



PUBLIC ACCOUNTS

NORTHWEST TERRITORIES 2007 - 2008

Section II Non-Consolidated Financial Statements



**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2008**

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

HONOURABLE J. MICHAEL MILTENBERGER

Minister of Finance

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SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

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Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

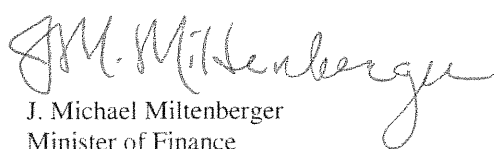
as at March 31, 2008


(thousands of dollars)

	2008 Actual \$	2007 Actual \$
Financial Assets		
Cash and cash equivalents (note 3)	83,276	109,229
Portfolio investments (note 4)	24,730	24,475
Accounts receivable (note 5)	94,106	68,317
Inventories (note 6)	18,906	14,323
Loans receivable (note 7)	63,552	56,701
Investment in Northwest Territories Hydro Corporation, at nominal value	-	-
	<hr/> 284,570	<hr/> 273,045
Liabilities		
Due to the Government of Canada (note 9)	73,642	110,120
Accounts payable and accrued liabilities (note 10)	212,154	213,374
Capital lease obligations (note 11)	7,873	9,437
Long-term debt (note 12)	1,182	1,230
Pensions (note 13)	17,810	17,164
Other employee future benefits (note 14)	26,065	27,001
	<hr/> 338,726	<hr/> 378,326
Net Debt	<hr/> (54,156)	<hr/> (105,281)
Non-financial assets		
Tangible capital assets (schedule C)	1,129,564	1,092,216
less: deferred capital contributions (note 15)	(227,636)	(232,714)
Prepaid expenses	38,076	37,456
	<hr/> 940,004	<hr/> 896,958
Accumulated surplus	<hr/> 885,848	<hr/> 791,677

Commitments and contingencies (notes 18 and 19)

Approved:


J. Michael Miltenberger
Minister of Finance


Margaret Melhorn
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, 2008

(thousands of dollars)

	2008 Main Estimates (note 1c) \$	2008 Actual \$	2007 Actual \$
Net debt at beginning of year	(105,281)	(105,281)	(134,694)
Items affecting net financial resources:			
Annual surplus (deficit) for the year	44,562	94,171	87,679
Decrease (increase) in tangible capital assets, net book value (schedule C)	(55,221)	(37,348)	(45,166)
Increase (decrease) in deferred capital contributions (note 15)	(14,690)	(5,078)	19,999
Decrease (increase) in prepaid expenses	-	(620)	(33,099)
Net debt at end of year	(130,630)	(54,156)	(105,281)

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, 2008

(thousands of dollars)

	2008 Main Estimates (note 1c) \$	2008 Actual \$	2007 Actual \$
Revenues			
Revenues by source (schedule A)	1,228,112	1,287,545	1,195,074
Recoveries of prior years expenses (schedule 3)	3,000	18,167	8,704
	1,231,112	1,305,712	1,203,778
Expenses (schedule B)			
Environment and economic development	96,013	103,364	93,037
Infrastructure	254,758	268,499	241,978
Education	253,672	251,539	235,126
Health, social services and housing	361,083	399,586	369,035
Justice	88,441	90,944	86,342
General government	82,289	81,882	77,184
Legislative Assembly and statutory offices	16,294	15,415	13,820
Estimated supplementary requirements (note 1c)	50,000	-	-
Estimated appropriation authority lapse (note 1c)	(16,000)	-	-
	1,186,550	1,211,229	1,116,522
Annual operating surplus	44,562	94,483	87,256
Petroleum Products Stabilization Fund Net profit (loss) for the year (note 16)	-	(312)	423
Projects on behalf of the Government of Canada, Nunavut and Others (schedule)			
Expenses	(40,332)	(52,904)	(49,138)
Recoveries	40,332	52,904	49,138
Annual surplus	44,562	94,171	87,679
Accumulated surplus at beginning of year		791,677	703,998
Accumulated surplus at end of year		885,848	791,677

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, 2008(thousands of dollars)

	2008	2007
	Actual	Actual
	\$	\$
Operating transactions		
Cash received from:		
Government of Canada	921,684	893,396
Taxation	250,853	220,380
Recoveries and general revenue	46,296	64,166
Projects for third parties	58,673	40,265
Recovery of costs incurred for related parties	226,691	210,945
Revolving fund sales	75,267	60,044
	<hr/> 1,579,464	<hr/> 1,489,196
Cash paid for:		
Compensation and benefits	233,784	212,399
Grants and contributions	600,121	541,417
Operations and maintenance	390,886	375,518
Excess income tax repayment	(8,243)	284,658
Projects for third parties	56,104	50,150
Direct costs incurred for related parties	241,075	199,574
	<hr/> 1,513,727	<hr/> 1,663,716
Cash provided by (used for) operating transactions	<hr/> 65,737	<hr/> (174,520)
Capital transactions		
Acquisition of tangible capital assets	(94,258)	(97,075)
Capital contributions received and deferred	9,994	34,490
Cash used for capital transactions	<hr/> (84,264)	<hr/> (62,585)
Investing transactions		
Loans receivable receipts	4,518	3,574
Loans receivable advanced	(11,369)	(6,407)
Investments redeemed (purchased)	1,038	1,818
Cash provided by (used for) investing transactions	<hr/> (5,813)	<hr/> (1,015)
Financing transactions		
Repayment of capital lease obligations	(1,565)	(1,380)
Long-term financing repaid	(48)	(48)
Cash used for financing activities	<hr/> (1,613)	<hr/> (1,428)
Decrease in cash and cash equivalents	<hr/> (25,953)	<hr/> (239,548)
Cash and cash equivalents at beginning of year	109,229	348,777
Cash and cash equivalents at end of year	<hr/> 83,276	<hr/> 109,229

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, 2008

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

The Government of the Northwest Territories (the Government) operates under the authority of the *Northwest Territories Act* (Canada). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.

