

**LEGISLATIVE ASSEMBLY OF THE
NORTHWEST TERRITORIES
6TH COUNCIL, 38TH SESSION**

TABLED DOCUMENT NO. 9-38

TABLED ON JANUARY 14, 1969

Tabled Dec 9-38
Tabled on Jan. 14, 1969



PLEASE QUOTE

FILE.....

GOVERNMENT OF THE NORTHWEST TERRITORIES
CANADA

Yellowknife, N.W.T.
8th January, 1968

COMMISSIONER

Statement of Accounts - 1967/68

Submitted herewith are the Territorial accounts for the fiscal year ended March 31, 1968. These are the first financial statements produced following the establishment of the Northwest Territories Consolidated Revenue Fund on April 1st, 1967.

Until September 15th of this first year, the accounts were maintained by, and payments were made through, the Chief Treasury Officer, Department of Indian Affairs and Northern Development in Ottawa. For the remaining six months of the year this responsibility was assumed by the Territorial Treasurer in Yellowknife. Because of this division in responsibility and because the accounting system was inadequate from the outset, the accounts were not in balance when reviewed by the Auditor General's representatives in June 1968. Subsequently all the accounting records were reconstructed and brought into balance as now reflected in the attached statements. Unfortunately, the Auditor General's representative was not able to return to Yellowknife to audit these corrected accounts and statements.

The records of prior years revenues and expenditures are not available in a comparable form, and thus the enclosed statements do not show the usual comparison between fiscal years. However, the following summary indicates the general level of changes between recent years and shows the increases attributable to the transfer of functions to Territorial administration.

...../2

	<u>1966/67</u>	<u>1967/68</u>	<u>1968/69</u> (Forecast)
<u>Receipts</u>			
Operations	\$ 8,251,000	12,140,000	14,636,000
Capital	3,043,000	4,512,000	5,157,000
Housing Program	280,000	215,000	41,000
Amortization	<u>717,000</u>	<u>679,000</u>	<u>1,241,000</u>
	<u>12,291,000</u>	<u>17,546,000</u>	<u>21,075,000</u>
<u>Expenditures</u>			
Operations	9,226,000	10,175,000	15,857,000
Capital	4,374,000	3,928,000	4,886,000
Housing Program	114,000	202,000	116,000
Amortization	<u>774,000</u>	<u>834,000</u>	<u>1,256,000</u>
	<u>14,488,000</u>	<u>15,139,000</u>	<u>22,115,000</u>

During 1967/68 special loans and grants from the Federal Government totalling \$2,950,000 were arranged for the two year period 1967-68 and 1968-69 to cover costs arising from the establishment of Government in the North - these costs being over and above any provision in the Federal-Territorial Financial Agreement for these two years. Of this total amount the Operations and Maintenance portion, \$1,255,000 for the 2 years was received in 1967/68 and is reflected in the attached accounts and this accounts in large measure for the balance of \$3,611,995 reflected in Annex 2 for Operations and Maintenance. The remainder of \$1,695,000 is to be provided as a capital loan, during 1968/69.

The year under review closed with sufficient operating capital to meet requirements during the ensuing year. The current financial agreement expires at the end of 1968/69 and a new agreement for 1969/70 is now ready for approval.



W.A. Gamble.
Territorial Treasurer.

SCHEDULE 1

GOVERNMENT OF THE NORTHWEST TERRITORIES

ACCOUNTS RECEIVABLE
SCHEDULE NO. 1

Receivable from Federal Government

Unemployment Assistance	\$ 15,926
Old Age Security	3,736
Blind Persons Allowance	1,849
Disabled Persons Allowance	1,188
Fitness & Amateur Sport	35,762
Winter Works	38,084
Hospital Agreement	176,690
Territorial Share Public Health Services	13,176
Hospital Agreement - Special Grant for Indians & Eskimos	33,677
Emergency Measures Organization	11,987
Recovery of Removal Expenses	161,402
Territorial Federal Financial Agreement	1,249,573
C.M.H.C. Payments to I.A. & N.D. for Mortgage Payments not received from I.A. & N.D.	2,717
Federal Grant for Hay River Centennial Library	56,417
Federal Government Grants towards Community Centres	<u>74,074</u>
	\$ <u>1,876,258</u>

Receivable from Government of Yukon Territory

Emergency Measures Organization \$ 1,558

Local Municipalities

Town of Yellowknife	\$ 15,531
Town of Hay River	195,000
Town of Fort Smith	<u>15,802</u>
	\$ <u>226,333</u>

Others (Miscellaneous) \$ 9,620

TOTAL ACCOUNTS RECEIVABLE \$ 2,113,769

SCHEDULE 2

GOVERNMENT OF THE NORTHWEST TERRITORIES

SCHEDULE OF DEBENTURES AND LOANS

MARCH 31, 1968

	<u>Balance</u> <u>Mar. 31/67</u>	<u>Transactions</u> <u>Principal</u> <u>1967-68</u>	<u>Balance</u> <u>Mar. 31/68</u>
<u>Yellowknife:</u>			
<u>Municipal</u>			
#3	\$ 4,000	\$ 4,000	\$ - 0 -
4	16,500	5,500	11,000
5	13,500	4,500	9,000
6	4,500	1,500	3,000
7	4,400	1,100	3,300
8	10,400	2,600	7,800
10	9,000	1,500	7,500
11	25,160	2,612	22,549
13	9,214	827	8,387
14	15,144	3,520	11,624
15	16,200	1,800	14,400
16	55,067	3,933	51,133
20	--	(15,000)	15,000
	<u>\$ 183,085</u>	<u>\$ 18,392</u>	<u>\$ 164,693</u>
<u>School District #1</u>			
2	\$ 36,956	\$ --	\$ 36,957
3	13,000	2,600	10,400
4	<u>180,500</u>	<u>--</u>	<u>180,500</u>
	<u>\$ 230,456</u>	<u>\$ 2,600</u>	<u>\$ 227,857</u>
<u>School District #2</u>			
1	\$ 70,000	\$ 7,000	\$ 63,000
2	30,000	5,000	25,000
3	17,334	1,333	16,000
4	<u>70,000</u>	<u>3,000</u>	<u>67,000</u>
	<u>\$ 187,334</u>	<u>\$ 16,333</u>	<u>\$ 171,000</u>

