

PUBLIC ACCOUNTS 2015-2016

Section II

NON-CONSOLIDATED FINANCIAL STATEMENTS



PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2016

SECTION II
NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

HONOURABLE ROBERT C. MCLEOD
Minister of Finance

This page intentionally left blank.

Table of Contents

Page

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

Non-Consolidated Statement of Financial Position	5
Non-Consolidated Statement of Change in Net Debt	6
Non-Consolidated Statement of Operations and Accumulated Surplus	7
Non-Consolidated Statement of Cash Flow	8
Notes to Non-Consolidated Financial Statements	
Schedule A - Non-Consolidated Schedule of Revenues by Source	35
Schedule B - Non-Consolidated Schedule of Expenses	36
Schedule C - Non-Consolidated Schedule of Tangible Capital Assets	37

Supplementary Schedules (unaudited)

Schedule 1 - Non-Consolidated Schedule of Revenues by Department	38
Schedule 2 - Non-Consolidated Schedule of Expenses by Department	42
Schedule 3 - Non-Consolidated Schedule of Recoveries of Prior Years Expenses	45
Schedule 4 - Non-Consolidated Schedule of Summary of Capital Acquisitions	45
Schedule 5 - Non-Consolidated Schedule of Grants	46
Schedule 6 - Non-Consolidated Schedule of Contributions	48
Schedule 7 - Non-Consolidated Schedule of Special Warrants	54
Schedule 8 - Non-Consolidated Schedule of Inter-activity Transfers exceeding \$250,000	55
Schedule 9 - Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions	58
Schedule 10 - Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off	63
Schedule 11 - Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others	
- Expenditures Recovered	64

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

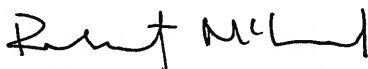
as at March 31, 2016

(thousands of dollars)

	2016 Actual \$	2015 Actual \$
Financial assets		
Portfolio investments (note 3)	30,343	28,053
Accounts receivable (note 4)	193,816	201,509
Due from the Government of Canada (note 10)	71,679	40,092
Inventories (note 5)	27,807	28,949
Loans receivable (note 6)	48,801	49,994
	372,446	348,597
Liabilities		
Bank overdraft (note 3)	10,322	6,714
Short-term loans (note 7)	244,803	234,859
Accounts payable and accrued liabilities (note 8)	250,776	234,926
Deferred revenue (note 9)	10,161	20,630
Due to the Government of Canada (note 10)	145,452	117,895
Environmental liabilities (note 11)	47,843	50,041
Capital lease obligations (note 12)	1,290	1,628
Long-term debt (note 13)	257,204	178,911
Pensions (note 14)	32,672	29,943
Other employee future benefits and compensated absences (note 15)	38,417	45,873
	1,038,940	921,420
Net Debt	(666,494)	(572,823)
Non-financial assets		
Tangible capital assets (schedule C)	2,192,195	1,991,185
Inventory held for use (note 5)	136	150
Prepaid expenses	5,738	3,384
	2,198,069	1,994,719
Accumulated surplus	1,531,575	1,421,896

Contractual obligations and contingencies (notes 18 and 19)

Approved:



Robert C. McLeod
Minister of Finance



Jamie Koe, CPA, CGA
Comptroller General

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories**Non-Consolidated Statement of Change in Net Debt (unaudited)**

for the year ended March 31, 2016(thousands of dollars)

	2016 Main Estimates (note 1b) \$	2016 Actual \$	2015 Actual \$
Net debt at beginning of year	(572,823)	(572,823)	(511,986)
Items affecting net financial resources:			
Annual surplus for the year	146,726	109,679	95,457
Increase in tangible capital assets, net book value (<i>schedule C</i>)	(119,324)	(201,010)	(156,439)
Decrease (increase) in inventory held for use	-	14	(7)
Decrease (increase) in prepaid expenses	-	(2,354)	152
Net debt at end of year	(545,421)	(666,494)	(572,823)

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Accumulated Surplus (unaudited)

for the year ended March 31, 2016

(thousands of dollars)

	2016 Main Estimates (note 1b) \$	2016 Actual \$	2015 Actual \$
Revenues			
Revenues by source (<i>schedule A</i>)	1,823,794	1,814,093	1,818,888
Recoveries of prior years expenses (<i>schedule 3</i>)	3,000	19,144	8,028
	1,826,794	1,833,237	1,826,916
Expenses (<i>schedule B</i>)			
Environment and economic development	151,658	174,342	202,605
Infrastructure	403,399	401,080	386,149
Education	310,547	312,784	310,095
Health, social services and housing	493,043	510,887	402,202
Justice	129,417	128,554	124,168
General government	170,893	175,422	287,246
Legislative Assembly and statutory offices	21,175	20,307	19,887
	1,680,132	1,723,376	1,732,352
Annual operating surplus	146,662	109,861	94,564
Petroleum Products Stabilization Fund Net surplus (loss) for the year (<i>note 16</i>)	64	(182)	893
Projects on behalf of the Government of Canada, Nunavut and Others (<i>schedule 11</i>)			
Expenses	(76,560)	(81,123)	(69,661)
Recoveries	76,560	81,123	69,661
Annual surplus	146,726	109,679	95,457
Accumulated surplus at beginning of year	1,421,896	1,421,896	1,326,439
Accumulated surplus at end of year	1,568,622	1,531,575	1,421,896

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flow (unaudited)

for the year ended March 31, (thousands of dollars)	2016 \$	2015 \$
Cash provided by (used in)		
Operating transactions		
Annual surplus for the year*	109,679	95,457
Items not affecting cash:		
Provision for bad debts and forgivable loans	87	1,433
Amortization of tangible capital assets	83,901	79,050 s
Adjustments to tangible capital assets	1,121	-
	194,788	175,940
Changes in non-cash assets and liabilities:		
Due to (from) Canada	(4,030)	5,125
Decrease (increase) in other financial assets	8,856	(96,266)
Increase (decrease) in other financial liabilities	(1,546)	65,055
Decrease (increase) in prepaid expenses	(2,354)	152
Decrease (increase) in inventories held for use	14	(7)
Decrease in inventories for resale	1,142	3,090
Cash provided by operating transactions	196,870	153,089
Investing transactions		
Designated cash and investments purchased	(16,466)	(7,107)
Designated cash and investments sold	14,174	5,186
Loans receivable receipts	5,664	8,575
Loans receivable advanced	(5,719)	(6,036)
Cash provided by (used for) investing transactions	(2,347)	618
Capital transactions		
Acquisition of tangible capital assets	(208,063)	(236,108)
Disposal of tangible capital assets (net)	770	618
Cash used for capital transactions	(207,293)	(235,490)
Financing transactions		
Short-term financing proceeds	9,944	89,950
Repayment of capital lease obligations	(338)	(337)
Repayment of long-term financing	(444)	(1,155)
Cash provided by financing activities	9,162	88,458
Increase in cash	203,685	242,165
Cash at beginning of year	(6,714)	(13,389)
Cash at end of year	(10,322)	(6,714)

*Total interest paid during the year \$8,858 (2015- \$8,237)

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(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 Government 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 reporting entity is defined in those statements. These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. 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.

The following related Territorial Crown Corporations, boards and agencies are included in these statements only to the extent of the Government's contributions to, or revenues from, them:

- Arctic Energy Alliance
- Aurora College
- Divisional Educational Councils and District Education Authorities
- Hospitals and Regional Health Boards
- Inuvialuit Water Board
- Northwest Territories Business Development and Investment Corporation
- Northwest Territories Heritage Fund
- Northwest Territories Housing Corporation
- Northwest Territories Human Rights Commission
- Northwest Territories Hydro Corporation
- Northwest Territories Sport and Recreation Council
- Northwest Territories Surface Rights Board
- Status of Women Council of the Northwest Territories
- Tlicho Communities Services Agency

(b) Main estimates

The main estimates are the appropriations approved by the Legislative Assembly. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

(a) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses 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.

The more significant management estimates relate to environmental liabilities, contingencies, revenue accruals, allowance for doubtful accounts for accounts receivable, valuation allowances for loans receivable, and amortization expense. Other estimates, such as the Canada Health Transfer, Canada Social Transfer payments, Corporate and Personal Income Tax revenues are based on estimates made by the Government of Canada's Department of Finance and are subject to adjustments in future years.

(b) Cash

Cash is comprised of bank account balances, net of outstanding cheques and short-term highly liquid investments that are readily convertible to cash with a maturity date of 90 days or less from the date of acquisition.

(c) Portfolio investments

Portfolio investments are long-term investments in organizations that do not form part of the government reporting entity and are accounted for by the cost or amortized cost method. Such investments are normally in shares and bonds of the investee. When there has been a loss in value of a portfolio investment that is other than a temporary decline, the investment is written down to recognize the loss and it is included as a component of investment income. Interest income is recorded on the accrual basis, dividend income is recognized as it is declared, and capital gains and losses are recognized when realized.

(d) Inventories

Inventories for resale consist mainly of bulk fuels and liquor products. Bulk fuels are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at the lower of cost and net realizable value. Inventories held for use are valued at the lower of cost, determined on a first in, first out basis and net replacement value. Impairments, when recognized, result in write-downs to net realizable value.

(e) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value. Valuation allowances, determined on an individual basis, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements and are adjusted annually to reflect the current circumstances by recording write downs or recoveries, as appropriate. Write downs are recognized when the assets have been deemed unrealizable and or uncollectable. Recoveries are recorded when loans previously written down are subsequently collected. Interest revenue is recorded on an accrual basis. Interest revenue is not accrued when the collectability of either principal or interest is not reasonably assured.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Non-financial assets

Tangible capital and other non-financial assets are accounted for as assets by the Government as they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Government unless they are sold.

(g) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50 and are intended to be used on an ongoing basis for delivering programs and services. Individual assets less than \$50 are expensed when purchased. Tangible capital assets are recorded at cost (including qualifying interest expense), or where actual cost is not available, estimated current replacement cost discounted back to the acquisition date. Costs include contracted services, materials and supplies, direct labour, attributable overhead costs, and directly attributable interest. Capitalization of interest ceases when no construction or development is taking place or when a tangible capital asset is ready for use in producing goods or services. Assets, when placed in service are amortized on a straight line basis over their estimated useful life as follows:

Asset category	Amortization period
Land	Not amortized
Roads and bridges	75 years or less
Airstrips and aprons	40 years or less
Buildings	40 years or less
Ferries	25 years or less
Fences	20 years or less
Signs	20 years or less
Aircrafts	20 - 40 years
Fuel distribution systems	15 - 40 years
Park improvements	10 - 40 years
Water/sewer works	15 - 25 years
Mainframe and software systems	5 - 10 years
Mobile and heavy equipment	7 - 15 years
Major equipment	5 - 15 years
Medical equipment	5 - 15 years
Leasehold improvements	Lesser of useful life or lease term plus renewal option

The estimate of the useful life of tangible capital assets is reviewed on a regular basis and revised where appropriate on a prospective basis. The remaining unamortized portion of a tangible capital asset may be extended beyond its original estimated useful life when the appropriateness of such a change can be clearly demonstrated.

Write-downs and write-offs of tangible capital assets are recognized whenever significant events and changes in circumstances and use suggest that the asset can no longer contribute to program or service delivery at the level previously anticipated. A write-down is recognized when a reduction in the value of the asset can be objectively measured. A write-off is recognized when the asset is destroyed, stolen, lost, or obsolete to the Government.

Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service. Capital lease agreements are recorded as a liability and a corresponding asset based on the present value of the minimum lease payments, excluding executory costs. The present value is based on the lower of the implicit rate or the Government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expenses. All intangibles, works of art, historical treasures and Commissioner or Territorial lands are not recorded.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Pensions and other employee future benefits and compensated absences

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Government's contributions are charged as an expense on a current year basis and represent the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan.

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 entitlement and uses various estimates. When actual experience varies from estimates, or when actuarial assumptions change, the adjustments are amortized on a straight line basis over the estimated average remaining service lives of the contributors. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of a previously unrecognized net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on variety of factors including place of hire, date employment commenced, and the reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides service, whereas parental and maternity leave are event driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits has been prepared using data provided by management and assumptions based on management's best estimates.

(i) Contractual obligations and contingencies

The nature of the Government's activities requires entry into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. Contractual obligations pertain to funding commitments for operating, commercial and residential leases, and capital projects. Contractual obligations are obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met.

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 and is quantifiable, an estimated liability is accrued. If the occurrence of the confirming future event is likely but the amount of the liability cannot be reasonably estimated, the contingency is disclosed. If the occurrence of the confirming future event is not determinable, the contingency is disclosed.

(j) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars using exchange rates at year-end. Foreign currency transactions are translated into Canadian dollars using the average exchange rate for the day, except for hedged foreign currency transactions which are translated at exchange rates established by the terms of the forward exchange contracts. All exchange gains and losses are included in net income for the year according to the activities to which they relate.

(k) Projects on behalf of third parties

The Government undertakes projects for the Government of Canada, the Government of Nunavut and others. Where possible the Government receives accountable advances and any unexpended balances remaining at year-end are recorded as current liabilities. Recoveries are accrued when expenses, as allowed under the project contract, exceed advances.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Grant from the Government of Canada

Under *Federal-Provincial Fiscal Arrangements Act* (Canada), the Grant from the Government of Canada is calculated as the Gross Expenditure Base, offset by eligible revenues, which are based on a three-year moving average, lagged two years, of representative revenue bases at national average tax rates. Population growth rates and growth in provincial/local government spending are variables used to determine the growth in the Gross Expenditure Base. The Grant is calculated once for each fiscal year and is not revised, with all payments flowing to the Government prior to the end of the fiscal year.

