



# Public Accounts 2016-2017

## Section II

### NON-CONSOLIDATED FINANCIAL STATEMENTS



Government of  
Northwest Territories

**PUBLIC ACCOUNTS  
OF THE  
GOVERNMENT OF THE NORTHWEST TERRITORIES  
FOR THE YEAR ENDED MARCH 31, 2017**

**SECTION II  
NON-CONSOLIDATED FINANCIAL STATEMENTS  
(unaudited)**

**HONOURABLE ROBERT C. MCLEOD  
Minister of Finance**

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## Public Accounts of the Government of the Northwest Territories

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### 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	9
Schedule A - Non-Consolidated Schedule of Revenues by Source	36
Schedule B - Non-Consolidated Schedule of Expenses	37
Schedule C - Non-Consolidated Schedule of Tangible Capital Assets	38

#### Supplementary Schedules (unaudited)

Schedule 1 - Non-Consolidated Schedule of Revenues by Department	39
Schedule 2 - Non-Consolidated Schedule of Expenses by Department	43
Schedule 3 - Non-Consolidated Schedule of Recoveries of Prior Years Expenses	46
Schedule 4 - Non-Consolidated Schedule of Summary of Capital Acquisitions	47
Schedule 5 - Non-Consolidated Schedule of Grants	48
Schedule 6 - Non-Consolidated Schedule of Contributions	51
Schedule 7 - Non-Consolidated Schedule of Special Warrants	57
Schedule 8 - Non-Consolidated Schedule of Inter-activity Transfers exceeding \$250,000	58
Schedule 9 - Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions	61
Schedule 10 - Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others - Expenditures Recovered	67

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## Government of the Northwest Territories

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

as at March 31, 2017	(thousands of dollars)	
	2017 Actual	2016 Actual
	\$	\$
<b>Financial assets</b>		
Cash and designated assets (note 3)	9,110	-
Portfolio investments (note 3)	30,686	30,343
Accounts receivable (note 4)	186,708	193,816
Due from the Government of Canada (note 10)	34,378	71,679
Inventories (note 5)	27,721	27,807
Loans receivable (note 6)	49,308	48,801
	<b>337,911</b>	<b>372,446</b>
<b>Liabilities</b>		
Bank overdraft (note 3)	-	10,322
Short-term loans (note 7)	234,807	244,803
Accounts payable and accrued liabilities (note 8)	250,486	250,776
Deferred revenue (note 9)	18,799	10,161
Due to the Government of Canada (note 10)	125,415	145,452
Environmental liabilities (note 11)	53,695	47,843
Capital lease obligations (note 12)	1,834	1,290
Long-term debt (note 13)	320,953	257,204
Pensions (note 14)	34,843	32,672
Other employee future benefits and compensated absences (note 15)	39,744	38,417
	<b>1,080,576</b>	<b>1,038,940</b>
<b>Net Debt</b>	<b>(742,665)</b>	<b>(666,494)</b>
<b>Non-financial assets</b>		
Tangible capital assets (schedule C)	2,424,348	2,192,195
Inventory held for use (note 5)	136	136
Prepaid expenses	5,278	5,738
	<b>2,429,762</b>	<b>2,198,069</b>
<b>Accumulated surplus</b>	<b>1,687,097</b>	<b>1,531,575</b>

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.*

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## Government of the Northwest Territories

### Non-Consolidated Statement of Change in Net Debt (unaudited)

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for the year ended March 31, 2017

(thousands of dollars)

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	2017 Main Estimates (note 1b) \$	2017 Actual \$	2016 Actual \$
<b>Net debt at beginning of year</b>	<b>(666,494)</b>	<b>(666,494)</b>	<b>(572,823)</b>
<b>Items affecting net financial resources:</b>			
Annual surplus for the year	126,124	155,522	109,679
Increase in tangible capital assets, net book value ( <i>schedule C</i> )	(202,408)	(232,153)	(201,010)
Decrease in inventory held for use	-	-	14
Decrease (increase) in prepaid expenses	-	460	(2,354)
<b>Net debt at end of year</b>	<b>(742,778)</b>	<b>(742,665)</b>	<b>(666,494)</b>

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

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# Government of the Northwest Territories

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

for the year ended March 31, 2017

(thousands of dollars)

	2017 Main Estimates (note 1b) \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Revenues by source ( <i>schedule A</i> )	1,806,762	1,856,515	1,814,093
Recoveries of prior years expenses ( <i>schedule 3</i> )	3,000	13,728	19,144
	<b>1,809,762</b>	<b>1,870,243</b>	<b>1,833,237</b>
<b>Expenses (<i>schedule B</i>)</b>			
Environment and economic development	150,185	149,887	174,342
Infrastructure	273,102	267,955	269,752
Education	316,248	320,910	312,784
Health, social services and housing	414,234	523,421	510,887
Justice	127,092	127,289	128,554
General government	383,535	307,063	306,750
Legislative Assembly and statutory offices	19,336	18,379	20,307
	<b>1,683,732</b>	<b>1,714,904</b>	<b>1,723,376</b>
<b>Annual operating surplus</b>	<b>126,030</b>	<b>155,339</b>	<b>109,861</b>
Petroleum Products Stabilization Fund Net surplus (loss) for the year ( <i>note 16</i> )	94	183	(182)
Projects on behalf of the Government of Canada, Nunavut and Others ( <i>schedule 10</i> )			
Expenses	(89,526)	(84,299)	(81,123)
Recoveries	89,526	84,299	81,123
	<b>126,124</b>	<b>155,522</b>	<b>109,679</b>
Accumulated surplus at beginning of year	1,531,575	1,531,575	1,421,896
<b>Accumulated surplus at end of year</b>	<b>1,657,699</b>	<b>1,687,097</b>	<b>1,531,575</b>

*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)	2017 \$	2016 \$
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual surplus for the year*	155,522	109,679
Items not affecting cash:		
Provision for bad debts and forgivable loans	701	87
Recoveries of forgivable loans	(1,550)	-
Amortization of tangible capital assets	89,129	83,901
Adjustments to tangible capital assets	-	1,121
	243,802	194,788
Changes in non-cash assets and liabilities:		
Due to (from) Canada	17,264	(4,030)
Decrease in other financial assets	6,411	8,856
Increase (decrease) in other financial liabilities	25,387	(1,546)
Decrease (increase) in prepaid expenses	460	(2,354)
Decrease in inventories held for use	-	14
Decrease in inventories for resale	86	1,142
<b>Cash provided by operating transactions</b>	<b>293,410</b>	<b>196,870</b>
<b>Investing transactions</b>		
Designated cash and investments purchased	(4,195)	(16,466)
Designated cash and investments sold	3,852	14,174
Loans receivable receipts	6,905	5,664
Loans receivable advanced	(5,863)	(5,719)
<b>Cash provided by (used for) investing transactions</b>	<b>699</b>	<b>(2,347)</b>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(267,761)	(208,063)
Disposal of tangible capital assets (net)	2,132	770
<b>Cash used for capital transactions</b>	<b>(265,629)</b>	<b>(207,293)</b>
<b>Financing transactions</b>		
Acquisition (repayment) of short-term financing	(9,996)	9,944
Acquisition (repayment) of capital lease obligations	544	(338)
Acquisition (repayment) of long-term financing	404	(444)
<b>Cash provided by financing activities</b>	<b>(9,048)</b>	<b>9,162</b>
<b>Increase (decrease) in cash</b>	<b>19,432</b>	<b>(3,608)</b>
<b>Cash at beginning of year</b>	<b>(10,322)</b>	<b>(6,714)</b>
<b>Cash at end of year</b>	<b>9,110</b>	<b>(10,322)</b>

\*Total interest paid during the year \$10,156 (2016- \$8,858)

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## **Government of the Northwest Territories**

### **Notes to Non-Consolidated Financial Statements (unaudited)**

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**March 31, 2017**

**(All figures in thousands of dollars)**

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#### **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  
Health and Social Services Authorities  
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.

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# Government of the Northwest Territories

## Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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### 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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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## 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
Watercrafts	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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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## 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 or 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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (k) Projects on behalf of third parties

The Government undertakes projects for the Government of Canada, the Government of Nunavut and others. Where the agreement allows, the Government receives accountable advances and any unexpended balances remaining at year-end are recorded as liabilities in accounts payable and accrued liabilities or due to Canada, as applicable. Recoveries are accrued when expenses as allowed under the project contract, exceed advances and are recorded as receivables in accounts receivables or due from Canada.

### (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, regulatory, resource, general, and restricted 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.

Regulatory revenues, which are part of general revenues, are recognized on an accrual basis and include revenues for fines, fees, licenses, permits, and registrations. Amounts received prior to the end of the year, which relate to revenues that will be earned in a subsequent year, are recorded as deferred revenues and are recognized as revenue when earned.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (n) Taxes, regulatory, resource, general, and restricted revenues (continued)

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.

### (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. 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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (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.

### (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 \$50,000; 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 to the Government as opposed to being merely neutral in comparison with standard procurement processes. The operating and service costs, that are clearly identified in the agreements, are expensed as they are incurred.

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. The capital asset (classified as work in progress) and the corresponding liability are recorded based on the actual costs incurred by the P3 partner. In circumstances where the Government does not bear the risks and rewards of the asset until substantial completion the future associated agreement is disclosed.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (r) Public-Private Partnerships

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 imputed interest rate for the 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*

Effective April 1, 2019, 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. Government organizations that apply PSAS were required to adopt these standards effective April 1, 2012, however there is no significant impact on the consolidated financial statements as a result of its application. The Government will analyze the impact of these new standards on its financial statements.

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.

There is no significant impact on the non-consolidated financial statements as a result of the new standards.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 3. CASH AND DESIGNATED ASSETS

##### (a) Investment pool

The Government has lines of credit provided by 2 chartered banks, 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, 2017 the investment pool had no net overdraft balance (2016 - 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, 2017, on a cash basis, the Government's share in the investment pool is a surplus of \$14,065 (2016 - deficit of 10,641). When taking into account \$961 classified to in-trust and \$3,994 of outstanding items, the bank balance, on an accounting basis, becomes \$9,110 (2016 - deficit of 10,322).

The Government's cash deficit related to the investment pool carried interest at an average rate of 1.05% and \$72 was paid to it.

The average portfolio yield range for the year is 1.05% - 1.05% (2016 - 1.02% - 1.19%). In 2017, the Government earned interest on short-term investments of \$53 (2016 - \$96).

##### (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.

Pursuant to the *Land Titles Act*, the assets of the Land Titles Assurance Fund are to be used to compensate owners for certain financial losses they incur due to real estate fraud or omissions and errors of the land registration system.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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### 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:

	2017 %	2016 %
Canadian stocks	21.95	21.15
Cash and other assets	1.34	1.12
Fixed income mutual funds	41.16	39.14
Federal bonds	11.26	11.38
Foreign stocks	<u>24.29</u>	<u>27.21</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:

	2017 \$	2016 \$
Student Loan Fund:		
Authorized limit for loans receivable	45,000	45,000
Less: Loans receivable balance	(41,320)	(41,953)
	<u>3,680</u>	<u>3,047</u>
Environment Fund:		
Beverage Container Program net assets	<u>2,557</u>	<u>2,097</u>
Land Titles Assurance Fund:		
Land Titles net assets	<u>4,355</u>	<u>4,208</u>
Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance Pension Plan:		
Marketable securities (market value \$32,995; 2016 - \$31,767)	30,274	30,004
Cash and other assets (market value approximates cost)	412	339
	<u>30,686</u>	<u>30,343</u>
	<u>41,278</u>	<u>39,695</u>

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2017

(All figures in thousands of dollars)

#### 4. ACCOUNTS RECEIVABLE

	Accounts Receivable \$	Allowance for Doubtful Accounts \$	Net 2017 \$	Net 2016 \$
General	47,023	(11,540)	35,483	33,849
Government of Nunavut	6,259	-	6,259	4,742
Revolving fund sales	8,244	-	8,244	11,615
Non-renewable resource revenue	58,343	-	58,343	67,723
	119,869	(11,540)	108,329	117,929

Receivables from related parties:

Divisional Education Councils and District Education Authorities	3,661	-	3,661	5,202
Health and Social Services Authorities	70,484	-	70,484	64,007
Northwest Territories Business Development and Investment Corporation	92	-	92	153
Northwest Territories Housing Corporation	1,458	-	1,458	4,028
Tlicho Community Services Agency Workers' Safety Compensation Commission (Northwest Territories and Nunavut)	1,097	-	1,097	1,094
Northwest Territories Hydro Corporation	219	-	219	29
Aurora College	1,238	-	1,238	1,160
Inuvialuit Water Board	93	-	93	117
Arctic Energy Alliance	-	-	-	74
	78,379	-	78,379	75,887
	198,248	(11,540)	186,708	193,816

During the year, no accounts receivable (2016 - \$ nil) were written off and none (2016 - \$366) were forgiven.

