



2022-23 CONSOLIDATED BUDGET

Government of
Northwest Territories



**Consolidated Budget 2022-2023
of the Government of the Northwest Territories**

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Introduction

Public Sector Accounting Standards (PSAS) require the government reporting entity to consolidate its budget using the same accounting principles and presentation that it uses to report its actual financial results. The consolidated budget is tabled annually.

The Main Estimates represent the Government of the Northwest Territories' (GNWT) proposed appropriations for the 2022-2023 fiscal year. The Main Estimates detail all revenues projected to be earned and all expenses projected to be incurred for the period April 1, 2022 to March 31, 2023, in order to implement strategies and achieve the goals of all the Government Departments. The Main Estimates are compiled on a non-consolidated basis.

Revolving Funds are included in the Main Estimates within the departments to which they have a financial reporting relationship. Revolving funds are engaged in commercial activities, with undefined and non-lapsing expense authority.

The Consolidated Budget represents a summary of the GNWT's Main Estimates approved by the Legislative Assembly, and Public Agencies' operating budgets approved by their responsible Ministers. It is adjusted to eliminate budgeted inter-entity revenues and expenses. In accordance with Public Sector Accounting Standards, the Consolidated Budget also represents the Government's original consolidated fiscal plan for the 2022-2023 fiscal year and does not reflect supplementary appropriations.

All entities included in the Government Reporting Entity have a March 31 fiscal year-end with the exception of Aurora College, Divisional Education Councils and District Education Authorities, which have a June 30 fiscal year-end.

Government Reporting Entity

The Consolidated Budget presents summary information and serves as a means for the Government to show its accountability for the resources, obligations and financial affairs for which it is responsible. In addition to the GNWT Departments and Revolving Funds, the following entities are also included within the Government reporting entity. These entities' financial results are consolidated annually and included in Section I – Consolidated Financial Statements of the Public Accounts.

Aurora College Act

Aurora College

Education Act

Beaufort-Delta Divisional Educational Council

Commission scolaire francophone Territoires du Nord-Ouest

Dehcho Divisional Education council

Dettah District Education Authority

N'dilo District Education Authority

Sahtu Divisional Education Council

South Slave Divisional Education Council

Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools)

Yellowknife District No.1 Education Authority

Hospital Insurance and Health and Social Services Administration Act

Hay River Health and Social Services Authority

Northwest Territories Health and Social Services Authority

Human Rights Act

Northwest Territories Human Rights Commission

Northwest Territories Business Development and Investment Corporation Act

Northwest Territories Business Development and Investment Corporation

Northwest Territories Heritage Fund Act

Northwest Territories Heritage Fund

Northwest Territories Housing Corporation Act

Northwest Territories Housing Corporation (Housing Northwest Territories)

Northwest Territories Hydro Corporation Act

Northwest Territories Hydro Corporation (NT Hydro)

Northwest Territories Societies Act

Arctic Energy Alliance

Northwest Territories Surface Rights Board Act

Northwest Territories Surface Rights Board

Northwest Territories Waters Act

Inuvialuit Water Board

Status of Women Council Act

Status of Women Council of the Northwest Territories

Tlicho Community Services Agency Act

Tlicho Community Services Agency

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Consolidated Summary of Operations