(m) Transfer payments

Government transfers are recognized as revenue in the period in which the events giving rise to the transfer occurred, as long as the transfer is authorized, eligibility criteria have been met, stipulations that give rise to a liability have been satisfied and a reasonable estimate of the amount can be made. Transfers received before these criteria are fully met are recorded as deferred revenue. Transfers received for tangible capital assets are recognized when the tangible capital asset is put into service.

(n) Taxes, resource and general revenues

Corporate and Personal Income tax revenue are recognized on an accrual basis, net of any tax concessions. Income tax is calculated net of tax deductions and credits allowed under the *Income Tax Act*. If an expense provides a financial benefit other than a relief of taxes, it is classified as a transfer made through the tax system. If an expense provides tax relief to a taxpayer and relates to revenue, this expense is considered a tax concession and is netted against tax revenues. Taxes, under the *Income Tax Act*, are collected by the Government of Canada on behalf of the Government under a tax collection agreement. The Government of Canada remits Personal Income taxes monthly throughout the year and Corporate Income tax monthly over a six month period beginning in February. Payments are based on Canada's Department of Finance's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax estimates, determined by the Government of Canada, combine actual assessments with an estimate that assumes that previous years' income tax allocations will be sustained and are subject to revisions in future years. Differences between current estimates and future actual amounts can be significant. Any such differences are recognized when the actual tax assessments are finalized.

Resource revenues are recognized on an accrual basis and include mineral, quarry, oil and gas, and water revenues as defined in the Northwest Territories Lands and Resources Devolution Agreement. Mineral and quarry revenues are collected under the authority of the *NWT Lands Act*, water revenues are collected under the authority of the *Water Act* and oil and gas revenues are collected under the authority of the *Petroleum Resources Act*. The Government is entitled to 50 percent of the resource revenues collected (which is referred to as the net fiscal benefit), up to a maximum amount based on a percentage of the Gross Expenditure Base under Territorial Formula Financing. The Government of Canada will deduct its share of the resource revenues collected by the Government (the remaining amount) from the Territorial Formula Financing Grant (*note 2(l)*) payable to the Government two years hence. The Government has also committed to sharing up to 25 percent of the net fiscal benefit with Aboriginal governments that are signatories to the Northwest Territories Lands and Resources Devolution Agreement as per the *Northwest Territories Intergovernmental Resource Revenue Sharing Act*.

Fuel, tobacco, payroll and property taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act*, the *Payroll Tax Act*, and the *Property Assessment and Taxation Act*, respectively. Fuel and tobacco tax revenues are recognized on an accrual basis, based on statements received from collectors. Payroll tax is recognized on an accrual basis, based on payroll tax revenues of the prior year. Property tax and school levies are assessed on a calendar year basis and are recognized in the fiscal year in which the billing occurs. Adjustments arising from reassessments are recorded in revenue in the year they are identified. All other revenues are recognized on an accrual basis.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) Expenses

Grants and contributions are recognized as long as the grant or contribution is authorized and eligibility criteria have been met. Grants and contributions include transfer payments paid through programs to individuals, and to provide major transfer funding for communities under community government funding arrangements. Payments to individuals include payments for children's benefits, income support or income supplement. Assistance is based on age, family status, income, and employment criteria. Other transfer payments are provided to conduct research, to establish new jobs through support for training and to promote educational, health and cultural activities. Also included are expenses of other consolidated entities and other miscellaneous payments. Under the authority of the *Northwest Territories Intergovernmental Resource Revenue Sharing Act*, a transfer to the Aboriginal parties who are signatories to the Northwest Territories Intergovernmental Resource Revenue Sharing Agreement will be made of 25 percent of the net fiscal benefit from resource revenues that is received by the Government (*note 2 (n)*). All other expenses are recognized on an accrual basis.

(p) Environmental liabilities

Environmental liabilities are the result of contaminated sites, defined as a site where as a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are satisfied: an environmental standard exists, contamination exceeds the environmental standard, the Government is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made. The liability reflects the Government's best estimate of the amount required to remediate the sites to the current minimum standard for its use prior to contamination.

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites, including costs such as those for future site assessments, development of remedial action plans, resources to perform remediation activities, land farms and monitoring. All costs associated with the remediation, monitoring and post-closing of the site are estimated and accrued. Where estimates are not readily available from third party analyses, an estimation methodology is used to record a liability when sufficient information is available. The methodology used is based on costs or estimates for sites of similar size and contamination when the Government is obligated, or is likely obligated, to incur such costs. If the likelihood of a future event that would confirm the Government's responsibility to incur these costs is either not determinable, or in the event it is not possible to determine if future economic benefits will be given up, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the consolidated financial statements and no liability is accrued. The environmental liabilities for contaminated sites are reassessed on an annual basis.

(q) Recoveries of prior years' expenses

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(r) Public-Private Partnerships

The Government may, as an alternative to traditional forms of procurement governed by the Government's Contract Regulations, enter into public private partnership (P3) agreements with the private sector to procure services and public infrastructure when: the total projected threshold for procuring those services, including capital, operating and service costs over the life of the agreement, exceeds \$50 million; there is appropriate risk sharing between the Government and the private sector partners; the agreement extends beyond the initial capital construction of the project, and; the arrangement results in a clear net benefit as opposed to being merely neutral in comparison with standard procurement processes. The operating and services costs are expensed as they are incurred and are clearly identified in the agreements.

The Government accounts for P3 projects in accordance with the substance of the underlying agreements. In circumstances where the Government is determined to bear the risks and rewards of an asset under construction, the asset and the corresponding liability are recognized over time as the construction progresses. In circumstances where the Government does not bear the risks and rewards of the asset until substantial completion the future associated agreement is disclosed.

The capital asset value is the total of progress payments made during construction and net present value of the future payments, discounted using the Government's estimated borrowing rate for long term debt at the time of signing the P3 agreement. Capital expenditures may occur throughout the project or at the capital in-service date. Service fees may occur throughout the project or when the project is operational; these fees will include both a service and operational component. All payments are adjusted to reflect performance standards as outlined in the specific agreement and penalties may be deducted for sub-standard performance.

A P3 agreement may encompass certain revenues, including those collected by the partner on behalf of the Government. In such instances the Government will report the gross revenue along with the asset, liability, and expenses as determined from the specific project.

(s) Future accounting changes

Financial instruments

The Public Sector Accounting Board (PSAB) issued PS 3450 Financial Instruments effective for fiscal years beginning on or after April 1, 2019. Items within the scope of the standard are assigned to one of two measurement categories: fair value, or cost or amortized cost. Fair value measurement will apply to derivatives and portfolio investments in equity instruments that are quoted in an active market. Also, when groups of financial assets and financial liabilities are managed on a fair value basis they may be reported on that basis. Other financial assets and financial liabilities will generally be measured at cost or amortized cost. Until an item is derecognized, gains and losses arising due to fair value remeasurement will be reported in the Statement of Remeasurement of Gains and Losses.

Other New Standards

The Government will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period.

PSAB issued new standards in March 2015 on Related Party Transactions (PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions) and four new standards related to Assets (PS 3210), Contingent Assets (PS 3320), Contractual Rights (PS 3380) and Restructuring Transactions (PS 3430) in June 2015. All these new standards have an effective date of April 1, 2017, except for PS 3430 that has an effective date of April 1, 2018.

The Government will analyze the impact of these new standards on its financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

3. CASH AND DESIGNATED ASSETS

(a) Investment pool

The Government has a line of credit provided by a chartered bank, secured by the Consolidated Revenue Fund of the Government. 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. Interest is only charged when there is a net overdraft balance of the Government and its investment pool participants. As at March 31, 2016 the investment pool had no net overdraft balance (2015 - nil).

The surplus cash (deficit) of the Government is pooled with the surplus cash of certain Territorial Crown Corporations, and other public agencies. This investment pool is invested in a diversified portfolio of high grade, short and long term income producing assets.

As of March 31, 2016, on a cash basis, the Government's share in the investment pool is a deficit of \$10,641 (2015 - \$5,669). When taking into account \$1,029 classified from in-trust and \$1,242 of outstanding items, the bank overdraft, on an accounting basis, becomes \$10,322 (2015 - 6,714).

The Government's cash deficit related to the investment pool carried interest at an average rate of 1.08% and \$50 was paid to it.

The average portfolio yield range for the year is 1.02% - 1.19% (2015 - 1.16 - 1.28%). In 2016, the Government earned interest on short-term investments of \$96 (2015 - \$42).

(b) Designated Assets

Designated assets are included in cash and portfolio investments.

Pursuant to the *Student Financial Assistance Act*, the assets of the Student Loan Fund are to be used to provide financial assistance to post-secondary students that meet certain eligibility criteria as prescribed in its regulations.

Pursuant to the *Waste Reduction and Recovery Act*, the assets of the Environment Fund are to be used for specified purposes as follows:

- (a) the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste;
- (b) education programs related to the reduction or recovery of waste;
- (c) research and development activities related to the reduction or recovery of waste;
- (d) the appropriate disposal of a designated or prohibited material as waste;
- (e) expenses associated with the work of the advisory committee; or
- (f) other costs associated with programs, initiatives or activities in respect of the reduction or recovery of waste.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

3. CASH AND DESIGNATED ASSETS (continued)

(b) Designated Assets (continued)

Portfolio investments, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplemental Retiring Allowance Pension Plan (*note 14*). Supplementary Retiring Allowance Regulations restrict the investments to those permitted under the *Pension Benefits Standards Act*.

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

	2016 %	2015 %
Canadian stocks	21.15	18.42
Cash and other assets	1.12	5.59
Fixed income mutual funds	39.14	26.31
Federal bonds	11.38	17.08
Foreign stocks	<u>27.21</u>	<u>32.60</u>
	<u>100.00</u>	<u>100.00</u>

The Government has the following assets which are designated for specific purposes under legislation and regulations as follows:

	2016 \$	2015 \$
Student Loan Fund:		
Authorized limit for loans receivable	45,000	45,000
Less: Loans receivable balance	(41,953)	(40,632)
Funds designated for new loans	<u>3,047</u>	<u>4,368</u>

Environment Fund:

Beverage Container Program net assets	<u>2,097</u>	<u>2,526</u>
---------------------------------------	--------------	--------------

Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance Pension Plan:

Marketable securities (market value \$31,767; 2015 - \$31,842)	30,004	26,484
Money Market (market value approximates cost)	-	1,267
Cash and other assets (market value approximates cost)	339	302
	<u>30,343</u>	<u>28,053</u>
	<u>35,487</u>	<u>34,947</u>

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

4. ACCOUNTS RECEIVABLE

	Accounts Receivable \$	Allowance for Doubtful Accounts \$	Net 2016 \$	Net 2015 \$
General	112,332	(10,760)	101,572	112,546
Government of Nunavut	4,742	-	4,742	5,842
Revolving fund sales	11,694	(79)	11,615	12,454
	128,768	(10,839)	117,929	130,842
Receivables from related parties:				
Divisional Education Councils and District Education Authorities	5,202	-	5,202	7,213
Health and Social Services Authorities	64,007	-	64,007	56,882
Northwest Territories Business Development and Investment Corporation	153	-	153	153
Northwest Territories Housing Corporation	4,028	-	4,028	3,087
Tlicho Community Services Agency	1,094	-	1,094	829
Workers' Safety Compensation Commission (Northwest Territories and Nunavut)	23	-	23	75
Northwest Territories Hydro Corporation	29	-	29	59
Aurora College	1,160	-	1,160	2,328
Inuvialuit Water Board	117	-	117	41
Arctic Energy Alliance	74	-	74	-
	75,887	-	75,887	70,667
	204,655	(10,839)	193,816	201,509

During the year, no accounts receivable (2015 - \$ nil) were written off and \$366 (2015 - \$115) forgiven.

5. INVENTORIES

		2016 \$	2015 \$
Inventories for resale:			
	Bulk fuels	24,280	26,454
	Liquor products	3,527	2,495
		27,807	28,949
Inventories held for use:			
	Public stores	136	150
		27,943	29,099

Bulk fuel inventory write-down for 2016 is \$140 (2015 - \$90).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

6. LOANS RECEIVABLE

	2016 \$	2015 \$
Working capital advances to the Northwest Territories Business Development and Investment 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 each month.	25,116	26,274
Student Loan Fund loans due in installments to 2030, bearing fixed interest between 1.25% and 11.75%, unsecured.	41,953	40,632
Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10. Interest is calculated monthly based upon the Government's current borrowing rate.	979	1,086
	68,048	67,992
Valuation allowance - Student Loan Fund	(19,247)	(17,998)
	48,801	49,994

During the year, \$924 in student loans (2015 - \$1,437) was remised with proper authority.

Interest earned on loans receivable during the year is \$521 (2015 - \$679).

7. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its banks. Short term loans of \$244,803 (2015 - \$234,859) incurred interest at the weighted average year-end rate of 0.85% (2015 year end rate - 0.78%). Interest paid in 2016 was \$1,204 (2015 - \$1,348).

