



Public Accounts 2018-2019

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, 2019**

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

HONOURABLE CAROLINE WAWZONEK

Minister of Finance

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Public Accounts of the Government of the Northwest Territories

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Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

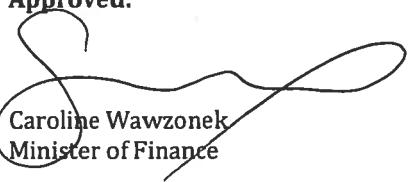
as at March 31, 2019

(thousands of dollars)

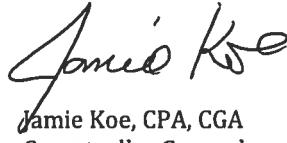
	2019 Actual \$	2018 Actual \$
Financial assets		
Portfolio investments (note 3)	32,287	31,864
Accounts receivable (note 4)	228,675	219,095
Due from the Government of Canada (note 9)	66,190	52,697
Inventories held for resale	31,964	31,772
Loans receivable (note 5)	45,900	45,454
	405,016	380,882
Liabilities		
Bank overdraft (note 3)	55,319	13,798
Short-term loans (note 6)	324,478	297,076
Accounts payable and accrued liabilities (note 7)	265,873	246,592
Deferred revenue (note 8)	20,141	17,470
Due to the Government of Canada (note 9)	131,589	117,944
Environmental liabilities (note 10)	47,986	50,595
Capital lease obligations (note 11)	337	949
Long-term debt (note 11)	176,884	177,731
Liabilities under public private partnerships (note 12)	235,721	166,481
Pensions (note 13)	37,838	36,987
Other employee future benefits and compensated absences (note 14)	30,270	33,822
	1,326,436	1,159,445
Net Debt	(921,420)	(778,563)
Non-financial assets		
Tangible capital assets (schedule C)	2,699,763	2,581,152
Inventories held for use	419	279
Prepaid expenses	10,367	11,345
	2,710,549	2,592,776
Accumulated surplus	1,789,129	1,814,213

Contractual obligations, rights, guarantees and contingencies (notes 17 and 18)

Approved:



Caroline Wawzonek
Minister of Finance



Jamie Koe

Jamie Koe, CPA, CGA
Comptroller General

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

Government of the Northwest Territories

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

for the year ended March 31, 2019

(thousands of dollars)

	2019 Main Estimates (note 1b) \$	2019 Actual \$	2018 Actual \$
Revenues			
Revenues by source (<i>schedule A</i>)	1,746,337	1,756,285	1,839,823
Recoveries of prior years expenses (<i>schedule 3</i>)	3,000	14,185	15,394
	1,749,337	1,770,470	1,855,217
Expenses (<i>schedule B</i>)			
Environment and Economic Development	174,047	144,659	155,039
Infrastructure	241,941	291,968	270,249
Education	327,641	338,325	327,670
Health, Social Services and Housing	461,563	486,717	445,682
Justice	126,093	129,702	125,477
General Government	390,706	383,404	385,107
Legislative Assembly and statutory offices	20,790	19,634	18,377
	1,742,781	1,794,409	1,727,601
Annual operating surplus (deficit)	6,556	(23,939)	127,616
Petroleum Products Stabilization Fund Net loss for the year (<i>note 15</i>)	(150)	(1,145)	(500)
Projects on behalf of the Government of Canada, Nunavut and Others (<i>schedule 10</i>)			
Expenses	(109,906)	(111,998)	(105,495)
Recoveries	109,906	111,998	105,495
Annual surplus (deficit)	6,406	(25,084)	127,116
Accumulated surplus at beginning of year	1,814,213	1,814,213	1,687,097
Accumulated surplus at end of year	1,820,619	1,789,129	1,814,213

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

Government of the Northwest Territories

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

for the year ended March 31, 2019

(thousands of dollars)

	2019 Main Estimates (note 1b) \$	2019 Actual \$	2018 Actual \$
Net debt at beginning of year	(778,563)	(778,563)	(742,665)
Items affecting net financial resources:			
Annual surplus (deficit) for the year	6,406	(25,084)	127,116
Change in tangible capital assets, net book value (<i>schedule C</i>)	(106,504)	(118,611)	(156,804)
Change in inventories held for use	-	(140)	(143)
Change in prepaid expenses	-	978	(6,067)
Net debt at end of year	(878,661)	(921,420)	(778,563)

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, 2019

(thousands of dollars)

	2019 \$	2018 \$
Cash provided by (used in)		
Operating transactions		
Annual surplus (deficit) for the year*	(25,084)	127,116
Items not affecting cash:		
Provision for bad debts and forgivable loans	3,226	1,377
Recoveries of forgivable loans	(380)	(481)
Amortization of tangible capital assets	110,498	94,959
	88,260	222,971
Changes in non-cash assets and liabilities:		
Change in due to (from) Canada	151	(25,790)
Change in other financial assets	(12,805)	(33,763)
Change in other financial liabilities	17,496	(2,664)
Change in prepaid expenses	978	(6,067)
Change in inventories held for use	(140)	(143)
Change in inventories for resale	(192)	(4,051)
Cash provided by operating transactions	93,748	150,493
Investing transactions		
Designated cash and investments purchased	(6,787)	(12,043)
Designated cash and investments sold	6,337	10,865
Net loans receivable receipts (disbursements)	(65)	4,334
Cash provided by (used for) investing transactions	(515)	3,156
Capital transactions		
Acquisition of tangible capital assets	(158,159)	(234,052)
Disposal of tangible capital assets (net)	62	8,252
Cash used for capital transactions	(158,097)	(225,800)
Financing transactions		
Acquisition of short-term financing	27,402	62,269
Repayment of capital lease obligations	(612)	(885)
Repayment of long-term financing	(3,447)	(12,141)
Cash provided by financing activities	23,343	49,243
Decrease in cash	(41,521)	(22,908)
Cash at beginning of year	(13,798)	9,110
Cash at end of year	(55,319)	(13,798)

*Total interest paid during the year \$18,224 (2018 - \$13,298)

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and reporting entity

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

The Government prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The reporting entity is defined in those statements. These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

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

Arctic Energy Alliance
Aurora College
Divisional Educational Councils and District Education Authorities
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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable.

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

(b) Cash

Cash is comprised of bank account balances, net of outstanding cheques.

(c) Portfolio investments

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

(d) Inventories

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

(e) Loans receivable

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) 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 (TCA) 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
Infrastructure and Other	40 years or less
Computers	10 years or less
Equipment	40 years or less
Roads and bridges	75 years or less
Buildings and Leasehold improvements	Buildings - 40 years or less; leasehold improvements - lesser of useful life or remaining lease term

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, and items inherited by right of Crown, such as Crown lands, forests, water and mineral resources are not recognized in these financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) 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 (except maternity and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

(h) Contractual obligations and contingent liabilities

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 contingent liabilities 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 contingent liability is disclosed.

(i) Contractual rights and contingent assets

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 revenues. Contractual rights pertain to rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future when the terms of contracts or agreements are met.

The contingent assets of the Government are potential assets which may become actual assets when one or more future events occurs or fails to occur. If the future event is considered likely to occur and is quantifiable, an estimated asset is disclosed.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(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 rates in effect at the time the transactions were entered into. All exchange gains and losses are included in net income for the year according to the activities to which they relate.

(k) Projects on behalf of third parties

The Government undertakes projects for the Government of Canada, the Government of Nunavut and others. Where 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 based on Territorial Formula Financing 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

Transfers from the federal government are recognized as revenue in the period during which the transfer is authorized and eligibility criteria are met, except when and to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers meeting the definition of a liability are recognized as revenue as the liability is settled.

(n) Taxes, regulatory, resource, and general revenues

Corporate and Personal Income tax revenue are recognized on an accrual basis, net of any tax concessions. Income tax is calculated net of tax deductions and credits allowed under the *Income Tax Act* (Canada). 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* (Canada), 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

Non-renewable 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(p) Environmental liabilities

Environmental liabilities are the result of contaminated sites, 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) Restricted assets

Restricted assets result from external restrictions imposed by an agreement with an external party, or through legislation of another government, that specify the purpose or purposes for which resources are to be used. Externally restricted inflows are recognized as revenue in a government's financial statements in the period in which the resources are used for the purpose or purposes specified. An externally restricted inflow received before this criterion has been met is reported as a liability until the resources are used for the purpose or purposes specified.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(s) 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. During construction, the capital asset (classified as work-in-progress) and the corresponding liability are recorded based on the estimated percentage of completion. In circumstances where the Government does not bear the risks and rewards of the asset until substantial completion the future associated agreement is disclosed.

The capital asset value is the total of progress payments made during construction and net present value of the future payments, discounted using the 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.

(t) 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, 2021. 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, 2021, 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.

Effective April 1, 2021, the Government will be required to adopt PS 3280 Asset Retirement Obligations. This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(t) Future accounting changes (continued)

Effective April 1, 2022, the Government will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations.

The Government is currently assessing the impact of these standards on the financial statements.

(u) Adoption of new accounting standards

Effective April 1, 2018, the Government adopted PS 3430 Restructuring transactions. This standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities. There were no restructuring transactions during the year ended March 31, 2019.

3. CASH, RESTRICTED ASSETS AND DESIGNATED ASSETS

(a) Investment pool

The Government has lines of credit provided by two 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, 2019, the investment pool had no net overdraft balance (2018 - 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, 2019, on a cash basis, the Government's share in the investment pool is a deficit of \$52,575 (2018 - deficit of \$8,984). When taking into account \$6,413 classified from in-trust and \$61,732 of outstanding items, the bank balance, on an accounting basis, becomes a deficit of \$55,319 (2018 - deficit of \$13,798).

The Government's cash deficit related to the investment pool carried interest at an average rate of 1.74%.

The average portfolio yield range for the year is 1.80% - 2.30% (2018 was 1.05% - 1.80%). In 2019, the Government paid interest on short-term investments of \$578 (2018 - \$69).

Government of the Northwest Territories

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March 31, 2019

(All figures in thousands of dollars)

3. CASH, RESTRICTED ASSETS AND DESIGNATED ASSETS (continued)

(b) Restricted Assets

In July 2017, the Government entered into a Memorandum of Agreement with the Signatory Air Carriers for the collection of the Yellowknife Airport Improvement Fee (YKAIF) from Yellowknife originating passengers and remittance of these fees to the Government. The YKAIF revenues are used to pay for capital development of certain facilities at the Yellowknife Airport. Restricted assets at March 31, 2019 is \$5,478 (2018 - \$2,716) and is included in deferred revenue (note 8).

(c) 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 purposes specified in the *Waste Reduction and Recovery Act* including programs with respect to the reduction and recovery of waste.

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 13). Supplementary Retiring Allowance Regulations restrict the investments to those permitted under the *Pension Benefits Standards Act*.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

3. CASH, RESTRICTED ASSETS AND DESIGNATED ASSETS (continued)

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

	2019 %	2018 %
Canadian stocks	23.28	22.79
Cash and other assets	0.43	0.74
Fixed income mutual funds	40.35	40.49
Federal bonds	13.21	13.39
Foreign stocks	<u>22.73</u>	<u>22.59</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:

	2019 \$	2018 \$
Student Loan Fund:		
Authorized limit for loans receivable	45,000	45,000
Less: Loans receivable balance	(41,129)	(40,953)
Funds designated for new loans	3,871	4,047
Environment Fund:		
Beverage Container Program net assets	4,244	3,890
Land Titles Assurance Fund:		
Land Titles net assets	4,743	4,539
Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance Pension Plan:		
Marketable securities (market value \$34,604; 2018 - \$33,279)	32,149	31,632
Cash and other assets (market value approximates cost)	138	232
	32,287	31,864
	45,145	44,340

Government of the Northwest Territories

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(All figures in thousands of dollars)

4. ACCOUNTS RECEIVABLE

	Accounts Receivable	Allowance for Doubtful Accounts	Net 2019	Net 2018
	\$	\$	\$	\$
General	71,277	(16,143)	55,134	38,310
Government of Nunavut	8,491	-	8,491	6,224
Revolving fund sales	12,240	-	12,240	8,667
Non-renewable resource revenue	24,140	-	24,140	54,378
	<hr/>	<hr/>	<hr/>	<hr/>
	116,148	(16,143)	100,005	107,579
<hr/>				
Receivables from related parties:				
Divisional Education Councils and District Education Authorities	5,046	-	5,046	6,671
Health and Social Services Authorities	112,162	-	112,162	96,462
Northwest Territories Business Development and Investment Corporation	237	-	237	193
Northwest Territories Housing Corporation	2,807	-	2,807	3,112
Tlicho Community Services Agency	4,089	-	4,089	2,239
Workers' Safety Compensation Commission (Northwest Territories and Nunavut)	102	-	102	151
Northwest Territories Hydro Corporation	204	-	204	221
Aurora College	3,880	-	3,880	2,467
Inuvialuit Water Board	143	-	143	-
	<hr/>	<hr/>	<hr/>	<hr/>
	128,670	-	128,670	111,516
	<hr/>	<hr/>	<hr/>	<hr/>
	244,818	(16,143)	228,675	219,095

During the year, no accounts receivable (2018 - \$ nil) were written off and \$606 (2018 - \$ nil) were forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

5. LOANS RECEIVABLE

	2019 \$	2018 \$
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.	20,934	20,935
Student Loan Fund loans due in installments to 2032, bearing fixed interest between 0.00% and 10.00%, unsecured.	41,128	40,953
Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10 (2018 - \$10). Interest is calculated monthly based upon the Government's current borrowing rate.	654	760
<u>Other</u>	<u>20</u>	<u>22</u>
Valuation allowance - Student Loan Fund	62,736 (16,836)	62,670 (17,216)
	45,900	45,454

During the year, \$2,205 in student loans (2018 - \$2,737) was remised with proper authority.