(b) Reporting entity

The Government prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements. These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

The following related Territorial Crown Corporations, boards and agencies are included in these statements only to the extent of the Government's contributions to, or revenues from, them:

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

Detailed financial information for a number of revolving funds and Territorial Crown Corporations, Boards and Public Agencies is included in Section III of the Public Accounts. The balance are available from the individual entities.

(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, 2008

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Measurement Uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable.

The more significant management estimates relate to employee future benefits, environmental liabilities, contingencies, revenue accruals, Students Loan Fund allowances for both forgivable and delinquent loans, and amortization expense. Other estimates, such as the Canada Health Transfer and Canada Social Transfer payments and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years.

(b) Cash and cash equivalents

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

(c) Portfolio investments

Portfolio investments are long-term investments in organizations that do not form part of the government reporting entity and are accounted for by the cost method. Such investments are normally in shares and bonds of the investee. When there has been a loss in value of a portfolio investment that is other than a temporary decline, the investment is written down to recognize the loss and is included as a component of investment income. Interest income is recorded on the accrual basis, dividend income is recognized as it is declared, and capital gains and losses are recognized when realized.

(d) Inventories

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

(e) Prepaid expenses

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

(f) Loans receivable

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Investment in the Northwest Territories Hydro Corporation

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

(h) Non-financial assets

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

(i) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50 and are intended to be used on an ongoing basis for delivering services. Individual assets less than \$50 are expensed when purchased.

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

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

Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service. Capital lease agreements are recorded as a liability and a corresponding asset based on the present value of any payments due. The present value is based on the specified rate or the government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expense. Works of art, historical treasures and crown lands are not recorded.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Pensions and other employee future benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Government's contributions are charged as an expense on a current year basis and represent the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, severance and removal costs based on years of service. The benefits are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. The cost of the benefits has been determined based on management's best estimates using expected compensation levels and employee leave credits.

(k) Commitments and contingencies

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

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

(l) Projects on behalf of third parties

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

(m) Grant from the Government of Canada

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) Transfer payments

Government transfers 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.

(o) Taxes and general revenues

Corporate and Personal Income tax revenue is recognized on an accrual basis. Taxes, under the *Income Tax Act*, are collected by the Government of Canada on behalf of the Government under a tax collection agreement. The Government of Canada remits these taxes monthly based on Canada's Department of Finance's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax estimates, determined by the Government of Canada, combines actual assessments with an estimate that assumes that previous years' income tax allocation will be sustained and are subject to revisions in future years. Differences between current estimates and future actual amounts can be significant. Any such differences are recognized when the actual tax assessments are finalized.

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

(p) Expenses

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

(q) Environmental liabilities

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

(r) Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversals of prior years' expense accruals are reported separately from other revenues on the statement of operations and accumulated surplus. Pursuant to the *Financial Administration Act*, these recoveries cannot be used to increase the amount appropriated for current year expenses.

(s) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars using exchange rates at year-end. Foreign currency transactions are translated into Canadian dollars using rates in effect at the time the transactions were entered into. All exchange gains and losses are included in net income for the year according to the activities to which they relate.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

3. CASH AND CASH EQUIVALENTS

The Government has a line of credit provided by a chartered bank, secured by the Consolidated Revenue Fund of the Government. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. Interest is only charged when there is a net overdraft balance of the Government and its investment pool participants. The overdraft interest rate is based on prime and fluctuates during the year. Interest paid in 2008 was \$ nil (2007 - \$3). The average borrowing rate during the year was 6.13% (2007 - 5.75%). As at March 31, 2008 there was no net overdraft balance (2007 - nil).

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

Excluding designated investments, at March 31, 2008 the investment pool had total investments of \$236,617 (2007 - \$180,874). 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, 2008 the average term to maturity was 28 days (2007 - 31 days). The portfolio yield for the year varied from 3.66% to 4.76% (2007 - 3.78% to 4.30%). In 2008, the Government earned interest on short-term investments of \$4,906 (2007 - \$13,968).

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

	2008	2007
	\$	\$
Authorized limit	33,000	33,000
Less: Loans receivable	(31,861)	(31,579)
Segregated and designated for new loans	1,139	1,421

4. PORTFOLIO INVESTMENTS

	2008	2007
	\$	\$
Marketable securities (market value \$24,671; 2007 - \$26,750)	23,290	23,204
Treasury bills (market value approximates cost)	1,326	1,165
Cash and other assets (market value approximates cost)	114	106
	24,730	24,475

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

4. PORTFOLIO INVESTMENTS (continued)

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

	2008	2007
	%	%
Canadian stocks	18.03	16.72
Cash and other assets	5.83	5.19
Corporate bonds	23.62	28.87
Federal bonds	15.31	15.47
Foreign stocks	36.99	33.50
Provincial bonds	0.22	0.25
	<u>100.00</u>	<u>100.00</u>

5. ACCOUNTS RECEIVABLE

	2008	2007
	\$	\$
General	30,732	27,657
Government of Nunavut	5,351	5,103
Revolving funds sales	2,785	3,160
Accrued interest	664	588
	<u>39,532</u>	<u>36,508</u>
Less: allowance for doubtful accounts	<u>4,597</u>	<u>10,850</u>
	<u>34,935</u>	<u>25,658</u>

Receivables from related parties:

Aurora College	1,624	1,172
Divisional Education Councils and District Education Authorities	2,981	4,586
Health and Social Services Authorities	33,080	26,006
Northwest Territories Housing Corporation	2,997	2,623
Northwest Territories Hydro Corporation	17,638	7,753
Tlicho Community Services Agency	825	476
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	26	43
	<u>59,171</u>	<u>42,659</u>
	<u>94,106</u>	<u>68,317</u>

During the year, \$49 in accounts receivable (2007 - \$203) were written off and \$6,651 (2007 - \$557) were forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

6. INVENTORIES

	2008	2007
	\$	\$
Bulk fuels	15,546	11,963
Liquor products	3,175	2,222
Public stores	185	138
	18,906	14,323

Bulk fuel inventory write-down for 2008 was \$135 (2007 - \$106).

