

**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
INTERIM REPORT
(unaudited)
FOR THE YEAR ENDED MARCH 31, 2013**

**HONOURABLE J. MICHAEL MILTENBERGER
Minister of Finance**

This page intentionally left blank for Legislative Assembly Transmittal Letter.

This page intentionally left blank.

SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

| | |
|--|----|
| Statement of Financial Position | 7 |
| Statement of Change in Net Debt | 8 |
| Statement of Operations and Accumulated Surplus | 9 |
| Statement of Cash Flow | 10 |
| Notes to Financial Statements | 11 |
| Schedule A - Schedule of Revenues by Source | 34 |
| Schedule B - Schedule of Expenses | 35 |
| Schedule C - Schedule of Tangible Capital Assets | 36 |

Supplementary Schedules (unaudited)

| | |
|--|----|
| Schedule 1 - Schedule of Revenues by Department | 37 |
| Schedule 2 - Schedule of Expenses by Department | 42 |
| Schedule 3 - Schedule of Recoveries of Prior Years Expenses | 45 |
| Schedule 4 - Schedule of Summary of Capital Acquisitions | 45 |
| Schedule 5 - Schedule of Grants | 46 |
| Schedule 6 - Schedule of Contributions | 48 |
| Schedule 7 - Schedule of Special Warrants | 53 |
| Schedule 8 - Schedule of Inter-activity Transfers over \$250,000 and Reclassification of Capital Costs | 54 |
| Schedule 9 - Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions | 56 |
| Schedule 10 - Schedule of Recoveries of Debts and Student Loans Previously Written Off | 62 |
| Schedule 11 - Schedule of Overdue Travel Advances | 63 |
| Schedule 12 - Schedule of Overdue Accountable Advances Related to Previous Fiscal Years | 64 |
| Schedule 13 - Schedule of Projects for the Government of Canada, Nunavut and Others - Expenditures Recovered | 65 |

This page intentionally left blank.

Government of the Northwest Territories**Non-Consolidated Statement of Financial Position (unaudited)**

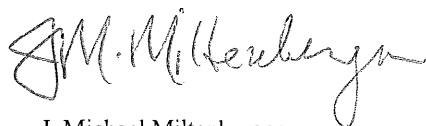
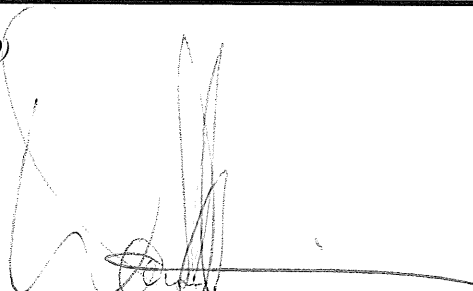
as at March 31, 2013

(thousands of dollars)

| | 2013 Actual \$ | 2012 Actual \$ |
|---|----------------------|----------------------|
| Financial assets | | |
| Portfolio investments (note 4) | 24,706 | 24,255 |
| Accounts receivable (note 5) | 91,433 | 85,317 |
| Due from the Government of Canada (note 9) | 21,996 | 28,850 |
| Inventories (note 6) | 31,612 | 30,865 |
| Loans receivable (note 7) | 52,823 | 56,006 |
| Investment in Northwest Territories Hydro Corporation, at nominal value | - | - |
| | 222,570 | 225,293 |
| Liabilities | | |
| Bank overdraft (note 4) | 16,655 | 29,394 |
| Short-term loans (note 8) | 104,962 | 134,941 |
| Due to the Government of Canada (note 9) | 116,917 | 131,918 |
| Deferred revenue (note 10) | 47,344 | 73,930 |
| Accounts payable and accrued liabilities (note 11) | 195,682 | 217,469 |
| Capital lease obligations (note 12) | 2,268 | 2,815 |
| Long-term debt (note 13) | 179,961 | 180,543 |
| Pensions (note 14) | 24,632 | 23,177 |
| Other employee future benefits (note 15) | 30,065 | 29,405 |
| | 718,486 | 823,592 |
| Net Debt | (495,916) | (598,299) |
| Non-financial assets | | |
| Tangible capital assets (schedule C) | 1,727,953 | 1,663,221 |
| less: deferred capital contributions (note 3(b)) (note 16) | - | (291,174) |
| Prepaid expenses | 4,400 | 4,534 |
| | 1,732,353 | 1,376,581 |
| Accumulated surplus | 1,236,437 | 778,282 |

Contractual obligations and contingencies (notes 19 and 20)

Approved:

J. Michael Miltenberger
Minister of FinanceWarren 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, 2013(thousands of dollars)

| | 2013 Main Estimates (note 1c) \$ | 2013 Actual \$ | 2012 Actual \$ |
|---|---|-------------------------------|-------------------------------|
| Net debt at beginning of year | (598,299) | (598,299) | (503,582) |
| Items affecting net financial resources: | | | |
| Annual surplus for the year | 84,025 | 166,981 | 1,318 |
| Increase in tangible capital assets, net book value (<i>schedule C</i>) | (47,689) | (64,732) | (98,284) |
| Increase (decrease) in deferred capital contributions (<i>note 3(b)</i>)(<i>note 16</i>) | (15,559) | - | 2,347 |
| Decrease (increase) in prepaid expenses | - | 134 | (98) |
| Net debt at end of year | (577,522) | (495,916) | (598,299) |

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, 2013

(thousands of dollars)

| | 2013 Main Estimates (note 1c) \$ | 2013 Actual \$ | 2012 Actual \$ |
|---|---|-------------------------------|-------------------------------|
| Revenues | | | |
| Revenues by source (schedule A) | 1,521,114 | 1,614,287 | 1,393,533 |
| Recoveries of prior years expenses (schedule 3) | 3,000 | 25,405 | 7,483 |
| | 1,524,114 | 1,639,692 | 1,401,016 |
| Expenses (schedule B) | | | |
| Environment and economic development | 115,253 | 131,083 | 122,450 |
| Infrastructure | 337,632 | 339,566 | 330,952 |
| Education | 289,957 | 292,678 | 289,121 |
| Health, social services and housing | 415,384 | 455,653 | 423,463 |
| Justice | 113,674 | 114,810 | 106,335 |
| General government | 149,625 | 120,640 | 108,177 |
| Legislative Assembly and statutory offices | 18,508 | 18,095 | 18,919 |
| | 1,440,033 | 1,472,525 | 1,399,417 |
| Annual operating surplus (deficit) | 84,081 | 167,167 | 1,599 |
| Petroleum Products Stabilization Fund Net profit (loss) for the year (note 17) | (56) | (186) | (281) |
| Projects on behalf of the Government of Canada, Nunavut and Others (schedule 13) | | | |
| Expenses | (58,839) | (62,892) | (67,825) |
| Recoveries | 58,839 | 62,892 | 67,825 |
| Annual surplus (deficit) | 84,025 | 166,981 | 1,318 |
| Accumulated surplus at beginning of year | | 778,282 | 776,964 |
| Change in accounting policy (note 3(b)) | | 291,174 | - |
| Accumulated surplus, at beginning of year, as restated | | 1,069,456 | 776,964 |
| Accumulated surplus at end of year | | 1,236,437 | 778,282 |

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

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flow (unaudited)

| for the year ended March 31, (thousands of dollars) | 2013 \$ | 2012 \$ |
|---|------------------|------------------|
| Cash provided by (used in) | | |
| Operating transactions | | |
| Net revenue (expense) for the year | 166,981 | 1,318 |
| Items not affecting cash: | | |
| Provision for bad debts and forgivable loans | 3,729 | 5,273 |
| Amortization of tangible capital assets | 73,139 | 66,977 |
| Capital contributions amortized as revenue | - | (14,968) |
| | 243,849 | 58,600 |
| Changes in non-cash assets and liabilities: | | |
| Due from (to) Canada | (8,147) | (7,986) |
| Other financial assets | (6,863) | (6,968) |
| Other financial liabilities | (46,258) | 6,986 |
| Prepaid Expenses | 134 | (99) |
| Cash provided by operating transactions | 182,715 | 50,533 |
| Investing transactions | | |
| Acquisition of tangible capital assets | (138,274) | (165,584) |
| Disposal of tangible capital assets (net) | 403 | 323 |
| Capital contributions received and deferred (<i>note 3(b)</i>) (<i>note 16</i>) | - | 17,316 |
| Designated cash and investments purchased | (451) | (231) |
| Loans receivable receipts | 6,182 | 6,023 |
| Loans receivable advanced | (6,728) | (6,298) |
| Cash used for investing transactions | (138,868) | (148,451) |
| Financing transactions | | |
| Short-term financing proceeds (repayment) | (29,979) | 134,941 |
| Repayment of capital lease obligations | (547) | (1,131) |
| Receipt (repayment) of long-term financing | (582) | 1,194 |
| Cash used for financing activities | (31,108) | 135,004 |
| Increase in cash and cash equivalents | 12,739 | 37,086 |
| Cash and cash equivalents at beginning of year | (29,394) | (66,480) |
| Cash and cash equivalents at end of year* | (16,655) | (29,394) |

* Cash and cash equivalents are represented by cash and short-term investments.

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, 2013

(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 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

(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, 2013

(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, valuation allowances for accounts receivable and loans receivable, 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 consists mainly of bulk fuels and liquor products. Bulk fuels are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at the lower of cost and net realizable value. 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. Valuation allowances are determined on an individual basis. 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, 2013

(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 programs and 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 |

Estimates of the useful lives of tangible capital assets are reviewed on a regular basis and revised where appropriate. The remaining unamortized portion of a tangible capital asset may be extended beyond its original estimated useful life when the appropriateness of a change can be clearly demonstrated.

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 expenses. 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, 2013

(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) Contractual obligations and contingencies

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

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

(l) 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.

(m) 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.

(n) Grant from the Government of Canada

The grant from the Government of Canada is calculated using a three-year moving average of personal and corporate income taxes (with a two year delay), fuel taxes, tobacco tax and alcoholic beverage revenues. In addition, changes in national average tax rates, population and growth in provincial, territorial and local government spending are considered in the funding calculation. The grant is estimated once for each fiscal year and is not revised.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) 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. Transfers received before these criteria are fully met are recorded as deferred revenue. 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.

(p) 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, combine 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.

(q) 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.

(r) 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. 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.

(s) 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

3. CHANGES IN ACCOUNTING POLICY

(a) Tax revenues

Effective April 1, 2012, the Government adopted the PSA Handbook Section PS 3510 –Tax revenues. This new section establishes recognition, measurement, presentation and disclosure standards related to tax concessions and transfers made through the tax system. Transfers made through the tax system are now recognized as expenses rather than a reduction of revenues. On a prospective basis, the Government now records the following on a gross basis: the Cost of Living Tax Credit, the Child Benefit, the Child Benefit administration fees and the Tax Collection Agreement administration fees from personal income tax. The impact of this change in accounting policy increases total revenue and expense by \$23 million with no impact on net operating results.

(b) Government transfers

Effective April 1, 2012, the Government adopted the PSA Handbook Section PS 3410 – Government Transfers. This new section establishes recognition, measurement, presentation and disclosure standards related to Government Transfers reported in financial statements and is effective for years beginning on or after April 1, 2012. This new section requires the Government to change its policy for recording transfers from the Government of Canada for capital and donated assets. Previously, these transfers and donations were recorded as Deferred Capital Contributions (DCC) and recognized as revenue on the same basis as the amortization of the related capital asset. As a result of this policy change, these transfers and donations are now recognized as revenue when the related tangible capital asset is purchased or in the case of constructed assets, when the asset is complete. A transfer may only be deferred to be brought into revenue if stipulations within the transfer agreement, taken together with the actions and communications of the Government result in a liability that will be discharged over a period of more than one fiscal year. This policy has been applied retroactively without restatement of comparatives. An adjustment of \$291 million has been made to the opening balance of accumulated surplus of the current period to reflect the cumulative effect of the change on prior periods.

The reconciliation to Accumulated Surplus is as follows:

| | 2013 |
|--|------------------|
| | \$ |
| Opening Accumulated surplus - as originally reported | 778,282 |
| Change in accounting policy - Government Transfers | 291,174 |
| | <hr/> |
| Restated Opening Accumulated surplus | 1,069,456 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

4. CASH AND CASH EQUIVALENTS

(a) Investment Pool

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 2013 by the investment pool was \$ nil (2012 - nil). The average borrowing rate during the year would have been 3.000% (2012 - 3.250%). As at March 31, 2013 the investment pool had no net overdraft balance (2012 - nil).

As of March 31, 2013, on a cash basis, the Government's share in the investment pool was a deficit of \$4,409 (2012 - \$22,008). When taking into account \$7,237 classified as in-trust and \$5,009 of outstanding items, the bank overdraft, on an accounting basis, becomes \$16,655. The Government's cash deficit related to the investment pool carried interest at a rate of 1.10% and \$328 was paid to it.

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

Excluding designated investments, at March 31, 2013 the investment pool had total investments of nil (2012 - \$115). 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, 2013 the average term to maturity was 0 days (2012 - 0 days). The portfolio yield for the year remained steady at 1.20% (2012 - 1.20%). In 2013, the Government earned interest on short-term investments of \$5 (2012 - \$172).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

4. CASH AND CASH EQUIVALENTS (continued)

(b) Designated Assets

The Government has the following assets which are designated for specific purposes under legislation and regulations as follows:

| | 2013 | 2012 |
|--|----------|----------|
| | \$ | \$ |
| Student Loan Fund: | | |
| Authorized limit for loans receivable | 40,000 | 36,000 |
| Less: Loans receivable balance | (37,712) | (36,115) |
| | <hr/> | <hr/> |
| Funds designated for new loans | 2,288 | (115) |
| | <hr/> | <hr/> |
| Environment Fund: | | |
| Beverage Container Program net assets | 1,743 | 1,624 |
| | <hr/> | <hr/> |
| Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance and Judges Supplemental Pension Plans: | | |
| Marketable securities (market value \$26,088; 2012 - \$24,896) | 23,434 | 23,121 |
| Money Market (market value approximates cost) | 879 | 390 |
| Cash and other assets (market value approximates cost) | 393 | 744 |
| | <hr/> | <hr/> |
| | 24,706 | 24,255 |
| | <hr/> | <hr/> |
| | 28,737 | 25,764 |
| | <hr/> | <hr/> |

Pursuant to the *Student Financial Assistance Act*, the assets of the Student Loan Fund are to be used to provide financial assistance to post-secondary students that meet certain eligibility criteria as prescribed in Regulations.