Interest earned on loans receivable during the year is \$692 (2018 - \$541).

6. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its banks. Short term loans of \$324,478 (2018 - \$297,076) incurred interest at the weighted average year-end rate of 1.94% (2018 - 1.28%). Interest paid in 2019 is \$4,916 (2018 - \$2,387).

The short-term borrowing limit under the *Appropriation Act* as at March 31, 2019 is \$366,000.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019 \$	2018 \$
Trade	169,391	163,544
Government of Nunavut	35	-
Employee and payroll-related liabilities	77,339	55,604
Other liabilities	5,922	5,555
Non-renewable resource sharing	7,786	12,926
	260,473	237,629
Payables to related parties:		
Arctic Energy Alliance	52	50
Aurora College	195	518
Divisional Education Councils and District Education Authorities	650	330
Health and Social Services Authorities	2,951	5,830
Northwest Territories Business Development and Investment Corporation	18	2
Status of Women Council of the Northwest Territories	18	-
Northwest Territories Housing Corporation	76	44
Northwest Territories Hydro Corporation	1,339	1,533
Tlicho Community Services Agency	95	101
Northwest Territories Human Rights Commission	3	9
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	3	546
	5,400	8,963
	265,873	246,592

8. DEFERRED REVENUE

	2019 \$	2018 \$
Government of Canada	573	-
Ministry of Finance	3,172	4,061
Building Canada Plan	-	2
Transport Canada	703	-
Canadian Northern Economic Development Agency	4,300	3,781
Canadian Heritage	309	3,762
Crown - Indigenous Relations and Northern Affairs Canada	417	-
Public Health Agency of Canada	85	85
NPR Limited Partnership	1,866	2,168
Work deposits, commercial use permits and tourism licences	1,674	1,857
Mining Recorders	1,027	1,230
Restricted Assets (note 3b)	5,478	-
Other	537	524
	20,141	17,470

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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

9. DUE TO (FROM) THE GOVERNMENT OF CANADA

	2019	2018
	\$	\$
Due from Canada:		
Projects on behalf of the Government of Canada	(22,112)	(20,206)
Miscellaneous receivables	(44,078)	(32,491)
	(66,190)	(52,697)
 Due to Canada:		
Advances for projects on behalf of the Government of Canada	23,013	18,484
Excess income tax advanced	85,142	55,794
Miscellaneous payables	23,434	43,666
	131,589	117,944
	65,399	65,247

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

	\$
2020	14,197
2021	16,024
2022	54,628
2023	293
	85,142

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

10. 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 251 (2018 - 246) sites as potentially requiring environmental remediation at March 31, 2019.

Type of Site	2018 Liability	Remediation Costs	New Sites in 2018	Change in estimate	2019 Liability	Number of Sites
	\$	\$	\$	\$	\$	
Abandoned mines ⁽¹⁾	10,944	(505)	200	-	10,639	8
Landfills ⁽²⁾	9,652	(996)	300	(90)	8,866	46
Abandoned infrastructure and schools ⁽³⁾	14,049	(1,578)	375	444	13,290	75
Airports, airport strips or reserves ⁽⁴⁾	3,806	(545)	-	205	3,466	24
Sewage lagoons ⁽⁵⁾	2,354	(297)	-	(12)	2,045	29
Fuel tanks and resupply lines ⁽³⁾	2,437	(18)	-	-	2,419	12
Abandoned lots and maintenance facilities ⁽³⁾	7,353	(92)	-	-	7,261 *	57
Total environmental liabilities	50,595	(4,031)	875	547	47,986	251

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, 2019 is \$2,316 (2018 - \$2,708). 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.

No sites were closed during the fiscal year (2018 - 1).

Included in the 251 (2018- 246) sites, the Government has identified 77 (2018 - 78) 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, 2019

(All figures in thousands of dollars)

11. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS

	2019	2018
	\$	\$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2018 - \$7), maturing June 2024, bearing interest at 3.30% (2018 - 3.30%), secured with real property.	445	521

Deh Cho Bridge: Real return senior bonds with accrued inflation adjustment, maturing June 1, 2046, redeemable at the option of the issuer, bearing interest at 3.17% (2018 - 3.17%), payable semi-annually, unsecured.	176,439	177,210
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Total long-term debt	176,884	177,731
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Capital lease obligations	337	949
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Total long-term debt and capital lease obligations	177,221	178,680
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Long-term debt principal repayments due in each fiscal year for the next five years and thereafter are as follows:

	\$
2020	3,511
2021	3,714
2022	3,950
2023	4,200
2024	4,464
Beyond 2024	157,045
	176,884

Interest expense on long-term debt, included in operations and maintenance expenses, is \$10,168 (2018 - \$9,622).

Interest expenses related to capital lease obligations for the year is \$43 (2018 - \$68), at an implicit average interest rate of 7.9% (2018 - 6.6%). Capital lease obligations (expiring in 2020) are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2019.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

12. LIABILITIES UNDER PUBLIC PRIVATE PARTNERSHIPS

The Government has entered into three contracts for the design, build, operate and maintenance of the Mackenzie Valley Fibre Link; the design, build, and maintenance of the Stanton Territorial Hospital Renewal; and the design, build, and maintenance of the Tlicho All Season Road. Operations and maintenance provided by the partner cease at the repayment date at which time operational responsibility reverts to the Government.

The calculation of the Public Private Partnerships (P3) liabilities is as follows:

	2018 \$	Additions during the year \$	Principal Payments \$	2019 \$	Repayment date
Stanton Territorial Hospital Renewal	86,581	50,473	(400)	136,654	2048
Mackenzie Valley Fibre Link	79,900	-	(2,200)	77,700	2037
Tlicho All Season Road	-	21,367	-	21,367	2047
Total	166,481	71,840	(2,600)	235,721	

The details of the contracts under P3s are as follows:

	Partner	Date contract entered into	Scheduled/ actual completion date	Interest rate
Stanton Territorial Hospital Renewal	Boreal Health Partnership	September 2015	November 2018	5.36%
Mackenzie Valley Fibre Link	Northern Lights General Partnership	October 2014	June 2017	6.52%
Tlicho All Season Road	North Star Infrastructure GP	February 2019	November 2022	6.53%

Estimated loan principal repayments for each of the next five years and thereafter are as follows:

	\$
2020	5,400
2021	5,700
2022	6,000
2023	19,120
2024	6,942
2024 and beyond	192,559
	235,721

The principal payments for the Mackenzie Valley Fibre Link and Stanton Territorial Hospital Renewal are fixed, equal monthly payments for the privately financed portion of the costs of building the infrastructure. The scheduled principal payments for Tlicho All Season Road will include a lump sum payment of \$111.2 million at the expected time of completion and then fixed equal monthly payments thereafter. P3 interest expense is \$7,700 (2018 - \$5,300). Interest capitalized in the period as a function of construction or developing tangible capital assets relating to the Stanton Territorial Hospital Renewal is \$2,700 (2018 - \$5,500); Tlicho All Season Road is \$400 (2018 - \$0).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

13. PENSIONS

(a) Plans description

The Government administers Regular Pension Plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges. These Regular Pension Plans are contributory defined benefit registered pension plans and are pre-funded (Regular Funded). The funds related to these plans are administered by independent trust companies.

In addition to the Regular Pension Plans listed above, the Government administers Supplemental Pension Plans the MLAs and Territorial Court Judges that are non-contributory defined benefit pension plans and are non-funded (Supplemental Unfunded). The Government has designated assets for the purposes of meeting the obligations of the MLA Supplemental Pension Plan (note 3).

The Government is liable for all benefits. All Plans provide death benefits to spouses and eligible dependents. All Plans are indexed. Plan assets consist of Canadian and foreign equities, and Canadian fixed income securities, bonds and mortgages.

Benefits provided under all Plans are based on years of service and pensionable earnings. Plan benefits generally accrue as a percentage of a number of years of best average pensionable earnings.

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 members with start dates before January 1, 2013, the normal retirement age remains age 60. Furthermore, contributions rates for current service for all members of the public service increased to an employer: employee cost sharing of 50:50 in 2017.

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

13. PENSIONS (continued)

(b) Pension liability (asset)

	Regular Funded \$	Supplemental Non Funded \$	2019 Total \$
Accrued benefit obligation	28,502	37,569	66,071
Pension fund assets - market related value	(30,202)	-	(30,202)
Unamortized actuarial gains	1,120	849	1,969
Pension liability (asset)	(580)	38,418	37,838

	Regular Funded \$	Supplemental Non Funded \$	2018 Total \$
Accrued benefit obligation	27,530	36,194	63,724
Pension fund assets - market related value	(29,589)	-	(29,589)
Unamortized actuarial gains (losses)	2,182	670	2,852
Pension liability	123	36,864	36,987

Included in the pension asset of \$580 (2018 - \$123 liability) is a deficit for accounting purposes of the Judges' plan in the amount of \$1,963 (2018 - \$1,883).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

13. PENSIONS (continued)

(c) Change in pension liability (asset)

	Regular Funded \$	Supplemental Non Funded \$	2019 Total \$
Opening balance	123	36,864	36,987
Change to pension liability (asset) from cash items:			
Contributions from plan members	(306)	-	(306)
Contributions from Government	(649)	-	(649)
Benefit payment to plan members	(1,369)	(1,642)	(3,011)
Drawdown from plan assets	1,369	-	1,369
Net change to pension asset from cash items	(955)	(1,642)	(2,597)
Change to pension liability (asset) from accrual items:			
Current period benefit cost	1,070	1,342	2,412
Amortization of actuarial (gains) losses	(731)	179	(552)
Interest on average accrued benefit obligation	1,271	1,675	2,946
Expected return on average plan assets	(1,358)	-	(1,358)
Net change to pension liability from accrual items	252	3,196	3,448
Ending balance	(580)	38,418	37,838

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

13. PENSIONS (continued)

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

	Regular Funded \$	Supplemental Non Funded \$	Total \$
Opening balance	(81)	34,924	34,843
Change to pension liability (asset) from cash items:			
Contributions from plan members	(281)	-	(281)
Contributions from Government	(90)	-	(90)
Benefit payment to plan members	(1,286)	(1,504)	(2,790)
Drawdown from plan assets	1,286	-	1,286
Net change to pension asset from cash items	(371)	(1,504)	(1,875)
Change to pension liability (asset) from accrual items:			
Current period benefit cost	1,023	1,282	2,305
Amortization of actuarial (gains) losses	(377)	549	172
Interest on average accrued benefit obligation	1,226	1,613	2,839
Expected return on plan assets	(1,297)	-	(1,297)
Net change to pension liability from accrual items	575	3,444	4,019
Ending balance	123	36,864	36,987

(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 \$3,142 (2018 - \$3,738). 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 \$1,435 (2018 - \$1,669).

