



Public Accounts 2019-2020

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, 2020**

**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, 2020

(thousands of dollars)

	2020 Actual \$	2019 Actual \$
Financial assets		
Portfolio investments (note 3)	35,187	32,287
Accounts receivable (note 4)	283,098	228,675
Due from the Government of Canada (note 10)	89,699	66,190
Inventories held for resale	35,052	31,964
Loans receivable (note 5)	45,456	45,900
Sinking fund (note 6)	29,680	-
	518,172	405,016
Liabilities		
Bank overdraft (note 3)	73,891	55,319
Short-term loans (note 7)	449,279	324,478
Accounts payable and accrued liabilities (note 8)	295,004	265,873
Deferred revenue (note 9)	33,776	20,141
Due to the Government of Canada (note 10)	169,933	131,589
Environmental liabilities (note 11)	49,204	47,986
Capital lease obligations (note 12)	-	337
Long-term debt (note 12)	176,925	176,884
Liabilities under public private partnerships (note 13)	273,479	235,721
Pensions (note 14)	38,320	37,838
Other employee future benefits and compensated absences (note 15)	26,633	30,270
	1,586,444	1,326,436
Net Debt	(1,068,272)	(921,420)
Non-financial assets		
Tangible capital assets (schedule C)	2,778,503	2,699,763
Inventories held for use	1,777	419
Prepaid expenses	6,352	10,367
	2,786,632	2,710,549
Accumulated surplus	1,718,360	1,789,129

Contractual obligations, rights, guarantees and contingencies (notes 18 and 19)

Approved:


Caroline Wawzonek
Minister of Finance


Julie Mujcin, 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, 2020

(thousands of dollars)

	2020 Main Estimates (note 1b) \$	2020 Actual \$	2019 Actual \$
Revenues			
Revenues by source (<i>schedule A</i>)	1,930,297	1,834,767	1,756,285
Recoveries of prior years expenses (<i>schedule 3</i>)	3,000	14,044	14,185
	1,933,297	1,848,811	1,770,470
Expenses (<i>schedule B</i>)			
Environment and Economic Development	146,667	152,186	144,659
Infrastructure	330,872	302,104	291,968
Education	335,121	342,794	338,325
Health, Social Services and Housing	495,934	545,913	486,717
Justice	127,617	129,414	129,702
General Government	419,424	423,235	383,404
Legislative Assembly and statutory offices	22,443	23,788	19,634
	1,878,078	1,919,434	1,794,409
Annual operating surplus (deficit)	55,219	(70,623)	(23,939)
Petroleum Products Stabilization Fund Net loss for the year (<i>note 16</i>)	(200)	(146)	(1,145)
Projects on behalf of the Government of Canada, Nunavut and Others (<i>schedule 10</i>)			
Expenses	99,256	(110,635)	(111,998)
Recoveries	(99,256)	110,635	111,998
Annual surplus (deficit)	55,019	(70,769)	(25,084)
Accumulated surplus at beginning of year	1,789,129	1,789,129	1,814,213
Accumulated surplus at end of year	1,844,148	1,718,360	1,789,129

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, 2020

(thousands of dollars)

	2020 Main Estimates (note 1b) \$	2020 Actual \$	2019 Actual \$
Net debt at beginning of year	(921,420)	(921,420)	(778,563)
Items affecting net financial resources:			
Annual surplus (deficit) for the year	55,019	(70,769)	(25,084)
Change in tangible capital assets, net book value (<i>schedule C</i>)	(125,684)	(78,739)	(118,611)
Change in inventories held for use	-	(1,359)	(140)
Change in prepaid expenses	-	4,015	978
Net debt at end of year	(992,085)	(1,068,272)	(921,420)

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, 2020

(thousands of dollars)

	2020 \$	2019 \$
Cash provided by (used in)		
Operating transactions		
Annual surplus (deficit) for the year*	(70,769)	(25,084)
Items not affecting cash:		
Provision for bad debts and forgivable loans	3,094	3,226
Recoveries of forgivable loans	297	(380)
Amortization of tangible capital assets	117,411	110,498
	50,033	88,260
Changes in non-cash assets and liabilities:		
Change in due to (from) Canada	14,835	151
Change in other financial assets	(57,516)	(12,805)
Change in other financial liabilities	37,287	17,496
Change in prepaid expenses	4,015	978
Change in inventories held for use	(1,358)	(140)
Change in inventories for resale	(3,088)	(192)
Cash provided by operating transactions	44,208	93,748
Investing transactions		
Designated cash and investments purchased	(10,998)	(6,787)
Designated cash and investments sold	8,098	6,337
Net loans receivable receipts (disbursements)	146	(65)
Sinking fund installments	(29,680)	-
Cash provided by (used for) investing transactions	(32,434)	(515)
Capital transactions		
Acquisition of tangible capital assets	(192,979)	(158,159)
Disposal of tangible capital assets (net)	370	62
Cash used for capital transactions	(192,609)	(158,097)
Financing transactions		
Acquisition of short-term financing	124,801	27,402
Repayment of capital lease obligations	(337)	(612)
Repayment of long-term financing	37,799	(3,447)
Cash provided by financing activities	162,263	23,343
Decrease in cash	(18,572)	(41,521)
Cash at beginning of year	(55,319)	(13,798)
Cash at end of year	(73,891)	(55,319)

*Total interest paid during the year \$26,756 (2019 - \$18,224)

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(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, 2020

(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, 2020

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Sinking fund

The sinking fund is externally restricted cash held specifically for the purpose of repaying outstanding debt at maturity. The sinking fund is recorded at amortized cost.

(g) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50 and are intended to be used on an ongoing basis for delivering programs and services. Individual assets less than \$50 are expensed when purchased. Tangible capital assets (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, 2020

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, or when actuarial assumptions change, the adjustments are amortized on a straight line basis over the estimated average remaining service lives of the contributors. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of a previously unrecognized net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

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

(i) 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.

(j) 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, 2020

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) 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.

(l) 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.

(m) 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.

(n) Transfer payments

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

(o) 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 or reassessments 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, 2020

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) 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(m)*) 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, carbon, tobacco, payroll and property taxes are levied under the authority of the *Petroleum Products and Carbon Tax Act*, the *Tobacco Tax Act*, the *Payroll Tax Act*, and the *Property Assessment and Taxation Act*, respectively. Fuel, carbon 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 finalized. All other revenues are recognized on an accrual basis.

(p) 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 (o)*). All other expenses are recognized on an accrual basis.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(q) 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.

(r) 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.

(s) 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, 2020

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(t) 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.

(u) 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, 2022. 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. There is no significant impact on the non-consolidated financial statements as a result of its application.

Other New Standards

Effective April 1, 2022, 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. There is no significant impact on the non-consolidated financial statements as a result of its application.

Effective April 1, 2022, 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. The Government is currently assessing the impact of this standard on the non-consolidated financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(u) 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. There is no significant impact on the non-consolidated financial statements as a result of its application.

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, 2020, the investment pool had no net overdraft balance (2019 - 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.

The Government's cash deficit related to the investment pool carried interest at an average rate of 1.89%.

The average portfolio yield range for the year is 0.00% - 2.38% (2019 was 1.80% - 2.30%). In 2020, the Government received interest on short-term investments of \$1,374 (2019 - \$578).

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)

(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, 2020 is \$7,420 (2019 - \$5,478) and is included in deferred revenue (note 9).

(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.

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

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

Government of the Northwest Territories

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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:

	2020 %	2019 %
Canadian stocks	24.75	23.28
Cash and other assets	3.00	0.43
Fixed income mutual funds	31.80	40.35
Federal bonds	12.15	13.21
Foreign stocks	<u>28.30</u>	<u>22.73</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:

	2020 \$	2019 \$
Student Loan Fund:		
Authorized limit for loans receivable	45,000	45,000
Less: Loans receivable balance	(40,799)	(41,129)
Funds designated for new loans	4,201	3,871
Environment Fund:		
Beverage Container Program net assets	5,140	4,244
Land Titles Assurance Fund:		
Land Titles net assets	4,923	4,743
Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance Pension Plan:		
Marketable securities (market value \$33,056; 2019 - \$34,604)	34,130	32,149
Cash and other assets (market value approximates cost)	1,057	138
	35,187	32,287
	49,451	45,145

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 2020 \$	Net 2019 \$
General	72,618	(19,237)	53,381	55,134
Government of Nunavut	8,130	-	8,130	8,491
Revolving fund sales	16,004	-	16,004	12,240
Non-renewable resource revenue	27,763	-	27,763	24,140
Workers ' Safety Compensation Commission	33	-	33	-
	124,548	(19,237)	105,311	100,107
Receivables from related parties:				
Divisional Education Councils and District Education Authorities	6,819	-	6,819	5,046
Health and Social Services Authorities	161,636	-	161,636	112,162
Northwest Territories Business Development and Investment Corporation	252	-	252	237
Northwest Territories Housing Corporation	1,724	-	1,724	2,807
Tlicho Community Services Agency	1,857	-	1,857	4,089
Northwest Territories Hydro Corporation	221	-	221	204
Aurora College	5,160	-	5,160	3,880
Inuvialuit Water Board	118	-	118	143
	177,787	-	177,787	128,568
	302,335	(19,237)	283,098	228,675

During the year, \$0 accounts receivable (2019 - \$ nil) were written off and \$0 (2019 - \$606) were forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

5. LOANS RECEIVABLE

	2020 \$	2019 \$
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.	21,228	20,934
Student Loan Fund loans due in installments to 2035, bearing fixed interest between 0.00% and 11.75%, unsecured.	40,799	41,128
Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10 (2019 - \$10). Interest is calculated monthly based upon the Government's current borrowing rate.	548	654
Other	14	20
Valuation allowance - Student Loan Fund	62,589 (17,133)	62,736 (16,836)
	45,456	45,900

During the year, \$2,005 in student loans (2019 - \$2,205) was remised with proper authority.