Pursuant to the *Waste Reduction and Recovery Act*, the assets of the Environment Fund are to be used for specified purposes as follows:

- (a) the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste;
- (b) education programs related to the reduction or recovery of waste;
- (c) research and development activities related to the reduction or recovery of waste;
- (d) the appropriate disposal of a designated or prohibited material as waste;
- (e) expenses associated with the work of the advisory committee; or
- (f) other costs associated with programs, initiatives or activities in respect of the reduction or recovery of waste.

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 Allowance Regulations restrict the investments to those permitted under the *Pension Benefits Standards Act*.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

4. CASH AND CASH EQUIVALENTS (continued)

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

| | 2013 | 2012 |
|---------------------------|---------------|---------------|
| | % | % |
| Canadian stocks | 20.50 | 21.20 |
| Cash and other assets | 5.15 | 4.68 |
| Fixed income mutual funds | 23.85 | 21.63 |
| Federal bonds | 16.82 | 15.50 |
| Foreign stocks | 33.66 | 36.91 |
| Provincial bonds | <u>0.02</u> | <u>0.08</u> |
| | <u>100.00</u> | <u>100.00</u> |

5. ACCOUNTS RECEIVABLE

| | 2013 | 2012 |
|---------------------------------------|---------------|---------------|
| | \$ | \$ |
| General | 35,912 | 33,861 |
| Government of Nunavut | 5,008 | 7,069 |
| Revolving funds sales | 8,666 | 10,463 |
| Accrued interest | 25 | 25 |
| | <u>49,611</u> | <u>51,418</u> |
| Less: allowance for doubtful accounts | <u>8,233</u> | <u>8,166</u> |
| | <u>41,378</u> | <u>43,252</u> |

Receivables from related parties:

| | | |
|--|---------------|---------------|
| Aurora College | 892 | 204 |
| Divisional Education Councils and District Education Authorities | 4,559 | 3,673 |
| Health and Social Services Authorities | 42,412 | 36,025 |
| Northwest Territories Business Development and Investment Corporation | 241 | - |
| Northwest Territories Housing Corporation | 1,001 | 1,571 |
| Northwest Territories Hydro Corporation | 184 | 54 |
| Tlicho Community Services Agency | 557 | 518 |
| Workers' Safety and Compensation Commission (Northwest Territories and Nunavut) | 209 | 20 |
| | <u>50,055</u> | <u>42,065</u> |
| | <u>91,433</u> | <u>85,317</u> |

During the year, no accounts receivable (2012 - \$ nil) were written off and no accounts receivable (2012 - \$ nil) were forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

6. INVENTORIES

| | 2013 | 2012 |
|-----------------|---------------|---------------|
| | \$ | \$ |
| Bulk fuels | 28,517 | 26,851 |
| Liquor products | 2,940 | 3,865 |
| Public stores | 155 | 149 |
| | 31,612 | 30,865 |

Bulk fuel inventory write-down for 2013 was nil (2012 - nil).

7. LOANS RECEIVABLE

| | 2013 | 2012 |
|--|---------------|---------------|
| | \$ | \$ |
| Working capital advances to the Northwest Territories Business Development and Investment Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three-year bond rates at the end of each month. | 30,369 | 32,203 |
| Arslanian Cutting Works Inc. promissory note receivable. The debtor has initiated legal proceedings for receivership. | 5,635 | 5,885 |
| Deton' Cho Corporation (DCC) non-interest bearing promissory note, repayable in 20 equal installments, fully repaid during the year. 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 \$5 in the year (2012 - \$19) | - | 260 |
| Student Loan Fund loans due in installments to 2025, bearing fixed interest between 1.25% and 12.50%, unsecured. | 37,712 | 36,115 |
| Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10. Interest is calculated monthly based upon the Government's current borrowing rate. | 1,298 | 1,401 |
| Other | 14 | 19 |
| | 75,028 | 75,883 |
| Valuation allowance - Student Loan Fund | (18,070) | (16,977) |
| Valuation allowance - Arslanian Cutting Works | (4,135) | (2,900) |
| | 52,823 | 56,006 |

During the year, \$1,400 in student loans (2012 - \$1,841) was remised with proper authority.

Interest earned on loans receivable during the year was \$846 (2012 - \$949).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

8. SHORT-TERM LOANS

Short-term loans of \$104,962 (2012 - \$134,941) incur interest at an average rate of 1.11% (2012 -1.07%). Short-term loans were repaid by May 1, 2013. Interest paid in 2013 was \$23 (2012 -\$29). The borrowing limit under the *Borrowing Authorization Act* is \$275,000.

9. DUE TO (FROM) THE GOVERNMENT OF CANADA

| | 2013 | 2012 |
|---|-----------------|-----------------|
| | \$ | \$ |
| Other receivables: | | |
| Projects on behalf of the Government of Canada | (9,436) | (10,526) |
| Miscellaneous receivables | (12,560) | (18,324) |
| | (21,996) | (28,850) |
| Other payables: | | |
| Advances for projects on behalf of the Government of Canada | 8,141 | 8,687 |
| Excess income tax advanced | 80,776 | 97,630 |
| Miscellaneous payables | 28,000 | 25,601 |
| | 116,917 | 131,918 |
| | 94,921 | 103,068 |

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

| | \$ |
|------|---------------|
| 2014 | 36,730 |
| 2015 | 42,986 |
| 2016 | 860 |
| 2017 | 200 |
| | 80,776 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

10. DEFERRED REVENUE

| | 2013 | 2012 |
|---|---------------|---------------|
| Unspent transfer payments from Government of Canada | 46,554 | 62,654 |
| Other | 790 | 11,276 |
| | 47,344 | 73,930 |

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2013 | 2012 |
|--|----------------|----------------|
| | \$ | \$ |
| Trade | 117,876 | 127,028 |
| Other liabilities | 4,493 | 5,338 |
| Employee and payroll-related liabilities | 33,325 | 30,925 |
| Environmental liabilities | 26,345 | 44,188 |
| | 182,039 | 207,479 |
| Payables to related parties: | | |
| Aurora College | 1,888 | 560 |
| Divisional Education Councils and District Education Authorities | 337 | 192 |
| Health and Social Services Authorities | 9,040 | 6,744 |
| Northwest Territories Business Development and Investment Corporation | 15 | 8 |
| Northwest Territories Housing Corporation | 360 | 153 |
| Northwest Territories Hydro Corporation | 1,075 | 1,280 |
| Tlicho Community Services Agency | 224 | 254 |
| Workers' Safety and Compensation Commission (Northwest Territories and Nunavut) | 704 | 799 |
| | 13,643 | 9,990 |
| | 195,682 | 217,469 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

12. CAPITAL LEASE OBLIGATIONS

| | 2013 | 2012 |
|-----------|--------------|--------------|
| | \$ | \$ |
| Buildings | 2,048 | 2,536 |
| Equipment | 220 | 279 |
| | 2,268 | 2,815 |

Interest expense related to capital lease obligations for the year was \$186 (2012 - \$305). Capital lease obligations are based upon the present value of the contractual minimum lease obligations for the leases in effect as of March 31, 2013.

| | 2014 | 2015 | 2016 | 2017 | 2018 | Beyond 2018 |
|---|------|------|------|------|------|--------------|
| | 474 | 476 | 455 | 382 | 382 | 733 |
| Total minimum lease payments | | | | | | 2,902 |
| Less: imputed interest 7.8% | | | | | | 634 |
| Present value of minimum lease payments | | | | | | 2,268 |

13. LONG-TERM DEBT

| | 2013 | 2012 |
|--|----------------|----------------|
| | \$ | \$ |
| Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2012 - \$7) maturing June 2024, bearing interest at 3.30% (2012 - 3.30%), secured with real property. | 867 | 930 |
| Real return senior bonds with accrued inflation adjustment, maturing June 1, 2046, redeemable at the option of the issuer, bearing interest at 3.17%, payable semi-annually. | 179,094 | 179,613 |
| | 179,961 | 180,543 |

Annual principal repayments are due as follows:

| | 2014 | 2015 | 2016 | 2017 | 2018 | Beyond 2018 |
|--|-------|-------|-------|-------|-------|----------------|
| | 2,368 | 2,478 | 2,592 | 2,709 | 2,830 | 166,984 |
| | | | | | | 179,961 |

Interest expense on long term debt for the year was \$5,647 (2012 - \$10,452). In the year, \$3,752 (2012 - \$10,161) of financing charges (net of interest earned \$45 (2012 - 259)) was capitalized, consisting of interest of \$1,857 (2012 - \$5,627) and CPI adjustment of \$1,894 (2012 - \$4,793).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

14. 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.

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

(b) Pension liability

| | Regular Funded \$ | 2013 Supplemental Unfunded \$ | Total \$ |
|--|-------------------------|--|---------------|
| Accrued benefit obligation | 22,017 | 27,080 | 49,097 |
| Pension fund assets - market related value | (25,047) | - | (25,047) |
| Unamortized actuarial gains (losses) | (185) | 767 | 582 |
| Pension liability (asset) | (3,215) | 27,847 | 24,632 |

| | Regular Funded \$ | 2012 Supplemental Unfunded \$ | Total \$ |
|--|-------------------------|--|---------------|
| Accrued benefit obligation | 21,741 | 26,461 | 48,202 |
| Pension fund assets - market related value | (23,936) | - | (23,936) |
| Unamortized actuarial gains (losses) | (1,633) | 544 | (1,089) |
| Pension liability (asset) | (3,828) | 27,005 | 23,177 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

14. PENSIONS (continued)

(c) Change in pension liability

| | Regular Funded \$ | 2013 Supplemental Unfunded \$ | Total \$ |
|---|-------------------------|--|----------------|
| Opening balance | (3,828) | 27,005 | 23,177 |
| Change to pension liability from cash items: | | | |
| Contributions from plan members | (256) | - | (256) |
| Contributions from Government | (211) | - | (211) |
| Benefit payment to plan members | (1,284) | (1,190) | (2,474) |
| Drawdown from plan assets | 1,284 | - | 1,284 |
| Net change to pension liability from cash items | (467) | (1,190) | (1,657) |
| Change to pension liability from accrual items: | | | |
| Current period benefit cost | 833 | 969 | 1,802 |
| Amortization of actuarial (gains) losses | 342 | (253) | 89 |
| Prior period cost of plan amendment | - | - | - |
| Interest on average accrued benefit obligation | 1,099 | 1,316 | 2,415 |
| Return on plan assets | (1,194) | - | (1,194) |
| Net change to pension liability from accrual items | 1,080 | 2,032 | 3,112 |
| Ending balance | (3,215) | 27,847 | 24,632 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

14. PENSIONS (continued)

| | Regular Funded \$ | 2012 Supplemental Unfunded \$ | Total \$ |
|---|-------------------------|--|----------------|
| Opening balance | (5,000) | 25,938 | 20,938 |
| Change to pension liability from cash items: | | | |
| Contributions from plan members | (246) | - | (246) |
| Contributions from Government | (203) | - | (203) |
| Benefit payment to plan members | (1,929) | (1,112) | (3,041) |
| Drawdown from plan assets | 1,929 | - | 1,929 |
| Net change to pension liability from cash items | (449) | (1,112) | (1,561) |
| Change to pension liability from accrual items: | | | |
| Current period benefit cost | 831 | 963 | 1,794 |
| Amortization of actuarial (gains) losses | 540 | (314) | 226 |
| | 393 | | 393 |
| Interest on average accrued benefit obligation | 1,292 | 1,530 | 2,822 |
| Return on plan assets | (1,435) | - | (1,435) |
| Net change to pension liability from accrual items | 1,621 | 2,179 | 3,800 |
| Ending balance | (3,828) | 27,005 | 23,177 |

(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 is \$2,856 (2012 - \$3,554). 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 a gain of \$846 (2012 - \$155). In addition to the above, the Government contributed \$29,789 (2012 - \$30,599) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$15,985 (2012 - \$15,345).

(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 2013 (legislative amendment in 2012).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

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

Valuation date

Actuarial valuations were last completed for the Legislative Assembly and Judges plans as of April 1, 2012 and April 1, 2010, respectively. As the actuarial valuations for the plans were not valued as at the year-end, the MLA's plans were extrapolated to January 31, 2013 and the Judges' plans were extrapolated to March 31, 2013.

Liability valuation method

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

Asset valuation method

The asset valuation method, market-related value, for the MLA's plans is equal to a smoothed market value which spreads the difference between the actual and expected investment income over a four year period and is then adjusted for payments due to, and payable from, the pension plan. The fair market value of the MLA's regular plan is \$20,617 (2012 - \$20,010). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$4,543 (2012 - \$4,082).

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's plans and 4.9 years for the Judges' plans.