In addition to the above, the Government contributed \$28,886 (2018 - \$30,075) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$27,960 (2018 - \$27,372).

(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 2019 (no changes in 2018).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

13. 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, 2019. 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, 2019. The effective date of the next actuarial valuation is April 1, 2019.

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 \$24,914 (2018 - \$23,968). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$6,476 (2018 - \$6,281).

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 5.0 years (2018 - 6.0 years) for the MLA's plans and 0.7 years (2018 - 1.7 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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14. 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 last actuarial valuation was completed as at March 31, 2019. 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 15, 2019 and the results were extrapolated to March 31, 2019. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Government.

	Severance and Removal \$	Compensated Absences \$	2019 \$	2018 \$
Changes in Obligation				
Accrued benefit obligations, beginning of year	18,227	6,097	24,324	31,066
Benefits earned	910	492	1,402	1,709
Interest	652	227	879	938
Benefits paid	(2,050)	(2,309)	(4,359)	(7,559)
Actuarial (gains)/losses	3,281	915	4,196	(1,606)
 Accrued benefit obligations, end of year				
Unamortized net actuarial gain/(loss)	21,020	5,422	26,442	24,548
Net future obligation	907	(1,922)	(1,015)	3,695
Other employee future benefits	3,964	-	3,964	4,733
Other compensated absences	-	879	879	846
Total employee future benefits and compensated absences	25,891	4,379	30,270	33,822

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(All figures in thousands of dollars)

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

	Severance and Removal \$	Compensated Absences \$	2019 \$	2018 \$
Benefits Expense				
Benefits earned	910	492	1,402	1,709
Implicit Interest	652	227	879	938
Amortization of actuarial (gain)/loss	(690)	156	(534)	(334)
	872	875	1,747	2,313

The discount rate used to determine the accrued benefit obligation is an average of 3.2% (2018 - 3.8%). The expected payments during the next five fiscal years are:

	Severance and Removal \$	Compensated Absences \$	Total \$
2020	5,430	1,222	6,652
2021	3,529	809	4,338
2022	2,805	665	3,470
2023	2,206	565	2,771
2024	1,827	492	2,319
	15,797	3,753	19,550

15. 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.

	2019 \$	2018 \$
Surplus at beginning of the year	292	792
Add: Petroleum Products Stabilization Fund		
Net loss for the year	(1,145)	(500)
Surplus (deficit) at end of the year	(853)	292

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

16. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets of \$16,788 (2018 - \$15,925) 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.

In addition to the 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 \$640,051 (2018 - \$662,899). The majority of these guarantees are held against water licenses issued to regulate the use of water and the deposit of waste.

17. CONTRACTUAL OBLIGATIONS AND RIGHTS

The Government has entered into agreements for, or is contractually committed to the following expenses that will be incurred subsequent to March 31, 2019:

	Expiry Date	2020 \$	2021 \$	2022 \$	2023 \$	2024 \$	2025+ \$	Total \$
Operational commitments	2048	99,538	65,560	34,911	12,006	2,585	5,238	219,838
RCMP policing agreement	2032	45,881	45,804	45,804	45,804	45,804	364,379	593,476
Commercial leases	2040	17,402	13,861	10,130	7,595	6,244	7,515	62,747
Equipment leases	2023	473	263	186	80	1	-	1,003
TCAs in progress at year end	2024	73,796	13,202	245	202	202	-	87,647
Operational payments under P3	2048	10,686	10,961	11,973	15,394	16,624	491,335	556,973
TCA Construction under P3	2022	28,611	80,083	56,613	-	-	-	165,307
		276,387	229,734	159,862	81,081	71,460	868,467	1,686,991

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

17.CONTRACTUAL OBLIGATIONS AND RIGHTS (continued)

The Government has 2 (2018 - 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 \$583 for the fiscal year ended 2019 (2018 - \$27). 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.

The Government has entered into agreements for, or is contractually entitled to, the following receipts subsequent to March 31, 2019:

	Expiry Date	2020 \$	2021 \$	2022 \$	2023 \$	2024 \$	2025+ \$	Total \$
Transfer Payments	2028	91,389	85,819	113,435	111,540	129,190	229,327	760,700
Regulatory Revenue	2023	777	284	109	51	26	-	1,247
Lease Revenue	2048	4,386	4,386	4,237	3,978	3,960	36,830	57,777
Licence Revenue	2038	314	216	187	144	113	299	1,273
Other	2043	982	219	219	219	219	4,153	6,011
		97,848	90,924	118,187	115,932	133,508	270,609	827,008

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

18. GUARANTEES AND CONTINGENCIES

(a) Guarantees

The Government is contingently liable for the following guarantees:

	2019
	\$
Debentures issued by the Northwest Territories Power Corporation:	
Debenture series issued by the Northwest Territories Power Corporation	
maturing December 18, 2032	9,333
maturing September 13, 2040	43,451
maturing May 1, 2025	3,817
maturing October 1, 2025	3,950
maturing July 11, 2025	15,000
maturing November 25, 2052	25,000
maturing September 1, 2026	4,713
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
maturing February 17, 2047	57,825
Loans payable by the Northwest Territories Housing Corporation to	
Canada Mortgage and Housing Corporation	12,389
Guaranteed residential housing loans of the Northwest Territories Housing Corporation	555
Total Guarantees	226,033

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 \$88,407 (2018 - \$80,087). 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

19.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.

	2019	2018
	\$	\$
Arctic Energy Alliance	3,253	2,596
Aurora College	34,589	34,378
Inuvialuit Water Board	913	913
Divisional Education Councils and District Education Authorities	144,592	144,994
Health and Social Services Authorities	312,872	274,301
Northwest Territories Power Corporation	13,981	7,346
Tlicho Community Services Agency	33,751	33,740
Northwest Territories Business Development and Investment Corporation	1,905	2,819
Northwest Territories Heritage Fund	6,591	6,344
Northwest Territories Housing Corporation	77,974	74,943
Northwest Territories Human Rights Commission	180	250
Northwest Territories Surface Rights Board	303	302
Northwest Territories Sport and Recreation Council	850	1,000
Status of Women Council of the Northwest Territories	434	464
	632,188	584,390

The Government funds communities, boards and agencies and other organizations offering services to the public. These organizations operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of related boards and agencies. An estimate of the potential liability, if any, cannot be determined.

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided includes personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2019

(All figures in thousands of dollars)

20.OVEREXPENDITURE

During the year 2 departments (2018 - 1) exceeded their operations vote by \$5,958 (2018 - \$496) and 2 departments (2018 - 1) exceeded their capital vote by \$4,597 (2018 - \$33).

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 Health and Social Services (operations)	\$4,048
Department of Justice (operations)	\$1,910
Department of Health and Social Services (capital)	\$4,588
Department of Municipal and Community Affairs (capital)	\$9

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".

21.SUBSEQUENT EVENTS

Subsequent to year end, the Government was notified of corporate taxpayers reporting net losses that will be carried back to previous tax years. The loss carry backs will reduce the Government's 2019-20 corporate tax revenue but net implications cannot be determined until the 2018 tax assessment is finalized in December 2019. Differences between current estimates and future actual amounts can be significant. Any such differences are recognized when the actual tax assessments are finalized.

22.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, 2019

(thousands of dollars)

	2019 Main Estimates (note 1b)	2019 Actual	2018 Actual
	\$	\$	\$
Revenue from the Government of Canada			
Grant	1,256,289	1,256,289	1,232,439
Transfer Payments	148,247	172,317	185,654
	1,404,536	1,428,606	1,418,093

Taxation

Corporate Income Tax	31,299	(4,752)	60,006
Personal Income Tax	103,076	110,609	87,530
Cannabis	-	111	-
Fuel	21,684	22,863	20,925
Tobacco	16,087	15,822	15,598
Payroll	44,866	43,445	42,633
Property and school levies	29,235	26,550	28,744
Insurance	4,850	5,814	5,169
	251,097	220,462	260,605

Non-renewable Resource Revenue

Minerals, Oil and Gas Royalties	13,460	18,930	39,862
Licences, Rental and Other Fees	2,380	4,246	26,132
Quarry Fees	180	82	122
	16,020	23,258	66,116

General

Program	16,946	21,545	19,690
Service and miscellaneous	508	5,753	6,391
Lease	3,815	3,898	4,966
Interest revenue	805	781	1,342
Revolving Funds net revenue	28,410	25,410	32,036
Regulatory revenue	23,986	24,360	27,501
Investment income	-	1,907	2,640
Grants in Kind	214	305	443
	74,684	83,959	95,009

Total Revenues

1,746,337

1,756,285

1,839,823

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates (note 1b) \$	Compensation and Benefits \$	Grants and Contributions \$	Valuation Allowances \$	Other \$	Amortization \$	2019 Total Expenses \$	2018 Total Expenses \$
Legislative Assembly	20,790	12,622	180	-	5,970	862	19,634	18,376
Executive and Indigenous Affairs	21,393	14,531	1,918	-	3,529	-	19,978	18,432
Finance	234,943	61,660	121,318	130	39,895	4,391	227,394	232,148
Municipal and Community Affairs	134,370	13,999	116,889	48	5,071	25	136,032	134,525
Infrastructure	241,941	63,053	10,071	139	130,225	61,874	265,362	245,069
Health and Social Services	461,563	22,762	334,468	70	111,128	18,289	486,717	445,682
Justice	126,093	60,944	2,927	9	63,015	2,807	129,702	125,478
Education, Culture and Employment	327,641	34,033	238,526	2,638	46,605	16,523	338,325	327,670
Environment and Natural Resources	88,954	37,716	9,574	18	37,399	3,506	88,213	96,387
Industry Tourism and Investment	57,420	24,166	16,671	6	13,969	1,634	56,446	58,653
Lands	27,673	19,399	1,178	45	5,866	118	26,606	25,181
	1,742,781	364,885	853,720	3,103	462,672	110,029	1,794,409	
Prior Year Totals	1,686,923	361,413	796,886	2,598	471,745	94,959		1,727,601

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2019

(thousands of dollars)

	Land ⁵	Buildings and Leasehold Improvements ¹	Infrastructure and Other ²	Roads and Bridges	Equipment ¹	Computers	Work in Progress ^{3,4}	2019	2018
Cost of tangible capital assets, opening balance	\$ 5,276	\$ 1,229,320	\$ 303,690	\$ 1,686,342	\$ 207,235	\$ 127,463	\$ 350,186	\$ 3,909,512	\$ 3,672,133
Transfers	-	82,521	2,495	51,629	9,846	7,219	(153,710)	-	-
Acquisitions	-	-	-	-	-	-	229,171	229,171	260,015
Disposals	-	(2,348)	(78)	-	(4,580)	-	-	(7,006)	(22,636)
Cost of tangible capital assets, closing	5,276	1,309,493	306,107	1,737,971	212,501	134,682	425,647	4,131,677	3,909,512
Accumulated amortization, opening	-	(505,892)	(115,906)	(515,343)	(108,685)	(82,534)	-	(1,328,360)	(1,247,785)
Amortization expense	-	(39,090)	(12,841)	(44,557)	(9,313)	(4,697)	-	(110,498)	(94,959)
Disposals	-	2,303	61	-	4,580	-	-	6,944	14,384
Accumulated amortization, closing	-	(542,679)	(128,686)	(559,900)	(113,418)	(87,231)	-	(1,431,914)	(1,328,360)
Net book value	5,276	766,814	177,421	1,178,071	99,083	47,451	425,647	2,699,763	2,581,152

¹ Included in buildings, leasehold improvements and equipment are assets under capital leases: cost, \$5,285 (2018 - \$5,285); accumulated amortization, \$3,240 (2018 - \$2,832); net book value, \$2,045 (2018 - \$2,453).

² Includes ferries, barges, airstrips, aprons, fuel distribution systems, park improvements, aircraft, water/sewer works, fences, and signs.

³ Included in work in progress are P3 projects: Stanton Territorial Hospital Renewal \$316,562 (2018 - \$238,732) and Tli Cho All Season Road \$32,145 (2018 - \$0).

⁴ Included in work in progress are current year non-cash items of \$71,012 (2018 - \$25,963).

⁵ Land with cost and net book value of \$0, market value \$2,184 (2018 - \$3,329) was contributed to third parties.