7. LOANS RECEIVABLE

	2008	2007
	\$	\$
Working Capital advances to the Northwest Territories Business Development and Investment Corporation. The term is indeterminable with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three-year bond rates at the end of the month.	29,433	33,129
Arslanian Cutting Works Inc. promissory note receivable, due in 82 monthly installments, including accrued interest at a rate of 5.06% per annum, matures in 2013.	5,848	5,900
Deton'Cho Corporation (DCC) non-interest bearing promissory note, repayable in 20 equal installments, matures in 2013. In 2008, the promissory note requires a reassessment of the ability of DCC to pay interest on this promissory note. 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 \$77 in the year (2007 - \$91)	1,300	1,560
Students Loan Fund loans due in installments to 2022, bearing fixed interest between 1.50% and 11.75%	31,861	31,579
Northwest Territories Hydro Corporation \$20,000 line of credit, secured by a promissory note, bearing interest between 3.66% and 4.76%	11,500	8,000
Other	21	531
	79,963	80,699
Allowance for doubtful student loans and student loan remissions	(16,411)	(23,998)
	63,552	56,701

During the year, \$1,655 in student loans (2007 - \$1,578) was remised with proper authority.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

8. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2008 (2007 - nil). The borrowing limit under the *Borrowing Authorization Act* is \$175,000.

9. DUE TO THE GOVERNMENT OF CANADA

	2008	2007
	\$	\$
Grant receivable:		
Balance receivable at beginning of year	-	(4,026)
Grant per financing agreement	(842,750)	(753,388)
Less payments received	842,750	757,414
	-	-
Other receivables:		
Indian and Inuit hospital and medical care	(28,024)	(2,413)
Projects on behalf of the Government of Canada	(5,202)	(9,746)
Miscellaneous receivables	(38,665)	(32,332)
	(71,891)	(44,491)
Other payables:		
Advances for projects on behalf of the Government of Canada	5,794	4,570
Excess income tax advanced	122,568	114,325
Miscellaneous payables	12,129	24,957
Deferred revenue	5,042	10,759
	145,533	154,611
	73,642	110,120

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

	\$
2009	57,654
2010	7,496
2011	4,118
2012	53,300
	122,568

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2008	2007
	\$	\$
Trade	99,380	101,976
Other liabilities	6,176	6,162
Employee and payroll-related liabilities	29,440	31,303
Environmental liabilities	33,063	32,054
Deferred revenue	906	789
Provision for equal pay settlement	6,876	6,904
	175,841	179,188
Payables to related parties:		
Aurora College	1,596	720
Divisional Education Councils and District Education Authorities	1,218	968
Health and Social Services Authorities	27,099	10,991
Northwest Territories Business Development and Investment Corporation	160	7
Northwest Territories Housing Corporation	530	17,622
Northwest Territories Hydro Corporation	2,525	2,006
Status of Women Council of the Northwest Territories	5	8
Tlicho Community Services Agency	2,354	1,399
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	812	437
Northwest Territories Human Rights Commission	14	28
	36,313	34,186
	212,154	213,374

11. CAPITAL LEASE OBLIGATIONS

	2008	2007
	\$	\$
Buildings	7,873	9,437

Interest expense related to capital lease obligations for the year was \$1,189 (2007 - \$1,373). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2008.

		\$
	2009	2,156
	2010	1,730
	2011	1,730
	2012	1,730
	2013	1,681
	2014 and beyond	3,185
Total minimum lease payments		12,212
Less: imputed interest 11.4%		4,339
Present value of minimum lease payments		7,873

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

12. LONG-TERM DEBT

	2008	2007
	\$	\$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$9 (2007 - \$9) maturing June 2024, bearing interest at 4.98% (2007 - 4.49%).	1,182	1,230

Annual principal repayments are due as follows:

	2009	49
	2010	51
	2011	54
	2012	56
	2013	59
	Beyond 2013	913

1,182

Interest paid during the year was \$56 (2007 - \$53).

13. PENSIONS

(a) Plans description

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

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

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

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

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

13. PENSIONS (continued)

(b) Pension liability

	Regular Funded \$	2008 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	18,248	22,471	40,719
Pension fund assets - market related value	(25,021)	-	(25,021)
Unamortized actuarial gains/losses	456	1,656	2,112
Pension liability (asset)	(6,317)	24,127	17,810

	Regular Funded \$	2007 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	17,325	21,161	38,486
Pension fund assets - market related value	(24,001)	-	(24,001)
Unamortized actuarial gains/losses	704	1,975	2,679
Pension liability (asset)	(5,972)	23,136	17,164

(c) Change in pension liability

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

13. PENSIONS (continued)

	Regular Funded \$	2007 Supplemental Unfunded \$	Total \$
Opening balance	(5,670)	22,254	16,584
Change to pension liability from cash items:			
Contributions from plan members	(198)	-	(198)
Contributions from Government	(67)	(104)	(171)
Benefit payment to plan members	(724)	(910)	(1,634)
Drawdown from plan assets	724	-	724
Net change to pension liability from cash items	(265)	(1,014)	(1,279)
Change to pension liability from accrual items:			
Current period benefit cost	608	691	1,299
Amortization of actuarial gains/losses	(276)	(210)	(486)
Interest on average accrued benefit obligation	1,162	1,415	2,577
Return on plan assets	(1,531)	-	(1,531)
Net change to pension liability from accrual items	(37)	1,896	1,859
Ending balance	(5,972)	23,136	17,164

(d) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial gains/losses and interest on average accrued benefit obligation net of the return on plan assets and contributions from plan members. The total pension expense as disclosed above is \$1,761 (2007 - \$1,661). 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 \$20 (2007 - \$955). In addition to the above, the Government contributed \$25,282 (2007 - \$23,958) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$10,941 (2007 - \$9,939).

