

**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES**

**INTERIM REPORT
(unaudited)
FOR THE YEAR ENDED MARCH 31, 2009**

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

HONOURABLE J. MICHAEL MILTENBERGER

Minister of Finance

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SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

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Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

as at March 31, 2009

(thousands of dollars)

	2009	2008
	Actual	Actual
	\$	\$
Financial Assets		
Cash and cash equivalents (<i>note 3</i>)	39,198	83,276
Portfolio investments (<i>note 4</i>)	24,809	24,730
Due from the Government of Canada (<i>note 9</i>)	46,977	71,891
Accounts receivable (<i>note 5</i>)	76,080	94,106
Inventories (<i>note 6</i>)	26,097	18,906
Loans receivable (<i>note 7</i>)	63,629	63,552
Investment in Northwest Territories Hydro Corporation, at nominal value	-	-
	276,790	356,461
Liabilities		
Due to the Government of Canada (<i>note 9</i>)	143,410	145,533
Accounts payable and accrued liabilities (<i>note 10</i>)	209,276	212,154
Capital lease obligations (<i>note 11</i>)	6,702	7,873
Long-term debt (<i>note 12</i>)	1,127	1,182
Pensions (<i>note 13</i>)	18,282	17,810
Other employee future benefits (<i>note 14</i>)	26,061	26,065
	404,858	410,617
Net Debt	(128,068)	(54,156)
Non-financial assets		
Tangible capital assets (<i>schedule C</i>)	1,161,335	1,129,564
less: deferred capital contributions (<i>note 15</i>)	(229,467)	(227,636)
Prepaid expenses	41,072	38,076
	972,940	940,004
Accumulated surplus	844,872	885,848

Commitments and contingencies (*notes 18 and 19*)

Approved:

J. Michael Miltenberger
Minister of Finance

Warren St. Germaine
Comptroller General

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

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

for the year ended March 31, 2009(thousands of dollars)

	2009 Main Estimates (note 1c) \$	2009 Actual \$	2008 Actual \$
Net debt at beginning of year	(54,156)	(54,156)	(105,281)
Items affecting net financial resources:			
Annual surplus (deficit) for the year	14,196	(40,976)	94,171
Increase in tangible capital assets, net book value (<i>schedule C</i>)	(143,492)	(31,771)	(37,348)
Increase (decrease) in deferred capital contributions (<i>note 15</i>)	36,466	1,831	(5,078)
Decrease (increase) in prepaid expenses	-	(2,996)	(620)
Net debt at end of year	(146,986)	(128,068)	(54,156)

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, 2009

(thousands of dollars)

	2009 Main Estimates (note 1c) \$	2009 Actual \$	2008 Actual \$
Revenues			
Revenues by source (schedule A)	1,227,396	1,248,262	1,287,545
Recoveries of prior years expenses (schedule 3)	3,000	7,855	18,167
	1,230,396	1,256,117	1,305,712
Expenses (schedule B)			
Environment and economic development	102,535	106,100	103,364
Infrastructure	268,529	310,837	268,499
Education	293,914	309,929	284,438
Health, social services and housing	362,334	371,601	366,687
Justice	90,873	90,952	90,944
General government	82,320	92,911	81,882
Legislative Assembly and statutory offices	15,364	14,848	15,415
Estimated supplementary requirements (note 1c)	10,000	-	-
Estimated appropriation authority lapse (note 1c)	(10,000)	-	-
	1,215,869	1,297,178	1,211,229
Annual operating surplus (deficit)	14,527	(41,061)	94,483
Petroleum Products Stabilization Fund Net profit (loss) for the year (note 16)	(331)	85	(312)
Projects on behalf of the Government of Canada, Nunavut and Others (schedule 13)			
Expenses	(10,296)	(56,907)	(52,904)
Recoveries	10,296	56,907	52,904
Annual surplus (deficit)	14,196	(40,976)	94,171
Accumulated surplus at beginning of year		885,848	791,677
Accumulated surplus at end of year		844,872	885,848

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, 2009(thousands of dollars)

	2009	2008
	Actual	Actual
	\$	\$
Operating transactions		
Cash received from:		
Government of Canada	956,147	921,684
Taxation	233,222	250,853
Recoveries and general revenue	47,104	46,296
Projects for third parties	93,955	58,673
Recovery of costs incurred for related parties	274,008	226,691
Revolving fund sales	79,800	75,267
	<hr/> 1,684,236	<hr/> 1,579,464
Cash paid for:		
Compensation and benefits	233,533	233,784
Grants and contributions	671,025	600,121
Operations and maintenance	345,637	390,886
Excess income tax repayment	38,542	(8,243)
Projects for third parties	60,044	56,104
Direct costs incurred for related parties	270,183	241,075
	<hr/> 1,618,964	<hr/> 1,513,727
Cash provided by operating transactions	<hr/> 65,272	<hr/> 65,737
Capital transactions		
Acquisition of tangible capital assets	(126,479)	(94,258)
Capital contributions received and deferred	17,353	9,994
Cash used for capital transactions	<hr/> (109,126)	<hr/> (84,264)
Investing transactions		
Loans receivable receipts	2,154	4,518
Loans receivable advanced	(2,231)	(11,369)
Investments redeemed (purchased)	1,079	1,038
Cash provided by (used for) investing transactions	<hr/> 1,002	<hr/> (5,813)
Financing transactions		
Repayment of capital lease obligations	(1,171)	(1,565)
Long-term financing repaid	(55)	(48)
Cash used for financing activities	<hr/> (1,226)	<hr/> (1,613)
Decrease in cash and cash equivalents	<hr/> (44,078)	<hr/> (25,953)
Cash and cash equivalents at beginning of year	83,276	109,229
Cash and cash equivalents at end of year	<hr/> 39,198	<hr/> 83,276

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

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.

(b) Reporting entity

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 consolidated 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:

- Aurora College
- Divisional Educational Councils and District Education Authorities
- Hospitals and Regional Health Boards
- Northwest Territories Business Development and Investment Corporation
- Northwest Territories Housing Corporation
- Northwest Territories Human Rights Commission
- Northwest Territories Hydro Corporation
- Northwest Territories Opportunities Fund
- Status of Women Council of the Northwest Territories
- Tlicho Communities Services Agency
- Deh Cho Bridge Corporation Ltd.

(c) 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.

The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates on the statement of operations and accumulated surplus. They are included for the purpose of comparing the actual operating surplus (deficit) to the estimated operating surplus (deficit).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Measurement Uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 employee future benefits, environmental liabilities, contingencies, revenue accruals, Students Loan Fund allowances for both forgivable and delinquent loans, and amortization expense. Other estimates, such as the Canada Health Transfer and Canada Social Transfer payments and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years.

(b) Cash and cash equivalents

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

(c) Portfolio investments

Portfolio investments are long-term investments in organizations that do not form part of the government reporting entity and are accounted for by the cost 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 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 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. Other inventories are valued at the lower of cost, determined on a first in, first out basis and net replacement value.

(e) Prepaid expenses

Prepaid expenses are advance payments made prior to year end to meet April 1 deadlines or a portion of a payment, such as insurance or licensing fees, related to future years.

(f) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value. Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Interest revenue is recorded on an accrual basis. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Investment in the Northwest Territories Hydro Corporation

The Northwest Territories Hydro Corporation and its subsidiaries are wholly owned and accountable to the Government, and provide utility services in the Northwest Territories. The net assets of the Corporations have been recorded at nominal value.

(h) Non-financial assets

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

(i) 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 services. Individual assets less than \$50 are expensed when purchased.

Tangible capital assets are recorded at cost, or where actual cost was not available, estimated current replacement cost converted back to the date of purchase by discounting current year dollars for inflation. Gifted and cost shared tangible capital assets from the Government of Canada are recorded at fair market value upon receipt, with the gifted or cost shared portion shown as a deferred capital contribution. This deferred capital contribution is amortized as revenue on the same basis as the related asset is amortized. Tangible capital assets, when placed in service are amortized on a straight line basis over their estimated useful life as follows:

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

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 any payments due. The present value is based on the specified rate or the government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expense. Works of art, historical treasures and crown lands are not recorded.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Pensions and other employee future benefits

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, the adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, severance and removal costs based on years of service. The benefits 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. The cost of the benefits has been determined based on management's best estimates using expected compensation levels and employee leave credits.

(k) Commitments and contingencies

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

The contingencies of the Government are potential liabilities, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is considered likely to occur and is quantifiable, an estimated liability is accrued. If the occurrence of the confirming future event is likely but the amount of the liability cannot be reasonably estimated, the contingency is disclosed. If the occurrence of the confirming future event is not determinable, the contingency is disclosed.

(l) Projects on behalf of third parties

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

(m) Grant from the Government of Canada

The Grant from the Government of Canada is calculated based on a three-year moving averages of personal and corporate income taxes (with a two year delay), fuel taxes, tobacco tax and alcoholic beverage revenues, changes in national average tax rates, population changes and the growth in provincial/local government spending. The Grant is estimated once for each fiscal year and is not revised.

(n) Transfer payments

Government transfers for non-specified purposes 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 and a reasonable estimate of the amount can be made. Government transfers received for a specified purpose are deferred until the related expenses are incurred.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) Taxes and general revenues

Corporate and Personal Income tax revenue is recognized on an accrual basis. Taxes, under the *Income Tax Act*, are collected by the Government of Canada on behalf of the Government under a tax collection agreement. The Government of Canada remits these taxes monthly based on Canada's Department of Finance's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax estimates, determined by the Government of Canada, combines actual assessments with an estimate that assumes that previous years' income tax allocation 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.

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

(p) Expenses

Grants and contributions are recognized as expenses in the period in which the events giving rise to the grant or contribution occurred, as long as the grant or contribution is authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. All other expenses are recognized on an accrual basis.

(q) Environmental liabilities

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites. For contaminated sites, a liability is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated, to incur such costs, there is an appropriate basis of measurement, and a reasonable estimate of the amount can be made. If the likelihood of the Government's obligation to incur these costs is either not determinable, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(r) Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversals of prior years' expense accruals 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) 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

3. CASH AND CASH EQUIVALENTS

The Government has a line of credit provided by a chartered bank, secured by the Consolidated Revenue Fund of the Government. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. Interest is only charged when there is a net overdraft balance of the Government and its investment pool participants. The overdraft interest rate is based on prime and fluctuates during the year. Interest paid in 2009 was \$3 (2008 - nil). The average borrowing rate during the year was 3.92% (2008 - 6.13%). As at March 31, 2009 there was no net overdraft balance (2008 - nil).

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

Excluding designated investments, at March 31, 2009 the investment pool had total investments of \$187,638 (2008 - \$236,617). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines, *Financial Administration Act* and Investment Regulations. All short-term instruments, depending on the investment class, are rated R-1 Low or better from the Dominion Bond Rating Service Ltd. Investments are diversified, limiting them to a maximum of 10% to 50% of the total portfolio depending on the type of investment. There is no significant concentration in any one investment.

At March 31, 2009 the average term to maturity was 23 days (2008 - 28 days). The portfolio yield for the year varied from 0.80% to 3.56% (2008 - 3.66% to 4.76%). In 2009, the Government earned interest on short-term investments of \$4,318 (2008 - \$4,906).

