

PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2012

INTERIM PUBLIC ACCOUNTS
(unaudited)

HONOURABLE J. MICHAEL MILTENBERGER

Minister of Finance

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Public Accounts of the Government of the Northwest Territories

Table of Contents

Page

SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

Statement of Financial Position	4
Statement of Change in Net Debt	5
Statement of Operations and Accumulated Surplus	6
Statement of Cash Flow	7
Notes to Financial Statements	8
Schedule A - Schedule of Revenues by Source	30
Schedule B - Schedule of Expenses	31
Schedule C - Schedule of Tangible Capital Assets	32

Supplementary Schedules (unaudited)

Schedule 1 - Schedule of Revenues by Department	33
Schedule 2 - Schedule of Expenses by Department	38
Schedule 3 - Schedule of Recoveries of Prior Years Expenses	41
Schedule 4 - Schedule of Summary of Capital Acquisitions	41
Schedule 5 - Schedule of Grants	42
Schedule 6 - Schedule of Contributions	44
Schedule 7 - Schedule of Special Warrants	49
Schedule 8 - Schedule of Inter-activity Transfers over \$250,000 and Reclassification of Capital Costs	50
Schedule 9 - Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions	52
Schedule 10 - Schedule of Recoveries of Debts and Student Loans Previously Written Off	58
Schedule 11 - Schedule of Overdue Travel Advances	59
Schedule 12 - Schedule of Overdue Accountable Advances Related to Previous Fiscal Years	60
Schedule 13 - Schedule of Projects for the Government of Canada, Nunavut and Others - Expenditures Recovered	61

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

as at March 31, 2012

(thousands of dollars)

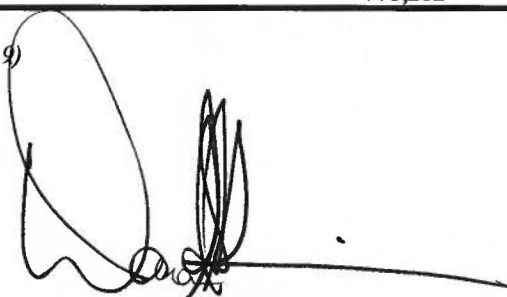
	2012 Actual \$	2011 Actual \$
Financial assets		
Portfolio investments (note 3)	24,255	24,024
Accounts receivable (note 4)	85,317	82,298
Due from the Government of Canada (note 8)	28,850	51,753
Inventories (note 5)	30,865	26,916
Loans receivable (note 6)	56,164	56,584
Investment in Northwest Territories Hydro Corporation, at nominal value	-	-
	225,451	241,575
Liabilities		
Bank overdraft (note 3)	29,394	66,480
Short-term loans (note 7)	134,941	-
Due to the Government of Canada (note 8)	131,918	162,807
Deferred revenue (note 9)	73,930	69,099
Accounts payable and accrued liabilities (note 10)	217,627	219,644
Capital lease obligations (note 11)	2,815	3,946
Long-term debt (note 12)	180,543	174,929
Pensions (note 13)	23,177	20,938
Other employee future benefits (note 14)	29,405	27,314
	823,750	745,157
Net Debt	(598,299)	(503,582)
Non-financial assets		
Tangible capital assets (schedule C)	1,663,221	1,564,937
less: deferred capital contributions (note 15)	(291,174)	(288,826)
Prepaid expenses	4,534	4,435
	1,376,581	1,280,546
Accumulated surplus	778,282	776,964

Contractual obligations and contingencies (notes 18 and 19)

Approved:



J. Michael Miltenberger
Minister of Finance



Warren St. Germaine
Comptroller General

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

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

for the year ended March 31, 2012

(thousands of dollars)

	2012 Main Estimates (note 1c) \$	2012 Actual \$	2011 Actual \$
Net debt at beginning of year	(503,582)	(503,582)	(240,382)
Items affecting net financial resources:			
Annual surplus (deficit) for the year	(9,373)	1,318	(23,187)
Increase in tangible capital assets, net book value (schedule C)	(107,603)	(98,284)	(272,707)
Increase (decrease) in deferred capital contributions (note 15)	(15,504)	2,347	33,899
Decrease (increase) in prepaid expenses	-	(98)	(1,205)
Net debt at end of year	(636,062)	(598,299)	(503,582)

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, 2012

(thousands of dollars)

	2012 Main Estimates (note 1c) \$	2012 Actual \$	2011 Actual \$
Revenues			
Revenues by source (schedule A)	1,355,937	1,393,533	1,321,330
Recoveries of prior years expenses (schedule 3)	3,000	7,483	7,929
	1,358,937	1,401,016	1,329,259
Expenses (schedule B)			
Environment and economic development	147,016	122,450	119,465
Infrastructure	330,203	330,952	337,759
Education	309,038	289,121	282,965
Health, social services and housing	362,947	423,463	396,039
Justice	97,992	106,335	101,441
General government	101,965	108,177	98,028
Legislative Assembly and statutory offices	18,917	18,919	16,762
	1,368,078	1,399,417	1,352,459
Annual operating surplus (deficit)	(9,141)	1,599	(23,200)
Petroleum Products Stabilization Fund Net profit (loss) for the year (note 16)	(232)	(281)	13
Projects on behalf of the Government of Canada, Nunavut and Others (schedule 13)			
Expenses	(55,459)	(67,825)	(64,787)
Recoveries	55,459	67,825	64,787
Annual surplus (deficit)	(9,373)	1,318	(23,187)
Accumulated surplus at beginning of year		776,964	800,151
Accumulated surplus at end of year		778,282	776,964

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)	2012 \$	2011 \$
Cash provided by (used in)		
Operating transactions		
Net revenue (expense) for the year	1,318	(23,187)
Items not affecting cash:		
Provision for bad debts and forgivable loans	5,273	5,344
Amortization of tangible capital assets	66,977	66,036
Capital contributions amortized as revenue	(14,968)	(13,266)
	58,600	34,927
Changes in non-cash assets and liabilities:		
Due from (to) Canada	(7,986)	36,470
Other financial assets	(6,968)	677
Other financial liabilities	7,144	13,153
Prepaid Expenses	(99)	1,205
Cash provided by (used for) operating transactions	50,691	86,432
Investing transactions		
Acquisition of tangible capital assets	(165,584)	(169,646)
Disposal of tangible capital assets (net)	323	(545)
Capital contributions received and deferred	17,316	47,165
Designated cash and investments redeemed (purchased)	(231)	162
Loans receivable receipts	6,023	23,677
Loans receivable advanced	(6,456)	(9,404)
Cash used for investing transactions	(148,609)	(108,591)
Financing transactions		
Short-term financing proceeds	134,941	-
Repayment of capital lease obligations	(1,131)	(1,890)
Receipt (repayment) of Long-term financing	1,194	(69)
Cash used for financing activities	135,004	(1,959)
Increase in cash and cash equivalents	37,086	(24,118)
Cash and cash equivalents at beginning of year	(66,480)	(42,362)
Cash and cash equivalents at end of year*	(29,394)	(66,480)

* 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, 2012

(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, 2012

(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 consist of bulk fuels and liquor products. Bulk fuels are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at the lower of cost and net realizable value. Other inventories are valued at the lower of cost, determined on a first in, first out basis and net replacement value.

(e) Prepaid expenses

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

(f) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value. Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. 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, 2012

(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, 2012

(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, 2012

(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, 2012

(All figures in thousands of dollars)

3. 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 2012 by the investment pool was \$ nil (2011 - nil). The average borrowing rate during the year would have been 3.250% (2011 was 3.134%). As at March 31, 2012 the investment pool had no net overdraft balance (2011 - nil).

As of March 31, 2012, on a cash basis, the Government's share in the investment pool was a deficit of \$22,008 (2011 - \$47,954). When taking into account \$7,122 classified as in-trust and \$264 of outstanding items, the bank overdraft, on an accounting basis, becomes \$29,394. The Government's cash deficit related to the investment pool carried interest at a rate of 2.5% and \$561 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, 2012 the investment pool had total investments of \$115 (2011 - \$(1,372)). 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, 2012 the average term to maturity was 0 days (2011 - 0 days). The portfolio yield for the year remained steady at 1.20% (2011 - 0.46% to 1.20%). In 2012, the Government earned interest on short-term investments of \$172 (2011 - \$280).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(All figures in thousands of dollars)

3. 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:

	2012	2011
	\$	\$
Student Loan Fund:		
Authorized limit for loans receivable*	36,000	36,000
Less: Loans receivable balance	(36,115)	(34,628)
	<hr/>	<hr/>
Funds designated for new loans	(115)	1,372
	<hr/>	<hr/>
Environment Fund:		
Beverage Container Program net assets	1,624	1,181
	<hr/>	<hr/>
Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance and Judges Supplemental Pension Plans:		
Marketable securities (market value \$24,896; 2011 - \$24,891)	23,121	23,232
Money Market (market value approximates cost)	390	222
Cash and other assets (market value approximates cost)	744	570
	<hr/>	<hr/>
	24,255	24,024
	<hr/>	<hr/>
	25,764	26,577
	<hr/>	<hr/>

* As at March 31, 2012 the authorized limit for student loans was exceeded by \$115. Subsequent to March 31 the Legislative Assembly approved an increase of \$4,000 to the authorized limit bringing the authorized limit to \$40,000 for the March 31, 2013 fiscal year and beyond.

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 12*). 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, 2012**(All figures in thousands of dollars)**

3. CASH AND CASH EQUIVALENTS (continued)

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

	2012	2011
	%	%
Canadian stocks	21.20	18.65
Cash and other assets	4.68	3.29
Fixed income mutual funds	21.63	23.96
Federal bonds	15.50	18.03
Foreign stocks	36.91	35.94
Provincial bonds	0.08	0.13
	<u>100.00</u>	<u>100.00</u>

4. ACCOUNTS RECEIVABLE

	2012	2011
	\$	\$
General	33,861	27,772
Government of Nunavut	7,069	4,262
Revolving funds sales	10,463	2,783
Accrued interest	25	25
	<u>51,418</u>	<u>34,842</u>
Less: allowance for doubtful accounts	8,166	5,133
	<u>43,252</u>	<u>29,709</u>

Receivables from related parties:

Aurora College	204	1,608
Divisional Education Councils and District Education Authorities	3,673	4,834
Health and Social Services Authorities	36,025	42,496
Northwest Territories Housing Corporation	1,571	809
Northwest Territories Hydro Corporation	54	2,799
Tlicho Community Services Agency	518	43
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	20	-
	<u>42,065</u>	<u>52,589</u>
	<u>85,317</u>	<u>82,298</u>

During the year, no accounts receivable (2011 - \$ nil) were written off and no accounts receivable (2011 - \$ nil) were forgiven.