Interest earned on loans receivable during the year is \$604 (2019 - \$692).

6. SINKING FUND

The Sinking Fund was established on July 15, 2019 and includes cash held in a separate bank account for the purpose of retiring liabilities under public private partnerships for the Tli Cho All Season Road contract (note 13). As at March 31, 2020, the Sinking Fund balance is \$29,680; the carrying value approximates the market value. The weighted average effective rate of return for the year is 2.35%. Interest earned on the sinking fund during the year is \$381.

As part of the Tlicho All Season Road contract, the Government will make contributions of \$48,000 in 2021 and \$33,920 in 2022. In 2023, at the time of expected completion, the Government will use the Sinking Fund to make a lump sum payment to retire a portion of the related liability under public private partnerships as described in note 13.

7. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its banks. Short term loans of \$449,279 (2019 - \$324,478) incurred interest at the weighted average year-end rate of 1.68% (2019 - 1.94%). Interest paid in 2020 is \$7,817 (2019 - \$4,916).

The short-term borrowing limit under the *Appropriation Act* as at March 31, 2020 is \$525,000.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020 \$	2019 \$
Trade	192,175	169,391
Government of Nunavut	2	35
Employee and payroll-related liabilities	74,302	77,339
Other liabilities	11,006	5,922
Non-renewable resource sharing	6,831	7,786
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	19	3
	284,335	260,476
Payables to related parties:		
Arctic Energy Alliance	-	52
Aurora College	156	195
Divisional Education Councils and District Education Authorities	1,220	650
Health and Social Services Authorities	6,920	2,951
Northwest Territories Business Development and Investment Corporation	1	18
Status of Women Council of the Northwest Territories	13	18
Northwest Territories Housing Corporation	367	76
Northwest Territories Hydro Corporation	1,832	1,339
Tlicho Community Services Agency	157	95
Northwest Territories Human Rights Commission	3	3
	10,669	5,397
	295,004	265,873

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

9. DEFERRED REVENUE

	2020	2019
	\$	\$
Government of Canada	2,848	573
Ministry of Finance	3,310	3,172
Infrastructure Canada	4,476	-
Transport Canada	3,233	703
Canadian Northern Economic Development Agency	5,627	4,300
Canadian Heritage	-	309
Crown - Indigenous Relations and Northern Affairs Canada	85	417
Public Health Agency of Canada	-	85
Baggage Handling and Runway projects	1,592	-
Large Emitters Carbon Tax	331	-
NPR Limited Partnership	1,565	1,866
Work deposits, commercial use permits and tourism licences	1,796	1,674
Mining Recorders	927	1,027
Restricted Assets (note 3b)	7,420	5,478
Other	566	537
	33,776	20,141

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, 2020

(All figures in thousands of dollars)

10.DUE TO (FROM) THE GOVERNMENT OF CANADA

	2020	2019
	\$	\$
Due from Canada:		
Projects on behalf of the Government of Canada	(34,430)	(22,112)
Miscellaneous receivables	(55,269)	(44,078)
	(89,699)	(66,190)
 Due to Canada:		
Advances for projects on behalf of the Government of Canada	25,060	23,013
Excess income tax advanced	129,909	85,142
Miscellaneous payables	14,964	23,434
	169,933	131,589
	80,234	65,399

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

	\$
2021	31,472
2022	53,436
2023	45,001
<hr/> 129,909	

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(All figures in thousands of dollars)

11. ENVIRONMENTAL LIABILITIES

The Government recognizes that there are costs related to the remediation of environmentally contaminated sites for which the Government is responsible. The Government has identified 253 (2019 - 251) sites as potentially requiring environmental remediation at March 31, 2020.

Type of Site	2019	Remediation	New Sites	Change in	2020	Number of Sites
	Liability	Costs	in 2020	estimate	Liability	
	\$	\$	\$	\$	\$	
Abandoned mines ⁽¹⁾	10,639	(434)	-	-	10,205	8
Landfills ⁽²⁾	8,866	(523)	-	521	8,864	42
Abandoned infrastructure and schools ⁽³⁾	13,290	(1,488)	-	2,669	14,471	73
Airports, airport strips or reserves ⁽⁴⁾	3,466	(138)	700	440	4,468	26
Sewage lagoons ⁽⁵⁾	2,045	(165)	-	3	1,883	29
Fuel tanks and resupply lines ⁽³⁾	2,419	-	-	-	2,419	12
Abandoned lots and maintenance facilities ⁽³⁾	7,261	(552)	-	185	6,894	54
Total environmental liabilities	47,986	(3,300)	700	3,818	49,204	244

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

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

(2) hydrocarbons, glycol, metals;

(3) hydrocarbons, petroleum products;

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

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

One of the sites, Giant Mine, has been formally designated as contaminated under the *Environmental Protection Act* (NWT). In 2005, the Government recorded a liability for its share of the above ground remediation. The remaining balance of the Government's share of the Giant Mine remediation liability at March 31, 2020 is \$1,882 (2019 - \$2,316). 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.

9 (2019 - 0) sites were closed during the fiscal year as they were either remediated or no longer met all the criteria required to record a liability for contaminated sites. 2 (2019 - 5) sites were added during the fiscal year.

Included in the 248 (2019 - 251) sites, the Government has identified 68 (2019 - 77) 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, 2020

(All figures in thousands of dollars)

12. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS

	2020 \$	2019 \$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2019 - \$7), maturing June 2024, bearing interest at 3.30% (2019 - 3.30%), secured with real property.	365	445
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% (2019 - 3.17%), payable semi-annually, unsecured.	176,560	176,439
Total long-term debt	176,925	176,884
Capital lease obligations	-	337
Total long-term debt and capital lease obligations	176,925	177,221

Long-term debt principal repayments due in each fiscal year for the next five years and thereafter are as follows:

	\$
2021	3,953
2022	3,730
2023	4,468
2024	4,747
2025	4,971
Beyond 2025	155,056
	176,925

Interest expense on long-term debt, included in operations and maintenance expenses, is \$9,420 (2019 - \$10,168).

Interest expenses related to capital lease obligations for the year is \$13 (2019 - \$43), at an implicit average interest rate of 6.4% (2019 - 7.9%). Capital lease obligations are expired as of March 31, 2020.

Government of the Northwest Territories

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(All figures in thousands of dollars)

13. 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:

	2019 \$	Additions during the year \$	Principal Payments \$	2020 \$	Repayment date
Stanton Territorial Hospital Renewal	136,654	-	(3,000)	133,654	2048
Mackenzie Valley Fibre Link	77,700	-	(2,400)	75,300	2037
Tlicho All Season Road	21,367	43,158	-	64,525	2047
Total	235,721	43,158	(5,400)	273,479	

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 payments for each of the next five years and thereafter to meet P3 principal repayments are as follows:

	\$
2021	5,700
2022	6,000
2023	45,800*
2024	7,160
2025	7,100
2026 and beyond	201,719
	273,479

*Of the \$45,800, \$39,500 relates to the Tlicho All Season Road liability (60% of the current liability). In 2023, the Government will make a lump sum payment of \$111.2 million from the Sinking Fund (note 6) to retire 60% of the Tlicho All Season Road liability at the expected time of completion.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

13. LIABILITIES UNDER PUBLIC PRIVATE PARTNERSHIPS (continued)

The capital 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 the lump sum payment of \$111.2 million in 2023 at the expected time of completion and then fixed equal monthly payments thereafter. P3 interest expense for the year is \$12,400 (2019 - \$7,700). Interest capitalized in the period as a function of construction or developing tangible capital assets relating to the Stanton Territorial Hospital Renewal is \$0 (2019 - \$2,700); Tlicho All Season Road is \$1,400 (2019 - \$400).