Included in cash and cash equivalents are funds designated for use for future student loans as follows:

	2009	2008
	\$	\$
Authorized limit	33,000	33,000
Less: Loans receivable	(32,479)	(31,861)
	<hr/>	<hr/>
Segregated and designated for new loans	521	1,139

4. PORTFOLIO INVESTMENTS

	2009	2008
	\$	\$
Marketable securities (market value \$20,852; 2008 - \$24,671)	24,133	23,290
Money Market (market value approximates cost)	562	1,326
Cash and other assets (market value approximates cost)	114	114
	<hr/>	<hr/>
	24,809	24,730

The investment portfolio, while forming part of the Consolidated Revenue Fund, is designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance and Judges Supplemental Pension Plans (*note 13*). Supplementary Retiring Allowances Regulations restrict the investments to those permitted under the *Pension Benefits Standards Act*.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

4. PORTFOLIO INVESTMENTS (continued)

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

	2009	2008
	%	%
Canadian stocks	19.59	18.03
Cash and other assets	2.72	5.83
Fixed Income Mutual Funds	19.75	23.62
Federal bonds	15.27	15.31
Foreign stocks	42.48	36.99
Provincial bonds	0.19	0.22
	<u>100.00</u>	<u>100.00</u>

5. ACCOUNTS RECEIVABLE

	2009	2008
	\$	\$
General	30,253	30,732
Government of Nunavut	8,712	5,351
Revolving funds sales	3,780	2,785
Accrued interest	283	664
	<u>43,028</u>	<u>39,532</u>
Less: allowance for doubtful accounts	4,972	4,597
	<u>38,056</u>	<u>34,935</u>

Receivables from related parties:

Aurora College	1,528	1,624
Divisional Education Councils and District Education Authorities	4,368	2,981
Health and Social Services Authorities	21,778	33,080
Northwest Territories Housing Corporation	2,405	2,997
Northwest Territories Hydro Corporation	7,053	17,638
Status of Women Council of the Northwest Territories	2	-
Deh Cho Bridge Corporation	320	-
Tlicho Community Services Agency	542	825
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	28	26
	<u>38,024</u>	<u>59,171</u>
	<u>76,080</u>	<u>94,106</u>

During the year, \$107 in accounts receivable (2008 - \$49) was written off and \$121 (2008 - \$6,651) was forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

6. INVENTORIES

	2009	2008
	\$	\$
Bulk fuels	22,467	15,546
Liquor products	3,366	3,175
Public stores	264	185
	26,097	18,906

Bulk fuel inventory write-down for 2009 was \$189 (2008 - \$135).

7. LOANS RECEIVABLE

	2009	2008
	\$	\$
Working Capital advances to the Northwest Territories Business Development and Investment Corporation. The term is indeterminable 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 the month.	27,730	29,433
Arslanian Cutting Works Inc. promissory note receivable, due in 82 monthly installments, including accrued interest at a rate of 5.06% per annum, matures in 2014. Repayments have been deferred from February 1, 2009 through January 31, 2010 at which time repayments will resume as per the terms described above.	5,661	5,848
Deton'Cho Corporation (DCC) non-interest bearing promissory note, repayable in 20 equal installments, matures in 2013. This note arose from the sale of shares held as security on a \$2,600 loan guarantee by the Government for DCC, that was called by the Bank of Montreal. Foregone interest revenue, recorded as a Grant in Kind, is calculated at the Government's long term borrowing rate and amounted to \$62 in the year (2008 - \$77)	1,040	1,300
Student Loan Fund loans due in installments to 2023, bearing fixed interest between 1.50% and 11.75%	32,478	31,861
Northwest Territories Hydro Corporation \$20,000 line of credit, secured by a promissory note, bearing interest between 0.80% and 3.40%	11,500	11,500
Other	17	21
	78,426	79,963
Valuation allowance - Student Loan Fund loans	(14,797)	(16,411)
	63,629	63,552

During the year, \$2,008 in student loans (2008 - \$1,655) was remised with proper authority.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

8. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2009 (2008 - nil). The borrowing limit under the *Borrowing Authorization Act* is \$175,000.

9. DUE TO THE GOVERNMENT OF CANADA

	2009	2008
	\$	\$
Grant receivable:		
Balance receivable at beginning of year	-	-
Grant per financing agreement	(804,858)	(842,750)
Less payments received	804,858	842,750
	-	-
Other receivables:		
Indian and Inuit hospital and medical care	(2,413)	(28,024)
Projects on behalf of the Government of Canada	(6,271)	(5,202)
Miscellaneous receivables	(38,293)	(38,665)
	(46,977)	(71,891)
Other payables:		
Advances for projects on behalf of the Government of Canada	43,912	5,794
Excess income tax advanced	84,026	122,568
Miscellaneous payables	13,021	12,129
Deferred revenue	2,451	5,042
	143,410	145,533
	96,433	73,642

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

	\$
2010	2,712
2011	9,416
2012	71,778
2013	120
	84,026

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2009	2008
	\$	\$
Trade	104,846	99,380
Other liabilities	6,844	6,176
Employee and payroll-related liabilities	28,913	29,440
Environmental liabilities	41,899	33,063
Deferred revenue	1,018	906
Provision for equal pay settlement	6,765	6,876
	190,285	175,841
Payables to related parties:		
Aurora College	492	1,596
Divisional Education Councils and District Education Authorities	1,410	1,218
Health and Social Services Authorities	11,870	27,099
Northwest Territories Business Development and Investment Corporation	229	160
Northwest Territories Housing Corporation	1,432	530
Northwest Territories Hydro Corporation	1,714	2,525
Status of Women Council of the Northwest Territories	-	5
Tlicho Community Services Agency	1,475	2,354
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	367	812
Northwest Territories Human Rights Commission	2	14
	18,991	36,313
	209,276	212,154

11. CAPITAL LEASE OBLIGATIONS

	2009	2008
	\$	\$
Buildings	6,702	7,873

Interest expense related to capital lease obligations for the year was \$985 (2008 - \$1,189). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2009.

		\$
	2010	1,730
	2011	1,730
	2012	1,730
	2013	1,680
	2014	923
	2015 and beyond	2,262
Total minimum lease payments		10,055
Less: imputed interest 8.3%		3,353
Present value of minimum lease payments		6,702

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

12. LONG-TERM DEBT

	2009 \$	2008 \$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$8 (2008 - \$9) maturing June 2024, bearing interest at 3.39% (2008 - 4.98%).	1,127	1,182

Annual principal repayments are due as follows:

	2010	58
	2011	60
	2012	61
	2013	64
	2014	66
	Beyond 2014	818
		1,127

Interest paid during the year was \$40 (2008 - \$56).

13. PENSIONS

(a) Plans description

The Government administers the following pension plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges.

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

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

The Supplemental plans for both the MLAs and Judges are non-contributory defined benefit pension plans and are unfunded; however, the Government has made a voluntary restriction on assets for the purposes of meeting the obligations of the Supplemental plans (*Note 4*).

The Government is liable for all benefits. Benefits provided under all four plans are based on years of service and pensionable earnings.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

13. PENSIONS (continued)

(b) Pension liability

	Regular Funded \$	2009 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	19,014	22,479	41,493
Pension fund assets - market related value	(22,332)	-	(22,332)
Unamortized actuarial gains (losses)	(3,137)	2,258	(879)
Pension liability (asset)	(6,455)	24,737	18,282

	Regular Funded \$	2008 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	18,305	22,295	40,600
Pension fund assets - market related value	(24,967)	-	(24,967)
Unamortized actuarial gains/losses	345	1,832	2,177
Pension liability (asset)	(6,317)	24,127	17,810

(c) Change in pension liability

	Regular Funded \$	2009 Supplemental Unfunded \$	Total \$
Opening balance	(6,317)	24,127	17,810
Change to pension liability from cash items:			
Contributions from plan members	(221)	-	(221)
Contributions from Government	(142)	(107)	(249)
Benefit payment to plan members	(813)	(1,018)	(1,831)
Drawdown from plan assets	630	-	630
Net change to pension liability from cash items	(546)	(1,125)	(1,671)
Change to pension liability from accrual items:			
Current period benefit cost	693	768	1,461
Amortization of actuarial (gains) losses	86	(388)	(302)
Interest on average accrued benefit obligation	1,123	1,355	2,478
Return on plan assets	(1,494)	-	(1,494)
Net change to pension liability from accrual items	408	1,735	2,143
Ending balance	(6,455)	24,737	18,282

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

13. PENSIONS (continued)

	Regular Funded \$	2008 Supplemental Unfunded \$	Total \$
Opening balance	(5,972)	23,136	17,164
Change to pension liability from cash items:			
Contributions from plan members	(223)	-	(223)
Contributions from Government	(70)	(107)	(177)
Benefit payment to plan members	(959)	(938)	(1,897)
Drawdown from plan assets	959	-	959
Net change to pension liability from cash items	(293)	(1,045)	(1,338)
Change to pension liability from accrual items:			
Current period benefit cost	651	740	1,391
Amortization of actuarial (gains) losses	(268)	(206)	(474)
Interest on average accrued benefit obligation	1,231	1,502	2,733
Return on plan assets	(1,666)	-	(1,666)
Net change to pension liability from accrual items	(52)	2,036	1,984
Ending balance	(6,317)	24,127	17,810

(d) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial gains/losses and interest on average accrued benefit obligation net of the return on plan assets and contributions from plan members. The total pension expense as disclosed above is \$1,922 (2008 - \$1,761). The interest cost on the accrued benefit obligation was 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 was 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 return on plan assets and the actual return on plan assets was \$(3,680) (2008 - \$20). In addition to the above, the Government contributed \$25,497 (2008 - \$25,282) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$11,799 (2008 - \$10,941).

(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 2009 (no changes in 2008).

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

Valuation date

Actuarial valuations were completed for the Legislative Assembly plans and for the Judges' plans as of April 1, 2008. As the actuarial valuations were not valued as at the year-end, the Legislative Assembly Plans were extrapolated to January 31, 2009 and the Judges' plans were extrapolated to March 31, 2009. The effective date of the next actuarial valuation is April 1, 2011 for both the Legislative Assembly and the Judges' plans.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

13. PENSIONS (continued)

Liability valuation method

The actuarial valuation was 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, market-related value, for the MLAs' 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 regular plan is \$18,230 (2008 - \$21,108). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$4,102 (2008 - \$3,859).

Actuarial gains and losses

Actuarial gains and losses occur when actual experience varies from estimates. The adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors. The expected average remaining service lives of the contributors is 6 years for the MLA plans and 9.8 years for the Judges' plans.

Actuarial assumptions

	MLA's plans	Judges' plans
Expected rate of return on plan assets	6.0%	6.3%
Rate of compensation increase	3.0%	4.0%
Annual inflation rate	3.0%	3.0%
Annual interest rate	6.0%	6.0%

Retirement assumptions

- Members of Legislative Assembly at later of age 50, 4 years of service, and end of current session.
- Judges at the earlier of age 60 or when age plus service equals 80.

14. OTHER EMPLOYEE FUTURE BENEFITS

In addition to pension benefits, the Government of the Northwest Territories provides termination and removal benefits to its employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. The expected payments during the next fiscal year are \$3,727 (2009 - \$3,232).

	2009	2008
	\$	\$
Resignation and retirement	19,846	20,315
Removal	6,215	5,750
	26,061	26,065

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

15. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions relate to the portion of a tangible capital asset that was gifted from or cost-shared with the Government of Canada. The most significant of these assets are roads and airports. The capital contributions are deferred and amortized to revenue over the same life as the related asset.