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

March 31, 2012**(All figures in thousands of dollars)**

5. INVENTORIES

	2012	2011
	\$	\$
Bulk fuels	26,851	23,202
Liquor products	3,865	3,555
Public stores	149	159
	30,865	26,916

Bulk fuel inventory write-down for 2012 was nil (2011 - nil).

6. LOANS RECEIVABLE

	2012	2011
	\$	\$
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.	32,361	34,756
Arslanian Cutting Works Inc. promissory note receivable. The loan has been foreclosed and assets seized.	5,885	5,885
Deton' Cho Corporation (DCC) non-interest bearing promissory note, repayable in 20 equal installments, matures in 2013. This note arose from the sale of shares held as security on a \$2,600 loan guarantee by the Government for DCC, that was called by the Bank of Montreal. Foregone interest revenue, recorded as a Grant in Kind, is calculated at the Government's long term borrowing rate and amounted to \$19 in the year (2011 - \$34)	260	520
Student Loan Fund loans due in installments to 2025, bearing fixed interest between 1.25% and 12.50%, unsecured.	36,115	34,628
Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10. Interest is calculated monthly based upon the Government's current borrowing rate.	1,401	-
Other	19	18
	76,041	75,807
Valuation allowance - Student Loan Fund	(16,977)	(16,323)
Valuation allowance - Arslanian Cutting Works	(2,900)	(2,900)
	56,164	56,584

During the year, \$1,841 in student loans (2011 - \$1,535) was remised with proper authority.

Interest earned on loans receivable during the year was \$949 (2011 - \$1,335).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(All figures in thousands of dollars)

7. SHORT-TERM LOANS

Short-term loans of \$134,941 (2011 - nil) incur interest at an average rate of 1.07% (2011 - nil). Short-term loans were repaid by May 1, 2012. Interest paid in 2012 was \$29 (2011 - nil). The borrowing limit under the *Borrowing Authorization Act* is \$275,000.

8. DUE TO (FROM) THE GOVERNMENT OF CANADA

	2012	2011
	\$	\$
Grant receivable:		
Grant per financing agreement	(996,143)	(919,872)
Less payments received	996,143	919,872
	-	-
Other receivables:		
Indian and Inuit hospital and medical care	-	(2,059)
Projects on behalf of the Government of Canada	(10,526)	(12,426)
Miscellaneous receivables	(18,324)	(37,268)
	(28,850)	(51,753)
Other payables:		
Advances for projects on behalf of the Government of Canada	8,687	13,101
Excess income tax advanced	97,630	128,631
Miscellaneous payables	25,601	21,075
	131,918	162,807
	103,068	111,054

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

	\$
2013	23,937
2014	33,312
2015	40,218
2016	163
	97,630

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

March 31, 2012**(All figures in thousands of dollars)**

9. DEFERRED REVENUE

	2012	2011
Unspent transfer payments from Government of Canada	62,654	59,612
Other	11,276	9,487
	73,930	69,099

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2012	2011
	\$	\$
Trade	127,186	132,287
Other liabilities	5,338	6,857
Employee and payroll-related liabilities	30,925	26,020
Environmental liabilities	44,188	42,459
	207,637	207,623
Payables to related parties:		
Aurora College	560	262
Divisional Education Councils and District Education Authorities	192	140
Health and Social Services Authorities	6,744	5,710
Northwest Territories Business Development and Investment Corporation	8	256
Status of Women Council of the Northwest Territories	-	1
Northwest Territories Housing Corporation	153	3,856
Northwest Territories Hydro Corporation	1,280	1,451
Tlicho Community Services Agency	254	343
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	799	2
	9,990	12,021
	217,627	219,644

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(All figures in thousands of dollars)

11. CAPITAL LEASE OBLIGATIONS

	2012	2011
	\$	\$
Buildings	2,536	3,787
Equipment	279	159
	2,815	3,946

Interest expense related to capital lease obligations for the year was \$305 (2011 - \$441). Capital lease obligations are based upon the present value of the contractual minimum lease obligations for the leases in effect as of March 31, 2012.

	2013	2014	2015	2016	2017	Beyond 2017
	749	472	455	410	382	1,115
Total minimum lease payments						3,583
Less: imputed interest 8.3%						768
Present value of minimum lease payments						2,815

12. LONG-TERM DEBT

	2012	2011
	\$	\$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2011 - \$7) maturing June 2024, bearing interest at 3.30% (2011 - 3.30%), secured with real property.	930	990
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, with a capital repayment schedule beginning in 2012.	179,613	173,939
	180,543	174,929

Annual principal repayments are due as follows:

	2013	2014	2015	2016	2017	Beyond 2017
	2,297	2,404	2,515	2,629	2,748	167,950
						180,543

Interest expense on long term debt for the year was \$10,452 (2011 - \$13,524). In the year, \$10,161 (2011 - 13,035) of financing charges (net of interest earned \$259 (2011 - \$476)) was capitalized, consisting of interest of \$5,627 (2011 - \$4,769) and CPI adjustment of \$4,793 (2011 - \$8,742).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(All figures in thousands of dollars)

13. PENSIONS

(a) Plans description

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

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

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

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

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 \$	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

	Regular Funded \$	2011 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	21,155	24,623	45,778
Pension fund assets - market related value	(24,483)	-	(24,483)
Unamortized actuarial gains (losses)	(1,672)	1,315	(357)
Pension liability (asset)	(5,000)	25,938	20,938

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

March 31, 2012**(All figures in thousands of dollars)**

13. PENSIONS (continued)**(c) Change in pension liability**

	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
Prior period cost of plan amendment	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

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

March 31, 2012**(All figures in thousands of dollars)**

13. PENSIONS (continued)

	Regular Funded \$	2011 Supplemental Unfunded \$	Total \$
Opening balance	(5,856)	25,463	19,607
Change to pension liability from cash items:			
Contributions from plan members	(219)	-	(219)
Contributions from Government	(195)	-	(195)
Benefit payment to plan members	(894)	(1,084)	(1,978)
Drawdown from plan assets	894	-	894
Net change to pension liability from cash items	(414)	(1,084)	(1,498)
Change to pension liability from accrual items:			
Current period benefit cost	802	899	1,701
Amortization of actuarial (gains) losses	690	(784)	(94)
Interest on average accrued benefit obligation	1,236	1,444	2,680
Return on plan assets	(1,458)	-	(1,458)
Net change to pension liability from accrual items	1,270	1,559	2,829
Ending balance	(5,000)	25,938	20,938

(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 \$3,554 (2011 - \$2,610). 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 \$155 (2011 - \$740). In addition to the above, the Government contributed \$30,599 (2011 - \$30,241) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$15,345 (2011 - \$13,743).

(e) Changes to pension plans in the year*Legislative Amendments*

Bill 2 came into effect on September 1, 2011. It amended both the Retiring Allowances Act and the Supplementary Retiring Allowances Act. The primary change contained in Bill 2 relates to the pension calculation by service. For Members that leave the Assembly after October 18, 2007, the method used to calculate pensions has changed. Previously, pensions were calculated separately for each position (e.g. MLA, Chairperson, Minister) that a Member held for at least one year. The amendments revise the calculation so there is just one calculation for all years of service, with earnings from each position combined for the purposes of the pension calculation by service.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(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, 2008 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, 2012 and the Judges' plans were extrapolated to March 31, 2012. The effective date of the next actuarial valuation for the Legislative Assembly plans is April 1, 2012.

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 \$20,010 (2011 - \$20,958). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$4,082 (2011 - \$4,214).

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 3 years for the MLA's plans and 5.9 years for the Judges' plans.

Actuarial assumptions

	Legislative	
	Assembly plans	Judges' plans
Expected rate of return on plan assets	6.0%	6.0%
Rate of compensation increase	3.0%	4.0%
Annual inflation rate	3.0%	3.0%
Annual interest rate	6.0%	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, 2012

(All figures in thousands of dollars)

14. 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 \$3,411 (2011 - \$2,950).

	2012	2011
	\$	\$
Resignation and retirement	21,866	19,969
Removal	7,539	7,345
	29,405	27,314

15. DEFERRED CAPITAL CONTRIBUTIONS

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

	2012	2011
	\$	\$
Deferred capital contributions at beginning of year	288,826	254,927
Add: Assets gifted or cost shared during the year	17,316	47,165
Less: Amortization of capital contributions	(14,968)	(13,266)
Deferred capital contributions at end of year	291,174	288,826

16. PETROLEUM PRODUCTS STABILIZATION FUND

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

	2012	2011
	\$	\$
Surplus at beginning of the year	649	636
Add: Petroleum Products Stabilization Fund		
Net profit (loss) for the year	(281)	13
Surplus at end of the year	368	649

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(All figures in thousands of dollars)

17. TRUST ASSETS UNDER ADMINISTRATION

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

	2012	2011
	\$	\$
Correctional Institutions	274	289
Public Trustee	6,277	6,367
Natural Resources	304	301
Supreme and Territorial Courts	656	1,790
Others	685	340
Government of New Brunswick - Deh Cho Bridge	6,793	8,417
Northwest Territories Power Corporation	-	2,043
	14,989	19,547

18. 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, 2012:

	Expiry Date	2013	2014-	Total
		\$	2019	\$
			\$	\$
Operational commitments	2019	45,201	81,697	126,898
Commercial leases	2019	11,463	32,710	44,173
RCMP policing agreement	2032	38,993	194,965	233,958
Tangible capital asset projects in progress at year end	2016	97,235	10,099	107,334
Equipment leases	2016	947	856	1,803
Western Harvesters' Assistance Program	2013	63	-	63
		193,902	320,327	514,229

Chargeback of Services

The Government has 3 (2011 - 3) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of the Government of Nunavut are estimated at \$3,313 for the fiscal year ended 2012 (2011 - \$2,826).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(All figures in thousands of dollars)

19. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

	2012
	\$
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation	
maturing May 28, 2012	20,000
maturing October 27, 2018	10,000
maturing February 27, 2026	8,700
maturing December 1, 2032	14,000
maturing September 13, 2040	50,000
Debenture series issued by the Northwest Territories Power Corporation	
maturing May 1, 2025	6,118
maturing July 11, 2025	15,000
maturing October 1, 2025	6,165
maturing September 1, 2026	7,021
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation *	9,075
Guaranteed residential housing loans	5,199
Total Guarantees	201,278
Uninsured loss	297
	201,575

* 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% (2011 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, 2012

(All figures in thousands of dollars)

19. 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 137 (2011 - 131) sites as potentially requiring environmental remediation at March 31, 2012. 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 137 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, 2012 is \$20,207 (2011 - \$20,321).

