



Consolidated Budget

2020-2021



**Consolidated Budget
of the Government of the Northwest Territories**

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Introduction

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

The Main Estimates represent the Government of the Northwest Territories' proposed appropriations for the 2020-2021 fiscal year. The Main Estimates detail all expenditures projected to be incurred and all revenues projected to be earned for the period April 1, 2020 to March 31, 2021, in order to implement strategies and achieve the goals of all the Government Departments. The Main Estimates are considered non-consolidated

The Consolidated Budget represents a summary of the Government of the Northwest Territories' Main Estimates approved by the Legislative Assembly and Public Agencies operating budgets approved by the responsible Minister. It is further adjusted to eliminate budgeted inter-entity revenues and expenses. The Consolidated Budget also represents the Government's original consolidated fiscal plan for 2020-2021 and does not reflect supplementary appropriations in accordance with Public Sector Accounting Standards.

All organizations included in the Government reporting entity have a March 31 fiscal year-end with the exception of Aurora College, Divisional Education Councils and District Education Authorities, which have a fiscal year-end of June 30. Revolving funds are incorporated directly into the Government's accounts and are segments of the Government that are engaged in commercial activities, with undefined and non-lapsing expense authority.

Government Reporting Entity

The Consolidated Budget presents summary information and serves as a means for the Government to show its accountability for the resources, obligations and financial affairs for which it is responsible. The following lists the organizations comprising the Government reporting entity, which are fully consolidated into the consolidated budget and their specific operating authority.

Education Act

Beaufort-Delta Divisional Education Council
Commission scolaire francophone Territoires du Nord-Ouest
Dehcho Divisional Education Council
Dettah District Education Authority
N'dilo District Education Authority
Sahtu Divisional Education Council
South Slave Divisional Education Council
Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools)
Yellowknife District No.1 Education Authority

Aurora College Act

Aurora College

Hospital Insurance and Health and Social Services Administration Act

Hay River Health and Social Services Authority
Northwest Territories Health and Social Services Authority

Tlicho Community Services Agency Act

Tlicho Community Services Agency

Northwest Territories Business Development and Investment Corporation Act

Northwest Territories Business Development and Investment Corporation

Northwest Territories Housing Corporation Act

Northwest Territories Housing Corporation

Human Rights Act

Northwest Territories Human Rights Commission

Northwest Territories Societies Act

Northwest Territories Sport and Recreation Council
Arctic Energy Alliance

Status of Women Council Act

Status of Women Council of the Northwest Territories

Northwest Territories Heritage Fund Act

Northwest Territories Heritage Fund

Northwest Territories Waters Act

Inuvialuit Water Board

Northwest Territories Hydro Corporation Act

Northwest Territories Hydro Corporation (NT Hydro)

Northwest Territories Surface Rights Board Act

Northwest Territories Surface Rights Board

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Consolidated Budget Summary of Operations

March 31, 2021

(thousands of dollars)