#### 5. INVENTORIES

		2017 \$	2016 \$
<b>Inventories for resale:</b>	Bulk fuels	23,815	24,280
	Liquor products	3,906	3,527
		27,721	27,807
<b>Inventories held for use:</b>	Public stores	136	136
		27,857	27,943

Bulk fuel inventory write-down for 2017 is \$164 (2016 - \$140).

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 6. LOANS RECEIVABLE

	2017 \$	2016 \$
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.	24,794	25,116
Student Loan Fund loans due in installments to 2031, bearing fixed interest between 0.00% and 11.75%, unsecured.	41,320	41,953
Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10. Interest is calculated monthly based upon the Government's current borrowing rate.	870	979
Other	20	-
	<b>67,004</b>	<b>68,048</b>
Valuation allowance - Student Loan Fund	(17,696)	(19,247)
	<b>49,308</b>	<b>48,801</b>

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During the year, \$2,531 in student loans (2016 - \$924) was remised with proper authority.

Interest earned on loans receivable during the year is \$510 (2016 - \$521).

#### 7. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its banks. Short term loans of \$234,807 (2016 - \$244,803) incurred interest at the weighted average year-end rate of 0.86% (2016 - 0.85%). Interest paid in 2017 was \$1,512 (2016 - \$1,204).

The short-term borrowing limit under the *Borrowing Authorization Act* as at March 31, 2017 is \$377,000.

## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2017

(All figures in thousands of dollars)

#### 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2017 \$	2016 \$
Trade	181,848	180,992
Government of Nunavut	-	15
Employee and payroll-related liabilities	54,941	54,814
Other liabilities	6,469	5,938
	<b>243,258</b>	<b>241,759</b>
Payables to related parties:		
Arctic Energy Alliance	67	-
Aurora College	610	146
Divisional Education Councils and District Education Authorities	606	352
Health and Social Services Authorities	4,323	5,885
Northwest Territories Business Development and Investment Corporation	2	10
Status of Women Council of the Northwest Territories	-	15
Northwest Territories Housing Corporation	27	19
Northwest Territories Hydro Corporation	1,423	1,154
Northwest Territories Surface Rights Board	24	-
Tlicho Community Services Agency	137	68
Northwest Territories Human Rights Commission	9	3
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	-	1,365
	<b>7,228</b>	<b>9,017</b>
	<b>250,486</b>	<b>250,776</b>

#### 9. DEFERRED REVENUE

	2017 \$	2016 \$
Government of Canada		
Ministry of Finance	5,842	4,082
Building Canada Plan	256	513
Transport Canada	350	350
Canadian Northern Economic Development Agency	2,762	-
Ministry of Infrastructure and Communities	4,478	-
NPR Limited Partnership	1,856	2,070
Work deposits, commercial use permits and tourism licences	934	-
Mining Recorders	1,125	1,350
Other	1,196	1,796
	<b>18,799</b>	<b>10,161</b>

Deferred revenue in the current year consists mainly of funds received from the Government of Canada for corporate income tax, improvements to highways and bridge rehabilitation.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 10.DUE TO (FROM) THE GOVERNMENT OF CANADA

	2017	2016
	\$	\$
<b>Other receivables:</b>		
Projects on behalf of the Government of Canada	(13,521)	(15,605)
Miscellaneous receivables	(20,857)	(56,074)
	<b>(34,378)</b>	<b>(71,679)</b>
 <b>Other payables:</b>		
Advances for projects on behalf of the Government of Canada	22,620	18,923
Excess income tax advanced	65,961	74,002
Miscellaneous payables	36,834	52,527
	<b>125,415</b>	<b>145,452</b>
	<b>91,037</b>	<b>73,773</b>

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

	\$
2018	37,479
2019	26,873
2020	1,268
2021	341
	<b>65,961</b>

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# Government of the Northwest Territories

## Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2017

(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 245 (2016 - 191) sites as potentially requiring environmental remediation at March 31, 2017. 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	2016 Liability	Remediation Costs	New Sites in 2017	Increase (decrease) in estimate	2017 Liability	Number of Sites
Abandoned mines <sup>(1)</sup>	\$ 13,778	\$ (1,035)	\$ -	\$ 572	\$ 13,315	7
Landfills <sup>(2)</sup>	11,145	(465)	820	(1,047)	10,453	43
Abandoned infrastructure and schools <sup>(3)</sup>	12,516	(1,069)	1,750	872	14,069	75
Airports, airport strips or reserves <sup>(4)</sup>	1,874	(129)	-	(41)	1,704	23
Sewage lagoons <sup>(5)</sup>	2,784	(200)	68	(34)	2,618	29
Fuel tanks and resupply lines <sup>(3)</sup>	2,359	(17)	-	101	2,443	12
Abandoned lots and maintenance facilities <sup>(3)</sup>	3,387	(834)	4,362	2,178	9,093 *	56
<b>Total environmental liabilities</b>	<b>47,843</b>	<b>(3,749)</b>	<b>7,000</b>	<b>2,601</b>	<b>53,695</b>	<b>245</b>

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.

\*Includes estimated costs to perform due diligence related to identifying environmental contamination that may be transferred back to Canada under the *Northwest Territories Lands and Resources Devolution Agreement*.

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, 2017 is \$2,708 (2016 - \$2,851). 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 were 6 (2016 - 2) 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 245 sites, the Government has identified 79 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, 2017** **(All figures in thousands of dollars)**

#### 12. CAPITAL LEASE OBLIGATIONS

	<b>2017</b> \$	<b>2016</b> \$
Buildings	997	1,290
Equipment	837	-
	<b>1,834</b>	<b>1,290</b>

Interest expense related to capital lease obligations for the year is \$127 (2016 - \$115), at an implicit average interest rate of 5.9% (2016 - 7.9%). Capital lease obligations (expiring between 2019 and 2020) are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2017.

	\$
2018	970
2019	655
2020	350
Total minimum lease payments	1,975
Less: imputed interest 5.9%	141
Present value of minimum lease payments	<b>1,834</b>

#### 13. LONG-TERM DEBT

	<b>2017</b> \$	<b>2016</b> \$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2016 - \$7), maturing June 2024, bearing interest at 3.30% (2016 - 3.30%), secured with real property.	595	666
Real return senior bonds with accrued inflation adjustment, maturing June 1, 2046, redeemable at the option of the issuer, bearing interest at 3.17% (2016 - 3.17%), payable semi-annually, unsecured.	178,277	177,801
Loan due to Boreal Health Partnership, repayable in monthly installments of \$794 starting at the expected in service date November 2018 until November 2048, bearing interest at 6.10% (imputed), unsecured.	51,181	13,730
Loan due to Northern Lights General Partnership, repayable in monthly installments of \$620 starting at the expected in service date August 2017 until July 2037, bearing interest at 6.39% (imputed), unsecured.	90,900	65,007
	<b>320,953</b>	<b>257,204</b>

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

	\$
2018	14,793
2019	6,806
2020	9,031
2021	9,668
2022	10,119
Beyond 2022	270,536
	<b>320,953</b>

Interest expense on long-term debt, included in operations and maintenance expenses, is \$9,110 (2016 - \$8,112).

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 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 3 (b)*)

The average age of the 19 active members of the MLAs plans is 51. 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 (2016 – 1.15) the employees' contributions for employees who started prior to January 2013 and 1.1 times (2016 – 1.1) 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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 14. PENSIONS (continued)

##### (b) Pension liability

	Regular Funded \$	Supplemental Unfunded \$	Total \$
Accrued benefit obligation	26,568	34,803	61,371
Pension fund assets - market related value	(28,539)	-	(28,539)
Unamortized actuarial gains	1,890	121	2,011
<b>Pension liability (asset)</b>	<b>(81)</b>	<b>34,924</b>	<b>34,843</b>

	Regular Funded \$	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)
<b>Pension liability (asset)</b>	<b>(375)</b>	<b>33,047</b>	<b>32,672</b>

Included in the pension asset of \$81 (2016 - \$375) is a deficit for accounting purposes of the Judges' plan in the amount of \$1,564 (2016 - \$1,249).

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 14. PENSIONS (continued)

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

	Regular Funded \$	Supplemental Unfunded \$	2017 Total \$
<b>Opening balance</b>	<b>(375)</b>	<b>33,047</b>	<b>32,672</b>
<hr/>			
Change to pension liability (asset) from cash items:			
Contributions from plan members	(287)	-	(287)
Contributions from Government	(83)	-	(83)
Benefit payment to plan members	(1,251)	(1,446)	(2,697)
Drawdown from plan assets	1,251	-	1,251
<b>Net change to pension liability (asset) from cash items</b>	<b>(370)</b>	<b>(1,446)</b>	<b>(1,816)</b>
<hr/>			
Change to pension liability (asset) from accrual items:			
Current period benefit cost	977	1,222	2,199
Amortization of actuarial (gains) losses	(255)	549	294
Interest on average accrued benefit obligation	1,184	1,552	2,736
Expected return on average plan assets	(1,242)	-	(1,242)
<b>Net change to pension liability (asset) from accrual items</b>	<b>664</b>	<b>3,323</b>	<b>3,987</b>
<b>Ending balance</b>	<b>(81)</b>	<b>34,924</b>	<b>34,843</b>

## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2017

(All figures in thousands of dollars)

#### 14. PENSIONS (continued)

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

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

##### (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 \$3,700 (2016 - \$4,107). 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 \$1,330 (2016 - \$2,057).

In addition to the above, the Government contributed \$32,331 (2016 - \$33,666) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$26,564 (2016 - \$24,612).

##### (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 2017 (no changes in 2016).

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 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, 2016 and the results were extrapolated to January 31, 2017. The effective date of the next actuarial valuation is April 1, 2020. The actuarial valuation for the Judge's plan was completed as of April 1, 2016 and the results were extrapolated to March 31, 2017. The effective date of the next actuarial valuation is April 1, 2020.

###### *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 \$23,145 (2016 - \$22,524). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$5,889 (2016 - \$5,637).

###### *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 7.0 years (2016 - 3.0 years) for the MLA's plans and 2.7 years (2016 - 2.0 years) for the Judges' plans.

###### *Actuarial assumptions*

	Judges' plans	MLAs' plans
Expected rate of return on plan assets	4.1%	4.8%
Rate of compensation increase	3.5%	2.0%
Annual inflation rate	2.0%	2.0%
Annual interest rate	4.1%	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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 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, 2017. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2017 and the results were extrapolated to March 31, 2017. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and Removal	Compensated Absences	2017	2016
	\$	\$	\$	\$
<b>Changes in Obligation</b>				
Accrued benefit obligations, beginning of year	25,342	6,483	31,825	36,087
Benefits earned	1,082	481	1,563	5,956
Interest	751	200	951	894
Benefits paid	(3,594)	(1,477)	(5,071)	(6,180)
Actuarial (gains)/losses	110	1,637	1,747	(4,932)
Accrued benefit obligations, end of year	23,691	7,324	31,015	31,825
Unamortized net actuarial gain/(loss)	3,429	(965)	2,464	4,932
Net future obligation	27,120	6,359	33,479	36,757
Other employee future benefits	5,486	-	5,486	1,131
Other compensated absences	-	779	779	529
Total employee future benefits and compensated absences	<b>32,606</b>	<b>7,138</b>	<b>39,744</b>	<b>38,417</b>

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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

	Severance and Removal	Compensated Absences	2017	2016
	\$	\$	\$	\$
<b>Benefits Expense</b>				
Benefits earned	1,082	481	1,563	5,956
Implicit Interest	751	200	951	894
Amortization of actuarial gain/loss	(619)	(124)	(743)	-
	<b>1,214</b>	<b>557</b>	<b>1,771</b>	<b>6,850</b>

The discount rate used to determine the accrued benefit obligation is an average of 3.3%. The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2018	6,462	1,791	8,253
2019	4,014	1,214	5,228
2020	2,983	939	3,922
2021	2,523	778	3,301
2022	2,229	697	2,926
	<b>18,211</b>	<b>5,419</b>	<b>23,630</b>

#### 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.

	2017	2016
	\$	\$
Surplus at beginning of the year	609	791
Add: Petroleum Products Stabilization Fund		
Net income (loss) for the year	183	(182)
<b>Surplus at end of the year</b>	<b>792</b>	<b>609</b>

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 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.