For the year ending March 31, 2023

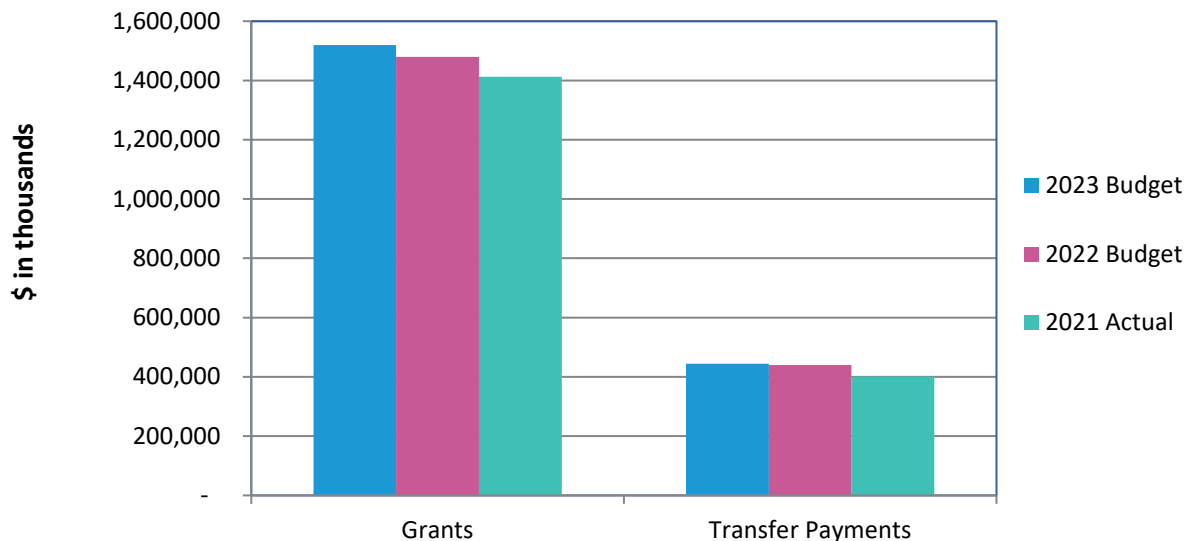
(thousands of dollars)

Revenues	2023 Budget \$	2022 Budget \$	2021 Actual \$
Grant from the Government of Canada	1,519,233	1,480,118	1,412,734
Transfer Payments	444,116	439,936	400,827
	1,963,349	1,920,054	1,813,561
Corporate and Personal Income Taxes	135,725	94,602	103,331
Other Taxes	171,330	156,025	146,047
General	102,623	126,457	66,373
Income from Portfolio Investments	610	815	4,867
Non-Renewable Resource Revenue	21,615	4,575	66,469
Sales	181,840	155,175	174,370
Recoveries	31,315	40,650	39,811
	645,058	578,299	601,268
Recoveries of Prior Years' Expenses	3,000	3,000	23,269
	2,611,407	2,501,353	2,438,098
Expenses			
Environment and Economic Development	175,662	175,261	177,526
Infrastructure	468,460	455,544	423,651
Education	421,420	426,836	396,268
Health, Social Services and Housing	778,497	770,315	752,091
Justice	137,033	133,753	130,467
General Government	459,919	421,962	446,491
Legislative Assembly and Statutory Offices	25,435	24,503	21,364
	2,466,426	2,408,174	2,347,858
Annual operating surplus	144,981	93,179	90,240
Projects on Behalf of Third Parties			
Expenses	(129,122)	(88,634)	(77,249)
Recoveries	129,122	88,634	77,249
Annual surplus	144,981	93,179	90,240
Accumulated surplus, beginning of year	2,464,027	2,370,848	2,280,608
Accumulated surplus, end of year	2,609,008	2,464,027	2,370,848