There are 26 active or decommissioned landfill sites that are outside incorporated communities, and therefore are the responsibility of the Government. As at March 31, 2012, a liability in the amount of \$1,382 (2011 - \$1,372) has been recorded for these sites using the method required by the Public Sector Accounting Standards.

Of the remaining 110 sites, 15 are airports or airport strips or reserves, 19 are sewage lagoons, 12 are fuel tanks and 6 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 \$22,914 (2011 - \$21,081).

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 \$1,020. 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, 2012

(All figures in thousands of dollars)

20. RELATED PARTIES

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

	2012	2011
	\$	\$
Aurora College	33,024	31,343
Divisional Education Councils and District Education Authorities	162,326	141,919
Health and Social Services Authorities	240,734	233,139
Northwest Territories Hydro Corporation	1,895	152
Northwest Territories Power Corporation	14,247	11,436
Northwest Territories Energy Corporation	250	2,100
Northwest Territories Business Development and Investment Corporation	3,704	3,042
Northwest Territories Housing Corporation	63,307	59,851
Northwest Territories Human Rights Commission	237	250
Status of Women Council of the Northwest Territories	526	408
	<hr/>	<hr/>
	520,250	483,640

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

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

The Government receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$ nil (2011 - \$nil).

21. OVEREXPENDITURE

During the year 2 departments (2011 - 2) exceeded their vote for a total of \$592 (2011 - \$5,754). 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 items that were over expended in the current year are as follows:

Department of Transportation	\$345
Department of Education, Culture & Employment	\$247

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2012

(All figures in thousands of dollars)

22. SUBSEQUENT EVENT

Subsequent to the year end, the Government approved and guaranteed long term borrowing for the Northwest Territories Power Corporation related to their issuance of \$25,000 in new debentures.

The Government entered into annual Water and Sewer Funding and Community Government Funding contribution agreements totaling \$60 million with community governments to assist them with provision of the provision of water and sewer services and municipal services, respectively.

23. 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, 2012

(thousands of dollars)

	2012 Main Estimates (note 1c) \$	2012 Actual \$	2011 Actual \$
Revenue from the Government of Canada			
Grant	996,143	996,143	919,872
Transfer payments	95,100	102,943	105,113
	1,091,243	1,099,086	1,024,985
Taxation			
Corporate Income Tax	14,303	22,660	56,818
Personal Income Tax	73,168	72,505	62,967
Fuel	14,292	18,851	16,104
Tobacco	16,592	17,108	16,810
Payroll	37,992	39,662	36,960
Property and school levies	25,439	24,883	24,381
Insurance	4,580	4,505	4,283
	186,366	200,174	218,323
Recoveries			
Program	16,887	19,776	16,522
Service	643	588	567
Lease, accommodations and transportation	2,792	758	104
Commodity, asset sales and other	569	1,215	69
Insurance proceeds	60	58	85
Amortization of capital contributions (note 15)	14,208	14,968	13,266
	35,159	37,363	30,613
General			
Revolving Funds net revenue	24,388	24,626	24,385
Regulatory revenues	16,402	11,353	11,048
Other general revenues	30	17,785	8,839
Investment income	1,587	2,384	2,375
	42,407	56,148	46,647
Grants in Kind	762	762	762
Total Revenues	1,355,937	1,393,533	1,321,330

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2012

(thousands of dollars)

	Main Estimates (note 1c)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Amortization	2012 Total Expenses	2011 Total Expenses
	\$	\$	\$	\$	\$	\$	\$	\$
Legislative Assembly	18,917	11,711	237	-	6,754	218	18,920	16,762
Executive	15,070	10,532	1,848	-	2,399	7	14,786	14,343
Aboriginal Affairs and Intergovernmental Relations	7,619	5,257	703	-	1,414	21	7,395	7,474
Human Resources	42,421	33,200	131	34	7,764	994	42,123	38,823
Finance	100,784	14,460	78,362	450	11,877	1,969	107,118	97,176
Municipal and Community Affairs	121,227	14,423	101,300	2	9,615	160	125,500	141,915
Public Works and Services	92,988	23,911	-	12	66,324	3,284	93,531	92,195
Health and Social Services	344,505	15,992	254,393	-	81,589	8,243	360,217	336,252
Justice	106,206	52,318	2,124	-	49,611	2,281	106,334	101,441
Education, Culture and Employment	286,745	27,079	206,072	2,714	40,181	13,075	289,121	282,965
Transportation	110,777	36,059	947	22	40,975	33,919	111,922	103,649
Environment and Natural Resources	67,493	31,597	6,172	79	32,209	1,985	72,042	69,794
Industry Tourism and Investment	53,326	18,762	22,190	14	8,621	821	50,408	49,670
	1,368,078	295,300	674,480	3,327	359,333	66,977	1,399,417	
Prior Year Totals	1,248,177	279,301	669,137	3,809	334,176	66,036		1,352,459

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2012

(thousands of dollars)

	Land \$	Buildings* \$	Other** \$	Leasehold Improvements \$	Equipment* \$	Computers \$	2012 \$	2011 \$
Cost, beginning of year	1,206	776,199	998,205	27,352	154,282	78,946	2,036,190	1,888,097
Acquisitions	840	41,839	45,842	7,177	8,929	5,940	110,567	151,915
Write-downs/adjust.	-	(248)	-	-	-	-	(248)	-
Disposals	-	(921)	(106)	(279)	-	-	(1,306)	(3,822)
Cost, end of year	2,046	816,870	1,043,941	34,250	163,211	84,886	2,145,203	2,036,190
Accumulated amortization, beginning of year	-	(298,196)	(383,665)	(21,261)	(74,756)	(44,034)	(821,912)	(759,155)
Amortization expense	-	(22,029)	(29,389)	(1,824)	(6,444)	(7,290)	(66,976)	(66,034)
Disposals	-	921	106	204	-	-	1,230	3,277
Accumulated amortization, end of year	-	(319,305)	(412,948)	(22,881)	(81,200)	(51,324)	(887,658)	(821,912)
Net book value	2,046	497,565	630,992	11,369	82,011	33,562	1,257,545	1,214,278
Work in progress							405,676	350,659
							1,663,221	1,564,937

* Included in buildings and equipment are assets under capital lease cost, \$29,152 (2011 - \$28,898); accumulated amortization, \$12,743 (2011 - \$12,000); carrying value, \$16,409 (2011 - \$16,898).

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

Change in net book value of tangible capital assets	2012 \$	2011 \$
Acquisitions	110,566	151,915
Disposals/write-downs/adjustments	(323)	(545)
Amortization	(66,977)	(66,034)
Increase in work in progress	55,018	187,371
Increase	98,284	272,707

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2012

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Legislative Assembly					
Recoveries					
Merchandise and other	11	-	11	-	(11)
Concessions	8	-	8	6	(2)
Publications	2	-	2	1	(1)
Amortization of capital contributions	-	-	-	1	1
	21	-	21	8	(13)
General revenue					
Fees	3	-	3	3	-
Gain on investments	-	-	-	1,363	1,363
	3	-	3	1,366	1,363
	24	-	24	1,374	1,350
Executive					
Grants					
Grant in kind	319	-	319	319	-
Transfer Payments					
Federal cost shared	-	2,171	2,171	2,171	-
	319	2,171	2,490	2,490	-
Industry, Tourism and Investment					
General Revenue					
Investment interest	807	(807)	-	-	-
Licenses, fees and regulatory revenues	45	35	80	20	(60)
Other	-	-	-	32	32
	852	(772)	80	52	(28)
Recoveries					
Sales, concessions	20	-	20	9	(11)
Amortization of capital contributions	19	-	19	22	3
	39	-	39	31	(8)
	891	(772)	119	83	(36)
Environment and Natural Resources					
Recoveries					
Mutual Aid Resource Sharing Agreement	300	-	300	-	(300)
Amortization of capital contributions	1,015	-	1,015	1,015	-
	1,315	-	1,315	1,015	(300)
General Revenue					
Fees and other general revenues	-	-	-	35	35
Regulatory revenues, licenses	605	-	605	644	39
Beverage Container Program, Others, Net	-	-	-	443	443
	605	-	605	1,122	517
	1,920	-	1,920	2,137	217

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2012

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Finance					
Operating Grant - Government of Canada	996,143	-	996,143	996,143	-
Transfer Payments					
Canada Health Transfer and Reform Fund	41,161	-	41,161	44,913	3,752
	1,037,304	-	1,037,304	1,041,056	3,752
Taxation					
Corporate	14,303	-	14,303	22,660	8,357
Personal	73,168	-	73,168	72,505	(663)
Fuel	14,292	-	14,292	18,851	4,559
Tobacco	16,592	-	16,592	17,108	516
Payroll	37,992	-	37,992	39,662	1,670
Property and school levies	25,439	-	25,439	24,883	(556)
Insurance	4,580	-	4,580	4,505	(75)
	186,366	-	186,366	200,174	13,808
Recoveries					
Investment pool costs	213	-	213	172	(41)
Insured and third party	60	-	60	61	1
	273	-	273	233	(40)
General revenue					
Liquor Commission	24,388	-	24,388	24,182	(206)
Investment interest	200	807	1,007	559	(448)
Fees and other regulatory revenue	754	-	754	646	(108)
	25,342	807	26,149	25,387	(762)
	1,249,285	807	1,250,092	1,266,850	16,758
Municipal and Community Affairs					
Transfer Payments					
Cost Sharing Agreement	-	-	-	1,040	1,040
Building Canada Plan	-	-	-	2,921	2,921
	-	-	-	3,961	3,961
Recoveries					
Other recoveries	90	-	90	1,050	960
General revenue					
Fees	960	-	960	185	(775)
Other	-	-	-	1,140	1,140
	960	-	960	1,325	365
	1,050	-	1,050	6,336	5,286