(e) Changes to pension plans in the year

There have been no plan amendments, plan settlements and curtailments or temporary deviations from the plan in 2008 (no changes in 2007).

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

Valuation date

Actuarial valuations were completed for the Legislative Assembly plans as of April 1, 2004 and for the Judges' plans as of April 1, 2005. As the actuarial valuations were not valued as at the year-end, the Legislative Assembly Plans were extrapolated to January 31, 2008 and the Judges' plans were extrapolated to March 31, 2008. The effective date of the next actuarial valuation is April 1, 2008 for both the Legislative Assembly and the Judges' plans.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

13. PENSIONS (continued)

Liability valuation method

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

Asset valuation method

The asset valuation method, market-related value, for the MLAs' plans is equal to a smoothed market value which spreads the difference between the actual and expected investment income over a four year period and is then adjusted for payments due to, and payable from, the pension plan. The fair market value of the MLA regular plan is \$21,108 (2007 - \$20,283). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$3,913 (2007 - \$3,718).

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 estimated average remaining service lives of the contributors is 7 years for both MLA and Judges' plans.

Actuarial assumptions

	MLA's plans	Judges' plans
Expected rate of return on plan assets	7.0%	7.3%
Rate of compensation increase	5.0%	4.3%
Annual inflation rate	4.0%	3.3%
Annual interest rate	7.0%	7.0%

Retirement assumptions

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

14. OTHER EMPLOYEE FUTURE BENEFITS

In addition to pension benefits, the Government of the Northwest Territories provides termination and removal benefits to its employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. The expected payments during the next fiscal year are \$3,232 (2008 - \$3,537).

	2008	2007
	\$	\$
Resignation and retirement	20,315	21,178
Removal	5,750	5,823
	26,065	27,001

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

15. DEFERRED CAPITAL CONTRIBUTIONS

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

	2008	2007
	\$	\$
Deferred capital contributions at beginning of year	232,714	212,715
Add: Assets gifted or cost shared during the year	9,994	34,490
Less: Amortization of capital contributions	(15,072)	(14,491)
Deferred capital contributions at end of year	227,636	232,714

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.

	2008	2007
	\$	\$
Surplus at beginning of the year	853	430
Add: Petroleum Products Stabilization Fund		
Net profit (loss) for the year	(312)	423
Surplus at end of the year	541	853

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(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.

	2008	2007
	\$	\$
Correctional Institutions and other	219	128
Public Trustee	4,032	3,162
Natural Resources	406	392
Supreme and Territorial Courts	748	954
	5,405	4,636

18. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to the following expenses to be incurred subsequent to March 31, 2008:

	Expiry	2009	2010-	Total
	Date	\$	2046	\$
			\$	\$
Operational commitments	2046	26,446	86,530	112,976
Commercial leases	2022	11,643	38,263	49,906
RCMP policing agreement	2012	28,456	113,824	142,280
Tangible capital asset projects in progress at year end	2046	97,141	376,907	474,048
Equipment leases	2013	757	864	1,621
Commissions commitment	2013	1,378	1,492	2,870
Western Harvesters' Assistance Program	2009	132	-	132
Block Funding Agreements with Municipalities	2010	54,910	54,910	109,820
		220,863	672,790	893,653

Chargeback of Services

The Government has 3 (2007 - 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 \$3,823 for the fiscal year ending 2008 (2007 - \$3,247).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

19. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

	2008
	\$
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation	
maturing March 9, 2009	19,993
maturing June 6, 2011	14,970
maturing May 28, 2012	19,978
maturing October 27, 2018	9,943
maturing February 27, 2026	8,643
maturing December 18, 2032	16,522
Debenture series issued by the Northwest Territories Power Corporation	
maturing May 1, 2025	6,879
maturing July 11, 2025	14,902
maturing October 1, 2025	6,908
maturing September 1, 2026	7,824
maturing December 15, 2034	24,834
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation *	23,964
Guarantee of Northwest Territories Opportunities Fund	99,969
Guaranteed residential housing loans	9,950
Total Guarantees	285,279
Uninsured loss	4,827
	290,106

* 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 2008 and 2038, bearing interest ranging from 2.78% to 21.5% (2007 2.78% to 21.5%). 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, 2008

(All figures in thousands of dollars)

19. CONTINGENCIES (continued)

(b) Environmental liabilities

The Government has identified a number of sites as possibly requiring environmental remediation. The Government has recorded a liability of \$12,567 for those sites where the Government is obligated, or is likely obligated to incur costs to remediate the sites and the amount is quantifiable. In 2005, the Government also recorded a liability for its share of the above ground remediation of Giant Mine. The balance of the Giant Mine remediation liability at March 31, 2008 is \$20,496. As at March 31, 2008 total environment liabilities of \$33,063 (2007 - \$32,054) were included as a component of accounts payable and accrued liabilities.

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

(c) Claims and litigation

There are a number of claims and pending and threatened litigation cases outstanding against the Government. In certain of these cases, pursuant to agreements negotiated prior to the division of the territories, the Governments of the Northwest Territories and Nunavut will jointly defend the suits. The cost of defending these actions and any damages that may eventually be awarded will be shared by the two Governments 56.66% and 44.34%, respectively. The Government has recorded an allowance for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made.

(d) Grant from the Government of Canada

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

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2008

(All figures in thousands of dollars)

20. RELATED PARTIES

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

	2008	2007
	\$	\$
Health and Social Services Authorities	230,259	197,260
Divisional Education Councils and District Education Authorities	136,076	121,168
Northwest Territories Housing Corporation	53,848	54,931
Aurora College	34,258	27,056
Northwest Territories Business Development and Investment Corporation	3,738	3,738
Northwest Territories Human Rights Commission	381	277
NWT Energy Corporation	2,300	395
Status of Women Council of the Northwest Territories	374	333
	461,234	405,158

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

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of \$243,203 (2007 - \$220,433) were incurred and recovered from related parties.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Hydro Corporation. Dividend revenue for the current year is \$3,500 (2007 - \$3,500).