	2009	2008
	\$	\$
Deferred capital contributions at beginning of year	227,636	232,714
Add: Assets gifted or cost shared during the year	17,353	9,994
Less: Amortization of capital contributions	(15,522)	(15,072)
Deferred capital contributions at end of year	229,467	227,636

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.

	2009	2008
	\$	\$
Surplus at beginning of the year	541	853
Add: Petroleum Products Stabilization Fund		
Net profit (loss) for the year	85	(312)
Surplus at end of the year	626	541

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

17. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

	2009	2008
	\$	\$
Correctional Institutions and other	211	219
Public Trustee	5,722	4,032
Natural Resources	315	406
Supreme and Territorial Courts	727	748
	6,975	5,405

18. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to the following expenses to be incurred subsequent to March 31, 2009:

	Expiry Date	2010 \$	2011- 2046 \$	Total \$
Operational commitments	2046	69,148	162,650	231,798
Commercial leases	2023	11,882	37,281	49,163
RCMP policing agreement	2013	31,346	62,692	94,038
Tangible capital asset projects in progress at year end	2015	111,252	56,050	167,302
Equipment leases	2015	4,551	2,467	7,018
Commissions commitment	2013	1,868	3,267	5,135
Western Harvesters' Assistance Program	2010	132	-	132
Block Funding Agreements with Municipalities	2010	54,910	-	54,910
		285,089	324,407	609,496

Chargeback of Services

The Government has 2 (2008 - 3) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of the Government of Nunavut are estimated at \$3,724 for the fiscal year ending 2009 (2008 - \$3,823).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

19. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

	2009
	\$
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation	
maturing June 6, 2011	15,000
maturing May 28, 2012	20,000
maturing October 27, 2018	10,000
maturing February 27, 2026	8,700
maturing December 1, 2032	16,000
Debenture series issued by the Northwest Territories Power Corporation	
maturing May 1, 2025	6,720
maturing July 11, 2025	15,000
maturing October 1, 2025	6,751
maturing September 1, 2026	7,654
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation *	10,296
Guarantee of Northwest Territories Opportunities Fund	130,878
Guaranteed residential housing loans	6,397
Total Guarantees	303,396
Uninsured loss	5,572
	308,968

* In addition to this amount, the Northwest Territories Housing Corporation (NWT HC) has mortgages payable to the Canada Mortgage and Housing Corporation (CMHC) under the Social Housing Agreement. The mortgages mature between the years 2009 and 2038, bearing interest ranging from 1.79% to 3.7% (2008 4.71% to 5.0%). These mortgages relate to assets held by NWT HC in trust for CMHC; therefore, these liabilities are not included in the above listing.

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(All figures in thousands of dollars)

19. CONTINGENCIES (continued)

(b) Environmental liabilities

The Government has identified a number of sites as possibly requiring environmental remediation. The Government has recorded a liability of \$21,520 for those sites where the Government is obligated, or is likely obligated to incur costs to remediate the sites and the amount is quantifiable, excluding the Giant Mine site. In 2005, the Government also recorded a liability for its share of the above ground remediation of Giant Mine. The balance of the Giant Mine remediation liability at March 31, 2009 is \$20,379. As at March 31, 2009, total environment liabilities of \$41,899 (2008 - \$33,063) were included as a component of accounts payable and accrued liabilities.

The Government's ongoing efforts to assess the remaining sites may result in additional environmental liabilities. These liabilities will be recorded in the year in which they become known.

(c) 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 56.66% 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.

(d) Grant from the Government of Canada

The Grant from the Government of Canada is calculated based on a three-year moving averages of personal and corporate income taxes (with a two year delay), fuel taxes, tobacco tax and alcoholic beverage revenues, changes in national average tax rates, population changes and the growth in provincial/local government spending. The Grant is estimated once for each fiscal year and is not revised.

The Canada Health Transfer is determined by a formula that includes population and personal and corporate income taxes. Revisions to these variables result in prior year adjustments being included in current year revenues.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2009

(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 made grants and contributions to the following related parties.

	2009	2008
	\$	\$
Health and Social Services Authorities	219,002	230,259
Divisional Education Councils and District Education Authorities	154,738	136,076
Northwest Territories Housing Corporation	52,576	53,848
Aurora College	33,987	34,258
Northwest Territories Business Development and Investment Corporation	1,515	3,738
Northwest Territories Human Rights Commission	420	381
NWT Energy Corporation	4,168	2,300
Status of Women Council of the Northwest Territories	376	374
	466,782	461,234

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 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 included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of \$252,860 (2008 - \$243,203) were incurred and recovered from related parties.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$3,500 (2008 - \$3,500).

21. COMPARATIVE FIGURES

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

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

for the year ended March 31, 2009

(thousands of dollars)

	2009 Main Estimates (note 1c) \$	2009 Actual \$	2008 Actual \$
Revenue from the Government of Canada			
Grant (note 19)	804,858	804,858	842,750
Transfer payments	122,551	127,896	116,595
	927,409	932,754	959,345

Taxation

Corporate Income Tax	64,287	61,146	104,890
Personal Income Tax	65,154	78,847	50,018
Fuel	18,799	15,849	20,307
Tobacco	14,090	13,931	14,624
Payroll	37,694	38,292	36,740
Property and school levies	19,734	21,050	19,489
Insurance	3,500	4,384	3,558
	223,258	233,499	249,626

Recoveries

Program	13,965	16,198	11,160
Service	866	838	1,168
Lease and accommodations	918	1,206	1,307
Commodity sales	216	140	157
Asset sales - furniture	100	77	101
Insurance proceeds	60	22	33
Transportation	45	142	89
Amortization of capital contributions (note 15)	14,931	15,522	15,072
	31,101	34,145	29,087

General

Revolving Funds net revenue	22,640	23,024	21,792
Regulatory revenues	13,611	14,197	14,328
Other general revenues	2,314	2,778	2,463
Investment income	6,301	7,103	10,308
	44,866	47,102	48,891

Grants in Kind	762	762	596
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Total Revenues	1,227,396	1,248,262	1,287,545
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Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2009

(thousands of dollars)

	Main Estimates (note 1c) \$	Compensation and Benefits \$	Grants and Contributions \$	Valuation Allowances \$	Other \$	Amortization \$	2009 Total Expenses \$	2008 Total Expenses \$
Legislative Assembly	15,364	7,724	420	-	5,882	822	14,848	15,415
Executive	123,873	47,628	64,809	129	20,937	1,056	134,559	128,246
Finance	10,959	3,759	-	-	7,019	86	10,864	7,430
Municipal and Community Affairs	114,782	14,715	134,619	-	5,996	2,349	157,679	124,403
Public Works and Services	57,800	18,844	-	10	35,208	3,433	57,495	52,971
Health and Social Services	309,822	12,161	228,980	67	69,154	8,727	319,089	312,892
Justice	90,873	41,038	2,419	22	45,396	2,077	90,952	90,944
Education, Culture and Employment	293,914	21,187	213,311	-	66,758	8,673	309,929	284,439
Transportation	95,947	31,353	1,097	11	37,001	26,201	95,663	91,125
Environment and Natural Resources	56,942	26,651	2,712	-	29,347	1,756	60,466	60,842
Industry Tourism and Investment	45,593	15,951	20,745	318	8,021	599	45,634	42,522
	1,215,869	241,011	669,112	557	330,719	55,779	1,297,178	
Prior Year Totals	1,152,550	239,733	614,235	917	303,966	52,378		1,211,229

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2009

(thousands of dollars)

	Land \$	Buildings* \$	Other** \$	Leasehold Improvements \$	Equipment \$	Computers \$	2009 \$	2008 \$
Cost, beginning of year	1,866	765,609	770,153	27,703	85,758	46,660	1,697,749	1,608,097
Acquisitions	-	56,225	36,435	1,495	6,181	2,123	102,459	95,159
Disposals	(661)	(41,049)	(27,155)	-	(714)	-	(69,579)	(5,507)
Cost, end of year	1,205	780,785	779,433	29,198	91,225	48,783	1,730,629	1,697,749
Accumulated amortization, beginning of year	-	(315,045)	(272,111)	(17,780)	(44,885)	(27,092)	(676,913)	(625,511)
Amortization expense	-	(24,500)	(20,374)	(1,893)	(4,426)	(4,586)	(55,779)	(52,378)
Disposals & write downs	-	18,037	12,339	-	273	-	30,649	976
Accumulated amortization, end of year	-	(321,508)	(280,146)	(19,673)	(49,038)	(31,678)	(702,043)	(676,913)
Net book value	1,205	459,277	499,287	9,525	42,187	17,105	1,028,586	1,020,836
Work in progress							132,749	108,728
							1,161,335	1,129,564

* Included in buildings are assets under capital lease (cost, \$28,840; accumulated amortization, \$10,607; carrying value, \$18,233).

** includes roads, bridges, airstrips, aprons and water/sewer works

Change in net book value of tangible capital assets	2009 \$	2008 \$
Acquisitions	102,459	95,159
Disposals/write-downs	(38,930)	(4,531)
Amortization	(55,779)	(52,378)
Increase (decrease) in work in progress	24,020	(902)
Increase	31,770	37,348

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Legislative Assembly					
Recoveries					
Merchandise	4	-	4	5	1
Concessions	2	-	2	7	5
Publications	3	-	3	1	(2)
	9	-	9	13	4
General revenue					
Gain on investments	-	-	-	1,157	1,157
	9	-	9	1,170	1,161
Executive					
Offices					
Grant in kind	319	-	319	319	-
Financial Management Board Secretariat					
Recoveries					
NWT Hydro dividend	3,500	-	3,500	3,500	-
General revenue					
Interest	351	-	351	376	25
Fees	4	-	4	12	8
	355	-	355	388	33
	4,174	-	4,174	4,207	33
Industry, Tourism and Investment					
General Revenue					
Investment Interest	1,450	-	1,450	704	(746)
Stores	30	-	30	21	(9)
Licenses	33	-	33	20	(13)
	1,513	-	1,513	745	(768)
Recoveries					
Concessions	150	-	150	76	(74)
	1,663	-	1,663	821	(842)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Environment and Natural Resources					
General Revenue					
Fees	25	-	25	10	(15)
Licenses	800	-	800	602	(198)
Beverage Container Program, Net	179	-	179	214	35
Permits	-	-	-	-	-
	1,004	-	1,004	826	(178)
Recoveries					
Mutual Aid Resource Sharing Agreement	300	-	300	444	144
Capital Contributions	1,043	-	1,043	1,039	(4)
	1,343	-	1,343	1,483	140
	2,347	-	2,347	2,309	(38)
Finance					
Operating Grant - Government of Canada	804,858	-	804,858	804,858	-
Transfer Payments					
Federal Programs	4,200	-	4,200	4,159	(41)
Canada Health Transfer and Reform Fund	20,424	-	20,424	32,704	12,280
Canada Social Transfer	13,651	-	13,651	14,965	1,314
	38,275	-	38,275	51,828	13,553
Recoveries					
Investment pool costs	260	-	260	362	102
Insured and third party	60	-	60	21	(39)
Property tax administration fee	11	-	11	13	2
	331	-	331	396	65
Taxation					
Corporate	64,287	-	64,287	61,147	(3,140)
Personal	65,154	-	65,154	78,847	13,693
Fuel	18,799	-	18,799	15,849	(2,950)
Tobacco	14,090	-	14,090	13,930	(160)
Payroll	37,694	-	37,694	38,292	598
Property and School levies	19,734	-	19,734	21,050	1,316
Insurance	3,500	-	3,500	4,384	884
	223,258	-	223,258	233,499	10,241
General revenue					
Liquor Commission	22,431	-	22,431	22,789	358
Investment interest	4,000	-	4,000	4,318	318
Fees	225	-	225	277	52
	26,656	-	26,656	27,384	728
	1,093,378	-	1,093,378	1,117,965	24,587