	2017 \$	2016 \$
Correctional Institutions	389	418
Government of New Brunswick - Deh Cho Bridge	721	713
Natural Resources	236	236
Others	74	20
Public Trustee	5,527	5,605
Securities - land use permits and water licences	7,236	5,495
Supreme and Territorial Courts	775	1,224
	<b>14,958</b>	<b>13,711</b>

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 \$579,221 (2016 - \$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, 2017:

	Expiry Date	2018 \$	2019- 2048 \$	Total \$
Operational commitments	2048	91,990	89,422	181,412
P3 Operational commitments	2048	3,190	276,710	279,900
RCMP policing agreement	2032	42,197	587,027	629,224
Commercial leases	2028	18,223	63,391	81,614
Equipment leases	2020	648	706	1,354
Tangible capital asset projects in progress at year end	2020	44,475	3,279	47,754
P3 Tangible capital asset projects in progress at year end	2018	65,000	7,287	72,287
		<b>265,723</b>	<b>1,027,822</b>	<b>1,293,545</b>

The Government has 2 (2016 - 1) cost recovery service agreements with the Government of Nunavut (GNU) for the provision of various corporate and program delivery services. The expenses for and costs recovered from these projects are estimated at \$127 for the fiscal year ended 2017 (2016 - \$1,067). The Government has 2 agreements with the 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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 19. CONTINGENCIES

##### (a) Guarantees

The Government is contingently liable for the following guarantees:

	2017
	\$
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation maturing October 27, 2018	10,000
Debenture series issued by the Northwest Territories Power Corporation maturing December 18, 2032	10,667
maturing September 13, 2040	45,566
maturing May 1, 2025	4,645
maturing July 11, 2025	15,000
maturing October 1, 2025	4,743
maturing November 25, 2052	25,000
maturing September 1, 2026	5,528
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
maturing February 17, 2047	60,000
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation	6,401
Guaranteed residential housing loans of the Northwest Territories Housing Corporation	870
<b>Total Guarantees</b>	<b>238,420</b>

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.

##### (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 \$66,019. 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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 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.

	2017	2016
	\$	\$
Arctic Energy Alliance	3,617	3,753
Aurora College	36,029	35,723
Inuvialuit Water Board	913	913
Divisional Education Councils and District Education Authorities	140,808	138,940
Health and Social Services Authorities	269,226	268,392
Northwest Territories Power Corporation	7,605	26,665
Tlicho Community Services Agency	31,874	32,196
Northwest Territories Business Development and Investment Corporation	3,312	3,789
Northwest Territories Heritage Fund	5,000	4,772
Northwest Territories Housing Corporation	81,702	86,132
Northwest Territories Human Rights Commission	239	221
Northwest Territories Surface Rights Board	289	289
Northwest Territories Sport and Recreation Council	650	650
Status of Women Council of the Northwest Territories	468	452
	<b>581,732</b>	<b>602,887</b>

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.

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## Government of the Northwest Territories

### Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2017

(All figures in thousands of dollars)

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#### 21.OVEREXPENDITURE

During the year 4 departments (2016 - 1) exceeded their operations vote by \$5,423 (2016 - \$2,959) and 2 departments (2016 - 1) exceeded their capital vote by \$2,169 (2016 - \$68,916).

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 Executive (operations)	\$201
Department of Finance (operations)	\$1,211
Department of Education, Culture and Employment (operations)	\$2,598
Department of Health and Social Services (operations)	\$1,413
Department of Health and Social Services (capital)	\$1,752
Legislative Assembly (capital)	\$417

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

##### *Yellowknife Airport revolving fund*

On July 1, 2017, the Government set up a revolving fund for the Yellowknife Airport to account for a new Airport Improvement Fee that is being charged to each passenger. The new fee will be used for airport capital purchases and to eliminate the Yellowknife Airport operating deficit.

##### *Marine Transportation Services revolving fund*

On June 2, 2017, the Government established a new revolving fund for ongoing operations, maintenance and capital expenditures of the new Marine Transportation Services division.

##### *Department Amalgamations*

On April 1, 2017, the Department of Aboriginal Affairs and Intergovernmental Relations and the Department of the Executive amalgamated to form the Department of Executive and Indigenous Affairs.

On April 1, 2017, the Department of Human Resources amalgamated into the Department of Finance.

On April 1, 2017, the Department of Public Works and Services and the Department of Transportation amalgamated to form the Department of Infrastructure.

#### 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, 2017

(thousands of dollars)

	2017 Main Estimates (note 1b)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenue from the Government of Canada</b>			
Grant	1,219,888	1,219,888	1,232,755
Transfer Payments	170,660	186,901	194,363
	<b>1,390,548</b>	<b>1,406,789</b>	<b>1,427,118</b>

### Taxation

Corporate Income Tax	60,003	68,617	25,010
Personal Income Tax	110,603	122,322	109,837
Fuel	18,877	21,288	19,750
Tobacco	15,760	15,336	16,191
Payroll	41,448	43,643	42,085
Property and school levies	23,360	29,431	28,380
Insurance	4,850	5,129	5,161
	<b>274,901</b>	<b>305,766</b>	<b>246,414</b>

### Non-renewable Resource Revenue

Minerals, Oil and Gas Royalties	59,810	43,060	55,759
Licences, Rental and Other Fees	3,122	20,489	2,414
Quarry Fees	250	123	173
	<b>63,182</b>	<b>63,672</b>	<b>58,346</b>

### General

Program	20,426	19,682	21,681
Service and miscellaneous	686	1,900	972
Lease	5,614	5,929	5,876
Interest revenue	805	804	1,537
Revolving Funds net revenue	23,281	23,678	23,548
Regulatory revenue	26,726	26,025	24,563
Investment income	-	1,827	3,593
Grants in Kind	593	443	445
	<b>78,131</b>	<b>80,288</b>	<b>82,215</b>

**Total Revenues**

**1,806,762**

**1,856,515**

**1,814,093**

**Government of the Northwest Territories**

**Non-Consolidated Schedule of Expenses (unaudited)**

**Schedule B**

**for the year ended March 31, 2017**

**(thousands of dollars)**

	<b>Main Estimates (note 1b)</b> \$	<b>Compensation and Benefits</b> \$	<b>Grants and Contributions</b> \$	<b>Valuation Allowances</b> \$	<b>Other</b> \$	<b>Amortization</b> \$	<b>2017 Total Expenses</b> \$	<b>2016 Total Expenses</b> \$
Legislative Assembly	19,336	11,650	239	16	5,658	816	18,379	20,307
Executive	11,986	10,018	17	-	2,145	7	12,187	11,285
Aboriginal Affairs and Intergovernmental Relations	8,754	5,292	1,499	-	1,278	-	8,069	8,594
Human Resources	23,644	15,891	6	2	5,289	129	21,317	20,483
Finance	206,949	46,305	129,377	19	35,827	3,587	215,115	220,830
Municipal and Community Affairs	132,202	13,897	114,224	5	3,939	12	132,077	131,329
Public Works and Services	119,711	30,989	4,137	8	76,076	6,738	117,948	114,885
Health and Social Services	414,234	23,288	288,456	121	117,308	12,546	441,719	425,117
Justice	127,092	60,857	2,697	16	62,079	1,640	127,289	128,554
Education, Culture and Employment	316,248	33,332	224,211	2,649	43,918	16,800	320,910	312,784
Transportation	125,138	37,216	1,154	10	43,757	41,516	123,653	127,582
Environment and Natural Resources	90,315	39,923	9,328	7	38,108	2,403	89,769	110,513
Industry Tourism and Investment	59,870	25,810	17,508	17	14,044	2,739	60,118	63,829
Lands	28,253	19,383	521	138	6,116	196	26,354	27,284
	<b>1,683,732</b>	<b>373,851</b>	<b>793,374</b>	<b>3,008</b>	<b>455,542</b>	<b>89,129</b>	<b>1,714,904</b>	
<b>Prior Year Totals</b>	<b>1,680,132</b>	<b>379,443</b>	<b>802,265</b>	<b>3,081</b>	<b>454,686</b>	<b>83,901</b>		<b>1,723,376</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2017

(thousands of dollars)

	Land****	Buildings *	Other**	Leasehold Improvements	Equipment*	Computers	Work in Progress***	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost of tangible capital assets, opening balance	3,646	1,107,246	1,696,734	39,549	196,574	116,149	199,256	3,359,154	3,080,103
Transfers	1,630	22,523	76,034	1,325	27,681	72,094	(201,287)	-	-
Acquisitions	-	-	-	-	-	-	323,417	323,417	286,805
Write-downs/adjust.	-	-	-	-	-	-	-	-	(91)
Disposals	-	(995)	-	(414)	(6,411)	(2,618)	-	(10,438)	(7,663)
Cost of tangible capital assets, closing	5,276	1,128,774	1,772,768	40,460	217,844	185,625	321,386	3,672,133	3,359,154
Accumulated amortization, opening	-	(413,828)	(548,477)	(30,444)	(106,715)	(67,495)	-	(1,166,959)	(1,088,921)
Adjustment to beginning accumulated amortization	-	-	-	-	-	-	-	-	(1,121)
Amortization expense	-	(32,312)	(36,961)	(887)	(9,510)	(9,459)	-	(89,129)	(83,901)
Disposals	-	533	-	133	5,470	2,167	-	8,303	6,984
Accumulated amortization, closing	-	(445,607)	(585,438)	(31,198)	(110,755)	(74,787)	-	(1,247,785)	(1,166,959)
<b>Net book value</b>	<b>5,276</b>	<b>683,167</b>	<b>1,187,330</b>	<b>9,262</b>	<b>107,089</b>	<b>110,838</b>	<b>321,386</b>	<b>2,424,348</b>	<b>2,192,195</b>

\* Included in buildings and equipment are assets under capital leases: cost, \$5,285 (2016 - \$3,910); accumulated amortization, \$2,202 (2016 - \$1,572); net book value, \$3,083 (2016 - \$2,338).

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

\*\* Included in other are capitalized costs for P3 project Mackenzie Valley Fibre Link \$66,212 (2016 - \$0) and roads capitalized but not yet amortized of \$285,997 (2016- \$257,945).

\*\*\*Included in work in progress are P3 projects: Stanton Territorial Hospital Renewal \$146,176 (2016- 40,783) and Mackenzie Valley Fibre Link \$28,824 (2016 - 69,142).

\*\*\*\*Included in work in progress are non-cash items of \$55,656 (2016-78,737).

\*\*\*\*\*Land with cost and net book value of \$0, market value \$772 (2016- \$7,056) was contributed to third parties.