Change in net book value of tangible capital assets	2019	2018
	\$	\$
Assets transferred from work in progress	153,710	231,213
Disposals/write-downs/adjustments	(62)	(8,252)
Amortization	(110,498)	(94,959)
Increase in work in progress	75,461	28,802
Increase	118,611	156,804

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over (Under) Estimates \$
Legislative Assembly					
Transfer Payments					
Information and Privacy Commissioner	179	-	179	111	(68)
General Revenues					
Service and miscellaneous	5	-	5	10	5
Regulatory revenue	-	-	-	1	1
Investment income	-	-	-	1,907	1,907
	5	-	5	1,918	1,913
	184	-	184	2,029	1,845
Executive and Indigenous Affairs					
Transfer Payments					
Federal cost shared	-	-	-	22	22
Industry, Tourism and Investment					
Transfer Payments					
Federal cost shared	100	-	100	1,069	969
Non-renewable Resource Revenue					
Minerals, oil and gas royalties	13,460	11,996	25,456	18,930	(6,526)
Licences, rental, and other fees	2,300	1,452	3,752	4,191	439
	15,760	13,448	29,208	23,121	(6,087)
General Revenues					
Regulatory revenue	845	(52)	793	1,038	245
Service and miscellaneous	5	-	5	-	(5)
	850	(52)	798	1,038	240
	16,710	13,396	30,106	25,228	(4,878)
Environment and Natural Resources					
Transfer Payments					
Federal cost shared	3,650	-	3,650	4,445	795
Non-renewable Resource Revenue					
Licences, rental, and other fees	80	-	80	55	(25)
General Revenues					
Regulatory revenue	1,829	43	1,872	1,646	(226)
Service and miscellaneous	32	-	32	32	-
	1,861	43	1,904	1,678	(226)
	5,591	43	5,634	6,178	544

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over (Under) Estimates \$
Finance					
Grant from Government of Canada	1,256,289	-	1,256,289	1,256,289	-
Transfer Payments					
Federal cost shared	-	-	-	52	52
Canada Health Transfer	46,239	1,119	47,358	47,358	-
Canada Social Transfer	16,970	413	17,383	17,383	-
	1,319,498	1,532	1,321,030	1,321,082	52
Taxation					
Corporate	31,299	(36,768)	(5,469)	(4,752)	717
Personal	103,076	7,096	110,172	110,609	437
Fuel	21,684	(691)	20,993	22,863	1,870
Tobacco	16,087	(755)	15,332	15,822	490
Cannabis	-	373	373	111	(262)
Payroll	44,866	(1,380)	43,486	43,445	(41)
Property and school levies	29,235	(24)	29,211	26,550	(2,661)
Insurance	4,850	-	4,850	5,814	964
	251,097	(32,149)	218,948	220,462	1,514
General Revenues					
Service and miscellaneous	-	780	780	4,638	3,858
Program	60	-	60	1,029	969
Revolving funds net revenue	24,783	825	25,608	24,445	(1,163)
Interest income	480	-	480	424	(56)
Regulatory revenue	1,280	(780)	500	917	417
	26,603	825	27,428	31,453	4,025
	1,597,198	(29,792)	1,567,406	1,572,997	5,591
Municipal and Community Affairs					
Transfer Payments					
Federal cost shared	-	-	-	2	2
General Revenues					
Regulatory revenue	248	-	248	185	(63)
	248	-	248	187	(61)
Justice					
Transfer payments					
Federal cost shared	6,302	605	6,907	6,860	(47)
General Revenues					
Lease	-	-	-	6	6
Program	2,200	-	2,200	4,092	1,892
Regulatory revenue	5,504	-	5,504	6,525	1,021
Grants in Kind	-	-	-	39	39
	7,704	-	7,704	10,662	2,958
	14,006	605	14,611	17,522	2,911

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over (Under) Estimates \$
Infrastructure					
Transfer Payments					
Federal cost shared	-	1,153	1,153	8,358	7,205
Capital transfer	22,800	1,400	24,200	25,904	1,704
	22,800	2,553	25,353	34,262	8,909
General Revenues					
Service and miscellaneous	440	-	440	964	524
Lease	1,199	-	1,199	1,295	96
Program	771	344	1,115	1,096	(19)
Interest revenue	-	-	-	-	-
Regulatory revenue	13,868	-	13,868	13,582	(286)
Revolving fund net revenue	3,627	1,918	5,545	965	(4,580)
Grants in kind	140	-	140	-	(140)
	20,045	2,262	22,307	17,902	(4,405)
	42,845	4,815	47,660	52,164	4,504
Health and Social Services					
Transfer Payments					
Federal cost shared	32,885	795	33,680	33,122	(558)
Capital transfers	-	-	-	502	502
	32,885	795	33,680	33,624	(56)
General Revenues					
Program	13,915	1,971	15,886	15,328	(558)
Interest	-	-	-	95	95
Regulatory revenue	365	-	365	395	30
Grants in kind	74	-	74	266	192
	14,354	1,971	16,325	16,084	(241)
	47,239	2,766	50,005	49,708	(297)
Education, Culture and Employment					
Transfer Payments					
Federal cost shared	19,122	3,265	22,387	22,923	536
Capital transfers	-	4,391	4,391	3,903	(488)
	19,122	7,656	26,778	26,826	48
General Revenues					
Service and miscellaneous	26	-	26	11	(15)
Lease	46	-	46	27	(19)
Interest income	325	-	325	262	(63)
Regulatory revenue	27	-	27	36	9
	424	-	424	336	(88)
	19,546	7,656	27,202	27,162	(40)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over (Under) Estimates \$
Lands					
Transfer Payments					
Federal cost shared	-	303	303	303	-
Non-renewable Resource Revenue					
Quarry royalties, fees	180	-	180	82	(98)
General Revenues					
Regulatory revenue	20	-	20	35	15
Lease	2,570	-	2,570	2,570	-
Service and miscellaneous	-	-	-	98	98
	2,590	-	2,590	2,703	113
	2,770	303	3,073	3,088	15
	1,746,337	(208)	1,746,129	1,756,285	10,156

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Legislative Assembly						
Office of the Clerk	8,190	71	-	8,261	8,171	90
Expenditures on Behalf of Members	8,889	-	-	8,889	8,051	838
Office of the Chief Electoral Officer	878	6	-	884	754	130
Statutory Offices	2,333	24	-	2,357	2,171	186
Office of the Speaker	500	2	-	502	487	15
	20,790	103	-	20,893	19,634	1,259
Executive and Indigenous Affairs						
Executive Council Offices	4,001	25	30	4,056	4,108	(52)
Directorate	5,410	485	(49)	5,846	5,878	(32)
Cabinet Support	1,625	8	10	1,643	1,354	289
Indigenous and Intergovernmental Affairs	8,081	92	(2)	8,171	6,449	1,722
Corporate Communications	1,396	10	3	1,409	1,360	49
Office of Priorities and Planning	880	6	8	894	829	65
	21,393	626	-	22,019	19,978	2,041
Industry, Tourism and Investment						
Economic Diversification and Business Support	17,313	332	(461)	17,184	16,393	791
Corporate Management	8,037	126	761	8,924	9,193	(269)
Tourism and Parks	16,290	300	106	16,696	15,027	1,669
Minerals and Petroleum Resources	15,780	141	(303)	15,618	15,833	(215)
	57,420	899	103 *	58,422	56,446	1,976
Environment and Natural Resources						
Wildlife	14,389	134	-	14,523	15,383	(860)
Forest Management	36,971	(312)	-	36,659	33,976	2,683
Corporate Management	13,928	122	-	14,050	14,716	(666)
Water Resources	11,450	90	-	11,540	11,475	65
Conservation, Assessment and Monitoring	7,926	50	-	7,976	8,604	(628)
Environment	4,290	40	-	4,330	4,059	271
	88,954	124	-	89,078	88,213	865

* 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)

For the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Finance						
Directorate	85,345	1,719	(221)	86,843	87,149	(306)
Management Board Secretariat	64,180	190	34	64,404	54,450	9,954
Office of the Comptroller General	65,044	352	59	65,455	66,930	(1,475)
Human Resources	20,311	317	128	20,756	18,804	1,952
	234,880	2,578	-	237,458	227,333	10,125
Amortization of tangible capital assets of the NWT Liquor Commission	63	-	-	63	61	2
	234,943	2,578	-	237,521	227,394	10,127
Municipal and Community Affairs						
Regional Operations	116,192	1,533	-	117,725	117,076	649
Community Operations	2,036	340	-	2,376	2,195	181
Directorate	3,765	260	-	4,025	4,339	(314)
School of Community Government	2,860	15	-	2,875	2,793	82
Community Governance	2,043	89	-	2,132	1,986	146
Sport, Recreation and Youth	5,342	22	-	5,364	5,480	(116)
Public Safety	2,132	32	-	2,164	2,163	1
	134,370	2,291	-	136,661	136,032	629
Justice						
Corrections	36,789	502	-	37,291	36,727	564
Policing Services	44,916	349	-	45,265	46,313	(1,048)
Court Services	13,646	252	-	13,898	14,767	(869)
Services to Government	12,847	267	-	13,114	14,006	(892)
Legal Aid Services	6,241	50	-	6,291	6,576	(285)
Services to Public	4,340	56	-	4,396	4,754	(358)
Community Justice and Policing	5,445	211	-	5,656	5,245	411
Office of Oil and Gas Regulations	1,869	12	-	1,881	1,314	567
	126,093	1,699	-	127,792	129,702	(1,910)
Health and Social Services						
Administration and Support	87,835	3,676	9,231	100,742	102,804	(2,062)
Ambulatory Care Services	75,161	2,757	(666)	77,252	81,121	(3,869)
Community Health Programs	177,198	3,197	(2,151)	178,244	177,132	1,112
Community Social Programs	28,765	232	-	28,997	29,108	(111)
Diagnostic and Therapeutic Services	26,103	682	385	27,170	26,299	871
Nursing Inpatient Services	34,108	507	-	34,615	34,636	(21)
Supplementary Health Programs	32,393	585	2,671	35,649	35,617	32
	461,563	11,636	9,470 *	482,669	486,717	(4,048)

* 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)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Education, Culture and Employment						
Corporate Management	12,881	139	(39)	12,981	12,768	213
Culture, Heritage and Languages	19,422	167	(2,089)	17,500	18,892	(1,392)
Early Childhood and School Services	193,848	3,480	1,383	198,711	197,858	853
Income Security	50,801	4,583	3	55,387	55,496	(109)
Labour Development and Advanced Education	50,689	3,697	(1)	54,385	53,311	1,074
	327,641	12,066	(743)*	338,964	338,325	639
Infrastructure						
Corporate Management	11,670	631	60	12,361	12,985	(624)
Asset Management	75,631	1,599	1,392	78,622	83,498	(4,876)
Programs and Services	23,925	8,060	20,122	52,107	35,217	16,890
Regional Operations	130,715	2,430	(514)	132,631	133,662	(1,031)
	241,941	12,720	21,060 *	275,721	265,362	10,359
Lands						
Corporate Management	3,170	56	7	3,233	3,680	(447)
Informatics	6,754	80	2	6,836	6,284	552
Operations	10,758	721	(14)	11,465	9,989	1,476
Planning and Coordination	6,991	70	5	7,066	6,653	413
	27,673	927	-	28,600	26,606	1,994
	1,742,781	45,669	29,890 *	1,818,340	1,794,409	23,931

* 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 Recoveries of Prior Years Expenses (unaudited)

Schedule 3

for the year ended March 31, 2019

(thousands of dollars)

DEPARTMENT	Over-Accruals \$	Other Recoveries \$	Total \$
Legislative Assembly	1	169	170
Executive and Indigenous Affairs	5	70	75
Finance	4	1,297	1,301
Municipal and Community Affairs	23	333	356
Infrastructure	624	2,141	2,765
Health and Social Services	4,125	932	5,057
Justice	281	1,242	1,523
Education, Culture and Employment	454	1,286	1,740
Environment and Natural Resources	-	468	468
Industry, Tourism and Investment	179	374	553
Lands	72	105	177
	5,768	8,417	14,185

Government of the Northwest Territories

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

Schedule 4

for the year ended March 31, 2019

(thousands of dollars)

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	390	-	390	263
Lands	1,623	69	1,692	149
Finance	7,130	-	7,130	1,709
Municipal and Community Affairs	115	-	115	124
Infrastructure	108,035	74,454	182,489	102,243
Health and Social Services	34,660	49,908	84,568	89,156
Justice	4,892	18,437	23,329	11,509
Education, Culture and Employment	13,339	11,076	24,415	18,972
Environment and Natural Resources	3,549	4,735	8,284	4,449
Industry, Tourism and Investment	3,670	6,726	10,396	4,314
	177,403	165,405	342,808 * 	232,888

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

*\$29,890 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.