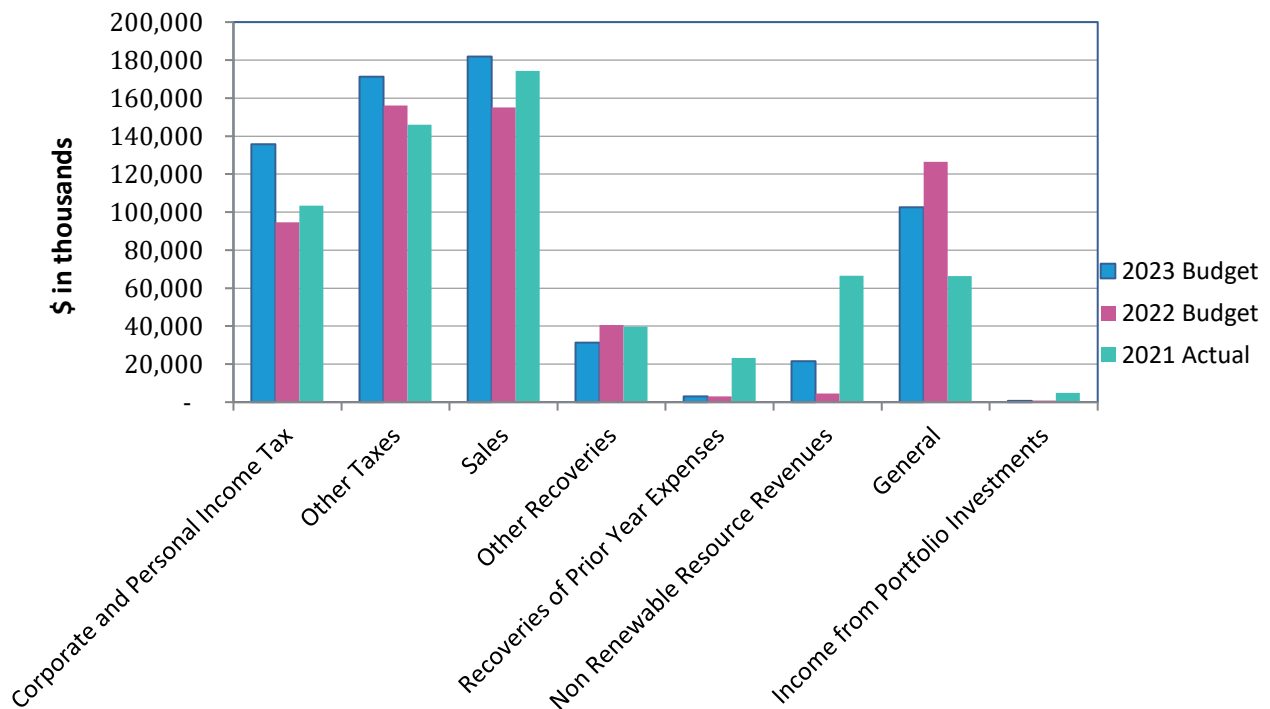
Revenues by Source

The Government funds programs and services through a combination of grants and transfer payments from the federal government as well as own-source revenues. The following shows the consolidated budget for fiscal years 2021-2022 and 2022-2023 and actual results for 2020-2021.