The short-term borrowing limit under the *Borrowing Authorization Act* as at March 31, 2016 is \$300,000.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2016 \$	2015 \$
Trade	180,992	178,615
Government of Nunavut	15	9
Employee and payroll-related liabilities	54,814	41,959
Other liabilities	5,938	5,418
	241,759	226,001
Payables to related parties:		
Arctic Energy Alliance	-	107
Aurora College	146	104
Divisional Education Councils and District Education Authorities	352	409
Health and Social Services Authorities	5,885	7,111
Northwest Territories Business Development and Investment Corporation	10	24
Status of Women Council of the Northwest Territories	15	75
Northwest Territories Housing Corporation	19	158
Northwest Territories Hydro Corporation	1,154	805
Tlicho Community Services Agency	68	72
Northwest Territories Human Rights Commission	3	6
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	1,365	54
	9,017	8,925
	250,776	234,926

9. DEFERRED REVENUE

	2016 \$	2015 \$
Government of Canada		
Ministry of Finance	4,082	4,253
Building Canada Plan	513	9,461
Transport Canada	350	-
Wood Buffalo National Park	-	15
NPR Limited Partnership	2,070	2,285
Canada Health Infoway	-	1,732
Mining Recorders	1,350	1,580
Other	1,796	1,304
	10,161	20,630

Deferred revenue consists mainly of funds received from the Government of Canada for corporate income tax for the current year.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

10. DUE TO (FROM) THE GOVERNMENT OF CANADA

	2016 \$	2015 \$
Other receivables:		
Projects on behalf of the Government of Canada	(15,605)	(11,190)
Miscellaneous receivables	(56,074)	(28,902)
	(71,679)	(40,092)
Other payables:		
Advances for projects on behalf of the Government of Canada	18,923	17,421
Excess income tax advanced	74,002	54,890
Miscellaneous payables	52,527	45,584
	145,452	117,895
	73,773	77,803

The amounts due to the Government of Canada are non-interest bearing. The excess income tax advanced is repayable over the following years:

	\$
2017	12,309
2018	34,957
2019	26,459
2020	277
	74,002

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

11. ENVIRONMENTAL LIABILITIES

The Government recognizes that there are costs related to the remediation of environmentally contaminated sites for which the Government is responsible. The Government has identified 191 (2015 - 186) sites as potentially requiring environmental remediation at March 31, 2016. Where remediation costs have been estimated and a liability has been recorded the methodology used to estimate the liability was either based on third party analyses or extrapolated from costs previously incurred to remediate, monitor, or manage sites of similar size and contamination.

Type of Site	2015 Liability	Remediation Costs	New Sites in 2016	Increase (decrease) in estimate	2016 Liability	Number of Sites
	\$	\$	\$	\$	\$	
Abandoned mines ⁽¹⁾	13,368	(134)	-	544	13,778	7
Landfills ⁽²⁾	13,413	(209)	-	(2,059)	11,145	40
Abandoned infrastructure and schools ⁽³⁾	12,148	(1,199)	700	501	12,150	69
Airports, airport strips or reserves ⁽⁴⁾	2,056	(447)	-	265	1,874	24
Sewage lagoons ⁽⁵⁾	2,841	-	-	(57)	2,784	28
Fuel tanks and resupply lines ⁽³⁾	2,783	(164)	150	(44)	2,725	15
Abandoned lots and maintenance facilities ⁽³⁾	3,432	(45)	-	-	3,387	8
Total environmental liabilities	50,041	(2,198)	850	(850)	47,843	191

Possible types of contamination identified under each type of site include the following:

(1) metals, hydrocarbons, asbestos, wood/metal debris, waste rock, old mine buildings, lead paint;

(2) hydrocarbons, glycol, metals;

(3) hydrocarbons, petroleum products;

(4) hydrocarbons, vehicle lubricants, asbestos, glycol;

(5) metals, e.coli, total coliforms.

One of the sites, Giant Mine, has been formally designated as contaminated under the *Environmental Protection Act* (NWT). In 2005, the Government recorded a liability for its share of the above ground remediation. The remaining balance of the Government's share of the Giant Mine remediation liability at March 31, 2016 is \$2,851 (2015 - \$2,994). There are 6 other abandoned non-operating mine sites that the Government will be remediating in conjunction with Canada based on cost allocations similar to that of Giant Mine. There are 28 sewage lagoons and 40 landfills sites that are outside incorporated communities and being remediated or monitored as appropriate.

There were 2 (2015 - 0) sites closed during the fiscal year as they were either remediated or no longer meet all the criteria required to record a liability for contaminated sites.

Included in the 191 sites, the Government has identified 74 sites where no liability has been recognized. The contamination is not likely to affect public health and safety, cause damage, or otherwise impair the quality of the surrounding environment and there is likely no need for action unless new information becomes available indicating greater concerns, in which case, the site will be re-examined. These sites will continue to be monitored as part of the Government's ongoing environmental protection program.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

12. CAPITAL LEASE OBLIGATIONS

	2016 \$	2015 \$
Buildings	1,290	1,563
Equipment	-	65
	1,290	1,628

Interest expense related to capital lease obligations for the year is \$115 (2015 - \$142), at an implicit average interest rate of 7.9% (2015 - 7.9%). Capital lease obligations (expiring between 2017 and 2061) are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2016.

		\$
	2017	382
	2018	382
	2019	382
	2020	350
Total minimum lease payments		1,496
Less: imputed interest 7.9%		206
Present value of minimum lease payments		1,290

13. LONG-TERM DEBT

	2016 \$	2015 \$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2015 - \$7), maturing June 2024, bearing interest at 3.30% (2015 - 3.30%), secured with real property.	666	735
Real return senior bonds with accrued inflation adjustment, maturing June 1, 2046, redeemable at the option of the issuer, bearing interest at 3.17% (2015- 3.17%), payable semi-annually, unsecured.	177,801	178,176
Loan due to builder (Stanton Hospital), repayable in monthly installments of \$794 starting at the expected in service date November 2018 until November 2048, bearing interest at 5.23% (imputed), unsecured.	13,730	-
Loan due to builder (Mackenzie Valley Fibre Link), repayable in monthly installments of \$620 starting at the expected in service date June 2017 until June 2037, bearing interest at 4.74% (imputed), unsecured.	65,007	-
	257,204	178,911

Long-term debt principal repayments due in each fiscal year for the next five years:

	\$
2017	3,084
2018	10,728
2019	20,358
2020	15,606
2021	11,650
Beyond 2021	195,778
	257,204

Interest expense on long-term debt, included in operations and maintenance expenses, is \$8,112 (2015 - \$7,270).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

14. PENSIONS

(a) Plans description

The Government administers the following pension plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges. The Government is liable for all benefits. Benefits provided under all four plans are based on years of service and pensionable earnings.

Plan recipient	Name of plan	Funded status
MLAs	Legislative Assembly Retiring Allowance Plan (MLAs Regular)	Funded
MLAs	Legislative Assembly Supplemental Retiring Allowance Plan (MLAs Supplemental)	Non Funded
Judges	Judges Registered Plan (Judges Regular)	Funded
Judges	Judges Supplemental Pension Plan (Judges Supplemental)	Non Funded

The Regular Plans for both the MLAs and Judges are contributory defined benefit registered pension plans and are pre-funded. The funds related to these plans are administered by independent trust companies.

The Supplemental plans for both the MLAs and Judges are non-contributory defined benefit pension plans and are unfunded; however, the Government has designated assets for the purposes of meeting the obligations of the MLA Supplemental plan (*note 4 (b)*)

The average age of the 19 active members of the MLAs plans is 49. The basic formula of the MLAs plans is 2 percent per year of pensionable service multiplied by the average of the best four consecutive years of earnings. Plan assets consist of Canadian and foreign equities, and Canadian fixed income securities and bonds.

The average age of the 4 active members of the Judges' plans is 59. The basic benefit formula of the Judges' plans is 2 percent per year of pensionable service multiplied by the average of the best six consecutive years of earnings, reducing at age 65 by an amount equal to 0.7% of the average Year's Maximum Pensionable Earnings (YMPE) (as defined in the Canada Pension Plan) determined over 3 years at the time of retirement. Plan assets consist of a diversified portfolio of Canadian and foreign equities and bonds.

All plans provide death benefits to spouses and eligible dependants. All plans are indexed.

The remaining government employees participate in Canada's Public Service Pension Plan (PSPP). The PSPP provides benefits based on the number of years of pensionable service to a maximum of 35 years. Benefits are determined by a formula set out in the legislation; they are not based on the financial status of the pension plan. The basic benefit formula is 2 percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings.

The public service pension plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For existing members, the normal retirement age remains age 60. Furthermore, contribution rates for current service for all members of the public service will increase gradually to an employer: employee cost sharing ratio of 50:50 by 2017. The employer contribution rate effective at the end of the year is 1.15 times (2015 – 1.28) the employees' contributions for employees who started prior to January 2013 and 1.1 times (2015 – 1.28) the employees' contributions for all other employees.

Other benefits include survivor pensions, minimum benefits in the event of death, unreduced early retirement pensions, and disability pensions.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

14. PENSIONS (continued)

(b) Pension liability

	Regular Funded \$	2016 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	25,249	34,419	59,668
Pension fund assets - market related value	(26,732)	-	(26,732)
Unamortized actuarial gains (losses)	1,108	(1,372)	(264)
Pension liability (asset)	(375)	33,047	32,672

	Regular Funded \$	2015 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	26,582	32,860	59,442
Pension fund assets - market related value	(28,104)	-	(28,104)
Unamortized actuarial losses	543	(1,938)	(1,395)
Pension liability (asset)	(979)	30,922	29,943

Included in the pension asset of \$375 (2015 - \$979) is a deficit for accounting purposes of the Judge's plan in the amount of \$1,249 (2015 - \$806).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

14. PENSIONS (continued)

(c) Change in pension liability (asset)

	Regular Funded \$	2016 Supplemental Unfunded \$	Total \$
Opening balance	(979)	30,922	29,943
Change to pension liability (asset) from cash items:			
Contributions from plan members	(252)	-	(252)
Contributions from Government	(84)	-	(84)
Benefit payment to plan members	(3,607)	(1,294)	(4,901)
Drawdown from plan assets	3,607	-	3,607
Net change to pension liability (asset) from cash items	(336)	(1,294)	(1,630)
Change to pension liability (asset) from accrual items:			
Current period benefit cost	1,041	1,257	2,298
Amortization of actuarial losses	(64)	566	502
Interest on average accrued benefit obligation	1,234	1,596	2,830
Expected return on average plan assets	(1,271)	-	(1,271)
Net change to pension liability (asset) from accrual items	940	3,419	4,359
Ending balance	(375)	33,047	32,672

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

14. PENSIONS (continued)

(c) Change in pension liability (asset) (continued)

	Regular Funded \$	2015 Supplemental Unfunded \$	Total \$
Opening balance	(2,400)	29,054	26,654
Change to pension liability (asset) from cash items:			
Contributions from plan members	(270)	-	(270)
Contributions from Government	(77)	-	(77)
Benefit payment to plan members	(1,055)	(1,248)	(2,303)
Drawdown from plan assets	1,055	-	1,055
Net change to pension liability (asset) from cash items	(347)	(1,248)	(1,595)
Change to pension liability(asset) from accrual items:			
Current period benefit cost	995	1,203	2,198
Amortization of actuarial (gains) losses	773	388	1,161
Interest on average accrued benefit obligation	1,237	1,525	2,762
Expected return on plan assets	(1,237)	-	(1,237)
Net change to pension liability (assets) from accrual items	1,768	3,116	4,884
Ending balance	(979)	30,922	29,943

(d) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial net (gains)/losses and interest on average accrued benefit obligation net of the expected return on average plan assets and contributions from plan members. The total pension expense is \$4,107 (2015 - \$4,614). The interest cost on the accrued benefit obligation is determined by applying the discount rate determined at the beginning of the period to the average value of the accrued benefit obligation for the period. The expected return on plan assets is determined by applying the assumed rate of return on plan assets to the average market-related value of assets for the period. The difference between the expected and the actual return on plan assets is a gain of \$2,057 (2015 - \$4,649).

In addition to the above, the Government contributed \$33,666 (2015 - \$32,792) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$24,612 (2015 - \$21,434).

(e) Changes to pension plans in the year

There have been no plan amendments, plan settlements and curtailments or temporary deviations from the plan in 2016 (no changes in 2015).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

14. PENSIONS (continued)

(f) Valuation methods and assumptions used in valuing pension liability

Valuation date

The actuarial valuation for the Legislative Assembly was completed as of April 1, 2012 and the results were extrapolated to January 31, 2016. The effective date of the next actuarial valuation is April 1, 2016. The actuarial valuation for the Judge's plan was completed as of April 1, 2013 and the results were extrapolated to March 31, 2016. The effective date of the next actuarial valuation is April 1, 2016.

Liability valuation method

The actuarial valuations were performed using the projected accrued benefit method. The valuations are 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.

Asset valuation method

The asset valuation method, for the MLA's plans is equal to a smoothed market value which spreads the difference between the actual and expected investment income over a four year period and is then adjusted for payments due to, and payable from, the pension plan. The fair market value of the MLA's regular plan is \$22,524 (2015 - \$25,775). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$5,637 (2015 - \$5,530).

Actuarial gains and losses

Actuarial gains and losses occur when actual experience varies from estimates or when actuarial assumptions change. The adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors. The estimated average remaining service lives of the contributors is 3 years (2015 - 4 years) for the MLA's plans and 2 years (2015 - 3 years) for the Judges' plans.

Actuarial assumptions

	Judges' plans	MLAs' plans
Expected rate of return on plan assets	4.8%	4.8%
Rate of compensation increase	2.3%	2.3%
Annual inflation rate	2.3%	2.3%
Annual interest rate	4.8%	4.8%

Retirement assumptions

- Members of Legislative Assembly may retire at the earliest of age 60, thirty years of service or when age plus service equals 80.
- Judges may retire at the earlier of age 60 or when age plus service equals 80.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

15. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

In addition to pension benefits, the Government provides severance (resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefit plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation.

Severance benefits are paid to the Government's employees based on the type of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee is hired, the rate of pay, the number of years of continuous employment, age and if the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2016. The effective date of the next actuarial valuation is March 31, 2017. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2016. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Government.