Tangible capital assets, commitments, and contractual rights related to P3 projects are disclosed in note 18 and schedule C.

14. 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 for 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

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(All figures in thousands of dollars)

14. PENSIONS (continued)

(b) Pension liability (asset)

	Regular Funded \$	Supplemental Non Funded \$	2020 Total \$
Accrued benefit obligation	24,089	38,453	62,542
Pension fund assets - market related value	(27,544)	-	(27,544)
Unamortized actuarial gains	2,222	1,100	3,322
Pension liability (asset)	(1,233)	39,553	38,320

	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 (losses)	1,120	849	1,969
Pension liability	(581)	38,418	37,838

Government of the Northwest Territories

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(All figures in thousands of dollars)

14. PENSIONS (continued)

(c) Change in pension liability (asset)

	Regular Funded \$	Supplemental Non Funded \$	2020 Total \$
Opening balance	(581)	38,418	37,838
<hr/>			
Change to pension liability (asset) from cash items:			
Contributions from plan members	(318)	-	(318)
Contributions from Government	(635)	-	(635)
Benefit payment to plan members	(5,994)	(1,619)	(7,613)
Drawdown from plan assets	5,994	-	5,994
Net change to pension asset from cash items	(953)	(1,619)	(2,572)
<hr/>			
Change to pension liability (asset) from accrual items:			
Current period benefit cost	1,066	1,333	2,399
Amortization of actuarial (gains) losses	(642)	(353)	(995)
Interest on average accrued benefit obligation	1,227	1,773	3,000
Expected return on average plan assets	(1,350)	-	(1,350)
Net change to pension liability from accrual items	301	2,753	3,054
Ending balance	(1,233)	39,552	38,320

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(All figures in thousands of dollars)

14. PENSIONS (continued)

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

	Regular Funded \$	Supplemental Non Funded \$	Total \$
Opening balance	123	36,864	36,987
<hr/>			
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)
<hr/>			
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 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

(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 \$2,736 (2019 - \$3,142). 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 \$998 (2019 - \$1,435).

In addition to the above, the Government contributed \$30,703 (2019 - \$28,886) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$29,051 (2019 - \$27,960).

(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 2020 (no changes in 2019).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

14. PENSIONS (continued)

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

The following reflects the date of valuation for each plan for accounting purposes:

Pension Plan	Last Actuarial Valuation Accounting Date	Last Extrapolation Date
Legislative Assembly Retiring Allowance Plan	April 1, 2016	January 31, 2020
Judges Registered Plan	April 1, 2019	March 31, 2020

Liability valuation method

The actuarial valuations were performed using the projected accrued benefit method. The valuations are based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts.

Asset valuation method

The asset valuation method, for the MLA's plans is equal to a smoothed market value which spreads the difference between the actual and expected investment income over a four year period and is then adjusted for payments due to, and payable from, the pension plan. The fair market value of the MLA's regular plan is \$19,430 (2019 - \$24,914). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$6,009 (2019 - \$6,476).

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 4.0 years (2019 - 5.0 years) for the MLA's plans and 3.3 years (2019 - 0.7 years) for the Judges' plans.

Actuarial assumptions

	Judges' plans	MLAs' plans
Expected rate of return on plan assets	4.8%	4.8%
Rate of compensation increase	3.0%	2.0%
Annual inflation rate	2.0%	2.0%
Annual interest rate	4.8%	4.8%

Retirement assumptions

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(All figures in thousands of dollars)

15. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

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

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

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

Valuation results

The last actuarial valuation was completed as at February 15, 2019. The results were extrapolated to March 31, 2020. The effective date of the next actuarial valuation is March 31, 2022. 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 \$	2020 \$	2019 \$
Changes in Obligation				
Accrued benefit obligations, beginning of year	21,020	5,423	26,443	24,324
Benefits earned	894	414	1,308	1,402
Interest	614	167	781	879
Benefits paid	(3,916)	(2,795)	(6,711)	(4,359)
Actuarial (gains)/losses	(1,066)	1,739	673	4,196
Accrued benefit obligations, end of year	17,546	4,948	22,494	26,442
Unamortized net actuarial gain/(loss)	1,678	(3,395)	(1,717)	(1,015)
Net future obligation	19,224	1,553	20,777	25,427
Other employee future benefits	5,248	-	5,248	3,964
Other compensated absences	-	608	608	879
Total employee future benefits and compensated absences	24,472	2,161	26,633	30,270

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(All figures in thousands of dollars)

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

	Severance and Removal \$	Compensated Absences \$	2020 \$	2019 \$
Benefits Expense				
Benefits earned	894	414	1,308	1,402
Implicit Interest	614	167	781	879
Amortization of actuarial (gain)/loss	(295)	266	(29)	(534)
	1,213	847	2,060	1,747

The discount rate used to determine the accrued benefit obligation is an average of 2.7% (2019 - 3.2%). The expected payments during the next five fiscal years are:

	Severance and Removal \$	Compensated Absences \$	Total \$
2021	3,529	809	4,338
2022	2,805	665	3,470
2023	2,206	565	2,771
2024	1,827	492	2,319
2025	1,712	439	2,151
	12,079	2,970	15,049

16. PETROLEUM PRODUCTS STABILIZATION FUND

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

	2020 \$	2019 \$
Surplus at beginning of the year	(853)	292
Add: Petroleum Products Stabilization Fund		
Net loss for the year	(146)	(1,145)
Deficit at end of the year	(999)	(853)

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(All figures in thousands of dollars)

17. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets of \$17,138 (2019 - \$16,788) 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 \$678,637 (2019 - \$640,051). The majority of these guarantees are held against water licenses issued to regulate the use of water and the deposit of waste.

18. CONTRACTUAL OBLIGATIONS 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, 2020:

	Expiry Date	2021 \$	2022 \$	2023 \$	2024 \$	2025 \$	2026+ \$	Total \$
Operational commitments	2048	114,525	57,378	26,140	16,108	774	6,160	221,085
RCMP policing agreement	2032	47,379	47,379	47,379	47,379	47,379	329,600	566,495
Commercial leases	2052	17,743	15,204	13,648	11,779	7,541	95,060	160,975
Equipment leases	2026	413	286	200	105	49	8	1,061
TCAs in progress at year end	2030	64,410	6,392	896	698	485	1,025	73,906
Operational payments under P3	2049	10,960	11,973	15,394	16,624	17,548	473,787	546,286
TCA Construction under P3	2024	82,580	59,578	202	202	-	-	142,562
		338,010	198,190	103,859	92,895	73,776	905,640	1,712,370

Included within Commercial leases is a lease commitment of \$3.5 million per year over 30 years estimated to begin on November 21, 2022 that is subject to a CPI adjustment every five years. The adjustment will be equal to the average percentage increase or decrease in the CPI index over the preceding five years. As part of this lease commitment, the Government has a contractual right equal to annual profit sharing of 50% of the net income generated by the lessor less annual payments of \$528.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(All figures in thousands of dollars)

18.CONTRACTUAL OBLIGATIONS AND RIGHTS (continued)

The Government has 2 (2019 - 2) 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 \$582 for the fiscal year ended 2020 (2019 - \$583). The Government has an agreement with the GNU for the delivery and chargeback of health services for eligible Nunavut residents. The agreement with the GNU has 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, 2020:

	Expiry Date	2021 \$	2022 \$	2023 \$	2024 \$	2025 \$	2026+ \$	Total \$
Transfer Payments	2049	167,763	236,183	145,161	105,679	81,811	122,201	858,798
Regulatory Revenue	2025	1,154	809	809	629	151	9	3,561
Lease Revenue	2050	4,455	4,267	3,985	3,931	3,868	31,792	52,298
Licence Revenue	2038	439	371	292	240	131	512	1,985
Other	2043	619	619	619	619	619	9,134	12,229
		174,430	242,249	150,866	111,098	86,580	163,648	928,871

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2020

(All figures in thousands of dollars)

19. GUARANTEES AND CONTINGENCIES

(a) Guarantees

The Government is contingently liable for the following guarantees:

	2020
Debentures issued by the Northwest Territories Power Corporation:	\$
Debenture series issued by the Northwest Territories Power Corporation	
maturing December 18, 2032	8,667
maturing September 13, 2040	42,310
maturing May 1, 2025	3,336
maturing October 1, 2025	3,493
maturing July 11, 2025	15,000
maturing November 25, 2052	25,000
maturing September 1, 2026	4,248
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
maturing February 17, 2047	56,672
Loans payable by the Northwest Territories Housing Corporation to	
Canada Mortgage and Housing Corporation	8,203
Guaranteed residential housing loans of the Northwest Territories Housing Corporation	380
Total Guarantees	217,309

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 \$106,460 (2019 - \$88,407). 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, 2020

(All figures in thousands of dollars)

20.RELATED PARTIES

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

	2020	2019
	\$	\$
Arctic Energy Alliance	5,148	3,253
Aurora College	36,215	34,589
Inuvialuit Water Board	913	913
Divisional Education Councils and District Education Authorities	148,035	144,592
Health and Social Services Authorities	330,228	312,872
Northwest Territories Hydro Corporation	18,492	13,981
Tlicho Community Services Agency	35,232	33,751
Northwest Territories Business Development and Investment Corporation	1,959	1,905
Northwest Territories Heritage Fund	1,856	6,591
Northwest Territories Housing Corporation	73,729	77,974
Northwest Territories Human Rights Commission	180	180
Northwest Territories Surface Rights Board	306	303
Northwest Territories Sport and Recreation Council	-	850
Status of Women Council of the Northwest Territories	453	434
	652,746	632,188

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, 2020

(All figures in thousands of dollars)

21.OVEREXPENDITURE

During the year 1 department (2019 - 2) exceeded their operations vote by \$23 (2019 - \$5,958) and 0 departments (2019 - 2) exceeded their capital vote (2019 - \$4,597).