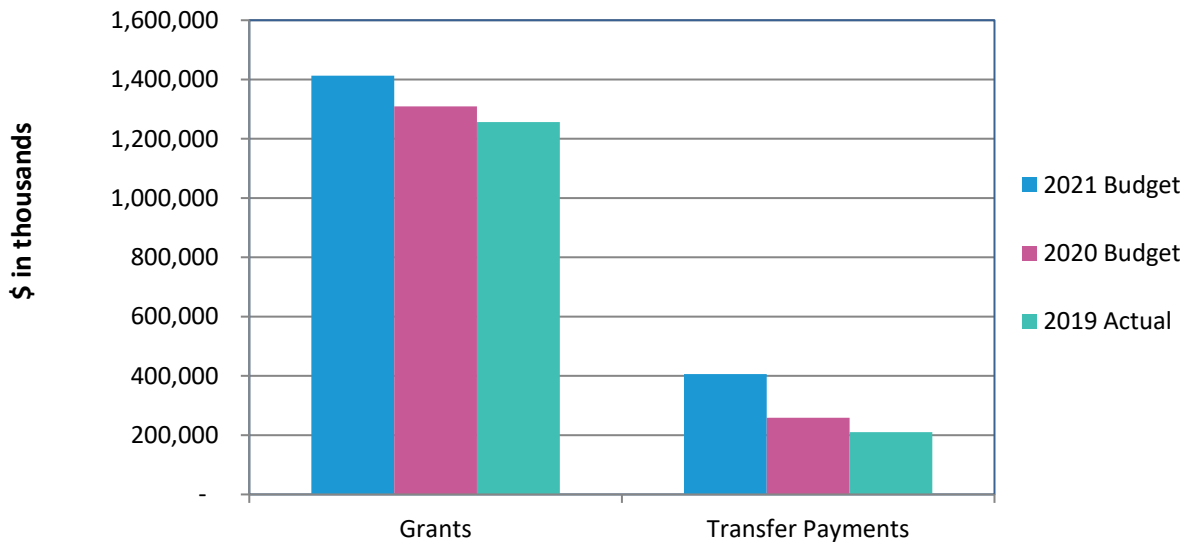
	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Grant	1,412,734	1,309,300	1,256,289
Transfer Payments	407,817	258,649	210,071
	1,820,551	1,567,949	1,466,360
Corporate and Personal Income Tax	131,391	127,700	105,856
Other Taxes	156,827	142,809	124,528
General	136,860	98,435	74,670
Income from Portfolio Investments	1,026	1,001	3,393
Non-Renewable Resources	33,288	46,534	23,258
Sales	161,131	168,216	185,197
Recoveries	37,247	48,308	40,708
Recoveries of prior year expenses	3,000	3,000	13,625
	660,770	636,003	571,235
	2,481,321	2,203,952	2,037,595
Expenses			
Environment and Economic Development	172,759	161,059	155,987
Infrastructure	450,649	434,755	438,975
Education	390,566	363,255	362,535
Health, Social Services and Housing	680,993	640,192	606,392
Justice	133,617	127,573	129,544
General Government	401,780	379,342	320,464
Legislative Assembly and Statutory Offices	22,720	22,443	19,568
	2,253,084	2,128,619	2,033,465
Annual operating surplus	228,237	75,333	4,130
Projects on behalf of third parties			
Expenses	(87,362)	(99,256)	(111,998)
Recoveries	87,362	99,256	111,998
Annual surplus	228,237	75,333	4,130
Annual surplus at beginning of year	2,433,257	2,357,924	2,353,794
Annual surplus at end of year	2,661,494	2,433,257	2,357,924

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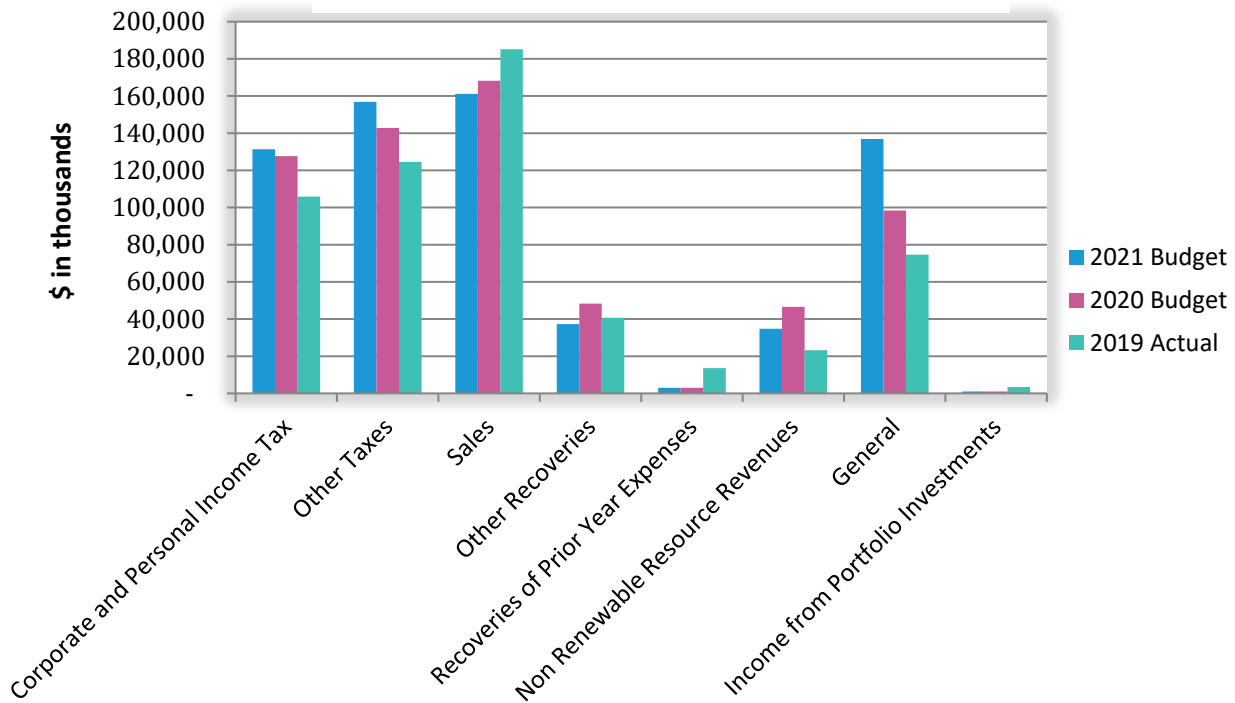
Revenues by Source

The Government funds programs and services through a combination of transfers from the federal government and own-source revenues. The following shows the consolidated budget for fiscal years 2019-2020 and 2020-2021 and actual results for 2018-2019.