	Severance and Removal	Compensated Absences	2016	2015
	\$	\$	\$	\$
Changes in Obligation				
Accrued benefit obligations, beginning of year	30,174	5,913	36,087	36,233
Benefits earned	2,474	3,482	5,956	5,827
Interest	740	154	894	893
Benefits paid	(3,893)	(2,287)	(6,180)	(6,866)
Actuarial gains	(4,153)	(779)	(4,932)	-
Accrued benefit obligations, end of year	25,342	6,483	31,825	36,087
Unamortized net actuarial gain	4,153	779	4,932	-
Net future obligation	29,495	7,262	36,757	36,087
Other employee future benefits	1,131	-	1,131	9,204
Other compensated absences	-	529	529	582
Total employee future benefits and compensated absences	30,626	7,791	38,417	45,873

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

15. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES (continued)

	Severance and Removal	Compensated Absences	2016	2015
	\$	\$	\$	\$
Benefits Expense				
Benefits earned	2,474	3,482	5,956	5,827
Implicit Interest	740	154	894	893
	3,214	3,636	6,850	6,720

The discount rate used to determine the accrued benefit obligation is an average of 3.2%. The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2017	5,996	1,477	7,473
2018	4,648	1,039	5,687
2019	3,499	846	4,345
2020	2,790	710	3,500
2021	2,381	626	3,007
	19,314	4,698	24,012

16. PETROLEUM PRODUCTS STABILIZATION FUND

The Petroleum Products Stabilization Fund is included in the accumulated surplus. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The annual net profit or loss of the Petroleum Products Revolving Fund is charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$1,000.

	2016 \$	2015 \$
Surplus (deficit) at beginning of the year	791	(102)
Add: Petroleum Products Stabilization Fund		
Net income (loss) for the year	(182)	893
Surplus at end of the year	609	791

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

17. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets 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.

	2016 \$	2015 \$
Correctional Institutions	418	429
Government of New Brunswick - Deh Cho Bridge	713	760
Natural Resources	236	238
Others	20	6
Public Trustee	5,605	6,134
Securities - land use permits, water licences and oil and gas deposits	5,495	3,730
Supreme and Territorial Courts	1,224	1,019
	13,711	12,316

In addition to the above trust assets under administration, the Government holds cash and bank guarantees in the form of letters of credit and surety bonds in the amount of \$499,844. The majority of these guarantees are held against water licenses issued to regulate the use of water and the deposit of waste.

18. CONTRACTUAL OBLIGATIONS

The Government has entered into agreements for, or is contractually committed for the following expenses that will be incurred subsequent to March 31, 2016:

	Expiry Date	2017 \$	2018- 2048 \$	Total \$
Operational commitments*	2048	92,845	132,017	224,862
RCMP policing agreement	2032	44,122	615,571	659,693
Commercial leases	2028	17,282	71,766	89,048
Equipment leases	2020	621	758	1,379
Tangible capital asset projects in progress at year end	2020	93,563	14,936	108,499
		248,433	835,048	1,083,481

*Included in the operational commitments above is a contract for \$62,000. Subsequent to year end the contract was re-negotiated and the new commitment is \$4,419.

The Government has 1 (2015 - 1) cost recovery service agreement with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses for and costs recovered from these projects are estimated at \$23 for the fiscal year ended 2016 (2015 - \$1,067). The Government has 2 agreements with the Government of Nunavut (GNU) for the delivery and chargeback of health services for eligible Nunavut residents. The 2 agreements with the GNU have no firm cost recovery amounts or end dates.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

18. CONTRACTUAL OBLIGATIONS (continued)

In addition to the contractual commitments above the Government has the following commitments related to P3s.

The Government entered into an agreement with Northern Lights General Partnership (NL) on October 30, 2014 to design, build, operate and maintain 1,154 km of high-speed fiber optic telecommunications cable from McGill Lake to Inuvik. Construction is expected to be completed in May 2017 with service commencement anticipated for June 2017 with NL operating and maintaining the system until 2037. The total cost of construction is \$90,900, of which \$24,393 remains to be completed. The total of \$90,900 it is due over a twenty year term (*see note 14*) with no payment required until the in-service date. Upon completion operations and maintenance costs of \$3,190 per year will total \$63,810 for the duration of the contract.

The Government entered into an agreement with Boreal Health Partnership (BHP) on September 22, 2015 to design, build, operate and maintain the Government's new Territorial hospital. Construction is to be completed in November 2018 with BHP operating and maintaining the new facility until 2048. Remaining construction commitments related to the new facility are \$257,475. Of this, \$131,789 is due during the expected remaining 32 months of the construction period and the remaining \$125,686 is payable over a thirty year term starting at the in-service date (*see note 14*). Upon completion operations and maintenance costs of \$7,203 per year will total \$216,090 for the duration of the contract.

19. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

	2016 \$
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation	
maturing October 27, 2018	10,000
maturing February 27, 2026	8,700
Debenture series issued by the Northwest Territories Power Corporation	
maturing December 18, 2032	11,333
maturing September 13, 2040	46,545
maturing May 1, 2025	5,002
maturing July 11, 2025	15,000
maturing October 1, 2025	5,085
maturing September 1, 2026	5,883
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
maturing November 25, 2052	25,000
Loans payable by the Northwest Territories Housing Corporation to	
Canada Mortgage and Housing Corporation	7,004
Guaranteed residential housing loans of the Northwest Territories Housing Corporation	3,260
Total Guarantees	192,812

The Government has also provided a guarantee to the Canadian Blood Services and Canadian Blood Services Captive Insurance Company Ltd. to cover a share of potential claims made by users of the national blood supply. The Government's share is limited to the ratio of the Northwest Territories' population to the Canadian population.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

19. CONTINGENCIES (continued)

(b) Claims and litigation

There are a number of claims and pending and threatened litigation cases outstanding against the Government. In certain of these cases, pursuant to agreements negotiated prior to the division of the territories, the Governments of the Northwest Territories and Nunavut will jointly defend the suits. The cost of defending these actions and any damages that may eventually be awarded will be shared by the two Governments 55.66% and 44.34%, respectively. The Government has recorded an allowance for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. At year-end the Government estimated the total claimed amount for any claims and litigation for which the outcome is not determinable at \$8,229. No provision for such claims has been made in these financial statements as it is not determinable that any future event will confirm that a liability has been incurred as at March 31.

20. 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 provided grants and contributions to the following related parties.

	2016 \$	2015 \$
Arctic Energy Alliance	3,753	2,484
Aurora College	35,723	35,513
Inuvialuit Water Board	913	900
Divisional Education Councils and District Education Authorities	171,136	138,297
Health and Social Services Authorities	268,392	291,072
Northwest Territories Power Corporation	26,665	28,492
Northwest Territories Energy Corporation	-	1,260
Northwest Territories Business Development and Investment Corporation	3,789	3,707
Northwest Territories Heritage Fund	4,772	250
Northwest Territories Housing Corporation	86,132	89,153
Northwest Territories Human Rights Commission	221	306
Northwest Territories Surface Rights Board	289	-
Northwest Territories Sport and Recreation Council	650	650
Status of Women Council of the Northwest Territories	452	553
	602,887	592,637

The Government funds communities, boards and agencies and other organizations offering services to the public. These organizations operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of related boards and agencies. An estimate of the potential liability, if any, 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 includes personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2016

(All figures in thousands of dollars)

21. OVEREXPENDITURE

During the year 1 department (2015 - 2) exceeded their operations vote by \$2,959 (2015 - \$3,505) and 1 department (2015 -0) exceeded their capital vote by \$68,916 (2015- \$0) .

Overexpenditure of a vote contravenes subsection 71 of the *Financial Administration Act* which states that "No person shall incur an expenditure that causes the amount of the appropriation set out in the Estimates for a department to be exceeded".

The voted items that were over expended in the current year is as follows:

Department of Transportation (operations)	\$2,959
Department of Finance (capital)	\$68,916

These overexpenditures have been deemed a supplementary appropriation in accordance with section 77 of the *Financial Administration Act* S.N.W.T 2015 which states that "Where the charging of expenditures to an appropriation would cause the appropriation to be exceeded, the Comptroller General may, at the end of a fiscal year, record the amount by which the liability exceeds the appropriation as a deemed appropriation for that fiscal year".

22. SUBSEQUENT EVENTS

Building Canada Plan

On June 13, 2016, Canada signed an eight year, \$72 million, agreement with the Department of Transportation for the new Building Canada Fund. This agreement will allow the Government to rehabilitate selected portions of existing highways and roads, improve safety, and improve access to and from remote communities.

Health Board Consolidation

On April 1, 2016, new legislation came into effect giving the Minister of Health and Social Services the authority to create a Territorial Health and Social Services Authority (NTHSSA). The Minister of HSS announced that the effective date for the NTHSSA to commence operations was August 1, 2016. When the NTHSSA was created, six of the eight current Health and Social Authorities (HSSAs) became part of the NTHSSA and would no longer be separate legal entities. Hay River Health and Social Services Authority (HRHSSA) and Tlicho Community Services Agency (TCSA) remain outside the NTHSSA; however, the legislation does include provisions to bring the HRHSSA into the NTHSSA at a later date. The NTHSSA serves as a single integrated delivery system for Northwest Territories health and social service programs while recognizing that the TCSA retains a unique role through the provisions of the Tli Cho Agreement. Through the Chief Executive Officer, the NTHSSA reports to and takes direction from the Chair of Health and Social Services Leadership Council that is comprised of persons appointed in accordance with legislation. The financial impact of this change is not significant to the Government.

Disaster Financial Assistance

On June 3, 2016, Canada approved an Order in Council, P.C. 2016-436, to permit the Government to proceed with a disaster financial assistance arrangements claim of \$4.1 million, which is for extraordinary expenses associated with the civil emergency response incurred by the Government as a result of the 2014 wildfire.

23. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

for the year ended March 31, 2016

(thousands of dollars)

	2016 Main Estimates (note 1b) \$	2016 Actual \$	2015 Actual \$
Revenue from the Government of Canada			
Grant	1,232,755	1,232,755	1,208,840
Transfer Payments	168,796	194,363	210,835
	1,401,551	1,427,118	1,419,675
Taxation			
Corporate Income Tax	40,640	25,010	31,815
Personal Income Tax	108,379	109,837	110,810
Fuel	18,817	19,750	19,260
Tobacco	15,811	16,191	16,053
Payroll	42,743	42,085	40,250
Property and school levies	28,797	28,380	28,261
Insurance	5,080	5,161	4,676
	260,267	246,414	251,125
Non-renewable Resource Revenue			
Minerals, Oil and Gas Royalties	78,715	55,759	62,826
Licences, Rental and Other Fees	2,283	2,414	97
Quarry Fees	225	173	918
	81,223	58,346	63,841
General			
Program	24,381	21,681	19,762
Service and miscellaneous	684	972	1,519
Lease	5,203	5,876	9,230
Interest revenue	-	1,537	1,191
Revolving Funds net revenue	26,936	23,548	24,747
Regulatory revenue	21,816	24,563	23,506
Investment income	1,140	3,593	3,156
Grants in Kind	593	445	1,136
	80,753	82,215	84,247
Total Revenues	1,823,794	1,814,093	1,818,888

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2016

(thousands of dollars)

	Main Estimates (note 1b) \$	Compensation and Benefits \$	Grants and Contributions \$	Valuation Allowances \$	Other \$	Amortization \$	2016 Total Expenses \$	2015 Total Expenses \$
Legislative Assembly	21,175	13,144	221	-	6,138	804	20,307	19,887
Executive	11,335	9,286	25	-	1,967	7	11,285	13,559
Aboriginal Affairs and Intergovernmental Relations	9,340	5,854	1,656	-	1,084	-	8,594	8,934
Human Resources	24,324	14,959	-	-	5,480	44	20,483	21,617
Finance	211,262	44,967	147,822	660	24,958	2,423	220,830	243,137
Municipal and Community Affairs	131,479	14,162	112,428	3	4,726	10	131,329	129,945
Public Works and Services	122,750	29,934	4,315	-	74,671	5,965	114,885	110,946
Health and Social Services	407,675	23,137	286,538	-	105,858	9,584	425,117	402,202
Justice	129,417	60,643	2,638	-	63,080	2,193	128,554	124,168
Education, Culture and Employment	310,547	34,042	217,566	2,374	41,517	17,285	312,784	310,095
Transportation	119,902	38,688	1,072	16	45,727	42,079	127,582	120,728
Environment and Natural Resources	85,981	43,103	8,712	7	56,345	2,346	110,513	136,095
Industry Tourism and Investment	65,677	28,376	18,726	17	15,731	979	63,829	66,510
Lands	29,268	19,148	546	4	7,404	182	27,284	24,529
	1,680,132	379,443	802,265	3,081	454,686	83,901	1,723,376	
Prior Year Totals	1,645,585	374,927	782,319	3,585	492,471	79,050		1,732,352

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2016

(thousands of dollars)

	Land***** \$	Buildings* \$	Other** \$	Leasehold Improvements \$	Equipment* \$	Computers \$	2016 \$	2015 \$
Cost, beginning of year	3,646	1,004,771	1,586,910	36,037	190,412	106,536	2,928,312	2,721,189
Adjustment to beginning*** costs	-	(2,055)	(1,472)	2,381	2,704	(1,558)	-	-
Acquisitions	-	107,331	111,296	1,213	6,709	12,791	239,340	215,964
Write-downs/adjust.	-	(91)	-	-	-	-	(91)	-
Disposals	-	(2,710)	-	(82)	(3,251)	(1,620)	(7,663)	(8,841)
Cost, end of year	3,646	1,107,246	1,696,734	39,549	196,574	116,149	3,159,898	2,928,312
Accumulated amortization, beginning of year	-	(387,053)	(511,475)	(26,827)	(99,878)	(63,688)	(1,088,921)	(1,018,092)
Adjustment to beginning*** accumulated amortization	-	(801)	(320)	-	-	-	(1,121)	-
Amortization expense	-	(28,075)	(36,682)	(3,699)	(10,018)	(5,427)	(83,901)	(79,052)
Disposals	-	2,101	-	82	3,181	1,620	6,984	8,223
Accumulated amortization, end of year	-	(413,828)	(548,477)	(30,444)	(106,715)	(67,495)	(1,166,959)	(1,088,921)
Net book value	3,646	693,418	1,148,257	9,105	89,859	48,654	1,992,939	1,839,391
Work in progress							199,256 ****	151,794
							2,192,195	1,991,185

* Included in buildings and equipment are assets under capital leases: cost, \$3,910 (2015 - \$4,284); accumulated amortization, \$1,572 (2015 - \$1,607); net book value, \$2,338 (2015 - \$2,677).