Change in net book value of tangible capital assets	2017	2016
	\$	\$
Assets transferred from work in progress	201,287	239,340
Adjustment to opening	-	(1,121)
Disposals/write-downs/adjustments	(2,135)	(770)
Amortization	(89,129)	(83,901)
Increase in work in progress	122,130	47,462
<b>Increase</b>	<b>232,153</b>	<b>201,010</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Revenues by Department (unaudited)

### Schedule 1

March 31, 2017

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
<b>Legislative Assembly</b>					
Transfer Payments					
Information and Privacy Commissioner	149	-	149	146	(3)
General Revenues					
Service and miscellaneous	11	-	11	2	(9)
Regulatory revenue	15	-	15	34	19
Investment income	-	-	-	1,827	1,827
	175	-	175	2,009	1,834
<b>Executive</b>					
Grants in kind	150	-	150	-	(150)
<b>Industry, Tourism and Investment</b>					
Transfer Payments					
Federal cost shared	-	-	-	1,620	1,620
Non-renewable Resource Revenue					
Minerals, oil and gas royalties	59,810	-	59,810	43,060	(16,750)
Licences, rental, and other fees	2,207	-	2,207	20,442	18,235
	62,017	-	62,017	63,502	1,485
General Revenues					
Regulatory revenues	808	-	808	489	(319)
Service and miscellaneous	27	-	27	-	(27)
	835	-	835	489	(346)
	62,852	-	62,852	65,611	2,759
<b>Environment and Natural Resources</b>					
Transfer Payments					
Federal cost shared	3,650	-	3,650	3,650	-
Capital transfers	-	-	-	(13)	(13)
	3,650	-	3,650	3,637	(13)
Non-renewable Resource Revenue					
Licences, rental, and other fees	80	-	80	47	(33)
General Revenues					
Program	32	-	32	-	(32)
Regulatory revenues	1,306	-	1,306	1,725	419
Service and Miscellaneous	-	-	-	(20)	(20)
	1,338	-	1,338	1,705	367
	5,068	-	5,068	5,389	321

## Government of the Northwest Territories

### Non-Consolidated Schedule of Revenues by Department (unaudited)

### Schedule 1 (continued)

March 31, 2017

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
<b>Finance</b>					
Grant from Government of Canada	1,219,888	-	1,219,888	1,219,888	-
Transfer Payments					
Federal cost shared	-	-	-	68	68
Canada Health Transfer	44,185	396	44,581	44,490	(91)
Canada Social Transfer	16,352	-	16,352	16,443	91
	1,280,425	396	1,280,821	1,280,889	68
Taxation					
Corporate	60,003	9,113	69,116	68,617	(499)
Personal	110,603	13,474	124,077	122,322	(1,755)
Fuel	18,877	429	19,306	21,288	1,982
Tobacco	15,760	(18)	15,742	15,336	(406)
Payroll	41,448	517	41,965	43,643	1,678
Property and school levies	23,360	6,103	29,463	29,431	(32)
Insurance	4,850	-	4,850	5,129	279
	274,901	29,618	304,519	305,766	1,247
General Revenues					
Service and miscellaneous	-	-	-	30	30
Program	60	-	60	-	(60)
Revolving funds net revenue	23,281	-	23,281	23,678	397
Interest income	480	-	480	484	4
Regulatory revenue	500	-	500	889	389
	24,321	-	24,321	25,081	760
	<b>1,579,647</b>	<b>30,014</b>	<b>1,609,661</b>	<b>1,611,736</b>	<b>2,075</b>
<b>Municipal and Community Affairs</b>					
Transfer Payments					
Federal Cost Shared	-	513	513	4,278	3,765
General Revenues					
Regulatory revenue	187	-	187	251	64
	<b>187</b>	<b>513</b>	<b>700</b>	<b>4,529</b>	<b>3,829</b>
<b>Justice</b>					
Transfer payments					
Federal cost shared	5,035	714	5,749	6,261	512
General Revenues					
Service and miscellaneous	-	-	-	5	5
Program	4,287	-	4,287	2,441	(1,846)
Regulatory revenue	6,244	-	6,244	6,399	155
	10,531	-	10,531	8,845	(1,686)
	<b>15,566</b>	<b>714</b>	<b>16,280</b>	<b>15,106</b>	<b>(1,174)</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Revenues by Department (unaudited)

### Schedule 1 (continued)

March 31, 2017

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
<b>Public Works and Services</b>					
General Revenues					
Service and miscellaneous	450	-	450	488	38
Lease	235	-	235	201	(34)
Program	-	-	-	20	20
Regulatory revenue	1,100	-	1,100	1,523	423
	<b>1,785</b>	-	<b>1,785</b>	<b>2,232</b>	<b>447</b>
<b>Aboriginal Affairs and Intergovernmental Relations</b>					
General Revenue					
Regulatory revenue	-	-	-	2	2
<b>Health and Social Services</b>					
Transfer Payments					
Federal cost shared	30,604	-	30,604	30,608	4
Capital transfers	1,143	204	1,347	987	(360)
	<b>31,747</b>	<b>204</b>	<b>31,951</b>	<b>31,595</b>	<b>(356)</b>
General Revenues					
Program	13,950	(35)	13,915	15,487	1,572
Regulatory revenue	345	-	345	370	25
Grants in Kind	443	-	443	443	-
	<b>14,738</b>	<b>(35)</b>	<b>14,703</b>	<b>16,300</b>	<b>1,597</b>
	<b>46,485</b>	<b>169</b>	<b>46,654</b>	<b>47,895</b>	<b>1,241</b>
<b>Education, Culture and Employment</b>					
Transfer Payments					
Federal cost shared	8,862	27	8,889	12,267	3,378
General Revenues					
Service and miscellaneous	-	-	-	8	8
Lease	30	-	30	41	11
Program	1,132	-	1,132	956	(176)
Interest income	325	-	325	320	(5)
Regulatory revenue	21	-	21	27	6
	<b>1,508</b>	-	<b>1,508</b>	<b>1,352</b>	<b>(156)</b>
	<b>10,370</b>	<b>27</b>	<b>10,397</b>	<b>13,619</b>	<b>3,222</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Revenues by Department (unaudited)

### Schedule 1 (continued)

March 31, 2017

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
<b>Transportation</b>					
Transfer Payments					
Federal cost shared	-	308	308	308	-
Capital transfers	60,680	14,454	75,134	65,788	(9,346)
	60,680	14,762	75,442	66,096	(9,346)
 General Revenues					
Lease	3,229	-	3,229	3,313	84
Program	965	-	965	778	(187)
Service and miscellaneous	225	-	225	552	327
Regulatory revenue	16,916	(3,000)	13,916	14,298	382
	21,335	(3,000)	18,335	18,941	606
	<b>82,015</b>	<b>11,762</b>	<b>93,777</b>	<b>85,037</b>	<b>(8,740)</b>
 <b>Lands</b>					
Non-renewable Resource Revenue					
Quarry royalties, fees	250	-	250	123	(127)
 General Revenues					
Regulatory revenue	40	-	40	18	(22)
Lease	2,120	-	2,120	2,374	254
Service and miscellaneous	-	-	-	835	835
	<b>2,410</b>	-	<b>2,410</b>	<b>3,350</b>	<b>940</b>
	<b>1,806,710</b>	<b>43,199</b>	<b>1,849,909</b>	<b>1,856,515</b>	<b>6,606</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Expenses by Department (unaudited)

### Schedule 2

March 31, 2017

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
<b>Legislative Assembly</b>						
Office of the Clerk	8,213	-	-	8,213	7,953	260
Expenditures on Behalf of Members	8,379	-	-	8,379	7,376	1,003
Office, Chief Electoral Officer	531	-	-	531	501	30
Statutory Offices	1,873	270	-	2,143	2,180	(37)
Office of the Speaker	340	-	-	340	369	(29)
	<b>19,336</b>	<b>270</b>	<b>-</b>	<b>19,606</b>	<b>18,379</b>	<b>1,227</b>
<b>Executive</b>						
Directorate	6,859	-	-	6,859	7,038	(179)
Executive Council Offices	3,734	-	-	3,734	3,785	(51)
Cabinet Support	1,393	-	-	1,393	1,364	29
	<b>11,986</b>	<b>-</b>	<b>-</b>	<b>11,986</b>	<b>12,187</b>	<b>(201)</b>
<b>Human Resources</b>						
Directorate	4,547	-	(151)	4,396	4,916	(520)
Management and Recruitment	4,734	-	301	5,035	4,682	353
Strategic Human Resources	7,254	-	(150)	7,104	4,952	2,152
Regional Operations	3,799	-	-	3,799	3,666	133
Labour Relations	3,310	-	-	3,310	3,101	209
	<b>23,644</b>	<b>-</b>	<b>-</b>	<b>23,644</b>	<b>21,317</b>	<b>2,327</b>
<b>Aboriginal Affairs and Intergovernmental Relations</b>						
Corporate Management	3,873	-	-	3,873	3,912	(39)
Implementation	553	-	-	553	460	93
Negotiations	2,398	-	-	2,398	1,862	536
Intergovernmental Relations	1,930	-	-	1,930	1,835	95
	<b>8,754</b>	<b>-</b>	<b>-</b>	<b>8,754</b>	<b>8,069</b>	<b>685</b>
<b>Industry, Tourism and Investment</b>						
Economic Diversification & Business Support	21,087	83	-	21,170	18,937	2,233
Corporate Management	8,422	-	(250)	8,172	8,899	(727)
Tourism and Parks	14,283	171	288	14,742	15,248	(506)
Minerals and Petroleum Resources	16,078	2,000	(3)	18,075	17,034	1,041
	<b>59,870</b>	<b>2,254</b>	<b>35 *</b>	<b>62,159</b>	<b>60,118</b>	<b>2,041</b>

\* 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, 2017

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
<b>Environment and Natural Resources</b>						
Wildlife	14,957	310	-	15,267	15,147	120
Forest Management	37,922	-	-	37,922	37,273	649
Corporate Management	14,054	-	-	14,054	13,959	95
Water Resources	11,475	-	-	11,475	11,164	311
Conservation, Assessment & Monitoring	7,828	-	-	7,828	7,757	71
Environment	4,079	-	-	4,079	4,469	(390)
	<b>90,315</b>	<b>310</b>	<b>-</b>	<b>90,625</b>	<b>89,769</b>	<b>856</b>
<b>Finance</b>						
Deputy Minister's Office	92,440	-	-	92,440	88,547	3,893
Management Board Secretariat	9,726	-	-	9,726	8,409	1,317
Comptroller General	59,027	-	-	59,027	74,523	(15,496)
Chief Information Officer	2,413	-	-	2,413	2,168	245
Fiscal Policy	42,278	-	-	42,278	40,331	1,947
Bureau of Statistics	1,002	-	-	1,002	1,075	(73)
	<b>206,886</b>	<b>-</b>	<b>-</b>	<b>206,886</b>	<b>215,053</b>	<b>(8,167)</b>
Amortization of tangible capital assets of the NWT Liquor Commission	63	-	-	63	62	1
	<b>206,949</b>	<b>-</b>	<b>-</b>	<b>206,949</b>	<b>215,115</b>	<b>(8,166)</b>
<b>Municipal and Community Affairs</b>						
Regional Operations	112,844	507	-	113,351	112,914	437
Community Operations	2,043	1,358	-	3,401	2,086	1,315
Directorate	3,815	-	-	3,815	4,401	(586)
School of Community Government	2,970	-	-	2,970	2,988	(18)
Community Governance	2,262	-	-	2,262	1,866	396
Sport, Recreation and Youth	6,742	-	-	6,742	6,323	419
Public Safety	1,526	-	-	1,526	1,499	27
	<b>132,202</b>	<b>1,865</b>	<b>-</b>	<b>134,067</b>	<b>132,077</b>	<b>1,990</b>
<b>Justice</b>						
Corrections	37,610	-	418	38,028	35,762	2,266
Policing Services	44,729	-	-	44,729	46,882	(2,153)
Court Services	13,928	-	40	13,968	14,174	(206)
Services to Government	13,361	-	-	13,361	13,487	(126)
Legal Aid Services	6,252	-	-	6,252	6,139	113
Services to Public	4,303	-	-	4,303	4,381	(78)
Community Justice and Policing	5,040	714	(40)	5,714	5,143	571
Office of Oil and Gas Regulations	1,869	-	-	1,869	1,321	548
	<b>127,092</b>	<b>714</b>	<b>418 *</b>	<b>128,224</b>	<b>127,289</b>	<b>935</b>

