777	\$ 764	\$ 7,541	\$ 7,044	\$ (497)
Total Revenues	\$ 1,158,033	\$ 10,696	\$ 1,168,729	\$ 1,214,737	\$ 46,008

Schedule of Expenditures

for the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	\$ 7,472	\$ 2,127	\$ 173	\$ 9,772	\$ 9,319	\$ 453
Expenditures on Behalf of Members	4,357	-	-	4,357	4,025	332
Office of the Chief Electoral Officer	178	1,101	(173)	1,106	808	298
Commissioner of Official Languages	351	-	-	351	314	37
Office of the Speaker	157	91	-	248	192	56
	12,515	3,319	-	15,834	14,658	1,176
Executive						
Executives Offices						
Cabinet Secretariat	5,607	593	-	6,200	6,759	(559)
Ministers' Offices	4,011	-	250	4,261	4,227	34
Public Utilities Board	482	-	-	482	253	229
Commissioner's Office	226	-	-	226	153	73
	10,326	593	250	11,169	11,392	(223)
Ministry of Aboriginal Affairs	2,765	668	(250)	3,183	3,134	49
Financial Management Board Secretariat						
Directorate	20,651	65	50	20,766	23,772	(3,006)
Government Accounting	11,469	785	118	12,372	12,246	126
Labour Relations	6,187	2,827	406	9,420	10,066	(646)
Audit, Budget and Evaluation	4,153	5,117	(574)	8,696	5,945	2,751
	42,460	8,794	-	51,254	52,029	(775)
	55,551	10,055	-	65,606	66,555	(949)
Finance						
Treasury	6,327	1,600	-	7,927	7,756	171
Directorate	1,007	207	(135)	1,079	1,181	(102)
Fiscal Policy	701	-	65	766	735	31
Bureau of Statistics	863	-	70	933	933	-
	8,898	1,807	-	10,705	10,605	100
Municipal and Community Affairs						
Regional Operations	64,865	1,070	(569)	65,366	65,018	348
Community Operations	10,756	-	(703)	10,053	9,995	58
Corporate Affairs	1,959	556	135	2,650	2,844	(194)
Community Development	1,520	-	816	2,336	2,334	2
Directorate	753	-	235	988	956	32
Community Monitoring and Evaluation	924	-	19	943	971	(28)
Emergency Services	710	413	67	1,190	1,187	3
	81,487	2,039	-	83,526	83,305	221

Schedule of Expendituresfor the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Public Works and Services						
Asset Management	42,577	(1,433)	161	41,305	41,213	92
Directorate	8,839	1,414	(687)	9,566	9,174	392
Project Management	7,609	-	327	7,936	7,641	295
Systems and Communications	601	-	199	800	639	161
	59,626	(19)	-	59,607	58,667	940
Health and Social Services						
Primary & Acute Care Programs	129,158	431	9,467	139,056	141,091	(2,035)
Health Insurance Programs	59,435	-	(3,010)	56,425	60,393	(3,968)
Community Health Programs	27,437	622	1,052	29,111	29,323	(212)
Children's Programs	9,691	75	2,548	12,314	12,846	(532)
Administration	29,538	9,199	(10,057)	28,680	25,028	3,652
	255,259	10,327	-	265,586	268,681	(3,095)
Justice						
Law Enforcement	28,015	1,795	-	29,810	29,131	679
Community Justice and Corrections	25,162	3,181	1,423	29,766	30,014	(248)
Registries and Court Services	9,479	80	150	9,709	9,586	123
Legal Services Board	4,852	560	6	5,418	5,301	117
Directorate	3,801	1,900	(1,727)	3,974	3,757	217
Lawyer Support Services	2,272	(70)	148	2,350	2,153	197
	73,581	7,446	-	81,027	79,942	1,085
NWT Housing Corporation	55,240	1,080	-	56,320	51,816	4,504
Education, Culture and Employment						
Educational Development	158,180	2,048	(313)	159,915	160,828	(913)
Culture and Careers	109,584	3,471	8	113,063	109,596	3,467
Directorate and Administration	5,284	4,013	305	9,602	7,807	1,795
	273,048	9,532	-	282,580	278,231	4,349
Transportation						
Airports	24,975	1,447	336	26,758	26,296	462
Highways	16,628	-	289	16,917	16,857	60
Corporate Services	8,141	1,190	(673)	8,658	9,224	(566)
Ferries	3,900	-	20	3,920	4,110	(190)
Motor Vehicles	2,218	-	28	2,246	2,244	2
Community Marine	225	-	(41)	184	78	106
Community Access Roads	75	-	41	116	89	27
Planning and Development	-	-	-	-	-	-
	56,162	2,637	-	58,799	58,898	(99)

Schedule of Expenditures

for the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Resources, Wildlife and Economic Development						
Resource Management and Economic Development	54,669	4,567	(295)	58,941	59,287	(346)
Forest Management	27,761	11,212	(74)	38,899	38,687	212
Corporate Management	12,221	3,463	314	15,998	15,570	428
Environmental Protection Services	1,791	-	55	1,846	1,686	160
	96,442	19,242	-	115,684	115,230	454
Total Operations and Maintenance	\$ 1,027,809	\$ 67,465	\$ -	\$ 1,095,274	\$ 1,086,588	\$ 8,686
CAPITAL						
Legislative Assembly	\$ 282	\$ 90	\$ -	\$ 372	\$ 267	\$ 105
Executive						
Aboriginal Affairs	-	30	-	30	24	6
Financial Management Board Secretariat	-	788	-	788	673	115
	-	818	-	818	697	121
Municipal and Community Affairs						
Community Operations	24,551	8,095	5	32,651	27,055	5,596
Emergency Services	100	5	25	130	130	-
Sports and Recreation Directorate	-	-	-	-	-	-
Community Planning and Lands Regional Operations	-	-	-	-	-	-
	-	30	(30)	-	-	-
	24,651	8,130	-	32,781	27,185	5,596
Public Works and Services						
Asset Management Directorate	611	2,748	84	3,443	1,789	1,654
Petroleum Products	-	-	69	69	74	(5)
	1,115	180	(153)	1,142	849	293
	1,726	2,928	-	4,654	2,712	1,942
Health and Social Services	6,108	3,515	-	9,623	9,249	374
Justice	1,154	720	-	1,874	1,483	391
NWT Housing Corporation	43,542	11,816	-	55,358	55,358	-

Schedule of Expendituresfor the year ended March 31, 1999
(thousands of dollars)

CAPITAL	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Education, Culture and Employment						
Educational Development	25,239	7,046	(6)	32,279	31,370	909
Culture and Careers	5,280	2,653	6	7,939	7,041	898
	30,519	9,699	-	40,218	38,411	1,807
Transportation						
Highways	17,580	2,000	(1,163)	18,417	11,311	7,106
Airports	8,472	3,301	634	12,407	10,773	1,634
Community Marine	2,000	-	326	2,326	2,309	17
Community Access Roads	735	131	93	959	854	105
Motor Vehicles	1,000	79	50	1,129	1,127	2
Ferries	70	75	60	205	204	1
	29,857	5,586	-	35,443	26,578	8,865
Resources, Wildlife and Economic Development						
Corporate Management	25	73	-	98	94	4
Forest Management	400	245	27	672	659	13
Resource Management and Economic Development	3,134	460	4	3,598	2,995	603
Environmental Protection	410	-	(31)	379	373	6
	3,969	778	-	4,747	4,121	626
Total Capital	\$ 141,808	\$ 44,080	\$ -	\$ 185,888	\$ 166,061	\$ 19,827
Total Expenditures	\$ 1,169,617	\$ 111,545	\$ -	\$ 1,281,162	\$ 1,252,649	\$ 28,513

Schedule of Recoveries of Prior Years' Expenditures

for the year ended March 31, 1999
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	\$ 34	\$ 1	\$ 5	\$ 40
Executive	281	12	240	533
Finance	-	-	(626)	(626)
Municipal and Community Affairs	280	28	96	404
Public Works and Services	-	-	542	542
Health and Social Services	(1,258)	-	1,738	480
Justice	1,773	-	102	1,875
Education, Culture and Employment	1,084	-	181	1,265
Transportation	55	-	174	229
Resources, Wildlife and Economic Development	185	-	123	308
TOTAL	\$ 2,434	\$ 41	\$ 2,575	\$ 5,050