** Includes roads, bridges, airstrips, aprons, fuel distribution systems, park improvements, aircraft, water/sewer works, fences, and signs.

*** Included in other are roads capitalized but not yet amortized \$257,945 (2015 - \$175,085).

**** Adjustment to beginning cost is to recategorize existing assets and adjustment to accumulated amortization.

***** Included in work in progress are P3 projects: Stanton Territorial Hospital Renewal \$40,783 and Mackenzie Valley Fibre Link \$69,142.

***** Land with cost and net book value of \$0, market value \$7,056 (2015 - \$543) was contributed to third parties.

Change in net book value of tangible capital assets	2016 \$	2015 \$
Acquisitions	239,340	215,963
Adjustment to opening	(1,121)	-
Disposals/write-downs/adjustments	(770)	(618)
Amortization	(83,901)	(79,051)
Increase in work in progress	47,462	20,145
Increase	201,010	156,439

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2016

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Legislative Assembly					
Transfer Payments					
Federal Cost Shared	-	-	-	101	101
General Revenues					
Service and miscellaneous	11	-	11	20	9
Regulatory revenue	15	-	15	21	6
Investment income	-	-	-	3,593	3,593
	26	-	26	3,735	3,709
Executive					
Grants in kind	150	-	150	-	(150)
Industry, Tourism and Investment					
Non-renewable Resource Revenue					
Minerals, oil and gas royalties	78,715	(17,916)	60,799	55,759	(5,040)
Licences, rental, and other fees	2,203	-	2,203	2,368	165
	80,918	(17,916)	63,002	58,127	(4,875)
General Revenues					
Regulatory revenues	109	(1)	108	870	762
Service and miscellaneous	5	14	19	2	(17)
	114	13	127	872	745
	81,032	(17,903)	63,129	58,999	(4,130)
Environment and Natural Resources					
Transfer Payments					
Federal cost shared	-	3,650	3,650	3,650	-
Capital transfers	-	-	-	240	240
	-	3,650	3,650	3,890	240
Non-renewable Resource Revenue					
Licences, rental, and other fees	80	-	80	46	(34)
General Revenues					
Program	32	-	32	(210)	(242)
Regulatory revenues	1,253	(359)	894	814	(80)
Service and Miscellaneous	-	-	-	44	44
	1,285	(359)	926	648	(278)
	1,365	3,291	4,656	4,584	(72)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2016

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Finance					
Grant from Government of Canada	1,232,755	-	1,232,755	1,232,755	-
Transfer Payments					
Federal cost shared	-	-	-	19	19
Canada Health Transfer	41,629	2,335	43,964	43,964	-
Canada Social Transfer	15,855	197	16,052	16,052	-
	1,290,239	2,532	1,292,771	1,292,790	19
Taxation					
Corporate	40,640	(15,630)	25,010	25,010	-
Personal	108,379	1,458	109,837	109,837	-
Fuel	18,817	(95)	18,722	19,750	1,028
Tobacco	15,811	91	15,902	16,191	289
Payroll	42,743	(1,165)	41,578	42,085	507
Property and school levies	28,797	(60)	28,737	28,380	(357)
Insurance	5,080	-	5,080	5,161	81
	260,267	(15,401)	244,866	246,414	1,548
General Revenues					
Service and miscellaneous	-	-	-	(140)	(140)
Interest Revenue	-	-	-	1,171	1,171
Program	510	(450)	60	468	408
Revolving funds net revenue	26,936	(3,362)	23,574	23,548	(26)
Investment income	680	-	680	-	(680)
Regulatory revenue	483	-	483	548	65
	28,609	(3,812)	24,797	25,595	798
	1,579,115	(16,681)	1,562,434	1,564,799	2,365
Municipal and Community Affairs					
Transfer Payments					
Federal Cost Shared	-	250	250	256	6
General Revenues					
Regulatory revenue	187	-	187	268	81
	187	250	437	524	87
Justice					
Transfer payments					
Federal cost shared	4,719	111	4,830	5,090	260
General Revenues					
Lease	7	(7)	-	-	-
Service and miscellaneous	-	-	-	4	4
Program	4,544	7	4,551	4,091	(460)
Regulatory revenue	5,446	-	5,446	6,431	985
	9,997	-	9,997	10,526	529
	14,716	111	14,827	15,616	789

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2016

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Public Works and Services					
General Revenues					
Service and miscellaneous	343	-	343	505	162
Lease	248	-	248	187	(61)
Regulatory revenue	1,027	-	1,027	1,339	312
Grants in Kind	-	-	-	2	2
	1,618	-	1,618	2,033	415
Health and Social Services					
Transfer Payments					
Federal cost shared	30,004	-	30,004	30,010	6
Capital transfers	762	-	762	2,295	1,533
	30,766	-	30,766	32,305	1,539
General Revenues					
Program	17,266	-	17,266	15,233	(2,033)
Regulatory revenue	345	-	345	368	23
Grants in Kind	443	-	443	443	-
	18,054	-	18,054	16,044	(2,010)
	48,820	-	48,820	48,349	(471)
Education, Culture and Employment					
Transfer Payments					
Federal cost shared	8,348	1,250	9,598	11,095	1,497
General Revenues					
Interest Revenue	-	-	-	366	366
Service and miscellaneous	50	-	50	20	(30)
Lease	19	-	19	51	32
Program	1,061	-	1,061	1,062	1
Investment income	460	-	460	-	(460)
Regulatory revenue	17	-	17	28	11
	1,607	-	1,607	1,527	(80)
	9,955	1,250	11,205	12,622	1,417

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2016

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Transportation					
Transfer Payments					
Federal cost shared	-	57	57	58	1
Capital transfers	67,479	29,795	97,274	81,533	(15,741)
	67,479	29,852	97,331	81,591	(15,740)
 General Revenues					
Lease	3,229	-	3,229	3,619	390
Program	968	-	968	1,037	69
Service and miscellaneous	275	-	275	454	179
Regulatory revenue	12,909	-	12,909	13,760	851
	17,381	-	17,381	18,870	1,489
	84,860	29,852	114,712	100,461	(14,251)
 Lands					
Non-renewable Resource Revenue					
Quarry fees	225	-	225	173	(52)
 General Revenues					
Regulatory revenue	25	-	25	116	91
Lease	1,700	-	1,700	2,017	317
Service and miscellaneous	-	-	-	63	63
	1,950	-	1,950	2,369	419
	1,823,794	170	1,823,964	1,814,093	(9,873)

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Legislative Assembly						
Office of the Clerk	8,409	-	-	8,409	8,048	361
Expenditures on Behalf of Members	8,999	8	-	9,007	8,603	404
Office, Chief Electoral Officer	1,650	-	-	1,650	1,517	133
Statutory Offices	1,761	-	-	1,761	1,823	(62)
Office of the Speaker	356	-	-	356	316	40
	21,175	8	-	21,183	20,307	876
Executive						
Directorate	6,121	575	-	6,696	6,277	419
Ministers' Offices	3,471	335	-	3,806	3,356	450
Cabinet Support	1,743	-	-	1,743	1,652	91
	11,335	910	-	12,245	11,285	960
Human Resources						
Directorate	4,504	1	-	4,505	4,390	115
Management and Recruitment	4,393	(5)	212	4,600	4,811	(211)
Strategic Human Resources	8,339	-	(212)	8,127	5,071	3,056
Regional Operations	3,797	9	-	3,806	3,566	240
Labour Relations	3,291	1	-	3,292	2,645	647
	24,324	6	-	24,330	20,483	3,847
Aboriginal Affairs and Intergovernmental Relations						
Corporate Management	4,018	-	-	4,018	4,166	(148)
Implementation	723	-	-	723	531	192
Negotiations	2,609	-	-	2,609	2,033	576
Intergovernmental Relations	1,990	50	-	2,040	1,864	176
	9,340	50	-	9,390	8,594	796
Industry, Tourism and Investment						
Economic Diversification & Business Support	22,776	427	345	23,548	21,215	2,333
Corporate Management	9,350	5	6	9,361	9,545	(184)
Tourism and Parks	14,191	2	-	14,193	14,715	(522)
Minerals and Petroleum Resources	17,175	981	(6)	18,150	16,965	1,185
Office of Regulator Oil & Gas	2,185	-	-	2,185	1,389	796
	65,677	1,415	345 *	67,437	63,829	3,608

* Infrastructure investments that were not classified as capital have been transferred to operations . See schedule 8 for details.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Wildlife	15,096	59	(25)	15,130	14,605	525
Forest Management	32,632	24,558	(1,905)	55,285	54,986	299
Corporate Management	14,113	9	2,001	16,123	17,437	(1,314)
Water Resources	11,562	774	-	12,336	11,089	1,247
Conservation, Assessment & Monitoring	8,039	1	(63)	7,977	7,888	89
Environment	4,539	206	(7)	4,738	4,508	230
	85,981	25,607	1 *	111,589	110,513	1,076
Finance						
Deputy Minister's Office	96,193	22,538	-	118,731	115,868	2,863
Budget, Treasury and Debt Management	26,860	1	-	26,861	22,869	3,992
Comptroller General	49,424	20	-	49,444	47,238	2,206
Chief Information Officer	2,837	-	-	2,837	2,301	536
Fiscal Policy	34,816	-	-	34,816	31,222	3,594
Bureau of Statistics	1,069	-	-	1,069	1,270	(201)
	211,199	22,559	-	233,758	220,768	12,990
Amortization of tangible capital assets of the NWT Liquor Commission	63	-	-	63	62	1
	211,262	22,559	-	233,821	220,830	12,991
Municipal and Community Affairs						
Regional Operations	111,374	216	-	111,590	110,678	912
Community Operations	2,093	1,760	-	3,853	2,250	1,603
Directorate	3,915	-	-	3,915	4,221	(306)
School of Community Government	3,261	5	-	3,266	3,509	(243)
Community Governance	2,303	-	-	2,303	1,851	452
Sport, Recreation and Youth	6,792	-	-	6,792	7,074	(282)
Public Safety	1,741	-	-	1,741	1,746	(5)
	131,479	1,981	-	133,460	131,329	2,131
Justice						
Corrections	39,477	3	(100)	39,380	38,467	913
Policing Services	44,573	1,045	-	45,618	46,259	(641)
Court Services	15,313	7	-	15,320	14,123	1,197
Services to Government	13,503	108	232	13,843	13,770	73
Legal Aid Services	6,303	3	-	6,306	6,232	74
Services to Public	5,152	1	-	5,153	5,013	140
Community Justice and Policing	5,096	318	(132)	5,282	4,690	592
	129,417	1,485	-	130,902	128,554	2,348

* Infrastructure investments that were not classified as capital have been transferred to operations. See schedule 8 for details.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Health and Social Services						
Administration and Support	83,253	1,141	558	84,952	80,772	4,180
Ambulatory Care Services	60,154	6,293	219	66,666	70,612	(3,946)
Community Health Programs	144,418	6,982	1,627	153,027	152,143	884
Community Social Programs	28,199	31	(814)	27,416	27,867	(451)
Diagnostic and Therapeutic Services	23,820	5	805	24,630	23,928	702
Nursing Inpatient Services	35,470	1,039	(2,289)	34,220	34,220	-
Supplementary Health Programs	32,361	3,121	-	35,482	35,575	(93)
	407,675	18,612	106 *	426,393	425,117	1,276
Education, Culture and Employment						
Corporate Management	11,967	-	811	12,778	13,661	(883)
Education and Culture	244,961	31	(37,581)	207,411	202,855	4,556
Labour Development and Standards	10,195	1,476	36,985	48,656	49,567	(911)
Income Security	43,424	4,943	9	48,376	46,701	1,675
	310,547	6,450	224 *	317,221	312,784	4,437
Transportation						
Corporate Services	10,965	3	71	11,039	10,937	102
Airports	27,951	4,646	(7)	32,590	30,016	2,574
Highways	66,420	3,026	(64)	69,382	71,455	(2,073)
Marine	7,718	1	-	7,719	8,711	(992)
Road Licensing and Safety	5,840	4	-	5,844	5,608	236
Community Access Program	1,008	-	-	1,008	855	153
	119,902	7,680 ***	-	127,582	127,582	-
Public Works and Services						
Asset Management	100,885	282	(137)	101,030	93,998	7,032
Directorate	11,874	(3)	(11)	11,860	11,354	506
Technology Services Centre	1,535	-	-	1,535	1,331	204
Energy	8,456	(1)	137	8,592	8,202	390
	122,750	278	(11)**	123,017	114,885	8,132
Lands						
Corporate Management	4,056	-	88	4,144	4,545	(401)
Planning and Coordination	6,323	200	(254)	6,269	5,484	785
Operations	11,770	79	166	12,015	10,615	1,400
Informatics	7,119	432	-	7,551	6,640	911
	29,268	711	-	29,979	27,284	2,695
	1,680,132	87,752	665 *	1,768,549	1,723,376	45,173

* Infrastructure investments that were not classified as capital have been transferred to operations. See schedule 8 for details.