SCHEDULE 2

- 2 -

	<u>Balance</u> <u>Mar. 31/67</u>	<u>Transactions</u> <u>Principal</u> <u>1967-68</u>	<u>Balance</u> <u>Mar. 31/68</u>
<u>Hay River:</u>			
<u>Municipal</u>			
#2	\$ 20,833	\$ 2,083	\$ 18,750
4	13,500	1,500	12,000
5	5,600	--	5,600
6	62,016	3,137	58,879
7	100,000	4,079	95,921
8	20,000	816	19,184
9	12,500	510	11,990
10	14,000	571	13,429
11	100,000	17,159	82,841
H.H. Williams Hosp.	--	--	10,000
	\$ <u>348,449</u>	\$ <u>29,855</u>	\$ <u>328,594</u>
<u>Fort Smith:</u>			
<u>Municipal</u>			
1	\$ - 0 -	\$ (33,000)	\$ <u>33,000</u>
Total Loans to Municipalities			\$ <u>925,144</u>
Great Bear Co-op	\$ 9,952	\$ 1,048	\$ 8,905
Etsaredi Co-op	15,000	779	14,221
" "	2,000	--	2,000
Fort Resolution Co-op	28,800	--	28,800
" " "	20,000	--	20,000
" " "	20,000	--	20,000
" " "	25,000	--	25,000
	\$ <u>120,752</u>	\$ <u>1,827</u>	\$ <u>118,926</u>
	\$ <u>1,070,076</u>	\$ <u>36,007</u>	\$ 1,044,070
Trappers Assist. & Fur Advance			9,357
Loans to University Students			<u>22,176</u>
			\$ <u>1,075,603</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

SCHEDULE OF TRUST ACCOUNTS AS AT

MARCH 31, 1968

Fraser & Rice Construction	\$ 3,355
Stanley Associates	16,055
B.G. Lintin Construction	4,365
Byrnes & Hall Construction	14,303
Atco Industries	4,353
Poole Engineering	57,397
P. Hovat	11,087
Mackenzie Delta Construction	4,250
H. Lipscombe & Wainwright	1,721
J. Vogt, Fort Smith Construction	9,078
C. Mueller	<u>2,730</u>
	\$ 128,694

Tenders Deposit Contractors	50
-----------------------------	----

Taxes & Leases payable	<u>8,401</u>
------------------------	--------------

\$ 137,145

SCHEDULE 4

GOVERNMENT OF THE NORTHWEST TERRITORIES

SCHEDULE OF LOANS FROM THE

GOVERNMENT OF CANADA

<u>Loan #</u>	<u>Amount</u>	<u>Balance Mar. 31/67</u>	<u>Transactions Principal 1967-68</u>	<u>Balance Mar. 31/68</u>
1	\$ 600,000	\$ 419,048	\$ 27,294	\$ 391,754
2	200,000	150,753	8,511	142,242
3	400,000	333,156	15,440	317,717
4	150,000	124,934	5,790	119,144
5	65,000	14,072	14,072	--
5A	65,000	42,100	6,327	35,773
6	300,000	260,895	11,028	249,867
7	300,000	262,640	10,659	251,981
8	380,000	331,027	13,851	317,176
9	10,000	9,111	251	8,859
10	300,000	272,077	10,301	261,775
11	30,000	12,841	6,271	6,569
12	140,000	104,911	12,885	92,026
13	370,000	335,974	12,582	323,392
14	120,000	108,965	4,081	104,884
15	450,000	224,288	27,179	197,109
16	250,000	209,466	21,838	187,629
16A	106,000	66,674	21,150	45,525
17	10,000	9,801	210	9,591
18	100,000	97,094	3,063	94,031
19	1,370,000	1,330,183	41,957	1,288,225
20	1,272,000	1,236,003	38,022	1,197,982
21	220,000	220,000	6,061	213,939
22	2,700,000	2,700,000	74,390	2,625,610
23	--	--	(1,398,000)	1,398,000
24	--	--	(2,900,000)	2,900,000
	<u>\$9,908,000</u>	<u>\$ 8,876,013</u>	<u>\$(3,904,787)</u>	<u>\$12,780,800</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
STATEMENT OF CURRENT DEFICIT
FOR THE YEAR ENDED MARCH 31, 1968

Balance, April 1, 1967	\$ 5,794,153
<u>Add:</u>	
Excess of Expenditure over revenue for the year per Statement attached (Annex 1)	<u>1,191,207</u>
Balance, March 31, 1968	<u>\$ 6,985,360</u>

Notes re Financial Statements

Note 1 Capital Assets of the Northwest Territories Government had never been set up under Federal Accounting. It is the intention of the Territorial Government to set these up progressively throughout the next two years as programs are taken over from the Department of Omdoam Affairs and Northern Development - excluding items costing less than \$1,000 and other items such as roads.

Note 2 Subsequent to preparing the financial statements for 1967-68 it has been determined that Federal Amortization Grants for the previous year (1966-67) were overpaid to the N.W.T. Government by \$199,930. Current liabilities are thus understated by this amount.