Schedule of Grants

for the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Women's Initiatives	\$ 95	\$ -	\$ -	\$ 95	\$ 95	\$ -
Inaugural Day of Nunavut	-	130	2	132	132	-
	95	130	2	227	227	-
Aboriginal Affairs						
Metis Nation	225	-	-	225	225	-
	225	-	-	225	225	-
	320	130	2	452	452	-
Municipal and Community Affairs						
Grant in Lieu of Taxes	4,208	-	(158)	4,050	4,046	4
Senior Citizens' & Disabled Property Tax	155	-	40	195	241	(46)
NWT Association of Municipalities	131	-	-	131	131	-
NWT Association of Municipal Administrators	5	-	(5)	-	-	-
	4,499	-	(123)	4,376	4,418	(42)
Public Works and Services						
Management services for Rockhill Apartments (grant in kind)	260	-	-	260	260	-
Justice						
Aboriginal Court Challenges	40	-	-	40	10	30
Uniform Law Conference	3	-	-	3	3	-
Canadian Association of Provincial Court Judges	3	-	-	3	-	3
	46	-	-	46	13	33
Education, Culture and Employment						
Student Grants	12,515	129	(500)	12,144	9,430	2,714
Community Broadcasting	117	-	-	117	126	(9)
Cultural Organizations	8	-	-	8	-	8
	12,640	129	(500)	12,269	9,556	2,713

Schedule of Grants

for the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Resources, Wildlife and Economic Development						
Small Business Grants	735	-	(42)	693	670	23
Fur Price Program	495	-	(47)	448	324	124
Fire Damage Compensation	100	-	150	250	240	10
NWT Tourism Association (grant in kind)	86	-	-	86	23	63
Disaster Compensation Program	15	-	31	46	46	-
Humane Trap Development	5	-	-	5	-	5
	1,436	-	92	1,528	1,303	225
Total Operations and Maintenance	\$ 19,201	\$ 259	\$ (529)	\$ 18,931	\$ 16,002	\$ 2,929
CAPITAL						
Public Works and Services						
Sale of old Warehouse - Inuvik (grant in kind)	\$ -	\$ -	\$ 72	\$ 72	\$ 72	\$ -
Education, Culture and Employment						
Allain St Cyr School (grant in kind)	67	-	-	67	-	67
Inuvik, office building (grant in kind)	-	127	-	127	127	-
Hamlet of Rankin Inlet (grant in kind)	-	100	-	100	-	100
	67	227	-	294	127	167
Transportation						
Tandem trucks (grant in kind)	-	50	-	50	50	-
Resources, Wildlife and Economic Development						
Energy Conservation	-	-	305	305	302	3
Total Capital	\$ 67	\$ 277	\$ 377	\$ 721	\$ 551	\$ 170
Total Grants	\$ 19,268	\$ 536	\$ (152)	\$ 19,652	\$ 16,553	\$ 3,099

Schedule of Contributions

for the year ended March 31, 1999

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Status of Women Council	\$ 296	\$ -	\$ -	\$ 296	\$ 296	\$ -
Native Women's Association	167	-	-	167	167	-
Women's Conferences	-	-	80	80	80	-
	463	-	80	543	543	-
Financial Management Board Secretariat						
Power Subsidy	7,433	785	-	8,218	8,293	(75)
Occupational Health and Safety	433	-	-	433	432	1
	7,866	785	-	8,651	8,725	(74)
Aboriginal Affairs						
Western Constitutional Development	202	-	-	202	202	-
Aboriginal Organizations	75	-	4	79	79	-
Self Government	20	-	6	26	26	-
Inherent Right Working Group	-	-	24	24	24	-
	297	-	34	331	331	-
	8,626	785	114	9,525	9,599	(74)
Municipal and Community Affairs						
Municipal Operating Assistance Program	29,736	-	235	29,971	30,005	(34)
Water / Sewer Services Subsidy Program	10,260	150	(236)	10,174	10,161	13
Block Funding Transfer Payment	6,732	-	(166)	6,566	6,516	50
Transfers - Other Government Departments	3,413	677	134	4,224	4,213	11
Community Empowerment Transfers	2,694	-	953	3,647	3,426	221
Settlement Operating Assistance Program	2,687	-	(19)	2,668	2,667	1
Northern Employment Strategy	1,500	-	(1,500)	-	5	(5)
Municipal Equalization Transfer Payments	965	-	33	998	859	139
Summer Pool Operating	367	-	(73)	294	280	14
Fire Fighting Training	275	-	20	295	225	70
Inuit and Dene Games	214	-	(39)	175	183	(8)
Intercommunity Sport Competition Program	174	-	5	179	144	35
Coaching Development Strategy	-	-	358	358	336	22
	59,017	827	(295)	59,549	59,020	529
Public Works and Services						
Arctic Energy Alliance (contribution in kind)	-	-	-	-	10	(10)
	-	-	-	-	10	(10)

Schedule of Contributions

for the year ended March 31, 1999

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Health and Social Services						
Boards of Management	171,792	1,128	10,136	183,056	185,493	(2,437)
Strategic Initiatives Fund	4,000	(145)	-	3,855	2,221	1,634
Community Wellness Programs	359	-	184	543	437	106
Health Awareness, Activities and Education	165	-	(22)	143	143	-
Community Transfer / Feasibility Studies	100	-	(100)	-	-	-
Community Transfer / Social Services	98	-	(98)	-	-	-
Medical Professional Development	50	-	-	50	50	-
Group Liability Insurance Plan	50	-	-	50	50	-
Elders / Physically-Mentally Challenged	-	-	126	126	226	(100)
Recruitment and retention Human Resources	-	-	-	-	27	(27)
	176,614	983	10,226	187,823	188,647	(824)
Justice						
Legal Aid Clinics	1,680	-	-	1,680	1,577	103
Community Justice	918	-	269	1,187	1,013	174
Victims Assistance	379	-	(179)	200	188	12
Community Constable Program	-	90	39	129	140	(11)
Civil Law Justice Forum	-	-	-	-	1	(1)
	2,977	90	129	3,196	2,919	277
NWT Housing Corporation	55,240	1,080	-	56,320	51,816	4,504
Education, Culture and Employment						
Education Authority Contributions	144,800	2,048	(570)	146,278	146,012	266
College Contributions	28,852	1,675	570	31,097	32,622	(1,525)
Healthy Children's Initiative	3,112	-	-	3,112	2,970	142
Town of Iqaluit	3,074	-	-	3,074	270	2,804
Investing in People	2,000	-	-	2,000	1,678	322
Community Income Support Delivery	1,410	-	(1,410)	-	-	-
NWTTA Professional Improvement Fund	1,320	-	-	1,320	1,195	125
Community Teacher Education Program	1,290	-	40	1,330	1,387	(57)
Early Childhood Program	1,197	-	-	1,197	1,190	7
Language Communities	525	-	-	525	302	223
Literacy Funding	381	-	-	381	274	107
Community Library Services	345	-	(3)	342	325	17
Cultural Organizations	239	-	-	239	324	(85)
NWT Arts Council	193	-	-	193	193	-
Community Museums	172	-	-	172	134	38
Dene Language Programming	150	-	-	150	150	-
Native Communications	105	-	-	105	121	(16)
Cultural Enhancement	89	-	-	89	122	(33)
Oral Traditions Program	77	-	-	77	67	10
Northern Performers	75	-	-	75	56	19
Vocational Rehabilitation for Disabled Persons	45	-	-	45	45	-
	189,451	3,723	(1,373)	191,801	189,437	2,364