** Infrastructure investments classified as capital.

***2,959 is a deemed supplementary appropriation per section 77 of the *Financial Administration Act*.

Government of the Northwest Territories

Non-Consolidated Schedule of Recoveries of Prior Years Expenses (unaudited)

Schedule 3

March 31, 2016

(thousands of dollars)

DEPARTMENT	Over-Accruals \$	Other Recoveries \$	Total \$
Legislative Assembly	1	207	208
Executive	-	1,224	1,224
Aboriginal Affairs and Intergovernmental Relations	19	353	372
Human Resources	-	348	348
Finance	216	4,840	5,056
Municipal and Community Affairs	20	219	239
Public Works and Services	232	498	730
Health and Social Services	625	942	1,567
Justice	441	299	740
Education, Culture and Employment	623	1,900	2,523
Transportation	159	723	882
Environment and Natural Resources	-	1,974	1,974
Industry, Tourism and Investment	548	2,335	2,883
Lands	15	383	398
	2,899	16,245	19,144

Non-Consolidated Schedule of Summary of Capital Acquisitions (unaudited)

Schedule 4

March 31, 2016

(thousands of dollars)

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	150	203	353	234
Lands	-	5,034	5,034	113
Human Resources	440	36	476	175
Finance	210	69,888 ***	70,098	70,098 **
Public Works and Services	12,525	10,505	23,030	11,753
Health and Social Services	83,606	31,077	114,683	64,889
Justice	17,166	3,247	20,413	4,806
Education, Culture and Employment	5,796	2,418	8,214	5,551
Transportation	111,489	39,842	151,331	114,443
Environment and Natural Resources	11,343	3,111	14,454	11,796
Industry, Tourism and Investment	2,575	4,816	7,391	4,295
	245,300	170,177	415,477 *	288,153

Projects completed by Public Works and Services on behalf of other Departments are reported as expenditures under the owner Department when completed to better reflect investments in Departmental Programs.

*\$665 of budget associated with infrastructure investments that were classified as non-capital in nature has been transferred to operations, as disclosed in Schedules 2 and 8.

**Public Sector Accounting Standards require assets procured through Public Private Partnerships to be recorded as the Government acquires rights to the asset. No cash has been expended on these projects and an appropriation will be sought in the fiscal year when the asset is substantially complete and brought into service.

***\$68,916 is a deemed supplementary appropriation per section 77 of the *Financial Administration Act*

Government of the Northwest Territories**Non-Consolidated Schedule of Grants (unaudited)****Schedule 5****for the year ended March 31, 2016****(thousands of dollars)**

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Executive						
Band Council Leases (in kind)	150	-	-	150	-	150
Canadian Red Cross Nepal Relief	-	-	-	-	25	(25)
	150	-	-	150	25	125
Transportation						
Deh Cho Bridge Opportunities Grant	200	-	-	200	200	-
Aboriginal Affairs and Intergovernmental Relations						
Core Funding to Metis Locals	225	-	-	225	225	-
Special Events - Aboriginal Organizations	75	-	-	75	176	(101)
Aboriginal Intergovernmental Meetings Fund	350	-	-	350	350	-
Women's Initiatives Grants	50	-	-	50	50	-
Indspire Awards	35	-	-	35	35	-
	735	-	-	735	836	(101)
Finance						
Resource Revenue	10,100	-	-	10,100	6,576	3,524
Cost of Living Tax Credit	21,900	-	-	21,900	22,137	(237)
NWT Child Benefit	1,200	-	-	1,200	1,066	134
	33,200	-	-	33,200	29,779	3,421
Municipal and Community Affairs						
Designated Authority Funding	1,440	-	-	1,440	1,424	16
New Deal Taxation Revenue Program	475	90	-	565	564	1
High Performance Athlete Program	100	-	-	100	57	43
Community Government Funding	48,297	-	-	48,297	48,297	-
Grant-in-Lieu of Taxes	6,962	-	-	6,962	6,843	119
Senior Citizens and Disabled Persons Tax Relief	438	108	-	546	615	(69)
	57,712	198	-	57,910	57,800	110

Government of the Northwest Territories**Non-Consolidated Schedule of Grants (unaudited)****Schedule 5 (continued)****for the year ended March 31, 2016****(thousands of dollars)**

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Disaster Compensation	15	-	-	15	-	15
Fur Price Program	405	-	-	405	477	(72)
Fire Damage Compensation	100	-	-	100	111	(11)
	520	-	-	520	588	(68)
Health and Social Services						
Medical Professional Development	40	-	-	40	40	-
Apartment Lease Funding	443	-	-	443	443	-
	483	-	-	483	483	-
Justice						
National Justice Issues	9	-	-	9	7	2
Education, Culture and Employment						
Student Grants	11,136	1,013	-	12,149	10,696	1,453
Community Broadcasting Grants	52	-	-	52	36	16
Early Childhood Worker Grant Program	902	-	(12)	890	872	18
Labour Market Agreement for Persons with Disabilities Grant	-	198	-	198	-	198
	12,090	1,211	(12)	13,289	11,604	1,685
Industry, Tourism and Investment						
Fur Price Program	205	-	-	205	-	205
Total	105,304	1,409	(12)	106,701	101,322	5,379

Land with cost and net book value of \$0, market value \$7,056 (2015- \$543) was contributed to third parties.

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Legislative Assembly						
Human Rights Commission Core Funding	250	-	(29)	221	221	-
Aboriginal Affairs and Intergovernmental Relations						
Native Women's Association Core Funding	426	-	-	426	426	-
Status of Women Council Core Funding	394	-	-	394	394	-
	820	-	-	820	820	-
Finance						
Territorial Power Subsidy Program	6,778	-	-	6,778	6,382	396
Northwest Territories Heritage Fund						
Core Funding	7,600	-	-	7,600	4,722	2,878
Energy Programs	-	1,800	-	1,800	840	960
Northwest Territories Housing						
Corporation Core Funding	85,368	402	-	85,770	85,770	-
Snare Hydro System	-	20,329	-	20,329	20,329	-
	99,746	22,531	-	122,277	118,043	4,234
Municipal and Community Affairs						
Partners Contributions	470	-	-	470	493	(23)
Annual Non-Government-Organization						
Stabilization Fund	350	-	-	350	312	38
Arctic Winter Games 2018	1,000	-	-	1,000	1,000	-
Ground Ambulance and Highway Rescue	400	-	-	400	366	34
Recreation Contributions	450	-	-	450	649	(199)
Volunteer Contributions	70	-	-	70	43	27
A Brilliant North	580	-	-	580	528	52
Youth Centres	500	-	-	500	486	14
Pan Territorial Sport Program	272	-	-	272	272	-
Multisport Games	650	-	-	650	650	-
Healthy Choices Initiative	765	-	-	765	757	8
Children and Youth Resiliency	450	-	-	450	266	184
Community Governments						
Community Financial Services	135	-	-	135	69	66
Assistance to Community Governments	-	-	-	-	368	(368)
Infrastructure Contributions	28,002	-	-	28,002	28,002	-
Recreation Funding	825	-	-	825	746	79
Water and Sewer Services	17,589	-	-	17,589	17,589	-
Get Active NWT	100	-	-	100	100	-
Management of Drinking Water	-	-	-	-	10	(10)
Regional Youth Sport Events	400	-	-	400	327	73
Building Canada Plan	-	1,760	-	1,760	402	1,358
Youth Corps - Regional Operations	500	-	-	500	387	113
Youth Contributions - Sport, Recreation						
and Youth	25	-	-	25	-	25
Youth Contributions - Regional Operations	225	-	-	225	172	53
Youth Corps- Sport, Recreation and Youth	675	-	-	675	630	45
Volunteer Recognition	30	-	-	30	4	26
	54,463	1,760	-	56,223	54,628	1,595

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Transportation						
Aviation Career Development Program	20	-	-	20	25	(5)
Community Access Program	980	-	-	980	847	133
Students Against Drinking and Driving (SADD)	12	-	-	12	-	12
	1,012	-	-	1,012	872	140
Lands						
Supporting Consultation for Land Use Decisions	100	-	-	100	87	13
Land Use Planning Initiatives	400	-	-	400	459	(59)
Sustainable Land Use Management	100	-	-	100		100
	600	-	-	600	546	54
Health and Social Services						
Health and Social Services Authority Funding	279,120	3,212	(776)	281,556	280,879	677
Health and Social Services Human Resources	1,615	-	(583)	1,032	8	1,024
Respite Fund	225	-	-	225	228	(3)
Anti-Poverty Fund	650	-	-	650	735	(85)
Family Violence	395	-	-	395	317	78
Early Childhood Development Action Plan	-	-	376	376	261	115
Community Wellness Initiatives Fund	1,014	-	-	1,014	899	115
On the Land Healing Fund	1,000	-	-	1,000	1,086	(86)
Mental Health and Addictions	625	-	(175)	450	203	247
Seniors Fund	205	-	-	205	199	6
French Language Services	856	-	-	856	391	465
Early Childhood Development Breastfeeding Fund	25	-	-	25	25	-
Child and Family Services	128	-	-	128	173	(45)
Disabilities Fund	335	-	-	335	321	14
Healthy Family Program	292	-	-	292	292	-
Tlcho Cultural Coordinator	35	-	-	35	38	(3)
	286,520	3,212	(1,158)	288,574	286,055	2,519

Government of the Northwest Territories**Non-Consolidated Schedule of Contributions (unaudited)****Schedule 6 (continued)****for the year ended March 31, 2016****(thousands of dollars)**

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Environment and Natural Resources						
Mackenzie River Basin Board	40	-	-	40	40	-
Community Harvester Assistance Program	1,074	-	-	1,074	1,226	(152)
Adaptation Plan	51	-	-	51	132	(81)
Traditional Knowledge Contributions	65	-	-	65	95	(30)
Interim Resource Management Agreement						
Program Assistance	1,655	-	-	1,655	1,653	2
Local Wildlife Committees	257	-	-	257	75	182
Climate Change Conservation Program	162	-	-	162	40	122
Biomass Energy	150	-	-	150	-	150
Stewardship Program	440	-	-	440	636	(196)
Wildfire Risk Management Plans	75	-	-	75	40	35
Wildlife Research Support	25	-	-	25	27	(2)
Inuvialuit Water Board Core Funding	913	-	-	913	913	-
Aquatic Ecosystems Research Partnership						
Program	200	-	-	200	-	200
Environmental Baseline Studies	100	-	-	100	161	(61)
Northwest Territories Water Strategy	250	-	-	250	254	(4)
Community Protection Research	10	-	-	10	80	(70)
Water Strategy Action Plan	610	-	-	610	585	25
Wildfire Management Boards	178	-	-	178	151	27
Field Operations Various Contributions	-	-	-	-	41	(41)
Take A Kid Trapping	125	-	-	125	93	32
Cumulative Impact Monitoring Program	1,540	-	-	1,540	1,597	(57)
Conservation Planning	140	-	-	140	252	(112)
Field Support Various Contributions	-	-	-	-	17	(17)
Disease Contaminants	16	-	-	16	16	-
	8,076	-	-	8,076	8,124	(48)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Industry, Tourism and Investment						
Business Development and Investment Corporation Core Funding	3,789	-	-	3,789	3,789	-
Community Futures Core Funding	1,147	-	-	1,147	1,011	136
Community Transfers Initiative	1,587	-	-	1,587	1,432	155
Business Internship	50	-	-	50	122	(72)
Support for Entrepreneur and Economic Development (SEED)	3,866	-	-	3,866	3,941	(75)
Film Industry Pilot Project	100	-	-	100	95	5
Mackenzie Valley Development	715	-	-	715	674	41
Economic Diversification and Business Support Various Contributions	-	-	-	-	40	(40)
Tourism and Parks Various Contributions	-	-	-	-	182	(182)
Tourism 2015	400	-	-	400	400	-
Fur Price Program	-	-	-	-	88	(88)
Tourism Diversification Program	1,086	-	-	1,086	1,079	7
Northwest Territories Chamber of Mines Core Funding	30	-	-	30	84	(54)
Commercial Fisheries	225	-	-	225	225	-
Aboriginal Mineral Development Support	100	-	-	100	135	(35)
Northern Food Development Program	550	-	-	550	459	91
Mining Incentive Program	400	-	-	400	400	-
Diavik Socioeconomic	50	-	-	50	-	50
CanZinc Socioeconomic	30	-	-	30	-	30
Great Northern Arts Festival	25	-	-	25	25	-
Mineral and Petroleum Resources Various Contributions	-	-	-	-	313	(313)
Community Tourism Infrastructure	100	-	-	100	180	(80)
Tourism Industry Contribution Core Funding	3,336	-	-	3,336	3,366	(30)
Tourism Skills Development	75	-	-	75	54	21
Convention Bureau	100	-	-	100	100	-
Northern Frontier Visitors Centre Core Funding	161	-	-	161	161	-
Growing Forward II	300	-	-	300	371	(71)
	18,222	-	-	18,222	18,726	(504)
Justice						
Family Violence	105	-	-	105	105	-
Victims Assistance Support Projects	615	-	-	615	705	(90)
Community Justice Committees and Projects	1,449	316	-	1,765	1,821	(56)
Wilderness Camps	149	-	-	149	-	149
Elder's Program	30	-	-	30	-	30
	2,348	316	-	2,664	2,631	33