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 Legislative Assembly (operations)	\$23
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These overexpenditures have been deemed a supplementary appropriation in accordance with section 77 of the *Financial Administration Act* S.N.W.T 2015 which states that "Where the charging of expenditures to an appropriation would cause the appropriation to be exceeded, the Comptroller General may, at the end of a fiscal year, record the amount by which the liability exceeds the appropriation as a deemed appropriation for that fiscal year".

22. SUBSEQUENT EVENTS

COVID-19

On March 22, 2020, the Government declared a public health emergency in response to the COVID-19 global pandemic. The Government implemented various programs and publicly announced supports and financial relief to individuals, businesses and organizations in response to the COVID-19 pandemic. The Government continues to assess and monitor the impact of COVID-19 on its financial condition, including the likelihood of decreased revenues and increased expenses as a direct result of the crisis. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the Government's financial position and operations.

Bond issuance

On September 29, 2020, the Government issued \$180,000 in bonds. The bonds are due September 29, 2051, with semi-annual interest payments at a coupon rate of 2.20% per year. The raised funds will be used to convert short-term debt to long-term debt.

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

for the year ended March 31, 2020

(thousands of dollars)

	2020 Main Estimates (note 1b)	2020 Actual	2019 Actual
	\$	\$	\$
Revenue from the Government of Canada			
Grant	1,309,300	1,309,278	1,256,289
Transfer Payments	233,595	193,766	172,317
	1,542,895	1,503,044	1,428,606

Taxation

Corporate Income Tax	23,331	(8,781)	(4,752)
Personal Income Tax	104,369	97,791	110,609
Cannabis	747	168	111
Carbon Tax	16,190	12,611	-
Fuel	21,062	17,564	22,863
Tobacco	15,100	14,967	15,822
Payroll	44,355	42,906	43,445
Property and school levies	29,750	29,201	26,550
Insurance	5,100	5,664	5,814
	260,004	212,091	220,462

Non-renewable Resource Revenue

Minerals, Oil and Gas Royalties	43,822	19,183	18,930
Licences, Rental and Other Fees	2,532	4,494	4,246
Quarry Fees	180	117	82
	46,534	23,794	23,258

General

Program	16,757	21,625	21,545
Service and miscellaneous	1,741	14,343	5,753
Lease	3,580	4,193	3,898
Interest revenue	760	1,262	781
Revolving Funds net revenue	32,482	26,335	25,410
Regulatory revenue	25,404	23,636	24,360
Investment income	-	4,441	1,907
Grants in Kind	140	3	305
	80,864	95,838	83,959

Total Revenues **1,930,297** **1,834,767** **1,756,285**

Government of the Northwest Territories
Non-Consolidated Schedule of Expenses (unaudited)

for the year ended March 31, 2020

Schedule B

(thousands of dollars)

	Main Estimates (note 1b)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Amortization	2020 Total Expenses	2019 Total Expenses
Legislative Assembly	22,443	15,820	180	-	7,052	736	23,788	19,634
Executive and Indigenous Affairs	22,103	16,777	1,744	3	3,578	-	22,102	19,978
Finance	258,202	73,797	122,896	209	53,839	6,904	257,645	227,394
Municipal and Community Affairs	139,119	14,724	123,804	-	4,923	37	143,488	136,032
Infrastructure	308,288	66,217	19,335	38	134,065	59,716	279,371	265,362
Health and Social Services	495,934	24,073	358,651	-	138,763	24,426	545,913	486,717
Justice	127,617	61,744	2,724	9	62,206	2,731	129,414	129,702
Education, Culture and Employment	335,121	34,985	240,693	3,494	49,231	14,391	342,794	338,325
Environment and Natural Resources	86,693	40,225	11,017	19	39,330	3,386	93,977	88,213
Industry Tourism and Investment	59,974	24,537	18,032	64	13,714	1,862	58,209	56,446
Lands	22,584	15,845	1,178	189	5,395	126	22,733	26,606
Prior Year Totals	1,878,078	388,744	900,254	4,025	512,096	114,315	1,919,434	1,794,409

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

As at March 31, 2020

	Land ⁵	Buildings and Leasehold Improvements ¹	Infrastructure and Other ²	Roads and Bridges	Equipment ¹	Computers	Work in Progress ^{3,4}	2020	2019
As at March 31, 2020									
Cost of tangible capital assets, opening balance	\$ 5,276	\$ 1,309,493	\$ 306,107	\$ 1,737,971	\$ 212,501	\$ 134,682	\$ 425,647	\$ 4,131,677	\$ 3,909,512
Transfers	-	363,479	6,917	43,862	21,625	11,443	(447,326)	-	-
Acquisitions	-	-	-	-	-	-	196,521	196,521	229,171
Disposals	-	(844)	(459)	-	(5,163)	(2,622)	-	(9,088)	(7,006)
<u>Cost of tangible capital assets, closing</u>	<u>5,276</u>	<u>1,672,128</u>	<u>312,565</u>	<u>1,781,833</u>	<u>228,963</u>	<u>143,503</u>	<u>174,842</u>	<u>4,319,110</u>	<u>4,131,677</u>
Accumulated amortization, opening	-	(542,679)	(128,832)	(559,754)	(113,418)	(87,231)	-	(1,431,914)	(1,328,360)
Amortization expense	-	(42,510)	(8,945)	(46,219)	(10,249)	(9,488)	-	(117,411)	(110,498)
Disposals	-	844	459	-	5,162	2,253	-	8,718	6,944
<u>Accumulated amortization, closing</u>	<u>-</u>	<u>(584,345)</u>	<u>(137,318)</u>	<u>(605,973)</u>	<u>(118,505)</u>	<u>(94,466)</u>	<u>-</u>	<u>(1,540,607)</u>	<u>(1,431,914)</u>
Net book value	5,276	1,087,783	175,247	1,175,860	110,458	49,037	174,842	2,778,503	2,699,763
1 Included in buildings, leasehold improvements and equipment are assets under capital leases: cost, \$5,285 (2019 - \$5,285); accumulated amortization, \$3,240 (2019 - \$3,240); net book value, \$2,045 (2019 - \$2,045).									
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 \$0 (2019 - \$316,562) and Tii Cho All Season Road \$62,843 (2019 - \$32,145).									
4 Included in work in progress are current year non-cash items of \$32,042 (2019 - \$71,012).									
5 Land with cost and net book value of \$0, market value \$249 (2019 - \$2,184) was contributed to third parties.									
Change in net book value of tangible capital assets									
2020									
Assets transferred from work in progress	\$ 447,326						\$ 153,710		
Disposals/write-downs/adjustments	(25,373)						(62)		
Amortization	(117,411)						(110,498)		
Increase (decrease) in work in progress	(250,806)						75,461		
Increase	53,736						118,611		

Schedule C

(thousands of dollars)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Legislative Assembly					
Transfer Payments					
Information and Privacy Commissioner	154	-	154	176	22
General Revenues					
Service and miscellaneous	15	-	15	5	(10)
Regulatory revenue	-	-	-	11	11
Investment income	-	-	-	4,441	4,441
	15	-	15	4,457	4,442
	169	-	169	4,633	4,464
Executive and Indigenous Affairs					
Transfer Payments					
Federal cost shared	-	-	-	316	316
Industry, Tourism and Investment					
Transfer Payments					
Federal cost shared	8,346	(1,100)	7,246	1,630	(5,616)
Non-renewable Resource Revenue					
Minerals, oil and gas royalties	43,822	(1,567)	42,255	19,183	(23,072)
Licences, rental, and other fees	2,452	1,387	3,839	4,478	639
	46,274	(180)	46,094	23,661	(22,433)
General Revenues					
Grant in kind	-	-	-	3	3
Regulatory revenue	897	-	897	948	51
Programs	-	-	-	139	139
Service and miscellaneous	1	(1)	-	-	-
	898	(1)	897	1,090	193
	55,518	(1,281)	54,237	26,381	(27,856)
Environment and Natural Resources					
Transfer Payments					
Federal cost shared	3,650	3,850	7,500	7,501	1
Non-renewable Resource Revenue					
Licences, rental, and other fees	80	-	80	16	(64)
General Revenues					
Regulatory revenue	1,743	122	1,865	2,156	291
Service and miscellaneous	32	-	32	10,855	10,823
	1,775	122	1,897	13,011	11,114
	5,505	3,972	9,477	20,528	11,051