\* 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, 2017

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
<b>Health and Social Services</b>						
Administration and Support	77,812	574	583	78,969	82,517	(3,548)
Ambulatory Care Services	62,694	12,922	1,368	76,984	78,222	(1,238)
Community Health Programs	152,585	7,675	2,242	162,502	159,622	2,880
Community Social Programs	27,418	-	-	27,418	27,108	310
Diagnostic and Therapeutic Services	24,302	-	-	24,302	23,989	313
Nursing Inpatient Services	35,939	-	(2,037)	33,902	33,902	-
Supplementary Health Programs	33,484	2,745	-	36,229	36,359	(130)
	<b>414,234</b>	<b>23,916</b>	<b>2,156 *</b>	<b>440,306</b>	<b>441,719</b>	<b>(1,413)</b>
<b>Education, Culture and Employment</b>						
Corporate Management	12,309	-	278	12,587	14,294	(1,707)
Education and Culture	206,643	1,047	1,045	208,735	208,606	129
Labour Development and Standards	49,718	400	(706)	49,412	48,402	1,010
Income Security	47,578	-	-	47,578	49,608	(2,030)
	<b>316,248</b>	<b>1,447</b>	<b>617 *</b>	<b>318,312</b>	<b>320,910</b>	<b>(2,598)</b>
<b>Transportation</b>						
Corporate Services	11,909	308	-	12,217	11,112	1,105
Airports	28,598	340	-	28,938	27,681	1,257
Highways	71,089	140	(116)	71,113	71,846	(733)
Marine	7,887	-	-	7,887	7,617	270
Road Licensing and Safety	5,655	-	-	5,655	5,397	258
	<b>125,138</b>	<b>788</b>	<b>(116)*</b>	<b>125,810</b>	<b>123,653</b>	<b>2,157</b>
<b>Public Works and Services</b>						
Asset Management	97,003	1,806	-	98,809	95,735	3,074
Directorate	11,936	-	-	11,936	11,637	299
Technology Services Centre	1,712	-	-	1,712	1,679	33
Energy	9,060	-	-	9,060	8,897	163
	<b>119,711</b>	<b>1,806</b>	<b>-</b>	<b>121,517</b>	<b>117,948</b>	<b>3,569</b>
<b>Lands</b>						
Corporate Management	3,026	-	15	3,041	3,193	(152)
Planning and Coordination	6,827	-	-	6,827	6,144	683
Operations	11,282	(110)	-	11,172	10,573	599
Informatics	7,118	-	-	7,118	6,444	674
	<b>28,253</b>	<b>(110)</b>	<b>15 *</b>	<b>28,158</b>	<b>26,354</b>	<b>1,804</b>
	<b>1,683,732</b>	<b>33,260</b>	<b>3,125 *</b>	<b>1,720,117</b>	<b>1,714,904</b>	<b>5,213</b>

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

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## Government of the Northwest Territories

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

### Schedule 3

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March 31, 2017

(thousands of dollars)

DEPARTMENT	Over-Accruals \$	Other Recoveries \$	Total \$
Legislative Assembly	9	(110)	(101)
Executive	(1)	(487)	(488)
Aboriginal Affairs and Intergovernmental Relations	-	19	19
Human Resources	-	96	96
Finance	2,549	3,162	5,711
Municipal and Community Affairs	23	125	148
Public Works and Services	301	737	1,038
Health and Social Services	551	818	1,369
Justice	243	462	705
Education, Culture and Employment	1,634	1,506	3,140
Transportation	40	55	95
Environment and Natural Resources	-	914	914
Industry, Tourism and Investment	234	707	941
Lands	2	139	141
	<b>5,585</b>	<b>8,143</b>	<b>13,728</b>

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## Government of the Northwest Territories

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

### Schedule 4

March 31, 2017

(thousands of dollars)

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	200	118	318	735
Lands	1,678	528	2,206	1,188
Finance	92,325	150	92,475	26,463
Municipal and Community Affairs	-	155	155	154
Public Works and Services	13,951	17,102	31,053	21,656
Health and Social Services	58,786	79,668	138,454	140,206 **
Justice	8,660	17,231	25,891	3,285
Education, Culture and Employment	9,358	6,216	15,574	9,443
Transportation	72,011	66,531	138,542	88,199
Environment and Natural Resources	27,939	7,787	35,726	28,570
Industry, Tourism and Investment	3,563	2,837	6,400	3,082
	<b>288,471</b>	<b>198,323</b>	<b>486,794 *</b>	<b>322,981</b>

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.

\*\$3,125 of the 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 40% of the Stanton Renewal Project and an appropriation will be sought in the fiscal year when the asset is substantially complete and brought into service.

**Government of the Northwest Territories**

**Non-Consolidated Schedule of Grants (unaudited)**

**Schedule 5**

**for the year ended March 31, 2017**

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
<b>Executive</b>						
Band Council Leases (in kind)	150	-	-	150	-	150
Canadian Red Cross	-	-	-	-	11	(11)
Arctic Inspiration Prize	-	-	-	-	6	(6)
	<b>150</b>	-	-	<b>150</b>	<b>17</b>	<b>133</b>
<b>Transportation</b>						
Deh Cho Bridge Opportunities	200	-	-	200	200	-
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
	<b>200</b>	-	-	<b>200</b>	<b>206</b>	<b>(6)</b>
<b>Aboriginal Affairs and Intergovernmental Relations</b>						
Core Funding to Metis Locals	225	-	-	225	225	-
Special Events - Aboriginal Organizations	50	-	-	50	104	(54)
Aboriginal Intergovernmental Meetings	300	-	-	300	300	-
Women's Initiatives	50	-	-	50	50	-
	<b>625</b>	-	-	<b>625</b>	<b>679</b>	<b>(54)</b>
<b>Finance</b>						
Resource Revenue	10,100	-	-	10,100	8,947	1,153
Cost of Living Tax Credit	21,900	-	-	21,900	23,960	(2,060)
NWT Child Benefit	1,200	-	-	1,200	1,067	133
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
	<b>33,200</b>	-	-	<b>33,200</b>	<b>33,980</b>	<b>(780)</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Grants (unaudited)

### Schedule 5 (continued)

for the year ended March 31, 2017

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
<b>Municipal and Community Affairs</b>						
Designated Authority Additional Funding	624	-	-	624	624	-
New Deal Taxation Revenue Program	475	-	-	475	565	(90)
High Performance Athlete Program	100	-	-	100	72	28
Community Government Funding	49,266	-	(1,491)	47,775	47,775	-
Grant-in-Lieu of Taxes	6,962	571	-	7,533	7,467	66
Senior Citizens and Disabled Persons Tax Relief	557	-	-	557	688	(131)
Deline Self Government	-	91	2,124	2,215	2,215	-
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
	<b>57,984</b>	<b>662</b>	<b>633</b>	<b>59,279</b>	<b>59,412</b>	<b>(133)</b>

### Environment and Natural Resources

Disaster Compensation	15	-	-	15	-	15
Fur Price Program	405	-	-	405	316	89
Fire Damage Compensation	100	-	-	100	10	90
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
Conservation Planning	-	-	-	-	10	(10)
	<b>520</b>	-	-	<b>520</b>	<b>342</b>	<b>178</b>

### Health and Social Services

Medical Professional Development	40	-	-	40	40	-
Apartment Lease Funding	443	-	-	443	443	-
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration	-	-	-	-	2	(2)
	<b>483</b>	-	-	<b>483</b>	<b>489</b>	<b>(6)</b>

### Justice

National Justice Issues	9	-	-	9	14	(5)
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## Government of the Northwest Territories

### Non-Consolidated Schedule of Grants (unaudited)

### Schedule 5 (continued)

for the year ended March 31, 2017

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
<b>Education, Culture and Employment</b>						
Student Funding	13,259	-	-	13,259	12,282	977
Community Broadcasting	52	-	-	52	30	22
Cultural Projects	36	-	(36)	-	4	(4)
Early Childhood Worker	890	-	-	890	902	(12)
Labour Market Agreement for Persons with Disabilities	69	-	-	69	-	69
NWT Arts Council	500	-	-	500	500	-
Support to Northern Performers	101	-	-	101	101	-
Resettlement	-	-	90	90	15	75
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
	<b>14,907</b>	-	<b>54</b>	<b>14,961</b>	<b>13,840</b>	<b>1,121</b>
<b>Industry, Tourism and Investment</b>						
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
					<b>6</b>	<b>(6)</b>
<b>Human Resources</b>						
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
					<b>6</b>	<b>(6)</b>
<b>Lands</b>						
Canadian Red Cross	-	-	-	-	4	(4)
Arctic Inspiration Prize	-	-	-	-	2	(2)
					<b>6</b>	<b>(6)</b>
<b>Total</b>	<b>108,078</b>	<b>662</b>	<b>687</b>	<b>109,427</b>	<b>108,997</b>	<b>430</b>

Land with cost and net book value of \$0, market value \$772 (2016- \$7,056) was contributed to third parties.

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**Government of the Northwest Territories****Non-Consolidated Schedule of Contributions (unaudited)****Schedule 6****for the year ended March 31, 2017**

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
<b>Legislative Assembly</b>						
Human Rights Commission Core Funding	250	-	(11)	239	239	-
<b>Aboriginal Affairs and Intergovernmental Relations</b>						
Native Women's Association						
Core Funding	426	-	-	426	426	-
Status of Women Council Core Funding	394	-	-	394	394	-
	820	-	-	820	820	-
<b>Finance</b>						
Territorial Power Subsidy Program	6,778	-	-	6,778	6,762	16
Northwest Territories Heritage Fund						
Core Funding	7,600	-	-	7,600	5,000	2,600
Northwest Territories Housing						
Corporation Core Funding	81,702	-	-	81,702	81,702	-
Snare Hydro System	7,535	-	-	7,535	1,933	5,602
	103,615	-	-	103,615	95,397	8,218

## Government of the Northwest Territories

### Non-Consolidated Schedule of Contributions (unaudited)

### Schedule 6 (continued)

for the year ended March 31, 2017

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
<b>Municipal and Community Affairs</b>						
Partners Contributions	460	-	125	585	614	(29)
Annual Non-Government-Organization						
Stabilization Fund	350	-	-	350	350	-
Arctic Winter Games 2018	1,000	-	-	1,000	1,000	-
Ground Ambulance and Highway Rescue	185	-	-	185	185	-
Recreation Contributions	450	-	-	450	614	(164)
Volunteer Contributions	70	-	-	70	45	25
A Brilliant North	580	-	-	580	398	182
Youth Centres	500	-	-	500	500	-
Pan Territorial Sport Program	272	-	-	272	272	-
Building Canada Plan	-	1,358	-	1,358	258	1,100
Multisport Games	650	-	-	650	650	-
Healthy Choices Initiative	765	-	-	765	765	-
Children and Youth Resiliency	450	-	-	450	411	39
Community Governments						
Community Financial Services	135	-	-	135	56	79
Assistance to Community Governments	-	-	-	-	91	(91)
Infrastructure Contributions	28,002	(155)	-	27,847	27,847	-
Recreation Funding	825	-	-	825	834	(9)
Water and Sewer Services	18,769	-	(633)	18,136	18,136	-
Get Active NWT	100	-	-	100	100	-
Regional Youth Sport Events	400	-	-	400	382	18
Training Services Fund	-	-	-	-	32	(32)
Youth Corps - Sport, Recreation and Youth	675	-	-	675	570	105
Youth Contributions Programs	225	-	-	225	223	2
Youth Corps- Regional Operations	500	-	-	500	471	29
Volunteer Recognition	30	-	-	30	8	22
	<b>55,393</b>	<b>1,203</b>	<b>(508)</b>	<b>56,088</b>	<b>54,812</b>	<b>1,276</b>
<b>Transportation</b>						
Local Community Roads	980	-	-	980	943	37
Students Against Drinking and Driving	12	-	-	12	5	7
	<b>992</b>	<b>-</b>	<b>-</b>	<b>992</b>	<b>948</b>	<b>44</b>
<b>Lands</b>						
Consultation for Land Use Decisions	75	-	-	75	90	(15)
Land Use Planning Initiatives	375	-	-	375	425	(50)
Sustainable Land Use Management	50	-	-	50	50	-
	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>515</b>	<b>(15)</b>

**Government of the Northwest Territories**

**Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6 (continued)**

**for the year ended March 31, 2017**

**(thousands of dollars)**

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
<b>Health and Social Services</b>						
Health and Social Services						
Authority Funding	283,465	565	(236)	283,794	282,264	1,530
Long Term Care	-	-	-	-	30	(30)
Health and Social Services						
Human Resources	951	-	-	951	-	951
Respite Fund	225	-	-	225	229	(4)
Anti-Poverty Fund and Day Shelter	650	-	-	650	698	(48)
Family Violence	395	-	-	395	275	120
Early Childhood Development Action						
Plan	277	-	-	277	287	(10)
Community Wellness Initiatives Fund	1,014	-	-	1,014	907	107
On the Land Healing Fund	1,000	-	100	1,100	1,080	20
Mental Health and Addictions	450	-	-	450	417	33
Seniors Fund	205	-	-	205	205	-
Child and Family Services	128	-	-	128	217	(89)
French Language Services	856	-	-	856	649	207
Early Childhood Development						
Breastfeeding Fund	65	-	-	65	18	47
Disabilities Fund	335	-	-	335	321	14
Healthy Family Program	292	-	-	292	331	(39)
Tlicho Cultural Coordinator	35	-	-	35	39	(4)
	<b>290,343</b>	<b>565</b>	<b>(136)</b>	<b>290,772</b>	<b>287,967</b>	<b>2,805</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Contributions (unaudited)