Actuarial assumptions

| | Legislative Assembly plans | Judges' plans |
|--|---------------------------------------|----------------------|
| Expected rate of return on plan assets | 4.8% | 6.0% |
| Rate of compensation increase | 2.3% | 4.0% |
| Annual inflation rate | 2.3% | 3.0% |
| Annual interest rate | 4.8% | 4.0% |

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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

15. OTHER EMPLOYEE FUTURE BENEFITS

In addition to pension benefits, the Government 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 \$3,277 (2012 - \$3,411).

| | 2013 | 2012 |
|----------------------------|---------------|---------------|
| | \$ | \$ |
| Resignation and retirement | 22,314 | 21,866 |
| Removal | 7,751 | 7,539 |
| | 30,065 | 29,405 |

16. 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 provided that they meet the definition of a liability as per PS 3410. The most significant of these assets are roads and airports. The capital contributions are deferred and recognized into revenue at the completion of the purchase of the construction. As per note 3(b), PS 3410 was adopted retroactively without restatement and as a result, the 2012 comparatives are being shown as originally reported in the prior year.

| | 2013 | 2012 |
|--|----------|----------------|
| | \$ | \$ |
| Deferred capital contributions at beginning of year | - | 288,826 |
| Add: Assets gifted or cost shared during the year | - | 17,316 |
| Less: Amortization of capital contributions | - | (14,968) |
| Deferred capital contributions at end of year | - | 291,174 |

17. 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.

| | 2013 | 2012 |
|--|------------|------------|
| | \$ | \$ |
| Surplus at beginning of the year | 368 | 649 |
| Add: Petroleum Products Stabilization Fund | | |
| Net loss for the year | (186) | (281) |
| Surplus at end of the year | 182 | 368 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

18. 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.

| | 2013 | 2012 |
|--|---------------|---------------|
| | \$ | \$ |
| Correctional Institutions | 312 | 274 |
| Public Trustee | 6,414 | 6,277 |
| Natural Resources | 244 | 304 |
| Supreme and Territorial Courts | 1,138 | 656 |
| Others | 77 | 132 |
| Government of New Brunswick - Deh Cho Bridge | 6,944 | 6,793 |
| | 15,129 | 14,436 |

19. CONTRACTUAL OBLIGATIONS

The Government has entered into agreements for, or is contractually committed for the following expenses that will be incurred subsequent to March 31, 2013:

| | Expiry Date | 2014 | 2015- 2048 | Total |
|---|------------------------|----------------|-----------------------|------------------|
| | | \$ | \$ | \$ |
| Operational commitments | 2048 | 53,592 | 88,118 | 141,710 |
| RCMP policing agreement | 2032 | 40,380 | 726,840 | 767,220 |
| Commercial leases | 2022 | 11,239 | 27,702 | 38,941 |
| Equipment leases | 2019 | 700 | 862 | 1,562 |
| Tangible capital asset projects in progress at year end | 2015 | 129,342 | 42,295 | 171,637 |
| | | 235,253 | 885,817 | 1,121,070 |

Chargeback of Services

The Government has 1 (2012 - 3) cost recovery service agreement 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 \$3,353 for the fiscal year ended 2013 (2012 - \$3,313).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

20. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

| | 2013 |
|--|--------|
| | \$ |
| Debentures issued by the Northwest Territories Power Corporation: | |
| Sinking fund debentures issued by the Northwest Territories Power Corporation | |
| maturing October 27, 2018 | 10,000 |
| maturing February 27, 2026 | 8,700 |
| maturing December 1, 2032 | 13,333 |
| maturing September 13, 2040 | 49,201 |
| Debenture series issued by the Northwest Territories Power Corporation | |
| maturing May 1, 2025 | 5,879 |
| maturing July 11, 2025 | 15,000 |
| maturing October 1, 2025 | 5,932 |
| maturing September 1, 2026 | 6,774 |
| maturing August 1, 2028 | 25,000 |
| maturing December 15, 2034 | 25,000 |
| maturing November 25, 2052 | 25,000 |
| Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation * | 8,762 |
| | 25,000 |
| Guaranteed residential housing loans | 4,609 |

| | |
|-------------------------|----------------|
| Total Guarantees | 203,190 |
|-------------------------|----------------|

* 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 2026 and 2027, bearing interest ranging from 2.78% to 3.68% (2012 2.78% to 3.68%). 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, 2013

(All figures in thousands of dollars)

20. CONTINGENCIES (continued)

(b) Environmental liabilities

The Government recognizes that there are costs related to the remediation of environmentally contaminated sites for which the Government is responsible. The Government has identified 122 (2012 - 139) sites as potentially requiring environmental remediation at March 31, 2013. Where an estimate could be determined for remediation costs a liability has been recorded and included as a component of accounts payable and accrued liabilities.

One of the 122 sites, Giant Mine, has been formally designated as contaminated under the *Environmental Protection Act* (NWT). In 2005, the Government recorded a liability for its share of the above ground remediation. The balance of the Government's share of the Giant Mine remediation liability at March 31, 2013 is \$3,162 (2012 - \$20,207), after transferring \$17,000 to the Highway 4 Realignment Project to bypass Giant Mine, per the amendment to Section 17.3 of the Cooperation Agreement.

There are 23 active or decommissioned landfill sites that are outside incorporated communities, and therefore are the responsibility of the Government. As at March 31, 2013, a liability in the amount of \$895 (2012 - \$1,102) has been recorded for these sites using the method required by the Public Sector Accounting Standards.

Of the remaining 98 sites, 14 are airports or airport strips or reserves, 18 are sewage lagoons, 14 are fuel tanks and 8 are highways, the majority of which have been investigated but are still awaiting full environmental assessments. Remediation costs for the sites that are known to be contaminated and the Government is obligated to remediate are currently estimated at \$22,288 (2012 - \$22,879).

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 55.66% and 44.34%, respectively. The Government has recorded an allowance for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. The Government's maximum exposure for those claims and litigation for which the outcome is not determinable has been estimated at \$49. No provision for such claims has been made in these financial statements as it is not determinable that any future event will confirm that a liability has been incurred as at March 31.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

21. RELATED PARTIES

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

| | 2013 | 2012 |
|---|----------------|----------------|
| | \$ | \$ |
| Aurora College | 33,119 | 33,024 |
| Divisional Education Councils and District Education Authorities | 161,300 | 162,326 |
| Health and Social Services Authorities | 230,168 | 240,734 |
| Northwest Territories Hydro Corporation | - | 1,895 |
| Northwest Territories Power Corporation | 20,054 | 14,247 |
| Northwest Territories Energy Corporation | 1,330 | 250 |
| Northwest Territories Business Development and Investment Corporation | 3,742 | 3,704 |
| Northwest Territories Housing Corporation | 66,961 | 63,307 |
| Northwest Territories Human Rights Commission | 250 | 237 |
| Status of Women Council of the Northwest Territories | 396 | 526 |
| | 517,320 | 520,250 |

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

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

The Government receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$ nil (2012 - \$ nil).

22. OVEREXPENDITURE

During the year 1 department (2012 - 2) exceeded their vote by \$3,794 (2012 - \$592).

Overexpenditure of a vote contravenes subsection 32 of the *Financial Administration Act* which states that "No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

The voted item that was over expended in the current year is as follows:

| | |
|--|---------|
| Department of Health and Social Services | \$3,794 |
|--|---------|

23. SUBSEQUENT EVENT

Subsequent to the year end, the Government entered into annual Water and Sewer Funding and Community Government Funding contribution agreements totaling \$61,677 with community governments to assist them with provision of water and sewer services and municipal services.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2013

(All figures in thousands of dollars)

24. 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, 2013

(thousands of dollars)

| | 2013 Main Estimates (note 1c) \$ | 2013 Actual \$ | 2012 Actual \$ |
|--|---|----------------------|----------------------|
| Revenue from the Government of Canada | | | |
| Grant | 1,070,023 | 1,070,023 | 996,143 |
| Transfer payments (note 3(b)) | 100,897 | 142,349 | 102,943 |
| | 1,170,920 | 1,212,372 | 1,099,086 |

Taxation

| | | | |
|----------------------------|----------------|----------------|----------------|
| Corporate Income Tax | 74,976 | 108,422 | 22,660 |
| Personal Income Tax | 90,441 | 105,360 | 72,505 |
| Fuel | 16,586 | 18,608 | 18,851 |
| Tobacco | 17,326 | 15,587 | 17,108 |
| Payroll | 41,488 | 41,619 | 39,662 |
| Property and school levies | 25,440 | 27,058 | 24,883 |
| Insurance | 4,400 | 4,763 | 4,505 |
| | 270,657 | 321,417 | 200,174 |

Recoveries

| | | | |
|---|---------------|---------------|---------------|
| Program | 15,737 | 21,709 | 19,776 |
| Service | 640 | 486 | 592 |
| Lease, accommodations and transportation | 3,714 | 5,394 | 4,750 |
| Commodity, asset sales and other | 357 | 468 | 1,419 |
| Insurance proceeds | 60 | 2,731 | 58 |
| Amortization of capital contributions (note 3(b)) (note 16) | 15,581 | - | 14,968 |
| | 36,089 | 30,788 | 41,563 |

General

| | | | |
|-----------------------------|---------------|---------------|---------------|
| Revolving Funds net revenue | 24,628 | 25,255 | 24,626 |
| Regulatory revenues | 15,930 | 18,316 | 16,387 |
| Other general revenues | 115 | 1,578 | 8,552 |
| Investment income | 2,140 | 3,926 | 2,384 |
| | 42,813 | 49,075 | 51,949 |

Grants in Kind

635 635 762

Total Revenues **1,521,114 1,614,287 1,393,534**

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2013

(thousands of dollars)

| | Main Estimates (note 1c) \$ | Compensation and Benefits \$ | Grants and Contributions \$ | Valuation Allowances \$ | Other \$ | Amortization \$ | 2013 Total Expenses \$ | 2012 Total Expenses \$ |
|---|--------------------------------------|------------------------------------|-----------------------------------|-------------------------------|----------------|--------------------|---------------------------------|---------------------------------|
| Legislative Assembly | 18,508 | 10,963 | 250 | - | 6,018 | 865 | 18,096 | 18,920 |
| Executive | 22,862 | 11,455 | 2,089 | - | 3,134 | 7 | 16,685 | 14,786 |
| Aboriginal Affairs and Intergovernmental Relations | 7,304 | 4,481 | 659 | - | 1,274 | 14 | 6,428 | 7,395 |
| Human Resources | 42,796 | 34,977 | 115 | - | 7,662 | 471 | 43,225 | 42,123 |
| Finance | 142,121 | 13,853 | 111,266 | 1,622 | 8,184 | 2,044 | 136,969 | 107,118 |
| Municipal and Community Affairs | 123,535 | 14,108 | 105,141 | - | 6,348 | 160 | 125,757 | 125,500 |
| Public Works and Services | 93,682 | 23,823 | - | - | 69,200 | 5,142 | 98,165 | 93,531 |
| Health and Social Services | 349,926 | 18,963 | 259,472 | - | 85,301 | 9,251 | 372,987 | 360,216 |
| Justice | 113,674 | 53,721 | 2,178 | - | 56,657 | 2,254 | 114,810 | 106,334 |
| Education, Culture and Employment | 289,957 | 28,403 | 207,029 | 2,646 | 41,276 | 13,320 | 292,674 | 289,121 |
| Transportation | 120,415 | 35,278 | 792 | 13 | 42,934 | 36,628 | 115,645 | 111,922 |
| Environment and Natural Resources | 65,693 | 33,012 | 5,472 | 20 | 41,411 | 2,118 | 82,033 | 72,042 |
| Industry Tourism and Investment | 49,560 | 19,302 | 19,572 | 155 | 9,156 | 866 | 49,051 | 50,408 |
| | 1,440,033 | 302,339 | 714,035 | 4,456 | 378,555 | 73,140 | 1,472,525 | |
| Prior Year Totals | 1,368,078 | 295,301 | 674,479 | 3,327 | 359,333 | 66,977 | | 1,399,417 |

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2013

(thousands of dollars)

| | Land \$ | Buildings* \$ | Other** \$ | Leasehold Improvements \$ | Equipment* \$ | Computers \$ | 2013 \$ | 2012 \$ |
|--|--------------|------------------|----------------|---------------------------------|------------------|-----------------|------------------|------------------|
| Cost, beginning of year | 2,046 | 816,869 | 1,043,941 | 34,250 | 163,211 | 84,886 | 2,145,203 | 2,036,190 |
| Acquisitions | - | 143,191 | 275,461 | 87 | 11,269 | 19,212 | 449,220 | 110,567 |
| Write-downs/adjust. | - | - | - | - | - | - | - | (248) |
| Disposals | - | (11,989) | (2,079) | (75) | (375) | - | (14,518) | (1,306) |
| Cost, end of year | 2,046 | 948,071 | 1,317,323 | 34,262 | 174,105 | 104,098 | 2,579,905 | 2,145,203 |
| Accumulated amortization, beginning of year | - | (319,305) | (412,948) | (22,881) | (81,200) | (51,324) | (887,658) | (821,912) |
| Amortization expense | - | (25,077) | (31,829) | (1,749) | (8,626) | (5,858) | (73,139) | (66,976) |
| Disposals | - | 11,885 | 1,835 | 75 | 321 | - | 14,115 | 1,230 |
| Accumulated amortization, end of year | - | (332,497) | (442,942) | (24,555) | (89,505) | (57,182) | (946,682) | (887,658) |
| Net book value | 2,046 | 615,574 | 874,381 | 9,707 | 84,600 | 46,916 | 1,633,223 | 1,257,545 |
| Work in progress | | | | | | | 94,730 | 405,676 |
| | | | | | | | 1,727,953 | 1,663,221 |

* Included in buildings and equipment are assets under capital lease cost, \$4,284 (2012 - \$29,152); accumulated amortization, \$1,349 (2012 - \$12,743); carrying value, \$2,935 (2012 - \$16,409). During the current year, the capital lease held for the Legislative Assembly building was paid off in full.