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Finance					
Grant from Government of Canada	1,309,300	(22)	1,309,278	1,309,278	-
Transfer Payments					
Federal cost shared	-	-	-	40	40
Canada Health Transfer	48,200	399	48,599	49,197	598
Canada Social Transfer	17,400	160	17,560	17,560	-
	1,374,900	537	1,375,437	1,376,075	638
Taxation					
Corporate	23,331	(35,351)	(12,020)	(8,781)	3,239
Personal	104,369	(8,421)	95,948	97,791	1,843
Fuel	21,062	484	21,546	17,564	(3,982)
Tobacco	15,100	194	15,294	14,967	(327)
Cannabis	747	(430)	317	168	(149)
Carbon	16,190	(3,971)	12,219	12,611	392
Payroll	44,355	(302)	44,053	42,906	(1,147)
Property and school levies	29,750	(445)	29,305	29,201	(104)
Insurance	5,100	-	5,100	5,664	564
	260,004	(48,242)	211,762	212,091	329
General Revenues					
Service and miscellaneous	1,200	80	1,280	2,647	1,367
Program	60	-	60	649	589
Revolving funds net revenue	26,909	(3,055)	23,854	25,042	1,188
Interest income	480	(80)	400	956	556
Regulatory revenue	500	-	500	737	237
	29,149	(3,055)	26,094	30,031	3,937
	1,664,053	(50,760)	1,613,293	1,618,197	4,904
Municipal and Community Affairs					
General Revenues					
Regulatory revenue	1,275	(675)	600	(178)	(778)
Service and miscellaneous	-	-	-	3	3
	1,275	(675)	600	(175)	(775)
Justice					
Transfer payments					
Federal cost shared	6,964	430	7,394	6,598	(796)
General Revenues					
Lease	-	-	-	4	4
Service and miscellaneous	-	-	-	24	24
Program	2,200	808	3,008	2,591	(417)
Regulatory revenue	7,054	-	7,054	6,813	(241)
	9,254	808	10,062	9,432	(630)
	16,218	1,238	17,456	16,030	(1,426)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Infrastructure					
Transfer Payments					
Federal cost shared	6,017	11,481	17,498	11,020	(6,478)
Capital transfer	86,037	(62,630)	23,407	31,397	7,990
	92,054	(51,149)	40,905	42,417	1,512
General Revenues					
Service and miscellaneous	481	-	481	679	198
Lease	784	-	784	1,547	763
Program	582	-	582	720	138
Regulatory revenue	13,523	-	13,523	12,645	(878)
Revolving fund net revenue	5,573	-	5,573	1,293	(4,280)
Grants in kind	140	-	140	-	(140)
	21,083	-	21,083	16,884	(4,199)
	113,137	(51,149)	61,988	59,301	(2,687)
Health and Social Services					
Transfer Payments					
Federal cost shared	34,665	10,789	45,454	43,846	(1,608)
Capital transfers	-	-	-	486	486
	34,665	10,789	45,454	44,332	(1,122)
General Revenues					
Program	13,915	4,060	17,975	17,526	(449)
Interest	-	-	-	16	16
Regulatory revenue	365	-	365	424	59
Service and miscellaneous	-	-	-	2	2
	14,280	4,060	18,340	17,968	(372)
	48,945	14,849	63,794	62,300	(1,494)
Education, Culture and Employment					
Transfer Payments					
Federal cost shared	21,859	224	22,083	23,493	1,410
Capital transfers	-	200	200	200	-
	21,859	424	22,283	23,693	1,410
General Revenues					
Service and miscellaneous	12	-	12	-	(12)
Lease	46	-	46	21	(25)
Interest income	280	-	280	290	10
Regulatory revenue	27	-	27	38	11
	365	-	365	349	(16)
	22,224	424	22,648	24,042	1,394

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Lands					
Transfer Payments					
Federal cost shared	303	3	306	306	-
Non-renewable Resource Revenue					
Quarry royalties, fees	180	-	180	117	(63)
General Revenues					
Regulatory revenue	20	-	20	42	22
Lease	2,750	-	2,750	2,621	(129)
Service and miscellaneous	-	-	-	128	128
	2,770	-	2,770	2,791	21
	3,253	3	3,256	3,214	(42)
	1,930,297	(83,379)	1,846,918	1,834,767	(12,151)

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Legislative Assembly						
Office of the Clerk	8,300	828	-	9,128	9,429	(301)
Expenditures on Behalf of Members	9,404	-	-	9,404	9,367	37
Office of the Chief Electoral Officer	1,655	9	-	1,664	1,486	178
Statutory Offices	2,553	482	-	3,035	3,017	18
Office of the Speaker	531	3	-	534	489	45
	22,443	1,322	-	23,765	23,788	(23)
Executive and Indigenous Affairs						
Executive Council Offices	4,281	101	-	4,382	4,534	(152)
Directorate	5,725	856	-	6,581	7,320	(739)
Cabinet Support	2,523	59	-	2,582	2,066	516
Indigenous and Intergovernmental Affairs	8,175	163	-	8,338	6,819	1,519
Corporate Communications	1,399	40	-	1,439	1,363	76
	22,103	1,219	-	23,322	22,102	1,220
Industry, Tourism and Investment						
Economic Diversification and Business Support	17,251	435	-	17,686	17,219	467
Corporate Management	8,840	207	-	9,047	8,970	77
Tourism and Parks	17,314	149	24	17,487	15,935	1,552
Minerals and Petroleum Resources	16,569	598	-	17,167	16,085	1,082
	59,974	1,389	24 *	61,387	58,209	3,178
Environment and Natural Resources						
Wildlife	14,560	2,467	(450)	16,577	17,121	(544)
Forest Management	34,832	2,331	250	37,413	37,459	(46)
Corporate Management	13,986	204	200	14,390	14,454	(64)
Water Management and Monitoring	9,349	182	(100)	9,431	8,192	1,239
Environmental Stewardship and Climate Change	9,897	2,675	-	12,572	12,484	88
Environmental Protection and Waste Management	4,069	124	38	4,231	4,267	(36)
	86,693	7,983	(62)**	94,614	93,977	637

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

** The infrastructure budget associated with projects costs that are not classified as operations and maintenance have been transferred to the capital investments budget. 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, 2020

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Finance						
Directorate	76,134	3,398	-	79,532	81,017	(1,485)
Management Board Secretariat	76,734	147	-	76,881	60,206	16,675
Office of the Comptroller General	64,933	1,109	-	66,042	77,142	(11,100)
Information Systems Shared Services	19,362	269	63	19,694	19,559	135
Human Resources	21,039	440	-	21,479	19,646	1,833
	258,202	5,363	63	263,628	257,570	6,058
Amortization of tangible capital assets of the NWT Liquor Commission	-	-	-	-	75	(75)
	258,202	5,363	63 *	263,628	257,645	5,983
Municipal and Community Affairs						
Regional Operations	119,899	4,878	-	124,777	124,383	394
Community Operations	2,166	69	(150)	2,085	2,009	76
Directorate	3,805	82	-	3,887	3,932	(45)
School of Community Government	2,860	44	-	2,904	2,362	542
Community Governance	2,016	59	150	2,225	1,777	448
Sport, Recreation and Youth	5,442	703	-	6,145	5,334	811
Public Safety	2,931	77	-	3,008	3,691	(683)
	139,119	5,912	-	145,031	143,488	1,543
Justice						
Corrections	37,421	1,183	-	38,604	38,482	122
Policing Services	46,257	-	-	46,257	46,546	(289)
Court Services	13,790	403	-	14,193	13,549	644
Services to Government	11,908	312	4	12,224	12,105	119
Legal Aid Services	6,571	323	-	6,894	7,304	(410)
Services to Public	4,249	136	-	4,385	4,622	(237)
Community Justice and Policing	5,547	393	(4)	5,936	5,583	353
Office of Oil and Gas Regulations	1,874	32	-	1,906	1,223	683
	127,617	2,782	-	130,399	129,414	985
Health and Social Services						
Administration and Support	106,958	4,539	12,227	123,724	121,162	2,562
Ambulatory Care Services	77,575	18,807	468	96,850	96,493	357
Community Health Programs	180,818	13,647	548	195,013	194,558	455
Community Social Programs	34,325	915	314	35,554	34,435	1,119
Diagnostic and Therapeutic Services	28,280	1,260	(964)	28,576	28,334	242
Nursing Inpatient Services	35,900	1,078	224	37,202	36,869	333
Supplementary Health Programs	32,078	2,275	(281)	34,072	34,062	10
	495,934	42,521	12,536 *	550,991	545,913	5,078