Grants and Transfers from Federal Government

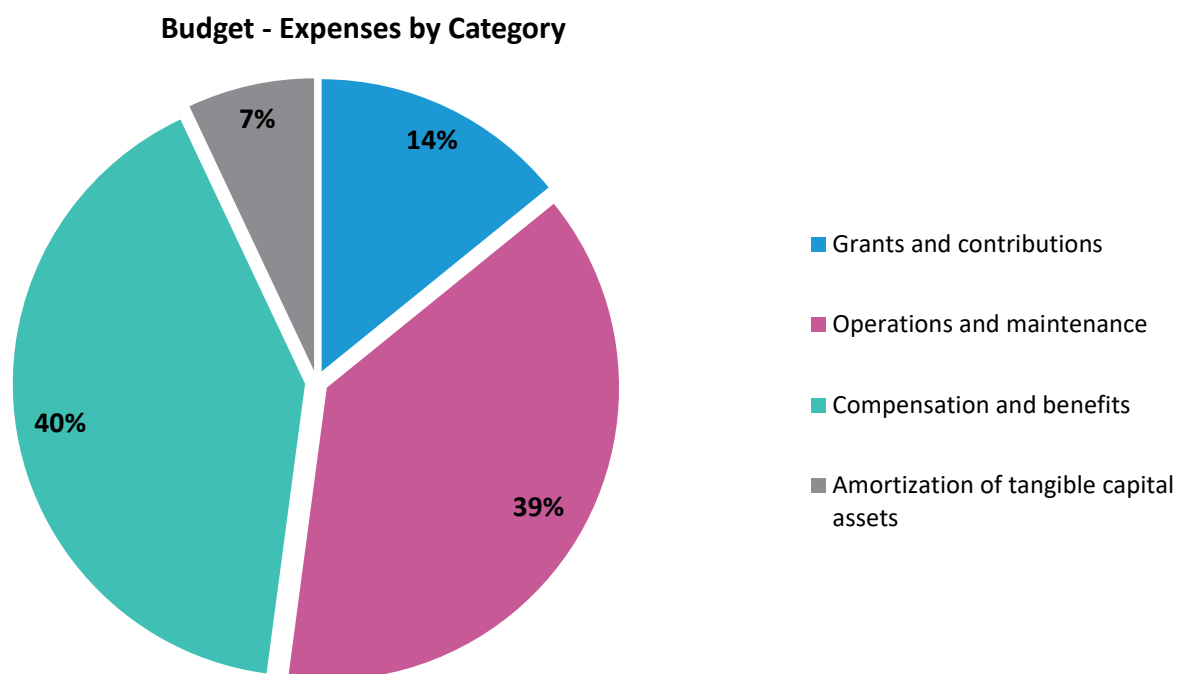
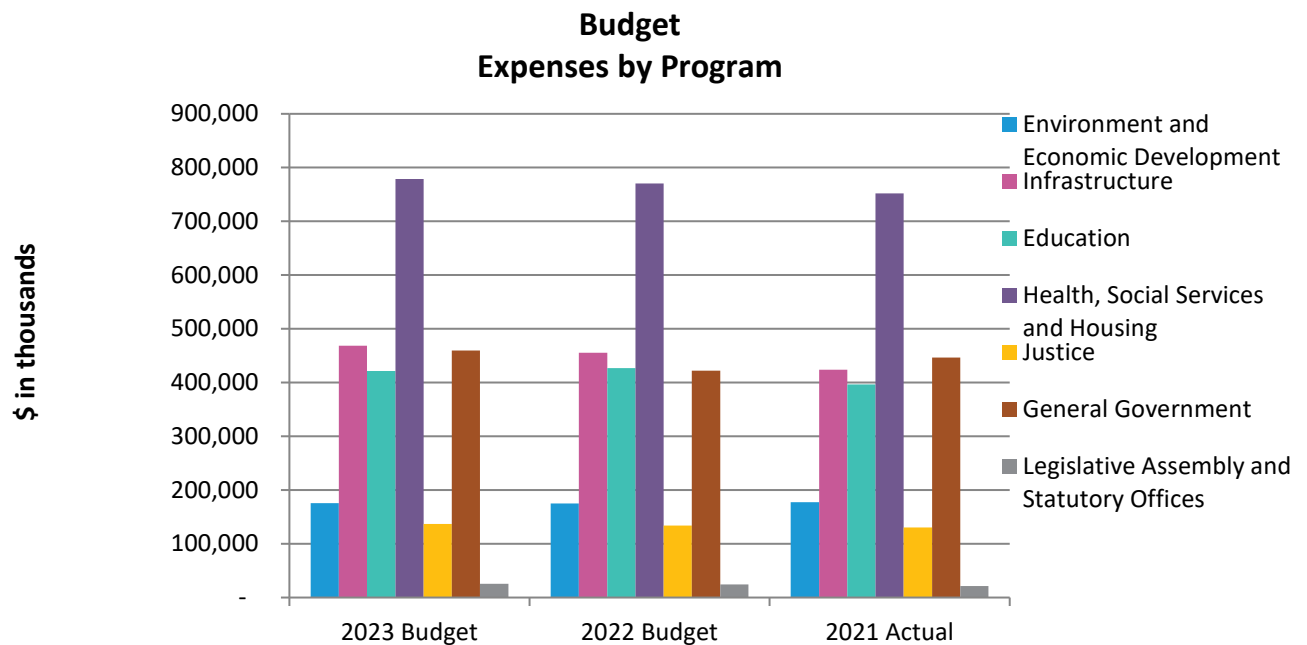


Own-source Revenues



Expenses

The graphs below provide information on the Government's expenses by Program and Category.