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

| Change in net book value of tangible capital assets | 2013 \$ | 2012 \$ |
|---|---------------|---------------|
| Acquisitions | 449,220 | 110,567 |
| Disposals/write-downs/adjustments | (403) | (324) |
| Amortization | (73,139) | (66,976) |
| Increase in work in progress | (310,946) | 55,017 |
| Increase | 64,732 | 98,284 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------------|--------------------------------|---------------------------------|--------------------------|--------------------------------|
| Legislative Assembly | | | | | |
| Recoveries | | | | | |
| Commodity, asset sales and other | 21 | - | 21 | 10 | (11) |
| General revenue | | | | | |
| Regulatory revenue | 3 | - | 3 | 16 | 13 |
| Investment income | - | - | - | 1,641 | 1,641 |
| | 3 | - | 3 | 1,657 | 1,654 |
| | 24 | - | 24 | 1,667 | 1,643 |
| Executive | | | | | |
| Other Grants | | | | | |
| Grants in kind | 192 | - | 192 | 192 | - |
| Transfer Payments | | | | | |
| Federal cost shared | 2,000 | - | 2,000 | 2,000 | - |
| | 2,192 | - | 2,192 | 2,192 | - |
| Industry, Tourism and Investment | | | | | |
| General Revenue | | | | | |
| Investment income | 1,040 | - | 1,040 | 1,040 | - |
| Regulatory revenues | 60 | - | 60 | 54 | (6) |
| | 1,100 | - | 1,100 | 1,094 | (6) |
| Recoveries | | | | | |
| Commodity, asset sales and other | 15 | - | 15 | 7 | (8) |
| Amortization of capital contributions | 22 | - | 22 | - | (22) |
| | 37 | - | 37 | 7 | (30) |
| | 1,137 | - | 1,137 | 1,101 | (36) |
| Environment and Natural Resources | | | | | |
| Transfer payments | | | | | |
| Capital transfers <i>(note 3(b))</i> | - | - | - | 59 | 59 |
| Recoveries | | | | | |
| Lease, accommodations and transportation | - | - | - | 15 | 15 |
| Amortization of capital contributions | 1,015 | - | 1,015 | - | (1,015) |
| | 1,015 | - | 1,015 | 15 | (1,000) |
| General Revenue | | | | | |
| Regulatory revenues | 555 | - | 555 | 646 | 91 |
| Beverage Container Program, Others, Net | - | - | - | 119 | 119 |
| | 555 | - | 555 | 765 | 210 |
| | 1,570 | - | 1,570 | 839 | (731) |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------------|--------------------------------|---------------------------------|--------------------------|--------------------------------|
| Finance | | | | | |
| Revenue from the Government of Canada | | | | | |
| Grant | 1,070,023 | - | 1,070,023 | 1,070,023 | - |
| Transfer Payments | | | | | |
| Canada Health Transfer and Reform Fund | 29,552 | - | 29,552 | 27,103 | (2,449) |
| Canada Social Transfer | 15,003 | - | 15,003 | 14,907 | (96) |
| | 1,114,578 | - | 1,114,578 | 1,112,033 | (2,545) |
| Taxation | | | | | |
| Corporate | 74,976 | - | 74,976 | 108,422 | 33,446 |
| Personal | 90,441 | - | 90,441 | 105,360 | 14,919 |
| Fuel | 16,586 | - | 16,586 | 18,608 | 2,022 |
| Tobacco | 17,326 | - | 17,326 | 15,587 | (1,739) |
| Payroll | 41,488 | - | 41,488 | 41,619 | 131 |
| Property and school levies | 25,440 | - | 25,440 | 27,058 | 1,618 |
| Insurance | 4,400 | - | 4,400 | 4,763 | 363 |
| | 270,657 | - | 270,657 | 321,417 | 50,760 |
| Recoveries | | | | | |
| Service | 80 | - | 80 | 77 | (3) |
| Insurance proceeds | 60 | - | 60 | 2,731 | 2,671 |
| Program | 13 | - | 13 | 76 | 63 |
| | 153 | - | 153 | 2,884 | 2,731 |
| General revenue | | | | | |
| Revolving funds net revenue | 24,628 | - | 24,628 | 25,136 | 508 |
| Investment income | 620 | - | 620 | 736 | 116 |
| Regulatory revenue | 424 | - | 424 | 408 | (16) |
| Other general revenues | - | - | - | 934 | 934 |
| | 25,672 | - | 25,672 | 27,214 | 1,542 |
| | 1,411,060 | - | 1,411,060 | 1,463,548 | 52,488 |
| Municipal and Community Affairs | | | | | |
| Transfer Payments | | | | | |
| Federal cost shared - Building Canada Plan | - | - | - | 2,119 | 2,119 |
| | - | - | - | 2,119 | 2,119 |
| Recoveries | | | | | |
| Lease, accommodations and transportation | 700 | - | 700 | 991 | 291 |
| Program | - | - | - | 1,787 | 1,787 |
| | 700 | - | 700 | 2,778 | 2,078 |
| General revenue | | | | | |
| Regulatory revenue | 260 | - | 260 | 255 | (5) |
| Other general revenues | 90 | - | 90 | 1 | (89) |
| | 350 | - | 350 | 256 | (94) |
| | 1,050 | - | 1,050 | 5,153 | 4,103 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------------|--------------------------------|---------------------------------|--------------------------|--------------------------------|
| Justice | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 9,364 | (3,726) | 5,638 | 5,637 | (1) |
| Recoveries | | | | | |
| Amortization of capital contributions | 10 | - | 10 | - | (10) |
| Lease, accommodations and transportation | 102 | - | 102 | 182 | 80 |
| Commodity, asset sales and other | 17 | - | 17 | 18 | 1 |
| Program | 60 | 4,108 | 4,168 | 3,818 | (350) |
| | 189 | 4,108 | 4,297 | 4,018 | (279) |
| General revenue | | | | | |
| Regulatory revenue | 4,979 | 25 | 5,004 | 5,426 | 422 |
| Other general revenues | 25 | - | 25 | - | (25) |
| | 14,557 | 407 | 14,964 | 15,081 | 117 |
| Public Works and Services | | | | | |
| Transfer payments | | | | | |
| Federal programs | 42 | - | 42 | - | (42) |
| Recoveries | | | | | |
| Service | 430 | - | 430 | 265 | (165) |
| Lease, accommodations and transportation | 247 | - | 247 | 249 | 2 |
| Commodity, asset sales and other | 100 | - | 100 | 71 | (29) |
| | 777 | - | 777 | 585 | (192) |
| General revenue | | | | | |
| Regulatory revenue | 985 | - | 985 | 1,002 | 17 |
| | 1,804 | - | 1,804 | 1,587 | (217) |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------------|--------------------------------|---------------------------------|--------------------------|--------------------------------|
| Health and Social Services | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 35,806 | - | 35,806 | 35,811 | 5 |
| Canadian Health and Social Transfer | 315 | - | 315 | 332 | 17 |
| Capital transfers (<i>note 3(b)</i>) | - | - | - | 9,067 | 9,067 |
| | 36,121 | - | 36,121 | 45,210 | 9,089 |
| Recoveries | | | | | |
| Program | 14,500 | - | 14,500 | 13,043 | (1,457) |
| Amortization of capital contributions | 1,200 | - | 1,200 | - | (1,200) |
| | 15,700 | - | 15,700 | 13,043 | (2,657) |
| General revenue | | | | | |
| Regulatory revenue | 260 | - | 260 | 338 | 78 |
| Other Grants | | | | | |
| Grants in Kind | 443 | - | 443 | 443 | - |
| | 52,524 | - | 52,524 | 59,034 | 6,510 |
| Education, Culture and Employment | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 6,388 | - | 6,388 | 6,336 | (52) |
| Federal programs | 2,021 | - | 2,021 | 1,881 | (140) |
| Capital transfers (<i>note 3(b)</i>) | - | - | - | 756 | 756 |
| | 8,409 | - | 8,409 | 8,973 | 564 |
| Recoveries | | | | | |
| Commodity, asset sales and other | - | - | - | 17 | 17 |
| Lease, accommodations and transportation | - | - | - | 9 | 9 |
| Amortization of capital contributions | 634 | 27 | 661 | - | (661) |
| Program | 50 | 1,000 | 1,050 | 1,000 | (50) |
| | 684 | 1,027 | 1,711 | 1,026 | (685) |
| General revenue | | | | | |
| Investment income | 480 | (20) | 460 | 457 | (3) |
| Regulatory revenue | 25 | - | 25 | 16 | (9) |
| Other general revenues | - | - | - | 643 | 643 |
| | 505 | (20) | 485 | 1,116 | 631 |
| | 9,598 | 1,007 | 10,605 | 11,115 | 510 |
| Human Resources | | | | | |
| Recoveries | | | | | |
| Program | 250 | - | 250 | - | (250) |
| Lease, accommodations and transportation | - | - | - | 1,023 | 1,023 |
| | 250 | - | 250 | 1,023 | 773 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|----------------------------------|---|--|-----------------------------------|---|
| Transportation | | | | | |
| Transfer payments | | | | | |
| Federal cost shared - Building Canada Plan | 406 | 50 | 456 | 424 | (32) |
| Capital transfers <i>(note 3(b))</i> | - | - | - | 35,917 | 35,917 |
| | 406 | 50 | 456 | 36,341 | 35,885 |
| Recoveries | | | | | |
| Lease, accommodations and transportation | 2,665 | - | 2,665 | 2,925 | 260 |
| Program | 864 | 1,200 | 2,064 | 1,985 | (79) |
| Commodity, asset sales and other | 204 | - | 204 | 345 | 141 |
| Service | 130 | - | 130 | 144 | 14 |
| Amortization of capital contributions | 12,700 | - | 12,700 | - | (12,700) |
| | 16,563 | 1,200 | 17,763 | 5,399 | (12,364) |
| General revenue | | | | | |
| Regulatory revenue | 8,379 | 1,300 | 9,679 | 10,155 | 476 |
| Investment income | - | - | - | 52 | 52 |
| | 8,379 | 1,300 | 9,679 | 10,207 | 528 |
| | 25,348 | 2,550 | 27,898 | 51,947 | 24,049 |
| | 1,521,114 | 3,964 | 1,525,078 | 1,614,287 | 88,186 |

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Legislative Assembly | | | | | | |
| Office of the Clerk | 7,902 | 32 | - | 7,934 | 7,815 | 119 |
| Expenditures on Behalf of Members | 7,808 | - | - | 7,808 | 7,402 | 406 |
| Office of the Chief Electoral Officer | 838 | 3 | - | 841 | 838 | 3 |
| Statutory Offices | 1,635 | 5 | - | 1,640 | 1,635 | 5 |
| Office of the Speaker | 325 | 1 | - | 326 | 406 | (80) |
| | 18,508 | 41 | - | 18,549 | 18,096 | 453 |
| Executive | | | | | | |
| Directorate | 9,980 | 21 | - | 10,001 | 4,547 | 5,454 |
| Ministers' Offices | 2,970 | 22 | (2) | 2,990 | 3,204 | (214) |
| Executive Operations | 6,756 | 37 | 2 | 6,795 | 6,041 | 754 |
| Cabinet Support | 3,156 | 19 | - | 3,175 | 2,893 | 282 |
| | 22,862 | 99 | - | 22,961 | 16,685 | 6,276 |
| Human Resources | | | | | | |
| Directorate | 607 | 7 | - | 614 | 1,016 | (402) |
| Human Resource Strategy and Policy | 7,134 | 35 | 1,671 | 8,840 | 7,915 | 925 |
| Management and Recruitment Services | 3,970 | 32 | - | 4,002 | 4,491 | (489) |
| Corporate Human Resources | 12,371 | 42 | (1,589) | 10,824 | 8,877 | 1,947 |
| Employee Services | 14,080 | 962 | - | 15,042 | 16,187 | (1,145) |
| Region Operations | 4,634 | 41 | (82) | 4,593 | 4,739 | (146) |
| | 42,796 | 1,119 | - | 43,915 | 43,225 | 690 |
| Aboriginal Affairs and Intergovernmental Relations | | | | | | |
| Directorate | 2,456 | 15 | - | 2,471 | 2,233 | 238 |
| Implementation | 696 | 5 | - | 701 | 507 | 194 |
| Negotiations | 2,442 | 24 | - | 2,466 | 2,088 | 378 |
| Intergovernmental Relations | 1,710 | 8 | - | 1,718 | 1,600 | 118 |
| | 7,304 | 52 | - | 7,356 | 6,428 | 928 |
| Industry, Tourism and Investment | | | | | | |
| Economic Diversification & Business Support | 22,222 | 72 | - | 22,294 | 22,045 | 249 |
| Directorate | 7,745 | 1 | - | 7,746 | 8,081 | (335) |
| Tourism and parks | 11,172 | 26 | 246 | 11,444 | 11,160 | 284 |
| Energy | 1,619 | 439 | - | 2,058 | 1,923 | 135 |
| Minerals and Petroleum Resources | 6,802 | 36 | - | 6,838 | 5,842 | 996 |
| | 49,560 | 574 | 246 * | 50,380 | 49,051 | 1,329 |