### Schedule 6 (continued)

for the year ended March 31, 2017

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
<b>Environment and Natural Resources</b>						
Mackenzie River Basin Board	50	-	-	50	20	30
Industry Development	50	-	-	50	205	(155)
Community Harvester Assistance Program	1,074	-	-	1,074	1,186	(112)
Adaptation Plan	51	-	-	51	108	(57)
Traditional Knowledge	65	-	-	65	42	23
Interim Resource Management Assistance Program Agreement	1,655	-	-	1,655	1,886	(231)
Local Wildlife Committees	257	-	-	257	32	225
Wildlife Research Support	-	-	19	19	73	(54)
Climate Change Conservation Program	162	-	-	162	-	162
Biomass Energy- Forest Management	-	-	-	-	9	(9)
Stewardship Program	440	-	-	440	470	(30)
Modelling and Remote Sensing	90	-	-	90	75	15
NWT Water Strategy	250	-	-	250	355	(105)
Wildfire Risk Management Plans	75	-	-	75	76	(1)
Wildfire Research Support	25	-	-	25	-	25
Wildlife Management Boards	118	-	76	194	158	36
Inuvialuit Water Board	913	-	-	913	913	-
Aquatic Ecosystems Research Partnership Program	-	-	-	-	15	(15)
Environmental Baseline Studies	100	-	-	100	50	50
Acquatic Systems Indicators	-	-	-	-	184	(184)
Knowledge Agenda Partnerships	-	-	-	-	300	(300)
Waste Reduction Recovery Program	-	-	-	-	45	(45)
Water Strategy Action Plan	450	-	-	450	450	-
Caribou Strategy	-	-	-	-	9	(9)
Take A Kid Trapping	125	-	-	125	93	32
Cumulative Impact Monitoring Program	1,540	-	-	1,540	1,769	(229)
Conservation Planning	140	-	-	140	204	(64)
Bathurst Caribou Herd Well-Being	-	310	-	310	243	67
Disease Contaminants	16	-	-	16	16	-
	<b>7,646</b>	<b>310</b>	<b>95</b>	<b>8,051</b>	<b>8,986</b>	<b>(935)</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Contributions (unaudited)

### Schedule 6 (continued)

for the year ended March 31, 2017

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
<b>Industry, Tourism and Investment</b>						
Business Development and Investment Corporation	3,296	-	-	3,296	3,312	(16)
Community Futures	867	-	-	867	947	(80)
Community Transfers Initiative	1,587	-	-	1,587	1,463	124
Business Internship	50	-	-	50	48	2
Support for Entrepreneur and Economic Development	3,866	-	-	3,866	3,875	(9)
Film Industry Rebate Program	206	-	-	206	84	122
Mackenzie Valley Development	400	-	-	400	349	51
Tourism Skills Development	-	-	-	-	18	(18)
Tourism and Parks Various Contributions	-	-	-	-	150	(150)
Tourism 2020	400	-	3	403	428	(25)
Fur Program	155	-	-	155	157	(2)
Tourism Product Diversification Program	836	-	250	1,086	1,054	32
Northwest Territories Chamber of Mines	30	-	-	30	37	(7)
Commercial Fisheries	225	-	-	225	225	-
Commercial Fishing Industry Support	1,410	-	-	1,410	-	1,410
Aboriginal Mineral Development Support Program	100	-	-	100	115	(15)
Northern Food Development Program	550	-	-	550	449	101
Mining Incentive Program	400	-	-	400	394	6
Diavik Socioeconomic Agreement	50	-	-	50	-	50
CanZinc Socioeconomic Agreement	30	-	(3)	27	-	27
Great Northern Arts Festival	25	-	-	25	25	-
NWT Geological Survey Various Contributions	-	-	-	-	403	(403)
Community Tourism Infrastructure	100	-	-	100	159	(59)
Tourism Industry Contribution	3,336	-	-	3,336	3,336	-
Various Contributions- Minerals and Petroleum Resources	-	-	-	-	60	(60)
Convention Bureau	100	-	-	100	90	10
Northern Frontier Visitors Centre	161	-	-	161	161	-
Growing Forward II	300	-	-	300	163	137
	<b>18,480</b>	-	<b>250</b>	<b>18,730</b>	<b>17,502</b>	<b>1,228</b>
<b>Justice</b>						
Victims Assistance Support Projects	615	263	-	878	968	(90)
Community Justice Committees and Projects	1,565	-	-	1,565	1,610	(45)
Wilderness Programming	179	-	-	179	-	179
YWCA of Yellowknife	105	-	-	105	105	-
	<b>2,464</b>	<b>263</b>	-	<b>2,727</b>	<b>2,683</b>	<b>44</b>

## Government of the Northwest Territories

### Non-Consolidated Schedule of Contributions (unaudited)

### Schedule 6 (continued)

for the year ended March 31, 2017

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
<b>Public Works and Services</b>						
Energy Programs and Policy Development	3,530	-	-	3,530	3,530	-
Energy Research and Analysis	440	-	-	440	607	(167)
	<b>3,970</b>	-	-	<b>3,970</b>	<b>4,137</b>	<b>(167)</b>
<b>Education, Culture and Employment</b>						
Education Authority Contributions	150,875	139	(936)	150,078	151,424	(1,346)
College Contributions	33,464	-	-	33,464	33,348	116
Healthy Food for Children and Youth	650	-	-	650	650	-
Literacy Funding - Labour Development and Standards	2,356	-	(677)	1,679	2,113	(434)
Literacy Funding - Early Childhood	-	-	677	677	676	1
NWT TA Professional Development Fund	2,019	-	-	2,019	1,748	271
Healthy Children Initiative	1,055	-	-	1,055	1,646	(591)
Early Childhood Program	4,248	-	-	4,248	4,558	(310)
Minority Language Education and Second Language Instruction: French	2,539	-	-	2,539	2,959	(420)
Official Languages						
Aboriginal Languages Broadcasting	870	-	8	878	878	-
Francophone Affairs	77	-	-	77	77	-
Aboriginal Languages	4,859	-	130	4,989	4,953	36
Community Library Services	763	-	-	763	785	(22)
Cultural Organizations	424	-	-	424	424	-
Homelessness Program	1,471	-	-	1,471	1,379	92
Heritage Centres	491	-	-	491	491	-
Arts Organizations Operating Funding	460	-	-	460	479	(19)
Early Childhood Intervention Program	500	-	-	500	-	500
Skills Canada	70	-	-	70	70	-
Small Community Employment	339	-	-	339	895	(556)
Tlicho Coordinator	-	-	-	-	39	(39)
Infrastructure Contributions for Education and Culture	400	-	15	415	235	180
Infrastructure Contributions for Labour Development and Standards	-	400	-	400	469	(69)
Labour Market Agreement for Persons with Disabilities Contributions	281	-	250	531	5	526
Various Education and Culture Contributions	-	-	-	-	70	(70)
	<b>208,211</b>	<b>539</b>	<b>(533)</b>	<b>208,217</b>	<b>210,371</b>	<b>(2,154)</b>
<b>Total</b>	<b>692,684</b>	<b>2,880</b>	<b>(843)</b>	<b>694,721</b>	<b>684,377</b>	<b>10,344</b>

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**Government of the Northwest Territories****Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2017**

(thousands of dollars)

	Date of FMB Approval	Amount Authorized \$
<b>INFRASTRUCTURE</b>		
<b>Public Works and Services</b>		
A special warrant was approved on December 16, 2016 to fund the purchase of the core assets of the Northern Transportation Company Ltd. (NTCL) to secure the resupply of petroleum products to NWT residents to meet core needs for home and business heating, as well as essential equipment usage for both Northwest Territories residents and the Government's operations.	16-Dec-2016	7,500
<b>Total Special Warrants</b>		<b><u>7,500</u></b>

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## Government of the Northwest Territories

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

### Schedule 8

for the year ended March 31, 2017

(thousands of dollars)

Transfer to (from)	Explanation
\$	

#### OPERATIONS AND MAINTENANCE

##### Health and Social Services

Ambulatory Care Services	1,804	Transfer of funding for nursing positions at the Hay River Health and Social Services Centre to Ambulatory Care for consistent reporting and comparability between the Department and the Hay River Health and Social Services Authority.
Nursing Inpatient Services	(1,804)	Transfer of funding for nursing positions at the Hay River Health and Social Services Centre to Ambulatory Care for consistent reporting and comparability between the Department and the Hay River Health and Social Services Authority.
Administrative and Support Services	436	Reprofiling of resources to offset the pension shortfall of the Hay River Health and Social Services Authority.
Ambulatory Care Services	(436)	Reprofiling of resources to offset the pension shortfall of the Hay River Health and Social Services Authority.
Infrastructure Project Classification	2,156	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

##### Education, Culture and Employment

Education and Culture	677	Transfer budget of literacy and basic education programs from Adult and Postsecondary Education (Labour Development and Standards) to Health, Wellness and Student Support (Education and Culture) to reflect reorganization.
Labour, Development and Standards	(677)	Transfer budget of literacy and basic education programs from Adult and Postsecondary Education (Labour Development and Standards) to Health, Wellness and Student Support (Education and Culture) to reflect reorganization.
Infrastructure Project Classification	617	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

##### Transportation

Infrastructure Project Classification	(140)	The infrastructure budget associated with project costs that are classified as capital expenditures has been transferred from the operations and maintenance budget.
Infrastructure Project Classification	24	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

##### Lands

Infrastructure Project Classification	15	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
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## 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, 2017**

(thousands of dollars)

	<b>Transfer to (from) \$</b>	<b>Explanation</b>
<b>Justice</b>		
Infrastructure Project Classification	418	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
<b>Industry, Tourism, and Investment</b>		
Infrastructure Project Classification	35	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
<b>CAPITAL INVESTMENT</b>		
<b>Lands</b>		
Corporate Management	(274)	Transfer of the Securities and Administration Processing System project to Planning and Coordination to reflect the current organization structure.
Planning and Coordination	274	Transfer of the Securities and Administration Processing System project to Planning and Coordination to reflect the current organization structure.
Infrastructure Project Classification	(15)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
<b>Environmental and Natural Resources</b>		
Wildlife	796	Transfer from the Inuvik Warehouse project to the Shell Lake Complex project to combine projects into one project to take advantage of cost savings.
Water Resources	(796)	Transfer from the Inuvik Warehouse project to the Shell Lake Complex project to combine projects into one project to take advantage of cost savings.

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## 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, 2017 (thousands of dollars)

	Transfer to (from) \$	Explanation
<b>Health and Social Services</b>		
Administrative and Support Services	494	Transfer from Behchokö Long Term Care facility and the cancelled Frame Lake Medical Clinic project to create new Patient Archive and Communication System Phase 1 and Sobering Centre projects, and to offset budget shortfall for Northern Lights Long Term Care project.
Community Health Programs	(494)	Transfer from Behchokö Long Term Care facility and the cancelled Frame Lake Medical Clinic project to create new Patient Archive and Communication System Phase 1 and Sobering Centre projects, and to offset budget shortfall for Northern Lights Long Term Care project.
Infrastructure Project Classification	(2,156)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
<b>Justice</b>		
Corrections	(288)	Transfer from the Fort Liard Probation Office Tenant Improvements project and other projects to the Hay River Courthouse project and other projects.
Court Services	288	Transfer from the Fort Liard Probation Office Tenant Improvements project and other projects to the Hay River Courthouse project and other projects.
Infrastructure Project Classification	(418)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
<b>Industry, Tourism and Investment</b>		
Infrastructure Project Classification	(35)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
<b>Education, Culture and Employment</b>		
Infrastructure Project Classification	(617)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
<b>Transportation</b>		
Infrastructure Project Classification	140	The infrastructure budget associated with project costs that are classified as capital expenditures has been transferred from the operations and maintenance budget.
Infrastructure Project Classification	(24)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

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**Government of the Northwest Territories**

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

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**Schedule 9**

**for the year ended March 31, 2017**

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**ACCOUNTS RECEIVABLE WRITTEN OFF**

No amounts were written off during the fiscal year ended March 31, 2017.