* 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, 2020

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Education, Culture and Employment						
Corporate Management	9,787	160	-	9,947	10,648	(701)
Culture, Heritage and Languages	17,883	287	264	18,434	17,776	658
Early Childhood and School Services	202,473	3,513	13	205,999	201,832	4,167
Income Security	51,843	5,043	(18)	56,868	57,947	(1,079)
Labour Development and Advanced Education	53,135	2,271	42	55,448	54,591	857
	335,121	11,274	301 *	346,696	342,794	3,902
Infrastructure						
Corporate Management	10,715	393	221	11,329	13,593	(2,264)
Asset Management	77,890	1,533	2,773	82,196	133,963	(51,767)
Programs and Services	74,160	7,626	(511)	81,275	49,263	32,012
Regional Operations	145,523	4,357	(2,560)	147,320	82,552	64,768
	308,288	13,909	(77)**	322,120	279,371	42,749
Lands						
Corporate Management	3,446	148	-	3,594	4,170	(576)
Operations	11,654	352	-	12,006	10,419	1,587
Planning and Coordination	7,484	180	-	7,664	8,144	(480)
	22,584	680	-	23,264	22,733	531
	1,878,078	94,354	12,785 *	1,985,217	1,919,434	65,783

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

** The infrastructure budget associated with projects costs that are not classified as operations and maintenance have been transferred to the capital investments budget. 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, 2020****(thousands of dollars)**

DEPARTMENT	Over-Accruals \$	Other Recoveries \$	Total \$
Legislative Assembly	1	153	154
Executive and Indigenous Affairs	-	23	23
Finance	-	681	681
Municipal and Community Affairs	65	315	380
Infrastructure	5,423	709	6,132
Health and Social Services	886	548	1,434
Justice	138	702	840
Education, Culture and Employment	117	1,664	1,781
Environment and Natural Resources	469	924	1,393
Industry, Tourism and Investment	274	361	635
Lands	79	512	591
	7,452	6,592	14,044

Government of the Northwest Territories

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

Schedule 4

for the year ended March 31, 2020

(thousands of dollars)

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	-	127	127	97
Lands	932	(698)	234	119
Finance	1,969	13,013	14,982	7,703
Infrastructure	147,901	28,046	175,947	143,194
Health and Social Services	50,611	12,360	62,971	22,614
Justice	4,341	11,649	15,990	10,825
Education, Culture and Employment	16,568	3,980	20,548	8,204
Environment and Natural Resources	2,083	3,368	5,451	2,670
<u>Industry, Tourism and Investment</u>	<u>11,506</u>	<u>6,019</u>	<u>17,525</u>	<u>4,247</u>
	235,911	77,864	313,775 *	199,673

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.

*\$12,785 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, 2020

(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	300	-
Arctic Inspiration Prize	100	-	-	100	100	-
Core Funding to Métis Locals	225	-	-	225	164	61
NWT Friendship Centres	250	-	-	250	250	-
Public Policy Forum	-	-	-	-	10	(10)
Special Events - Aboriginal Organizations	50	-	-	50	27	23
Women's Initiatives	50	-	-	50	52	(2)
	975	-	-	975	903	72
Infrastructure						
Band Council Subsidized Leases	140	-	-	140	-	140
Deh Cho Bridge Opportunities	200	-	-	200	200	-
	340	-	-	340	200	140
Finance						
Carbon Tax Offset	11,900	-	-	11,900	11,733	167
Cost of Living Tax Credit	22,150	-	-	22,150	22,534	(384)
NWT Child Benefit	2,200	-	-	2,200	2,282	(82)
Net Fiscal Benefit Transfer to Aboriginal Parties	10,100	-	-	10,100	3,358	6,742
	46,350	-	-	46,350	39,907	6,443
Municipal and Community Affairs						
Community Government Funding	49,853	-	-	49,853	49,853	-
Deline Self Government	3,322	199	-	3,521	3,521	-
Designated Authority Additional Funding	624	-	-	624	624	-
Grant-in-Lieu of Taxes	7,727	4,492	-	12,219	12,271	(52)
High Performance Athlete Program	100	-	-	100	72	28
New Deal Taxation Revenue Program	565	-	-	565	568	(3)
Senior Citizens and Disabled Persons Property Tax Relief	847	-	-	847	865	(18)
	63,038	4,691	-	67,729	67,774	(45)

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Disaster Compensation	15	-	-	15	4	11
Fire Damage Compensation	100	-	-	100	-	100
Fur Price Program	405	-	200	605	275	330
	520	-	200	720	279	441
Health and Social Services						
Medical Professional Development	40	-	-	40	41	(1)
Justice						
National Judicial Institute	9	-	-	9	6	3
Education, Culture and Employment						
Early Childhood Program Grants	90	-	-	90	2	88
Early Childhood Program Operator Subsidy	4,253	-	-	4,253	4,469	(216)
Early Childhood Scholarship	165	-	-	165	120	45
Early Childhood Worker Grant Program	890	-	-	890	1,163	(273)
French Language Broadcasting	10	-	-	10	10	-
Indigenous Scholarships	-	-	-	-	85	(85)
NWT Arts Council	700	-	-	700	709	(9)
Senior Home Heating Subsidy	2,192	-	-	2,192	1,836	356
Student Grants	12,076	-	-	12,076	10,365	1,711
Support to Northern Performers	101	-	-	101	89	12
Trades and Occupations Wage Subsidy	1,072	-	-	1,072	757	315
Workforce Development Agreement	1,367	-	386	1,753	702	1,051
	22,916	-	386	23,302	20,307	2,995
Total	134,188	4,691	586	139,465	129,417	10,048

Land with cost and net book value of \$0, market value \$249 (2019 - \$2,184) was contributed to third parties.

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Actual Appropriation	(Over) Expenditures	(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	-
North Slave Metis Alliance	-	-	-	-	20	(20)
Satellite Antenna Art	-	-	-	-	1	(1)
Status of Women Council	394	-	-	394	394	-
	820	-	-	820	841	(21)
Finance						
Northwest Territories Heritage Fund						
Core Funding	7,600	-	-	7,600	1,857	5,743
Northwest Territories Housing						
Corporation Core Funding	70,363	3,264	-	73,627	73,627	-
Territorial Power Subsidy Program	7,153	-	-	7,153	7,505	(352)
	85,116	3,264	-	88,380	82,989	5,391