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Executive and Indigenous Affairs						
Aboriginal Intergovernmental Meetings Fund	300	-	-	300	259	41
Arctic Inspiration Prize	50	50	-	100	100	-
Canada Next Public Policy Forum	-	-	-	-	10	(10)
Core Funding to Métis Locals	225	-	-	225	225	-
Indigenous Leader's Economic Forum	-	-	-	-	20	(20)
NWT Friendship Centres	250	-	-	250	250	-
NWT Society for the Prevention of Cruelty to Animals	-	-	-	-	25	(25)
Special Events - Aboriginal Organizations	50	-	-	50	45	5
Tuktoyaktuk Community Corporation Strategic Direction and Action Plan	100	-	-	100	100	-
Women's Initiatives	50	-	-	50	64	(14)
	1,025	50	-	1,075	1,098	(23)
Infrastructure						
Band Council Subsidized Leases	140	-	-	140	-	140
Deh Cho Bridge Opportunities	200	-	-	200	200	-
Taltson Hydro Expansion	-	225	-	225	225	-
	340	225	-	565	425	140
Finance						
Cost of Living Tax Credit	22,150	-	-	22,150	22,779	(629)
NWT Child Benefit	2,200	-	-	2,200	2,364	(164)
Net Fiscal Benefit Transfer to Aboriginal Parties	10,100	-	-	10,100	4,276	5,824
NWT Evaluation Symposium	-	-	-	-	10	(10)
	34,450	-	-	34,450	29,429	5,021
Municipal and Community Affairs						
Designated Authority Additional Funding	624	-	-	624	624	-
New Deal Taxation Revenue Program	565	-	-	565	575	(10)
High Performance Athlete Program	100	-	-	100	85	15
Community Government Funding	49,103	-	-	49,103	49,103	-
Grant-in-Lieu of Taxes	7,616	1,070	-	8,686	8,685	1
Senior Citizens and Disabled Persons Property Tax Relief	847	-	-	847	818	29
Deline Self Government	2,933	389	-	3,322	3,322	-
	61,788	1,459	-	63,247	63,212	35

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Disaster Compensation	15	-	-	15	-	15
Fur Price Program	405	-	-	405	349	56
Fire Damage Compensation	100	-	-	100	3	97
	520	-	-	520	352	168
Health and Social Services						
Medical Professional Development	40	-	-	40	40	-
Apartment Lease Funding	74	-	-	74	266	(192)
	114	-	-	114	306	(192)
Justice						
National Justice Issues	9	-	-	9	9	-
Education, Culture and Employment						
Student Financial Assistance	11,972	-	-	11,972	10,586	1,386
Early Childhood Program Operator Subsidy	4,003	-	250	4,253	4,364	(111)
Early Childhood Program Grants	80	10	-	90	529	(439)
Early Childhood Worker Program	890	-	-	890	670	220
Early Childhood Worker Scholarship	145	20	-	165	50	115
French Language Broadcasting	10	-	-	10	10	-
Indigenous Broadcasting	-	-	-	-	3	(3)
Indigenous Scholarships	-	-	-	-	50	(50)
NWT Arts Council	500	200	-	700	689	11
Senior Home Heating Subsidy	-	-	2,192	2,192	1,867	325
Speaker Series Grants	-	-	-	-	4	(4)
Support to Northern Performers	101	-	-	101	97	4
Trades and Occupations Wage Subsidy	-	-	1,072	1,072	655	417
Workforce Development Agreement	-	1,454	-	1,454	825	629
	17,701	1,684	3,514	22,899	20,399	2,500
Total	115,947	3,418	3,514	122,879	115,230	7,649

Land with cost and net book value of \$0, market value \$2,184 (2018 - \$3,329) was contributed to third parties.

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Legislative Assembly						
Capital Area Development Fund	50	-	-	50	-	50
Human Rights Commission Core Funding	180	-	-	180	180	-
	230	-	-	230	180	50
Executive and Indigenous Affairs						
Native Women's Association						
Core Funding	426	-	-	426	426	-
Status of Women Council Core Funding	394	-	-	394	394	-
	820	-	-	820	820	-
Finance						
Territorial Power Subsidy Program	7,153	-	-	7,153	7,379	(226)
Northwest Territories Heritage Fund						
Core Funding	7,600	-	-	7,600	6,591	1,009
Northwest Territories Housing						
Corporation Core Funding	76,423	1,241	-	77,664	77,664	-
Northwest Territories Housing						
Infrastructure Contributions	255	-	-	255	255	-
	91,431	1,241	-	92,672	91,889	783

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Municipal and Community Affairs						
Partners Contributions	460	-	-	460	510	(50)
Annual Non-Government-Organization Stabilization Fund	350	-	-	350	345	5
Ground Ambulance and Highway Rescue	185	-	-	185	155	30
Recreation Contributions	825	-	-	825	801	24
Volunteer Contributions	70	-	-	70	43	27
A Brilliant North	565	-	-	565	393	172
Youth Centres	500	-	-	500	500	-
Pan Territorial Sport Program	272	-	-	272	272	-
Multisport Games	250	-	-	250	650	(400)
Healthy Choices Initiative	765	-	-	765	745	20
Children and Youth Resiliency Program	450	-	-	450	382	68
Community Governments:						
Water Treatment Plant Projects	-	64	-	64	64	-
Community Financial Services	135	-	-	135	39	96
Capital Formula Funding	27,193	-	-	27,193	27,193	-
Recreation Funding	450	-	-	450	392	58
Water and Sewer Services Funding	19,237	-	-	19,237	19,237	-
Partner Contribution - Assessment Services	125	-	-	125	125	-
Get Active NWT	100	-	-	100	100	-
Assitance to Community Governments	-	-	-	-	15	(15)
Regional Youth Sport Events	400	-	-	400	387	13
Youth Corps - Sport, Recreation and Youth	675	-	-	675	625	50
Youth Contribution Programs	225	-	-	225	225	-
Youth Corps - Regional Operations	500	-	-	500	471	29
Volunteer Recognition	30	-	-	30	8	22
	53,762	64	-	53,826	53,677	149
Lands						
Consultation for Land Use Decisions	75	-	-	75	142	(67)
Land Use Planning Initiatives	325	-	-	325	562	(237)
Northwest Territories Surface Rights Board	-	-	-	-	303	(303)
Sustainable Land Use Management	230	-	-	230	171	59
	630	-	-	630	1,178	(548)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Health and Social Services						
Health and Social Services						
Authority Funding	294,636	6,474	30,130	331,240	328,075	3,165
Cannabis Awareness - Substance Use and Abuse Program	-	-	-	-	217	(217)
Respite Fund	225	-	-	225	229	(4)
Anti-Poverty Fund and Day Shelter	1,150	-	-	1,150	1,048	102
Family Violence	395	-	-	395	238	157
Early Childhood Development Action Plan	277	-	-	277	249	28
Community Wellness Initiatives Fund	1,014	-	-	1,014	964	50
On the Land Healing Fund	1,100	-	-	1,100	954	146
Mental Health and Addictions	450	-	-	450	172	278
Seniors Fund	205	-	-	205	205	-
Child and Family Services	128	-	-	128	217	(89)
French Language Services	856	-	-	856	601	255
Early Childhood Development Breastfeeding Fund	65	-	-	65	28	37
Registered Nurses Association of the NT/NU - Regulatory Framework	-	-	-	-	5	(5)
Disabilities Fund	335	-	-	335	351	(16)
Healthy Family Program	292	-	-	292	609	(317)
Tlicho Cultural Coordinator	35	-	-	35	-	35
	301,163	6,474	30,130	337,767	334,162	3,605

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Environment and Natural Resources						
MacKenzie River Basin Board	50	-	-	50	-	50
Industry Development	50	-	-	50	84	(34)
Community Harvester Assistance Program	1,074	-	-	1,074	1,246	(172)
Adaptation Plan	251	-	-	251	136	115
Traditional Knowledge	65	-	-	65	52	13
Interim Resource Management Assistance Program	1,655	-	-	1,655	1,876	(221)
Local Wildlife Committees	257	-	-	257	59	198
Country Foods	100	-	-	100	25	75
Climate Change Conservation Program	162	-	-	162	42	120
Stewardship Program	430	-	-	430	320	110
Modelling and Remote Sensing	65	-	-	65	50	15
NWT Water Strategy	250	-	-	250	498	(248)
Wildfire Risk Management Plans	75	-	-	75	57	18
Wildfire Research Support	25	-	-	25	57	(32)
Wildlife Management Boards	118	-	-	118	103	15
Inuvialuit Water Board	913	-	-	913	913	-
Indigenous Women's Gathering	-	-	-	-	24	(24)
Alternative Harvest	-	-	-	-	88	(88)
Water Strategy Action Plan	325	-	-	325	456	(131)
Caribou Strategy	326	-	-	326	404	(78)
Take A Kid Trapping	125	-	-	125	107	18
Cumulative Impact Monitoring Program	1,871	-	-	1,871	1,814	57
Conservation Planning	290	-	-	290	788	(498)
Disease Contaminants	41	-	-	41	23	18
	8,518	-	-	8,518	9,222	(704)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Industry, Tourism and Investment						
Business Development and Investment Corporation	1,876	36	-	1,912	1,905	7
Community Futures	825	-	-	825	783	42
Community Transfers Initiative	1,587	-	-	1,587	1,316	271
Support for Entrepreneur and Economic Development	3,866	-	-	3,866	3,955	(89)
Film Industry Rebate Program	100	100	-	200	119	81
Tourism Skills Development	50	-	-	50	61	(11)
Various Contributions Tourism and Parks	-	-	-	-	83	(83)
Various Contributions Economic Diversification	-	-	-	-	74	(74)
Tourism 2020	400	-	-	400	442	(42)
Fur Program	155	-	-	155	85	70
Community Tourism Coordinators	150	-	-	150	150	-
Tourism Product Diversification Program	1,086	-	-	1,086	1,044	42
Northwest Territories Chamber of Mines	30	-	-	30	170	(140)
Commercial Fisheries	450	-	-	450	332	118
Aboriginal Mineral Development Support Program	100	-	-	100	120	(20)
Northern Food Development Program	550	-	-	550	412	138
Mining Incentive Program	1,000	-	-	1,000	966	34
Great Northern Arts Festival	25	-	-	25	25	-
Community Tourism Infrastructure	200	-	-	200	178	22
Tourism Industry Funding	3,336	-	-	3,336	3,336	-
Various Contributions Minerals and Petroleum Resources	-	-	-	-	475	(475)
Convention Bureau	100	-	-	100	100	-
Yellowknife Visitors Centre	161	-	-	161	161	-
Canadian Agricultural Partnership	488	-	-	488	379	109
	16,535	136	-	16,671	16,671	-
Justice						
Victims Assistance Support Projects	878	-	90	968	967	1
Community Justice Committees and Projects	1,565	-	253	1,818	1,846	(28)
Wilderness Programming	179	-	-	179	-	179
YWCA of Yellowknife	105	-	-	105	105	-
	2,727	-	343	3,070	2,918	152