21. COMPARATIVE FIGURES

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

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

for the year ended March 31, 2008

(thousands of dollars)

	2008 Main Estimates (note 1c) \$	2008 Actual \$	2007 Actual \$
Revenue from the Government of Canada			
Grant (note 19)	763,522	842,750	753,388
Transfer payments	111,344	116,595	125,930
	874,866	959,345	879,318

Taxation

Corporate Income Tax	119,141	104,890	49,536
Personal Income Tax	72,395	50,018	81,600
Fuel	19,092	20,307	22,578
Tobacco	14,295	14,624	14,044
Payroll	31,171	36,740	33,073
Property and school levies	17,864	19,489	17,729
Insurance	3,300	3,558	3,430
	277,258	249,626	221,990

Recoveries

Program	13,899	11,160	15,136
Service	1,393	1,168	1,136
Lease and accommodations	1,121	1,307	1,054
Commodity sales	238	157	366
Asset sales - furniture	50	101	84
Insurance proceeds	60	33	1,473
Transportation	45	89	74
Amortization of capital contributions (note 15)	14,690	15,072	14,491
	31,496	29,087	33,814

General

Revolving Funds net revenue	21,621	21,792	21,754
Regulatory revenues	13,131	14,328	14,126
Other general revenues	2,286	2,463	2,261
Investment income	6,921	10,308	21,213
	43,959	48,891	59,354

Grants in Kind	533	596	598
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Total Revenues	1,228,112	1,287,545	1,195,074
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Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2008

(thousands of dollars)

	Main Estimates (note 1c) \$	Compensation and Benefits \$	Grants and Contributions \$	Valuation Allowances \$	Other \$	Amortization \$	2008 Total Expenses \$	2007 Total Expenses \$
Legislative Assembly	16,294	8,353	381	2	5,938	741	15,415	13,820
Executive	122,038	46,810	65,979	497	13,907	1,053	128,246	124,859
Finance	11,461	3,854	-	153	3,337	86	7,430	7,256
Municipal and Community Affairs	114,656	15,189	101,457	-	5,898	1,859	124,403	106,409
Public Works and Services	51,800	18,645	260	1	30,985	3,080	52,971	50,496
Health and Social Services	277,395	13,223	231,515	74	59,160	8,920	312,892	281,371
Justice	88,441	42,500	2,289	-	44,146	2,009	90,944	86,342
Education, Culture and Employment	286,150	20,776	191,313	-	64,654	7,696	284,439	267,859
Transportation	88,302	29,213	290	18	36,972	24,632	91,125	85,073
Environment and Natural Resources	57,144	25,439	2,647	-	30,938	1,818	60,842	55,620
Industry Tourism and Investment	38,869	15,731	18,104	172	8,031	484	42,522	37,417
	1,152,550	239,733	614,235	917	303,966	52,378	1,211,229	
Prior Year Totals	1,068,323	226,263	544,495	1,769	293,563	50,432		1,116,522

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2008

(thousands of dollars)

	Land \$	Buildings* \$	Other** \$	Leasehold Improvements \$	Equipment \$	Computers \$	2008 \$	2007 \$
Cost, beginning of year	2,168	731,357	729,358	25,719	80,374	39,121	1,608,097	1,522,630
Acquisitions	-	36,627	43,408	1,984	5,601	7,539	95,159	87,259
Disposals	(302)	(2,375)	(2,613)	-	(217)	-	(5,507)	(1,792)
Cost, end of year	1,866	765,609	770,153	27,703	85,758	46,660	1,697,749	1,608,097
Accumulated amortization, beginning of year	-	(294,776)	(253,147)	(16,122)	(38,446)	(23,020)	(625,511)	(575,394)
Amortization expense	-	(21,396)	(18,997)	(1,658)	(6,262)	(4,065)	(52,378)	(50,432)
Disposals & write downs	-	1,127	33	-	(177)	(7)	976	315
Accumulated amortization, end of year	-	(315,045)	(272,111)	(17,780)	(44,885)	(27,092)	(676,913)	(625,511)
Net book value	1,866	450,564	498,042	9,923	40,873	19,568	1,020,836	982,586
Work in progress							108,728	109,630
							1,129,564	1,092,216

* Included in buildings are assets under capital lease (cost, \$28,840; accumulated amortization, \$9,886; carrying value, \$18,954).

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

Change in net book value of tangible capital assets	2008 \$	2007 \$
Acquisitions	95,159	87,259
Disposals/write-downs	(4,531)	(1,477)
Amortization	(52,378)	(50,432)
Increase (decrease) in work in progress	(902)	9,816
Increase	37,348	45,166