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2012

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Justice					
Transfer payments					
Federal cost shared	5,547	100	5,647	5,647	-
Federal programs	4,793	-	4,793	991	(3,802)
	10,340	100	10,440	6,638	(3,802)
Recoveries					
Amortization of capital contributions	9	-	9	10	1
Air charter	88	-	88	133	45
Publications	18	-	18	14	(4)
Legal Aid	60	-	60	79	19
Room and board (inmate)	7	-	7	10	3
Nunavut recoveries	-	-	-	2,901	2,901
	182	-	182	3,147	2,965
General revenue					
Court fees and fines	540	-	540	529	(11)
Legal registries and other fees	4,355	-	4,355	4,738	383
	4,895	-	4,895	5,267	372
	15,417	100	15,517	15,052	(465)
Public Works and Services					
Transfer payments					
Federal programs	42	-	42	-	(42)
Recoveries					
Utilities sales and maintenance	430	-	430	233	(197)
Rentals and leases	247	-	247	235	(12)
Amortization of capital contributions	-	-	-	50	50
Other recoveries	170	-	170	4	(166)
	847	-	847	522	(325)
General revenue					
Fees	990	-	990	1,000	10
Other general revenues	-	-	-	393	393
	990	-	990	1,393	403
	1,879	-	1,879	1,915	36
Aboriginal Affairs and Intergovernmental Relations					
Recoveries					
Commercial sponsorship	-	-	-	133	133

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2012

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Health and Social Services					
Transfer payments					
Federal cost shared	35,676	-	35,676	35,256	(420)
Canadian Health and Social Transfer	329	-	329	317	(12)
	36,005	-	36,005	35,573	(432)
Recoveries					
Program recipient	14,500	-	14,500	14,326	(174)
Amortization of capital contributions	1,200	-	1,200	1,404	204
	15,700	-	15,700	15,730	30
General revenue					
Licenses and other	250	-	250	163	(87)
Fees	-	-	-	8,388	8,388
	250	-	250	8,551	8,301
Grants in Kind	443	-	443	443	-
	52,398	-	52,398	60,297	7,899
Education, Culture and Employment					
Transfer payments					
Federal cost shared	6,388	397	6,785	6,595	(190)
Federal programs	900	1,121	2,021	2,021	-
	7,288	1,518	8,806	8,616	(190)
Recoveries					
Leases	-	-	-	7	7
Other	50	-	50	-	(50)
Amortization of capital contributions	330	304	634	661	27
	380	304	684	668	(16)
General revenue					
Interest	580	(100)	480	462	(18)
Fees	15	-	15	24	9
Other	30	-	30	22	(8)
	625	(100)	525	508	(17)
	8,293	1,722	10,015	9,792	(223)
Human Resources					
Program recoveries	1,000	-	1,000	761	(239)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2012

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Transportation					
Transfer payments					
Federal cost shared - Building Canada Plan	264	280	544	1,071	527
Recoveries					
Third party	937	-	937	2,209	1,272
Amortization of capital contributions	11,635	-	11,635	11,856	221
	12,572	-	12,572	14,065	1,493
General revenue					
Registrations	3,675	-	3,675	3,957	282
Fees, fines and permits	3,780	-	3,780	3,799	19
Leases	2,450	-	2,450	2,727	277
Licenses	430	-	430	511	81
Concession	290	-	290	183	(107)
	10,625	-	10,625	11,177	552
	23,461	-	23,741	26,313	2,572
	1,355,937	1,857	1,357,074	1,393,533	33,527

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Legislative Assembly						
Office of the Clerk	7,895	128	-	8,023	7,758	265
Expenditures on Behalf of Members	7,476	353	-	7,829	7,854	(25)
Office of the Chief Electoral Officer	1,595	-	-	1,595	1,420	175
Statutory Offices	1,626	-	-	1,626	1,610	16
Office of the Speaker	325	-	-	325	278	47
	18,917	481	-	19,398	18,920	478
Executive						
Directorate	876	-	-	876	835	41
Ministers' Offices	3,597	(257)	-	3,340	3,231	109
Executive Operations	7,003	4,844	-	11,847	7,355	4,492
Cabinet Support	3,156	283	-	3,439	2,962	477
Public Utilities Board	438	-	-	438	403	35
	15,070	4,870	-	19,940	14,786	5,154
Human Resources						
Directorate	607	49	-	656	1,448	(792)
Human Resource Strategy and Policy	6,830	123	(124)	6,829	8,440	(1,611)
Management and Recruitment Services	3,969	8	(7)	3,970	4,030	(60)
Corporate Human Resources	12,289	1	241	12,531	8,226	4,305
Employee Services	14,099	618	-	14,717	15,323	(606)
Region Operations	4,627	-	(110)	4,517	4,656	(139)
	42,421	799	-	43,220	42,123	1,097
Aboriginal Affairs and Intergovernmental Relations						
Directorate	2,411	-	75	2,486	2,511	(25)
Implementation	664	-	-	664	631	33
Negotiations	2,841	-	(200)	2,641	2,177	464
Intergovernmental Relations	1,703	269	125	2,097	2,076	21
	7,619	269	-	7,888	7,395	493
Industry, Tourism and Investment						
Economic Diversification & Business						
Support	22,214	71	(1)	22,284	21,410	874
Directorate	7,735	7	1	7,743	7,682	61
Tourism and parks	11,295	2	62	11,359	11,600	(241)
Energy	6,019	500	-	6,519	4,104	2,415
Minerals and Petroleum Resources	6,063	147	-	6,210	5,612	598
	53,326	727	62 *	54,115	50,408	3,707

* Infrastructure 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, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Wildlife Management	15,274	24	-	15,298	15,030	268
Forest Management	28,439	5,101	222	33,762	32,021	1,741
Directorate	10,995	201	29	11,225	11,636	(411)
Land and Water	4,123	726	(32)	4,817	4,831	(14)
Environmental Protection	8,662	1,050	(200)	9,512	8,524	988
	67,493	7,102	19 *	74,614	72,042	2,572
Finance						
Directorate	66,122	2,076	-	68,198	68,939	(741)
Budget, Treasury and Debt Management	9,850	4,200	-	14,050	11,513	2,537
Office of the Comptroller General	21,679	-	-	21,679	24,196 **	(2,517)
Office of the Chief Information Officer	1,844	-	-	1,844	1,201	643
Fiscal Policy	1,289	-	-	1,289	1,170	119
	100,784	6,276	-	107,060	107,019	41
Amortization of tangible capital assets of the NWT Liquor Commission	-	-	99	99	99	-
	100,784	6,276	99	107,159	107,118	41
Municipal and Community Affairs						
Regional Operations	101,100	12,042	-	113,142	105,900	7,242
Community Operations	2,533	6,950	-	9,483	3,432	6,051
Directorate	4,358	-	-	4,358	3,920	438
School of Community Government	3,202	(1)	-	3,201	2,868	333
Lands Administration	3,248	-	-	3,248	2,844	404
Sport, Recreation and Youth	5,179	1	-	5,180	5,047	133
Public Safety	1,607	85	-	1,692	1,490	202
	121,227	19,077	-	140,304	125,500	14,803
Justice						
Community Justice and Corrections	38,683	962	-	39,645	39,262	383
Law Enforcement	35,120	840	-	35,960	35,959	1
Court Services	11,316	(7)	65	11,374	11,312	62
Services to Government	10,459	132	(65)	10,526	9,830	696
Legal Aid Services	5,905	7	-	5,912	5,331	581
Services to the Public	4,723	-	-	4,723	4,640	83
	106,206	1,934	-	108,140	106,334	1,806

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

** The Environment Remediation Fund is held centrally. Based upon information at March 31 an increase to the liability of \$5,421 was required.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Health and Social Services						
Directorate	7,678	-	-	7,678	7,334	344
Health Services Programs	188,658	9,925	2,710	201,293	201,937	(644)
Community Health Programs	87,631	2,795	(4)	90,422	90,834	(412)
Program Delivery Support	34,320	1,960	747	37,027	33,748	3,279
Supplementary Health Programs	26,218	6	-	26,224	26,364	(140)
	344,505	14,686	3,453 *	362,644	360,217	2,427
Education, Culture and Employment						
Directorate	10,219	-	791	11,010	11,571	(561)
Primary and Secondary School Education	191,545	219	(191)	191,573	190,959	614
Advanced Education and Careers	46,158	113	(600)	45,671	46,118	(447)
Income Security	38,823	1,797	-	40,620	40,473	147
	286,745	2,129	-	288,874	289,121	(247)
Transportation						
Directorate	10,063	523	13	10,599	10,624	(25)
Airports	29,033	281	(4)	29,310	27,799	1,511
Highways	58,094	3	(8)	58,089	60,096	(2,007)
Marine	7,976	-	(3)	7,973	8,191	(218)
Road Licensing and Safety	4,603	(3)	(1)	4,599	4,379	220
Community Local Access Roads	1,008	(3)	3	1,008	834	174
	110,777	801	-	111,578	111,922	(345)
Public Works and Services						
Asset Management	81,881	495	4,390	86,766	83,428	3,338
Directorate	7,612	5	-	7,617	7,507	110
Technology Services Centre	1,361	-	-	1,361	1,183	178
Petroleum Products	2,134	-	-	2,134	1,413	721
	92,988	500	4,390 *	97,878	93,531	4,347
	1,368,078	59,651	8,023	1,435,752	1,399,417	36,333

* Infrastructure 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, 2012

(thousands of dollars)

DEPARTMENT	Over-Accruals \$	Other Recoveries \$	Total \$
Legislative Assembly	7	(468)	(461)
Executive	2	14	16
Aboriginal Affairs and Intergovernmental Relation	6	-	6
Human Resources	105	135	240
Finance	557	351	908
Municipal and Community Affairs	12	419	431
Public Works and Services	713	110	823
Health and Social Services	3,026	(919)	2,107
Justice	155	38	193
Education, Culture and Employment	700	698	1,398
Transportation	119	610	729
Environment and Natural Resources	370	405	775
Industry, Tourism and Investment	346	(28)	318
	6,118	1,365	7,483

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

Schedule 4

March 31, 2012

(thousands of dollars)

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	-	230	230	109
Human Resources	940	-	940	923
Finance	925	283	1,208	1,159
Public Works and Services	9,912	10,314	20,226	13,032
Health and Social Services	12,838	13,095	25,933	15,947
Justice	1,096	878	1,974	991
Education, Culture and Employment	27,669	25,579	53,248	43,424
Transportation	62,703	77,904	140,607	87,429
Environment and Natural Resources	1,634	1,266	2,900	1,608
Industry, Tourism and Investment	537	890	1,427	1,033
	118,254	130,439	248,693 *	165,655

* \$7,924 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.