For 1967-68 an Amortization payment of \$37,824 due from the Federal Government was not set up in the books. Assets are thus understated by this amount. The net of these two items is an understatement of current liabilities by \$162,106. (see Note 3).

Note 3 The accompanying financial statements have been prepared on an accrual basis with the exception of current liabilities, which are restricted by the Financial Administration Ordinance to those expenditures related to the fiscal year and actually paid within 30 days of the fiscal year end.

**GOVERNMENT OF THE NORTHWEST TERRITORIES
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 1968**

	<u>OPERATIONS AND MAINTENANCE</u>	<u>CAPITAL</u>	<u>AMORTIZATION</u>	<u>HOUSING</u>	<u>TOTALS</u>
<u>General Revenue Funds at April 1, 1967</u>	\$ <u>2,102,294</u>	\$ <u>(1,079,283)</u>	\$ <u>165,512</u>	\$ <u>215,292</u>	\$ <u>1,403,815</u>
<u>Sources (Net)</u>					
Revenues for Fiscal Year, per Annex 1	\$ 12,139,612	\$ 538,667	\$ 679,105	\$ 35,715	\$ 13,393,099
Less - non-cash items recorded as accounts receivable	<u>(1,731,946)</u>	<u>(381,823)</u>	--	--	<u>(2,113,769)</u>
Long-term loans from Federal Government	\$ 10,407,666	\$ 156,844	\$ 679,105	\$ 35,715	\$ 11,279,330
Revenue deferred to succeeding year	--	4,298,000	--	--	4,298,000
Decrease in debentures receivable	3,545	--	--	--	3,545
Collection of prior year's revenue	--	--	82,180	--	82,180
	<u>1,250</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,250</u>
Total additions to the Revenue Fund	\$ <u>10,412,461</u>	\$ <u>4,454,844</u>	\$ <u>761,285</u>	\$ <u>35,715</u>	\$ <u>15,664,305</u>
<u>Applications (Net)</u>					
Expenditures for Fiscal Year, per Annex 1	\$ 10,174,678	\$ 3,934,965	\$ 458,791	\$ 15,872	\$ 14,584,306
Less - non-cash items recorded as accounts payable	<u>(1,738,142)</u>	<u>(357,769)</u>	--	--	<u>(2,095,911)</u>
- increase in trust accounts	<u>(50,723)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(50,723)</u>
New loans to Municipalities	\$ 8,385,813	\$ 3,577,196	\$ 458,791	\$ 15,872	\$ 12,437,672
Increase in mortgage loans and loans to co-operatives	25,000	--	--	--	25,000
Increase in liquor inventory	20,000	25,925	--	161,581	207,506
Principal payments on loans from the Federal Government	331,477	--	--	--	331,477
Expenditures relating to prior years	--	27,179	341,039	24,995	393,213
	<u>114,747</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>114,747</u>
	\$ <u>8,877,037</u>	\$ <u>3,630,300</u>	\$ <u>799,830</u>	\$ <u>202,448</u>	\$ <u>13,509,615</u>
<u>General Revenue Funds at March 31, 1968</u>	\$ <u>3,637,718</u>	\$ <u>(234,739)</u>	\$ <u>126,967</u>	\$ <u>48,559</u>	\$ <u>3,558,505</u>

**NORTHWEST TERRITORIES LIQUOR SYSTEM
PROFIT AND LOSS STATEMENT
1 APRIL 1967 - 31 MARCH 1968**

SALES:

Spirits	\$ 1,674,866.33
Wine	285,923.10
Beer & Ale	<u>1,502,252.35*</u>

LESS: Discounts	<u>\$ 3,463,041.78</u> <u>24,138.54</u>
-----------------	--

NET SALES

\$ 3,438,903.24

COST OF SALES:

Inventory 1 April 1967	\$ 387,149.39
------------------------	---------------

PURCHASES:

Spirits	\$ 944,180.17
Wine	103,882.69
Beer & Ale	<u>630,501.10</u>

\$1,678,563.96

LESS: Refunds	<u>2,443.51</u>
---------------	-----------------

1,676,120.45

Brokerage	2,656.58
-----------	----------

Freight	\$ 232,702.33
LESS: Refunds	<u>243.23</u>

232,459.10

\$ 2,298,385.52

LESS: Inventory March 31, 1968	<u>718,626.32**</u>
-----------------------------------	---------------------

1,579,759.20**GROSS PROFIT ON SALES:**\$ 1,859,144.04

- * Includes \$8,625.00 (Sales discount & storage allowance) deducted by Hay River licencees from purchase price of beer.
- * Includes \$4,891.27 at 15% of Gross Sales deducted by Hudson Bay Company at Rankin Inlet for handling.
- ** Includes \$20,875.21 inventory in transit which is not shown on the individual store statements.

N.W.T. LIQUOR SYSTEM - PROFIT & LOSS STATEMENT (CONT'D)

LESS: ADMINISTRATION EXPENDITURES

Salaries & Wages	\$40,013.48
Medical Travel	112.00
Business Travel	4,222.08*
Telephone & Telegraph	1,477.45
Staff bonding	40.28
Postage	458.00
Office Supplies	1,625.07
Sundries	271.02
Equipment	591.18
Holiday Travel	830.28
Maintenance	357.95
Power	<u>26.46</u>

\$ 50,025.25

STORE EXPENDITURES

Yellowknife	\$56,673.25
Fort Smith	24,719.32
Hay River	41,861.72
Inuvik	29,320.98
Norman Wells	7,996.82
Frobisher Bay	18,047.82
Churchill	47.10
Canada Tungsten	316.80
Fort Simpson	<u>1,240.67</u>