Schedule of Contributions

for the year ended March 31, 1999

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Transportation						
Community Local Access Roads	14	-	81	95	81	14
Fort Smith Metis Local	-	-	25	25	17	8
	14	-	106	120	98	22
Resources, Wildlife and Economic Development						
Business Development Fund	10,210	-	(823)	9,387	9,435	(48)
NWT Development Corporation	6,111	-	-	6,111	6,111	-
Community Futures	4,304	-	369	4,673	4,673	-
Community Transfer Initiatives	1,579	-	161	1,740	1,712	28
Western Harvester Support Program	1,549	211	2	1,762	1,435	327
Industry Association Core Funding	1,258	-	90	1,348	1,348	-
Community Harvester Assistance Program	1,060	-	(318)	742	674	68
West Kitikmeot Slave Study	750	-	-	750	552	198
Commercial Fisheries	600	-	(46)	554	532	22
Local Wildlife Committees	358	-	(69)	289	258	31
Business Credit Corporation	305	-	-	305	219	86
Prospectors' Assistance Program	155	-	-	155	123	32
Northern Accord	140	-	(25)	115	-	115
Hook Lake Bison Recovery	125	-	-	125	125	-
Wildlife Management Boards	111	-	70	181	175	6
Development Impact Zones	85	-	-	85	41	44
Community Organized Hunts	29	-	(6)	23	23	-
Canadian Energy Research Institute	25	-	-	25	25	-
Support to Fur Industry	15	-	10	25	25	-
Industry Assistance	-	1,500	-	1,500	734	766
Nunavut Wildlife Management Board	-	-	515	515	515	-
Interim Resource Management Assistance	-	-	375	375	375	-
Arctic Energy Alliance	-	-	261	261	175	86
Deh Cho First Nations	-	-	100	100	100	-
Treeline Trappings	-	-	100	100	-	100
Nunavut Arts and Crafts	-	-	100	100	100	-
Independent Environmental Monitoring Agency	-	-	100	100	100	-
Aboriginal Diamonds	-	-	100	100	80	20
Metis Nation	-	-	50	50	50	-
Protected Areas Strategy	-	-	40	40	40	-
Traditional Knowledge	-	-	30	30	30	-
National Aboriginal Achievement Awards	-	-	25	25	25	-
Sahtu Secretariat	-	-	25	25	25	-
Nunavut Tunngavik Inc.	-	-	25	25	23	2
Canadian Tulip Festival	-	-	20	20	20	-
Nunavut Arctic College	-	-	15	15	15	-
Arctic Mining Symposium	-	-	10	10	10	-
Canadian Co-operative Wildlife Health Centre	-	-	10	10	5	5
Tetlit Renewable Resources Council	-	-	8	8	8	-
	28,769	1,711	1,324	31,804	29,916	1,888
Total Operations and Maintenance	\$ 520,708	\$ 9,199	\$ 10,231	\$ 540,138	\$ 531,462	\$ 8,676

Schedule of Contributions

for the year ended March 31, 1999

(thousands of dollars)

CAPITAL	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Municipal and Community Affairs						
Block Funding	\$ 5,964	\$ -	\$ 26	\$ 5,990	\$ 5,976	\$ 14
Water and Sanitation	3,380	3,327	164	6,871	4,226	2,645
Public Buildings and Fire Protection	2,021	-	(426)	1,595	1,294	301
Mobile Equipment	1,837	-	(12)	1,825	1,765	60
Road / Site / Land	1,439	-	(422)	1,017	1,255	(238)
Sport and Recreation	1,109	781	(139)	1,751	910	841
Community Planning	485	-	(457)	28	39	(11)
Surveys and Mapping	225	-	(225)	-	-	-
Granular Material	70	-	(35)	35	45	(10)
	16,530	4,108	(1,526)	19,112	15,510	3,602
Health and Social Services						
Community Health Programs	2,950	4,895	(4,424)	3,421	3,569	(148)
Justice						
Wilderness Camps	100	-	28	128	123	5
NWT Housing Corporation	43,542	11,816	-	55,358	55,358	-
Education, Culture and Employment						
Northern Employment Strategy	2,000	710	(120)	2,590	2,563	27
Schools , furniture and equipment	-	-	1,608	1,608	2,113	(505)
Colleges , furniture and equipment	-	-	123	123	123	-
Cambridge Bay School, temporary accommodation lease	-	-	154	154	154	-
Sahtu School fence	-	-	10	10	10	-
St. Joseph portable link	-	-	50	50	50	-
Technology Infrastructure Development	-	-	92	92	92	-
Cambridge Bay , Solar Apartments , window replacement	-	-	25	25	25	-
	2,000	710	1,942	4,652	5,130	(478)
Transportation						
Community Access Roads	615	47	(28)	634	522	112
Marine Minor Works	154	-	-	154	164	(10)
Rae / Edzo Airport Facility-Dogrib Rae Band	-	250	-	250	-	250
	769	297	(28)	1,038	686	352
Total Capital	\$ 65,891	\$ 21,826	\$ (4,008)	\$ 83,709	\$ 80,376	\$ 3,333

Total Contributions	\$ 586,599	\$ 31,025	\$ 6,223	\$ 623,847	\$ 611,838	\$ 12,009
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Schedule of Special Warrants

for the year ended March 31, 1999
(thousands of dollars)

Purpose	Date of FMB Approval	Amount Authorized
OPERATIONS AND MAINTENANCE		
Executive		
Financial Management Board Secretariat		
To provide funding for the additional costs of collective bargaining and job evaluation.	15-Jan-99	\$ 600
Finance		
To provide funding for the increase in anticipated interest costs of short-term borrowing to meet Government financial commitments.	15-Jan-98	1,600
Municipal and Community Affairs		
To provide funding for disaster assistance payments to residents in the Keewatin and Baffin regions as a result of a severe windstorm.	07-Apr-98	144
To provide funding to adequately meet the statutory requirements of the Fire Prevention Act.	26-June-98	313
Health and Social Services		
To provide funding for the government's share of one-time costs of acquiring the Canadian Red Cross Society's Blood-Related assets and associated transition costs.	21-Jul-98	699
Justice		
To provide funding for the Government's share of the purchase of a new aircraft to replace the RCMP twin otter.	18-Dec-98	1,600
To provide additional funding to address the 1998-99 base deficiency of the Legal Services Board.	15-Jan-99	560
Resources, Wildlife and Economic Development		
To provide funding to cover the shortfall in the 1998-99 fire suppression budget as a result of an extreme forest fire season.	14-Aug-98	9,000
Total Operations and Maintenance		\$ <u>14,516</u>

Schedule of Special Warrants

for the year ended March 31, 1999
(thousands of dollars)

CAPITAL	Purpose	Date of FMB Approval	Amount Authorized
Legislative Assembly			
	To provide additional funding to undertake capital requirements relative to the Capital Site Ceremonial Circle Project.	26-Jun-98	\$ 90
Municipal and Community Affairs			
	To provide funding to adequately meet the statutory requirements of the Fire Prevention Act.	26-Jun-98	35
	To provide funding for the final payment on the construction of the Colville Lake Community Assembly Building, which was completed one year early.	15-Oct-98	310
Health and Social Services			
	To provide funding for emergency repairs to the Nats'ejee K'eh Alcohol and Drug Treatment Centre on the Hay River Reserve.	15-Oct-98	121
Education, Culture and Employment			
	To provide funding to lease and renovate temporary facilities and to establish a new capital project for the school in Cambridge Bay which was destroyed by fire.	14-Aug-98	2,900
Total Capital			\$ <u>3,456</u>

Schedule of Inter-activity Transfers over \$250,000

for the year ended March 31, 1999
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation	
Executive			
Financial Management Board Secretariat			
Labour Relations and Compensation Services	\$ 276	Transfer of systems funding and resources from Information Management to divisions responsible for costs.	
Government Accounting	168		
Audit, Budgeting and Evaluation	(444)		
Municipal and Community Affairs			
Community Development	600	Transfer of responsibility for the Community Development Fund.	
Community Monitoring and Evaluation	(600)		
Regional Operations	348	Transfer funding for Water / Sewer Services Subsidy Program.	
Community Operations	(348)		
Regional Operations	(957)	Departmental adjustments including the transfer of the Northern Employment Strategy into the Community Development Fund.	
Community Development	358		
Community Operations	(464)		
Community Monitoring and Evaluation	510		
Emergency Services	133		
Directorate	341		
Corporate Affairs	79		
Regional Operations	(308)		To reallocate funding in conjunction with the third quarter variance and year end projections.
Community Development	68		
Community Operations	133		
Community Monitoring and Evaluation	(2)		
Emergency Services	(22)		
Directorate	(139)		
Corporate Affairs	270		

Schedule of Inter-activity Transfers over \$250,000

for the year ended March 31, 1999
(thousands of dollars)