Segmented information

The Government reports on segments on the basis of relationships of its operations with similar entities. Segments are identified by the nature of an entity's operations and the accountability relationship that a group of similar entities has with the Government. There are no significant allocations of revenues or expenses between segments.

Government departments are identified as one segment to reflect the direct accountability relationship for financial reporting and budgeting between departments, their respective Ministers and the Legislative assembly.

Other Public Agencies within the Government Reporting Entity represent another segment. These agencies are typically associated with a particular Government department and have a formalized reporting relationship to that department. For example, Health and Social Services Authorities have an accountability relationship to the Minister of Health and Social Services as well as to their respective board members.

Other Public Agencies also include agencies that report directly to a Minister responsible for their operations. For example, the Northwest Territories Housing Corporation (Housing Northwest Territories) and the Northwest Territories Hydro Corporation have Ministers specifically assigned to their operations. The agencies in this segment assist the Government in delivering its programs and services and in achieving its priorities.

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Consolidated Schedule of Segmented Information

(All figures in thousands of dollars)

	Departments ¹	Public Agencies ²	Total for All Segments	Adjustments ³	2023 Budget	2022 Budget	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Grant from the Government of Canada	1,519,233	-	1,519,233	-	1,519,233	1,480,118	1,412,734
Transfer payments	393,515	50,601	444,116	-	444,116	439,936	400,827
	1,912,748	50,601	1,963,349	-	1,963,349	1,920,054	1,813,561
Taxation, Non-Renewable Resource and General Revenues							
Corporate and Personal Income Taxes	135,725	-	135,725	-	135,725	94,602	103,331
Other Taxes	160,017	11,313	171,330	-	171,330	156,025	146,047
General	75,743	791,611	867,354	(764,731)	102,623	126,457	66,373
Income from Portfolio Investments	400	440	840	(230)	610	815	4,867
Non-Renewable Resource Revenue	21,615	-	21,615	-	21,615	4,575	66,469
Sales	110,107	122,829	232,936	(51,096)	181,840	155,175	174,370
Recoveries	18,807	18,693	37,500	(6,185)	31,315	40,650	39,811
	522,414	944,886	1,467,300	(822,242)	645,058	578,299	601,268
Recoveries of Prior Years' Expenses	3,000	-	3,000	-	3,000	3,000	23,269
	2,438,162	995,487	3,433,649	(822,242)	2,611,407	2,501,353	2,438,098
Expenses							
Grants and Contributions	981,080	66,185	1,047,265	(699,193)	348,072	339,189	359,369
Operations and Maintenance	721,730	371,631	1,093,361	(123,049)	970,312	940,925	800,777
Compensation and Benefits	440,054	533,134	973,188	-	973,188	959,311	1,018,333
Change in Valuation Allowances	-	-	-	-	-	-	8,980
Amortization of Tangible Capital Assets	134,766	40,088	174,854	-	174,854	168,749	160,399
	2,277,630	1,011,038	3,288,668	(822,242)	2,466,426	2,408,174	2,347,858
Annual operating surplus/(deficit)	160,532	(15,551)	144,981	-	144,981	93,179	90,240

¹ Departments consist of those listed in the appendices that begin with the word "Department" and the Legislative Assembly.

² Public agencies consist of those entities listed under Government Reporting Entity.

³ Includes adjustments to eliminate inter-entity balances to comply with the Canadian public sector accounting standards.

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Appendix A

Environment and Economic Development

This entails promotion of sustainable use of natural resources, promoting economic self-sufficiency, to create a diverse economy for the Northwest Territories.