* Infrastructure investments that were not classified as capital have been transferred to operations.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Environment and Natural Resources | | | | | | |
| Wildlife Management | 15,125 | 4,623 | (28) | 19,720 | 18,886 | 834 |
| Forest Management | 28,634 | 13,840 | 25 | 42,499 | 39,914 | 2,585 |
| Directorate | 11,171 | 304 | 3 | 11,478 | 11,467 | 11 |
| Land and Water | 4,827 | 21 | 113 | 4,961 | 5,501 | (540) |
| Environmental Protection | 5,936 | 909 | (113) | 6,732 | 6,265 | 467 |
| | 65,693 | 19,697 | - | 85,390 | 82,033 | 3,357 |
| Finance | | | | | | |
| Directorate | 85,991 | 2,337 | - | 88,328 | 87,742 | 586 |
| Budget, Treasury and Debt Management | 11,567 | 34 | (74) | 11,527 | 10,118 | 1,409 |
| Office of the Comptroller General | 18,633 | 43 | - | 18,676 | 13,629 | 5,047 |
| Office of the Chief Information Officer | 2,436 | 10 | 74 | 2,520 | 1,316 | 1,204 |
| Fiscal Policy | 23,494 | 711 | - | 24,205 | 24,094 | 111 |
| | 142,121 | 3,135 | - | 145,256 | 136,899 | 8,357 |
| Amortization of tangible capital assets of the NWT Liquor Commission | - | - | - | - | 70 | (70) |
| | 142,121 | 3,135 | - | 145,256 | 136,969 | 8,287 |
| Municipal and Community Affairs | | | | | | |
| Regional Operations | 103,669 | 7 | - | 103,676 | 106,959 | (3,283) |
| Community Operations | 2,437 | 9,885 | - | 12,322 | 2,039 | 10,283 |
| Directorate | 4,358 | 22 | - | 4,380 | 4,081 | 299 |
| School of Community Government | 3,051 | 10 | - | 3,061 | 2,935 | 126 |
| Lands Administration | 3,433 | 20 | - | 3,453 | 2,959 | 494 |
| Sport, Recreation and Youth | 5,180 | 8 | - | 5,188 | 5,018 | 170 |
| Public Safety | 1,407 | 557 | - | 1,964 | 1,766 | 198 |
| | 123,535 | 10,509 | - | 134,044 | 125,757 | 8,287 |
| Justice | | | | | | |
| Community Justice and Corrections | 40,616 | 920 | (6) | 41,530 | 40,142 | 1,388 |
| Law Enforcement | 39,469 | - | - | 39,469 | 41,441 | (1,972) |
| Court Services | 11,446 | 50 | 409 | 11,905 | 11,627 | 278 |
| Services to Government | 10,866 | 91 | 8 | 10,965 | 10,785 | 180 |
| Legal Aid Services | 5,905 | 81 | (2) | 5,984 | 5,312 | 672 |
| Services to the Public | 5,372 | 34 | - | 5,406 | 5,503 | (97) |
| | 113,674 | 1,176 | 409 * | 115,259 | 114,810 | 449 |

* Infrastructure investments that were not classified as capital have been transferred to operations.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Health and Social Services | | | | | | |
| Directorate | 7,924 | 63 | (121) | 7,866 | 7,991 | (125) |
| Health Services Programs | 192,989 | 6,773 | 332 | 200,094 | 202,717 | (2,623) |
| Community Health Programs | 87,998 | 8,552 | (3,529) | 93,021 | 93,514 | (493) |
| Program Delivery Support | 34,772 | 1,571 | 3,318 | 39,661 | 40,053 | (392) |
| Supplementary Health Programs | 26,243 | 2,308 | - | 28,551 | 28,713 | (162) |
| | 349,926 | 19,267 | - | 369,193 | 372,988 | (3,795) |
| Education, Culture and Employment | | | | | | |
| Directorate | 10,296 | 52 | 637 | 10,985 | 12,493 | (1,508) |
| Primary and Secondary School Education | 193,025 | 2,421 | (637) | 194,809 | 187,884 | 6,925 |
| Advanced Education and Careers | 46,968 | 6 | - | 46,974 | 51,481 | (4,507) |
| Income Security | 39,668 | 1,003 | - | 40,671 | 40,817 | (146) |
| | 289,957 | 3,482 | - | 293,439 | 292,675 | 764 |
| Transportation | | | | | | |
| Directorate | 10,228 | (52) | 88 | 10,264 | 9,817 | 447 |
| Airports | 28,677 | 146 | (5) | 28,818 | 28,013 | 805 |
| Highways | 67,844 | (3,730) | (311) | 63,803 | 64,832 | (1,029) |
| Marine | 8,042 | (397) | 175 | 7,820 | 7,399 | 421 |
| Road Licensing and Safety | 4,616 | 25 | - | 4,641 | 4,880 | (239) |
| Community Local Access Roads | 1,008 | - | 53 | 1,061 | 703 | 358 |
| | 120,415 | (4,008) | - | 116,407 | 115,644 | 763 |
| Public Works and Services | | | | | | |
| Asset Management | 82,229 | 4,820 | 1,082 | 88,131 | 87,363 | 768 |
| Directorate | 7,958 | (3) | - | 7,955 | 7,544 | 411 |
| Technology Services Centre | 1,361 | - | - | 1,361 | 1,138 | 223 |
| Petroleum Products | 2,134 | - | - | 2,134 | 2,119 | 15 |
| | 93,682 | 4,817 | 1,082 * | 99,581 | 98,164 | 1,417 |
| | 1,440,033 | 59,960 | 1,737 | 1,501,730 | 1,472,525 | 29,205 |

* Infrastructure investments that were not classified as capital have been transferred to operations.

Government of the Northwest Territories

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

Schedule 3

March 31, 2013

(thousands of dollars)

| DEPARTMENT | Over-Accruals \$ | Other Recoveries \$ | Total \$ |
|--|---------------------|---------------------------|---------------|
| Legislative Assembly | 9 | 2 | 11 |
| Executive | - | 2 | 2 |
| Aboriginal Affairs and Intergovernmental Relations | - | 1 | 1 |
| Human Resources | 909 | 9 | 918 |
| Finance | 17 | 17,409 * | 17,426 |
| Municipal and Community Affairs | 250 | 497 | 747 |
| Public Works and Services | 318 | 521 | 839 |
| Health and Social Services | 1,462 | 798 | 2,260 |
| Justice | 6 | 38 | 44 |
| Education, Culture and Employment | 530 | 1,405 | 1,935 |
| Transportation | 168 | 9 | 177 |
| Environment and Natural Resources | 47 | 175 | 222 |
| Industry, Tourism and Investment | 632 | 192 | 824 |
| | 4,348 | 21,058 | 25,406 |

*This recovery is related to the Giant Mine Bypass Road which required that operational funds be redirected to capital.

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

Schedule 4

March 31, 2013

(thousands of dollars)

| DEPARTMENT | Main Estimates \$ | Supplementary Estimates \$ | Total Appropriation \$ | Actual Expenditure \$ |
|-----------------------------------|-------------------------|----------------------------------|------------------------------|-----------------------------|
| Legislative Assembly | 640 | 88 | 728 | 725 |
| Human Resources | 300 | - | 300 | 183 |
| Finance | 1,008 | 666 | 1,674 | 1,073 |
| Public Works and Services | 6,663 | 6,929 | 13,592 | 9,878 |
| Health and Social Services | 36,943 | 12,124 | 49,067 | 30,000 |
| Justice | 379 | 1,352 | 1,731 | 880 |
| Education, Culture and Employment | 15,126 | 7,920 | 23,046 | 18,388 |
| Transportation | 29,681 | 85,431 | 115,112 | 83,654 |
| Environment and Natural Resources | 1,596 | 1,301 | 2,897 | 2,140 |
| Industry, Tourism and Investment | 1,292 | 64 | 1,356 | 610 |
| | 93,628 | 115,875 | 209,503 * | 147,531 |

\$1,737 of budget associated with infrastructure investments that were classified as non-capital in nature has been transferred to operations, as disclosed in Schedules 2 and 8. Projects completed by PWS on behalf of other Departments are reported as expenditures under the owner Department when completed.

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Executive | | | | | | |
| Native Women's Association (in kind) | 42 | - | - | 42 | 42 | - |
| Band Council Subsidized Leases (in kind) | 150 | - | - | 150 | 150 | - |
| Women's Initiatives | 50 | - | - | 50 | 50 | - |
| Institute for Circumpolar Health Research | - | - | - | - | 40 | (40) |
| Indspire 2013 Awards | 35 | - | - | 35 | 35 | - |
| United Way of Yellowknife | - | - | - | - | 12 | (12) |
| Native Women's Association Relocation Assistance | - | - | - | - | 69 | (69) |
| Non-Government Organization Stabilization Fund | 350 | - | - | 350 | 350 | - |
| Devolution Negotiations, Aboriginal Government Participation and Engagement | 1,266 | - | - | 1,266 | 588 | 678 |
| | 1,893 | - | - | 1,893 | 1,336 | 557 |
| Aboriginal Affairs and Intergovernmental Relations | | | | | | |
| Core Funding to Metis Locals | 225 | - | - | 225 | 225 | - |
| Special Events - Aboriginal Organizations | 75 | - | - | 75 | 84 | (9) |
| Aboriginal Intergovernmental Meetings Fund | 350 | - | - | 350 | 350 | - |
| | 650 | - | - | 650 | 659 | (9) |
| Finance | | | | | | |
| Deton'Cho Diamonds Inc-Foregone Interest | 6 | - | - | 6 | 5 | 1 |
| Cost of Living Tax Credit | 21,000 | 700 | - | 21,700 | 21,550 | 150 |
| NWT Child Benefit | 1,200 | - | - | 1,200 | 1,156 | 44 |
| | 22,206 | 700 | - | 22,906 | 22,711 | 195 |
| Municipal and Community Affairs | | | | | | |
| Community Government Funding | 168 | - | - | 168 | - | 168 |
| New Deal Taxation Revenue Program | 475 | - | - | 475 | 457 | 18 |
| High Performance Athlete Grant Program | 100 | - | - | 100 | 106 | (6) |
| Community Government Funding | 45,660 | - | - | 45,660 | 45,659 | 1 |
| Grant in Lieu of Taxes | 6,148 | - | - | 6,148 | 6,194 | (46) |
| Senior Citizens and Disabled Persons Tax Relief | 366 | - | - | 366 | 525 | (159) |
| Community Government Funding - Mobile Equipment and Utilities | 1,440 | - | - | 1,440 | 1,410 | 30 |
| | 54,357 | - | - | 54,357 | 54,351 | 6 |

Government of the Northwest Territories**Non-Consolidated Schedule of Grants (unaudited)****Schedule 5 (continued)****for the year ended March 31, 2013**