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Infrastructure						
Alternative Energy Program	150	-	-	150	200	(50)
Alternative and Renewable Energy						
Research	70	-	-	70	-	70
Arctic Energy Alliance Core Funding	1,600	-	-	1,600	1,600	-
Biomass Energy Program	200	-	-	200	100	100
Bridge Funding - Alternative Energy Projects	-	-	-	-	250	(250)
Business Support Program	200	-	-	200	200	-
Canadian Permafrost Association	-	-	-	-	10	(10)
Community Government Retrofits	200	-	-	200	190	10
Community Renewable Energy Program	100	-	-	100	100	-
Electricity System Analysis	30	-	-	30	-	30
Energy Efficiency Incentive Program	100	-	-	100	200	(100)
Energy Guide for Houses	190	-	-	190	200	(10)
Gameti Biogas Digestor	-	-	-	-	15	(15)
Hydro Upgrades	-	-	8,031	8,031	3,352	4,679
Inuvik Wind Project	-	-	12,000	12,000	1,401	10,599
Local Community Roads	1,480	-	-	1,480	1,218	262
Low Carbon Economy Leadership Fund	-	5,332	-	5,332	363	4,969
NWT Generator Efficiency Projects	300	-	-	300	-	300
Renewable Solutions for Off-Grid Diesel	-	-	120	120	-	120
Snare Snow Pack Study	30	-	-	30	-	30
Students Against Drinking and Driving	12	-	-	12	10	2
Talston Hydro Expansion	-	50	-	50	71	(21)
Wind Monitoring	40	-	-	40	166	(126)
	4,702	5,382	20,151	30,235	9,646	20,589

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2019

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Education, Culture and Employment						
Education Authority Funding	154,887	971	48	155,906	155,029	877
Aurora College Funding	32,421	450	-	32,871	32,309	562
Healthy Food for Learning	650	-	-	650	650	-
Literacy Funding:						
Labour Development and Advanced Education	1,679	-	-	1,679	2,299	(620)
Early Childhood and School Services	677	-	-	677	691	(14)
NWT Teachers' Association Professional Development Fund	2,019	-	-	2,019	1,891	128
Education Renewal and Innovation	-	-	272	272	544	(272)
Early Childhood Program	1,652	20	(250)	1,422	1,503	(81)
Minority Language Education and Second Language Instruction (French)	2,539	-	-	2,539	2,927	(388)
Official Languages:						
Indigenous Languages Broadcasting	1,028	-	-	1,028	879	149
Francophone Affairs	127	-	-	127	132	(5)
Indigenous Languages	8,385	-	(2,100)	6,285	6,658	(373)
Community Library Services	763	-	-	763	752	11
Cultural Organizations	424	-	-	424	427	(3)
Homelessness Program	1,739	-	-	1,739	1,581	158
Heritage Centres	491	-	-	491	511	(20)
Arts Organizations Operating Funding	460	-	-	460	459	1
Early Childhood Intervention Program	1,700	-	-	1,700	1,481	219
Income Security Initiative	228	-	-	228	226	2
Skills Canada	70	-	-	70	78	(8)
Small Community Employment	3,229	-	1,015	4,244	4,178	66
Career Development and Training	80	-	-	80	77	3
Tlicho Cultural Coordinator	35	-	-	35	-	35
Northern Distance Learning	-	-	1,220	1,220	734	486
Workforce Development Agreement	-	1,038	-	1,038	1,004	34
Infrastructure Contributions:						
Aurora College	300	-	-	300	300	-
Education Authorities	-	1,527	(1,500)	27	757	(730)
Northern Youth Abroad	-	-	-	-	50	(50)
	215,583	4,006	(1,295)	218,294	218,127	167
Total	696,101	17,303	49,329	762,733	738,490	24,243

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2019**

(thousands of dollars)

	Date of FMB Approval	Amount Authorized \$
A special warrant was approved to fund the ratification of the 2016-17 to 2020-21 Collective Agreement with the Union of Northern Workers.	29-Mar-2019	
Legislative Assembly		44
Education, Culture and Employment		1,336
Environment and Natural Resources		687
Executive and Indigenous Affairs		145
Finance		780
Health and Social Services		2,631
Industry, Tourism and Investment		416
Infrastructure		1,153
Justice		836
Lands		316
Municipal and Community Affairs		<u>221</u>
Total Special Warrants		<u>8,565</u>

Government of the Northwest Territories

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

Schedule 8

for the year ended March 31, 2019

(thousands of dollars)

Transfer to (from)	Explanation
\$	

OPERATIONS AND MAINTENANCE

Health and Social Services

Ambulatory Care Services	(1,166)	Transfer from Ambulatory Care Services to Diagnostic and Therapeutic Services for Referred Out Lab, and transfer Supplementary Health Programs for the Extended Health Program.
Diagnostic and Therapeutic Services	286	
Supplementary Health Programs	880	
Community Health Programs	(2,190)	Transfer of funding from Community Health Programs to Ambulatory.
Administrative and Support Services	(200)	Care Services for a Youth Psychiatrist, to Diagnostic and Therapeutic Services for the HPV Vaccine, Supplementary Health Programs for Medical Travel and Extended Health Benefits. Transfers of funding from Community Health Programs to Administrative and Support Services for chargebacks related to positions transferred to the Northwest Territories Health and Social Services Authority (NTHSSA) and cannabis legalization activities. Transfer of funding from Administrative and Support Services to Community Health Programs for amortization.
Ambulatory Care Services	500	
Diagnostic and Therapeutic Services	99	
Supplementary Health Programs	1,791	
Infrastructure Project Classification	9,470	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

Culture, Heritage and Languages	(2,089)	Transfer to replace the Aboriginal Language and Culture-based Education Departmental Directive 2004 with the Northwest Territories Junior Kindergarten to Grade 12 Indigenous Languages and Education Policy. Funding is reallocated from the Indigenous Languages and Education Secretariat to the school contributions appropriation under Early Childhood and School Services.
Early Childhood and School Services	2,089	
Infrastructure Project Classification	(1,500)	The infrastructure budget associated with project costs that are not classified as operations and maintenance expenditures has been transferred to the capital investment budget.
Infrastructure Project Classification	757	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

Infrastructure

Regional Operations	(514)	Transfer of the new Stanton Territorial Hospital utility funding to the Asset Management activity and allocate the salary budget from Asset Management to Regional Operations where the position reports.
Asset Management	514	
Infrastructure Project Classification	21,060	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

Government of the Northwest Territories

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

for the year ended March 31, 2019

Schedule 8 (continued)

(thousands of dollars)

	Transfer to (from) \$	Explanation
Industry, Tourism, and Investment		
Economic Diversification and Business Support Corporate Management	(461) 461	Transfer of the Economic Analysis unit from the Business Support and Trade division to the Policy, Planning, Communications and Analysis division of Corporate Management to realign business functions.
Minerals and Petroleum Resources Corporate Management	(303) 303	Transfer of the Promotion and Marketing unit from the Mineral and Petroleum Resources activity to the Policy, Planning, Communications and Analysis division of Corporate Management to realign business functions.
Infrastructure Project Classification	103	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

Government of the Northwest Territories

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

for the year ended March 31, 2019

Schedule 8 (continued)

(thousands of dollars)

Transfer to (from) \$	Explanation
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CAPITAL INVESTMENT

Health and Social Services

Infrastructure Project Classification	(9,470)	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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Industry, Tourism and Investment

Tourism and Parks	(499)	
Economic Diversification and Business Support	499	Due to the timing of the work required for the design contract to keep the project on track, funding was transferred to the Hay River Fish Processing Plant project from the Little Buffalo River Falls Fence Replacement, Hay River Territorial Park Playground, Lady Evelyn Falls Kitchen Shelter, McNallie Creek Kitchen Shelter, Hay River Shower Building, Dory Point Picnic Shelter, Queen Elizabeth Power Installation to Site and Louise Falls Maintenance Building and Fence Campground projects.

Infrastructure Project Classification	(103)	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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Education, Culture and Employment

Labour Development and Standards	(1,365)	
Early Childhood and School Services	1,300	Transfer of Aurora College Heavy Equipment Operators Facility project surplus to offset a funding shortfall for the Junior Kindergarten upgrades and Prince of Wales Northern Heritage Centre Accessible Washrooms upgrade project funding shortfall.
Culture, Heritage and Languages	65	

Infrastructure Project Classification	1,500	The infrastructure budget associated with project costs that are not classified as operations and maintenance expenditures has been transferred to the capital investment budget.
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Infrastructure Project Classification	(757)	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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Infrastructure

Asset Management Programs and Services	(6,017)	Transfer of ten capital projects to the appropriate activity in which the project is being managed.
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Infrastructure Project Classification	(21,060)	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 and Forgiveness (unaudited)

Schedule 9

for the year ended March 31, 2019

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the fiscal year ended March 31, 2019.

FORGIVENESS OF DEBT

The total debts forgiven during the fiscal year ended March 31, 2019 was \$606,298.

	\$	\$
Finance		
Simpson, Amber May	<u>9,750</u>	Don's NWT Ventures 270
		G & C Graphics & Bookkeeping 1,600
		Services
		The Northern Craft Store 6,612
		<u>45,050</u>
Infrastructure		
Fleury, Edsel C	1,061	Alipao, Juanita 6,924
Gauthier, Laurier Lee	1,602	Allain, Lizanne 1,289
MacLeod, Ellen, Estate of	8,262	Almond, Sonya 1,903
809656 Alberta Ltd	3,692	Banksland, Annie 1,244
994589 N.W.T. Limited	28,175	Base, Noella 1,200
Connector Foods Ltd	17,628	Beaulieu, Donna Therese 2,750
Fort Liard Metis Development	680	Beaulieu, Louie 1,248
Gneiss Catering	10,877	Beck, Doris 5,104
Wild Rose Resources Ltd	<u>4,670</u>	Beck, Rebecca 6,994
	<u>76,647</u>	Bernarde, Alice 3,327
Legislative Assembly		
Divine Inc	<u>3,076</u>	Bernier, Jonathan, Estate of 3,482
Health and Social Services		
Dobbs, Chantelle Therese	5,133	Besaw, Kayla 1,744
Morrison, Paula Yvonne	693	Bodnar, Elsie May 8,425
Pin, Sophia	<u>70,000</u>	Boline, Mary Rose 1,197
	<u>75,826</u>	Boulet, Sherry 5,861
Industry, Tourism and Investment		
Betsina, Muriel	3,100	Bourke, Travis 2,484
Bezha, Denise, Estate of	5,000	Brown, Montgomery Alexander 1,943
Browning, Rose Marie	3,150	Cardinal, Cyril 1,680
Buckley, Bert	16,125	Cardinal, Irma 679
Illasiak, Anny	967	Cardinal, Wayne 1,780
Jerome, Ashley Farren	1,589	Castle, M. Pauline 4,807
Kochon, Richard	3,165	Catholique, Alfred 1,373
Lafferty, Douglas G.	1,545	Catholique, Pierre 2,500
Lemouel, Irene	35	Caudron, Shari-Lynn 12
Nataway, Peter	430	Chinn, Al 5,144
Tedjuk, Ronald James Norman Jr.	1,462	Chinna, Jacqueline Yvonne 700
		Chocolate, Linda 3,373
		Clark, Billie 1,082
		Cook, Harold George 1,330
		Cook, Norma 3,662
		Courtoreille, Richard Charles 482

Government of the Northwest Territories

Non-Consolidated Schedule of Bad Debt Write-offs and Forgiveness (unaudited)