180,224.48\$ 230,249.73

\$1,628,894.31

OTHER REVENUE

Special Licences	\$ 5,030.00
Import Licence fees	46,409.15
Licence fees	19,746.34
Rentals	2,308.00
Holiday travel refunds	765.00
Travel refunds	871.46
Misc. revenue	774.94
1966-67 refunds	<u>2,298.14</u>

78,203.03

NET PROFIT FOR THE PERIOD

\$1,707,097.34

* This amount includes \$863.65 staff removal expenses

OPERATION & MAINTENANCE REVENUE

Taxes	Fuel Taxes	\$1,052,917	
	Municipal Taxes	<u>55,996</u>	\$1,108,913
License Revenue	Vehicle	\$ 116,417	
	Business	36,631	
	Operators	7,053	
	Game	47,579	
	Outfitter	<u>664</u>	208,344
Rentals	Staff Housing	\$ 85,195	
	(Y.W.C.A.)	<u>7,218</u>	92,413
Fees	Evidence	\$ 102	
	Societies	85	
	Boiler	2,947	
	Vital Statistics	1,327	
	Weigh Scale	1,787	
	Land Tfr	45	
	Search	41	
	Companies	183	
	Associations	10	
Workmen's Compensation	<u>62,344</u>	68,871	
Sales of Government Property -	Lots	\$ 33,917	
	House	<u>6,556</u>	40,473
Interest	Bank Interest	\$ 49,024	
	Premium	<u>20</u>	49,044
Fines			42,274
Sundry			<u>5,292</u>
Total Other Revenue			<u>\$1,615,624</u>

EXPENDITURE RECOVERIESHealth

Recoveries from Indigents (Hosp & Med)	\$	71
Recoveries from Individuals		56,487
Territorial Hospital Insurance Services		
Recoveries under Federal Act		1,077,378
Special Federal Grant Indians & Eskimos		410,302
Fitness & Amateur Sport		774
		<u>53,599</u>
		<u>\$1,598,611</u>

Centennial Observances

Grants - General	\$20,886	
Centennial Barge	7,230	
Isolated Communities	<u>10,000</u>	
		\$ 38,116
Admission Fees		4,608
Grant - Centennial Library		<u>234,272</u>
		<u>\$ 276,996</u>

Welfare

Recovery - Unemployment Assistance Agreement	\$	72,594
Recoveries from Individuals		1,196
Recoveries - Old Age Assistance		47,734
Recoveries - Blind Persons Allowance		23,131
Recoveries - Disabled Persons Allowance		11,097
Recoveries - Child Welfare		428
Recoveries - Aged Eskimos & Registered Indians		23
Corrections - Sundry		108
Recoveries - Rehabilitation Services		440
Sundries		<u>112</u>
		<u>\$ 156,863</u>

Cont'd.....

EXPENDITURE RECOVERIESLoan Repayments

Community Centres (Federal Share)		\$ 104,704
Recovery - Outfitting Advances	\$ 709	
Fur Advances	12,936	
Other Trappers Assistance	578	
Other Game	<u>211</u>	
		14,434
Recovery - Co-op Loans		<u>1,669</u>
		<u>\$ 120,807</u>

Public Works

Water & Sewer System Settlements	\$ 806	
Winter Works	104,643	
Land Assembly	<u>52,906</u>	
		<u>\$ 158,355</u>

Other Revenue

Sundry - Previous Years	\$54,802	
Donation re Libraries	2,748	
Travel Reimbursement	<u>1,485*</u>	
		<u>\$ 59,035</u>

Housing & Loan Accounts

C.M.H.C. Administered 2nd Mortgage Loans		
Interest		\$ 674
Principal		443
Low Cost Housing		
Interest on Loans		20,290
Interest on Advances		412
Principal		178
Lease of Land		25
Insurance & Misc.		1,693
Grant from Federal Government		<u>12,000</u>
		<u>\$ 35,715</u>

EXPENDITURE RECOVERIESEducation

Technical & Vocational Training	\$ 31,475
Recovery of Loans to University Students	<u>880</u>

	<u>\$ 32,355</u>
--	------------------

Emergency Measures

Federal Contribution	\$ 11,987
Yukon Share	<u>3,118</u>

	<u>\$ 15,105</u>
--	------------------

Total of all Recoveries	<u>\$2,453,842</u>
-------------------------	--------------------

RELOCATION GRANT

Recovery of Costs	\$226,922	
Recovery of Rent	<u>41,505</u>	
(\$42,990 less \$1,485)*		\$ 268,427

Grant re Removal		<u>1,249,573</u>
------------------	--	------------------

	<u>\$1,518,000</u>
--	--------------------

GOVERNMENT OF THE NORTHWEST TERRITORIES
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1968

ANNEX 1

Expenditure (see Annex 1-4)

Legislation	\$ 127,244
Administration	1,219,759
Education	2,574,784
Health	2,502,984
Welfare	1,311,880
Development Services	313,372
Municipal Affairs	398,872
Game Management	124,304
Economic & Community Development	622,963
Justice	964,113
Contingency	14,403
Capital	3,892,062
Housing & Loan Accounts	2,206
Amortization	479,651
Flood Assistance	35,709
	<u>\$14,584,306</u>

Revenue

Liquor System Profits (Annex 1-1)	\$ 1,707,097
Taxes, fees & other revenue (Annex 1-2)	<u>1,615,624</u>
	\$ 3,322,721
<u>Expenditure Recoveries (Annex 1-3)</u>	2,453,842
<u>Government of Canada Grants</u>	
Operating grant	5,419,431
Relocation grants (Annex 1-3)	<u>1,518,000</u>
	\$12,713,994
<u>Loan Amortization</u>	
Government of Canada Grant	
\$638,321	
Interest on Municipal Loans	
\$ 40,784	
	<u>679,105</u>
	\$13,393,099
Excess of Expenditure over Revenue	
Carried forward to Schedule 5	<u>1,191,207</u>
	<u>\$14,584,306</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
STATEMENT OF EXPENDITURE BY DEPARTMENT AND ALLOTMENT
FOR FISCAL YEAR ENDED MARCH 31, 1968