2020-21 Budget Transfers from Federal Government



2020-21 Budget Own Source Revenues

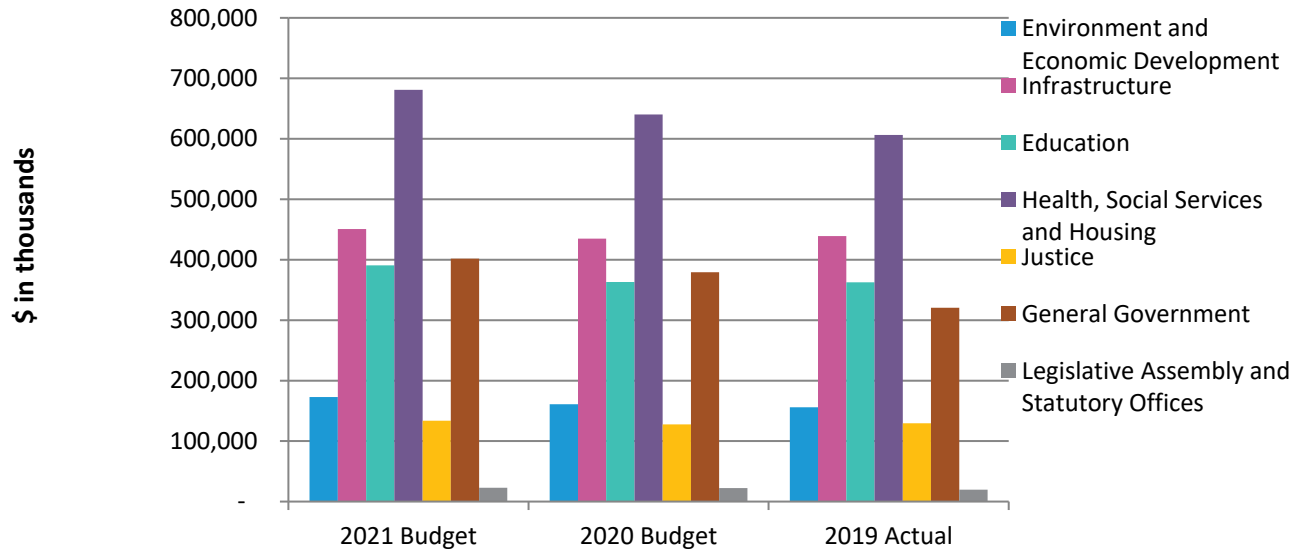


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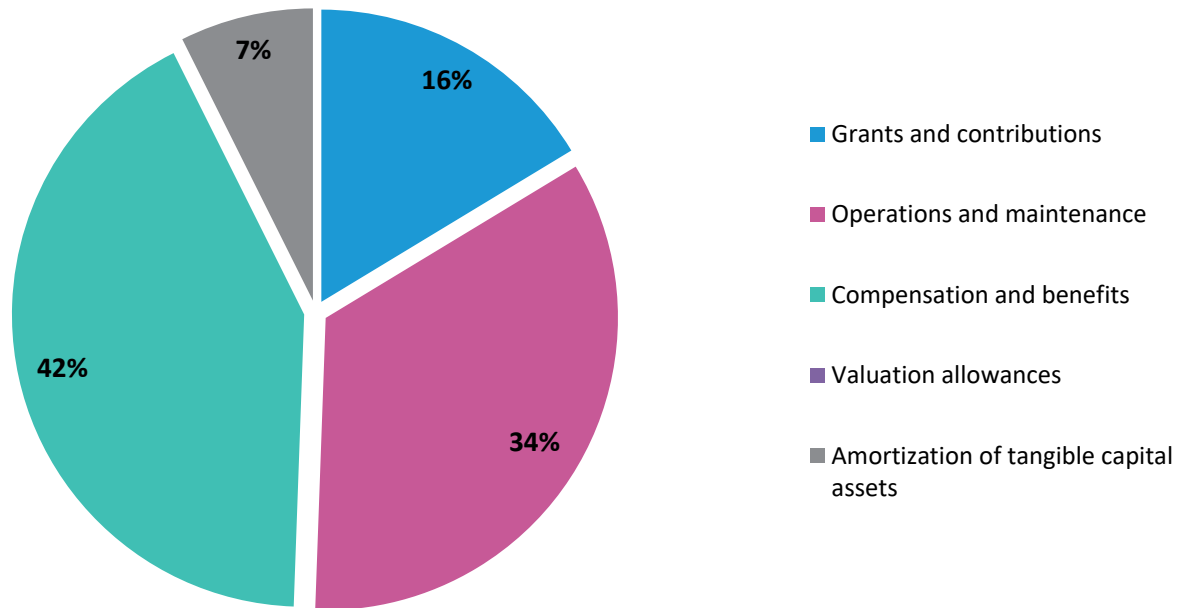
Expenses