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Legislative Assembly					
Recoveries					
Merchandise	4	-	4	6	2
Concessions	2	-	2	8	6
Publications	3	-	3	2	(1)
Sale of Surplus Assets	-	-	-	7	7
	9	-	9	23	14
General revenue					
Fees	-	-	-	3	3
Gain on investments	-	-	-	1,293	1,293
	-	-	-	1,296	1,296
	9	-	9	1,319	1,310
Executive					
Offices					
Recoveries					
Publications	-	-	-	3	3
Financial Management Board Secretariat					
Transfer Payments					
Operating Grant	16,250	(16,250)	-	1,078	1,078
Recoveries					
NTPC dividend	3,500	-	3,500	3,500	-
General revenue					
Interest	79	298	377	378	1
Fees	4	-	4	8	4
	83	298	381	386	5
Human Resources					
Grants in Kind	-	-	-	63	63
	19,833	(15,952)	3,881	5,030	1,149
Industry, Tourism and Investment					
General Revenue					
Investment Interest	1,600	-	1,600	1,226	(374)
Stores	60	-	60	21	(39)
Licenses	33	-	33	30	(3)
	1,693	-	1,693	1,277	(416)
Recoveries					
Concessions	200	-	200	102	(98)
	1,893	-	1,893	1,379	(514)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Environment and Natural Resources					
General Revenue					
Fees	25	-	25	6	(19)
Licenses	800	-	800	644	(156)
Beverage Container Program, Net	-	80	80	-	(80)
Permits	-	-	-	2	2
	825	80	905	652	(253)
Recoveries					
Mutual Aid Resource Sharing Agreement	300	-	300	57	(243)
Capital Contributions	1,043	-	1,043	1,114	71
	1,343	-	1,343	1,171	(172)
	2,168	80	2,248	1,823	(425)
Finance					
Operating Grant - Government of Canada	763,522	-	763,522	842,750	79,228
Transfer Payments					
Federal Programs	-	5,000	5,000	5,000	-
Canada Health Transfer and Reform Fund	24,127	-	24,127	23,979	(148)
Canada Social Transfer	9,295	-	9,295	15,926	6,631
	33,422	5,000	38,422	44,905	6,483
Recoveries					
Investment pool costs	245	-	245	318	73
Insured and third party	60	-	60	33	(27)
Property tax administration fee	-	-	-	11	11
	305	-	305	362	57
Taxation					
Corporate	119,141	-	119,141	104,890	(14,251)
Personal	72,395	-	72,395	50,019	(22,376)
Fuel	19,092	-	19,092	20,307	1,215
Tobacco	14,295	-	14,295	14,623	328
Payroll	31,171	-	31,171	36,740	5,569
Property and School levies	17,864	-	17,864	19,489	1,625
Insurance	3,300	-	3,300	3,558	258
	277,258	-	277,258	249,626	(27,632)
General revenue					
Liquor Commission	21,561	-	21,561	21,772	211
Investment interest	200	-	200	4,906	4,706
Fees	220	-	220	233	13
Trust Interest	4,542	-	4,542	1,937	(2,605)
	26,523	-	26,523	28,848	2,325
	1,101,030	5,000	1,106,030	1,166,491	60,461

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Municipal and Community Affairs					
Transfer Payments					
Municipal Rural Infrastructure Fund					
Capacity Building and Administration	96	-	96	(87)	(183)
Municipal Rural Infrastructure Fund					
Tax Based Communities	1,519	-	1,519	-	(1,519)
Municipal Rural Infrastructure Fund					
Non Tax Based Communities	2,425	-	2,425	904	(1,521)
	4,040	-	4,040	817	(3,223)
Recoveries					
Land leases	903	-	903	1,057	154
Federal Disaster Financial Assistance	80	-	80	43	(37)
Deferred Capital Contributions	15	-	15	35	20
	998	-	998	1,135	137
General revenue					
Fees	125	-	125	44	(81)
Licenses	115	-	115	89	(26)
Interest	-	-	-	15	15
Lease revenue	-	-	-	25	25
	240	-	240	173	(67)
	5,278	-	5,278	2,125	(3,153)
Justice					
Transfer payments					
Federal cost shared	5,942	698	6,640	6,874	234
Federal programs	25	-	25	65	40
	5,967	698	6,665	6,939	274
Recoveries					
Air charter	45	-	45	86	41
Legal Aid	29	-	29	73	44
Publications	14	-	14	20	6
Room and board (inmate)	4	-	4	14	10
	92	-	92	193	101
General revenue					
Fees	3,769	-	3,769	4,321	552
Fines	385	-	385	342	(43)
Interest	-	-	-	5	5
	4,154	-	4,154	4,668	514
	10,213	698	10,911	11,800	889

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Public Works and Services					
Transfer payments					
Federal programs	35	-	35	42	7
Recoveries					
Water and sewer maintenance	881	-	881	711	(170)
Commercial leases	201	-	201	214	13
Chargebacks	70	-	70	-	(70)
Sale of surplus assets	50	-	50	94	44
Utility services	50	-	50	50	-
Parking stall rentals	13	-	13	10	(3)
	1,265	-	1,265	1,079	(186)
General revenue					
Permits	410	-	410	555	145
Fees	330	-	330	315	(15)
Inspections	65	-	65	55	(10)
Registrations	-	-	-	77	77
	805	-	805	1,002	197
Grants in Kind	533	-	533	533	-
	2,638	-	2,638	2,656	18
Health and Social Services					
Transfer payments					
Federal cost shared	25,612	1,328	26,940	25,611	(1,329)
Canadian Health and Social Transfer	8,330	-	8,330	14,181	5,851
	33,942	1,328	35,270	39,792	4,522
Recoveries					
Program recipient	9,411	-	9,411	6,409	(3,002)
Third party	-	-	-	420	420
Capital Contributions	1,515	2,729	4,244	1,493	(2,751)
	10,926	2,729	13,655	8,322	(5,333)
General revenue					
Licenses	100	-	100	133	33
Fees	100	-	100	136	36
	200	-	200	269	69
	45,068	4,057	49,125	48,383	(742)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Main Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Education, Culture and Employment					
Transfer payments					
Federal cost shared	16,688	3,833	20,521	20,390	(131)
Federal programs	1,000	-	1,000	2,632	1,632
	17,688	3,833	21,521	23,022	1,501
Recoveries					
Program recipient	20	-	20	92	72
Concessions	15	-	15	15	-
Other	1	-	1	11	10
Capital contributions	207	-	207	205	(2)
	243	-	243	323	80
General revenue					
Interest	500	-	500	547	47
Exam and certification	2	-	2	13	11
Lease	-	-	-	11	11
Concession	-	-	-	23	23
	502	-	502	594	92
	18,433	3,833	22,266	23,939	1,673
Transportation					
Recoveries					
Third party	559	-	559	550	(9)
Road / highway maintenance	147	-	147	88	(59)
Capital contributions	11,910	-	11,910	12,226	316
	12,616	-	12,616	12,864	248
General revenue					
Registrations	1,975	-	1,975	3,302	1,327
Fees	3,054	-	3,054	3,349	295
Lease	2,044	-	2,044	2,098	54
Licenses	372	-	372	479	107
Permits	1,220	-	1,220	166	(1,054)
Concession	242	-	242	316	74
Exam and certification	26	-	26	26	-
	8,933	-	8,933	9,736	803
	21,549	-	21,549	22,600	1,051
	1,228,112	(2,284)	1,225,828	1,287,545	61,717