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Municipal and Community Affairs						
A Brilliant North	565	-	-	565	500	65
Annual Non-Government-Organization Stabilization Fund	700	-	-	700	642	58
Assistance to Community Governments	-	-	-	-	15	(15)
Children and Youth Resiliency Program	450	-	-	450	409	41
Community Governments:						
Capital Formula Funding	29,000	-	-	29,000	29,000	-
Community Financial Services	135	-	-	135	-	135
Recreation Funding	825	-	-	825	807	18
Water and Sewer Services Funding	19,887	-	-	19,887	19,887	-
Get Active NWT	100	-	-	100	100	-
Ground Ambulance and Highway Rescue	185	-	-	185	185	-
Healthy Choices Initiative	765	-	-	765	656	109
Multisport Games	-	650	-	650	650	-
Pan Territorial Sport Program	272	-	-	272	272	-
Partners Contribution - Assessment Services	125	-	-	125	125	-
Partners Contributions	460	-	-	460	460	-
Recreation Contributions	450	-	-	450	125	325
Regional Youth Sport Events	400	-	-	400	428	(28)
Volunteer Contributions	70	-	-	70	70	-
Volunteer Recognition	30	-	-	30	11	19
Youth Centres	500	-	-	500	472	28
Youth Contribution Programs	225	-	-	225	201	24
Youth Corps - Regional Operations	500	-	-	500	390	110
Youth Corps - Sport, Recreation and Youth	675	-	-	675	625	50
	56,319	650	-	56,969	56,030	939
Lands						
Consultation for Land Use Decisions	75	-	-	75	76	(1)
Land Use Planning Initiatives	265	-	-	265	618	(353)
Northwest Territories Surface Rights Board	303	-	-	303	306	(3)
Sustainable Land Use Management	230	-	-	230	178	52
	873	-	-	873	1,178	(305)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Health and Social Services						
Anti-Poverty Fund and Day Shelter	1,150	-	-	1,150	1,055	95
Child and Family Services	128	-	89	217	229	(12)
Community Wellness Initiatives Fund	1,014	-	-	1,014	930	84
Disabilities Fund	335	-	-	335	344	(9)
Early Childhood Development Action Plan	277	-	-	277	243	34
Early Childhood Development						
Breastfeeding Fund	65	-	-	65	17	48
Family Violence	395	-	-	395	306	89
French Language Services	856	-	114	970	938	32
Health and Social Services Authority Funding	334,839	10,539	(1,837)	343,541	343,288	253
Healthy Family Program	292	-	-	292	488	(196)
Mental Health and Addictions	250	-	-	250	274	(24)
Mental Health and Addictions Bilateral Fund	-	-	-	-	25	(25)
Northern Wellness Initiatives	-	7,607	-	7,607	8,235	(628)
On the Land Healing Fund	1,825	-	-	1,825	1,201	624
Registered Nurses Association of the Northwest Territories & Nunavut	-	-	-	-	25	(25)
Respite Fund	225	-	-	225	229	(4)
Seniors Fund	205	-	-	205	205	-
Substance Use and Addictions Program	-	-	-	-	578	(578)
Tlicho Cultural Coordinator	35	-	-	35	-	35
	341,891	18,146	(1,634)	358,403	358,610	(207)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Environment and Natural Resources						
Adaptation Plan	25	-	-	25	-	25
Alternative Harvest	-	-	-	-	75	(75)
Caribou Monitoring	326	75	-	401	159	242
Climate Change Community Adaptation	300	-	-	300	243	57
Community Harvester Assistance Program	1,074	-	-	1,074	1,187	(113)
Conservation Planning	340	-	-	340	302	38
Country Foods	50	-	-	50	239	(189)
Cumulative Impact Monitoring Program	1,871	-	-	1,871	1,672	199
Disease Contaminants	41	-	-	41	16	25
Industry Development	50	-	-	50	128	(78)
Interim Resource Management Assistance Program	1,655	-	-	1,655	1,829	(174)
Inuvialuit Water Board	913	-	-	913	784	129
Local Wildlife Committees	257	-	-	257	109	148
MacKenzie River Basin Board	50	-	-	50	-	50
Modelling and Remote Sensing	65	-	-	65	-	65
Monitoring and Range Planning	-	-	-	-	310	(310)
Nature Fund Protected Areas	-	1,904	-	1,904	1,977	(73)
NWT Water Strategy	175	-	-	175	94	81
Stewardship Program	330	-	-	330	289	41
Take A Kid Trapping	125	-	-	125	48	77
Traditional Knowledge	65	-	-	65	7	58
Water Strategy Action Plan	250	-	-	250	1,000	(750)
Wildfire Research Support	25	-	-	25	40	(15)
Wildfire Risk Management Plan	75	-	-	75	117	(42)
Wildlife Management Boards	118	-	-	118	113	5
	8,180	1,979		10,159	10,738	(579)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2020

(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	1,883	76	-	1,959	1,959	-
Canadian Agricultural Partnership	488	-	-	488	495	(7)
Commercial Fisheries	450	-	-	450	313	137
Community Futures	825	-	-	825	865	(40)
Community Tourism Coordinators	150	-	-	150	150	-
Community Tourism Infrastructure	200	-	-	200	210	(10)
Community Transfers Initiative	1,587	-	-	1,587	1,452	135
Convention Bureau	100	-	-	100	100	-
Film Industry Rebate Program	100	100	-	200	100	100
Great Northern Arts Festival	25	-	-	25	25	-
Indigenous Mineral Development Support Program	100	-	-	100	140	(40)
Mining Incentive Program	1,000	-	-	1,000	982	18
Northern Food Development Program	550	-	-	550	546	4
Northwest Territories Chamber of Mines	30	-	-	30	120	(90)
Support for Entrepreneur and Economic Development	3,866	-	-	3,866	4,047	(181)
Tourism 2020	400	-	-	400	424	(24)
Tourism Industry Funding	4,136	-	-	4,136	4,136	-
Tourism Product Diversification Program	1,086	-	-	1,086	1,082	4
Tourism Skills Development	50	-	-	50	82	(32)
Various Contributions Economic Diversification	-	-	-	-	17	(17)
Various Contributions Minerals and Petroleum Resources	-	-	-	-	626	(626)
Yellowknife Visitors Centre	161	-	-	161	161	-
	17,187	176	-	17,363	18,032	(669)
Justice						
Community Justice Committees and Projects	1,818	80	-	1,898	1,690	208
Offender Reintegration	179	-	-	179	-	179
Victims Assistance Support Projects	968	110	-	1,078	923	155
YWCA of Yellowknife	105	-	-	105	105	-
	3,070	190	-	3,260	2,718	542

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Infrastructure						
Alternative and Renewable Energy						
Research	70	-	-	70	-	70
Alternative Energy Program	150	-	-	150	200	(50)
Arctic Energy Alliance Core Funding	1,600	-	-	1,600	1,600	-
Arctic Research Foundation	-	-	-	-	650	(650)
Aurora Research Institute Energy						
Projects	70	-	-	70	220	(150)
Biomass Energy Program	200	-	-	200	100	100
Business Support Program	200	-	-	200	200	-
Community Government Retrofits	200	-	-	200	190	10
Community Renewable Energy Program	100	-	-	100	100	-
Electricity System Analysis	30	-	-	30	20	10
Energy Efficiency Incentive Program	100	-	-	100	200	(100)
Energy Guide for Houses	190	-	-	190	150	40
Infrastructure Contributions						
Northwest Territories Power Corporation	42,275	3,300	(300)	45,275	11,216	34,059
Talston Expansion Planning	-	300	-	300	-	300
Local Community Roads	1,480	-	-	1,480	1,211	269
Low Carbon Economy Leadership Fund	6,746	1,293	(414)	7,625	2,409	5,216
Northern Transportation Adaptation Initiative	-	36	-	36	49	(13)
NWT Energy Corporation - Lease Agreement	-	-	-	-	96	(96)
NWT Energy Efficiency Projects	300	-	-	300	250	50
Students Against Drinking and Driving	12	-	-	12	10	2
Tulita Solar Project	-	320	-	320	264	56
	53,723	5,249	(714)	58,258	19,135	39,123

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2020

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
	\$	\$	\$	\$	\$	\$
Education, Culture and Employment						
Arts Organizations Operating Funding	460	-	-	460	424	36
Aurora College Funding	32,470	1,206	-	33,676	33,168	508
Career Development and Training	80	-	-	80	-	80
Community Library Services	763	-	-	763	773	(10)
Cultural Organizations	424	-	-	424	463	(39)
Early Childhood Program	1,339	-	-	1,339	1,344	(5)
Education Authority Funding	156,104	1,177	-	157,281	155,795	1,486
Education Renewal and Innovation	185	-	-	185	257	(72)
Healthy Food for Learning	650	-	-	650	650	-
Heritage Centres	491	-	-	491	491	-
Infrastructure Contributions:						
Early Childhood and School Services	3,000	2,000	-	5,000	2,430	2,570
Income Security Initiative	228	-	-	228	226	2
Literacy Funding:						
Early Childhood and School Services	677	-	-	677	700	(23)
Labour Development and Advanced	1,679	-	-	1,679	2,312	(633)
Minority Language Education and Second Language Instruction (French)	2,539	-	-	2,539	3,248	(709)
Northern Distance Learning	1,399	-	-	1,399	1,425	(26)
Northern Youth Abroad	-	-	-	-	50	(50)
NWT Teachers' Association Professional Development Fund	2,019	-	-	2,019	1,890	129
Official Languages:						
Indigenous Languages	6,285	-	-	6,285	5,699	586
Indigenous Languages Broadcasting	1,028	-	-	1,028	876	152
Francophone Affairs	127	-	-	127	124	3
Rainbow Coalition	-	-	-	-	35	(35)
Skills Canada	70	-	-	70	70	-
Small Community Employment	4,244	800	-	5,044	5,014	30
Supporting Child Inclusion and Participation	1,700	-	-	1,700	1,539	161
Tlicho Cultural Coordinator	35	-	-	35	-	35
Workforce Development Agreement	975	-	(386)	589	1,383	(794)
	218,971	5,183	(386)	223,768	220,386	3,382
Total	786,380	34,837	(2,734)	818,483	770,837	47,646

Government of the Northwest Territories

Non-Consolidated Schedule of Special Warrants (unaudited)

Schedule 7

for the year ended March 31, 2020

(thousands of dollars)

SPECIAL WARRANTS

There were no Special Warrants for the fiscal year ended March 31, 2020.