	Transfer to (from)	Explanation	
OPERATIONS AND MAINTENANCE			
Public Works and Services			
Asset Management	515	To transfer funding received in Supplementary Appropriation No. 5 for the implementation of a new collective agreement and job evaluation system.	
Project Management	357		
Systems and Communications	8		
Directorate	(880)		
Health and Social Services			
Children's Programs	2,617	To reallocate funding between activities in accordance with the revised departmental structure. The revised structure was approved subsequent to approval of the Main Estimates.	
Community Health Programs	1,586		
Primary and Acute Care Programs	553		
Health Insurance Programs	(3,101)		
Administration	(1,655)		
Health Insurance Programs	91		Miscellaneous funding transfers for contributions to Boards.
Primary and Acute Care Programs	2,655		
Community Health Programs	(534)		
Administration	(2,143)		
Children's Programs	(69)		
Primary and Acute Care Programs	6,259	To transfer funding received in Supplementary Appropriation No. 5 for the implementation of a new collective agreement and job evaluation system.	
Directorate	(6,259)		
Justice			
Community Justice and Corrections	1,423	To transfer funding received in Supplementary Appropriation No. 5 for the implementation of a new collective agreement and job evaluation system.	
Registries and Court Services	203		
Lawyer Support Services	148		
Legal Services Board	6		
Directorate	(1,780)		

Schedule of Inter-activity Transfers over \$250,000

for the year ended March 31, 1999

(thousands of dollars)

	Transfer to (from)	Explanation
OPERATIONS AND MAINTENANCE		
Education, Culture and Employment		
Culture and Careers	831	To correct the allocation of funding transferred from Public Works and Services as part of the User Say / User Pay Initiative.
Educational Development	(831)	
Educational Development	261	To correct the allocation of funding transferred from Public Works and Services as part of the User Say / User Pay Initiative.
Culture and Careers	(261)	
Directorate	500	To transfer funding to address projected short falls related to systems costs; a lower than projected vacancy rate; the implementation of the Digital Communications Network and the updating of the Department's Strategic Plan.
Culture and Careers	(500)	
Transportation		
Airports	365	To transfer funding received in Supplementary Appropriation No. 5 for the implementation of a new collective agreement and job evaluation system.
Highways	235	
Ferries	20	
Motor Vehicles	20	
Corporate Services	(640)	
CAPITAL		
Education, Culture and Employment		
Culture and Careers	400	To transfer additional funds to address Aurora College's portion of the High Temperature Water System Project in Inuvik.
Educational Development	(400)	
Transportation		
Airports	263	Additional funding required for runway extension lighting and relocation of PAPI units for airport at Deline.
Highways	(263)	
Airports	650	Funding requirements for diamond related projects.
Highways	(650)	

Schedule of Debenture Loans Receivable from Municipalities (Summary)

for the year ended March 31, 1999
(thousands of dollars)

	Original Amount	Principal Balance March 31, 1998	New Loans	Principal Repayments	Principal Balance March 31, 1999
Municipality of Yellowknife	\$ 750	\$ 109	\$ -	\$ 109	\$ -
Municipality of Fort Smith	3,115	3,008	-	319	2,689
Municipality of Fort Simpson	353	301	-	24	277
Municipality of Inuvik	4,191	3,079	-	370	2,709
Municipality of Norman Wells	1,273	905	-	119	786
Municipality of Iqaluit	6,866	3,684	-	566	3,118
Municipality of Broughton Island	193	193	-	193	-
Municipality of Kimmirut	45	-	45	-	45
Municipality of Pond Inlet	100	100	-	-	100
	16,886	11,379	45	1,700	9,724
Less : Valuation Allowance		876			780
	\$ 16,886	\$ 10,503	\$ 45	\$ 1,700	\$ 8,944

Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 1999

(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 1998	New Loans	Principal Repayments	Principal Balance March 31, 1999
Municipality of Yellowknife							
224 Trails End water and sewer replacement	2005	9.25	\$ 750	\$ 109	\$ -	\$ 109	\$ -
Municipality of Fort Smith							
43 Personal care facility, Amalgamation of debentures #39 and #41	2026	11.27	2,765	2,706	-	17	2,689
46 West Grove subdivision	2005	9.15	350	302	-	302	-
			3,115	3,008	-	319	2,689
Municipality of Fort Simpson							
6 Fire hall addition; refinance debenture #5	2006	9.00	136	99	-	10	89
7 Fire truck and alarm system	2008	9.00	67	52	-	3	49
8 Wildrose Acres sub-division	2007	6.50	150	150	-	11	139
			353	301	-	24	277
Municipality of Inuvik							
5 Town hall / fire hall	2000	9.00	350	66	-	30	36
33 Refinance previous debentures	2005	8.25	944	557	-	89	468
34 Refinance previous debentures	2010	8.34	1,657	1,270	-	187	1,083
35 Recreation centre	2007	7.30	400	372	-	31	341
36 Recreation centre completion	2012	8.05	690	664	-	29	635
37 Recreation centre completion	2017	7.80	150	150	-	4	146
			4,191	3,079	-	370	2,709
Municipality of Norman Wells							
6 MacKenzie Drive Road upgrade; refinance	2010	9.00	183	157	-	7	150
7 Residential sub-division	1998	6.95	250	27	-	27	-
8 Refinance previous debentures	2011	8.25	490	431	-	20	411
9 Residential subdivision	2001	7.40	350	290	-	65	225
			1,273	905	-	119	786

Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 1999
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 1998	New Loans	Principal Repayments	Principal Balance March 31, 1999
Municipality of Iqaluit							
13 Local improvements; refinance	2011	9.00	298	252	-	24	228
14 Refinance previous debentures	2008	0.00	4,868	2,604	-	114	2,490
15 New expansion area, Phase IV (#1)	2013	9.50	750	434	-	34	400
17 Expansion area, Phase IV	2005	9.65	300	63	-	63	-
18 Expansion area, Phase IV	2005	9.65	650	331	-	331	-
			6,866	3,684	-	566	3,118
Less : Valuation Allowance				876			780
			6,866	2,808	-	566	2,338
Municipality of Broughton Island							
1 Land development	2007	7.50	193	193	-	193	-
Municipality of Kimmirut							
1 Land development	2003	7.50	45	-	45	-	45
Municipality of Pond Inlet							
1 Land development	2007	7.50	100	100	-	-	100
			\$ 16,886	\$ 10,503	\$ 45	\$ 1,700	\$ 8,944

Schedule of Other Long-term Receivables

for the year ended March 31, 1999
(thousands of dollars)

	Principal Balance March 31, 1998	New Loans	Principal Repayments	Principal Balance March 31, 1999
Agreements for Sale	\$ 554	\$ -	\$ 190	\$ 364
Offer to Purchase - Kekortak Co-Op, Gjoa Haven	200	-	31	169
	\$ 754	\$ -	\$ 221	\$ 533

Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 1999

ACCOUNTS RECEIVABLE WRITTEN OFF

Executive		All Departments - Other Miscellaneous	
Atagoyuk, Soloman	\$ 663	Accounts Less Than \$500	3,772
	<u>663</u>		
		Student Loan Interest Written Off	34,885
Finance			
House of Signs	1,445	Accounts Forgiven, Not Previously	
	<u>1,445</u>	Written Off 1998/99 Forgiveness	137,188
Municipal and Community Affairs		Total Accounts Written Off	\$ 317,745
Beaulieu, Melanie, Estate of	710		
Senych, William, Estate of	500		
	<u>1,210</u>		
		Student Loan Fund	
Public Works and Services		Bethwith, Melinda	1,175
Arctic Ice Builders	4,724	Cockney, Georgina	7,500
Condex Heat Transfer Corporation	600	Edkins, Gavin	15,980
Data Tel	770	Foote, Cheryl	2,850
Dillion & Sons	4,736	Hein, Dayl	1,600
Fort Franklin Sewer	5,239	Hill, Tracy	2,200
Great Bear Contractor	3,854	Kilabuk, Eliyah	1,260
Mack Services	8,039	Lafferty, Corinne	1,394
MacLeod, Ellen	12,934	Lindberg, Mary	750
Menicoche-Moses, Lorayne	6,543	Mailhot, Brenda	4,000
	<u>47,439</u>	McPherson, Dolly Ann	1,560
		Nakashuk, Salia	7,500
Health and Social Services		Pambrun, Debra	2,200
Beguner, Patricia	13,476	Reid, Stephen	9,240
Katimavik Society	57,289	Ryan, Cynthia	8,236
McNabb, Joseph	3,490	Sherman, Patricia	1,100
	<u>74,255</u>	Shewan, Mary Ann	7,653
		Simmard, Michelle	6,770
Justice		Thompson, Arlene	2,200
Nowdluk, Josaphee	4,574	Ungalaq, Sidonie	7,500
	<u>4,574</u>	Wright, Jason	5,400
Transportation		Total Loans Written Off	98,068
C & C Riling	718		
	<u>718</u>	Total Accounts and Loans Written Off	\$ 415,813
Resources, Wildlife and Economic Development			
Pangnirtung Chamber of Commerce	902		
Western Arctic Craft Society	10,694		
	<u>11,596</u>		
Total Accounts Written Off Over \$500	\$ 141,900		

FORGIVENESS

1998/99 Forgiveness \$ 137,188

Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 1999

STUDENT LOAN REMISSIONS

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic and the employment or residency criteria, have qualified and been granted remission of their loans.