ALLOT.		1967 -1968 APPROPRIATION	SUPPLEMENTARY APPROPRIATIONS	TRANSFERS	TOTAL	EXPENDITURE	UNEXPENDED BALANCE
<u>LEGISLATION</u>							
01	Indemnities of Members of Council	\$45,000	\$ --	\$ --	\$45,000	\$31,227	\$13,773
02	Travelling Expenses	20,000	\$29,500	--	49,500	33,544	15,956
03	Incidental	7,000	7,600	260	14,860	13,683	1,177
04	Transcribing and Printing	25,000	43,380	--	68,380	48,790	19,590
		<u>\$97,000</u>	<u>\$80,480</u>	<u>\$ 260</u>	<u>\$177,740</u>	<u>\$127,244</u>	<u>\$50,496</u>
<u>ADMINISTRATION</u>							
051	Salaries	\$290,620	\$108,508	\$ 18,501	\$417,629	\$343,699	\$73,930
052	Employee Benefits	51,500	29,400	(7,513)	73,387	67,622	5,765
053	Administration of Ordinances	15,750	10,500	4,582	30,832	12,942	17,890
054	Printing of Ordinances	3,000	6,200	--	9,200	7,633	1,567
055	Miscellaneous Printing	8,750	--	18,000	26,750	22,896	3,854
056	Fire Protection Administration	16,000	2,000	4,400	22,400	21,582	818
057	Workmen's Compensation Ordinances	42,400	6,950	--	49,350	38,152	11,198
058	Birth Certificate Medals	--	10,000	369	10,369	10,369	--
059	Alcohol Education	20,000	--	2,915	22,915	21,806	1,109
060	Public Utilities Ordinance	1	--	--	1	--	1
061	Staff Recruiting	4,000	15,500	1,400	20,900	22,847	(1,947)
062	Travel and Removal	25,000	45,500	7,600	78,100	77,606	494
063	Commissioner's Award	1,000	--	22	1,022	385	637
064	Sundries	5,700	9,300	15,327	30,327	31,769	(1,442)
066	Staff Housing and Public Housing Projects	78,936	105,200	(10,822)	173,314	161,267	12,047
067	Stationary and Office Supplies	34,445	28,310	13,000	75,755	74,816	939
069	Rental of Equipment	4,700	--	20	4,720	4,718	2
070	Banquets and Presentations	200	3,800	7,325	11,325	5,900	5,425
071	Grant to Boy Scouts	5,000	--	--	5,000	5,000	--
072	Grant to Girl Guides	2,000	--	--	2,000	2,000	--
073	Removal Expenses	--	302,970	(93,017)	209,953	178,714	31,239
074	Government Buildings	--	26,400	15,630	42,030	38,256	3,774
075	Vehicles	--	3,500	--	3,500	2,227	1,273
076	Replacement of Damaged Equipment	--	25,000	--	25,000	23,749	1,251
077	Engineering Services	--	20,000	2,823	22,823	22,823	--
078	Other Offices Services	--	8,300	7,300	15,600	15,583	17
079	Arctic Winter Games	--	1,000	--	1,000	40	960
080	Insurance	--	7,250	--	7,250	5,358	1,892
		<u>\$609,002</u>	<u>\$775,588</u>	<u>\$ 7,862</u>	<u>\$1,392,452</u>	<u>\$1,219,759</u>	<u>\$ 172,693</u>

- 2 -

<u>ALLOT.</u>		<u>1967-1968</u> <u>APPROPRIATION</u>	<u>SUPPLEMENTARY</u> <u>APPROPRIATIONS</u>	<u>TRANSFERS</u>	<u>TOTAL</u>	<u>EXPENDITURE</u>	<u>UNEXPENDED</u> <u>BALANCE</u>
<u>EDUCATION</u>							
101	Fees for Pupils in Federal Schools	\$ 1,400,000	\$ 116,305	\$ --	\$1,516,305	\$1,516,305	\$ --
102	Maintenance of Pupils at Pupil Residences	339,493	81,007	--	420,500	419,901	599
103	Grants to School Districts	264,725	24,175	36,362	325,262	294,883	30,379
104	Salaries & Allow. of Teachers in Company Schools	8,200	18,800	--	27,000	8,200	18,800
105	Vocational Training Aids & Grants	233,575	--	(21,362)	212,213	190,989	21,224
106	Grants for Operation of Night Classes for Adults	1,200	5,000	--	6,200	1,646	4,554
107	Scholarships	5,600	--	--	5,600	2,600	3,000
108	Tuition, Maintenance & Transportation for Handicapped & other Children Attending Educational Institutions outside the Territories	56,000	--	1,180	57,180	9,061	48,119
109	Correspondence Courses	5,100	--	--	5,100	2,134	2,966
114	Miscellaneous Equipment	25,000	12,000	(15,000)	22,000	--	22,000
115	Education of Retarded Children	8,400	1,600	800	10,800	10,780	20
117	Grants & Loans to University Students	65,000	35,000	--	100,000	86,185	13,815
118	Pre-School Program	--	7,500	--	7,500	7,500	--
119	Maintenance of Pupils at Grandin College	--	24,600	--	24,600	24,600	--
		<u>\$ 2,412,293</u>	<u>\$ 325,987</u>	<u>\$ 1,980</u>	<u>\$2,740,260</u>	<u>\$ 2,574,784</u>	<u>\$ 165,476</u>
<u>HEALTH</u>							
151	Health Services for Indigents	\$ 34,460	\$ --	\$ 49,066	\$ 83,526	\$ 82,393	\$ 1,133
152	Tuberculosis Control	140,000	--	(29,200)	110,800	100,570	10,230
153	Cancer Control	10,390	--	14,203	24,593	19,801	4,792
154	Mental Health	35,445	--	41,000	76,445	68,707	7,738
155	Veneral Disease	3,285	--	6,000	9,285	6,490	2,795
156	Crippled Children Services	2,000	--	--	2,000	702	1,298
157	Professional Training Grants	8,000	--	--	8,000	7,430	570
158	Territorial Share of Northern Health Services	650,000	--	(143,751)	506,249	409,111	97,138
161	Hospital Insurance Services	1,893,000	--	(8,000)	1,885,000	1,791,308	93,692
162	Hydated Research Program	9,000	--	--	9,000	6,962	2,038
164	Subsidized Travel for Medical Purposes	5,940	--	4,000	9,940	9,510	430
		<u>\$ 2,791,520</u>	<u>\$ - 0 -</u>	<u>\$ (66,682)</u>	<u>\$2,724,838</u>	<u>\$ 2,502,984</u>	<u>\$ 221,854</u>