**FORGIVENESS OF DEBT**

No amounts were forgiven during the fiscal year ended March 31, 2017.

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## 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, 2017

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#### 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	\$
Adam, Shariff	5,655	Boothe, Alexandra	6,017
Ahenakew, Adam Gordon	8,702	Boothe, Robin	20,729
Aho, David William	3,765	Bordon, Jessie	3,441
Aho, Valisa Sara	7,014	Bordon, Robert	64
Aitken, Christopher Michael	2,225	Boss, Zach	1,275
Aitken, Jennifer Laura	6,697	Bradbury, Amanda	8,702
Alain, Jill Lauren Nash	2,992	Brasseur, Kali	6,697
Alty, Abigail	6,697	Breadmore, Belinda	1,989
Amora, Maria	6,017	Brenton, Sarah	6,598
Anderson, Alice	12,166	Bromley, Lana	6,697
Anderson, Casey	7,354	Brown, Robyn	12,652
Anderson, Ian	3,852	Brown, Russell	4,250
Anderson, Wesley	6,017	Bruser, Benjamin	5,491
Andre, Deiter	4,106	Buchanan, Christopher	3,884
Ballantyne, Nicolas	7,212	Buchanan, David	6,718
Barbier, Jan	7,244	Budgell, Victoria	6,697
Barker, Bailey	6,703	Bullock, Corrine Eden	7,431
Bassett, Shawna	6,697	Callas, Aaron Douglas	2,992
Bauhaus, Stephanie	4,112	Callas, Brendan	3,672
Beck, Janelle	8,702	Callas, Michael	4,222
Beemer, Levi	2,141	Campbell, Alexis	3,672
Bell, Jason	10,697	Campbell, Donald	1,029
Bell, Karlee Dawn	2,487	Cannell, James	3,400
Bembridge, Cali	2,524	Cannell, Sarah	1,365
Bengts, Lauren	8,680	Canuel-Kirkwood, Shoshanna	1,832
Bengts, Stacie	6,697	Carroll, Jeremy	4,976
Berton, Mary-Lynn	3,989	Carter, Angela	4,669
Berube, Pierre-Luc	11,387	Chambers, Mary	5,092
Bevan, Emily	880	Chambers, Patrick	8,889
Bevan, Kyle	6,017	Chenkie, Jessica	931
Biggar, Kyle Anthony	2,214	Chenkie, Ryan	4,998
Biggs-Farrell, Liliana	6,297	Cherwaty, Kyla	4,143
Bissell, Daniel	9,996	Choquette, Bradley	609
Black, Kimberly Dawn	5,584	Christensen, Michael	425
Blanchette, Melisa	2,071	Chung, Carissa	7,530
Blyth, Caitlin	12,497	Clark, Sheryah	5,000
Boden, Mary	6,697	Coakwell, Heather	2,125
Boggis, Christina	6,346	Cochrane, Garrett	10,309
Bokovay, Michelle	7,365	Coedy, Liam Blake	8,730
Bolivar, Kate	7,617	Coedy, Luke	3,009
Bolstad, Joshua	2,381	Cole, Tyson	3,083
Bolstad, Mandi	190	Coleman, Melanie	6,697
Bonnell, Nicole	6,697	Collier, Emily	131
Booth, Miranda	5,902	Cooper, Hawna	12,680

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## 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, 2017

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Cooper, Kayla	6,800	Gibb, Barrett Ryan	13,382
Cooper, Laura	6,697	Gibbons, Katelyn Beatrice	3,672
Cooper, Merrill	6,187	Gibbons, Rebecca	5,709
Corey, Jeffery	10,252	Gilbert, Stephanie	4,669
Corey, Laura	6,697	Gilday, Jillian Marguerite Dunbar	2,350
Couturier, Donald	6,697	Gilday, Michael	3,831
Cracknell, Alexandra	2,055	Gill, Carolyn	6,708
Cracknell, James	5,313	Gillander, Amanda	6,017
Curtis, Colton	5,507	Gillander, Chris	4,937
Dang, Debbie	2,992	Gillard, Danielle Alexandra	2,992
Daniel, Ilia	2,730	Giovanetto, Shephen	1,660
Daniels, Harrold	184	Glowach, Christine	6,697
Dapilos, Alinar	2,022	Glowach, Kathleen	2,992
Dautel, Janell	3,672	Goertzen, Paula	6,697
De Bastiani, Lana	1,874	Grabke, Dwight	5,729
De Bastiani, Thomas	3,995	Graf, Derek	6,697
Debassige, Lindsay Elizabeth	4,980	Gray, Kyla	4,236
Debogorski, Anton	6,916	Gray, Michael	8,362
Debogorski, Julianne Louise	3,672	Grinsted, Roya Jean	6,697
Denroche, Kaitlyn Stephanie	7,113	Guigon, Jessica	1,241
Dentinger, Aimee	5,035	Guile, Aimee	7,266
Dentinger, Danielle Dorine	8,154	Guthrie, Abigail Ruth	1,776
Desilets, Angela	261	Gzowski, Angela	4,168
Devitt, Alison	6,697	Hamilton, Shelby	3,691
Dickson, Courtney	5,950	Hamre, Stuart Mackenzie	6,839
Digness, Laura	7,036	Harris, Brooke	6,697
Digness, Robert	1,781	Hernandez, Anneluzelia	5,655
Digness, Samantha	2,663	Herriot, Brittany	1,611
Donovan, Kelsea Caroline	5,600	Heslep, Alison	116
Dupuis, Rebecca	1,265	Hess, Samera	2,553
Duval, Aimee	4,274	Hewitt, Kevin Samuel	3,025
Elanik, Shelley	10,587	Hicks, Samantha Michelle	7,201
Elkin, Davis Mackenzie	6,017	Hiebert, Randy	7,036
Ellis, Matthew Roy Douglas	6,017	Hiebert, Trudy	3,400
Enerio, Marry	7,447	Hinchey, Alexandra Paige	3,672
Enns, Monica	6,697	Hinchey, Garrett	6,017
Evans, Joel	2,633	Hobbs-Pedde, Kelsey	3,222
Fabien, Brandon	5,111	Hodgins, Oliver	7,294
Fabien, Katelyn	13,875	Holden, Alberta	1,565
Foley, Tara	7,617	Holloway, Madeline	935
Forget-Manson, Elijah	6,173	Huang, Xin Xin	1,659
Foster, Brianne	10,697	Hunt, Edward	7,228
Fournier, Jessica	5,792	Hunter, Kacee	8,702
Fournier, Tristen	6,269	Hurley, Tara	2,846
Freeman-Ballantyne, Erin	6,017	Hurst, Madison	2,762
Freeman, Brett	7,465	Hval, Jessica	9,568
Froese, Jordan	8,703	Hysert, Gwen	1,149
Froese, Kristen	7,519	Ingarfield, Emily	14,081
Froment, Evan	7,277	Irvine, Sarah	3,672
Gagnon, Angela	8,189	Jason, Whitney	3,951
Gardiner, Corin	4,821	Jeannotte, Amber	3,332
Geggie-Hurst, Nicholas	6,697	Jefferson, Kate	2,751
Gervais, Sarah Dominique	4,394	Jeffery, Julia	6,017

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## 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, 2017

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Jen, Brooke	4,784	Madsen, Lucas	340
Johansen, Nichol	2,252	Magrum, Rebecca	6,017
Johnson, Jessi	7,455	Maguire, Jessica	6,697
Johnson, Michaela	11,015	Mahler, Kirstin	7,880
Johnston, Andrew	2,311	Mahler, Rebecca	2,598
Jonasson, Kristine	6,017	Mair, Colin	3,672
Jones, Brittany	6,017	Mair, Dylan	6,697
Jones, Savannah	7,420	Makletzoff, Tonya	10,587
Jordan, Haylee	3,400	Malakoe, Alexandrea	2,039
Jung, Courtney	6,017	Malakoe, Michael	8,680
Kaeser, Courtney	5,730	Maloney, Elias	5,688
Kaip, Kirsten	8,702	Mapes, Ciara	2,071
Kanwal, Inderjit	1,688	Marrai, Caterina	6,697
Kearnan-Carbonneau, Axelle	6,697	Marta, Ashley	1,076
Kearnan-Carbonneau, Sean	6,017	Martin-Elson, Sonja	2,154
Kefalas, Kyle	6,697	Matthews, Andrew David	6,201
Keizer, Michelle	8,702	Matthews, Bryana	3,187
Kelly, Jessica	2,992	McArthur, Allison	4,735
Kennedy, Joseph	6,017	McCabe, Stephanie	1,334
Kipling, Keiran	3,400	McCreadie, Allister	470
Klochko, Makenna	2,550	McDaniel, Gabriel	2,992
Kocik, Kirsten	7,612	McDonald, Mandee	4,768
Komi, Arisa	3,672	McDonald, Paige	11,376
Kornichuk, Rebecca	5,590	McGurk, Fraser	6,800
Koswan, Bradley	4,677	McInnis, Sarah	9,000
Krivda, Carlie Anne	680	McIsaac, Jamie	1,435
Kronstal, Alana	2,994	McKay, Kyle	7,693
Laity, Erin	6,519	McLeod, Laura	6,516
Lakhani, Sabrina	6,697	McMullen, Andrea	2,550
Lakusta, Matthew	6,017	McNaughton, Gillian	8,155
Lalonde, Keshki	237	Memedi, Violca	5,661
Lamarche, Benjamin	2,795	Meredith, Dayna	6,800
Lau, Ariel	1,493	Merrithew, Leslie	6,697
Lavers, Jamie	4,011	Metcalf, Scott	700
LePrieur, Joanna	3,672	Meulenbroek, Mark	6,653
Letourneau-Paci, Chloe	6,017	Michel, Gina	6,697
Letourneau-Paci, Sebastien	6,017	Miklosovic, Stefanie	6,697
Lillis, Amanda	4,784	Miller, Matthew	3,400
Lindsay, Michel	3,398	Miltenberger, Jacky	3,025
Lippert, Joshua	853	Moffitt, Morgan	6,718
Lodge, Emily	6,697	Moir, Christopher	3,400
Look, Raynor	2,992	Moir, Lauren	5,014
Ly, Nha	3,661	Monks, Deanna	6,017
MacDonald, Cameron	6,938	Moore, Christopher	2,170
MacDonald, David	1,742	Moore, Kelly	6,017
MacDougall, Alexander	395	Moran, Shayla	6,647
MacDougall, Ian	3,803	Morland, Thomas	2,337
MacDougall, Kelsey	6,697	Morrison, Amanda	1,815
MacIntosh, Brenden	6,422	Morrison, Donald	5,902
MacKay-Johnson, Brenna	10,150	Morse, Julian	7,985
MacKenzie, Caroline	4,390	Morse, Melanie	9,612
MacLellan, Joseph	2,811	Morton, Fallon	3,489
Madsen, Devin	5,281	Mulders, Tamika	6,697

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## 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, 2017