Schedule 9 (continued)

for the year ended March 31, 2019

	\$		\$
Crapeau, Noel	2,950	Lesage, Celine	1,246
Crook, Clell	2,123	Limpcomb, Mervin	1,209
Cross, Dana Christopher	4,580	Loutitt, Betty Joyce	2,424
Daniels, Allen Roy	6,278	Lynch, Benjamin	2,607
Dentith, Kathy	1,352	Mandeville, Harvey	2,418
Desjarlais, Joseph Andrew	22,652	Maniapik, Myna	5,000
Digness, Mary Anne, Estate of	1,295	Mantla, George Joseph	4,564
Dillon, Yvonne Kay	1,100	Mantla, Marcella	1,735
Doucette, Donald J	2,278	Mantla, Martina	1,053
Drybones, Noel	10,212	Mantla, Patricia	4,300
Dube, Claude	1,370	Marrai, Paolo	26,540
Edjericon, Dora	2,411	Martel, Arthur	5,900
Elanik, Florence	1,309	Mercredi, Dwayne	3,850
Eqilaq, Lukasi	2,750	Mercredi, Mary	1,379
Esagok, Rhoda	4,243	Mercredi, Nicholas	4,332
Etagiak, Agnes	1,611	Mongeon, Michel Andre	3,073
Eyakfwo, Cecilia	1,510	Natomagan, Christopher	1,221
Fabien, Eva	5,146	Neary, Patricia	1,660
Fletcher, Jason Anthony	3,466	Nitsiza, Cindy	1,565
Gagnon, Angela	1,201	Nitsiza, Norman	1,070
Gordon, Shelly	2,175	Norbert, Joseph	1,479
Green, Jessie	1,762	Norman, Rosa	1,822
Grossetete, Floyd, Estate of	3,218	Notaina, Martha	7,069
Grossetete, Betty	1,208	Paul, Kathy	300
Gruben, Lily	1,012	Peterson, Irene	2,710
Guerrero, Sonia	232	Pomfrey, Gary Bryan Douglas	68
Guinn, Clayton	4,250	Porter, Georgina	4,749
Hagen, Bessie	1,872	Powder, Wanda	4,515
Hansen, Terri	1,192	Rinas, Otto	2,459
Heron, Ken	1,181	Rossen, Chris	2,127
Hessdorfer, Kristy	2,449	Ruben, Celestine	1,219
Hobbs, Lawrence	1,034	Ruben, Roberta	1,125
Hodder, Rendell	1,190	Shattler, Bradley	2,317
Kay, Ester	1,450	Sibbeston, Trina	1,326
Kennedy, James J	2,400	Snow, Colin	1,230
King, Tendah	2,674	Snow, Rosalyn	2,513
King-Beaulieu, Billy	1,475	Snow, Viola	1,537
Klause, Mavis	2,800	Stacey, Gordon	1,075
Klengenberg, Anthony Douglas	4,000	Steffanson, Sandy	3,269
Koblogina, Karen	1,033	Stewart, Frank	16,210
Koch, Richard L.	1,260	Stewart, Kenneth, Estate of	1,937
Kotchea, Raymond	1,083	Stewart, Richard	4,020
Kowona, Jacob	1,623	Tagornak, Deborah	1,118
Kuneyuna, Evelyn	1,166	Thrasher, Marylouise Jane	700
Lander, Karen	2,071	T'Seleie, Brenda	1,121
Landrie, Gabrielle Sky	1,270	Villeneuve, Sharon	1,576
Latham, Leigh	2,631	Wanderingspirit, Jacqueline, Estate of	4,800
Laviolette, Sylvia	1,028	Weyallon, Nora	1,260
Lemouel, Frank	9,349	Wilson, Ellen	4,169
Leonardis, Audrey	1,215		

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs and Forgiveness (unaudited)****Schedule 9 (continued)****for the year ended March 31, 2019**

\$

Yakeleya, Valarie	1,108
Lil' Lambs Dayhome	1,430
	<u>386,367</u>

Justice

Bennett, Jeanie	4,093
Moriarty, Michael	1,837
Pruden, Helen Mae	19
Tourangeau, Sharon Dawn Marie	3,370
Fossil Lake Enterprises Ltd	263
	<u>9,582</u>

Total Forgiveness of Debt 606,298

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, 2019

\$

Executive and Indigenous Affairs

Inuvialuit Land Claim Implementation	126,680
Gwich'in Land Claim Implementation	162,946
Sahtu Land Claim Implementation	121,356
Tlicho Land Claim Implementation	187,272
	<hr/>
	598,254

Municipal and Community Affairs

Pan-Territorial Strategy	358,935
Gas Tax	17,786,037
Small Community Fund	6,768,215
Public Transit Fund	164,517
Clean Water & Wasted Water Fund	19,613,399
Emergency Management Development	79,184
National Disaster Mitigation - Aklavik	262,596
National Disaster Mitigation - Tuktoyaktuk	253,300
	<hr/>
	45,286,183

Infrastructure

Sahtu Land Claim Implementation	4,858
Gwich'in Land Claim Implementation	4,858
Tlicho Land Claim Implementation	89,303
Office Lease - Beaufort Delta Education Council	146,100
Royal Canadian Mounted Police Facility Maintenance	1,513,146
Royal Canadian Mounted Police Minor Capital	1,835,788
Royal Canadian Mounted Police Janitorial	210,723
Northern Responsible Energy Approach	386,720
Royal Canadian Mounted Police Utilities	2,535,099
Hay River Access Corridor	56,864
National Safety Code	153,140
The Alberta Road Maintenance	219,335
Wood Buffalo National Park	1,408,451
	<hr/>
	8,564,385

Government of the Northwest Territories

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

- Expenditures Recovered (unaudited)

Schedule 10 (continued)

for the year ended March 31, 2019

\$

Justice

Sahtu Land Claim Implementation	24,101
Gwich'in Land Claim Implementation	24,101
Tlicho Land Claim Implementation	51,496
Estates Clerk	151,547
Assistance for Court Ordered Counsel	8,369
Bulding a Northern Evidence Based Approach to Crime Prevention	100,000
Annual Conference	12,032
<u>Family Information Liaison Unit</u>	<u>351,000</u>
	722,646

Health and Social Services

Pan-Canadian Public Health Network	4,315
Northern Wellness	9,660,308
Fist Nations, Inuit and Metis Cancer Strategy	19,925
Autism Spectrum Disorder Surveillance System	25,900
Pan Northern Child Welfare	167,692
Canadian Chronic Disease Surveillance System	347,098
Canadian Hospitals Injury Reporting and Prevention	98,490
Toll-Free Tobacco Quitline Services	57,549
Non Insured Health Benefits	17,275,766
Canadian Congenital Anomalies Surveillance System	75,000
Home and Community Care Enhancement	6,481,073
Territorial Health Investment Fund	395,265
Territorial Health Investment Fund Medical Travel	5,000,000
Territorial Health Investment Fund Oral Health	1,022,589
Congenital Anomalies Surveillance System	23,300
<u>Territorial Health Investment Fund Cultural Competencies</u>	<u>728,851</u>
	41,383,121

Education, Culture and Employment

Sahtu Land Claim Implementation	24,000
Gwich'in Land Claim Implementation	24,000
Tlicho Land Claim Implementation	90,889
Labour Market Development Agreement	4,227,852
<u>Digitizing Canadian Collections</u>	<u>22,056</u>
	4,388,797

Government of the Northwest Territories

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

Schedule 10 (continued)

for the year ended March 31, 2019

\$

Environment and Natural Resources

Climate Change Preparedness in the North	755,000
Estimated Cost Implications of Climate Change	104,700
Tlicho Land Claim Implementation	653,354
Bison Control Program	35,890
Gwich'in Land Claim Implementation	89,736
Inuvialuit Land Claim Implementation	4,910,380
Sahtu Land Claim Implementation	154,089
Sahtu Duck Banding Project	10,309
Bats in Building Educational Campaign and Habitat Use Identification	22,500
Yellowknife Legacy Contaminants	30,000
Mutual Aid Research Sharing Agreement	2,532,104
National Forest Inventory	276,562
Conversation Data Centre Data Development	31,239
Parks Canada Regional Data Enhancement and Data Capture	5,000
Develop Science Programs	56,500
Monitoring of the Bluenose - West Caribou	40,000
Changing Range Use Patterns - Barren Ground Caribou Herds	33,600
Caribou Behavioral Monitoring	20,000
Monitoring Polar Bear Subpopulations in the Western Arctic	25,000
How We Count Caribou Video Production	21,000
NWT Guidelines for Industrial Development in Boreal Caribou	75,000
Regional Climate Change Adaptation Workshop	42,441
Alberta and Northwest Territories Bilateral Water Management Agreement	140,886
Support for the Ratification Process for Thaidene Nene Territorial Protected and Conservation Area	100,000
State of Northwest Territories Country Foods System	112,000
British Columbia and NWT Bilateral Water Management Agreement	810
	10,278,100

Industry, Tourism and Investment

Gwich'in Land Claim Implementation	19,325
Sahtu Land Claim Implementation	41,000
Canadian Agricultural Partnership	716,317
	776,642

Total

111,998,128

Government of the Northwest Territories**Non-Consolidated Schedule of Student Loan Remissions (unaudited)****Schedule 11****for the year ended March 31, 2019**

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 or employment and residency criteria, have qualified and been granted remission of their loans.

Name	\$	Name	\$
Abdelmegid, Camilia	6,921	Brasseur, Kali	2,976
Adam, Shariff	6,001	Breadmore, Belinda	6,001
Adams, Dustin	6,800	Brenton, Sarah	2,976
Affleck, Alexander	3,995	Brenton, Victoria	1,710
Aho, David	5,546	Brewster, Jasmine	8,001
Aho, Valisa	8,976	Brissette, Samantha	2,055
Alain, Jill	6,001	Broddy, Taylor	3,814
Alcos, Kirk	9,294	Brookes, Claire	6,001
Alty, Kierra	2,976	Brooks, Paulina	5,425
Anderson, Alice	9,116	Brown, Joshua	7,118
Anderson, Casey	9,025	Bryan, Tre	8,056
Anderson, Fraser	2,214	Buchanan, Ty	2,981
Ashby, Kaleigh	6,001	Budgell, Victoria	3,286
Ashcroft, Brandon	7,760	Bui, Phuong	19,421
Auger, Marie-Christine	6,001	Bullock, Seiji	7,957
Avadluk, Mick	2,975	Byatt, Gabriel	4,291
Ayiku, Sarah	2,647	Callas, Aaron	4,589
Bailey, Victoria	6,514	Canning, Casey	8,138
Ballantyne, Nicholas	6,001	Cao, Xiao Xuan	4,903
Balmer, Lisa	2,976	Caudron-Bakker, Tyson	2,975
Barbier, Jan	3,074	Chambers, Grace	6,001
Bassett, Jordan	6,970	Cherwaty, Kyla	5,737
Bassett, Shawna	2,992	Chiasson, Quinlyn	2,006
Bastedo, Nimisha	12,001	Chugh, Pooja	6,001
Bell, Jason	1,393	Coad, Abigale	3,321
Bennett, Shane	6,001	Colford, Noah	4,416
Benoit, Shelby-Lynn	2,943	Collier, Katelyn	6,001
Bevan, Kyle	5,401	Collins, Lona	1,512
Biggar, Zachary	2,630	Cooper, Laura	6,001
Bindiridza, Alphine	2,800	Cooper, Merrill	2,976
Blake, Jessica	1,940	Corrigal, Bailey	2,455
Blake, Kaed	2,674	Covello, Katharine	9,979
Blampied, Devin	3,400	Cracknell, Alexandra	6,001
Blampied, Cassidy	6,001	Craig, Mathew	8,187
Boden, Frederick	947	Curren, Jessica	5,080
Boden, Mary	493	Curtis, Colton	6,001
Boggis, Christina	3,946	Cutler, Jonah	2,006
Bokovay, Michelle	59	Cutler, Julia	6,001
Bolivar, Kate	1,369	Cuvelier, Justine	6,800
Booth, Miranda	6,001	Daly, Seamus	3,732
Boothe, Alexandra	5,628	Dapilos, Alinar	6,494
Bothamley, Kelly	9,025	D'Argencourt, Katia	4,965
Braden, Carmen	2,158	De Bastiani, Lana	6,001
Brasseur, Jacqueline	2,860	De Bastiani, Thomas	2,260

Government of the Northwest Territories

Non-Consolidated Schedule of Student Loan Remissions (unaudited)