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Public Works and Services						
Alternative Energy Program	800	-	(490)	310	310	-
Arctic Energy Alliance Core Funding	1,413	-	-	1,413	1,413	-
Biomass Energy	300	-	(125)	175	175	-
Business Support Program/CECEP	200	-	-	200	200	-
Electricity from Residual Heat Study	100	-	(100)	-	100	(100)
Energy Efficiency Incentive Program	300	-	-	300	300	-
Energy Guide for Houses	150	-	-	150	150	-
Natural Gas in Thermal Zones	150	-	(150)	-	-	-
Solar Energy	625	-	(260)	365	365	-
Water Monitoring	50	-	(50)	-	-	-
Wind Energy	225	-	(225)	-	193	(193)
Yellowknife Liquified Natural Gas Plant	175	-	(175)	-	-	-
Electric Vehicle Pilot Program	-	-	15	15	15	-
Community Renewable Energy Program	-	-	100	100	100	-
Community Government Energy Retrofits	-	-	200	200	200	-
LED Street Light Conversion Project	-	-	400	400	400	-
Localizing Our Economies Forum	-	-	-	-	5	(5)
Electricity Regulation and Energy Project	-	-	-	-	30	(30)
North Slave Resiliency Study	-	-	-	-	175	(175)
North Slave Hydrology Study	-	-	-	-	2	(2)
Fort Liard and Wrigley Solar	-	-	-	-	94	(94)
South Slave Electric Heat Feasibility Study	-	-	-	-	50	(50)
Renewables in Remote Microgrids	-	-	-	-	-	-
Conference	-	-	-	-	38	(38)
	4,488	-	(860)	3,628	4,315	(687)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2016

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Education, Culture and Employment						
Education Authority Contributions	153,382	94	(2,568)	150,908	148,967	1,941
College Contributions	33,827	(36)	-	33,791	32,798	993
Healthy Food for Children and Youth	650	-	-	650	650	-
Literacy Funding	2,356	-	-	2,356	2,886	(530)
NWTTA Professional Development Fund	2,019	-	-	2,019	1,748	271
Healthy Children Initiative	2,110	-	-	2,110	1,931	179
Early Childhood Program	3,181	-	12	3,193	4,073	(880)
Minority Language Education and Second Language Instruction	2,539	-	-	2,539	2,667	(128)
Official Languages:						
Aboriginal Languages Broadcasting	370	-	1,150	1,520	877	643
Francophone Affairs	124	-	-	124	124	-
Aboriginal Languages	4,816	-	(607)	4,209	5,001	(792)
Community Library Services	763	-	-	763	763	-
Cultural Organizations	554	-	-	554	498	56
Cultural Projects	36	-	-	36	5	31
Heritage Centres Core Funding	491	-	-	491	610	(119)
NWT Arts Council	500	-	-	500	449	51
Support to Northern Performers	181	-	-	181	185	(4)
Mineral Development Strategy	156	-	-	156	-	156
Skills Canada	70	-	-	70	150	(80)
Small Community Employment	339	-	-	339	444	(105)
New Northern Arts Program	250	-	-	250	251	(1)
Cultural Component of Sports Events	50	-	-	50	50	-
Infrastructure Contributions for Education and Culture	461	115	(372)	204	226	(22)
Infrastructure Contributions for Labour Development and Standards	-	-	372	372	372	-
Labour Market Agreement for Persons with Disabilities	-	802	-	802	177	625
French College Exploration	-	-	-	-	10	(10)
Northern Youth Abroad	-	-	-	-	50	(50)
	209,225	975	(2,013)	208,187	205,962	2,225
Total	685,770	28,794	(4,060)	684,732	700,943	478,770

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2016**

(thousands of dollars)

	Date of FMB Approval	Amount Authorized \$
OPERATIONS AND MAINTENANCE		
Environment and Natural Resources		
A special warrant was approved on June 30, 2015 to fund the shortfall in the Forest Fire Suppression budget due to extreme fire conditions during the 2015 fire season.	30-Jun-2015	20,908
INFRASTRUCTURE		
A special warrant was approved on November 12, 2015 to fund the purchase of mineral claims and mineral leases on the Mactung tungsten property pursuant to North American Tungsten Corporation Ltd.'s insolvency process.	12-Nov-2015	4,500
Total Special Warrants		<u>25,408</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited)****Schedule 8****for the year ended March 31, 2016****(thousands of dollars)**

	Transfer to (from) \$	Explanation
OPERATIONS AND MAINTENANCE		
Health and Social Services		
Ambulatory Care Services	265	Restatement of resources resulting from re-organization of accounting structure (Dialysis funding).
Nursing Inpatient Services	(265)	Restatement of resources resulting from organization of accounting structure (Dialysis funding).
Administrative and Support Services	(281)	Restatement of resources resulting from organization of accounting structure (EMR funding).
Ambulatory Care Services	10	Restatement of resources resulting from organization of accounting structure (EMR funding).
Community Health Programs	97	Restatement of resources resulting from organization of accounting structure (EMR funding).
Diagnostic and Therapeutic Services	65	Restatement of resources resulting from organization of accounting structure (EMR funding).
Nursing Inpatient Services	109	Restatement of resources resulting from organization of accounting structure (EMR funding).
Community Health Programs	730	Restatement of resources due to an error in opening Main Estimates - 2 year approval for reallocation of restricted physician funding was not reversed when it should have been in 2015/16
Nursing Inpatient Services	(730)	Restatement of resources due to an error in opening Main Estimates - 2 year approval for reallocation of restricted physician funding was not reversed when it should have been in 2015/16
Administrative and Support Services	556	One-time reallocation of Midwifery funds to the Organ and Tissue Donation Registry.
Nursing Inpatient Services	(556)	One-time reallocation of Midwifery funds to the Organ and Tissue Donation Registry.
Administrative and Support Services	(743)	Restatement of resources resulting from re-organization of accounting structure (blood and blood products).
Diagnostic and Therapeutic Services	743	Restatement of resources resulting from re-organization of accounting structure (blood and blood products).
Community Health Programs	729	Restatement of resources resulting from re-organization of accounting structure (Early Childhood Development funding).
Community Social Programs	(729)	Restatement of resources resulting from re-organization of accounting structure (Early Childhood Development funding).
Administrative and Support Services	673	One-time reallocation of resources to offset HRHSSA pension shortfall.
Nursing Inpatient Services	(673)	One-time reallocation of resources to offset HRHSSA pension shortfall.
Infrastructure Project Classification	106	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

Government of the Northwest Territories

Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited) Schedule 8 (continued)

for the year ended March 31, 2016 (thousands of dollars)

	Transfer to (from) \$	Explanation
Education, Culture and Employment		
Education and Culture	(37,390)	The management of the Adult & Post Secondary Education sub-activity was reassigned to the Labour, Development and Standards division and the reassignment of Powerschool project management and the transfer of Powerschool project
Labour, Development and Standards	36,994	The management of the Adult & Post Secondary Education sub-activity was reassigned to the Labour, Development and Standards division
Corporate Management	396	The management of Powerschool project was reassigned from the Education and Culture division to Corporate Management in fiscal 2015-16
Infrastructure Project Classification	224	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Environment and Natural Resources		
Corporate Management	2,000	Reallocation from Forest Management funds to offset legal settlement costs.
Forest Management	(2,000)	Reallocation to Corporate Management to offset legal settlement costs.
Infrastructure Project Classification	1	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Public Works and Services		
O&M Project Classification	(11)	The operations and maintenance budget associated with project costs that are classified as capital expenditures has been transferred to the capital budget.
Industry, Tourism, and Investment		
Infrastructure Project Classification	345	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Lands		
Corporate Management	88	Transfer of Administrative Assistant position from Planning and Coordination.
Planning and Coordination	(254)	Transfer of Systems Navigator position and Administrative Assistant position
Regional Operations	166	Transfer of Systems Navigator position from Planning and Coordination

Government of the Northwest Territories

Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited) Schedule 8 (continued)

for the year ended March 31, 2016 (thousands of dollars)

	Transfer to (from) \$	Explanation
CAPITAL INVESTMENT		
Education, Culture and Employment		
Education and Culture	(452)	In fiscal 2015-16, the Adult Postsecondary division was reorganized from the Education and Culture activity to the Labour and Development Standards activity
Labour, Development and Standards	452	In fiscal 2015-16, the Adult Postsecondary division was reorganized from the Education and Culture activity to the Labour and Development Standards activity
Education and Culture	(372)	Transfer of infrastructure contributions funding from School Playground Equipment and Safe Schools to Capital Infrastructure for College
Labour, Development and Standards	372	Transfer of infrastructure contributions funding from School Playground Equipment and Safe Schools to Capital Infrastructure for College
Environmental and Natural Resources		
Conservation, Assessment and Monitoring	(1,498)	Transfer of the responsibility of the Regional Laboratory Project to Wildlife
Wildlife	1,498	Transfer of the responsibility of the Regional Laboratory Project to Wildlife
Forest Management	300	Transfer of the Deline Office project funding to Forest Management to fund a shortfall in the Schiltee Lookout Tower project; to fund a new Fuel Bowser project and Taiga Lab equipment purchase.
Wildlife	(400)	Transfer of the Deline Office project funding to Forest Management to fund a shortfall in the Schiltee Lookout Tower project; to fund a new Fuel Bowser project and Taiga Lab equipment purchase.
Water Resources	100	Transfer of the Deline Office project funding to Forest Management to fund a shortfall in the Schiltee Lookout Tower project; to fund a new Fuel Bowser project and Taiga Lab equipment purchase.

for the year ended March 31, 2016

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the
fiscal year ended March 31, 2016.

FORGIVENESS OF DEBT

The total debts forgiven during the fiscal
year ended March 31, 2016 was \$366,044.

Government of the Northwest Territories**Non- Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2016**

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.

Name	\$	Name	\$
Adams, Jhillian	353	Budgell, Victoria	4,000
Ahenakew, Adam Gordon	3,146	Bullock, Corrine Eden	1,984
Aitken, Christopher Michael	1,984	Callahan, Mitchell	4,680
Aitken, Jennifer Laura	1,995	Callas, Aaron Douglas	4,044
Allison, Abigail	2,882	Callas, Brendan	4,000
Amora, Jestine	4,088	Callas, Michael	1,984
Anderson, Wesley	2,663	Campbell, Alexis	1,984
Arberry, Sandra	1,567	Campbell, Lana	1,984
Ashcroft, Sunny	1,041	Canam, Rebecca	2,806
Babiuk, Michelle	821	Canuel-Kirkwood, Shoshanna	4,263
Bassett, Shawna	2,652	Cara, Amy Maund	1,348
Beck, Janelle	1,436	Carey, Katie	2,453
Beemer, Levi	1,984	Carr, Georgina	2,900
Bell, Karlee Dawn	1,984	Carrillo, Karen	2,663
Bell, Margaret Jean	2,579	Carter, Angela	1,984
Belerive, Emmanuel	2,882	Cartwright, Aidan	1,954
Bembridge, Cali	2,663	Castro, Melissa	4,713
Bengts, Stacie	4,000	Chambers, Mary	2,663
Berton, Mary-Lynn	5,392	Charpentier, Hope	2,773
Bevan, Kyle	2,663	Chenkie, Ryan	2,663
Bevan, Emily	2,520	Choquette, Bradley	1,984
Boden, Mary	1,984	Christensen, Michael	2,664
Bokovay, David	1,117	Chung, Carissa	1,984
Bolivar, Kate	2,104	Coedy, Luke	3,365
Bonnell, Nicole	1,984	Cole, Tyson	2,017
Borden, Jessie	1,984	Coleman, Melanie	1,984
Borgois, Michele	1,545	Collier, Ryan	909
Borkovic, Joey	1,984	Coomber, Celeste	5,940
Borschneck, Thomas	680	Cooper, Merrill	1,984
Bothamley, Kelly	1,984	Corey, Laura	1,984
Boudreau, Mary-Ellen	653	Couturier, Donald	1,984
Bowden, Rachel	307	Dam, Thomas	1,984
Boyd, Abbey	2,444	Dang, Debbie	4,680
Bradbury, Amanda	1,984	Daniels, Harrold	4,066
Bradbury, Chelsea	1,999	Dautel, Janell	4,000
Braden, Carmen	4,794	De Bastiani, Thomas	2,247
Brasseur, Kali	1,984	Debassige, Lindsay Elizabeth	1,984
Brenton, Sarah	4,000	Debogorski, Julianne Louise	4,000
Bromley, Kelty	2,652	Desilets, Angela	2,663
Bromley, Tara	2,554	Devitt, Allison Christina	1,984
Bruser, Benjamin	2,663	Digness, Robert	2,751
Bruser, Rebecca	1,984	Digness, Samantha	2,663
Buchanan, Christopher	2,663	Elkin, Davis Mackenzie	3,102
Buchanan, David	3,968	Ellis, Matthew Roy Douglas	4,307
Budgell, Alexandra	5,491	Enns, Monica	4,000

Government of the Northwest Territories

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions (unaudited)