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Legislative Assembly						
Office of the Clerk	7,653	78	-	7,731	7,575	156
Expenditures on Behalf of Members	6,045	13	-	6,058	5,293	765
Office of the Chief Electoral Officer	1,123	-	-	1,123	1,202	(79)
Statutory Offices	1,085	-	-	1,085	1,118	(33)
Office of the Speaker	388	-	-	388	227	161
	16,294	91	-	16,385	15,415	970
Executive						
Offices						
Executive Offices	6,639	972	(285)	7,326	7,379	(53)
Ministers' Offices	4,071	-	195	4,266	4,206	60
Public Utilities Board	339	201	-	540	538	2
Regional Operations	1,818	23	90	1,931	1,735	196
Commissioner's Office	294	-	-	294	249	45
	13,161	1,196	-	14,357	14,107	250
Financial Management Board Secretariat						
Government Accounting	12,343	3,981	-	16,324	16,233	91
Directorate	54,422	2,504	-	56,926	56,806	120
Budgeting and Evaluation	1,678	-	-	1,678	1,774	(96)
Audit Bureau	1,393	-	-	1,393	938	455
	69,836	6,485	-	76,321	75,751	570
Human Resources						
Directorate	816	155	-	971	1,124	(153)
Human Resource Strategy and Policy	4,837	(580)	-	4,257	4,936	(679)
Management and Recruitment	7,231	-	-	7,231	6,890	341
Corporate Human Resources	8,492	(101)	-	8,391	6,707	1,684
Employee Services	10,215	1,579	-	11,794	11,988	(194)
	31,591	1,053	-	32,644	31,645	999
Aboriginal Affairs and Intergovernmental Relations						
	7,450	(29)	-	7,421	6,743	678
	122,038	8,705	-	130,743	128,246	2,497
Industry, Tourism and Investment						
Economic Development	25,084	1,649	18	26,751	26,853	(102)
Directorate	6,564	175	(2)	6,737	6,498	239
Energy, Mines and Petroleum Resources	7,221	3,365	(16)	10,570	9,171	1,399
	38,869	5,189	-	44,058	42,522	1,536

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Wildlife Management	13,281	991	(35)	14,237	14,432	(195)
Forest Management	30,542	2,175	(30)	32,687	31,197	1,490
Directorate	10,522	714	273	11,509	11,423	86
Environmental Protection	2,799	1,979	(208)	4,570	3,790	780
	57,144	5,859	-	63,003	60,842	2,161
Finance						
Treasury	8,711	-	(8)	8,703	4,732	3,971
Directorate	1,506	(24)	8	1,490	1,388	102
Fiscal Policy	1,244	-	-	1,244	1,224	20
	11,461	(24)	-	11,437	7,344	4,093
Amortization of tangible capital assets of the NWT Liquor Commission	-	-	-	-	86	(86)
	11,461	(24)	-	11,437	7,430	4,007
Municipal and Community Affairs						
Regional Operations	94,576	30,309	(1,618)	123,267	104,136	19,131
Community Operations	8,226	2,663	1,509	12,398	6,518	5,880
Directorate	4,775	(78)	-	4,697	5,039	(342)
School of Community Government	2,197	-	-	2,197	1,976	221
Lands Administration	2,667	30	109	2,806	3,318	(512)
Sport, Recreation and Youth	2,215	675	-	2,890	3,417	(527)
	114,656	33,599	-	148,255	124,404	23,851
Justice						
Community Justice and Corrections	35,093	752	(30)	35,815	35,362	453
Law Enforcement	27,094	700	-	27,794	27,794	-
Courts	8,689	1,966	11	10,666	10,153	513
Services to Government	8,840	245	-	9,085	8,780	305
Legal Aid Services	4,638	424	-	5,062	5,097	(35)
Services to the Public	4,087	-	19	4,106	3,758	348
	88,441	4,087	-	92,528	90,944	1,584
Public Works and Services						
Asset Management	42,535	1,863	-	44,398	44,140	258
Directorate	7,341	(236)	-	7,105	7,059	46
Technology Services Centre	885	-	-	885	710	175
Petroleum Products	1,039	-	-	1,039	1,061	(22)
	51,800	1,627	-	53,427	52,970	457

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Health and Social Services						
Health Services Programs	156,294	33,010	(95)	189,209	186,862	2,347
Community Health Programs	69,187	3,947	218	73,352	71,551	1,801
Program Delivery Support	28,172	1,595	(133)	29,634	28,574	1,060
Supplementary Health Programs	17,698	1,607	(15)	19,290	19,944	(654)
Directorate	6,044	(24)	25	6,045	5,961	84
	277,395	40,135	-	317,530	312,892	4,638
Education, Culture and Employment						
Primary and Secondary School Education	170,160	4,651	1,691	176,502	166,909	9,593
Advanced Education and Careers	43,045	886	1,107	45,038	43,631	1,407
Directorate	6,826	738	(3)	7,561	8,036	(475)
Income Security	66,119	4,146	(2,795)	67,470	65,863	1,607
	286,150	10,421	-	296,571	284,439	12,132
Transportation						
Airports	26,843	1,406	42	28,291	25,764	2,527
Highways	42,786	1,753	108	44,647	45,067	(420)
Directorate	8,076	232	178	8,486	8,446	40
Marine	6,429	556	(79)	6,906	7,951	(1,045)
Road Licensing and Safety	3,725	47	(249)	3,523	3,607	(84)
Community Local Access Roads	323	-	-	323	216	107
Community Marine	120	-	-	120	74	46
	88,302	3,994	-	92,296	91,125	1,171
	1,152,550	113,683	-	1,266,233	1,211,229	55,004

Government of the Northwest Territories

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

Schedule 3

March 31, 2008

(thousands of dollars)