Government of the Northwest Territories

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

Schedule 8

for the year ended March 31, 2020

(thousands of dollars)

Transfer to (from) \$	Explanation
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OPERATIONS AND MAINTENANCE

Environmental and Natural Resources

Wildlife	(450)	Transfer from Wildlife for Barren Ground Caribou Conservation and Recovery - Wolf Incentive program, and for the Wekweèti Fire Crew and Fire Science Research program to the activities where they will be administered.
Forest Management	250	
Corporate Management	200	
Infrastructure Project Classification	(62)	The infrastructure budget associated with project costs that are not classified as operations and maintenance expenditures has been transferred to the capital investment budget.

Health and Social Services

Diagnostic and Therapeutic Services	(1,071)	Transfer from Diagnostic and Therapeutic Services, Supplementary Health Programs and Nursing Inpatient Services to correctly allocate collective agreement increases at the Northwest Territories Health and Social Services Authority and the Tlicho Community Services Agency. Transfer from Diagnostic and Therapeutic Services of Chemotherapy program to Ambulatory Care Services.
Administrative and Support Services	179	
Ambulatory Care Services	441	
Community Health Programs	669	
Community Social Programs	74	
Nursing Inpatient Services	(84)	
Supplementary Health Programs	(208)	
Supplementary Health Programs	(73)	Transfer of pan-Canadian Pharmaceutical Alliance funding from Extended Health Benefits to the Directorate.
Administrative and Support Services	73	
Administrative and Support Services	(561)	Transfer from Administrative and Support Services to correctly allocate collective agreement increases at the Hay River Health and Social Services Authority. Transfer of positions and program funding from Administrative and Support Services to Community Social Programs for Child and Family Services and to Community Health Programs for Mental Wellness and Addictions Recovery. Partially offset by transfer from Community Health Programs to Administrative and Support Services for Substance Use and Addictions Program funding, and O&M and chargeback funding.
Ambulatory Care Services	27	
Community Health Programs	(221)	
Community Social Programs	340	
Diagnostic and Therapeutic Services	107	
Nursing Inpatient Services	308	
Infrastructure Project Classification	12,536	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

Early Childhood and School Services	(264)	Transfer of amortization to match ownership of assets to the activity where it will be administered.
Culture, Heritage and Languages	264	
Infrastructure Project Classification	301	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	(2,560)	Transfer of Regional Property Management Officer and the new Stanton Hospital utility budget to the activity where they will be administered.
Asset Management	2,560	
Infrastructure Project Classification	993	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Infrastructure Project Classification	(1,070)	The infrastructure budget associated with project costs that are not classified as operations and maintenance expenditures has been transferred to the capital investment budget

Government of the Northwest Territories

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

for the year ended March 31, 2020

Schedule 8 (continued)

(thousands of dollars)

	Transfer to (from) \$	Explanation
Finance		
Infrastructure Project Classification	63	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget
Industry, Tourism, and Investment		
Infrastructure Project Classification	24	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

Government of the Northwest Territories

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

for the year ended March 31, 2020

Schedule 8 (continued)

(thousands of dollars)

	Transfer to (from) \$	Explanation
CAPITAL INVESTMENT		
Environmental and Natural Resources		
Water Management and Monitoring	(425)	Transfer of the Taiga Laboratory Equipment and the Inductivity
Environmental Protection and Waste Management	425	Coupled Plasma - Mass Spectrometry projects to the activity where they will be administered.
Infrastructure Project Classification	62	The infrastructure budget associated with project costs that are not classified as operations and maintenance expenditures has been transferred to the capital investment budget.
Finance		
Information Systems Shared Services	(5,421)	Transfer of the Integration of Health and Social Services
Office of the Comptroller General	5,421	Authorities' Financial and Human Resources Systems into the System for Accountability and Management project to the activity where it will be administered.
Infrastructure Project Classification	(63)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Health and Social Services		
Infrastructure Project Classification	(12,536)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Industry, Tourism and Investment		
Infrastructure Project Classification	(24)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Infrastructure		
Asset Management	(13,704)	Transfer of the Mackenzie Valley Highway Environmental
Corporate Management	13,704	Assessment, Slave Geological Province Corridor Environmental Assessment and Mount Gaudet Access Road projects to the activity where they will be administered.
Infrastructure Project Classification	1,070	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	(993)	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		
Infrastructure Project Classification	(301)	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 Bad Debt Write-offs, Forgiveness and Remissions (unaudited)

Schedule 9

for the year ended March 31, 2020

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the fiscal year ended March 31, 2020.

FORGIVENESS OF DEBT

No amounts were forgiven during the fiscal year ended March 31, 2020.

REMISSION OF STUDENT LOANS

The total student loans remised during the fiscal year ended March 31, 2020 was \$2,004,908.

REMISSION OF TAXES AND PENALTY

The total taxes and penalties remised during the fiscal year ended March 31, 2020 was \$160,331.

Finance

E. Gruben's Transport Ltd. \$160,331

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, 2020

\$

Executive and Indigenous Affairs

Inuvialuit Land Claim Implementation	184,735
Gwich'in Land Claim Implementation	4,300
Sahtu Land Claim Implementation	5,471
Tlicho Land Claim Implementation	298,659
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	493,165

Finance

Tobacco Tax Conference	14,312
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Municipal and Community Affairs

Clean Water & Wasted Water Fund	13,695,785
Designated Authority Council Training	15,589
Emergency Management Development	81,163
Gas Tax	28,286,616
Inuvialuit Implementation	8,076
Investing in Canada Infrastructure	2,282,848
National Disaster Mitigation - Aklavik	123,221
Pan Territorial Strategy	421,949
Small Community Fund	3,904,071
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	48,819,318

Infrastructure

Gwich'in Land Claim Implementation	4,921
Hay River Access Corridor	82,969
Inuvialuit Land Claim Implementation	50,000
National Safety Code	153,140
Office Lease - Beaufort Delta Education Council	146,100
Royal Canadian Mounted Police Facilities Maintenance	2,913,607
Royal Canadian Mounted Police Janitorial Services	181,359
Royal Canadian Mounted Police Minor Capital Services	3,377,930
Royal Canadian Mounted Police Utilities	2,569,950
Sahtu Land Claim Implementation	4,920
The Alberta Road Maintenance	231,038
Tlicho Land Claim Implementation	13,688
Wood Buffalo National Park Highway 5 Road Maintenance	1,455,398
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	11,185,020

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, 2020

\$

Justice

Annual Conference	6,839
Court Ordered Counsel	33,348
Estates Clerk	154,547
Family Information Liaison Unit	381,000
Gwich'in Land Claim Implementation	24,412
Sahtu Land Claim Implementation	24,412
Tlicho Land Claim Implementation	48,076
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	672,634

Health and Social Services

Canadian Chronic Disease Surveillance System	276,629
Canadian Hospitals Injury Research	79,990
Home and Community Care Enhancement	6,814,174
Non Insured Health Benefits	18,229,577
Northern Wellness	2,697,429
Pan-Northern Child Welfare	217,094
Territorial Health Investment Fund Cultural Competencies	819,478
Territorial Health Investment Fund Medical Travel	5,000,000
Territorial Health Investment Fund Oral Health	1,011,396
Toll-Free Tobacco Quitline Services	72,450
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	35,218,217

Education, Culture and Employment

Digitizing Canadian Collections	64,000
Gwich'in Land Claim Implementation	24,000
Labour Market Development Agreement	4,587,331
Sahtu Land Claim Implementation	24,000
Tlicho Land Claim Implementation	70,888
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	4,770,219

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, 2020

	\$
Environment and Natural Resources	
Alberta and NWT Bilateral Water Management Agreement	220,123
Assessing Caribou Response to Mining Infrastructure	20,535
Bats in Building Educational Campaign and Habitat Use Identification	33,750
Bison Control Program	15,335
Border Zone Agreements	63,688
Caribou Habitat Viewer and Online Mapping Tool	116,057
Climate Change Preparedness in the North	764,209
Conversation Data Centre Data Development	92,239
Estimated Cost Implications of Climate Change	101,050
Gwich'in Land Claim Implementation	87,171
Inuvialuit Land Claim Implementation	4,557,090
Knowledge Agenda	8,500
Monitoring of the Bluenose - Inuvik	30,000
Monitoring Polar Bear Subpopulations in the Western Arctic	125,000
Mutual Aid Research Sharing Agreement	2,017,565
National Forest Inventory	316,315
Sahtu Duck Banding Project	12,872
Sahtu Land Claim Implementation	106,566
Tlicho Land Claim Implementation	71,696
Wilfred Laurier University - Impacts of Permafrost	57,165
Yellowknife Legacy Contaminants	61,997
Yukon and NWT Bilateral Water Management Agreement	37,350
	8,916,273

Industry, Tourism and Investment

Canadian Agricultural Partnership	526,435
Gwich'in Land Claim Implementation	19,574
	546,009

Total	110,635,167
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