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Municipal and Community Affairs					
Transfer Payments					
Municipal Rural Infrastructure Fund					
Capacity Building and Administration	96	-	96	-	(96)
Municipal Rural Infrastructure Fund					
Tax Based Communities	1,779	3,264	5,043	4,425	(618)
Municipal Rural Infrastructure Fund					
Non Tax Based Communities	586	-	586	967	381
Building Canada Plan	12,587	-	12,587	1,196	(11,391)
	15,048	3,264	18,312	6,588	(11,724)
Recoveries					
Land leases	700	-	700	941	241
Third party	-	-	-	30	30
Federal Disaster Financial Assistance	80	-	80	135	55
Program recipient	-	-	-	28	28
Deferred Capital Contributions	35	-	35	912	877
	815	-	815	2,046	1,231
General revenue					
Fees	130	-	130	183	53
Licenses	110	-	110	73	(37)
Interest	-	-	-	21	21
Lease revenue	-	-	-	19	19
	240	-	240	296	56
	16,103	3,264	19,367	8,930	(10,437)
Justice					
Transfer payments					
Federal cost shared	7,742	754	8,496	8,714	218
Federal programs	25	-	25	55	30
	7,767	754	8,521	8,769	248
Recoveries					
Air charter	45	-	45	142	97
Legal Aid	29	-	29	82	53
Publications	7	-	7	24	17
Room and board (inmate)	4	-	4	10	6
	85	-	85	258	173
General revenue					
Fees	3,999	-	3,999	4,277	278
Fines	155	-	155	282	127
	4,154	-	4,154	4,559	405
	12,006	754	12,760	13,586	826

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Public Works and Services					
Transfer payments					
Federal programs	35	150	185	31	(154)
Recoveries					
Water and sewer maintenance	391	-	391	329	(62)
Commercial leases	201	-	201	235	34
Chargebacks	70	-	70	-	(70)
Sale of surplus assets	100	-	100	77	(23)
Utility services	50	-	50	50	-
Parking stall rentals	13	-	13	11	(2)
	825	-	825	702	(123)
General revenue					
Fees	805	-	805	1,011	206
	1,665	150	1,815	1,744	(71)
Health and Social Services					
Transfer payments					
Federal cost shared	26,125	3,728	29,853	26,123	(3,730)
Canadian Health and Social Transfer	13,782	-	13,782	9,326	(4,456)
	39,907	3,728	43,635	35,449	(8,186)
Recoveries					
Program recipient	9,411	-	9,411	11,721	2,310
Third party	-	-	-	(534)	(534)
Capital Contributions	1,515	-	1,515	1,344	(171)
	10,926	-	10,926	12,531	1,605
General revenue					
Licenses	100	-	100	136	36
Fees	109	-	109	135	26
	209	-	209	271	62
Grants in Kind	443	-	443	443	-
	51,485	3,728	55,213	48,694	(6,519)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Education, Culture and Employment					
Transfer payments					
Federal cost shared	20,519	244	20,763	20,197	(566)
Federal programs	1,000	-	1,000	1,759	759
	21,519	244	21,763	21,956	193
Recoveries					
Program recipient	25	-	25	33	8
Concessions	50	-	50	12	(38)
Other	1	-	1	14	13
Capital contributions	205	597	802	223	(579)
	281	597	878	282	(596)
General revenue					
Interest	500	-	500	528	28
Exam and certification	10	-	10	10	-
Lease	-	-	-	9	9
Concession	-	-	-	18	18
	510	-	510	565	55
	22,310	841	23,151	22,803	(348)
Transportation					
Transfer payments					
Building Canada Plan	-	-	-	3,275	3,275
Recoveries					
Third party	609	-	609	748	139
Road / highway maintenance	95	-	95	97	2
Capital contributions	12,133	-	12,133	12,004	(129)
	12,837	-	12,837	12,849	12
General revenue					
Registrations	3,196	-	3,196	3,375	179
Fees	3,285	-	3,285	3,242	(43)
Lease	2,066	-	2,066	2,409	343
Licenses	427	-	427	353	(74)
Permits	177	-	177	177	-
Concession	248	-	248	331	83
Exam and certification	20	-	20	22	2
Building Canada Plan	-	6,518	6,518	-	(6,518)
	9,419	6,518	15,937	9,909	(6,028)
	22,256	6,518	28,774	26,033	(2,741)
	1,227,396	15,255	1,242,651	1,248,262	5,611

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Legislative Assembly						
Office of the Clerk	7,826	120	(120)	7,826	7,612	214
Expenditures on Behalf of Members	5,769	-	-	5,769	5,344	425
Office of the Chief Electoral Officer	374	-	-	374	321	53
Statutory Offices	1,142	-	120	1,262	1,258	4
Office of the Speaker	253	-	-	253	313	(60)
	15,364	120	-	15,484	14,848	636
Executive						
Offices						
Executive Offices	2,559	163	-	2,722	2,837	(115)
Ministers' Offices	3,008	-	-	3,008	3,356	(348)
Public Utilities Board	421	-	-	421	375	46
Regional Operations	6,988	-	-	6,988	6,946	42
	12,976	163	-	13,139	13,514	(375)
Financial Management Board Secretariat						
Government Accounting	13,729	10,567	-	24,296	23,476	820
Directorate	55,407	-	-	55,407	55,071	336
Budgeting and Evaluation	1,579	-	-	1,579	1,628	(49)
Audit Bureau	1,429	-	-	1,429	883	546
	72,144	10,567	-	82,711	81,058	1,653
Human Resources						
Directorate	705	526	-	1,231	1,340	(109)
Human Resource Strategy and Policy	4,855	-	-	4,855	5,126	(271)
Management and Recruitment	7,341	-	-	7,341	7,389	(48)
Corporate Human Resources	7,689	-	-	7,689	6,858	831
Employee Services	11,663	-	-	11,663	13,136	(1,473)
	32,253	526	-	32,779	33,849	(1,070)
Aboriginal Affairs and Intergovernmental Relations						
	6,500	-	-	6,500	6,138	362
	123,873	11,256	-	135,129	134,559	570
Industry, Tourism and Investment						
Economic Divers. and Business Support	17,249	555	(10)	17,794	18,022	(228)
Directorate	6,661	(33)	(23)	6,605	6,506	99
Tourism and parks	10,646	-	33	10,679	10,484	195
Energy	5,019	-	-	5,019	4,876	143
Minerals and Petroleum Resources	6,018	100	-	6,118	5,746	372
	45,593	622	-	46,215	45,634	581

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Wildlife Management	14,737	-	(290)	14,447	14,601	(154)
Forest Management	26,536	3,336	239	30,111	29,674	437
Directorate	10,094	305	(10)	10,389	10,906	(517)
Environmental Protection	5,575	-	61	5,636	5,285	351
	56,942	3,641	-	60,583	60,466	117
Finance						
Treasury	8,283	-	-	8,283	8,055	228
Directorate	1,475	-	-	1,475	1,584	(109)
Fiscal Policy	1,201	-	-	1,201	1,139	62
	10,959	-	-	10,959	10,778	181
Amortization of tangible capital assets of the NWT Liquor Commission	-	-	-	-	86	(86)
	10,959	-	-	10,959	10,864	95
Municipal and Community Affairs						
Regional Operations	95,015	69,450	(10,587)	153,878	138,725	15,153
Community Operations	7,864	6,344	10,587	24,795	6,673	18,122
Directorate	4,558	-	-	4,558	4,654	(96)
School of Community Government	1,861	-	-	1,861	1,475	386
Lands Administration	2,980	-	-	2,980	3,248	(268)
Sport, Recreation and Youth	2,504	-	-	2,504	2,904	(400)
	114,782	75,794	-	190,576	157,679	32,897
Justice						
Community Justice and Corrections	33,826	1,267	-	35,093	34,707	386
Law Enforcement	29,444	-	-	29,444	29,443	1
Courts	10,003	833	(91)	10,745	10,331	414
Services to Government	8,660	161	-	8,821	8,091	730
Legal Aid Services	5,020	100	91	5,211	4,676	535
Services to the Public	3,920	-	-	3,920	3,704	216
	90,873	2,361	-	93,234	90,952	2,282
Public Works and Services						
Asset Management	49,229	640	-	49,869	48,914	955
Directorate	6,589	-	-	6,589	6,508	81
Technology Services Centre	953	-	-	953	813	140
Petroleum Products	1,029	-	-	1,029	1,260	(231)
	57,800	640	-	58,440	57,495	945

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Health and Social Services						
Health Services Programs	175,475	8,033	396	183,904	184,228	(324)
Community Health Programs	75,334	1,600	(767)	76,167	75,016	1,151
Program Delivery Support	31,364	-	176	31,540	28,781	2,759
Supplementary Health Programs	20,869	1,200	-	22,069	25,152	(3,083)
Directorate	6,780	-	195	6,975	5,912	1,063
	309,822	10,833	-	320,655	319,089	1,566
Education, Culture and Employment						
Primary and Secondary School Education	173,231	15,930	-	189,161	190,304	(1,143)
Advanced Education and Careers	42,941	597	-	43,538	42,810	728
Directorate	7,841	-	-	7,841	7,892	(51)
Income Security	69,901	200	-	70,101	68,923	1,178
	293,914	16,727	-	310,641	309,929	712
Transportation						
Airports	27,887	56	-	27,943	27,049	894
Highways	48,290	3,682	(2)	51,970	47,956	4,014
Directorate	8,514	518	2	9,034	8,497	537
Marine	7,193	244	-	7,437	8,344	(907)
Road Licensing and Safety	3,729	14	-	3,743	3,524	219
Community Local Access Roads	323	-	-	323	292	31
Community Marine Infrastructure	11	-	-	11	1	10
	95,947	4,514	-	100,461	95,663	4,798
	1,215,869	126,508	-	1,342,377	1,297,178	45,199

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Prior Years Expenses (unaudited)****Schedule 3****March 31, 2009**

(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of	Other	Total
	\$	Debts Written Off	Recoveries	\$
		or Remised	\$	
		\$		
Legislative Assembly	11	-	39	50
Executive	146	-	259	405
Finance	-	-	29	29
Municipal and Community Affairs	52	3	12	67
Public Works and Services	278	-	322	600
Health and Social Services	943	-	-	943
Justice	756	1	176	933
Education, Culture and Employment	276	75	2,782	3,133
Transportation	150	-	202	352
Environment and Natural Resources	170	-	233	403
Industry, Tourism and Investment	449	1	490	940
	3,231	80	4,544	7,855

Non-Consolidated Schedule of Summary of Capital Acquisitions (unaudited)**Schedule 4****March 31, 2009**

(thousands of dollars)

DEPARTMENT	Main	Supplementary	Total	Actual
	Estimates	Estimates	Appropriation	Expenditure
	\$	\$	\$	\$
Legislative Assembly	540	-	540	219
Executive	7,500	4,840	12,340	6,916
Municipal and Community Affairs	1,421	4,084	5,505	4,665
Public Works and Services	12,159	7,814	19,973	11,315
Health and Social Services	32,414	16,795	49,209	21,170
Justice	1,370	1,635	3,005	824
Education, Culture and Employment	24,508	22,089	46,597	34,560
Transportation	56,437	9,913	66,350	48,075
Environment and Natural Resources	1,765	685	2,450	1,862
Industry, Tourism and Investment	2,328	1,161	3,489	2,014
	140,442	69,016	209,458	131,620