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Executive						
Native Women's Association (in kind)	169	-	-	169	169	-
Band Council Subsidized Leases (in kind)	150	-	-	150	150	-
Women's Initiatives	50	-	-	50	55	(5)
Inuvialuit Regional Corporation	-	1,437	-	1,437	205	1,232
National Aboriginal Achievement Awards	35	-	-	35	35	-
IRC, Truth and Reconciliation Grant	-	-	-	-	10	(10)
United Way of Yellowknife	-	-	-	-	12	(12)
Governor General Visit	-	-	-	-	5	(5)
Canadian Red Cross	-	-	-	-	10	(10)
Native Women's Association Fiscal Association	-	-	-	-	91	(91)
Non-Government Organization Stabilization Fund	350	-	-	350	350	-
NT/NU Council of Friendship Centres	-	-	-	-	3	(3)
Devolution Negotiations NWT Metis Nation	-	-	-	-	149	(149)
	754	1,437	-	2,191	1,244	947
Aboriginal Affairs and Intergovernmental Relations						
Core Funding to Metis Locals	225	-	-	225	225	-
Special Events - Aboriginal Organizations	75	-	-	75	88	(13)
Aboriginal Intergovernmental Meetings Fund	350	-	-	350	350	-
2011 Western Premiers' Conference Grants	-	-	40	40	40	-
	650	-	40	690	703	(13)
Finance						
Deton'Cho Diamonds Inc. Foregone Interest	20	-	-	20	19	1
Municipal and Community Affairs						
Community Government Funding	168	-	-	168	-	168
New Deal Taxation Revenue Program	410	-	-	410	387	23
High Performance Athlete Grant Program	100	-	-	100	97	3
Community Government Funding	44,330	-	-	44,330	44,596	(266)
Grant in Lieu of Taxes	5,626	-	-	5,626	5,913	(287)
Senior Citizens and Disabled Persons Tax Relief	476	-	-	476	523	(47)
Joint Emergency Preparedness Program	-	-	-	-	85	(85)
Additional Funding - Mobile Equipment and Utilities	1,140	250	-	1,390	1,325	65
	52,250	250	-	52,500	52,926	(426)
Environment and Natural Resources						
Forest Fire Damage Compensation	100	-	-	100	57	43

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
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	8	1
Aboriginal Court Challenges	40	-	-	40	20	20
	49	-	-	49	28	21
Education, Culture and Employment						
Student Grants	9,240	835	-	10,075	10,006	69
Community Broadcasting Grants	52	-	-	52	30	22
	9,292	835	-	10,127	10,036	91
Industry, Tourism and Investment						
Fur Price Program	610	-	-	610	531	79
Disaster Compensation Program	15	-	-	15	80	(65)
	625	-	-	625	611	14
Total	64,223	2,522	40	66,785	66,107	678

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Legislative Assembly						
Human Rights Commission	250	-	(13)	237	237	-
Executive						
Status of Women Council	368	-	-	368	368	-
Native Women's Association	236	-	-	236	236	-
Devolution Negotiations	40	-	-	40	-	40
	644	-	-	644	604	40
Human Resources						
Hay River H&SS Authority - Mentor/Educator Nurse Program	115	-	-	115	131	(16)
Finance						
NWT Hydro Corp Energy Investment Plan	-	4,200	-	4,200	4,133	67
Territorial Power Subsidy Program	10,585	-	(1,100)	9,485	5,245	4,240
Electricity Review Initiative	3,500	-	1,100	4,600	5,718	(1,118)
Northwest Territories Housing Corporation - Operations	37,434	(10)	-	37,424	37,424	-
Northwest Territories Housing Corporation - NWT Rental Subsidy	23,741	2,082	-	25,823	25,823	-
	75,260	6,272	-	81,532	78,343	3,189

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2012

(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	10	40
Arctic Energy Alliance Community Energy	150	-	-	150	150	-
Ground Ambulance and Highway Rescue	200	-	-	200	160	40
Recreation Contributions	1,275	-	-	1,275	1,117	158
Volunteer Contributions	70	-	-	70	58	12
Youth Funding	250	-	-	250	237	13
Youth Centres	500	-	-	500	499	1
Pan Territorial Sports Program	272	-	-	272	223	49
Water and Sewer Services Funding	12,660	-	-	12,660	12,847	(187)
Youth Corps	1,175	-	-	1,175	1,180	(5)
A Brilliant North	680	-	-	680	451	229
Multi Sport Games	650	-	-	650	813	(163)
Healthy Choices	615	-	-	615	614	1
Contracted Financial Services	-	-	135	135	42	93
Get Active	100	-	-	100	100	-
Regional Youth Sports Events	400	-	-	400	432	(32)
Tangible Capital Assets	-	-	-	-	15	(15)
Capital Formula Funding	28,002	-	-	28,002	28,001	1
Infrastructure Contributions	1,019	-	-	1,019	955	64
Municipal Rural Infrastructure Fund (MRIF)	1,815	-	-	1,815	-	1,815
Building Canada Plan (BCP)	1,287	-	-	1,287	-	1,287
	51,640	-	135	51,775	48,374	3,401
Transportation						
Airport Career Development Program	30	-	-	30	25	5
Community Access Program	980	-	-	980	826	154
Deh Cho Bridge Involvement Grants	96	-	-	96	96	-
	1,106	-	-	1,106	947	159
Health and Social Services						
Health & Social Services Authorities	239,937	10,129	(1,418)	248,648	248,619	29
Health & Social Services Recruitment and Retention Program	2,922	-	(21)	2,901	893	2,008
Primary Care (Health Systems Planning)	493	-	-	493	638	(145)
Territorial Health System Sustainability Initiative - Integrated Services Delivery Model	-	-	-	-	37	(37)
Health Awareness, Activities and Education	959	245	(50)	1,154	770	384
Preventions and Promotion	2,983	-	593	3,576	2,900	676
Consolidated Primary Care Clinic	-	-	-	-	19	(19)
Tlicho Cultural Coordinator	35	-	-	35	34	1
	247,329	10,374	(896)	256,807	253,910	2,897

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Environment and Natural Resources						
Mackenzie River Basin Board	65	-	-	65	40	25
Sir Wilfred Laurier	200	-	-	200	400	(200)
Geothermal Energy	100	300	-	400	426	(26)
Adaptation Plan	51	-	-	51	25	26
Traditional Knowledge Contributions	65	-	-	65	64	1
Interim Resource Management Agreement	-	305	-	305	305	-
Arctic Energy Alliance	1,933	-	-	1,933	1,929	4
Energy Conservation Contributions	200	-	-	200	112	88
Alternative Energy Program Contributions	200	-	-	200	446	(246)
Biomass Supply/Energy	1,300	250	-	1,550	1,098	452
Wind Energy Contribution	400	-	-	400	100	300
Wildlife Various	-	-	-	-	15	(15)
Wildfire Risk Management Plans	30	-	-	30	21	9
Wildlife Management Boards Contributions	158	-	-	158	144	14
Field Support Contributions - Various	-	-	-	-	5	(5)
Community Transfer Fort Good Hope	120	-	-	120	-	120
Stewardship Program	500	-	-	500	290	210
Policy and Strategic Planning Contributions	-	-	-	-	9	(9)
Northwest Territories Water Strategy	-	-	-	-	246	(246)
Protected Areas Contribution - Various	-	-	-	-	138	(138)
Energy Management Contribution - Various	-	-	-	-	16	(16)
Caribou Strategy	275	-	-	275	266	9
Disease Contaminants	16	-	-	16	20	(4)
	5,613	855	-	6,468	6,115	353

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2012

(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	-	-	3,704	3,704	-
Community Futures	1,272	-	-	1,272	1,137	135
Community Transfers	1,451	-	68	1,519	1,446	73
Broadband Infrastructure Support	100	-	-	100	100	-
Entrepreneur and Economic Development Investment and Economic Analysis	3,866	-	125	3,991	4,020	(29)
Mackenzie Valley Contributions	-	-	25	25	-	25
Promote Commercial Harvesting Meat and Fish	715	-	-	715	724	(9)
Energy Contributions	550	-	-	550	488	62
Northern Frontier Visitors Centre	4,250	500	-	4,750	2,361	2,389
Hydro Strategy	-	-	111	111	111	-
Agriculture Development Infrastructure	1,250	-	-	1,250	1,250	-
Directorate Contribution Various-Protected Area Strategy	300	-	-	300	251	49
Tourism Diversification Program	-	-	40	40	30	10
Tourism Industry Contributions	900	-	-	900	906	(6)
Sport Hunt Outfitter Marketing Support	2,536	-	100	2,636	2,765	(129)
Take A Kid Trapping	600	-	-	600	494	106
Community Harvester Assistance	125	-	-	125	197	(72)
Fisheries	1,074	-	-	1,074	1,021	53
Western Harvester Assistance Program	225	-	-	225	225	-
Local Wildlife Committees	-	63	-	63	63	-
Diavik SocioEconomic Agreement	257	-	-	257	229	28
Minerals Oil and Gas Contributions	180	-	-	180	-	180
Great Northern Arts Festival	-	-	-	-	32	(32)
	25	-	-	25	25	-
	23,380	563	469	24,412	21,579	2,833
Justice						
YWCA of Yellowknife	105	-	-	105	105	-
Victims Assistance	525	-	-	525	519	6
Community Justice	1,687	-	-	1,687	1,409	278
Wilderness Camp Contributions	135	-	-	135	33	102
Elder Program	30	-	-	30	30	-
	2,482	-	-	2,482	2,096	386