Adkins, Gabriele	\$ 2,760	Bouchard, Robert	3,005
Adkins, Gary	1,155	Boulanger, Joseph	3,701
Aglukkaq, Allen	11,140	Boulanger, Margaret	4,923
Ait Ahmed, Lahoucine	628	Bourke, Shauna	2,321
Akavak, Pitsula	2,755	Bourque, Mary	1,439
Akittirq, Kango	737	Boxer, Donald	1,600
Aknavigak, Christine	2,431	Brisette, Niconara	3,571
Akulukjuk, Leesie	6,574	Brown, Ralph	2,890
Alikatuktuk, Mary	4,307	Bryant, Melanie	2,103
Alivaktuk, Meeka	2,972	Bullock, Curtis	1,113
Ambrose, Clint	1,816	Burbidge, Brandi	2,512
America, Cora	2,319	Burrill, Wendy	4,062
Amrow, Kelly	746	Cameron, Marni	1,955
Amrow, Kenneth Shep	3,095	Campbell, Lori	2,200
Anderson, Wanda	2,497	Carraretto, Robert	775
Andrew, Jessie	4,021	Carroll, Sharla	2,557
Angilirq, Amelia	556	Caza, Catherine	3,472
Angnakak, Marlene	4,513	Chalifoux, Brenda	1,763
Angnetsiak, Martha	5,099	Charlie, Annie	2,173
Angulalik, Emily	1,988	Chassie, Karen	1,980
Angutiqjuaq, Ruthie	6,365	Chatman, Jody	3,423
Arabski, Ana	2,455	Chatwood, Kirsty	1,229
Arey, Verna	2,980	Chorostkowski, Bradley	1,264
Arey, Mayvis	3,018	Clark, Krista	1,373
Arey, Renie	5,000	Clark, Leigh	3,447
Argue, Chris	1,360	Clelland, Rhonda	1,250
Armstrong, Brian	3,112	Cockney, Evelyn	1,898
Arnauyumayuq, Nuterajuk	2,222	Collins, Hazel	3,357
Arreak, Geebowah	3,329	Colpitts, Valerie	832
Ashton, Scott	2,771	Comin, Wade	3,431
Ashton, Toderick	2,944	Connors, Jerry	855
Atigikyoak, Mavis	1,755	Corbeil, Andre	641
Atkinson, Emily	1,196	Corey, Grant	1,191
Attagutsiak, Eunice	2,428	Cornes, Linda	1,837
Aumond, Michael	2,768	Cousins, Salomie	3,021
Barnes, Deborah	2,840	Cran, David	2,492
Barnes, Keith	2,579	Crant, Kevin	1,640
Barr, Alison	2,560	Crawford, Barbara	6,214
Barry, Troy	3,200	Croizier, Mari	3,018
Bawtinhimer, Karyne	4,075	Cronk, Mark	1,004
Beaulieu, Debbie	2,648	Cronman, Michelle	4,103
Beck, Lewis	2,381	Cuerrier, Sheila	2,057
Beck, Louise	758	Cumming, Sandra	1,173
Bell, Adrian	3,326	Curran, Amy	1,607
Bell, Brendan	2,038	Curran, Eletha	3,103
Bell, Craig	503	Curran, Peter	1,881
Belyea, Jennifer	1,398	Cutten, Murray	3,021
Benoit, Brenda	2,944	Czarnecki, Andrea	1,398
Bergeson, Douglas	2,850	Davey, Pamela(MacLellan)	3,230
Bergman, Jennifer	2,173	Day, Clara	2,969
Bernath-Bischoff, Susanne	2,200	Dean, Shaun	2,332
Bertolini, Alex	2,857	Deans, Tyler	2,750
Berton, Fabrizio	3,200	Delorey, Monique	1,406
Bevington, Nicholas	2,804	deRidder, Maria	3,200
Bisaro, Perry	1,258	Desjarlais, Michelle	1,947
Blesse, Di Ann	4,202	Dewsbury, Neil	2,312
Blondin-Forrest, Evelyn	2,669	Dexter, Alison	2,074
Boado-Ramirez, Asuncion	1,873	Dexter, Andrew	1,857
Bohnet, Seth	3,200	Dialla, Sheila	1,138

Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 1999

STUDENT LOAN REMISSIONS (continued)

Doyle, Marie	3,005	Gould, Carol	1,380
Drescher, Michael Sr	1,480	Grandjambe, Janet	2,853
Drinnan, Siubhan	2,181	Gravel, Michael	6,000
Dumas, Philip	2,200	Green, Joslin	1,324
Dumond, Camille	1,455	Green, Paul	2,362
Dumond, Michelle	1,972	Griffore, Tanya	1,516
Dumond, Sandra	2,308	Grundy, Paul	3,533
Dumont, Melanie	5,386	Guinan, Derran	4,730
Dunne, Terry	2,162	Gunn, Libby	3,779
Duong, Kim	1,738	Haener, Madelon	1,276
Duval-Evic, Lucy	2,357	Halifax, Dean	6,400
Dyce, Michael	1,453	Hamburg, Jeremy	1,923
Edgson, Melodie(Trytten)	3,099	Hamer, Coralee	1,008
Edwards, Gladis	914	Hamm, Nicole	2,558
Eetoolook, Mary	3,099	Harding, Peter	3,167
Eggenberger, Jennifer	1,600	Harding, Robert	3,100
Ekenale, Alma	3,120	Harney, Kami	818
Elief, Freda	5,038	Hartery, Keith	2,046
Elkin, Derek	2,952	Hartop, Jason	1,956
Ellis Cronin, Sarah	3,200	Hart, Robert	3,128
Emaghok, Georgina	1,722	Havioyak, Margaret	2,964
Erasmus, Che	3,205	Havioyak, Marjorie	2,837
Eskelson-Minault, Roslind	2,763	Hawick, Margaret	2,956
Etuangat, Mary	1,173	Hazenberg, Darren	1,000
Evans, Sylvie	2,669	Hazenberg, Melissa	3,434
Eveson, Ronald	3,200	Hendry, Eileen	3,132
Eyakfwo, Celine	3,468	Henrie, Bernadette	2,286
Falconer, Melody	2,730	Herback, Naomi	775
Fandrick, Amber	2,566	Hessian, Shannon	1,640
Fandrick, Nicole	816	Hessian, Sharon	988
Feria, Marites	3,019	Hewitt, Chris	1,511
Firth, Jason	2,000	Heyland, Julie	1,011
Fisher, Edith	1,766	Hickey, Jeannie	2,546
Flaherty, Elisapee	2,650	Hiebert, Terrence	975
Fletcher, J. Errol	2,423	Higgins, Eelee	4,149
Forbes, Jason	914	Hilliard, Sheila	4,812
Forbes, Tom	2,447	Holmes, Naomi	3,431
Forget, Gisele	3,332	Hopkins, Margo	2,886
Fournier, Renee	3,228	Howden, Laura	3,927
Fowler, Candace	2,005	Howie, Jason	1,796
Fowler, Sean	3,051	Hubert, Andrew	1,414
Fraser, Dora	2,003	Hubert, Casey	824
Frauts, Kristin	3,200	Humphreys, Jackie	865
Fredlund, David	6,400	Hunt, Christopher	2,988
Fuglsang, Graham	2,944	Hunt, Julia	1,600
Furtan, Jean	1,277	Inch-McCormick, Jennifer	2,235
Gagnier, Monique	2,972	Inkster, Gabe	3,200
Gallagher, Lisa	3,103	Irlbacher, Stephanie	2,772
Gamble, Samuel	1,406	Jacobson, Jeanne	2,747
Gard, Paul	1,022	Jacobson, Jenny	3,464
Garrels, Brendhan	2,090	Jagpal, Tina	3,480
Gaudet, Martin	585	Jardine, Scott	1,097
Gauthier, Laurie	2,955	Jaworenko, Rocky	3,562
Gill, Cherri	546	Jeffred, Valerie	896
Gill, Michael	1,796	Joamie, Rosie	6,029
Gillis, Mary	2,464	Johnson, Karen	2,928
Glawson, Aimee	3,200	Johnson, Stephen	2,200
Gonda, Judy	1,173	Johnston, Tracy	2,354
Gonzales, Roderick	997	Jones, Adrienne	3,115
Goodzeck, Jonathan	1,694	Jones, Barbara	3,223
Gordon, Aaron	7,947	Jones, Chamberlain	2,452
Gosse, Corinne	1,464	Jonkisz, Barbara	2,173
Goudie, Travis	2,058	Joss, Sadie	2,919