- 3 -

<u>ALLOT.</u>		<u>1967-1968</u> <u>APPROPRIATION</u>	<u>SUPPLEMENTARY</u> <u>APPROPRIATIONS</u>	<u>TRANSFERS</u>	<u>TOTAL</u>	<u>EXPENDITURE</u>	<u>UNEXPENDED</u> <u>BALANCE</u>
<u>WELFARE</u>							
200	Salaries and Benefits - Social Workers	\$ --	\$ 26,700	\$(20,000)	\$ 6,700	\$ 19,933	\$ (13,233)
201	Social Assistance	211,000	--	11,919	222,919	214,111	8,808
202	Old Age Assistance	100,000	--	--	100,000	95,362	4,638
203	Blind Persons Allowances	45,000	--	(3,000)	42,000	30,750	11,250
204	Disabled Persons Allowances	26,000	--	--	26,000	22,283	3,717
205	Child Welfare	108,000	--	--	108,000	102,299	5,701
206	Special Care Program	20,000	--	20,324	40,324	32,623	7,701
207	Correctional Services	810,000	--	1,786	811,786	704,091	107,695
209	Rehabilitation Services	4,000	--	--	4,000	199	3,801
213	Community Development Fund	20,000	--	3,400	23,400	16,969	6,431
214	Senior Citizens Homes	1	--	--	1	--	1
215	Y.W.C.A. Residences	19,542	--	2,818	22,360	18,713	3,647
216	Bursaries for Social Work Students	13,000	--	--	13,000	12,801	199
217	Disabled Persons Assistance	40,000	--	3,000	43,000	41,746	1,254
218	Travel and Removal	--	7,000	--	7,000	--	7,000
		<u>\$ 1,416,543</u>	<u>\$ 33,700</u>	<u>\$ 20,247</u>	<u>\$ 1,470,490</u>	<u>\$ 1,311,880</u>	<u>\$ 158,610</u>
<u>DEVELOPMENT SERVICES</u>							
251	Maintenance of Resource - Communication Roads	\$ 93,168	\$ --	\$ --	\$ 93,168	\$ 93,168	\$ --
252	Tote Trails	100,000	--	(21,085)	78,915	1,250	77,665
253	Maintenance of Local Roads in Settlements	65,540	--	4,633	70,173	44,560	25,613
254	Street Lighting in Settlements	17,800	--	1,244	19,044	9,186	9,858
255	Fire Protection in Settlements	11,640	--	(3,870)	7,770	4,788	2,982
256	Winter Roads	20,000	6,000	--	26,000	10,250	15,750
257	Maintenance of Camp Grounds on the Mackenzie Highway	23,235	--	80	23,315	22,671	644
258	Water & Sewer Systems in Settlements	259,481	7,720	784	267,985	127,499	140,486
		<u>\$ 590,864</u>	<u>\$ 13,720</u>	<u>\$(18,214)</u>	<u>\$ 586,370</u>	<u>\$ 313,372</u>	<u>\$ 272,998</u>

- 4 -

ALLOT.		1967-1968 APPROPRIATION	SUPPLEMENTARY APPROPRIATIONS	TRANSFERS	TOTAL	EXPENDITURE	UNEXPENDED BALANCE
<u>MUNICIPAL AFFAIRS</u>							
300	Salaries & Benefits	\$ --	\$ 48,200	\$ --	\$ 48,200	\$ 39,493	\$ 8,707
301	Grants to Municipalities based on Assessment	245,047	--	--	245,047	242,777	2,270
302	Territorial Grant in Lieu of Taxes	9,660	6,000	8,444	24,104	17,904	6,200
303	Grants toward the Maintenance of Local Roads within Municipalities	35,200	--	--	35,200	34,981	219
304	Maintenance of Local Roads Within Local Improvement Districts	11,800	--	--	11,800	9,997	1,803
307	Street Lighting in Local Improvement Districts, (operating & maintenance)	3,360	--	--	3,360	2,819	541
308	Fire Protection in Local Improvement Districts	2,730	--	--	2,730	1,370	1,360
309	Spring Clean-Up and Insect Control	840	--	--	840	578	262
310	Community Planning within Municipalities	10,000	--	3,555	13,555	11,055	2,500
313	Territorial Assessing Services	25,000	--	(6,146)	18,854	9,651	9,203
314	Emergency Measures Organization	23,744	--	--	23,744	16,048	7,696
315	Interim Grants to Municipalities	11,500	--	3,147	14,647	11,875	2,772
316	Travel	--	2,000	--	2,000	324	1,676
		<u>\$ 378,881</u>	<u>\$ 56,200</u>	<u>\$ 9,000</u>	<u>\$ 444,081</u>	<u>\$ 398,872</u>	<u>\$ 45,209</u>
<u>GAME MANAGEMENT</u>							
351	Wolf Control and Caribou Conservation	\$ 33,425	\$ --	\$ 5,330	\$ 38,755	\$ 34,961	\$ 3,794
352	Canine Disease Control	1,000	--	--	1,000	4	996
353	Trappers Assistance Program	110,000	--	(5,330)	104,670	34,738	69,932
354	Anthrax Control	22,175	--	--	22,175	4,068	18,107
356	Assistance to Small Commercial Fishermen	5,000	--	--	5,000	68	4,932
357	Caribou Survey Project	7,500	--	--	7,500	114	7,386
358	Caribou Spotting	2,500	--	--	2,500	2,442	58
359	Game Surveys	19,030	--	--	19,030	17,909	1,121
362	Caribou Transplant (Southampton Island)	10,000	20,000	--	30,000	30,000	--
		<u>\$ 210,630</u>	<u>\$ 20,000</u>	<u>\$ -0-</u>	<u>\$ 230,630</u>	<u>\$ 124,304</u>	<u>\$ 106,326</u>