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Environment and Natural Resources | | | | | | |
| Disaster Compensation | 100 | - | - | 100 | 36 | 64 |
| Health and Social Services | | | | | | |
| Medical Professional Development | 40 | - | - | 40 | 40 | - |
| Lease Extension - Rockhill Apartments | 443 | - | - | 443 | 443 | - |
| | 483 | - | - | 483 | 483 | - |
| Justice | | | | | | |
| National Justice Issues | 9 | - | - | 9 | 11 | (2) |
| Aboriginal Court Challenges | 40 | - | - | 40 | 5 | 35 |
| | 49 | - | - | 49 | 16 | 33 |
| Education, Culture and Employment | | | | | | |
| Student Grants | 9,240 | 956 | - | 10,196 | 10,131 | 65 |
| Community Broadcasting Grants | 52 | - | - | 52 | 42 | 10 |
| | 9,292 | 956 | - | 10,248 | 10,173 | 75 |
| Industry, Tourism and Investment | | | | | | |
| Fur Price Program | 610 | - | - | 610 | 516 | 94 |
| Disaster Compensation Program | 15 | - | - | 15 | 3 | 12 |
| | 625 | - | - | 625 | 519 | 106 |
| Total | 89,655 | 1,656 | - | 91,311 | 90,284 | 1,027 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| Legislative Assembly | | | | | | |
| Human Rights Commission | 250 | - | - | 250 | 250 | - |
| Executive | | | | | | |
| Status of Women Council | 368 | - | - | 368 | 368 | - |
| Native Women's Association | 363 | - | - | 363 | 363 | - |
| Devolution Negotiations | - | - | - | - | 10 | (10) |
| Devolution Implementation | - | - | - | - | 12 | (12) |
| | 731 | - | - | 731 | 753 | (22) |
| Human Resources | | | | | | |
| Hay River H&SS Authority - Mentor/Educator Nurse Program | 115 | - | - | 115 | 115 | - |
| Finance | | | | | | |
| Northwest Territories Power Corporation Contribution - General Rate Application Support | 15,600 | - | - | 15,600 | 15,457 | 143 |
| Territorial Power Subsidy Program | 11,085 | - | - | 11,085 | 5,813 | 5,272 |
| Northwest Territories Heritage Fund | - | 250 | - | 250 | 250 | - |
| Northwest Territories Housing Corporation - Operations | 65,458 | 1,503 | - | 66,961 | 66,961 | - |
| Falcon Communications | 100 | - | - | 100 | 75 | 25 |
| | 92,243 | 1,753 | - | 93,996 | 88,556 | 5,440 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| Municipal and Community Affairs | | | | | | |
| Assistance to Community Governments | 470 | - | - | 470 | 470 | - |
| Management of Drinking Water in NWT | 50 | - | - | 50 | 25 | 25 |
| Ground Ambulance and Highway Rescue | - | 200 | - | 200 | 120 | 80 |
| Recreation Contributions | 1,275 | - | - | 1,275 | 1,297 | (22) |
| Volunteer Contributions | 70 | - | - | 70 | 55 | 15 |
| Training Services Community Governments | - | - | - | - | 5 | (5) |
| Youth Centers | 500 | - | - | 500 | 500 | - |
| Pan Territorial Sports Program | 272 | - | - | 272 | 277 | (5) |
| Youth Corps | 1,175 | - | - | 1,175 | 1,077 | 98 |
| Water and Sewer Services Funding | 13,013 | - | - | 13,013 | 13,095 | (82) |
| Youth Contributions | 250 | - | - | 250 | 247 | 3 |
| A Brilliant North | 680 | - | - | 680 | 434 | 246 |
| Multi Sport Games | 650 | - | - | 650 | 650 | - |
| Healthy Choices | 615 | - | - | 615 | 611 | 4 |
| Capital Formula Funding Community Governments | 28,002 | - | - | 28,002 | 28,002 | - |
| Financial Services - Various | 135 | - | - | 135 | 48 | 87 |
| Get Active | 100 | - | - | 100 | 100 | - |
| Regional Youth Sports Events | 400 | - | - | 400 | 364 | 36 |
| Building Canada Plan/ Municipal Rural Infrastructure Fund | - | 9,867 | - | 9,867 | 3,413 | 6,454 |
| | 47,657 | 10,067 | - | 57,724 | 50,790 | 6,934 |
| Transportation | | | | | | |
| Airport Career Development Program | 30 | - | - | 30 | 18 | 12 |
| Community Access Program | 980 | - | - | 980 | 686 | 294 |
| Deh'Cho Bridge Involvement Grants | 96 | - | - | 96 | 88 | 8 |
| | 1,106 | - | - | 1,106 | 792 | 314 |
| Health and Social Services | | | | | | |
| Health & Social Services Authorities | 245,580 | 6,863 | 581 | 253,024 | 257,079 | (4,055) |
| Health & Social Services Recruitment and Retention Program | 2,901 | - | - | 2,901 | 687 | 2,214 |
| Primary Care (Health Systems Planning) | 473 | - | 266 | 739 | 832 | (93) |
| Health Awareness, Activities and Education | 1,344 | 300 | 600 | 2,244 | 160 | 2,084 |
| Preventions and Promotion | 2,588 | 535 | (1,960) | 1,163 | - | 1,163 |
| Population Health | - | 62 | 170 | 232 | 195 | 37 |
| Tlicho Cultural Coordinator | 35 | - | - | 35 | 36 | (1) |
| | 252,921 | 7,760 | (343) | 260,338 | 258,989 | 1,349 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| Environment and Natural Resources | | | | | | |
| Mackenzie River Basin Board | 40 | - | - | 40 | 50 | (10) |
| Public Education | - | - | - | - | 14 | (14) |
| Energy Management | 1,998 | - | - | 1,998 | 1,404 | 594 |
| Climate Change Adaptation Plan | 51 | - | - | 51 | 34 | 17 |
| Traditional Knowledge Contributions | 65 | - | - | 65 | 6 | 59 |
| Interim Resource Management Agreement | - | 305 | - | 305 | 305 | - |
| Energy Conservation Contributions | 200 | - | - | 200 | 208 | (8) |
| Energy Information and Awareness | - | - | - | - | 10 | (10) |
| Alternative Energy Program Contributions | 200 | 880 | - | 1,080 | 626 | 454 |
| Biomass Supply/Energy | 100 | - | - | 100 | 139 | (39) |
| Stewardship Program | 500 | - | - | 500 | 644 | (144) |
| Wildlife Contribution | - | - | - | - | 23 | (23) |
| Caribou Management | - | - | - | - | 78 | (78) |
| Wildfire Risk Management Plans | - | - | - | - | 59 | (59) |
| Wildlife Research Support | 25 | - | - | 25 | - | 25 |
| Barren Ground Caribou Monitoring | 178 | - | - | 178 | 145 | 33 |
| Community Transfer Fort Good Hope | 120 | - | (120) | - | - | - |
| Environmental Stewardship Program | - | - | - | - | 90 | (90) |
| Aquatic Ecosystems Research Partnership Program | - | - | - | - | 200 | (200) |
| Environment Protection Contributions | - | - | - | - | 7 | (7) |
| Northwest Territories Water Strategy | - | - | - | - | 531 | (531) |
| Protected Areas Contribution - Various | - | - | - | - | 124 | (124) |
| Energy Management Contribution - Various | - | - | - | - | 526 | (526) |
| Caribou Strategy | 275 | - | - | 275 | 197 | 78 |
| Disease Contaminants | 20 | - | - | 20 | 16 | 4 |
| | 3,772 | 1,185 | (120) | 4,837 | 5,436 | (599) |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| Industry, Tourism and Investment | | | | | | |
| Business Development and Investment Corporation | 3,704 | 20 | - | 3,724 | 3,724 | - |
| Community Futures | 1,272 | - | - | 1,272 | 1,024 | 248 |
| Community Transfers | 1,582 | - | - | 1,582 | 1,391 | 191 |
| Entrepreneur and Economic Development | 3,866 | - | 125 | 3,991 | 4,162 | (171) |
| Investment and Economic Analysis | - | - | - | - | 220 | (220) |
| Mackenzie Valley Contributions | 715 | - | - | 715 | 700 | 15 |
| Promote Commercial Harvesting Meat and Fish | 550 | - | - | 550 | 331 | 219 |
| Energy Contributions | 1,000 | 435 | - | 1,435 | 638 | 797 |
| Hydro Strategy | - | - | - | - | 700 | (700) |
| Agriculture Development Infrastructure | 300 | - | - | 300 | 326 | (26) |
| Directorate Contribution Various-Protected Area Strategy | - | - | - | - | 18 | (18) |
| Tourism Diversification Program | 900 | - | - | 900 | 874 | 26 |
| Tourism Industry Contributions | 2,647 | - | 100 | 2,747 | 2,782 | (35) |
| Sport Hunt Outfitter Marketing Support | 300 | - | - | 300 | 185 | 115 |
| Community Harvester Assistance | 1,074 | - | - | 1,074 | 1,042 | 32 |
| Fisheries | 225 | - | - | 225 | 227 | (2) |
| Western Harvester Assistance Program | 63 | - | - | 63 | - | 63 |
| Local Wildlife Committees | 257 | - | - | 257 | 229 | 28 |
| SocioEconomic Agreement | 180 | - | - | 180 | 180 | - |
| Trade and Investment | 25 | - | - | 25 | 25 | - |
| Minerals Oil and Gas Contributions | 30 | - | - | 30 | 30 | - |
| Growing Forward | 125 | - | - | 125 | 245 | (120) |
| | 18,815 | 455 | 225 | 19,495 | 19,053 | 442 |
| Justice | | | | | | |
| YWCA of Yellowknife | 105 | - | - | 105 | 105 | - |
| Victims Assistance | 525 | - | - | 525 | 525 | - |
| Community Justice | 1,371 | 365 | (49) | 1,687 | 1,532 | 155 |
| Wilderness Camp Contributions | 149 | - | - | 149 | - | 149 |
| Elder Program | 30 | - | - | 30 | - | 30 |
| | 2,180 | 365 | (49) | 2,496 | 2,162 | 334 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2013

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| Education, Culture and Employment | | | | | | |
| Education Authority Contributions | 150,333 | 782 | (1,863) | 149,252 | 146,238 | 3,014 |
| Aurora College Contributions | 31,148 | 192 | - | 31,340 | 30,741 | 599 |
| Community Skills for Work | 650 | - | - | 650 | 95 | 555 |
| Literacy | 1,996 | - | - | 1,996 | 1,882 | 114 |
| NWTTA Professional Improvement Fund | 1,620 | - | - | 1,620 | 1,700 | (80) |
| Healthy Children Initiative | 2,110 | - | - | 2,110 | 1,775 | 335 |
| Early Childhood Program | 4,040 | - | 5 | 4,045 | 4,642 | (597) |
| Minority Language Education and Second- Language Instruction | 2,401 | - | - | 2,401 | 2,545 | (144) |
| Official Languages: | | | | | | |
| Aboriginal Languages Broadcasting | 170 | - | - | 170 | 170 | - |
| French | 350 | - | 100 | 450 | 271 | 179 |
| Aboriginal | 2,996 | - | - | 2,996 | 2,997 | (1) |
| Community Library Services | 763 | - | - | 763 | 763 | - |
| Cultural Organizations | 554 | - | - | 554 | 544 | 10 |
| Cultural Projects | 176 | - | - | 176 | 194 | (18) |
| Heritage Centres | 491 | - | - | 491 | 491 | - |
| NWT Arts Council | 500 | - | - | 500 | 480 | 20 |
| Support to Northern Performers | 181 | - | - | 181 | 179 | 2 |
| Tlicho Coordinator | - | - | - | - | 36 | (36) |
| Skills Canada | - | - | 70 | 70 | 35 | 35 |
| Small Community Employment | 339 | - | - | 339 | 246 | 93 |
| New Northern Arts Program | 250 | - | - | 250 | 254 | (4) |
| Cultural Component of Sports Events | 50 | - | - | 50 | - | 50 |
| Infrastructure Contributions: | | | | | | |
| High School Career & Technology | 200 | 62 | - | 262 | 42 | 220 |
| School Playground Equipment | 50 | - | - | 50 | 50 | - |
| Community Libraries | 100 | - | - | 100 | 100 | - |
| Community Museum | 100 | 85 | - | 185 | 94 | 91 |
| Minor Capital | 400 | - | - | 400 | 292 | 108 |
| | 201,968 | 1,121 | (1,688) | 201,401 | 196,856 | 4,545 |
| Total | 621,758 | 22,706 | (1,975) | 642,489 | 623,752 | 18,737 |

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2013**

(thousands of dollars)

| | Date of FMB Approval | Amount Authorized \$ |
|---|---------------------------------|-------------------------------------|
| OPERATIONS AND MAINTENANCE | | |
| Environment and Natural Resources | | |
| A special warrant was approved on August 17, 2012 to fund the projected costs of identifying and disposing of diseased bison in the Mackenzie Bison Sanctuary. | 17-Aug-2012 | 4,451 |
| A special warrant was approved on July 31, 2012 to fund the projected shortfall in the forest fire suppression budget due to a severe forest fire season in 2012. | 31-Jul-2012 | 6,591 |
| A special warrant was approved on August 17, 2012 to fund the projected shortfall in the forest fire suppression budget due to a severe forest fire season in 2012. | 17-Aug-12 | 7,200 |
| Transportation | | |
| A special warrant was approved on December 14, 2012 to fund incremental work for the Mackenzie Valley winter roads. | 14-Dec-12 | <u>1,200</u> |
| Total operations and maintenance special warrants | | <u>19,442</u> |
| | | |
| Transportation | | |
| A special warrant was approved on December 14, 2012 to fund the construction of the Nahanni Butte access road damaged during a flood in June 2012. The costs will partially be recovered through the Government of Canada's Disaster Financial Assistance Arrangements, administered by Public Safety Canada. | | 1,028 |
| Total capital investment special warrants | | <u>1,028</u> |
| | | |
| Total | | <u>20,470</u> |

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 and
Reclassification of Capital Costs (unaudited)****Schedule 8****for the year ended March 31, 2013**(thousands of dollars)

| | Transfer to (from) \$ | Explanation |
|--|-----------------------------|---|
| OPERATIONS AND MAINTENANCE | | |
| Health and Social Services | | |
| Directorate | (121) | |
| Program Delivery Support | 3,318 | The Department reorganized specific areas within its activities to reflect the split of one division Population Health into two divisions - Population Health and Territorial Health Services. There was then some realignment of program area responsibilities between those two divisions and the Community Wellness and Social Services divisions. This resulted in movement between the two Activities - Program Delivery Support and Community Wellness and Social Services. |
| Community Health Programs | (3,529) | |
| Health Services Programs | 332 | Transfer required to address the reprofiling of the budget for staff at the Joe Greenland Building. Budget has been divided between two areas on the Inuvik Regional Hospital - long term care unit and to the Homecare Budget. |
| Industry, Tourism and Investment | | |
| Infrastructure Project Reclassification | 246 | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget. |
| Justice | | |
| Infrastructure Project Reclassification | 409 | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget. |
| Public Works and Services | | |
| Infrastructure Project Reclassification | 1,082 | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget. |
| Education, Culture and Employment | | |
| Directorate and Administration | 637 | Transfer from Schools to Directorate for TSC Chargebacks. |
| Education and Culture | (637) | Transfer from Schools to Directorate for TSC Chargebacks. |

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 and
Transfers for Non-qualifying Capital Costs (unaudited)****Schedule 8 (continued)****for the year ended March 31, 2013****(thousands of dollars)**

| | Transfer to (from) \$ | Explanation |
|-----------------------------------|--------------------------------------|---|
| Human Resources | | |
| Corporate Human Resources | (1,589) | Transfer to HRSP Systems for PeopleSoft Upgrade |
| Human Resources Strategy & Policy | 1,671 | Transfer from Corporate Human Resources 20/20 budget for PeopleSoft Upgrade |
| Regional Operations | (82) | |
| CAPITAL INVESTMENT | | |
| Transportation | | |
| Highways | 320 | Reprofiling funding in 2011/2012 to Motor Vehicle Information System enhancement work previously planned for 2012/2013. |
| Road Licensing and Safety | (320) | Funding returned back to Highways in 2012/2013. |

for the year ended March 31, 2013

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the
fiscal year ended March 31, 2013.

FORGIVENESS OF DEBT

No amounts were forgiven during the
fiscal year ended March 31, 2013

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, 2013

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, Zahrah | 2,247 | Bradbury, Amanda | 3,003 |
| Adams, Jhillian | 5,546 | Braden, Carmen | 3,924 |
| Alain, Tess | 2,028 | Brandford, Adam | 2,137 |
| Allison, Stephen | 607 | Branton, Kimberly | 43 |
| Alty, Rebecca | 1,611 | Brasseur, Kali | 2,773 |
| Anavilok, Judy | 4,000 | Brebner, Ashley | 3,825 |
| Andersen, Kari | 2,017 | Broddy, Meghan | 3,573 |
| Arberry, Saundra | 3,891 | Bromley, Kelty | 997 |
| Ashcroft, Sunny | 2,017 | Bruser, Rebecca | 3,891 |
| Ashlby, Kaleigh | 3,924 | Bryan, Jordan | 4,965 |
| Bachand, Brendan | 3,934 | Bui, Trung | 2,800 |
| Baillargeon, Charles | 885 | Byatt, Gabriel | 8,012 |
| Ballantyne, Alexandra | 4,526 | Bye, Miranda | 4,011 |
| Bannon, Joseph | 2,028 | Callahan, Mitchell | 6,390 |
| Bannon, Sarah | 3,989 | Callas, Brendan | 2,192 |
| Barbier, Lindsay | 1,370 | Callas, Michael | 3,365 |
| Baron, Vanessa | 8,593 | Campbell, Donald | 2,554 |
| Barrera, Julie | 3,628 | Campbell, Jill | 3,989 |
| Bastedo, Jaya | 1,458 | Campbell, Terrence | 7,102 |
| Bauhaus, Stephanie | 2,455 | Carr, Georgina | 3,957 |
| Bell, Andrian | 1,512 | Carrillo, Karen Anne | 3,683 |
| Bell, Jason | 3,474 | Cartwright, Aiden | 3,935 |
| Bell, Margaret Jean | 4,066 | Casebeer, Jessi | 2,148 |
| Bengts, Amanda | 3,957 | Castro, Paula Melissa | 1,271 |
| Bengts, Stacie | 3,288 | Chamberlin, Jarred | 2,842 |
| Bennett, Shane | 2,729 | Chenkie, Jessica | 3,211 |
| Besarra, Renfred Vendiola | 2,060 | Chenkie, Ryan | 3,573 |
| Blandford, James | 2,935 | Cherwaty, Kyla | 3,858 |
| Bloomstrand, Candace | 2,674 | Chetwynd, Courtney | 3,913 |
| Boden, Mary | 861 | Chetwynd, Jamie | 2,104 |
| Boden, Rebecca | 1,551 | Christensen, Julia | 5,239 |
| Bokovay, David | 4,472 | Christensen, Marc | 3,935 |
| Bolivar, Kate | 1,140 | Christensen, Michael | 2,356 |
| Bolstad, Josh | 3,957 | Chung, Carissa | 3,058 |
| Bolstad, Mandi | 3,957 | Coakwell, Heather | 3,135 |
| Bolt, Kyla | 6,291 | Coedy, Luke | 3,880 |
| Booth, Miranda | 4,910 | Coleman, Amanda | 2,290 |
| Borden, Robert | 4,132 | Constantino, Rhea | 2,543 |
| Borkovic, Joey | 6,455 | Constantino, Roselle | 252 |
| Borschneck, Thomas | 2,554 | Coolen, Catherine | 1,819 |
| Bourassa, Darcy | 4,022 | Cooper, Hawna | 6,960 |
| Bourgeois, Michele | 1,896 | Cooper, Kayla | 4,000 |
| Bowden, Rachel | 1,008 | Costello, Kari | 1,907 |
| Boyd, Abbey | 3,156 | Cote, Lee Ann | 4,011 |
| Boyd, Jayson | 4,033 | Cracknell, Alexandra | 3,968 |