Department of Environment and Natural Resources
 Department of Industry, Tourism and Investment
 Northwest Territories Business Development and Investment Corporation
 Northwest Territories Heritage Fund
 Arctic Energy Alliance
 Inuvialuit Water Board

(thousands of dollars)

	2023 Budget \$	2022 Budget \$	2021 Actual \$
Revenue			
Transfer Payments	8,768	13,286	12,894
	8,768	13,286	12,894
General	13,001	11,825	11,706
Income from Portfolio Investments	-	-	54
Non-Renewable Resource Revenue	21,465	4,475	66,326
Sales	625	706	465
Recoveries	81	68	209
	35,172	17,074	78,760
Recoveries of Prior Years' Expenses	-	-	1,246
	43,940	30,360	92,900
Expenses			
Grants and Contributions	25,590	25,580	33,571
Operations and Maintenance	62,546	64,702	65,153
Compensation and Benefits	81,580	79,614	73,256
Change in Valuation Allowances	-	-	25
Amortization of Tangible Capital Assets	5,946	5,365	5,521
	175,662	175,261	177,526
Annual operating deficit	(131,722)	(144,901)	(84,626)

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Appendix B

Infrastructure

This entails providing services to the Government and people of the Northwest Territories by planning & design of government infrastructure, promoting energy efficiency, generating and transmitting reliable energy and administering sustainable use of public land as well as resolving disputes related to land.

Department of Infrastructure
Department of Lands
Northwest Territories Hydro Corporation
Northwest Territories Surface Rights Board

(thousands of dollars)

	2023 Budget \$	2022 Budget \$	2021 Actual
Revenue			
Transfer Payments	211,978	213,822	51,684
	211,978	213,822	51,684
General	48,839	68,472	17,325
Income from Portfolio Investments	-	-	(39)
Non-Renewable Resource Revenue	150	100	143
Sales	100,686	90,312	107,899
Recoveries	266	730	1,190
	149,941	159,614	126,518
Recoveries of Prior Years' Expenses	-	-	11,127
	361,919	373,436	189,329
Expenses			
Grants and Contributions	4,236	6,034	(9,106)
Operations and Maintenance	242,101	235,994	209,974
Compensation and Benefits	126,954	120,605	137,633
Change in Valuation Allowances	-	-	312
Amortization of Tangible Capital Assets	95,169	92,911	84,838
	468,460	455,544	423,651
Annual operating deficit	(106,541)	(82,108)	(234,322)

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Appendix C

Education

This entails providing residents of the Northwest Territories with access to quality programs and services to assist residents make informed choices regarding education, training careers, employment, labour, child development, languages and heritage.

Department of Education, Culture and Employment
Aurora College
All Divisional Education Councils in the NWT
All District education Councils in the NWT
Tlicho Community Services Agency (education portion)

	(thousands of dollars)		
	2023 Budget \$	2022 Budget \$	2021 Actual \$
Revenue			
Transfer Payments	52,344	53,873	46,071
	52,344	53,873	46,071
Other Taxes	11,313	11,287	11,267
General	4,988	6,508	6,558
Income from Portfolio Investments	-	200	223
Recoveries	583	493	752
	16,884	18,448	18,800
Recoveries of Prior Years' Expenses	-	-	1,525
	69,228	72,361	66,396
Expenses			
Grants and Contributions	51,429	49,329	50,852
Operations and Maintenance	107,416	117,782	83,577
Compensation and Benefits	243,223	241,044	239,824
Change in Valuation Allowances	-	-	3,006
Amortization of Tangible Capital Assets	19,352	18,681	19,009
	421,420	426,836	396,268
Annual operating deficit	(352,192)	(354,475)	(329,872)

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Appendix D

Health, Social Services and Housing

This entails promoting, protecting and providing for the health and well-being of the people of the Northwest Territories which includes providing social and market housing programs and services, subsidized rental and homeownership, unsubsidized rental housing in rural and remote communities, and advancing Gender equality in the Northwest Territories.