Goudreau, Mariette
Goudreau, Simone

849
1,508

Kaduck, Raymon
Kaeser, Christina

4,059
3,353

Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 1999

STUDENT LOAN REMISSIONS (continued)

Kalluk, Jeanie	10,875	Manickum, Harshendra	3,200
Kapicki, Brent	1,377	Manickum, Mahendra	1,694
Karoo, Tikkiq	2,735	Mantla, Alestine	2,939
Kashman, Joyce	1,710	Mantla, Theresa	3,829
Kaulbach, Craig	1,346	Marchiori, Dennis	2,579
Kay, Ruth	3,243	Marlowe, Evelyn	2,247
Kayotak, Yvonne	10,329	Martin, Andrew	2,750
Keenainak, Licia	2,238	Martin, Jordan	2,403
Kelleher, Sarah	3,304	Mason, Kevin	1,750
Kelly, Marie	4,431	Mathison, Mike	2,694
Kemeys-Jones, Shirley	2,164	Maw, Lester	3,329
Kenny, Angela	629	Mayo, Jane	947
Keogh, Christine	6,400	McCagg, Heather	3,189
Keppel, Richard	1,979	McCallum, Marilee	1,600
Kidston, Tanya	2,574	McCann, Shawn	1,906
King, Erin	2,390	McClelland, Tim	3,200
Kingdon, Paige	2,025	McCowan, David	2,849
Kokoszka, Donna	3,200	McCowan, Wayne	3,378
Kolothumkattil, Raghu	3,332	McCrackin, Melissa	640
Komaksiutiksak, Jerry	4,380	McDonald, James	2,959
Kovalench, Tracy	832	McGregor, Fiona	3,136
Krause, Arnold	1,589	McKay, Mark	3,200
Krause, Michelle	1,589	McKercher, Barbara	973
Kuniliusie, Maggie	2,214	McLeod, Lloyd William	1,580
Kupeuna, Rosie	3,288	Melnyk, Sandra	1,886
Lacroix, Julia	2,214	Menzies, Jennifer	3,612
LaFoy, Bradley	1,041	Menzies, Laurel	1,149
Lagore, David	3,021	Mercredi, Irene	1,305
Langlois, Colette	2,914	Michetti, Catherine	2,349
Latour, Colinda	3,140	Miller, Joseph	2,615
Lau-a, Grace	1,936	Miller, Shona	1,600
Lau-a, Revi	4,906	Mount, Pierre	1,894
Laurell, Ari	1,074	Moosenose, Angus	6,132
Laws, Ian	2,722	Muckpaloo, Iga	3,206
Leclerc, Marc	3,479	Mulders, Annemieke	6,673
Lee, Nahum	2,054	Mulgrew, Mavis (Atigikyoak)	1,115
Lee, Sandy	3,021	Munro, Larry	3,001
Lehmann, David	2,488	Naidu, Ashreena	7,890
Leishman, Jeffry	1,738	Nault, Jason	2,865
Lennie, Gloria	2,000	Neilsen, Stephen	771
Lenoir, Martha	2,518	Nendsa, Christopher	849
Lester, Ginger	1,764	Nielsen, Stephen	1,324
Lewis, Lawrence	4,046	Nind, Ben	2,706
Li, Mui Hui	2,115	Nitsiza, Marie	7,824
Lill, Enna	2,783	Nolsoe, David	829
Lindsay, Tonya	3,066	Norris, Bessie	2,500
Lines, Eileen	4,028	Northrop, Christie	3,865
Look, Randall	2,344	Northrop, Cynthia	2,390
Lyall, Jesse	4,260	Nowdlak, Lena	4,401
Lyall, Margaret	2,689	Oh, Gyusook	2,980
Lyons, Andrea	5,516	O'Hare, Kathleen	3,228
Lyta, Nala	3,112	Ohokannoak, Susie	4,329
MacDonald, Ian A.	1,082	Okrainec, Jason	3,148
MacKay, Angus	2,743	Oliktoak, Mollie	7,546
Mackie, Judy	2,755	Olsen, Richard	3,377
MacLeod, Mary	3,758	Olsen, Shari	4,079
MacNeil, Susan	2,722	Onalik, Janet	4,477
MacPherson, Craig	2,500	Ootoowak, Philippa	1,873
Magnusson, Rachel	964	O'Reilly, James	2,472
Maher, Patrick	2,451	O'Rourke, Rochelle	2,911
Machmer, Olassie	9,804	O'Rourke, Sharon	1,679
Magnusson, Rachel	3,829	Osted, Poul	3,164
Main, Jimmy	1,714	O'Toole, Colleen	1,146

Malmsten, Joseph
Mandeville, Wendy

2,350
3,255

Pace, Elizabeth
Palluq-Atagoyuk, Jeela

3,919
1,015

Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 1999

STUDENT LOAN REMISSIONS (continued)

Panipakoocho, Ely	3,120	Steinke, Troy	1,266
Pascal, Olive	3,882	Stelkic, Dragica	2,600
Paulette, Lesley	552	Stephen, Susan	656
Pelechaty, David	2,546	St. Jean, Janne	2,796
Peterson, Amanda	3,309	Stokes, Brenda	2,480
Peterson, Chad	3,766	Strader, Marika	1,882
Petrie, Gordon	1,590	Straker, Benji	1,600
Philip, Pauline	2,393	Tait, Christopher	767
Phillipot, Darha	1,837	Takolik, Sarah	4,255
Pollock, Michael	3,156	Tames, Gladys	2,600
Porter, Agnes	2,041	Tardiff, Doreen	836
Posynick, Zoe	2,103	Tautenhahn, Gary	1,832
Price, George	1,546	Taylor, Luke	2,840
Pruden, Gregory	2,791	Taylor, Travis	1,000
Pryzyk, Jonathan	3,200	Teal, Tiffany	2,600
Qamanirq, Audrey	6,205	Tessier, Joselyn	1,057
Qamaniq, Susan	3,993	Thompson, Terry	1,500
Qappik, Mary	1,980	Thai, Tuan	4,332
Qaqasiq, Pia	3,219	Thody, Lyall	1,529
Qaqqaq, Sarah	2,090	Thody, Pamela	2,280
Quassa, Joanna	3,727	Thrasher, Ida	7,500
Quiring, Annette	3,038	Tolley, Charles	1,799
Qulaut, Patricia	2,372	Tordoff, Rodney	2,582
Rabesca, Alice	2,796	Tricoteux, Andre	5,054
Ramsay, David	551	Trinh, Ngan	1,008
Rapley, Patricia	2,157	Tucktoo, Selena	2,727
Reddy, Michael	2,275	Tufts, Alexander	4,132
Rennie, John	3,038	Tulugarjuk, Susan	2,735
Ridgely, Melanie	3,574	Turner, David	3,997
Rieger, Chrystal	1,947	Turner, Yetta	3,100
Robertson, Dean	2,407	Turvey, Amanda	2,808
Robinson, Craig	3,427	Tutton, Wayne	2,521
Rogers, Lena	3,738	Tweed, Jennifer	3,082
Romie, Diane	7,956	Ullikatar, Tony	6,549
Rossignol, Kim	1,604	Ungalaq, Mary	2,197
Sallerina, Joanni	3,738	Uyarak, Louise	2,692
Samms, Adam	2,181	Vail, Roger	1,689
Sanguin, Kevin	2,016	Vanderaegen, Caralene	1,981
Saviuskis, Robert	1,730	Van Metre, Kimberly	2,140
Schauerte, Gary	2,821	Vanonen, Robert	3,090
Schultz, Dana	2,099	Varelas, Xaralabos	2,038
Scott, Kelsey	3,661	Varkonyi, Nini	1,008
Scott, Tania	1,566	Veerman, Chris	1,714
Sebastian, Carla	1,123	Versteeg, Lisa	1,343
Semple, Annie	1,413	Versteeg, Stephen	3,200
Sever, David	1,566	Villeneuve, Joyce	4,153
Shepherd, Lori	1,673	Waddell, Randy	2,433
Sherburne, Stephen	2,715	Walker, Valoree	3,645
Shirley, James	4,071	Wasylikiw, Tasha	1,923
Shott, Kevin	3,290	Wasylycia, Marianne	579
Simpson, Kim	1,156	Watier, Elizabeth	3,755
Simpson, Melanie	4,000	Webster, Allister	3,911
Slifka, Cara	2,340	West, Nicholas	849
Smith, Adam	3,200	Westcott, David	1,115
Smith, Clayton	2,873	Wheeler, Pamela	3,200
Smith, David Bruce	1,500	White, Jennifer	1,600
Smith, Ed	3,439	White, Thomas	3,464
Smith, Jana	1,865	Wick, Janis	1,845
Smith, Ronald	1,648	Williams, Bethan	2,751
Solowy, Loretta	1,929	Williams, Martha	783
Sorensen, Meeka	766	Willier, April	2,546
Speight, Beverly	2,735	Wilson, Debra	711
Speight, Gary	1,050	Winsor, Phil	4,800