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Executive						
Executive Offices						
Women's Initiatives	50	-	-	50	50	-
Native Women's Association (in kind)	169	-	-	169	169	-
Institute for Research on Public Policy	-	-	-	-	5	(5)
Band Council Subsidized Leases (in kind)	150	-	-	150	150	-
Devolution Negotiations	80	-	-	80	80	-
	449	-	-	449	454	(5)
Financial Management Board Secretariat						
Deton'Cho Diamonds Inc. (in kind)	62	-	-	62	62	-
Aboriginal Affairs and Intergovernmental Relations						
Metis Local Core Funding	225	-	-	225	119	106
Aboriginal Organizations	75	-	-	75	77	(2)
Intergovernmental Initiatives Fund	350	-	-	350	350	-
	650	-	-	650	546	104
	1,161	-	-	1,161	1,062	99
Municipal and Community Affairs						
Community Government Funding	39,992	-	-	39,992	39,900	92
New Deal Taxation Revenue Program	350	-	-	350	423	(73)
High Performance Athlete Grant Program	-	-	-	-	103	(103)
Grant in Lieu of Taxes	4,643	-	-	4,643	5,034	(391)
Senior Citizens and Disabled Persons						
- Tax Relief MTA	244	-	-	244	347	(103)
- Tax Relief GTA	55	-	-	55	60	(5)
Community Government Assets (in kind)	-	37,343	-	37,343	37,343	-
	45,284	37,343	-	82,627	83,210	(583)
Environment and Natural Resources						
Forest Fire Damage Compensation	100	-	(22)	78	77	1

Government of the Northwest Territories**Non-Consolidated Schedule of Grants (unaudited)****Schedule 5 (continued)****for the year ended March 31, 2009**

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Health and Social Services						
Medical Professional Development	25	-	-	25	40	(15)
Justice						
National Justice Issues	9	-	-	9	9	-
Aboriginal Court Challenges	40	-	-	40	20	20
Legal Division - Law Bursaries	15	-	-	15	10	5
	64	-	-	64	39	25
Education, Culture and Employment						
Student Grants	9,051	-	-	9,051	9,441	(390)
Community Broadcasting	52	-	-	52	48	4
	9,103	-	-	9,103	9,489	(386)
Industry, Tourism and Investment						
Small Business Grants	287	-	-	287	124	163
Fur Price Program	545	-	-	545	609	(64)
Disaster Compensation Program	15	-	-	15	18	(3)
	847	-	-	847	751	96
Total	56,584	37,343	(22)	93,905	94,668	(763)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Legislative Assembly						
Human Rights Commission	420	-	-	420	420	-
Executive						
Executive Offices						
Status of Women Council	351	-	-	351	351	-
Native Women's Association	221	-	-	221	221	-
National Aboriginal Achievement Awards	-	-	-	-	35	(35)
	572	-	-	572	607	(35)
Financial Management Board Secretariat						
Power Subsidy - Domestic	9,663	941	-	10,604	10,268	336
Power Subsidy - Commercial	222	278	-	500	244	256
NWT Housing Corporation - Operations	35,412	-	-	35,412	35,412	-
NWT Housing Corporation - Housing Trust	17,100	-	-	17,100	17,100	-
	62,397	1,219	-	63,616	63,024	592
Human Resources						
Mentor/Educator Nurse Program-Hay River	115	-	-	115	116	(1)
	63,084	1,219	-	64,303	63,747	556
Municipal and Community Affairs						
Contribution Funding	390	-	-	390	490	(100)
Community Financial Services	-	-	-	-	49	(49)
Management of Drinking Water in NWT	35	-	-	35	35	-
Arctic Energy Alliance Community Energy	150	-	-	150	150	-
Ground Ambulance and Highway Rescue	200	-	-	200	200	-
Recreation Contributions	450	-	-	450	455	(5)
Volunteer Contributions	20	-	-	20	4	16
Youth Contributions	-	-	25	25	-	25
Youth Centres	250	-	-	250	207	43
Pan Territorial Sports Program	130	-	-	130	144	(14)
Water and Sewer Services Subsidy	9,595	-	-	9,595	9,598	(3)
Recreation Funding	825	-	-	825	809	16
Infrastructure Contributions - Various *	33,575	178	-	33,753	38,093	(4,340)
Community Initiatives Program	1,000	-	(450)	550	360	190
Youth Corps	750	-	-	750	726	24
Youth Contribution Program	-	-	125	125	88	37
	47,370	178	(300)	47,248	51,408	(4,160)

* - Includes amounts reclassified from capital at year end

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Transportation						
Airports	25	-	-	25	18	7
Local Community Access Roads	313	-	-	313	267	46
Highways	-	-	-	-	812	(812)
	338	-	-	338	1,097	(759)

Health and Social Services

Health & Social Services Authorities	213,267	2,933	5,804	222,004	222,959	(955)
Aboriginal Translation Services	-	-	5	5	5	-
HSS Recruitment and Retention Program	1,775	-	-	1,775	1,784	(9)
Primary Community Services	522	-	-	522	590	(68)
Health Awareness, Activities and Education Prevention and Promotion	554	-	141	695	712	(17)
Adult Continuing Care Services	1,521	-	152	1,673	1,775	(102)
Community Services (Strategic Initiatives)	621	-	(41)	580	227	353
Community Services (Strategic Initiatives)	1,139	-	(374)	765	625	140
Homelessness, Emergency & Transition Shelters	325	-	(26)	299	263	36
	219,724	2,933	5,661	228,318	228,940	(622)

Environment and Natural Resources

Interim Resource Management Agreement	-	305	-	305	305	-
Corporate Management Contributions	-	-	25	25	25	-
Mackenzie River Basin Board	70	-	(5)	65	65	-
Energy Conservation Contributions	200	-	-	200	188	12
Arctic Energy Alliance	410	-	-	410	410	-
Energy Contributions	660	-	115	775	826	(51)
Community Transfer - Fort Good Hope	73	-	-	73	111	(38)
Wildlife Management Boards	158	-	-	158	141	17
Wildlife Contributions	-	-	519	519	518	1
Forest Contributions	-	-	52	52	46	6
	1,571	305	706	2,582	2,635	(53)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Industry, Tourism and Investment						
NWT Business Development and Investment Corporation	3,499	-	-	3,499	3,499	-
Business Development Fund	1,179	-	84	1,263	1,070	193
Community Futures	1,132	-	-	1,132	1,013	119
Community Transfers	1,451	-	-	1,451	1,175	276
Support For Entrepreneur and Economic Development	1,000	-	67	1,067	1,759	(692)
Investment and Economic Analysis	-	-	91	91	80	11
Mackenzie Valley	765	-	-	765	761	4
Talston River Hydro-Electric Project	3,000	-	-	3,000	3,000	-
Mini - Hydro	1,090	-	-	1,090	950	140
Electricity Review	50	-	-	50	50	-
Hydro Strategy	350	-	(135)	215	175	40
NWTAC Electrical Review	-	-	135	135	135	-
Tourism Industry Marketing Contribution	2,416	-	-	2,416	2,416	-
Tourism Divertification Program	1,560	-	(240)	1,320	1,310	10
2010 Olympics	67	-	-	67	50	17
Tourism	-	-	390	390	400	(10)
Take a Kid Trapping	125	-	-	125	158	(33)
Community Harvester Assistance	598	-	-	598	589	9
Fisheries	225	-	-	225	225	-
Western Harvester Assistance Program	132	555	-	687	687	-
Local Wildlife Committees	258	-	-	258	245	13
Diavik Socioeconomic Agreement	76	100	4	180	180	-
MGP Socioeconomic Agreement	100	-	-	100	-	100
Prospector's Assistance	50	-	-	50	37	13
Minerals Oil and Gas	-	-	10	10	10	-
Great Northern Arts Festival	25	-	-	25	20	5
	19,148	655	406	20,209	19,994	215
Justice						
YWCA of Yellowknife	105	-	-	105	105	-
Victims Assistance	525	-	-	525	592	(67)
Community Justice	1,371	315	-	1,686	1,579	107
Young Offenders - Wilderness Camp	135	-	-	135	50	85
Elder Program	30	-	-	30	45	(15)
Aurora College - Cooking Program	-	-	12	12	9	3
	2,166	315	12	2,493	2,380	113

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2009

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Education, Culture and Employment						
Education Authority Contributions	137,498	2,969	-	140,467	141,690	(1,223)
College Contributions	30,414	597	-	31,011	30,509	502
Community Skills for Work	650	-	-	650	370	280
Literacy	1,871	-	-	1,871	1,872	(1)
Skills Canada	80	-	-	80	104	(24)
NWTTA Professional Improvement Fund	1,402	83	-	1,485	1,309	176
Healthy Children Initiative	1,859	-	-	1,859	1,710	149
Early Childhood Program	3,562	-	-	3,562	3,416	146
Forma Centre	-	244	-	244	264	(20)
Minority Language Education and Second Language Instruction	2,271	-	-	2,271	2,271	-
Language Acquisition & Maintenance Official Languages - Aboriginal (Canada NWT Co Agreement)	1,158	-	-	1,158	974	184
Official Languages - French (Canada NWT Co Agreement)	1,803	-	-	1,803	1,590	213
Aboriginal Languages Broadcasting	350	-	-	350	365	(15)
Community Library Services	170	-	-	170	253	(83)
Cultural Organizations	293	-	-	293	310	(17)
Cultural Projects	409	-	-	409	409	-
Heritage Centres	96	-	-	96	110	(14)
NWT Arts Council	336	-	-	336	335	1
Support to Northern Performers	404	-	-	404	348	56
Mildred Hall - Infrastructure Contributions	137	-	-	137	128	9
William MacDonald Sewer Repair	-	881	-	881	732	149
Ecole St. Joseph Renovation	-	6	-	6	5	1
Community Libraries Infrastructure	3,500	11,747	-	15,247	14,345	902
Community Museum Infrastructure	100	-	-	100	73	27
College Development/Infrastructure	100	-	-	100	80	20
	250	-	-	250	250	-
	188,713	16,527	-	205,240	203,822	1,418
Total	542,534	22,132	6,485	571,151	574,443	(3,292)

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2009**

(thousands of dollars)

Purpose	Date of FMB Approval	Amount Authorized \$
OPERATIONS AND MAINTENANCE		
Environment and Natural Resources		
SPECIAL WARRANT - Special Warrants were approved to provide funding to cover the projected shortfall in the forest fire suppression budget due to a severe forest fire season in 2008 as follows:		
	24-Jul-08	1,100
	13-Aug-08	<u>1,850</u>
Total Operations and Maintenance		<u>2,950</u>
CAPITAL INVESTMENT		
There were no special warrants issued for capital investment for the period April 1, 2008 through March 31, 2009.		
Total Special Warrants		<u>2,950</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 (unaudited)****Schedule 8****for the year ended March 31, 2009**(thousands of dollars)

	Transfer to (from) \$	Explanation
OPERATIONS AND MAINTENANCE		
Health and Social Services		
Directorate	45	To transfer funding to reflect departmental re-organization including:
Program Delivery Support	523	Compensation & Benefits funding from Community Health Programs to Directorate.
Health Services Programs	(120)	NWT Seniors, NWT Council of Persons with Disabilities, Canadian National Institute for the Blind, Seniors Games and Supported Living.
Community Health Programs	(448)	Contribution funding from Community Health Programs to Program Delivery Support, and Sunset (THAF) of Colorectal Cancer Screening Program (Year 4 of 5) which should have been recorded under Health Services Programs.
Municipal and Community Affairs		
Community Operations	10,587	To transfer funding for Formula Funding and Administration
Regional Operations	(10,587)	Approved in 2008-09 Supplementary Appropriation No.1 to the correct Activity.
Environment and Natural Resources		
Forest Management	250	To transfer funding associated with the Environmental Stewardship for Habitat Assessment to the correct Activity.
Wildlife	(250)	.