Schedule 9 (continued)

for the year ended March 31, 2016

Fabien, Brandon	2,663	Jung, Courtney	2,663
Forget-Manson, Avivah	4,000	Kaesar, Courtney	2,663
Forget-Manson, Elijah	1,984	Kearnan-Carbonneau, Axelle	4,603
Fournier, Jessica	4,691	Kearnan-Carbonneau, Sean	1,184
Fournier, Tristen	1,984	Kefalas, Kyle	1,984
Freeman-Ballantyne, Erin	9,667	Keizer, Michelle	4,691
Gard, Tehnille	3,573	Kelly, Jessica	1,107
Gardiner, Corin	1,984	Kennedy, Joseph	1,370
Gardiner, Krista	2,550	Kimble, Jessica	676
Gauthier, Aimee	1,063	Kipling, Keisha	2,608
Geggie-Hurst, Nicholas	2,006	Komi, Arisa	1,984
Gervais, Sarah Dominique	1,206	Kornichuk, Rebecca	2,663
Gibbons, Katelyn Beatrice	4,000	Koswan, Bradley	1,984
Gibbons, Rebecca	1,984	Krivda, Carlie Anne	4,000
Gilbert, Stephanie	1,984	Kronstal, Alana	4,680
Gilday, Jillian Marguerite Dunbar	1,984	Laity, Daniel	481
Gillander, Amanda	2,663	Laity, Erin	1,984
Gillander, Christopher	3,058	Lakhani, Sabrina	1,984
Gillard, Danielle Alexandra	2,663	Lakusta, Matthew	2,663
Glowach, Christine	1,984	Lambert, Richard	1,933
Glowach, Kathleen	997	Lau, Ariel	1,907
Grabke, Dwight	2,663	Lavoie-Stobbs, Arlene	1,984
Graf, Derek	1,984	Le Prieur, Joanna	1,984
Grayston, Jeremy	3,463	Letourneau-Paci, Chloe	1,370
Grinsted, Roya Jean	4,000	Letourneau-Paci, Sebastien	2,663
Guigon, Jessica	2,159	Lodge, Emily	1,984
Gzowski, Angela	2,663	Look, Raynor	2,663
Harris, Brooke	1,984	MacDougall, Alexander	1,074
Hart, Zachary Michael	8,856	MacDougall, Kelsey	1,984
Hess, Samera	4,000	Mackenzie, Alexandria	2,521
Hewitt, Kevin Samuel	1,984	MacLellan, Joseph	2,663
Hiebert, Talia	4,000	Maddeaux-Young, Hayley	2,298
Hinchey, Alexandra Paige	1,984	Madsen, Lucas	4,658
Hinchey, William	2,861	Magrum, Rebecca	2,028
Holden, Alberta	1,721	Magtibay, Angeline	413
Holloway, Madeline	3,650	Maguire, Jessica	1,984
Hopkins, Holly	5,100	Maher, Tanya	5,327
Horn, Mitchell	2,550	Mahler, Kirstin	4,680
Hunter, Kacee	2,872	Mair, Colin	1,984
Hussey, Steven	4,220	Mair, Dylan	1,984
Hval, Jessica	6,937	Maisonneuve, Shayla	1,984
Hysert, Gwen	1,984	Mandeville, Curtis	1,982
Inglangasuk, Alexandra	4,483	McDaniel, Gabriel	1,403
Irvine, Taylor	1,984	McDonald, Mande	2,663
Jefferd-Moore, Brittenie	7,705	McDonald, Page	6,905
Jefferson, Kate	1,984	McGreish, Kendra	2,247
Jeffery, Julia	2,663	McKay, Kyle	2,707
Jen, Brooke	2,280	McKiel, Courtney	4,680
Jennings, Shannon	1,052	McLeod, Laura	1,984
Johansen, Nichol	2,295	McMullen, Andrea	660
Jonasson, Jessica	1,984	Memedi, Viola	4,494
Jonasson, Kristine	1,896	Merrithew, Leslie	1,984
Jones, Brittany	2,663	Michel, Gina	4,004
Josnston, Andrew	2,663	Miklosovic, Stefanie	1,984

Government of the Northwest Territories

**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)**

**Schedule 9
(continued)**

for the year ended March 31, 2016

Munite, Justin	9,383	Robinson, Erica	1,984
Moffitt, Morgan	7,508	Rodgers, Hayley	1,337
Moir, Lauren	1,414	Roland, Raffai	1,984
Monks, Deanna	2,619	Ross, Jamie	1,984
Moore, Kelly	2,663	Ross, Paulina	340
Moran, Colton	1,984	Ross, Sasha	1,984
Morgan, Bibi Nawsheen	2,114	Roy, Vanessa	1,984
Morland, Thomas	1,063	Rozestraten, Katherine	1,984
Morrison, Amanda	2,017	Rozestraten, Scott	2,663
Morrison, Annessa	5,808	Ruptash, Heather	2,663
Morton, Fallon	1,984	Ryder, Graeme	888
Mulders, Tamika	1,984	Sartor-Pielak, Carina	2,663
Muller, Mikaela	2,663	Savage, Genevieve	1,670
Munroe-Rosen, Soura	1,984	Sayong, Joshua	2,800
Murphy, Christine	2,017	Schaap, Jamie	921
Murphy, Sara	4,461	Schmalz, Adrienne	1,008
Murray, Janet	4,000	Scott, Danika Paige	1,984
Myrick, Andrea	1,289	Shaben, Megan	5,261
Nakyanzi, Jenipher	2,115	Shannon, Samuel	2,663
Napier, Kyle	4,559	Short, Dylan	1,381
Nguyen Ha, Ngan	4,614	Shouhda, Meagan	2,663
Nguyen Ha-Phuoc	1,512	Shoulder, Kyle	4,976
Noel, Jeremy	2,663	Shuparski, Meagan	1,984
Nojeda, Jovi-Lynn	1,984	Sidhu, Harjot	1,984
Oake, Meyha Deanne	1,984	Silke, David	4,000
O'Connell, Kevin	1,169	Silke, Tanya	4,483
O'Connor, Elise	2,663	Silveira Da Graca Costa, Nihal	2,663
O'Keefe, Hope	1,348	Silverio, Sandra	1,984
Ollerhead, Diana	4,680	Skinner, Madeline	2,674
Ollerhead, Kristy	1,162	Skinner, Shelby	1,984
Pacunayen, Jessica	2,800	Small, Abigail Ashley	1,644
Pagonis, Shayla	1,984	Smith, Angus	2,663
Paivalainen, Braeden	1,984	Smith, Maggie	1,984
Paul, Lyndsay	789	Soderberg, Jacklyn	986
Peart, Sheldon	2,444	Soroff, Jordan	8,691
Pellerin, Sheldon	1,700	Sosiak, Kevin	575
Phillips, Melanie	4,088	Spence, Duff	2,411
Phillips, Trenton	2,663	St. Croix, Aleta	2,104
Phung, Jeremy	1,315	Steen, Rebecca	2,663
Phypers, Daena	5,824	Stirling, Carter	1,348
Pidborochynski, Dezeræ	2,663	Straker, Jeremy	1,929
Ploughman, Melissa	1,962	Strand, Christina	4,000
Pond, Ryan	1,984	Strand, Jesslyn	680
Pound, Shawna	2,017	Strbac, Ana	2,313
Purchase, Eli	1,523	Stride, Sasha	2,800
Purchase, Elizabeth	7,332	Stuart, Robert	2,762
Pyke, Caitlynd	4,004	Styan, Bryce	2,663
Radicchi, Laura	2,663	Styan, Denver	4,768
Redshaw, Walker	2,817	Sullivan, Christopher	2,060
Reid, Graeme	5,480	Sumcad, Jasmin	2,017
Rivera, Jill	1,984	Sveinsson, Chelsea	690
Rix, Coral	4,724	Swanson, Laura	6,017
Roberts, Brittany	1,984	Swihart, Kristi	1,984
Roberts, Sabrina	1,337	Tam, Jared	1,984

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)**

for the year ended March 31, 2016

Taskova, Aleksandra	745
Telbis, Dessislava	2,017
Tilden, Emma	1,984
Tram, John	1,984
Tremblay, Brad	1,984
Tuma, Michelle	2,663
Turner-Davis, Alexandra	10,390
Tymchatyn, Shantel	2,663
Vallillee, Erin	1,984
Van Dyke, Christian	2,663
Van Metre, Blair	1,250
Vanthull, Jamie	2,082
Vician, Kaitlyn	1,984
Vician, Kristin	1,984
Vornbrock, Jarrett	2,663
Wallis, Colby	4,724
Watton, Colin	680
Weaver, Vincent	4,658
Weaver, Whitney	2,839
Webber, Paul	1,984
Welsh, Megan	2,345
Westergreen, Anneka	1,443
Westergreen, Jena	1,984
White, Alexander	1,370
White, Amanda	1,984
Whiteford, Morgan	1,425
Whitehead, Kevin	1,984
Wick, Malek	1,984
Wilson, Elizabeth	1,984
Wilson, Joseph	845
Wiseman, Amelia	1,984
Wiseman, Scott	4,066
Wolki, Frances	7,321
Wong, Daniel	4,000
Wong, Helen	1,984
Wong, Janet	2,663
Wood, Shantana	1,049
Wright, Briony	1,984
Wright, Kyla	2,663
Yuvlenco, Jeff	2,652

Total Remissions	<u>923,977</u>
-------------------------	-----------------------

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
(unaudited)****Schedule 10**

for the year ended March 31, 2016

Name **\$****Finance**Arslanian Cutting Works NWT **12,500****MACA**

Ruben, Peter and Illasiak, Molly	550
Sabourin, Monique Marie	991
Soldat, Raymond	773
Fort Liard Metis Development	4,115
Nasken, Bernadette	1,054
Mantla, Edward and Rose	565
Tatzia, Gillbert J.	1,800
	<u>9,848</u>

Individual amounts under \$500 **441****22,789**

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 11
(continued)**

for the year ended March 31, 2016

	\$
Lands	
Surface Rights Board	289,300
Inuvialuit Implementation	100,000
Geoconnections Programs	72,500
	461,800

Aboriginal Affairs and Intergovernmental Relations

Inuvialuit Implementation	145,364
Gwich'in Land Claim Implementation	162,387
Sahtu Land Claim Implementation	115,813
Tlicho Agreement Implementation	189,747
	613,311

Municipal and Community Affairs

Pan Territorial Strategy	149,076
Gas Tax	14,570,176
Tlicho Implementation	90,752
Search and Rescue	123,356
Designated Authority Council Training	68,362
Emergency Management Development	73,531
Beaufort Delta Finance Training	63,600
	15,138,853

Transportation

Airline Glycol Recovery	45,179
Hay River Access Corridor	88,221
Hold Baggage System - Yellowknife Airport	93,096
National Safety Code	153,140
Tli Cho Winter Roads	21,238
The Alberta Road Maintenance	380,977
Wood Buffalo National Park	1,306,182
	2,088,033

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 11
(continued)****for the year ended March 31, 2016**

\$

Public Works and Services

Sahtu Implementation	4,645
Gwich'in Implementation	4,645
Tlicho Implementation	19,510
SAFT America Inc Remote Monitoring and Data Logging	34,609
Leased Office Space- Beaufort Delta Education Authority	146,099
Royal Canadian Mounted Police Facility Maintenance	4,509,199
Royal Canadian Mounted Police Minor Capital Facilities Maintenance	3,393,953

8,112,660

Justice

Sahtu Implementation	23,043
Gwich'in Implementation	23,043
Tlicho Implementation	53,963
Framework for Enhancing Victim Services in Northwest Territories	634,585
Building a Northern Evidence-Based Approach to Crime Prevention	270,943
Native Estates	175,696
Uniform Law Conference of Canada Annual Meeting	3,750
Wellness Court Program	100,000
Northwest Territories Law Foundation Library Project	50,000
Supporting Families Fund	200,562
Northwest Territories Courtworker Training	20,191

1,555,776

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 11
(continued)****for the year ended March 31, 2016**

\$

Health and Social Services

Pan-Canadian Public Health Network	3,228
Working on Wellness in Strategic Populations	140,802
Dialogue/Storybook Project	172,623
Continuity of Care	265,236
Treatment Variables	20,962
Tobacco Cessation Sharing Centre	9,257
Analytic Intern Placement	1,689
Toll-Free Tobacco Quitline Services	23,347
Non Insured Health Benefits	13,673,673
Health Portfolio Funding	8,201,998
Home and Community Care Enhancement	5,127,179
Territorial Health Investment Fund	3,787,288
THIF Medical Travel	1,700,000
NWT Mental Health Information Management System	9,447
Development of Autism Spectrum	12,103
Congenital Anomalies Surveillance System	85,000
Electronic Immunization Registry	7,845
Canadian Chronic Disease Surveillance System	154,848
Pan-Northern Admin Data Development	186,612
Helicobacter Pylori Infection	43,107
Antibiotic Usage Trends in the NWT	22,581
Power Up	98,353

33,747,178

Education, Culture and Employment

Right From the Start ECD Framework	98,624
Sahtu Implementation	11,200
Gwich'in Implementation	12,250
Tlicho Implementation	124,103
Labour Market Development Agreement	4,529,520
Canada Job Fund	941,405

5,717,102

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 11
(continued)**

for the year ended March 31, 2016

\$

Environment and Natural Resources

Climate Change Adaptation Project	669,593
Forest Industry Biomass Initiative	1,822,574
Tlicho Implementation	739,663
Developing and Implementing a Cooperative Bison Control Program	20,918
Gwich'in Implementation	56,224
Inuvialuit Implementation	3,999,452
Sahtu Implementation	149,187
Sahtu Duck Banding Project	11,078
Wildlife Studies - Community Based Monitoring	15,220
Geographic Information System Project	7,898
Mutual Aid Research Sharing Agreement	839,310
Remeasurement of the National Forest Inventory	188,283
Support of Conservation Data Centre Data Development	25,322
Parks Canada Regional Data Enhancement and Data Capture	10,000
Northern Conservancy Canada Northern Biodiversity Project 2015-16	4,300
Monitoring of the Bluenose-West Caribou	40,000
Ground Truth Water Parameters for Specified Sites	11,711
Biological (biofilm and zooplankton) indicators to monitor aquatic ecosystem health and communities across the Northwest Territories	15,163
Evaluating Risk of Cumulative Effects of Fire and Human Disturbance to Boreal Woodland Caribou Habitat	68,450
Investigate Metal Levels in Fish in the MacKenzie River	27,160
Monitoring Polar bear Subpopulations in the Western Arctic	50,000
Bathurst Caribou Range Plan	218,000
Strengthening Aboriginal Economic Participation in Environmental Monitoring in the Northwest Territories	166,903
Wolf Diet Research Project	15,000
Developing a Collaborative Climate Change Station Network in the Northwest Territories	30,000

9,201,409

Industry, Tourism and Investment

SINED - Slave Province Surficial Materials and Permafrost Study	2,320,500
Growing Forward II	588,873
Gwich'in Implementation	36,652
Tlicho Implementation	43,438
Sahtu Implementation	33,000
Tourism Research and Product Development	664,522
Canol trail - Wire Clean-Up	800,000

4,486,985

Total

81,123,107