Spence, Matthew
Stang, Joy

4,606
1,420

Wood, Stacey

1,258

Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 1999

STUDENT LOAN REMISSIONS (continued)

Woodburn, Thomas	2,099
Zoe-Chocolate, Mary	<u>3,099</u>
Total Loan Remissions over \$500	1,348,744
Miscellaneous Remissions under \$500.	<u>6,305</u>
Total Loan Remissions	<u>\$ 1,355,049</u>

REVERSAL OF PREVIOUS LOAN REMISSIONS

Edwards, Gladis	\$ (1,898)
Heath, Robert	(1,038)
Total	<u>\$ (2,936)</u>

STUDENT LOANS REMITTED ON DEBTS DUE TO
DEATH, BANKRUPTCY, OR NEGOTIATED SETTLEMENT
(may include interest)

Adams, Joshua	\$ 4,800
Batchelor, Grant	7,600
Bisaro, Michelle	22,921
Currie, Cory	3,562
Hammond, Crystal	12,351
Lappin, Dawn Marie	27,100
LeBlanc, Bernard	1,526
Maduke, John	15,211
McLeod, Laurier	13,273
Mihaylov, Ivan	17,406
Partington, Jocelyn	17,162
Rivalin, Clint	3,850
Scholtz, Margaret-Ann (Hooker)	4,128
Steed, Westly	7,687
Thompson, Darcy	5,276
Todd, Ian	<u>9,678</u>
Total	<u>\$ 173,531</u>

STUDENT LOANS REMITTED ON DEBTS PREVIOUSLY WRITTEN OFF DUE TO
DEATH, BANKRUPTCY, OR NEGOTIATED SETTLEMENT
(may include interest)

Akhiatak, Debra	\$ 7,581
Blondin, Georgina	12,500
Demaine, Shawn	4,800
Gustaw, Karl	22,080
Hamer, Wade	3,200
Hryniuk, Randy	4,800
MacLean, Andrew	2,850
Martel, James	2,784
Oldfield, Harold (Harvey)	5,200
Pitts, William Lee	3,420
Solowy, Kevin	6,400
Sorenson, Jason John	9,060
Steed, Tracy	<u>3,200</u>
Total	<u>\$ 87,875</u>

Schedule of Inventory Write-offs and Deletions over \$500

for the year ended March 31, 1999

Granular Material	\$ 941,403
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Schedule of Recoveries of Debts Previously Written Off

for the year ended March 31, 1999

Legislative Assembly

Fraser, Peter	\$ 5,816
	<u>5,816</u>

Finance

Aklavik Alcohol Action Committee	131
Arreak, David	13
Davidee, Simeonie	25
De Fabritiis, Guisepp	39
Nowdlak, Jeanne	48
	<u>256</u>

Municipal and Community Affairs

Angutiqjuaq, David	250
Beaulieu, Archie	400
Camsell, Ernie	135
Charlo, Charlie Estate of	1,250
Gardebois, Clarence	7
Gaudet, Wayne	50
Omatok, Mathilda	135
Parr, Nuna	286
Sanderson, Barry Bob	212
Taylor, Robert L.	20
Wettrade, Rosalie	250
Yakelya, Carl	289
	<u>3,284</u>

Public Works and Services

Appaqaq, Moses Jr.	175
Emikotailuk, Simeoni	641
Enterprise Esso	35
Evaglok, Colin	524
Ford, Norman Jr.	2,340
Fraser, Ellen	767
Gruben, Eileen	6
Kittosuk, Lucassie	2,071
Kipling, James	28
Komok, Paul	39
Kudluarik, Charlie	139
Kudluarok, Mary	21
Kudluarok, Thomassie	154
Kunnuk, Leonie	40
Novalinga, Zacharias	180
Parr, Jolly	120
Yakeleya, Carl	134
	<u>7,414</u>

Health and Social Services

Aklavik Alcohol Action	13,432
Beaulieu, Ernest	100
Bourke, Donald	29
Collinson, Edward	163
Desnoime, Richard	4
Duchesne, Maryanne	300
Firth, Christine	100
Harris, Alan J.	53
Hessdorfer, Irene	257
Kakfwi, Bonnie	100
Lancaster, Sherry	100
Langlois, Guy	100
MacDonald, Jay	100
Masuzumi, Joseph	15

Health and Social Services (continued)

Shanahan, Margaret	92
Thomas, Craig	50
Wedzin, Alfred	61
	<u>15,424</u>

Justice

Abel, Edward	100
Bertrand, Eric J.	2
Carmichael, Florence	399
Deneyoua, Dennis	47
Donovan, Kelly E.	92
Doyle, Pat	14
Duchesne, Maryanne	300
Hala, Michael	72
Hope, Thomas W.	30
Lafferty, Edna	166
Marsman, Barry E.	427
McNeely, Charles	100
Nitsiza, Frank J.	690
Norn, Louis H.	32
Punch, Frederick J.	483
Ranger, Pierre	80
Tallah Developments	100
Weston, Don	100
	<u>3,234</u>

Education, Culture and Employment

Abel, Tina	50
Alooloo, Sarah	300
Attagutalukutuk, Rebecca	29
Avaligak, John	259
Barry, Jennifer Lynn	532
Blake, Herbert	52
Daniels, Kevin	450
Deneyoua, Dennis J.	1,620
Dunford, Gary	4,200
Dyck, Carol Ann	1,250
Evans, Patricia	235
Francois, Stella	25
Fraser, Dawn Melissa	395
Goose, Beatrice	101
Hess, Joe	556
Keyootak, Jassie	67
Kilabuk, Noah	260
Kudluk, Liveena Susanna	1,144
Kunnuk, Leonie	1,219
Lafferty, Lori J.	2,136
Leblue, Bruce Edward	37
Loreen, Evelyn	94
Martin, Camilla	153
McDonald, Wayne	15
Michel, Diane G.	30
Moore, Rosalyn	101
Oshutsiaq, Aipilie	350
Owljoot, Tommy	250
Owljoot-Gibbons, Rachel	913
Palvialok, William	400
Peryouar, William	1,302
Piugattuk, Catherine	2,020
Qaunaq, Anna	1,567
Rodh, Amy	500

Morton, Wendy	50	T'Seleie, Bella	1,161
Sanderson, Barry	50	Tapardjuk, Louis Junior	350
Schab, Roy	268	Unka, Cheryl Lynn	553

Schedule of Overdue Travel Advances

as at March 31, 1999

Overdue travel advances represent travel advances which have not been accounted for by an expense claim within 10 working days of the return date given on the travel authorization.