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Muller, Mikaela	8,023	Rattray, Kevin	7,447
Munroe-Rosen, Soura	686	Redshaw, Heather	1,496
Murphy, Sara	4,488	Redshaw, Walker	3,672
Napier, Kyle	7,014	Rentmeister, Lindsay	1,578
Nguyen Ha, Ngan	3,672	Rivera, Jill	6,697
Nguyen Ha-Phuoc	5,288	Rix, Coral	6,697
Nguyen Ha, Tai	7,140	Roberts, Brittany	6,697
Nielsen, Jamie Lynn	11,311	Roberts, Sabrina	6,017
Nilson, Andrea	2,011	Roberston, Drew	4,020
Nilson, Kent	1,759	Robertson, Karen	5,159
Noel, Jeremy	1,368	Robinson, Erica	1,500
Noojeda, Jovilynn	691	Robson, Sean	2,532
Norbert, Nigit'Stil	8,680	Rodriguez-Masongsong, Rebecca	5,872
Normandin, Chelsey	3,750	Ross, Jamie	6,697
Oake, Meyha	10,368	Ross, Paulina	6,697
O'Connor, Elise	8,023	Ross, Sasha	3,672
O'Hara, Linna	4,318	Rossouw, Levi Nelson	6,872
O'Keefe, Harry	1,300	Rossouw, Nicolas	3,400
O'Keefe, Hope	4,505	Roy, Vanessa	2,142
Ollerhead, Diana	6,017	Rozenstraten, Katherine	5,792
Ollerhead, Kristy	6,149	Rozenstraten, Scott	6,017
Ondrack, Tess	6,795	Ruptash, Heather	6,686
Orchard, Demian	5,840	Russell, Nora	5,820
Orchard, Kali	6,653	Ruttan, Lia	847
Ormiston, Kyle	6,960	Saravanja, Pablo	2,800
Oteiza, Marissa	2,433	Sartor-Pielak, Carina	6,198
Pagonis, Meghan	4,176	Sasseville, Jamie-Lee	4,927
Paivalainen, Braeden	3,096	Savage, Pascale-Laure	3,946
Paquin, Myriam	2,356	Schaap, Jamie	2,154
Paul, Lindsay	8,828	Scheper, Nathan	2,587
Pawluk, Tierra	1,600	Schmalz, Adrienne	6,017
Payne, Kurt	5,973	Scott, Danika	6,697
Peart, Sheldon	2,368	Shaben, Krystal	5,096
Phillips, Jessica	2,039	Shaben, Megan	6,017
Phillips, Madison	1,628	Shannon, Samuel	2,992
Phillips, Robert	2,219	Short, Dylan	9,026
Phung, Jeremy	5,918	Shouhda, Kyle	3,672
Phypers, Daena	700	Shouhda, Meagan	6,017
Pidborochynski, Dezerae	4,159	Shuparski, Meagan	2,895
Pilling, Maxwell	7,371	Shupe, Dustin	6,800
Pilling, Tyler	4,400	Sidhu, Harjot	6,697
Plouffe, Nicholas	6,346	Silke, Andrew	2,491
Ploughman, Melissa	8,680	Silke, David	6,697
Poitras, Sean Louis	4,175	Silke, Jordan	1,874
Pond, Ryan	6,697	Silveira De Graca Costa, Nihal	449
Porter, Raylene	8,680	Silverio, Sandra	7,156
Pound, Shawna	5,655	Simpson, Amy	3,638
Powder, Mary	13,042	Sinclair, Frances	12,680
Purchase, Eli	6,017	Skinner, Shelby	6,697
Purchase, Elizabeth	6,697	Smith, Alexander	1,209
Pyke, Caitlyn	3,003	Smith, Angus	6,017
Radicchi, Laura	5,094	Smith, Jodi	5,790
Raffai, Roland	321	Smith, Maggie	603

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## 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, 2017

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Snow, Angela	7,225	Wallis, Colby	6,697
Soderberg, Jacklyn	6,017	Ward, Emma	9,130
Soderberg, Jonathon	6,982	Watton, Colin	3,672
Spence, Duff	6,017	Weaver, Vincent	942
Sperry, Olivia	2,740	Weaver, Whitney	6,017
St. Arnaud, Jessica	7,692	Webber, Paul	6,492
St. Croix, Aleta	3,211	Weber, Amy Christine	2,071
St. Croix, Kadee	2,022	Wegernoski, Crystal	1,885
Stannard, Jeremy	850	Weir, Alexander	7,431
Starling, Brent	8,151	Weir, Quinton	2,192
Steen, Rebecca	1,509	Weitzel, Caitlin	5,416
Stewart, Faline	1,545	Welsh, Emma	7,332
Stirling, Carter	6,017	Welsh, Megan	6,017
Stoodley, Ashley	6,800	Whalen, Patrick	5,014
Stoodley, Shannon	4,980	Wheaton, Dylan	2,617
Straker, Jeremy	6,017	White, Alexander	6,187
Strand, Christina	1,813	White, Amanda	6,697
Strand, Jesslyn	4,883	White, Heather	6,729
Strbac, Ana	6,000	Whiteford, Morgan	3,670
Strus, Tynan	1,414	Whitehead, Kevin	6,697
Stuart, Robert	4,037	Wick, Malek	2,230
Styan, Bryce	442	Wile, Griffin	7,332
Styan, Denver	6,368	Williams, Heather	10,138
Sullivan, Christopher	680	Wilson, Elizabeth	6,697
Sumcad, Jasmin	8,282	Wiseman, Amelia	6,697
Swihart, Kristi	6,697	Wiseman, Scott	5,776
Taggart, Ryan	1,726	Wong, Daniel	840
Tam, Jared	8,702	Wong, Helen	6,697
Tam, Kevin	6,412	Wong, Janet	6,017
Taskova, Aleksandra	6,697	Woodford, Glenda	5,100
Taylor, Pamela Lea	8,680	Wright, Briony	2,060
Taylor, Sarah Elizabeth Joan	4,126	Wright, Kimberly	5,870
Tilden, Emma	6,697	Wright, Kyla	5,685
Tilden, Molly	3,400	Yuvienco, Jeff	3,672
Tram, John	6,697	Zehr, Samuel	2,070
Tremblay, Brad	6,697		
Triffo, Daniel	261		
Tucker, Carly	3,655		
Tuma, Michelle	2,992		
Tymchatyn, Shantel	5,590		
Valenzuela, Lorry	3,124		
Vallilée, Erin	6,697		
Van Dyke, Christian	6,017		
Vanthull, Jamie	5,655		
Velez, Victoria	762		
Vician, Kaitlyn	6,697		
Vician, Kristin	6,697		
Vician, Lindsay	4,192		
Vivian, Adam	4,088		
Vogt, Alanhea	10,140		
Vornbrock, Jarrett	6,017		
Vulkov, Deyan	1,989		
Walker, Drayton	7,453		
		<b>Total Remissions</b>	<b><u>2,530,872</u></b>

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**Government of the Northwest Territories**

**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off  
(unaudited)**

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**Schedule 10**

**for the year ended March 31, 2017**

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**Individual amounts under \$500      409**

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## Government of the Northwest Territories

### Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others - Expenditures Recovered (unaudited)

**Schedule 10**

**for the year ended March 31, 2017**

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\$

#### **Lands**

Surface Rights Board	289,284
Inuvialuit Land Claim Implementation	100,000
	<b>389,284</b>

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#### **Aboriginal Affairs and Intergovernmental Relations**

Inuvialuit Land Claim Implementation	141,029
Gwich'in Land Claim Implementation	157,819
Sahtu Land Claim Implementation	114,354
Tlicho Land Claim Implementation	231,747
Land Claim Implementation Annual Reporting	25,793
	<b>670,742</b>

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#### **Municipal and Community Affairs**

Pan-Territorial Strategy	368,727
Gas Tax	12,299,517
Small Community Fund	6,086,863
Search and Rescue	7,150
Designated Authority Council Training	158,101
Emergency Management Development	75,369
Beaufort Delta Finance Training	53,600
	<b>19,049,327</b>

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#### **Transportation**

Airline Glycol Recovery	75,276
Hay River Access Corridor	75,790
Hold Baggage System - Yellowknife Airport	92,664
National Safety Code	153,140
The Alberta Road Maintenance	337,409
Wood Buffalo National Park	1,314,554
	<b>2,048,833</b>

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**Government of the Northwest Territories****Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others****- Expenditures Recovered (unaudited)****Schedule 10(continued)**

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**for the year ended March 31, 2017**

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	\$
<b>Public Works and Services</b>	
Sahtu Land Claim Implementation	4,719
Gwich'in Land Claim Implementation	4,719
Tlicho Land Claim Implementation	13,399
Royal Canadian Mounted Police Utilities	2,473,399
Office Lease - Beaufort Delta Education Council	146,100
Royal Canadian Mounted Police Facility Maintenance	1,780,915
Royal Canadian Mounted Police Minor Capital Facilities Maintenance	3,332,825
Royal Canadian Mounted Police Janitorial	92,871
Northern Responsible Energy Approach	511,459
Family Center Kitchen Renovation	57,351
	<b><u>8,417,757</u></b>

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**Justice**

Sahtu Land Claim Implementation	23,409
Gwich'in Land Claim Implementation	23,409
Tlicho Land Claim Implementation	57,101
Building a Northern Evidence Based Approach to Crime Prevention	248,620
Native Estates	160,547
Wellness Court Program	100,000
Family Information Liaison Unit	6,774
Supporting Families Fund	200,562
Court Ordered Council	19,070
	<b><u>839,492</u></b>

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## Government of the Northwest Territories

### Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others

- Expenditures Recovered (unaudited)

Schedule 10(continued)

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for the year ended March 31, 2017

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	\$
<b>Health and Social Services</b>	
Pan-Canadian Public Health Network	8,910
Working on Wellness in Strategic Populations	41,178
Dialogue/Storybook Project	266,954
Continuity of Care	282,074
National Routing System	145,000
Tobacco Cessation Sharing Circle	158,439
Analytic Intern Placement	48,189
Toll-Free Tobacco Quitline Services	107,984
Non Insured Health Benefits	14,832,584
Health Portfolio Funding	9,322,516
Home and Community Care Enhancement	5,283,441
Territorial Health Investment Fund	3,931,221
Territorial Health Investment Fund Medical Travel	999,997
NWT Mental Health Information Management System	230,293
Territorial Health Investment Fund Oral Health	550,444
Congenital Anomalies Surveillance System	70,966
Peer 2 Peer Network	165,474
Canadian Chronic Disease Surveillance System	176,116
Pan-Northern Administration Data Development	193,548
Helicobacter Pylori Infection	46,893
Territorial Health Investment Fund eMental Health	37,542
Power Up	60,908
Exploring Barriers and Facilitating Screeners	9,763
	<b>36,970,434</b>
<b>Education, Culture and Employment</b>	
Sahtu Land Claim Implementation	32,492
Gwich'in Land Claim Implementation	31,349
Tlicho Land Claim Implementation	86,333
Labour Market Development Agreement	4,478,460
Canada Job Fund	1,054,441
Older Workers	479,976
	<b>6,163,051</b>

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## Government of the Northwest Territories

### Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others

- Expenditures Recovered (unaudited)

Schedule 10(continued)

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for the year ended March 31, 2017

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\$

#### Environment and Natural Resources

Climate Change Adaptation Project	393,000
Forest Industry Biomass Initiative	689,984
Tlicho Land Claim Implementation	206,961
Developing and Implementing a Cooperative Bison Control Program	54,944
Gwich'in Land Claim Implementation	158,953
Inuvialuit Land Claim Implementation	3,878,766
Sahtu Land Claim Implementation	151,560
Sahtu Duck Banding Project	13,985
Wildlife Studies - Community Based Monitoring	14,372
Geographic Information System Project	1,223
Mutual Aid Research Sharing Agreement	1,465,514
Remeasurement of the National Forest Inventory	99,958
Conversation Data Centre Data Development	29,786
Parks Canada Regional Data Enhancement and Data Capture	15,000
Northern Conservancy Canada Northern Biodiversity Project	4,000
Monitoring of the Bluenose-West Caribou	30,000
Ground Truth Water Parameters for Specified Sites	5,788
Biological Indicators to Monitor Aquatic Ecosystem Health	18,743
Monitoring Polar Bear Subpopulations in the Western Arctic	25,000
Developing Science Programs	56,500
Water Quality and Aerial Survey Data on Algae Blooms in Great Slave Lake	5,231
Bathurst Caribou Range Plan	241,000
Alberta and Northwest Territories Bilateral Water Management Agreement	108,868
British Columbia and Northwest Territories Bilateral Water Management Agreement	91,460
Developing a Collaborative Climate Change Station Network in the Northwest Territories	30,000
	<b>7,790,596</b>

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#### Industry, Tourism and Investment

Growing Forward II	596,544
Gwich'in Land Claim Implementation	18,326
Sahtu Land Claim Implementation	33,800
Canol Trail - Wire Cleanup	1,310,675
	<b>1,959,345</b>
<b>Total</b>	<b>84,298,861</b>