Schedule 11 (continued)

for the year ended March 31, 2019

Name	\$	Name	\$
Debogorski, Amelia	6,001	Gillander, Christopher	8,976
Debogorski, Ashley	6,001	Gillard, Danielle	5,326
Debogorski, Julaine	2,976	Giovanetto, Lisa	4,176
Dempster, Ryan	8,550	Gosselin, Kenna	3,400
Dentingier, Danielle	2,976	Goudreau, Connor	2,762
Depot-Bernier, Danika	841	Gourlay, Julie	7,875
Devitt, Alison	6,001	Gray, Hunter	92
Dewar, Chelsy	2,006	Gray, Madison	6,861
Digness, Laura	6,001	Grayston, Jeremy	4,629
Digness, Robert	8,582	Grayston, Jodi	821
Dimaano, Lyza	2,196	Grey, Chantal	2,745
Do, Lisa	6,001	Griffith, Fritz	1,397
Doan, Aaron	4,225	Guigon, Jessica	1,989
Douleva, Lemann	4,768	Guile, Aimee	2,252
Dugre, Marie-Eve	5,100	Guile, Zoe	6,001
Dumas, Christopher	3,376	Hacala, Amy	6,001
Dunsford, Tara	4,225	Hall, Lisa	5,515
Durkee, Kevin	2,976	Hamilton, Rylie	4,225
Duval, Amelie	9,025	Hanthorn, Micalah	10,018
Duval, Chloe	2,745	Hardy, Matthew	222
Eggenberger, Christian	1,216	Hargreaves, Elizabeth	4,164
Elanik, Shelley	11,968	Harris, Dana	2,088
Elford, Rebecca	3,978	Harrison, Michaelis	6,001
Elke, Joshua	6,819	Harrold, Alexander	3,915
Elkin, Davis	3,025	Harrold, Lee	83
Elkin, Katherine	7,464	Hashi, Samiro	3,941
Ellis, Matthew	6,001	Hehn, Atikin	8,045
Embleton, Samson	6,001	Hehn, Brandi	3,967
Enerio, Joe	1,804	Hehn, Nikita	3,595
Enns, Monica	2,151	Hicks, Samantha	6,001
Esau, Sally	8,001	Hildebrandt, Reid	1,973
Esteban, Jose	4,192	Hinchey, Alexandra	2,976
Esteban, Maria Luisa	2,055	Hinchey, Chad	6,001
Fabien, Katelyn	12,001	Hinchey, Devin	2,006
Ferrier, Olivia	6,707	Hinchey, William	6,001
Fillion, Deanna	3,025	Hobbs, Kirsten	5,853
Fontaine, Marieve	12,088	Hobbs-Pedde, Kelsey	4,720
Fournier, Jessica	3,209	Hodgins, Laureena	2,186
Freeland-Ballantyne, Erin	6,740	Hodgins, Oliver	6,954
Freeman, Daniel	10,982	Hoeve, Thys	6,001
Froese, Kristen	8,110	Holden, Alberta	4,623
Froment, Evan	9,026	Holloway, Madeline	2,022
Gagnier, Cordell	3,400	Hovhannisyan, Arpine	602
Gagnon, Joshua	3,293	Hunt, Edward	6,001
Gard, Tehnille	6,001	Hunter, Kacee	25
Gauthier, Aimee	4,915	Hunt-Poitras, Jennifer	1,726
Gibbons, Olivia	8,001	Hurst, Madison	7,979
Gibson, Diana	3,370	Huynh, Phoenix	5,968
Gilbert, Stephanie	2,014	Hval, Jessica	8,001
Gilday, Jillian	5,400	Ignacio-Pacunayen, Angelica	1,766
Gilday, Michael	6,001	Inglangasuk, Alexandria	1,576

Government of the Northwest Territories

Non-Consolidated Schedule of Student Loan Remissions (unaudited)

Schedule 11 (continued)

for the year ended March 31, 2019

Name	\$	Name	\$
Jensen, Jack	8,500	MacIntosh, Hayden	6,001
Jimenez, Runel	1,907	MacIntosh, Lane	6,001
Jobse, Chiara	4,291	MacIsaac, Joanna	3,055
Johnson, Michaela	3,905	MacNeill, Laura	6,001
Johnston, Karl	6,773	Mahler, Rebecca	1,653
Jonassen, Trista	2,170	Mailman, Melanie	128
Jonasson, Jessica	6,001	Mair, Dylan	967
Jones, Brittany	2,976	Malakoe, Michael	2,628
Jones, Savannah	6,001	Malik, Huzaifa	6,050
Jorge, Tomas	4,192	Marchiori, Kaitlyn	2,976
Jossa, Andrew	7,447	Marie, Angela	6,839
Jung, Courtney	3,968	Marin, Diane	6,001
Kamran, Arsal	540	Marriott, Samantha	6,001
Kearley, Mitchell	6,800	Martin-Elson, Sonja	3,030
Keefe, Alexander	2,877	Marzan, Jaymar	2,608
Keizer, Michelle	8,001	Mason, Chelsea	13,201
Kelln, Danae	6,001	Mason, Nathan	2,550
Khachatryan, Narek	6,001	Matthews, Andrew	3,962
Kikoak, Catherine	3,967	Matthews, Bryana	6,001
Kimble, Kelsey	5,950	Maund, Cara Amy	2,702
Kipling, Keisha	6,729	Mayordo, Joisa Ann	2,088
Kivi, Kevin	2,750	McArthur, Allison	12,034
Koop, Erika	8,680	McBride, Alexandra	7,184
Kraft-Bailey, Corinne	4,705	McDonald, Aaron	3,400
Kruse, Henry	7,266	McDonald, William	4,373
Lake, Austin	2,844	McGurk, Caitlin	2,550
Lakhani, Sabrina	2,976	McKiel, Kieran	4,548
Lane, Skylor	6,001	McLeod, Marty	7,350
Lapka, Heather	6,001	McNaughton, Gillian	2,455
Lavers, Jamie	9,025	Menard, Kaitlyn	6,001
Legaree, Sean	808	Mennillo, Veronica	2,597
Lepage, Natasha	5,926	Meredith, Dayna	2,252
Lepine, Rose	1,578	Michel, Gina	6,001
Leprieur, Joanna	2,976	Miklosovic, Stefanie	6,001
Letemplier, Chantal	2,975	Monks, Deanna	2,976
Lewis, Michelle	9,025	Montinola, Mark	2,326
Lillis, Amanda	2,515	Mooney, Keelan	3,342
Lim, Cheril	2,959	Moore, Christopher	6,001
Linaker, Alexa	12,034	Moore, Kelly	6,001
Linaker, Ben	5,828	Moore, MacKinley	6,001
Lindsay, Michel	7,092	Moran, Colton	5,636
Lurette, Joseph	7,875	Morrison, John	3,967
Loomis, Julie	6,346	Morse, Melanie	6,001
Lu, Ryan	7,628	Morton, Fallon	1,488
Ly, May	1,891	Mulders, Ashley	4,439
MacDonald, Cameron	6,001	Mulders, Tamika	1,545
MacDonald, Claire	5,326	Murphy, Natalie	8,105
MacDonald, Erin	8,903	Nadji, Anisa	888
MacDonald, Kenzie	3,967	Nadji, Negaar	6,001
MacDonald, Mariah	6,214	Nagel, Alan	3,715
MacDougall, Kelsey	8,168	Nazaryan, Hovhannes	3,400

Government of the Northwest Territories

Non-Consolidated Schedule of Student Loan Remissions (unaudited)

Schedule 11 (continued)

for the year ended March 31, 2019

Name	\$	Name	\$
Neudorf, Joel	8,105	Rein, Taylor	6,001
Newhook, Rachael	6,203	Remigio, Mischelle	1,989
Nguyen, Ngoc	6,001	Rendell, Teegan	1,808
Nguyenha, Tai	1,216	Rentmeister, Lindsey	9,025
Nielsen, Jamie Lynn	2,976	Rieger-Steed, Colton	1,378
Nilson, Andrea	6,001	Roberts, Donald	5,442
Norbert, Nigit'stil	4,184	Roberts, Sabrina	2,976
Normandin-Flesjer, Nicole	6,017	Robson, Sean	6,001
Nunkoo, Dishti	6,001	Rodgers, Hayley	8,001
O'Brien, Kathleen	2,943	Roesch, Kendra	4,415
Ocko, Leanne	1,732	Rose, Joshua	1,933
O'Connor, Elise	2,008	Ross, Jamie	9,025
Ogilvie, Tristan	2,466	Ross, Lee	6,970
Olayvar, Rogine	6,001	Rossouw, Calvin	4,833
Oliver, Dylan	4,225	Rossouw, Maxwell	2,976
Oliver, Fraser	7,908	Rossouw, Nicolas	4,209
Ollerhead, Kristy	9,025	Rowe, Terrance	15,454
Olson, Jessie	3,400	Rudkevitch, Logan	4,340
Ondrack, Tess	5,102	Rudkevitch, Wylie	5,426
Orchard, Kali	7,172	Sartor-Pielak, Arianna	5,525
Ormiston, Kyle	2,240	Scarf, Adam	6,001
Oteiza, Christopher	1,556	Schafer, Christopher	2,236
Oteiza, Marissa	8,001	Scheper, Nathan	1,013
Pagonis, Meghan	384	Schmalz, Alexandra	6,001
Painchaud, Krista	5,414	Shaben, Krystal	6,001
Paivalainen, Barret	6,001	Shaben, Megan	6,001
Paivalainen, Braeden	491	Shank, Jacob	3,598
Palmer, Zachary	9,025	Short, Dylan	4,225
Pardy, Kathryn	7,316	Shortt, Jordan	2,976
Paul, Lindsay	2,071	Shouhda, Kyle	2,652
Payne, Keegen	6,001	Sibbald, Alan	6,001
Payne, Kyle	8,006	Silke, David	2,525
Peterson, Karla	2,550	Silke, Jordan	7,234
Phillips, Madison	9,025	Silke, Tanya	6,001
Phillips, Taylor	5,896	Simpson, Axelle	2,300
Pidborochynski, Nichol	5,000	Skinner, Shelby	3,325
Pilling, Maxwell	1,629	Smith, Angus	6,527
Plouffe, Nicholas	6,527	Smith, Emily	6,001
Pluchinski, Michael	2,976	Smith, Jared	3,858
Polakoff, Derrick	9,025	Smith, Sara Lynn	3,518
Porter, Raylene	6,001	Soderberg, Jonathon	3,206
Powder, Mary	3,995	Sorensen-O'Keefe, Keelie	6,001
Power, Sarah Elizabeth	877	Squires-Rowe, Ashley	3,666
Purchase, Eli	2,944	St. Arnaud, Richard	6,001
Randell, Julia	7,283	St. Croix, Kadee	2,959
Redshaw, Braden	2,893	Stevens, Megan	5,622
Redshaw, Heather	5,503	Stirling, Carter	6,001
Redshaw, Walker	2,015	Stoodley, Shannon	4,948
Reid, Caleb	2,055	Straker, Jeremy	2,503
Reid, Graeme	1,201	Sullivan, Kathleen	9,025
Reid, Taylor	3,967	Swihart, Kristi	2,976

Government of the Northwest Territories**Non-Consolidated Schedule of Student Loan Remissions (unaudited)****Schedule 11 (continued)****for the year ended March 31, 2019**

Name	\$	Name	\$
Taggart, Ryan	6,001	Woldum, Gillian	6,800
Talbot, Trey	4,044	Wong, Helen	6,001
Tam, Jared	8,001	Wong, Janet	6,001
Tam, Kevin	9,025	Wong, Karen	1,849
Taskova, Aleksandra	4,757	Wrigglesworth, Patrick	5,127
Taylor, Sarah	7,086	Yurris, Jeanne	6,001
Thagard, Shaun	8,894		
Thiessen, Rosemarie	2,051	Total Remissions	<u>2,204,882</u>
Thomas, Katherine	5,031		
Tordoff, Devon	6,001		
Tordoff, Jared	6,800		
Torindo, Defny	2,976		
Tuckey, Brenda	8,001		
Tulugarjuk, Kayla	2,550		
Tuma, Michelle	6,264		
Tutton, Emma	5,211		
Ukkhoy, Nushreen	6,001		
Ullah, Fatima	2,219		
Urilyon, Hailey	8,001		
Urschel, Skylar	6,001		
Vallilée, Erin	2,976		
Van Dyke, Christian	5,592		
Vician, Kaitlyn	6,001		
Vician, Lindsay	6,001		
Vornbrock, Jarrett	3,570		
Vulkov, Deyan	5,299		
Walsh, Caterina	6,001		
Walz, Brandon	6,001		
Watters, Brittaney	2,784		
Waugh, Gillian	11,064		
Waugh, Jennifer	6,001		
Weaver, Katie	6,001		
Weaver, Sarah	5,031		
Weaver, Shane	4,998		
Weaver, Whitney	9,025		
Webb, Danielle	6,001		
Weber, Kennedy	5,557		
Weir, Alexander	343		
Welsh, Megan	2,976		
West, Jessica	3,255		
Whalen, Patrick	3,610		
White, Alexander	1,067		
White, Amanda	2,786		
White, Derek	3,025		
White, Heather	1,759		
White, Rebecca	1,454		
Wideman, Isaac	5,100		
Williams, Linna	7,636		
Williams, Robert	6,001		
Wind, Matthew	6,800		
Wiseman, Scott	362		