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2012

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Education, Culture and Employment						
Education Authority Contributions	148,334	65	(191)	148,208	145,947	2,261
Aurora College Contributions	30,847	110	(600)	30,357	30,216	141
Community Skills for Work	650	-	-	650	385	265
Literacy	1,996	-	-	1,996	1,883	113
NWTTA Professional Improvement Fund	1,620	-	-	1,620	1,489	131
Healthy Children Initiative	2,110	-	-	2,110	1,781	329
Early Childhood Program	4,040	-	-	4,040	3,896	144
Minority Language Education and Second- Language Instruction	2,374	-	-	2,374	2,942	(568)
Official Languages:						
Aboriginal Languages Broadcasting	170	-	-	170	182	(12)
French	350	-	-	350	436	(86)
Aboriginal	2,911	-	85	2,996	3,061	(65)
Community Library Services	763	-	-	763	763	-
Cultural Organizations	554	-	-	554	554	-
Cultural Projects	176	-	-	176	169	7
Heritage Centres	491	-	-	491	491	-
NWT Arts Council	500	-	-	500	486	14
Support to Northern Performers	181	-	-	181	196	(15)
Tlicho Coordinator (DAAIR)	-	-	-	-	37	(37)
Small Community Employment	-	-	339	339	159	180
New Northern Arts Program	250	-	-	250	250	-
Cultural Component of Sports Events	50	-	-	50	-	50
Infrastructure Contributions:						
High School Career & Technology	400	319	(50)	669	238	431
Ecole St. Joseph Renovation	-	72	-	72	60	12
Community College Development	250	-	-	250	250	-
Community Libraries	100	-	-	100	100	-
Community Museum	100	-	-	100	15	85
Mildred Hall School	-	-	50	50	50	-
	199,217	566	(367)	199,416	196,036	3,380
Total	601,423	18,630	(672)	624,994	608,372	16,622

Government of the Northwest Territories

Non-Consolidated Schedule of Special Warrants (unaudited)

Schedule 7

for the year ended March 31, 2012

(thousands of dollars)

	Date of FMB Approval	Amount Authorized \$
OPERATIONS AND MAINTENANCE		
Environment and Natural Resources		
A special warrant was approved to fund the projected shortfall in the forest fire suppression budget due to a severe forest fire season in the 2011 calendar year.	30-Jun-2011	<u>6,012</u>
Total		<u>6,012</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, 2012****(thousands of dollars)**

	Transfer to (from) \$	Explanation
OPERATIONS AND MAINTENANCE		
Health and Social Services		
Program Delivery Support	743	Transfer the responsibility for the Canadian Blood Services Program to the Department, from Stanton Territorial Hospital Authority.
Health Services Programs	(743)	Transfer the responsibility for the Canadian Blood Services Program to the Department, from Stanton Territorial Hospital Authority.
Infrastructure Project Reclassification	3,453	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Industry, Tourism and Investment		
Infrastructure Project Reclassification	62	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Environment and Natural Resources		
Infrastructure Project Reclassification	19	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	4,390	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	791	Internal reallocation of Schools and College Supp Reserve to Directorate to offset the TSC chargeback deficit.
Education and Culture	(600)	Internal reallocation of Schools Supp Reserve to Directorate to offset the TSC chargeback deficit.
Advanced Education	(191)	Internal reallocation of Schools Supp Reserve to Directorate to offset the TSC chargeback deficit.

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, 2012 (thousands of dollars)

	Transfer to (from) \$	Explanation
CAPITAL INVESTMENT		
Transportation		
Highways	(320)	Reprofiling funding to Motor Vehicle Information System enhancement work previously planned for 2012/2013.
Road Licensing and Safety	320	Funding will be returned back to Highways in 2012/2013.

Government of the Northwest Territories

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

Schedule 9

for the year ended March 31, 2012

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the
fiscal year ended March 31, 2012.

FORGIVENESS OF DEBT

No amounts were forgiven during the
fiscal year ended March 31, 2012

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, 2012

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, Aaliya	99	Booth, Andrea	3,358
Adam, Zahrah	2,718	Borden, Robert	2,762
Adams, Jillian	1,830	Borkovic, Joey	1,512
Alerston, Kevin	3,601	Borkovic, Jane	2,247
Alexander, Jenna	4,614	Bourassa, Darcy	4,231
Allison, Stephen	2,740	Bourgeois, Stephanie	1,776
Alty, Abigail	2,389	Bourke, Eugene	1,688
Alty, Rebecca	4,220	Bower, Tara	3,265
Anavilok, Judy	10,631	Braden, Jazann	11
Andrews, Jill	2,546	Braden, Carmen	2,060
Arberry, Sandra	4,439	Brandford, Gregory	2,727
Ardiles, Catherine	1,467	Branton, Kimberly	4,384
Arnault, Teira	2,800	Brasseur, Jacqueline	1,052
Ashby, Kaleigh	3,058	Brebner, Ashley	4,198
Ashcroft, Sunny	4,779	Brebner, Katherine	2,800
Babin-Lavoie, Catherine	2,251	Brodby, Meghan	3,091
Bachand, Brendan	1,019	Brodhagen, Devin	5,600
Bailey, Victoria	2,800	Bromley, Tara	2,795
Baillargeon, Charles	4,220	Brown, Karen	7,869
Ballantyne, Nicholas	1,173	Bruser, Rebecca	4,077
Ballantyne, Alexandra	1,534	Buckle, Blake	6,346
Balsillie, Laurie	2,113	Buckley, Betty	1,041
Bannon, Sarah	3,880	Budgell, Alexandra	2,258
Bannon, Joseph	2,554	Burr, Christi	12,615
Barbier, Linsay	2,587	Byatt, Gabriel	6,061
Baron, Vanessa	4,384	Byatt, Justin	3,420
Bartlett, June	1,837	Bye, Miranda	3,902
Bassett, Shawna	2,100	Callas, Brendan	4,033
Bell, Margaret	4,384	Callas, Michael	2,214
Bengts, Amanda	4,198	Campbell, Jill	4,285
Bennington, Andrea	4,448	Campbell, Lana	2,992
Besarra, Renfred	5,677	Canuel-Kirkwood, Shoshanna	732
Bissell, Kells	2,800	Card, Sally	3,600
Black, Stephen	1,052	Carr, Georgina	4,746
Blandford, James	4,132	Carrillo, Karen Anne	3,266
Blesse, Lida	11,256	Cartwright, Adrienne	3,119
Blesse, Leanne	3,573	Cartwright, Aiden	4,691
Blyth, Michael	4,099	Casebeer, Jessi	2,466
Boden, Mary	1,830	Castro, Paula	2,762
Boden, Robert	1,721	Chamberlin, Jarred	1,502
Boden, Rebecca	3,880	Charest, Emily	2,450
Bolivar, Kate	3,430	Chassie, Ann-Marie	1,984
Bolstad, Josh	4,373	Chaykowski, Vanessa	3,850
Bolstad, Mandi	3,989	Cherwaty, Kyla	3,365
Bonnell, Kyle	524	Chetwynd, Courtney	4,011

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, 2012

Chetwynd, Jaime	6,839	Foster, Brianne	4,691
Christensen, Marc	7,036	Fournier, Jamesie	2,313
Coedy, Luke	4,647	Fournier, Jessica	4,187
Coleman, Amanda	3,310	Frost, Jane	2,224
Coleman, Kristi	8,253	Fry, Ethan	2,100
Colford, Joshua	4,501	Fryer, Lisa	4,242
Constantino, Roselle	5,348	Fryer, Janine	5,842
Coolen (Mackenzie), Catherine	2,389	Fyfe, Jolene	4,242
Cooper, Kayla	3,003	Gagnon, Angela	11,738
Costello, Kari	7,124	Garbutt, Nicole	156
Cote, Lee Ann	5,590	Gardiner-McCarthy, Patrick	3,299
Cowan, Chelsea	4,406	George, Amber	2,091
Coyne, Susan	1,083	Gibson, Kimberly	1,293
Cracknell, Alexander	3,891	Gilbert, Stephanie	2,937
Cracknell, James	3,946	Goldenberg, Alina	2,170
Cran, Erin	588	Goldney, Jeanette	3,989
Crews, Gregory	3,354	Grabke, Dwight	4,220
Crump, Ashley	3,189	Graf, Derek	1,206
Cumming, Kelly	954	Green, Ashley	4,943
Curtis, Dustan	4,724	Greig, Ryan	1,786
Debogorski, Amelia	3,354	Grundy, Matthew	2,191
Debogorski, Andrew	6,817	Gullberg, Erin	2,773
Debogorski, Clinton	3,058	Gzowski, Angela	3,661
Debogorski, Dominic	3,102	Halifax, Breigh	1,841
Debogorski, Jennifer	2,653	Hall, Heather	3,222
Dechief, Samantha	4,033	Hamilton, Rylie	386
Decorby, Spencer	5,906	Hamilton, Shelby	3,485
Dennis, Alicia	5,338	Harder, Jesse	3,109
Desilets, Angela	3,113	Harding, Joanna	1,260
Desrosiers, Veronica	3,529	Hardy, Matthew	2,597
Dewar, David	1,140	Hart, Sienna	932
Dickson, Cole	4,614	Hebert, Bonny	575
Digness, Samantha	2,904	Hehn, Brandi	4,625
Dillon, Kathleen	4,066	Hernandez, Anneluzelia	4,647
Doering, Joleen	1,704	Heron, Robert	4,900
Doyle, Patrick	3,299	Heslep, Alison	3,957
Dumas, Christopher	2,499	Heslep, Davis	1,808
Dumbuya, Hawa	2,828	Hess, Samera	1,502
Dunbar, Stephen	4,768	Hobbs, Brandon	4,603
Edwards, Tim	2,591	Hobbs, Kirsten	2,800
Elliott, Kristen Leah	3,036	Holden, Robert	1,436
Eluik, Aimee	2,280	Hoyles, Moriah	5,699
Embodo, Earl	36	Humphrey, David	2,800
Emerson, Jeremy	5,820	Hunter, Brian	1,546
England, David	2,100	Hurley, Tara	7,672
England, Maia	7,212	Hysert, Gwen	2,959
Escalante, Jean	5,239	Ilgok, Patricia	10,949
Escalante, Lucy	5,721	Ingarfield, Bhreagh	4,200
Evans, Jess	1,973	Ingarfield, Emily	8,319
Ferrier, Elizabeth	1,280	Jaffray, Caitlin	2,828
Fisher, Whitney	2,367	Jarvis, Alicia	2,017
Fitzgerald, Alanna	6,160	Jason, Alexandra	11,766
Fitzgerald, Jane	4,910	Jefferson, Kate	2,762
Forget-Manson, Elijah	4,647	Jen, Brooke	3,025