Municipal and Community Affairs

McQueen, Scott	\$ 900
	<u>900</u>

Public Works and Services

Dewar, John	3,300
Gordon, Tommy	240
Naukatsik, Robert	150
	<u>3,690</u>

Justice

Kusugak, Sally	130
	<u>130</u>

Education, Culture and Employment

Lepine, Jason E.	300
Painchaud, Lionel	200
	<u>500</u>

Resources, Wildlife and Economic Development

Aliqatuqtuq, Jason Moses	536
Ekootak, Mark Karl	150
Hicks, Jack	600
Isiah, Mary	350
Kuliktana, Simon	130
	<u>1,766</u>

Total Overdue Travel Advances	\$ <u>6,986</u>
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Schedule of Lease Commitments

for the year ended March 31, 1999

(thousands of dollars)

		2000	2001	2002	2003	2004	2005-2018	Total
Yellowknife	Commercial	\$ 6,123	\$ 5,368	\$ 4,269	\$ 3,974	\$ 3,964	\$ 20,340	\$ 44,038
	Residential	301	279	279	279	279	1,409	2,826
		6,424	5,647	4,548	4,253	4,243	21,749	46,864
Fort Smith	Commercial	1,071	1,045	913	606	511	4,867	9,013
	Residential	-	-	-	-	-	-	-
		1,071	1,045	913	606	511	4,867	9,013
Inuvik	Commercial	921	728	665	531	477	2,915	6,237
	Residential	410	410	410	410	410	3,882	5,932
		1,331	1,138	1,075	941	887	6,797	12,169
Baffin	Commercial	574	505	227	129	48	276	1,759
	Residential	3,094	3,093	2,750	1,777	1,777	12,435	24,926
		3,668	3,598	2,977	1,906	1,825	12,711	26,685
Keewatin	Commercial	769	765	702	418	330	3,643	6,627
	Residential	3,183	3,151	3,040	2,894	2,774	16,390	31,432
		3,952	3,916	3,742	3,312	3,104	20,033	38,059
Kitikmeot	Commercial	931	924	870	870	870	1,947	6,412
	Residential	953	926	883	840	840	3,180	7,622
		1,884	1,850	1,753	1,710	1,710	5,127	14,034
		\$ 18,330	\$ 17,194	\$ 15,008	\$ 12,728	\$ 12,280	\$ 71,284	\$ 146,824

Schedule of Guarantees and Indemnities

for the year ended March 31, 1999
(thousands of dollars)

	1999	1998
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	\$ 87,000	\$ 88,400
Sinking fund debentures issued by the Northwest Territories Power Corporation		
a) maturing March 9, 2009	20,000	20,000
b) maturing June 6, 2011	15,000	15,000
c) maturing May 28, 2012	20,000	20,000
d) maturing May 12, 2014	20,000	20,000
e) maturing October 27, 2018	10,000	-
f) maturing February 27, 2026	20,000	20,000
Debenture series issued by the Northwest Territories Power Corporation		
a) maturing May 1, 2025	7,779	7,838
b) maturing October 1, 2025	7,797	7,856
c) maturing September 1, 2026	8,823	8,893
Guarantee of Operating Line of Credit - Sirius Diamonds Ltd.	7,000	-
	\$ 223,399	\$ 207,987

Schedule of Projects for Canada and Others - Expenditures Recovered

for the year ended March 31, 1999

Legislative Assembly

Electoral Boundaries	\$	115,108
Nunavut First Election		649,315
French Language Services		8,342

772,765**Executive****Executive Offices**

French Language Services		4,405
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Ministry of Aboriginal Affairs

Nunavut Land Claim Implementati		203,842
Gwich'in Land Claim Implementation		84,103
Employees on Secondment		346,874
Sahtu Land Claim Implementation		75,101
Inuvialuit Land Claim Implementation		100,854

810,774**Financial Management Board Secretariat**

PeopleSoft Polar Project		1,239,745
French Language Services		2,015
Nunavut / OIC Secondments		9,385,432

10,627,192**11,442,371****Finance**

Children's Health Survey		344,000
French Languages Services		6,000

350,000**Municipal and Community Affairs**

Nunavut Territory Incremental Costs		15,998,000
Nunavut Land Claim Implementati		1,152,656
Canadian Rural Partnership		115,500
Employees on Secondment		114,280
Recovery Sand & Gravel Royalties		37,023
Search and Rescue Education		90,750
French Languages Services		5,297
Gwich'in Land Claim Implementation		5,490
Sahtu Land Claim Implementation		4,934
Hall Beach Water Supply Improvements		1,071,997

18,595,927

Schedule of Projects for Canada and Others - Expenditures Recovered

for the year ended March 31, 1999

Public Works and Services

Accommodation Services, Building and Vehicle Maintenance, and Utilities for Aurora and Nunavut Arctic College	1,113,414
Divisional Education Councils	435,540
Employees on Secondment	57,355
French Languages Services	46,486
Inuvik regional Hospital	205,809
Baffin Regional Hospital	206,139
	2,064,743

Health and Social Services

The Brighter Futures Program	6,497,375
Pre-natal Nutrition Program	739,115
Northern Native Alcohol and Drug Addiction Program	518,738
Health Centres and Hospitals	226,000
Lands and Building Agreement	2,082
French Language Services	45,493
Training for Medical Interpreting	36,778
Keewatin Non-Insured Dental	1,002,115
	9,067,696

Justice

French Language Services	452,244
Statue Revision	146,929
TFN Implementation	241,050
Estates Clerk	73,700
CSG Implementation	30,000
Maintenance Enforcement	54,229
Lawyer for the NWT Housing Corporation	50,000
Sahtu Implementation	22,646
Law Foundation	25,000
Public Legal Education	9,795
Gwich'in Implementation	7,740
Law Society	20,000
Court Administration	60,000
Nunavut File Work	74,000
	1,267,333

Transportation

Community Aerodrome Radio Services	5,039,057
Coast Guard Facilities Maintenance Services	422,385
Road Maintenance	67,459
NavCan Occupancy Agreement	15,000
Small Boating Awareness Program	200,000
National Safety Code Funding Agreement	128,985
Right of Way Clean Up	25,000
Cambridge Bay Chipseal Project	100,800
French Language Services	15,341
Hay River Corridor	5,714
	6,019,741

Schedule of Projects for Canada and Others - Expenditures Recovered

for the year ended March 31, 1999

Education, Culture and Employment

Heritage Canada - French Funding	883,140
Nunavut Human Resource Development Strategy	7,005,889
Canada / NWT Co-operation Agreement	3,707,744
Alain St. Cyr	1,994,384
University and College Entrance Program	474,018
SAIP Program	32,500
Sahtu Agreement	24,613
Museum Exhibit Upgrading	88,354
Conservation Assistant	10,000
Archives Conservation Project	19,487
Archives Backlog	18,718
Collection Management	685
Gwich'in Agreement	3,894
WIN Program	34,149
Labour Market Development Program	1,932,102
Literacy	5,779
Archaeology	4,221
Inuit Employment Plan	25,552

16,265,229**Resources, Wildlife and Economic Development**

Employees on Secondment	220,829
Inuvialuit Land Claim Implementation	3,084,967
Nunavut Land Claim Implementati	473,537
Nunavut Wildlife Management Board Projects	294,203
West Kitikmeot Slave Study Projects	428,600
Sahtu Land Claim Implementation	230,438
Gwich'in Land Claim Implementation	127,380
AES Community Based Monitoring	78,000
Protected Areas - GIS	25,000
Bison Control Program	17,111
Waterfowl Banding Program	23,289
White fronted Goose Banding Program	17,195
Aboriginal Languages	7,500
Gwich'in Renewable Resources Board Grizzly Bear Project	4,000
French Language Services	5,838
Tundra Science Camp	3,500
Walker Bay Science Camp	18,400
WWF Davis Strait Polar Bear	5,000

5,064,787**\$ 70,910,592**