The graphs below provide information on the Governments operations by Category and Program.

Expenses by Program



2020 - 2021 Budget Expenses by Type



GNWT Segmented information

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

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

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

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

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Consolidated Budget Schedule of Segmented Information

(All figures in thousands of dollars)

	Departments ¹	Other Public Agencies ²	Total for All Segments	Adjustments ³	2021 Budget	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Grant from the Government of Canada	1,412,734	-	1,412,734	-	1,412,734	1,309,300	1,256,289
Transfer payments	372,237	35,580	407,817	-	407,817	258,649	210,071
	1,784,971	35,580	1,820,551	-	1,820,551	1,567,949	1,466,360
Taxation, non-renewable resource and general revenues							
Corporate and personal income taxes	131,391	-	131,391	-	131,391	127,700	105,856
Other taxes	145,614	11,213	156,827	-	156,827	142,809	124,528
General	95,198	768,852	864,050	(727,190)	136,860	98,435	74,670
Income from portfolio investments	760	691	1,451	(425)	1,026	1,001	3,393
Non-renewable resource revenue	33,288	-	33,288	-	33,288	46,534	23,258
Sales	107,093	103,893	210,986	(49,855)	161,131	168,216	185,197
Recoveries	18,059	20,784	38,843	(1,596)	37,247	48,308	40,708
	531,403	905,433	1,436,836	(779,066)	657,770	633,003	557,610
Recoveries of prior years' expenses	3,000	-	3,000	-	3,000	3,000	13,625
	2,319,374	941,013	3,260,387	(779,066)	2,481,321	2,203,952	2,037,595
Expenses							
Grants and contributions	897,668	119,942	1,017,610	(649,521)	368,089	255,445	226,802
Operations and maintenance	667,875	232,448	900,323	(128,995)	771,328	818,036	803,068
Compensation and benefits	411,795	536,238	948,033	(550)	947,483	893,424	853,829
Change in valuation allowances	-	-	-	-	-	-	3,104
Amortization of tangible capital assets	129,050	37,134	166,184	-	166,184	161,714	146,662
	2,106,388	925,762	3,032,150	(779,066)	2,253,084	2,128,619	2,033,465
Annual operating surplus	212,986	15,251	228,237	-	228,237	75,333	4,130

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

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

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

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Appendix A

Environment and Economic Development

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

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

(thousands of dollars)

	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Transfer Payments	8,332	12,093	5,735
	8,332	12,093	5,735
General	13,095	12,339	10,424
Income from Portfolio Investments	-	-	110
Non-Renewable Resources	33,188	46,354	23,175
Sales	-	-	885
Recoveries	52	74	53
Recoveries of prior year expenses	-	-	1,019
	46,335	58,767	35,666
	54,667	70,860	41,401
Expenses			
Grants and Contributions	25,714	23,365	23,216
Operations and Maintenance	63,886	59,302	60,160
Compensation and benefits	77,247	71,632	67,367
Change in Valuation allowances	-	-	24
Amortization of tangible capital assets	5,912	6,759	5,219
	172,759	161,058	155,986
Annual operating deficit	(118,092)	(90,198)	(114,585)

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Appendix B

Infrastructure

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

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

(thousands of dollars)

	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Transfer Payments	221,699	92,357	34,575
	221,699	92,357	34,575
General	75,565	59,926	31,848
Income from Portfolio Investments	-	-	96
Non-Renewable Resources	100	180	82
Sales	101,084	96,586	124,641
Recoveries	780	632	1,979
Recoveries of prior year expenses	-	-	2,943
	177,529	157,324	161,589
	399,228	249,681	196,164
Expenses			
Grants and Contributions	6,954	6,676	1,078
Operations and Maintenance	206,629	200,301	237,418
Compensation and benefits	148,148	137,904	119,652
Change in Valuation allowances	-	-	184
Amortization of tangible capital assets	88,917	89,874	80,639
	450,648	434,755	438,971
Annual operating deficit	(51,420)	(185,074)	(242,807)