Department of Health and Social Services
Northwest Territories Health and Social Services Authority
Tlicho Community Services Agency (health portion)
Northwest Territories Housing Corporation (Housing Northwest Territories)
Status of Women Council of the Northwest Territories

(thousands of dollars)

	2023 Budget \$	2022 Budget \$	2021 Actual \$
Revenue			
Transfer Payments	83,983	78,861	98,673
	83,983	78,861	98,673
General	25,239	29,627	14,082
Income from Portfolio Investments	440	440	607
Sales	10,022	823	-
Recoveries	28,936	36,413	34,142
	64,637	67,303	48,831
Recoveries of Prior Years' Expenses	-	-	4,220
	148,620	146,164	151,724
Expenses			
Grants and Contributions	81,424	82,130	50,694
Operations and Maintenance	334,518	323,509	282,177
Compensation and Benefits	321,655	325,083	375,719
Change in Valuation Allowances	-	-	3,653
Amortization of Tangible Capital Assets	40,900	39,593	39,848
	778,497	770,315	752,091
Annual operating deficit	(629,877)	(624,151)	(600,367)

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Appendix E

Justice

This includes a mandate for the administration of justice in the Northwest Territories.

Department of Justice

(thousands of dollars)

	2023 Budget \$	2022 Budget \$	2021 Actual \$
Revenue			
Transfer Payments	4,475	6,584	9,016
	4,475	6,584	9,016
General	6,902	6,881	7,593
Recoveries	1,419	2,785	1,311
	8,321	9,666	8,904
Recoveries of Prior Years' Expenses	-	-	801
	12,796	16,250	18,721
Expenses			
Grants and Contributions	3,785	3,393	3,018
Operations and Maintenance	63,803	62,668	60,584
Compensation and Benefits	65,835	64,071	63,614
Change in Valuation Allowances	-	-	5
Amortization of Tangible Capital Assets	3,610	3,621	3,246
	137,033	133,753	130,467
Annual operating deficit	(124,237)	(117,503)	(111,746)

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Appendix F

General Government

This encompasses providing public programs and services essential to communities, while protecting interests of consumers, as well as managing the financial, human and information technology resources required to support the priorities identified by the Legislative Assembly.

Department of Executive and Indigenous Affairs

Department of Finance

Department of Municipal and Community Affairs

(thousands of dollars)

	2023 Budget \$	2022 Budget \$	2021 Actual \$
Revenue			
Grant from the Government of Canada	1,519,233	1,480,118	1,412,734
Transfer Payments	82,568	73,510	182,489
	1,601,801	1,553,628	1,595,223
Corporate and Personal Income Tax	135,725	94,602	103,331
Other Taxes	160,017	144,738	134,780
General	3,639	3,140	9,109
Income from Portfolio Investments	170	175	-
Sales	70,507	63,334	66,006
Recoveries	30	160	2,207
	370,088	306,149	315,433
Recoveries of Prior Years' Expenses	3,000	3,000	4,158
	1,974,889	1,862,777	1,914,814
Expenses			
Grants and Contributions	181,608	172,663	230,332
Operations and Maintenance	152,666	129,562	93,528
Compensation and Benefits	116,383	111,727	113,220
Change in Valuation Allowances	-	-	1,977
Amortization of Tangible Capital Assets	9,262	8,010	7,434
	459,919	421,962	446,491
Annual operating surplus	1,514,970	1,440,815	1,468,323

Appendix G

Legislative Assembly and statutory offices

Legislative Assembly and statutory offices entail safeguarding and promoting the principles of consensus government and the institution of the Legislative Assembly to foster an empowered and representative government, as well as providing information to the general public and parties involved in human rights complaints.

Legislative Assembly
Northwest Territories Human Rights Commission

	(thousands of dollars)		
	2023 Budget	2022 Budget	2021 Actual
	\$	\$	\$
Revenue			
General	15	5	-
Income from Portfolio Investments	-	-	4,022
	15	5	4,022
Recoveries of Prior Years' Expenses	-	-	192
	15	5	4,214
Expenses			
Grants and Contributions	-	60	8
Operations and Maintenance	7,262	6,709	5,784
Compensation and Benefits	17,558	17,166	15,067
Change in Valuation Allowances	-	-	2
Amortization of Tangible Capital Assets	615	568	503
	25,435	24,503	21,364
Annual operating deficit	(25,420)	(24,498)	(17,150)