ALLOT.		1967-1968 APPROPRIATION	SUPPLEMENTARY APPROPRIATIONS	TRANSFERS	TOTAL	EXPENDITURE	UNEXPENDED BALANCE
<u>ECONOMIC AND COMMUNITY DEVELOPMENT</u>							
400	Salaries and Benefits	\$ --	\$ 11,400	\$ --	\$ 11,400	\$ 10,572	\$ 828
401	Development of Tourism	118,850	--	18,423	137,273	109,849	27,424
403	Co-operative Development, Great Slave Lake Area (C.U.C.)	42,900	--	--	42,900	849	42,051
404	Assistance to Community and Co-operative Development Projects	74,000	--	(3,400)	70,600	38,017	32,583
405	Mine Rescue Station, Yellowknife	8,372	--	--	8,372	--	8,372
406	Grant to N.W.T. Safety Council	500	--	--	500	500	--
408	Operating Grants to Museums	1,500	--	--	1,500	1,000	500
409	Fitness & Amateur Sport Program	115,000	19,825	324	135,149	127,530	7,619
411	Grants to Community Groups for Cultural Activities	5,000	--	--	5,000	3,596	1,404
412	Centennial Observances	233,053	--	18,050	251,103	225,394	25,709
413	Public Library Service	145,850	2,500	10,000	158,350	97,836	60,514
415	Industrial Development	8,500	--	--	8,500	--	8,500
416	N.W.T. Float - Grey Cup Parade	4,000	--	2,000	6,000	5,417	583
422	Public Housing Projects (Operation and Mtnc.)	1	--	--	1	--	1
423	Territorial Share of Land Assembly Proposals	35,260	--	--	35,260	--	35,260
424	Centennial Copter Flight	2,000	--	--	2,000	2,000	--
426	Grants for Fairs	500	--	--	500	403	97
		<u>\$ 795,286</u>	<u>\$ 33,725</u>	<u>\$ 45,397</u>	<u>\$ 874,408</u>	<u>\$ 622,963</u>	<u>\$ 251,445</u>
<u>JUSTICE</u>							
451	Police Services	\$ 616,505	\$ 14,870	\$ --	\$ 631,375	\$ 631,374	\$ 1
453	Administration of Justice	100,000	60,000	182,738	342,738	332,739	9,999
		<u>\$ 716,505</u>	<u>\$ 74,870</u>	<u>\$ 182,738</u>	<u>\$ 974,113</u>	<u>\$ 964,113</u>	<u>\$ 10,000</u>
<u>LIQUOR SYSTEM</u>							
461	Operating and Maintenance	\$ 2,000,000	\$ 310,000	\$ 1	\$ 2,310,001	\$ 1,836,834	\$ 473,167
499	Contingency	\$ 300,000	\$ - 0 -	\$ (182,738)	\$ 117,262	\$ 14,403	\$ 102,859
	Total Operating	<u>\$ 12,318,524</u>	<u>\$ 1,724,270</u>	<u>\$ (149)</u>	<u>\$ 14,042,645</u>	<u>\$ 12,011,512</u>	<u>\$ 2,031,133</u>