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Appendix C

Education

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

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

(thousands of dollars)

	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Transfer Payments	38,498	28,720	29,454
	38,498	28,720	29,454
Other Taxes	11,213	10,505	10,402
General	5,391	5,141	9,729
Income from Portfolio Investments	280	280	86
Recoveries	423	423	712
Recoveries of prior year expenses	-	-	1,704
	17,307	16,349	22,633
	55,805	45,069	52,087
Expenses			
Grants and Contributions	51,033	45,962	43,343
Operations and Maintenance	99,957	87,361	87,633
Compensation and benefits	221,558	212,328	208,754
Change in Valuation allowances	-	-	2,638
Amortization of tangible capital assets	18,018	17,604	20,166
	390,566	363,255	362,534
Annual operating deficit	(334,761)	(318,186)	(310,44)

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Appendix D

Health, Social Services and Housing

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

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

(thousands of dollars)

	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Transfer Payments	65,176	52,761	68,519
	65,176	52,761	68,519
General	32,728	10,930	14,242
Income from Portfolio Investments	691	691	1,193
Recoveries	32,789	44,919	29,416
Recoveries of prior year expenses	-	-	4,579
	66,208	56,540	49,430
	131,384	109,301	117,949
Expenses			
Grants and Contributions	121,150	32,342	4,310
Operations and Maintenance	206,719	274,529	274,081
Compensation and benefits	312,126	294,783	295,377
Change in Valuation allowances	-	-	70
Amortization of tangible capital assets	40,997	38,539	32,552
	680,992	640,193	606,390
Annual operating deficit	(549,608)	(530,892)	(488,441)

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Appendix E

Justice

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

Department of Justice

(thousands of dollars)

	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Transfer Payments	7,556	6,964	6,860
	7,556	6,964	6,860
General	6,835	7,054	6,570
Recoveries	3,145	2,200	4,093
Recoveries of prior year expenses	-	-	1,523
	9,980	9,254	12,186
	17,536	16,218	19,046
Expenses			
Grants and Contributions	3,519	3,035	2,872
Operations and Maintenance	62,302	60,384	62,913
Compensation and benefits	64,140	60,504	60,944
Change in Valuation allowances	-	-	9
Amortization of tangible capital assets	3,656	3,650	2,807
	133,617	127,573	129,545
Annual operating deficit	(116,081)	(111,355)	(110,499)

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Appendix F

General Government

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

Department of Executive and Indigenous Affairs
 Department of Finance
 Department of Municipal and Community Affairs

(thousands of dollars)

	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Grant	1,412,734	1,309,300	1,256,289
Transfer Payments	66,556	65,600	64,817
	1,479,290	1,374,900	1,321,106
Corporate and Personal Income Tax	131,391	127,700	105,856
Other Taxes	145,614	132,304	114,126
General	3,240	3,040	1,852
Income from Portfolio Investments	55	30	-
Sales	60,047	71,620	59,670
Recoveries	58	60	4,483
Recoveries of prior year expenses	3,000	3,000	1,686
	343,405	337,754	287,673
	1,822,695	1,712,654	1,608,779
Expenses			
Grants and Contributions	159,658	144,010	151,955
Operations and Maintenance	125,520	129,530	74,865
Compensation and benefits	108,640	101,340	89,049
Change in Valuation allowances	-	-	178
Amortization of tangible capital assets	7,962	4,462	4,416
	401,780	379,342	320,463
Annual operating surplus	1,420,915	1,333,312	1,288,316

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Appendix G

Legislative Assembly and statutory offices

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

Legislative Assembly
Northwest Territories Human Rights Commission

(thousands of dollars)

	2021 Budget \$	2020 Budget \$	2019 Actual \$
Revenue			
Transfer Payments	-	154	111
	-	154	111
General	5	5	1
Income from Portfolio Investments	-	-	1,907
Sales	-	10	-
Recoveries	-	-	(29)
Recoveries of prior year expenses	-	-	170
	5	15	2,049
	5	169	2,160
Expenses			
Grants and Contributions	60	64	29
Operations and Maintenance	6,314	6,620	5,992
Compensation and benefits	15,624	14,933	12,685
Amortization of tangible capital assets	722	826	862
	22,720	22,443	19,568
Annual operating deficit	(22,715)	(22,274)	(17,408)