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, 2012

Johnson, Kate	3,957	MacKinnon, Laura	1,523
Johnson, Michaela	5,348	MacLellan, Joseph	4,362
Johnston, Andrew	3,200	Maddeaux-Young, Christopher	4,614
Johnston, Karl	2,565	Maddeaux-Young, Hayley	4,724
Jones, Brittany	2,839	Mahler, Kirstin	2,302
Jones, Daniel	5,600	Mahler, Rebecca	1,315
Jones, Julie	3,639	Mair, Dylan	2,674
Kaeser, Courtney	2,707	Makletzoff, Tonya	3,781
Kailek, Shelley	4,022	Malakoe, Alexandra	4,132
Kaip, Kirsten	8,154	Mandeville, Curtis	4,231
Kalnay, William	7,310	Mandeville, Leah	4,373
Kanwal, Harinder	4,209	Maracle, Alisen	6,510
Kanwal, Inderjit	1,819	Marra, Caterina	2,828
Karhut, Stephanie	1,750	Marshall, Jordan	4,055
Kay, Lucy	6,000	Marshall, Kellan	6,149
Kefalas, Kyle	2,422	Marta, Ashley	2,576
Kelly, Erica	2,619	Martel, Shawna	3,452
Kennedy, Martin	3,069	Martin, Gabrielle	3,025
Keysko, Samuel	1,534	Mateus, Krystal-de-Neiva	2,506
Kimble, Stephanie	1,951	Matthews, Andrew S	719
King, Christine	3,178	Matthews, Brendan	3,913
Kinney, Allan	6,390	Matthews, Joanna	3,726
Klengenberg, Deborah	2,214	McArthur, Allison	3,113
Kocik, Derrick	5,074	McCabe, Stephanie	4,011
Koswan, Bradley	2,455	Mccarthy, Patrick	3,694
Kraft-Bailey, Corinne	2,598	McGee, Sean	1,677
Kruger, Stephen	2,800	McIvor, Lindsay	5,721
Laffert, Jessica	4,209	McKay, Lindsay	3,288
Laity, Daniel	2,904	McKee, Janell	4,603
Laity, Erin	2,882	MckKay, James	3,167
Lakhani, Sabrina	1,315	McManus, Catherine	19,290
Lakusta, Danielle	4,242	Mcmullen, Andrea	2,893
Langevin, Jennifer	3,935	Meek, Alyssa	1,688
Lansdown, Doug	3,989	Menard, Alanna	2,751
Lau, Ariel	1,206	Menard, Jenna	6,269
Laube, Kurt	4,143	Menard, Joshua	2,800
Lavoie, Arlene	4,088	Menard, Zachary	4,570
Lavoie, Robyn	4,362	Meredith, Dayna	1,289
Lee, Margaret	2,800	Merrithew, Leslie	3,113
Legaree, Alexander	11	Metcalfe, Scott	5,042
Lennie, Fraser	3,957	Michelin, Morgan	3,869
Letourneau-Paci, Chloe	1,896	Miller, Shona	6,225
Lillis, Amanda	2,554	Miltenberger, Cole	2,214
Lindsey, Michel	5,217	Monks, Deanna	2,017
Look, Kyle	1,796	Moore, Kristin	4,110
Lyons, Amanda	3,148	Moran, Alex	7,058
MacDonald, Claire	2,488	Moreau, David	2,100
MacDonald, Laura	3,957	Morrison, Rae	4,190
Mackenzie, Alexandria	1,896	Morse, Julian	2,992
MacKenzie, Catherine	3,343	Morton, Sara	2,207
MacKenzie, James	2,532	Munroe, Sara	3,913
MacKenzie, Samantha	3,880	Munroe-Rosen, Soura	2,839
Mackie, Bailey	5,600	Murphy, Brendan	2,411
Mackie, Kimberly	3,880	Murphy, Christine	3,321

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, 2012

Myrick, Andrea	5,907	Reid, Katie	1,206
Nendsa, Troy	2,444	Reid, Taylor	3,113
Noel, Jeremy	2,762	Reid, Katie	2,817
Noel, Matthew	2,247	Rentmeister, Kyle	4,943
Nogarin, Franco	4,154	Rivera, Justin	4,636
Nolting, Michael	4,428	Rivers, Ashley	6,773
Normandin, Julie	4,143	Rivers, Ceilito	6,850
Normandin, Stephanie	2,800	Roberts, Natascha	4,231
Normandin-Flesjer, Nicole	4,165	Robertson, Drew	4,077
O'Brien, Randi	4,108	Robinson, David	3,474
O'Connell, Kevin	1,041	Rocher, Jacqueline	4,636
O'Connor, Elise	6,620	Rodriguez-Masongsong, Rebecca	4,165
Offredi, Stephen	4,592	Romanko, Lee	2,576
O'Harra, Linna	2,181	Ross, Lee	4,165
Ohrling, Laura	217	Rossouw, Nigel	2,800
O'Keefe, Harry	2,214	Rousselle, Natacha	4,581
Oliver, Stephen	3,124	Rowe, Curtis	7,091
Ollerhead, Justine	3,289	Rowe, Ryan	5,600
O'Neill, Margaret	5,984	Rozenestraten, Katherine	2,170
Paquin, Jahliele	3,343	Rozenestraten, Scott	3,146
Paquin, Myriam	1,315	Ruptash, Kenneth	7,256
Parker, Marc	6,620	Ruptash-Stauffer, Lynda	4,154
Parker, Melody	6,499	Russell, Brittany	4,658
Parker, Patrica	4,977	Rutherglen, Shannon	1,326
Paul, Jonathan	2,466	Ruttle, Pamela	2,334
Peart, Sheldon	4,603	Saravanja, Natacha	4,022
Petak, Therese	1,772	Sartot-Pielak, Arianna	4,000
Phypers, David	3,957	Savage, Jean-Frederic	1,373
Pidborochynski, Nichol	6,115	Savage, Pascale	4,450
Pierrot, Christina	4,055	Scarf, Adam	2,762
Pike, Jordan	3,522	Scheper, Samantha	3,003
Poitras, Judy	3,372	Schnyder-Patrick, Stephanie	5,425
Pollard, John	2,477	Schwartzengerger, Jeffrey	3,957
Pond(Marshman), Michelle	4,680	Scott, Danika Paige	3,781
Pond, Kyle	5,600	Seeton, Matthew	7,168
Pontus, Danielle	2,302	Shaben, Adam	3,430
Posynick, Jon	4,165	Shaben, Krystal	2,674
Poulter, Bradley	4,033	Shank, Jacob	7,782
Pound, Shawna	9,897	Shannon, Samuel	4,154
Power, Sarah M	4,373	Shelley, Justin	822
Purchase, Eli	4,033	Sheppard, Ryan	1,400
Purchase, Trevor	1,556	Shouhda, Lyle	4,274
Pynten, Kristen	5,469	Shouhda, Meagan	4,505
Pynten, Misty	4,009	Sibbald, Carey	1,721
Radicchi, Lisa	3,978	Silke, Andrew	6,335
Radicchi, Laura	2,893	Silke, Ryan	3,978
Ramm, Charmain	7,332	Silverio, Sandra	4,165
Ramm, Damien	4,033	Simpson, Tanis	1,326
Randall, Amber	6,817	Sinclair, Frances	2,817
Rasmussen, William	1,318	Singer, Claire	4,888
Ratray, Heather	3,858	Smith, Alexander	2,291
Ratray, Kevin	4,000	Smith, Jodi	6,762
Reid, Graeme	2,948	Sorenson, Alanna	358
Reid, Holly	700	Sosiak, Kevin	2,893

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, 2012**

Spence, Alex	3,891	Walsh, Robert	5,195
Spoelder, Cassandra	5,327	Webber, Paul	77
St Arnaud, Jessica	3,222	Weber, Jayson	4,428
Stanzell, Stephanie	6,650	Wells, Aaron	2,334
Starling, Brent	4,143	Wesly, Krista	5,480
Steen, Rebecca	6,300	Westergreen, Anneka	3,463
Stephenson, Gordon	3,880	Westwell, Joanna	2,109
Stewart, Meghan	1,998	White, Rebecca	7,102
Stewart, Jarius	2,488	Wickens, Kim	6,225
Stewart, Sabrina	3,146	Williams, Heather	6,466
Stinson, Cleo	5,381	Williams, Victoria	4,954
Stinson, Ella	5,206	Williams, Lisa	502
Stipdonk, Christopher	5,732	Willy, Jean	690
Stirling, Aislinn	4,811	Wilson, Patrick	2,100
Stirrett, Samantha	5,200	Wiseman, Renee	4,020
Stroeder, Kathleen	3,584	Wolki, Francis	8,100
Stuckey, Kayla	2,800	Wong Daniel	5,951
Sullivan, Christopher	1,282	Wood, Shantana	5,568
Sveinsson, Chelsea	6,664	Woodward, Devon	6,718
Taggart, Craig	3,968	Wouters, Morgan	4,033
Tam, Alexander	4,603	Woytuik, Ashley	4,110
Tam, Andrea	4,143	Woytuik, Christopher	514
Tarkalam, Samoueil	1,699	Woytuik, Kimberly	5,348
Taylor-Payne, Lacey	2,628	Woytuik, Michael	1,574
Telbis, Dessislava	1,326	Wriggleworth, Patrick	3,113
Testart, Kieron	7,102	Wright, Briony	3,321
Therrian, Jennifer	3,893	Wright, Erica	1,797
Therrian, Peter	3,713	Wyse, Caroline	2,280
Thiem, Tiffany	500	Young, Jenelle	2,981
Thompson, Kristan	5,612	Yuhas, Robert	3,191
Thomson, Kaitlin	2,175	Zenko, Emily	1,951
Thrasher, Julie	6,393		
Tolley, James	4,548		
Tologanak, Lynn	2,488		
Tonge, Jeffery	3,047	Total Remissions	<u>1,841,315</u>
Townend, Cheyenne	1,961		
Tram, John	4,132		
Tram, Michael	2,694		
Tremblay, Brad	2,839		
Tremblay, Dawn	7,168		
Tremblay, Sheena	3,902		
Tuckey, Brad	4,400		
Turner, Christen	4,202		
Van Metre, Stacey	3,884		
Vangeffen, Kari	3,682		
Varrence, Shannon	2,861		
Velez, Victoria	4,252		
Venezuela, Carmela	1,491		
Vician, Kristin	3,102		
Vivian, Adam	3,792		
Vogt, Alanhea	8,286		
Vuorela, Arleen	4,384		
Wallington, Kevin	2,800		
Walsh, Andrew	2,100		