- 6 -

<u>ALLOT.</u>		<u>1967-1968</u> <u>APPROPRIATION</u>	<u>SUPPLEMENTARY</u> <u>APPROPRIATIONS</u>	<u>TRANSFERS</u>	<u>TOTAL</u>	<u>EXPENDITURE</u>	<u>UNEXPENDED</u> <u>BALANCE</u>
<u>CAPITAL ACCOUNT</u>							
551	Office Equipment	\$ 22,575	\$ --	\$ 9,988	\$ 32,563	\$ 27,386	\$ 5,177
601	Territorial Share of Construction and Improvement of Federal Schools and Related Facilities	881,100	300,000	(120,202)	1,060,898	1,060,664	234
602	Territorial Share of Equipment for Federal Schools Student Residences and Vocational Training	67,657	--	120,300	187,957	188,190	(233)
603	Grants to School Districts	30,871	--	--	30,871	28,597	2,274
651	Territorial Share of Northern Health Services (Capital)	131,370	--	(84,820)	46,550	28,943	17,607
652	Hospital Construction Grants	1	20,911	4,147	25,059	16,729	8,330
653	Loans to Hospitals		12,000		12,000	10,000	2,000
702	Homes for the Aged	168,001	--	(18,831)	149,170	5,440	143,730
703	Y.W.C.A. Facilities	1	93,744	--	93,745	93,744	1
707	Vehicles and Equipment for Corrections Program	--	3,595	--	3,595	2,132	1,463
751	Construction of Local Roads in Settlements	130,000	--	112,875	242,875	183,665	59,210
752	Construction of Sidewalks in Settlements	25,000	--	2,127	27,127	22,918	4,209
753	Fire Protection in Settlements	115,500	30,000	(60,158)	85,342	50,595	34,747
755	Street lighting in Settlements	12,000	--	--	12,000	8,504	3,496
757	Water and Sewer Systems in Settlements	804,650	--	(133,220)	671,430	77,747	593,683
758	Construction and Maintenance of Firebreaks	80,000	--	2,185	82,185	69,976	12,209
801	Construction of Local Roads Within Municipalities	90,000	--	--	90,000	17,822	72,178
802	Construction of Local Roads in Local Improvement Districts	10,000	--	--	10,000	7,193	2,807
803	Fire Protection in Local Improvement Districts	1,000	--	--	1,000	875	125
804	Grants to Municipalities for Sidewalk Construction	16,000	--	--	16,000	--	16,000
805	Construction of Sidewalks in Local Improvement Districts	5,200	--	--	5,200	2,807	2,393
806	Town Planning in Local Improvement Districts	2,500	--	--	2,500	2,436	64
808	Loans to Municipalities	92,500	--	--	92,500	--	92,500
809	Repairs to Fort Smith Water & Sewer	--	18,700	--	18,700	18,700	--
813	Construction - Water & Sewer Systems in Municipalities	300,000	--	31,696	331,696	135,325	196,371

Capital Account Continued

ALLOT.		1967-1968 APPROPRIATION	SUPPLEMENTARY APPROPRIATIONS	TRANSFERS	TOTAL	EXPENDITURE	UNEXPENDED BALANCE
814	Acquisition of Land for Recreational Purposes	17,500	--	--	17,500	16,744	756
901	Construction of Campsites	41,565	--	2,201	43,766	36,290	7,476
902	Loans to Co-operative Societies	65,000	--	--	65,000	3,958	61,042
903	Centennial Memorial Library	300,000	29,000	(13,000)	316,000	238,376	77,624
904	Staff Housing	1	156,800	33,637	190,438	144,397	46,041
905	Grants towards Community Centres	79,003	127,450	14,684	221,137	203,238	17,899
906	Winter Works Program	60,000	--	109,771	169,771	128,001	41,770
907	Public Housing Projects	1	10,000	--	10,001	10,180	(179)
909	Office Accommodation	1	--	--	1	--	1
961	Construction or Acquisition of Buildings						
	Land & Equipment for Liquor System	30,000	--	--	30,000	1,807	28,193
962	Office Accommodation & Furnishings	--	351,500	(50,460)	301,040	241,173	59,867
963	Extention to Yellowknife Water System	--	506,400	--	506,400	340,000	166,400
964	Grants for Capital Expansion	--	373,335	(5,338)	367,997	70,661	297,336
965	Housing Units	--	533,300	51,738	585,038	396,849	188,189
		<u>\$ 3,578,997</u>	<u>\$ 2,566,735</u>	<u>\$ 9,320</u>	<u>6,155,052</u>	<u>\$ 3,892,062</u>	<u>\$ 2,262,990</u>
<u>HOUSING & OTHER LOAN ACCOUNTS</u>							
971	Loans Under the N.W.T. Housing Ordinance	\$ 10,000	\$ --	\$ (1,900)	\$ 8,100	\$ --	\$ 8,100
972	Fees Payable to Central Mortgage and Housing Corporation	450	--	--	450	6	444
973	Low Cost Housing Loans	160,000	--	--	160,000	2,200	157,800
974	Repayment of Housing Loans from the Government of Canada	50,778	--	(7,271)	43,507	--	43,507
		<u>\$ 221,228</u>	<u>\$ - 0 -</u>	<u>\$ (9,171)</u>	<u>\$ 212,057</u>	<u>\$ 2,206</u>	<u>\$ 209,851</u>
	Flood Assistance	<u>\$ 115,000</u>	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>	<u>\$ 115,000</u>	<u>\$ 35,709</u>	<u>\$ 79,291</u>
	TOTAL CAPITAL	<u>\$ 3,915,225</u>	<u>\$ 2,566,735</u>	<u>\$ 149</u>	<u>\$6,482,109</u>	<u>\$ 3,929,977</u>	<u>\$ 2,552,132</u>
<u>AMORTIZATION</u>							
998	Repayment of Loans from the Government of Canada (Int. Expense)	\$ 972,379	\$ --	\$ --	\$ 972,379	\$ 479,651	\$ 492,728
	TOTAL	<u>972,379</u>	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>	<u>\$ 972,379</u>	<u>\$ 479,651</u>	<u>\$ 492,728</u>

- 8 -

<u>ALLOT.</u>	<u>1967-1968 APPROPRIATION</u>	<u>SUPPLEMENTARY APPROPRIATIONS</u>	<u>TRANSFERS</u>	<u>TOTAL</u>	<u>EXPENDITURE</u>	<u>UNEXPENDED BALANCE</u>
Total Expenditures for Fiscal Year	<u>\$ 17,206,128</u>	<u>\$ 4,291,005</u>	<u>\$ - 0 -</u>	<u>\$21,497,133</u>	\$ 16,421,140	<u>\$ 5,075,993</u>
Less Liquor System Expenditures (Net)					<u>(1,836,834)</u>	
Net Expenditures (Annex 1)					<u>\$ 14,584,306</u>	