CAPITAL INVESTMENT

There were no inter-activity transfers exceeding \$250,000 for the period April 1, 2008 through March 31, 2009.

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

Schedule 9

for the year ended March 31, 2009

\$

ACCOUNTS RECEIVABLE WRITTEN OFF**Finance**Hotel Tuk Inn Ltd. 25**Executive**McKay, Angela 1,243**Transportation**Beau Del Air Ltd. 83
Fiume, Janet 84
Gibson, Philip 610
Gneiss Catering 6,355
Krahn, John D. 982
Scheunert, Gerald 13
8,127**Municipal and Community Affairs**Fort Liard Metis Development
Corporation 1,352**Health and Social Services**Buckley, Ashley 35
Campbell, Raymond 45
Dennett, Tracy 45
First Nations Recording Institute 35
Hardy, Anna-Marie 35
McGill, Jennifer Carolyn 818
Miller, Keith 252
Venzi, Fred Harold 130
1,395**Industry, Tourism & Investment**Champ Construction Ltd. 1,656
Don's NWT Ventures 270
King, Roy & Sayine, Julia Ann 4,200
Pathfinder Helicopter Inc. 2,403
McKay, Sarah 2,324
Petrin, Roland Louis 808
Ruben, Nancy Bertha 1,000
Taiga Sport Fishing Ltd. 3,955
16,616**Environment and Natural Resources**Buckley, Leonard 192
Ekpakohak, Joanne 1,666
Marsh, Gary 2,627
Pathfinder Helicopter Inc. 207
The Northern Craft Store 6,612
11,304**Education, Culture and Employment**Desjarlais, Joseph Andrew 22,652
Marrai, Paolo 26,540
Hoodoo Safety & Training Ltd. 18,000
67,192**Total Accounts Written Off** 107,254**FORGIVENESS****2008 - 2009****Total Forgiveness** 121,135

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

for the year ended March 31, 2009

STUDENT LOAN REMISSIONS

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic and the employment or residency criteria, have qualified and been granted remission of their loans.

Name	\$	Name	\$
Adam, Tiffany	7,091	Brandford, Lesley	6,149
Ahenakew, Sean	2,800	Brebner, Ashley	1,644
Allerston, Kevin	6,466	Brien, Jacqueline	834
Alty, Rebecca	3,825	Brochu, Wyatt	2,574
Anderson, Benjamin	4,537	Bromley, Kelty	3,770
Andrews, Jill	4,252	Bromley, Mitchell	4,900
Aneliunas, Rymante	687	Brown, Karen	2,115
Ardiles, Catherine	6,412	Bruser, Rebecca	2,181
Ashby, Joel	3,928	Buchanan, Christopher	2,970
Ashton, Nikki	3,209	Buchanan, Daryl	4,500
Babin-Lovoie, Maxime	2,578	Buckley, Betty	1,096
Babiuk, Janelle	975	Budgell, Victoria	1,633
Baile, Tanis	6,992	Burry, Jennifer	199
Bailey, Jennifer	4,516	Byatt, Mitchell	2,800
Bailargeon-Parent, Chloe	2,100	Callas, Brendan	2,685
Balsillie, Laurie	2,970	Campbell, Lana	2,543
Bannon, Sarah	1,491	Carthew, Ruari	1,337
Baron, Vanessa	3,332	Caudron-Bakker, Tyson	48
Battise, Catherine	5,864	Chamberlin, Jarred	4,044
Bauhaus, Stephanie	4,954	Chan, Erik	1,995
Beaulieu, Brittany	5,950	Chassie, Ann Marie	3,748
Beck, Lindsay	4,362	Chatman, Jody	3,978
Bell, Karlee	1,050	Chenard, Mavis	5,403
Bembridge, Jonathan	4,066	Chetwynd, Courtney	1,534
Bennington, Andrea	2,565	Chetwynd, Jaime	7,256
Bernard, Corrie	3,617	Christison, Brianne	6,576
Bernhardt, Christen	3,744	Chivers, Gypsie	4,055
Berton, Mary-Lynn	5,600	Clark, Joshua	4,011
Bisaro, Perry	2,006	Cleaver, Derrick	2,576
Blesse, Lida	1,611	Coe, Leslie	3,102
Blewett, Chad	5,643	Coleman, Jennifer	4,833
Blyth, John	1,907	Coleman, Kristi	2,893
Bohnet, Wade	4,400	Colford, Joshua	964
Bokovay, David	1,392	Comrie, Kimberly	1,885
Bolstad, Myranda	3,244	Cottam, Melody	748
Bonnell, Kyle	2,959	Cox, Marian	(642)
Booth, Andrea	1,359	Coyne, Susan	1,195
Borden, Robert	2,795	Cran, Erin	2,302
Borkovic, Benjamin	4,373	Creed, Cynthia	5,053
Bourassa, Kelly	1,359	Creed, Samuel	954
Bourdages, Misty	1,447	Creed, Meggin	5,096
Bourget, Lorna	2,104	Critch, Sarah	4,242
Bourget, Samuel	2,180	Croizier, Marcena	5,074
Bower, Tara	4,143	Crouch, Carolyn	1,359
Braden, Kelda	1,611	Crouch, Shelley	3,562
Braden, Lauren Rae	4,000	Cumming, Kelly	4,209
Brandford, Jody	3,507	Curtis, Jennifer	2,510

Government of the Northwest Territories

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

**Schedule 9
(continued)**

for the year ended March 31, 2009

Name	\$	Name	\$
Daitch, Clare Estelle	2,172	Gorin, Jessica	2,800
Dargo, Keith	2,203	Goudreau, Rylan	(71)
Darkes, Holly	2,510	Gosselin, Kevin	2,800
Davenport, Anthony	3,500	Graham, Mardie	(3,200)
Dawe, Matthew	1,863	Green, Helen	1,206
Debogorski, Dominic	2,696	Groenewegen, James	1,802
Debogorski, Nelson	2,028	Guay, Dale	4,400
Decker, Jessica	2,839	Gueguen, Melanie	1,611
Decorby, Spencer	7,420	Guerrero, Juan	2,224
Dei, Amanada	12,440	Hache, Pierre	2,554
Dennis, Crystal	2,800	Haley, Nikki	3,209
Desjarlais, Shayne	3,452	Haley, Dayna	3,957
Dewar, David	4,843	Halifax, Breigh	2,598
Dewsbury, Charles	5,513	Hall, Heather	2,740
Deyelle, Liette	2,203	Hall, Jared	3,200
Digness, Chelsey	4,843	Hall, Mira	2,576
Dillon, Kathleen	1,940	Harrison, Jessica	2,175
Dodman, Robert	3,500	Helmer, Brandon	2,450
Domes, Jaimi	1,743	Helmer, Coral	3,978
Donley, Steven Jr.	1,337	Henry, Mark	3,672
Duchesne, Mary-Anne	2,363	Henry, Paul	1,678
Dunber, Stephen	1,206	Hernandez, Moses	4,603
Duval, Eugene	2,925	Heron, Hazel	3,600
Elanik, Janice	(3,354)	Hess, Samara	3,124
Elanik, Jeanette	7,288	Hiebert, Kristina	6,675
Elias, Christina	3,288	Holden, Jennifer	3,759
Ellis, Danielle	5,020	Hoover, Andrew	3,288
Embodo, Earl John	2,751	Hoyles, Vita	3,639
Emerson, Jeremy	1,534	Houghton, David	3,770
English, Cassandra	4,055	Hunter, Brian	4,428
Epp, Robert	1,534	Hurley, Kim	3,244
Escalante, Jean	2,981	Hurley, Tara	2,258
Essery, Diane	1,200	Hussey, Bradley	2,828
Fabien, Jackie	1,214	Hval, Ashley	4,239
Feenstra, Amy	5,600	Impett, Catherine	1,451
Fernandez, Cheryl	4,822	Imrie, Jaimee-Lyn	2,203
Finnamore, Matthew	1,523	Inglangasuk, Alexandra	4,406
Fisher, Meaghan	5,809	Inman, Trevor	809
Fitzgerald, Alanna	3,836	Inward-Jones, Curtis	4,450
Fitzgerald, Jane	1,381	Irish, Beulah	6,313
Fraser, Lisa	1,275	Jaque, Janna	4,746
Franklin, Andrea	8,406	Jason, Alexandra	4,910
Freeman, Brett	1,589	Jasper, Sarah	2,800
Friesen, Katherine	2,685	Jaud, Melissa	2,861
Fryer, Lisa	5,557	Jeannotte, Amber	2,181
Gardiner, Corin	1,050	Jesso, Jennifer	2,247
Gamble, Christopher	1,556	Johnson, Kate	4,121
Gemmel, David	2,071	Johnson, Michaela	6,346
Girrior, David	1,452	Johnston, Georgina	1,502
Goldney, Jeanette	1,381	Johnston, Karl	4,691
Gonzales, Raymond	(630)	Jones, Corrine	2,181
Gordon, Kyle	2,450	Kaesar, Courtney	6,127