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, 2013**

| | | | |
|------------------------|-------|------------------------|-------|
| Cracknell, James | 4,143 | Goldney, Jeanette | 1,452 |
| Crews, Angela | 2,685 | Grabke, Dwight | 3,792 |
| Crews, Gregory | 4,209 | Graf, Derek | 3,978 |
| Crump, Ashley | 1,408 | Green, Ashley | 3,957 |
| Cruzpe, Rhon | 3,189 | Groenheyde, Amy | 2,839 |
| Curtis, Dustan | 1,776 | Groenheyde, Cali | 4,340 |
| Dang, Debbie | 3,233 | Gzowski, Angela | 2,674 |
| Dautel, Janell | 4,274 | Hall, Devon | 1,491 |
| D'Avignon, Emilie | 2,100 | Hall, Heather | 3,989 |
| de Bassige, Brennan | 2,100 | Hall, Mira | 2,987 |
| De Bastiani, Thomas | 1,041 | Hamilton, Shelby | 6,116 |
| Debogorski, Amelia | 3,430 | Hand, Michael | 3,047 |
| Debogorski, Andrew | 4,011 | Haogak, Maja | 2,773 |
| Debogorski, Dominic | 3,014 | Harker, Jordan | 2,970 |
| Dechief, Samantha | 2,202 | Healy, Lynda | 2,218 |
| Deleff, Jeromy | 2,784 | Hefford, Samantha | 2,800 |
| Desilets, Angela | 3,869 | Heide, Hannah | 3,025 |
| Desrosiers, Veronica | 5,710 | Heine, Kathryn | 3,003 |
| Devitt, Matthew | 2,861 | Hernandez, Anneluzelia | 2,093 |
| Dewar, David | 978 | Herriot, Brittany | 2,356 |
| Dewar, Dustin | 5,173 | Heslep, Alison | 3,814 |
| Dickson, Cole | 806 | Hess, Samera | 3,759 |
| Digness, Samantha | 4,011 | Hicks, Kathleen | 232 |
| Dillon, Kathleen | 4,016 | Hinchey, Sheldon | 2,800 |
| Doyle, Patrick | 2,017 | Hoefler, Dietrich | 1,400 |
| Dumas, Chris | 1,701 | Hoover, Robert | 778 |
| Dumbuya, Hawa | 3,869 | Hovhannisyan, Arpine | 2,800 |
| Dunbar, Stephen | 4,005 | Hoyles, Moriah | 2,115 |
| Dupuis, Rebecca | 1,863 | Hurst, Leila | 1,677 |
| Eggenberger, Christian | 2,800 | Hurst, Michaelis | 2,872 |
| Elanik, Shelley | 4,746 | Hysert, Gwen | 3,978 |
| Elliott, Kristen | 3,365 | Inglangasuk, Alexandra | 4,110 |
| Eluik, Aimee | 1,973 | Jarvis, Alicia | 2,137 |
| Emerson, Jeremy | 322 | Jasper, Brian | 2,793 |
| England, Maia | 1,544 | Jefferson, Kate | 3,156 |
| Escalante, Jean | 4,000 | Johnson, Kate | 3,946 |
| Fabien, Katelyn | 2,762 | Jones, Brittany | 3,704 |
| Fisher, Whitney | 4,099 | Jorge, Martin | 2,800 |
| Fitzgerald, Alanna | 2,598 | Jung, Courtney | 2,313 |
| Fitzgerald, Jane | 650 | Kailek, Shelley | 1,769 |
| Forget-Manson, Avivah | 3,047 | Kaip, Kirsten | 2,137 |
| Foster, Brianne | 3,694 | Kalnay, William | 5,283 |
| Fournier, Jamesie | 137 | Kanwal, Harinderpaul | 1,804 |
| Fournier, Jessica | 2,598 | Kanwal, Inderjit | 4,044 |
| Franklin, James | 2,510 | Kefalas, Kyle | 2,269 |
| Fryer, Janine | 6,510 | Kelly, Erica | 3,946 |
| Fyfe, Jolene | 3,084 | Kelly, Jessica | 2,800 |
| Gardiner, Corine | 2,740 | Kennedy, Samanth | 4,833 |
| Gardiner, Danielle | 1,050 | Kimble, Stephanie | 3,310 |
| Giesbrecht, Michael | 2,450 | King, Christine | 2,663 |
| Gilbert, Stephanie | 5,579 | King, Emily | 3,715 |
| Gillander, Amanda | 1,797 | King, Michael | 9,209 |
| Gillespie, Danielle | 3,463 | King, Sharla | 2,893 |
| Goldenberg, Alina | 547 | Kinney, Allan | 1,907 |

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, 2013

| | | | |
|-----------------------------|--------|-----------------------|-------|
| Klengenberg, Charlene | 7,037 | Mandeville, Leah | 652 |
| Klengenberg, Deborah | 5,721 | Maracle, Alisen | 4,011 |
| Kocik, Derrick | 1,973 | Marriott, Jessica | 1,633 |
| Komi, Arisa | 3,190 | Marshall, Jordan | 1,180 |
| Koswan, Bradley | 4,022 | Marshall, Kellan | 3,847 |
| Kronstal, Alana | 1,861 | Marshman, Michelle | 3,989 |
| Kruse, Sabine | 3,836 | Martin, Gabrielle | 4,055 |
| Krysko, Samuel | 2,937 | Matthews, Brendan | 3,792 |
| Kuptana, Terri-Lee | 4,000 | Matthews, Greg | 2,543 |
| Lafferty, Jessica | 3,211 | Matthews, Joanna | 4,674 |
| Laity, Daniel | 3,354 | McArthur, Allison | 4,176 |
| Laity, Erin | 4,318 | McBride, Alexandra | 219 |
| Langevin, Jennifer | 1,665 | McCabe, Stephanie | 2,071 |
| Lansdown, Doug | 1,094 | McCarthy, Patrick | 3,373 |
| Laratta, Elisabeth | 1,447 | McCreadie, Allister | 8,384 |
| Larocque, Chelsey | 2,587 | McIntyre-Smith, Julia | 4,242 |
| Laube, Kurt | 2,574 | McIvor, Lindsay | 485 |
| Lavoie, Robyn | 3,299 | McKay, James | 2,115 |
| Lavoie-Stobbs, Arlene | 4,011 | McKay, Lindsay | 1,929 |
| Leblanc, Gabrielle | 4,200 | Mckee, Janel | 3,989 |
| Leblanc-Lupton, Michelle | 2,590 | McMullen, Andrea | 1,107 |
| Ledrew, Mark | 1,195 | Meeke, Alyssa | 2,473 |
| Legaree, Alexander | 7,197 | Menard, Jenna | 4,077 |
| Lemieux, Tanya | 3,474 | Menard, Zachary | 1,030 |
| Lennie, Fraser | 2,872 | Merrithew, Leslie | 3,902 |
| Lindsay, Michel | 2,872 | Metcalfe, Scott | 558 |
| Linloff, Jenna | 4,505 | Michel, Gina | 4,647 |
| Long, Alexander | 1,852 | Michelin, Morgan | 3,946 |
| Long, Jenna | 2,148 | Miller, Shona | 2,893 |
| Look, Raynor | 2,324 | Miltenberger, Jacky | 2,499 |
| Lucas, Sandra | 17,500 | Mitev, Sierra | 3,058 |
| Lukaniuk, Crystal | 3,113 | Moir, Lauren | 3,102 |
| MacDonald, Amy | 7,146 | Moore, Kelly | 4,252 |
| MacDonald, Claire | 384 | Moore, Kristin | 3,858 |
| MacDonald, David | 1,940 | Moran, Alex | 642 |
| MacDonald, Laura | 3,989 | Moran, Colton | 3,189 |
| MacDougall, Ian | 2,444 | Morrison, Amanda | 3,255 |
| MacKenzie, James | 4,099 | Morrison, Donald | 2,751 |
| Mackenzie, Samantha | 4,121 | Morrison, John | 2,800 |
| Mackie, Kimberly | 1,841 | Morse, Julian | 2,028 |
| MacKinnon, Laura | 1,140 | Morton, Fallon | 4,505 |
| MacLellan, Joseph | 3,989 | Munroe, Sara | 508 |
| MacNeill, Laura | 1,754 | Munroe-Rosen, Soura | 4,307 |
| MacNeill, Nancy | 16,953 | Murphy, Brendan | 2,432 |
| MacNeill, Rachel | 4,077 | Murphy, Christine | 5,677 |
| Maddeaux-Young, Christopher | 1,332 | Murray, Janet | 4,395 |
| Maddeaux-Young, Hailey | 3,978 | Murray, John | 3,014 |
| Maguire, David | 10,028 | Myrick, Andrea | 3,968 |
| Mahler, Rebecca | 1,940 | Nadji, Negaar | 3,880 |
| Maisonneuve, Shayla | 1,830 | Ndlova, Princess | 1,973 |
| Makletzoff, Tonya | 5,886 | Nendsa, Troy | 3,880 |
| Maksymowich, Katie | 3,500 | Noel, Jeremy | 4,066 |
| Malakoe, Alexandra | 3,836 | Nojeda, Jovilynn | 4,033 |
| Mandeville, Curtis | 2,937 | Noland, Cory | 3,150 |

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, 2013

| | | | |
|-------------------------------|-------|---------------------------|-------|
| Nolting, Michael | 4,000 | Rozestraten, Scott | 3,748 |
| Normandin, Jessie | 3,244 | Ruptash, Kenneth | 4,022 |
| Normandin, Julie | 3,716 | Russell, Brittany | 4,000 |
| Normandin-Flesjer, Nicole | 2,625 | Ruttle, Pamela | 1,502 |
| O'Connor, Elise | 2,148 | Ryder, Graeme | 2,499 |
| Offredi, Stephen | 3,989 | Sartor-Pielak, Ariana | 900 |
| O'Hara, Linna | 2,674 | Saulis, Jared | 2,804 |
| O'Keefe, Harry | 3,880 | Schmalz, Alexandra | 1,019 |
| Oliver, Steven | 1,940 | Schnyder, Stephanie | 394 |
| O'Neill, Margaret | 898 | Schwartzenberger, Jeffrey | 1,907 |
| Oteiza, Marissa | 5,031 | Scott, Danika | 2,006 |
| Pagonis, Shayla | 2,949 | Seeton, Matt | 1,984 |
| Paquin, Jahliele | 4,088 | Seinsson, Chelsea | 2,214 |
| Parker, Melody | 3,935 | Shaben, Krystal | 1,929 |
| Parrell, Cassandra | 2,970 | Shannon, Samuel | 1,973 |
| Parsons, Dustin | 4,811 | Short, Greg | 2,017 |
| Paul, Jonathan | 1,034 | Short, Tara | 770 |
| Peart, Sheldon | 2,367 | Shouhda, Lyle | 1,951 |
| Phillips, Taylor | 2,800 | Shouhda, Meagan | 1,721 |
| Phypers, Dave | 1,171 | Sibbald, Carey-Lynn | 3,006 |
| Plouffe, Nicholas | 1,633 | Silke, Andrew | 1,556 |
| Poitras, Kristina | 5,666 | Silke, Ryan | 1,776 |
| Posynick, Jon | 4,000 | Silverio, Sandra | 1,962 |
| Poulter, Brad | 4,443 | Sinclaie, Frances | 2,291 |
| Pound, Shawna | 3,858 | Singer, Claire | 4,022 |
| Power, Sarah Marie | 3,935 | Smith, Jodi | 3,902 |
| Purchase, Eli | 4,066 | Smith, Kathleen | 2,800 |
| Purchase, Elizabeth | 3,146 | Snodgrass, Jillian | 2,356 |
| Pyke, Caitlynd | 1,633 | Snyder, Cody | 2,762 |
| Pynten, Kirsten | 1,469 | Sosiak, Kevin | 2,291 |
| Radicchi, Laura | 4,033 | Spoelder, Kassandra | 2,065 |
| Radicchi, Lisa | 3,989 | St. Arnaud, Jessica | 2,082 |
| Ramm, Damien | 557 | St. Germaine, Kevin | 2,937 |
| Randall, Amber | 994 | St.Arnaud, Jessica | 1,600 |
| Rattray, Heather | 3,319 | Starling, Brent | 3,836 |
| Rattray, Kevin | 3,978 | Stelmack, Dallas | 1,556 |
| Reid, Graeme | 1,874 | Stelmack, Danelle | 2,773 |
| Reid, Taylor | 2,006 | Stephenson, Gordon | 4,011 |
| Rieger, Heaven | 2,800 | Stewart, Sabrina | 1,404 |
| Rivera, Justin | 117 | Stinson, Cleo | 3,759 |
| Rivers, Ashley | 232 | Stinson, Ella | 1,874 |
| Rivers, Ceilito | 166 | Stipdonk, Chris | 3,726 |
| Roberts, Brittany | 3,058 | Stirling, Aislinn | 4,055 |
| Roberts, Natascha | 2,964 | Straker, Devon | 2,800 |
| Robertson, Drew | 3,913 | Strand, Jesslyn | 3,222 |
| Rocher, Jaqueline | 3,748 | Strus, Tynan | 2,576 |
| Rocher, Lorna | 5,601 | Sullivan, Joshua | 1,128 |
| Rodgers, Tylor | 1,545 | Sumcad, Jasmin | 1,962 |
| Rodriguez-Masongsong, Rebecca | 3,968 | Swanson, Laura | 1,699 |
| Romanko, Lee | 1,436 | Taggart, Craig | 2,148 |
| Ropson, Ashley | 3,551 | Tam, Alexander | 3,989 |
| Rousselle, Natacha | 1,265 | Tam, Andrea | 1,995 |
| Rowe, Curtis | 431 | Thomas, Willem | 1,403 |
| Rozestraten, Katie | 4,318 | Thompson, Kristan | 4,055 |