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
(unaudited)**

Schedule 10

for the year ended March 31, 2012

Name	\$	Name	\$
Education, Culture and Employment		MACA	
Allen, Timothy	1,915	Fort Liard Metis Development	530
Beaulieu, Bernadette	11,691	Lafferty, David & Wedzin, Louisa	1,168
Casaway, Raymond	2,520		<u>1,698</u>
Cockney, Irma Jean	921		
Colbourne, Jennifer	501		
Colles, William	706		
Cook, Harold George	1,208		
Drygeese, Annie	2,111	Environment and Natural Resources	
Fortin, Gerard Anthony	777	Tainchay's Patio Hamburger Stand	4,495
Hawker, Michelle Leigh	636	Patterson Enterprises Ltd.	22,943
Lavolette, Marisa Mellisa	1,829		<u>27,438</u>
Leitch, Elizabeth	964		
Miersch, Jacqueline Gail	2,297	Industry, Tourism and Investment	
O'Brien, Timothy	2,800	McKay, Sarah	<u>974</u>
Plamondon, Vernon R. P.	3,166		
Pomfrey, Gary Bryan Douglas	1,464		
Sanderson, Alice Mary	2,602	Justice	
Taureau, Lena	795	Peffer, Dolly	<u>1,860</u>
Tearle, Sandra	1,113		
Wanderingspirit, Darlene Ann	1,188	Health and Social Services	
Zoe, Lily Ann	1,189	Northern Addiction Services	<u>119,651</u>
	<u>42,393</u>		
Finance		Individual amounts under \$500	<u>6,387</u>
Arctic Circle Lodge	2,935		<u>420,702</u>
Arey's Cafe	3,794		
Arroyo, Jose L.	5,882		
Central Hisparo	12,719		
Cooper and Sons Aviation	50,648		
Dependence de G. Tributaria	15,403		
Drybones, Noel	1,021		
Gruben, Sam Sr.	1,181		
Kupeauna, Jack	4,615		
Look, Lillian	3,800		
Luebbert, Lance	2,000		
Menacho, Wilbert	2,361		
Renshaw, Roberta	2,941		
Roches, R.E.	81,944		
Tourangeau, Lloyd	1,018		
Western Arctic Claim Implementation	5,361		
Ms. Dorin Whelly	22,678		
	<u>220,301</u>		

Government of the Northwest Territories

Non-Consolidated Schedule of Overdue Travel Advances (unaudited)

Schedule 11

for the year ended March 31, 2012

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.

\$

Education, Culture and Employment

Coultier, Robert 262

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, 2012**

	Date Issued	\$
Justice		
Akaiicho Territory Government	May 26, 2010	14,141
Native Woman's Association	August 4, 2010	15,932
Tsiigehtchic Charter Community	November 10, 2010	31,550
		61,623

Education, Culture and Employment

Arlene's Family Day Home	October 8, 2010	4,851
Tl'oodih Healing Society	October 20, 2010	3,615
North Slave Metis Alliance	October 1, 2010	13,500
Inuvik Literacy Circle	July 31, 2010	8,100
Ricky Kikoak	September 17, 2010	7,663
NWT Heritage Fairs Society	February 7, 2011	5,000
Mathew Nimegeers	December 9, 2010	800
Angik School	October 29, 2010	4,500
Jonathon Churcher	March 4, 2010	600
James Wilson	November 17, 2010	2,500
Brent Reaney	July 16, 2010	4,950
Garth Wallbridge	August 12, 2010	5,626
Jesse James Gon	February 25, 2011	4,000
Yellowknives Dene First Nation	November 10, 2010	15,448
Northwest Territory Metis Nation	March 16, 2010	15,977
Northwest Territory Metis Nation	June 23, 2010	801
		97,931

Total **159,554**

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, 2012**

\$

Executive

Inuvialuit Regional Corporation	118,000
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Human Resources

Aboriginal Health Agreement	20,000
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Aboriginal Affairs and Intergovernmental Relations

Inuvialuit Implementation Funding	112,741
Gwich'in Land Claim Implementation	151,954
Sahtu Land Claim Implementation	115,992
Tlicho Agreement Implementation Funding	166,389
Secondment - Indian and Northern Affairs Canada	151,917
	698,993

Finance

Department of Indian and Northern Affairs Canada	
Northern Communications Assessment	34,332
Secondments	63,558
	97,890

Municipal and Community Affairs

Federal Gas Tax	18,227,437
Gwich'in Land Claim Implementation	405
Sahtu Land Claim Implementation	405
Inuvialuit Land Claim	100,000
Pan Territorial Sport Strategy	252,080
Tlicho Agreement Implementation	76,682
	18,657,009

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, 2012**

\$

Transportation

National Safety Code	153,371
Tlicho Implementation Funding	131,772
Airline Glycol Recovery	142,712
Wood Buffalo National Park	1,114,316
Merc International Minerals Inc	150,000
Prelude Lake Access Road	7,000
Hold Baggage System - Yellowknife Airport	115,020
Alberta Road Maintenance	415,627
Hay River Access Corridor	71,697
Federal Arctic Marine Maintenance Program	389,878

2,691,393**Public Works and Services**

Sahtu Land Claim Implementation	4,300
Gwich'in Land Claim Implementation	4,300
Tlicho Agreement Implementation	14,669
Alex Moses Greenland Building - Beaufort Delta Health and Social Services Authority	81,622
Beaufort Delta Education Board	168,713
Multi-use Facility	721,381

994,985**Justice**

Sahtu Land Claims Implementation	23,621
Gwich'in Land Claims Implementation	21,565
Tlicho Agreement Implementation	38,693
Estates Clerk	156,660
Framework for Enhancing Victim Services in the NWT	354,868
"Not Us" Drug Awareness Campaign	80,000
Domestic Violence Treatment Option Initiative	20,000
National Victims of Crime Awareness Week	5,712
NWT/Nunavut Study	85,000
Supporting Families Fund	200,562
Law Society of the NWT	20,000
NWT Law Foundation	50,000

1,056,681

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others** **Schedule 13**
- Expenditures Recovered (unaudited) **(continued)****for the year ended March 31, 2012**

	\$
Health and Social Services	
Pan-Territorial Medical Travel Program	136,161
Pan-Territorial Social Marketing Program	295,141
Pan-Territorial Mental Health Program	185,450
Territorial/Federal ADM's Working Group - Yukon - NWT Contribution Agreement	121,244
NWT Public Health Surveillance Project	173,930
Drug Treatment Funding Program	430,000
Mental Health First Aid	51,450
Non-Insured Health Benefits Funding	12,674,985
NWT National Diabetes Surveillance System	117,668
Electronic Medical Records	302,847
Northern Contaminants Fund	67,819
Enhanced Hepatitis Surveillance System	55,209
Toll-Free Tobacco Quitline Services	20,475
Tobacco Cessation Project	389,120
Collaborative Action on Childhood Obesity	144,609
Federal Wellness Funding Program	
Program Management	380,048
Aboriginal Diabetes Initiative	1,053,743
Nutrition North Canada	359,544
Brighter Futures	3,449,027
Canada Prenatal Nutrition Program	967,543
National Aboriginal Youth Suicide Prevention	527,258
Chronic Disease & Injury Prevention	239,119
Fetal Alcohol Spectrum Disorder	616,055
National Native Alcohol Drug Addictions Program	346,408
Home & Community Care	4,352,380

27,457,233**Education, Culture and Employment**

Sahtu Land Claim Implementation	24,440
Gwich'in Land Claim Implementation	33,998
Tlicho Agreement Implementation	64,000
Labour Market Agreement	1,040,208
Labour Market Development Agreement	4,304,968
Nunavut Shared Services	190,015
Establishing Standard Monitoring in the North Slave (Science Camp)	6,800
Older Workers	109,847
Immigration Portal	4,066

5,778,342

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, 2012

\$

Environment and Natural Resources

Sahtu Implementation	138,500
Gwich'in Implementation	63,832
Tlicho Implementation	49,113
Inuvialuit Implementation	3,570,383
Nature Serve Canada	19,000
Parks Canada	97,122
Sahtu Land Use Planning Board	2,932
Sahtu Renewable Resources Board	13,512
Enbridge	6,252
US Fish and Wildlife	20,741
ConocoPhillips Canada Resource	45,000
Government of Nunavut	80,000
Reforestation	24,385
Mutual Aid Resources Sharing Agreement	1,457,691
Indian and Northern Affairs Canada	617,275
Gwich'in Renewable Resource Board	22,500
World Wildlife Fund Canada	20,000
Environment Canada	125,000
Department of Natural Resources Canada	169,595
Arctic Ungulate Conference 11/12	40,000
Canadian Economic Development Agency (CanNor)	1,346,000
	<hr/>
	7,928,833

Industry, Tourism and Investment

Sahtu Implementation	74,800
Gwich'in Implementation	17,000
Gwich'in Implementation	17,200
Tlicho Implementation	41,460
Canadian Economic Development Agency (CanNor)	1,425,000
Agriculture and Agri-Foods Canada	521,555
Citizenship and Immigration Canada	16,000
Canadian Economic Development Agency (CanNor)	129,000
Government Certified Canadian Diamonds	(15)
NWT Energy Corporation	83,212
	<hr/>
	2,325,212

Total**67,824,571**