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

for the year ended March 31, 2009

Name	\$	Name	\$
Kaip, Kirsten	5,294	Martin, Pearl	2,981
Kalnay, Sarah	5,743	Mathisen, Herbert	4,340
Kalnay, William	2,795	Mawdsley, Ella	2,751
Kardash, Brian	3,014	McBride, Alexandra	3,913
Kelln, Brenna	2,806	McBryan, Micheal	1,929
Kelln, Christopher	1,488	McCabe, Stephanie	2,740
Kenny, Elizabeth	3,704	McCann, Pierre	3,233
Keppel, Elise	3,452	McCarthy, Patrick Gardiner	5,447
Kikoak, Anneliese	5,612	McDonald, Josh	1,708
Kimiksana, Melanie	4,275	McDonald, Paige	4,516
King, Graham	142	McInnis-Wharton, Jennifer	3,912
King, Michael	2,192	McIsaac, Francis	2,707
King, Tyler	774	McKay, Angelika	3,171
Klengenber, Daborah	5,458	McKay, Sheldon	1,403
Krisch, Adam	2,082	McKee, Janel	2,663
Krivan, Nicole	2,839	McLeod, Bridget	4,077
Krivda, Carlie	3,150	Mckie, Kevin	2,568
Kuptana, Donald	4,537	McNaughton, Norah	4,088
Lafoy, Heather	800	McQueen, Gail	1,332
Lagaree, Alexander	1,447	McRae, Scott	1,322
Lansdown, Douglas	2,170	Menendez, Berta	2,532
Laube, Kurt	1,797	Menendez, Jose Leonel	3,321
Leblanc, Natasha	6,094	Menton, Jonathon	4,055
Lee, Olivia	147	Meredith, Dayna	2,981
Lehinger, Katja	3,792	Michel, Denise	7,146
Lemieux, Tanya	2,800	Michel, Karen	3,978
Leonard, Deanna	4,362	Michelin, Morgan	964
Lippert, Seth	2,652	Michelin, Pauline	2,521
Lovatt, Matthew	2,806	Michetti, Mitchell	1,381
Loyer, Maria	2,115	Migwl, Cecilia	11,764
Loyer, Michelle	11,070	Miklosovic, Katarina	1,370
MacArthur, Caleigh	4,790	Miller, Jessica	4,811
MacDonald, Laura	2,477	Miller, Shona	1,907
Mackenzie, Alexandria	1,282	Milligan, Daniel	4,121
MacDonald, Lorraine	3,599	Misling, Kera	2,214
MacKenzie, Catherine	4,768	Monroe, David	2,674
Mackenzie, James	4,231	Morfitt, Natasha	5,283
Mackenzie, Samantha	4,274	Morgan, Carrie	3,470
Maclean, Rachel	2,100	Morgan, Lacey	2,060
MacLellan, Joesph	1,118	Morin, Sahara	990
MacNeill, Rachel	2,148	Morse, Julian	3,135
Maddeaux-Young, Christopher	3,825	Morrison, Rae	5,020
Maddeaux-Young, Hayley	3,913	Mujcin, Senad	1,428
Maguire, David	2,828	Muller, Ann	551
Maguire, Joanna	3,935	Munro, Megan	2,751
Makepeace(Froese), Sarah	2,598	Munro, Sara	1,282
Mandeville, Leah	1,644	Murphy, Christine	3,102
Manickum, Mahendra	5,600	Napler, Laurie	10
Maracle, Alisen	4,702	Needham, Allison	2,652
Marra, Diana	1,173	Noel, Jason	1,392
Marra, Luciano	3,880	Nogarin, Franco	3,540
Marshall, Jennifer	2,762	Nolting, Michael	5,162

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2009**

Name	\$	Name	\$
Nolting, Ulrich	1,131	Roberts, Tamarah	5,743
Normandin, Julie	2,225	Robertson, Benjamin	3,139
Normandin, Michelle	2,806	Robertson, Jennifer	3,869
O'Brian, Randi	3,748	Robinson, Susanne	3,869
Offredi, Stephen	3,584	Robles, Ceilito	1,633
Oldfield, Kurtis	3,150	Roemer, Isaac	1,350
Ondrack, Allison	3,244	Rogers, Lena	1,031
Ondrack, Anthony	6,631	Romanko, Chad	2,269
Oosenbrug, Eric	1,085	Rosendahl, Steven	3,365
Oosenbrug, Lindsay	3,935	Rowe, Curtis	2,006
Orbell, Michael	1,414	Rozestraten, Katherine	2,192
Ozollns, Corrina	3,902	Rudkevitch, Ashley	458
Pardy, Kathryn	2,071	Ruptash-Stauffer, Lynda	2,904
Patrick, Mark	4,098	Russel, Brittany	5,064
Pearl, Sheldon	3,606	Ruttle, Pamela	1,951
Perrino, Jason	6,254	Sanders, Charles	3,989
Petak, Therese	4,231	Saravanja, German	1,962
Peterson, Cody	3,726	Saravanja, Natacha	2,696
Pettes, Lindsay	6,949	Saulis, Jared	8,746
Pidborochynski, Dezerae	5,600	Savage, Jean Frederic	986
Pidborochynski, Grant	3,500	Schiavone, Bianca	2,773
Pielak, Delma	5,800	Schofield, Allan	1,628
Pierrot, Christina	5,754	Scott, William	8,400
Pike, Jordan	2,137	Self, Lynette	4,636
Piro, Gordon	2,625	Shaben, Krystal	652
Pitre, Caitlyn	2,488	Shea, Erin	3,664
Pitre, Rebecca	2,148	Sibbald, Carey-Lynn	5,918
Poitras, Judy	3,968	Silke, Ryan	6,664
Pollard, Kailey	1,086	Silke, Tanya	3,573
Porter, Peter	5,950	Silverio, Rommel	3,584
Poulter, Bradley	3,902	Silverio, Sandra	5,962
Power, Sarah	4,198	Singer, Claire	3,672
Poyotok, Robin	1,622	Smith, Heather	4,069
Pynten, Misty	1,863	Smith, Lydia	2,039
Radeliffe, David	6,017	St Amand(Guthie), Geri Lyn	3,000
Raffai, Richard	3,396	Stapleton, Brian	1,907
Ramsay, Amanda	3,792	Starling, Brent	6,686
Ramsden, David	3,995	Stephenson, Gordon	2,291
Ramson, Loretta	1,258	Stephenson, Sarah	1,534
Rasmussen, William	3,167	Stevens, Flethcher	3,124
Ratray, heather	3,452	Stevens-Whiteman, Nancy	3,803
Rausch, Jennie	3,013	Stewart, Meghan	4,976
Raves, Christine	1,502	Stinson, Ella	3,891
Reid, Katie	1,750	Stipdonk, Christopher	4,592
Reyes, Jennifer	3,357	Stoodley, Gary	3,737
Richard, Michelle	5,700	Sullman, Sandra	1,786
Rioux, Cody	2,926	Sumcad, Jasmin	8,242
Ritchie, Jenesse	2,608	Sveinsson, Chelsea	4,033
Rivers, Ashley	6,675	Sveinsson, Natalie	2,727
Rivers, Ceilito	3,047	Takahashi, Heather	2,882
Rivers, Gillian	5,244	Tam, Alexander	2,455
Rivers, Nolan	3,354	Targett, Michael	3,053

Government of the Northwest Territories

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

**Schedule 9
(continued)**

for the year ended March 31, 2009

Name	\$		
Taylor, Nathan	4,811	Yuhas, Robert	1,895
Telbis, Dessislava	4,296	Ziemann, Janice	2,292
Tetichi, Janice	7,573		
Testart, Tawanis	3,883		<u>1,534,587</u>
Therrien, Peter	5,206	Other remissions	<u>473,130</u>
Thiem, Tiffany	4,220		
Thomson, Jordan	2,872	Total Remissions	<u>2,007,717</u>
Thompson, Erin	4,636		
Thrasher, Julie	5,392		
Tizya, Cheyenne	10,204		
Tohm, Shawna	8,384		
Tolley, James	4,011		
Tonge, Jeffery	4,263		
Tonge, Mary	2,608		
Townend, Cheyenne	17,021		
Tram, Michael	2,795		
Tremblay, Dawn	4,800		
Trinh, Ngan	3,233		
Tschirhart, Miranda	2,093		
Vallillee, Kevin	2,269		
Van Metre, Stacey	3,409		
Van Nieuwenhuyzen, Sasha	2,800		
Vaydik, Jill	2,499		
Vornbrock, Jennifer	3,113		
Vuorela, Arleen	4,592		
Wagner, Erin	1,950		
Walker, Candace	5,064		
Walbridge, Erika	2,543		
Walsh, Danielle	5,831		
Ward, Melissa	6,949		
Weaver, Jennifer	2,652		
Weber, Jayson	2,269		
Wedel, Karen	2,444		
Weselowski, Loni	2,800		
Westergreen, Anneka	6,127		
Wheaton, Kyle	2,281		
Wieler, Shelly	3,935		
Williams, Kiely	2,050		
Williams, Lisa	9,404		
Wolki, Francis	7,500		
Woodward, Ashley	1,677		
Worsley, Vanessa	1,884		
Wouters, Morgan	1,480		
Woytuik, Mellissa	4,373		
Woytuik, Michael	4,724		
Wright, Briony	2,192		
Wright, Kyla	2,925		
Wright, Kyle	4,680		
Wright, Travis	2,213		
Wyse, Caroline	1,030		
Yaxley, Palesa	1,468		
Young, Jenelle	1,400		

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
(unaudited)****Schedule 10****for the year ended March 31, 2009**

Name	\$	Name	\$
Education, Culture and Employment		Justice	
Adam, Joshua Daniel	1,088	Charlie Barnaby	<u>1,026</u>
Anthony-Wiseman, Dawn Erica	946		
Behrends, Scarlett Hellen	1,980	Municipal and Community Affairs	
Blanchard, Constance	577	McNeeley, Wilfred J.	958
Catholique, Iris	915	Ruben, Arnold & Kathy	1,000
Colles, William	1,038	Sabourin, Monique Marie	<u>664</u>
Cuerrier, Sheila	523		<u>2,622</u>
Desjarlais, Joyce Judy	812		
Drygeese, Annie	1,866		
Dyke, Shara-Lee	547	Individual amounts under \$500	<u>2,642</u>
Elliot, Thomas F.	1,743		
Engelhardt, Sacha Christopher	6,781		<u>80,463</u>
Fair, Aaron	2,153		
Football, Dennis	700		
Fortin, Gerald Anthony	540		
Geno, Warren Edward	2,924		
Guay, Dale Bryan	4,931		
Haslam, Sheri Gayle	1,673		
Johnson, Patricia	567		
Kaulbach, David Clayton	627		
Lafferty, Sharon Christine	700		
Larocque, Melissa Lydia	1,174		
Mantla, Rita Mary	1,300		
Masuzumi, Walter	3,218		
McInnes, Sandra	1,787		
Mckay, Brian Terry	1,250		
Menacho, Frederick Patrick	7,400		
Monti, Ryan Douglas Scott	671		
Pomfrey, Gary Bryan Douglas	1,350		
Sherman, Patricia	1,234		
Taureau, Lena	839		
Tearle, Sandra	1,754		
Tessema, Abemelek Getachew	8,800		
Tourangeau, Tanya	618		
Villeneuve, Edward Izadore	1,615		
Ward, Candace	1,984		
Wright, Jason Richard	2,229		
Young, Angus	2,187		
	<u>73,041</u>		
Industry, Tourism and Investment			
Baton, George	<u>532</u>		
Public Works and Services			
MacLeod, Ellen N.	<u>600</u>		

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12****for the year ended March 31, 2009**

	Date Issued	\$
Executive		
Executive Offices		
Dogrib Treaty II Council (Tlicho Government)	July 29, 2005	200,000
Aboriginal Affairs and Intergovernmental Relations		
Assembly of First Nations Regional	May 6, 2004	6,300
Gwich'in Tribal Council	January 4, 2007	15,000
		21,300
		221,300
Municipal and Community Affairs		
Community Government of Behchoko	August 15, 2007	50,000
Community Government of Whati	August 15, 2007	40,000
Town of Fort Smith	March 18, 2005	215,000
Town of Hay River	March 18, 2005	400,000
Charter Community of Deline	September 26, 2007	75,000
Beaufort Delta Education Council	February 28, 2008	20,000
Hamlet of Fort McPherson	July 6, 2007	16,000
Hamlet of Fort McPherson	July 6, 2007	3,000
Hamlet of Paulatuk	June 28, 2007	6,350
Hamlet of Sachs Harbour	October 3, 2007	14,000
Hamlet of Sachs Harbour	November 2, 2007	11,750
Hamlet of Tuktoyaktuk	June 25, 2007	18,500
Hamlet of Tuktoyaktuk	July 24, 2007	16,000
Hamlet of Ulukhaktok	September 14, 2007	17,500
Inuvik Youth Center Society	March 31, 2008	17,500
Tsiigehtchic Charter Community	July 24, 2007	15,000
Sambaa K'e Dene Band	March 8, 2007	150,000
		1,085,600