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, 2013

| | |
|------------------------|-------|
| Tolley, James | 1,290 |
| Tonge, Jeffrey | 5,353 |
| Tram, John | 3,759 |
| Tremblay, Brad | 3,989 |
| Tremblay, Dawn | 4,000 |
| Tremblay, Sheena | 1,063 |
| Tschirhart, Miranda | 1,760 |
| Turner, Christen | 1,545 |
| Tymchatyn, Shantel | 1,611 |
| Urschel, Skylar | 2,674 |
| Van Dyke, Christian | 3,058 |
| Van Metre, Stacey | 4,220 |
| Varrence, Shannon | 3,880 |
| Velez, Victoria | 1,973 |
| Vendiola, Arnel | 2,861 |
| Vician, Kristin | 4,077 |
| Vogt, Alanhea | 3,573 |
| Vuorela, Arleen | 1,995 |
| Walker, Ryan | 1,400 |
| Waugh, Jennifer | 4,570 |
| Webber, Jayson | 3,978 |
| Weitzel, Caitlin | 4,472 |
| Wells, Aaron | 2,006 |
| Welsh, Megan | 3,124 |
| Wesley, Vivian Krista | 1,564 |
| Westergreen, Anneka | 4,537 |
| White, Amanda | 4,603 |
| Williams , Danika | 2,800 |
| Williams, Heather | 3,946 |
| Wong, Daniel | 1,929 |
| Wong, Janet | 2,324 |
| Wood, Melissa | 3,266 |
| Wood, Shantana | 2,469 |
| Woodward, Devon | 3,891 |
| Wouters, Morgan | 1,850 |
| Woytuik, Ashley | 1,315 |
| Wrigglesworth, Patrick | 2,367 |
| Wright, Briony | 4,066 |
| Wright, Erika | 3,858 |
| Wright, Kyla | 2,718 |
| Yee, Colton | 3,036 |
| Young, Jenelle | 1,885 |
| Zenko, Benjamin | 1,107 |

Total Remissions 1,400,267

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
(unaudited)****Schedule 10
(continued)****for the year ended March 31, 2013**

| Name | Amount (\$) |
|--|-----------------------------|
| Education, Culture and Employment | |
| Beaulieu, Bernadette | 1,933 |
| Casaway, Raymond | 594 |
| Champagne, Ira Guy | 1,129 |
| Colbourne, Jennifer | 1,771 |
| Christie, Fred George | 697 |
| Cuerrier, Sheila | 2,354 |
| Dyke, Shara-Lee | 1,478 |
| Foltyn, Jiri | 1,879 |
| Leger, Candace Samatha | 1,830 |
| Mantla, Rita Mary | 1,966 |
| Nessel, Leon Ronald C. | 1,563 |
| Ricketts, Cassandra Lee | 660 |
| Tearle, Sandra | 703 |
| Ruben, Bill Steven | 1,301 |
| Blanchard, Constance | 702 |
| Guay, Dale Bryan | 14,630 |
| Holt, Kenneth Dean | 2,094 |
| MacQuarrie, Donald Hector | 1,200 |
| | <u>38,484</u> |
| MACA | |
| Fort Liard Metis Development | 4,115 |
| Ruben, Peter and Molly, Illasiak | 500 |
| | <u>4,615</u> |
| Transportation | |
| Krahn, John D | <u>982</u> |
| Environment and Natural Resources | |
| Gruben, Sammy and Ettiagiak, Annic | 957 |
| Neyelle, Michael Robert | 1,759 |
| | <u>2,716</u> |
| Justice | |
| Peffer, Dolly | <u>1,128</u> |
| Individual amounts under \$500 | <u>2,407</u> |
| | <u><u>50,332</u></u> |

Government of the Northwest Territories

Non-Consolidated Schedule of Overdue Travel Advances (unaudited)

Schedule 11

for the year ended March 31, 2013

Overdue travel advances represent travel advances which have not been accounted for by an expense claim within 10 working days of the return date given on the travel authorization.

\$

Legislative Assembly

Nadli, Michael 300

Municipal and Community Affairs

Villeneuve, Gloria 700

1,000

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, 2013**

| | Date Issued | \$ |
|--|--------------------|-----------|
| Education, Culture and Employment | | |
| Deline First Nation | December 20, 2011 | 18,188 |
| La Federation Franco Tenoise | June 29, 2011 | 10,310 |
| Inuvik Community Corp | August 5, 2011 | 10,900 |
| Aklavik DEA | December 9, 2011 | 15,000 |
| Deline First Nation OW | December 12, 2011 | 2,799 |
| Hay River Reserve DEA ss | November 21, 2011 | 7,500 |
| Gwichya Gwich'in Band | November 3, 2011 | 15,000 |
| Tl'oondih Healing Society | November 10, 2011 | 15,000 |
| Hamlet of Fort Liard | August 31, 2011 | 8,100 |
| Hay River Playschool | March 7, 2012 | 17,437 |
| Deninu Kue First Nation | February 16, 2012 | 2,920 |
| Norman Wells Land Corp | July 12, 2011 | 2,800 |
| Sachs Harbour Comm | June 24, 2011 | 11,000 |
| Incor Hamlet of Paulatuk | March 26, 2012 | 4,550 |
| Hamlet of Ft McPherson | October 20, 2011 | 9,800 |
| Hamlet of Tuktoyaktuk | December 7, 2011 | 2,000 |
| Redshaw, Braden | July 7, 2011 | 1,000 |
| Cox, Mary | July 7, 2011 | 5,000 |
| Zoe, Joseph | June 29, 2011 | 10,000 |
| Green, Jim | July 8, 2011 | 9,000 |
| Lafferty, Richard | July 8, 2011 | 10,900 |
| DeWolf, Chris | June 27, 2011 | 3,000 |
| Tulita Learning Centre | July 8, 2011 | 644 |
| Dry Cold Media | July 7, 2011 | 17,000 |
| Hay River Music, Arts, Culture | July 15, 2011 | 10,000 |
| YK Guild Arts and Crafts | July 15, 2011 | 9,800 |
| Netesena, Jasmine | July 29, 2011 | 6,500 |
| Nardone, Michael | August 5, 2011 | 3,000 |
| Mercredi, Rosalind | June 27, 2011 | 7,000 |
| Rogers, James | August 29, 2011 | 7,900 |
| Deline Gospel Singers | July 8, 2011 | 15,000 |
| Gillis, Tanya | October 20, 2011 | 4,000 |
| Sipos, Dana | November 4, 2011 | 3,000 |
| Midway Lake Festival | November 21, 2011 | 15,000 |
| Open Sky Creative Society | August 24, 2011 | 13,000 |
| Town of Fort Smith | August 10, 2011 | 3,775 |

307,823**Total****307,823**

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, 2013**

\$

Executive

| | |
|---------------------------------|----------------|
| Inuvialuit Regional Corporation | 124,000 |
|---------------------------------|----------------|

Human Resources

| | |
|-------------------|--------------|
| Aboriginal Health | 3,512 |
|-------------------|--------------|

Aboriginal Affairs and Intergovernmental Relations

| | |
|---|----------------|
| Inuvialuit Implementation Funding | 119,185 |
| Gwich'in Land Claim Implementation | 172,406 |
| Sahtu Land Claim Implementation | 112,463 |
| Tlicho Implementation Funding | 173,020 |
| Secondment - Indian and Northern Affairs Canada | 151,045 |
| | 728,119 |

Municipal and Community Affairs

| | |
|------------------------------------|-------------------|
| Federal Gas Tax | 14,084,733 |
| Gwich'in Land Claim Implementation | 1,360 |
| Sahtu Land Claim Implementation | 2,615 |
| Pan Territorial Sport Strategy | 252,070 |
| Tlicho Implementation | 74,002 |
| | 14,414,780 |

Transportation

| | |
|---|------------------|
| National Safety Code | 153,371 |
| Airline Glycol Recovery | 100,821 |
| Wood Buffalo National Park | 1,126,761 |
| Prelude Lake Access Road | 7,000 |
| Hold Baggage System - Yellowknife Airport | 131,544 |
| Alberta Road Maintenance | 532,589 |
| Hay River Access Corridor | 58,833 |
| Federal Arctic Marine Maintenance Program | 317,791 |
| | 2,428,710 |

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, 2013**

\$

Public Works and Services

| | |
|--|----------------|
| Sahtu Land Claim Implementation | 4,400 |
| Gwich'in Land Claim Implementation | 4,400 |
| Tlicho Implementation | 14,973 |
| Alex Moses Greenland Building - Beaufort Delta Health and Social Services Authority | 80,274 |
| Beaufort Delta Education Board | 140,137 |
| Behchoko Wood Pellet Boiler | 100,000 |
| Elizabeth MacKenzie - Minor Renovations | 47,000 |
| Heating Upgrade - Frame Lake Medical Clinic | 67,676 |
| | 458,860 |

Justice

| | |
|--|------------------|
| Sahtu Land Claims Implementation | 21,825 |
| Gwich'in Land Claims Implementation | 21,825 |
| Tlicho Implementation | 47,169 |
| Estates Clerk | 187,575 |
| Framework for Enhancing Victim Services in the NWT | 477,116 |
| Supporting Families Fund | 200,562 |
| Law Society of the NWT | 20,000 |
| NWT Law Foundation | 50,000 |
| | 1,026,072 |

Health and Social Services

| | |
|--|-------------------|
| Pan-Territorial Oral Health Project | 30,000 |
| Pan-Territorial Social Marketing Program | 5,236 |
| Pan-Territorial Mental Health Program | 1,415 |
| Territorial/Federal ADM's Working Group - Yukon - NWT Contribution | 174,993 |
| Collaborative Action on Childhood Obesity | 11,341 |
| Drug Treatment Funding Program | 283,762 |
| Mental Health First Aid | 7,084 |
| Non-Insured Health Benefits Funding | 12,527,330 |
| NWT Cumulative Impact Monitoring Project | 52,096 |
| Pan-Territorial Fetal Alcohol Syndrome Disorder Project | 30,000 |
| Canadian Diabetes Association - Diabetes Validation Study | 4,839 |
| Pan-Canadian Public Health Network | 57,304 |
| Healthy Child Development/Mental Wellness/Healthy Living | 9,275,098 |
| Toll Free Tobacco Quitline Services Cessation Project | 24,938 |
| Health Policy Contribution - Researching International Medical Graduates | 85,937 |
| Canadian Chronic Disease Surveillance System | 62,943 |
| Federal Wellness Funding Program | |
| Program Management | 442,876 |
| Home and Community Care | 4,157,691 |
| | 27,234,883 |

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, 2013**

\$

Education, Culture and Employment

| | |
|---|-----------|
| Sahtu Land Claim Implementation | 10,000 |
| Gwich'in Land Claim Implementation | 24,492 |
| Tlicho Implementation | 67,560 |
| Labour Market | 1,470,599 |
| Labour Market Development | 4,131,993 |
| Older Workers | 47,724 |
| Immigration Portal | 46,270 |
| Gathering of NT Arts & Cultural Organizations | 41,790 |

5,840,428

Environment and Natural Resources

| | |
|---|-----------|
| Sahtu Land Claim Implementation | 140,145 |
| Gwich'in Implementation | 235,562 |
| Tlicho Implementation | 66,884 |
| Inuvialuit Implementation | 4,143,542 |
| Nature Serve Canada | 27,397 |
| Parks Canada | 40,000 |
| Sahtu Land Use Planning Board | 11,742 |
| Sahtu Renewable Resources Board | 4,564 |
| Climate Change Adaptation | 497,500 |
| US Fish and Wildlife | 530 |
| ConocoPhillips Canada | 40,000 |
| Reforestation | 4,895 |
| Indian and Northern Affairs Canada | 673,049 |
| Gwich'in Renewable Resource Board | 20,000 |
| World Wildlife Fund Canada | 96,500 |
| Environment Canada | 190,000 |
| Canadian Economic Development Agency (CanNor) | 1,750,000 |
| Mutual Aid Resource Sharing (MARS) | 858,894 |

8,801,204

Industry, Tourism and Investment

| | |
|---|-----------|
| Sahtu Land Claim Implementation | 25,000 |
| Gwich'in Implementation | 17,500 |
| Canadian Economic Development Agency (CanNor) | 1,488,770 |
| Agriculture and Agri-Foods Canada | 300,109 |

1,831,379

Total **62,891,947**