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12
(continued)****for the year ended March 31, 2009**

	Date Issued	\$
Education, Culture and Employment		
2008 Arctic Winter Games Society	March 28, 2008	41,000
Artists of the South Slave Society	August 15, 2007	5,000
Aurora College	July 31, 2006	6,704
Behdzi Ahda First Nation	November 16, 2007	4,000
Catholique, Pierre	July 6, 2007	2,500
Catholique, Windi Skye	October 10, 2007	3,000
Coleman, Ria	August 17, 2007	2,500
Commission Scolaire Francophone Devison	October 1, 2007	66,000
Czarnecki, Alex	September 11, 2006	942
Deline District Education Authority	March 12, 2007	10,000
Elizabeth MacKenzie Elementary School	July 6, 2007	2,000
Fabian, Lyle J.	July 4, 2007	4,000
Fort Good Hope Day Care Society	January 25, 2008	24,900
Fort Norman Historical & Heritage Society	August 24, 2007	4,000
Funk Fest YK	August 10, 2007	5,000
Hamlet of Tulita	July 9, 2007	8,250
Inuvik Youth Center Society	August 10, 2007	2,000
Kochon-Orlias, Ann	September 6, 2006	173
Liidlil Kue First Nation	March 11, 2008	26,375
Mantla, Stephanie Lisa	January 11, 2008	3,000
NWT Council of Persons with Disabilities	December 11, 2007	2,856
NWT Highland Dance Association	July 6, 2007	3,000
Nasogaluak, Eli	September 7, 2007	5,000
Native Woman's Association of NWT	September 4, 2007	3,000
Nitsiza, Dora Theresa	August 17, 2007	5,000
Northwest Territories Teachers' Association	November 22, 2007	17,000
Northwest Territories Teachers' Association	October 31, 2007	825,000
Northwest Territories Teachers' Association	November 22, 2007	50,000
Northwest Territories Teachers' Association	October 31, 2007	50,000
Northwest Territories Teachers' Association	October 31, 2007	100,000
Northwest Territories Teachers' Association	October 31, 2007	275,000
Nutt, Greg Arthur	July 27, 2007	4,500
Paulatuk Moonlight Drummers & Dancers	September 20, 2007	2,000
Paulette, Geronimo	July 16, 2007	1,800
Poltaruk, Rick Alex	July 6, 2007	1,500
Saravanja, German Alberto	August 10, 2007	10,000
Sipos Randor, Dana O.	September 7, 2007	4,000
Sister Celeste Child Development	February 4, 2008	24,000
String Across the Sky Foundation	July 24, 2007	5,000
Stuck in a Snowbank Theatre Co.	July 9, 2007	5,000
Thomas-Ekinla, Jerome	September 25, 2007	1,800
Thomas-Ekinla, Jerome	July 13, 2007	1,800
Tl'oodih Healing Society	December 7, 2007	24,450
Tlicho Community Services Agency	January 24, 2008	5,282
Tlicho Government	September 17, 2007	5,000
Tlicho Government	September 12, 2007	1,000
Yellowknife Association for Community Living	March 14, 2008	12,500

1,666,832

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12
(continued)****for the year ended March 31, 2009**

	Date Issued	\$
Environment and Natural Resources		
Ehditat Renewable Resource Council	February 5, 2008	1,500
Porcupine Caribou Management Board	June 20, 2007	30,000
		31,500
Industry, Tourism and Investment		
NWT Construction Association	December 4, 2007	6,844
Villebrun, Greta	August 8, 2008	25
Thomas, Charlie Michael	September 26, 2008	404
Robert, Betty Gloria	November 4, 2008	478
Jensen's Contracting Ltd.	March 5, 2008	2,660
Olokhaktomiut Hunter & Trapper's Committee	February 5, 2008	2,400
Inuvialuit Regional Corporation	October 22, 2007	3,000
Jensen's Contracting Ltd.	November 22, 2007	4,880
Nihtat Gwich'in Renewable Resources	February 21, 2007	6,750
Tuktoyaktuk Development Corporation Ltd.	June 14, 2007	7,998
Tuktoyaktuk Development Corporation Ltd.	May 22, 2007	8,000
Town of Norman Wells	October 27, 2008	19,007
Nahanni Butte Dene Band	August 20, 2007	6,000
Deh Cho Business Development Center	May 7, 2008	10,000
Nahanni Butte Dene Band	August 20, 2007	13,625
		92,071
Total		3,097,303

Government of the Northwest Territories

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

Schedule 13

for the year ended March 31, 2009

\$

Executive

NWT Housing Corporation - Community Survey	150,000
Indian and Northern Affairs Canada - Women's Advisory	150,000
	300,000

Aboriginal Affairs and Intergovernmental Relations

National Aboriginal Women's Summit	250,000
Sahtu Land Claims	101,361
Secretariat	602,350
Arbitration	2,812
Gwich'in Land Claims	130,451
Tlicho Agreement	95,906
	1,182,880

Municipal and Community Affairs

Tlicho Agreement Wind Up and Set Up	201,486
Gas Tax	6,182,252
Pan Territorial Sports	272,080
Aboriginal Sport Participation	387,464
Public Transit	471,149
SAR Training	209,960
Regional Emergency Communications System	70,945
Northern Model Research Program	9,540
	7,804,876

Transportation

Prelude Lake Access Road	5,000
National Safety Code	89,204
Alberta Road Maintenance	148,322
Hay River Corridor Maintenance	29,966
Aguila Exploration Consultants	22,356
Colomac Winter Road	50,000
Deh Cho Bridge Project	600,000
MGM Energy Corporation - Inuvik/Tuktoyaktuk Ice Road	17,750
Wood Buffalo National Park	1,000,000
Coast Guard Minor Works	314,384
	2,276,982

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2009

\$

Public Works and Services

Gwich'in Implementation	4,100
Sahtu Implementation	4,100
Tlicho Implementation	13,925
Aurora College Yellowknife	18,730
Jean Wetrade Gameti School	21,693
David H. Searle Building	34,999
Dementia Centre (Aven Manor Renovations)	99,000
Aurora College - Fort Smith	994,869
Aurora College - Inuvik	556,424
Alex Moses Greenland Building - Beaufort Delta HSSA	39,068
Beaufort Delta Divisional Education Council	132,344
Beaufort Delta Health & Social Services Authority	619,715
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	2,538,967

Health and Social Services

Provision of Non-Insured Services	10,128,541
Home and Community Care	3,814,920
Program Management	352,036
Brighter Futures	3,414,377
Canada Prenatal Nutrition Program	839,690
Aboriginal Diabetes Initiative	650,869
Fetal Alcohol Syndrome/Effects	226,636
Northern Native Alcohol Drug Addiction Program	394,982
Injury Prevention	29,723
NT National Aboriginal Youth Suicide Prevention	548,215
NWT National Diabetes Surveillance System	95,919
Cancer Risk Assessment Program	12,091
Territorial Health Access Fund - Operational Secretariat (Yukon Government)	130,031
Tlicho Implementation Fund	33,147
Territorial Health Access Fund - Northern Health Research Network	536,000
Pan Territorial Oral Health Strategy	809,032
Pan Territorial Medical Travel Programs	218,170
Pan Territorial Mass Media	160,284
Enhanced Hepatitis Surveillance System	8,457
Data Collection - Prevalence of HPV	5,200
Healthy Foods North	30,178
Healthy Living/Chronic Disease	149,002
Aboriginal Health Transition Fund	77,660
	<hr/>
	22,665,160

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2009

\$

Justice

Public Trustee	169,328
Gwich'in Land Implementation	20,500
Sahtu Land Implementation	20,500
Tlicho Agreement Implementation Funding	83,408
Crime Prevention Strategy	166,425
Proceeds of Crime	8,604
Nunavut Contracting Back of Services	3,749,393
Law Society of the NWT	20,000
NWT Law Foundation	86,976
Victims Services Project	50,000
Victims Building on Relationships	87,500
Family Law Initiative	200,562
Victim Impact Statement Travel Fund	40,000
Victims of Crime, Emergency Financial Assistance	55,013
Aboriginal Court Work Program Fund	36,300
Emergency Financial Assistance Campaign	10,000
NWT Community Justice Training Project	5,000
National Victims of Crime Awareness Week	2,000
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	4,811,509

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2009

\$

Environment and Natural Resources

Sahtu Land Claims Implementation	120,357
Inuvialuit Land Claims Implementation	3,760,676
Gwich'in Land Claims Implementation	138,400
Tlicho Implementation	191,832
Parks Canada - Bison Control Program	36,741
Sahtu Banding Project	22,635
Parks Canada - Grizzly Bear Study	40,000
Parks Canada - Bluenose Caribou Herd	40,000
Environment Canada Snare Rapids Monitoring Station	15,109
Gwich'in Renewable Resources Board Barren - Ground Caribou Monitoring	20,000
Sahtu Renewable Resources Board	68,359
DIAND - Wildlife Projects	146,983
Modelling Cumulative Impacts - Bathurst Caribou	33,000
Ross Lake Monitoring Station - Winter Road	20,000
Sahtu Land Use Planning Board - GIS	8,551
Electric Bear Fence Program	5,000
PAS Sahtu Regional Coordinator	126,374
Caribou Tracking Project	90,000
Caribou Monitoring Program	30,000
Tundra Science Camp Environmental Education Program	9,500
Daring Lake Research Station	50,000
PAS Steering Committee/Team Coordination	91,000
Protected Areas Strategy	26,000
Boreal Caribou Monitoring - Protected Area	40,000
Boreal Caribou Monitoring Movements	200,000
Barren Ground Caribou Monitoring Movements	50,308
DIAND -Science in the Changing North Conference 2009	100,000
Invasive Alien Species Management	15,807
Unique Feature - Plants	6,000
NWT Water Resources Strategy	499,000
NWT Water Strategy and NWT- Alberta Bilateral Water Negotiations	100,000
NWT Remote Sensing Strategy	24,850
Ungulate Survey Sambaa K'e Protected Area	21,930
NWT Monitoring Portal	38,700
NWT Wood Pellet Opportunities Study	26,500
CARMA - Caribou Body Condition	39,800
	<hr/> 6,253,412 <hr/>

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2009

\$

Industry, Tourism and Investment

Sahtu Land Claims Implementation	36,099
Gwich'in Land Claims Implementation	16,400
Tlicho Implementation	25,141
Agricultural Policy Framework Agreement	197,035
Geoscience Projects	1,968,197
Mackenzie Valley Geophysics	528,188
Rare in Nature Program	52,693
Enhancing Local Capacity	48,000
Arts and Crafts Retailer and Wholesaler Survey	24,000
Wildlife Fur Strategic Plan	25,000
Tourism Measurement Strategy	31,574
Analysis of Geochemical Samples	74,000
Transfer Agreement	117,315
Boom Bust Economics Conference	25,000
Immigrant Research Project	30,000
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	3,198,642

Education, Culture and Employment

Sahtu Land Claims	25,500
Gwich'in Land Claims	20,500
Tlicho Land Claims	89,351
Ice Patch	255,063
Dioramas	59,837
Historic Places	299,274
Conservation and Protection	108,104
James Jerome	27,000
Immigration Portal	28,780
Human Resources & Skills Development Canada - Older Workers	115,162
Nunavut Service Agreement, Museum	174,000
Millennium Scholarships	50,000
Labour Market Development	4,621,815
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	5,874,386

Total **56,906,814**