DEPARTMENT	Over-Accruals \$	Recoveries of Valuation Allowances \$	Other Recoveries \$	Total \$
Legislative Assembly	3	1	95	99
Executive	240	-	246	486
Finance	-	-	8	8
Municipal and Community Affairs	268	7	2,372	2,647
Public Works and Services	106	-	127	233
Health and Social Services	1,650	-	2,190	3,840
Justice	10	-	96	106
Education, Culture and Employment	546	87	8,454	9,087
Transportation	59	-	185	244
Environment and Natural Resources	92	-	429	521
Industry, Tourism and Investment	312	2	582	896
	3,286	97	14,784	18,167

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

Schedule 4

March 31, 2008

(thousands of dollars)

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	-	539	539	475
Executive	7,717	677	8,394	3,064
Municipal and Community Affairs	-	7,740	7,740	4,293
Public Works and Services	8,389	9,763	18,152	15,755
Health and Social Services	10,109	17,079	27,188	8,365
Justice	618	4,328	4,946	814
Education, Culture and Employment	30,565	25,323	55,888	27,138
Transportation	47,043	24,471	71,514	34,007
Environment and Natural Resources	2,378	2,234	4,612	3,921
Industry, Tourism and Investment	1,810	1,360	3,170	1,148
	108,629	93,514	202,143	98,980

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Executive						
Executive Offices						
Women's Initiatives	50	-	-	50	52	(2)
Native Women's Association (in kind)	123	-	-	123	123	-
Beaufort Delta Regional Office	100	-	-	100	100	-
Band Council Subsidized Leases (in kind)	150	-	-	150	150	-
Devolution Negotiations	500	-	-	500	338	162
	923	-	-	923	763	160
Financial Management Board Secretariat						
Deton'Cho Diamonds Inc. (in kind)	77	-	-	77	77	-
Human Resources						
AWG Host Society (in kind)	-	59	-	59	63	(4)
Aboriginal Affairs and Intergovernmental Relations						
Metis Local Core Funding	225	-	-	225	133	92
Aboriginal Organizations	175	-	-	175	70	105
Intergovernmental Initiatives Fund	830	-	-	830	629	201
Political Accords	100	-	-	100	75	25
	1,330	-	-	1,330	907	423
	2,330	59	-	2,389	1,810	579
Municipal and Community Affairs						
New Deal Taxation Revenue Program	350	-	-	350	352	(2)
High Performance Athlete Grant Program	-	-	-	-	117	(117)
Community Government Funding	37,296	106	-	37,402	37,277	125
Grant in Lieu of Taxes	4,543	220	-	4,763	4,765	(2)
Additional Funding	2,964	460	-	3,424	3,398	26
Senior Citizens and Disabled Persons						
- Tax Relief MTA	244	-	-	244	320	(76)
- Tax Relief GTA	55	-	-	55	91	(36)
Community Government Assets (in kind)	-	-	-	-	10,884	(10,884)
	45,452	786	-	46,238	57,204	(10,966)
Environment and Natural Resources						
Forest Fire Damage Compensation	100	-	(41)	59	14	45

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Public Works and Services						
YWCA (Rockhill Apartments) Grant-in-kind	260	-	-	260	260	-
	260	-	-	260	260	-
Health and Social Services						
Medical Professional Development	25	-	-	25	25	-
Justice						
National Justice Issues	9	-	-	9	9	-
Aboriginal Court Challenges	40	-	-	40	5	35
Legal Division - Law Bursaries	30	-	-	30	30	-
	79	-	-	79	44	35
Education, Culture and Employment						
Student Grants	9,051	-	-	9,051	9,242	(191)
Community Broadcasting	52	-	-	52	58	(6)
	9,103	-	-	9,103	9,300	(197)
Industry, Tourism and Investment						
Small Business Grants	287	-	(14)	273	233	40
Fur Price Program	545	-	-	545	587	(42)
Disaster Compensation Program	15	-	-	15	1	14
Humane Trap Development	-	-	15	15	15	-
	847	-	1	848	836	12
Total	58,196	845	(40)	59,001	69,493	(10,492)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Executive						
Executive Offices						
Status of Women Council	342	-	-	342	341	1
Native Women's Association	215	-	-	215	215	-
National Aboriginal Achievement Awards	-	-	-	-	35	(35)
Feasibility Study-Mackenzie Aboriginal Corporation	-	-	-	-	39	(39)
	557	-	-	557	630	(73)
Financial Management Board Secretariat						
Power Subsidy	8,307	1,188	-	9,495	9,585	(90)
NWT Housing Corporation - Operations	34,960	2,585	-	37,545	37,545	-
NWT Housing Corporation - Housing Trust	16,250	-	-	16,250	16,250	-
	59,517	3,773	-	63,290	63,380	(90)
Human Resources						
Mentor/Educator Nurse Program	115	-	-	115	115	-
Aboriginal Affairs and Intergovernmental Relations						
Aboriginal Organizations	-	-	-	-	44	(44)
	60,189	3,773	-	63,962	64,169	(207)
Legislative Assembly						
Human Rights Commission	343	-	38	381	381	-

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Municipal and Community Affairs						
Contribution Funding (Core - LGANT/NWTAC/AEA)	390	-	-	390	467	(77)
Community Financial Services	200	-	-	200	41	159
Management of Drinking Water in NWT	200	-	-	200	171	29
Arctic Energy Alliance Community Energy	150	-	-	150	150	-
Ground Ambulance and Highway Rescue	-	200	-	200	220	(20)
Municipal Rural Infrastructure Fund	4,218	3,980	(6,757)	1,441	-	1,441
Community Infrastructure Investment	-	51	-	51	30	21
Recreation Contributions	450	-	-	450	530	(80)
NWT Games	100	-	-	100	100	-
2008 Arctic Winter Games	200	425	-	625	625	-
Volunteer Contributions	20	-	-	20	53	(33)
Youth Contributions	25	-	-	25	-	25
Youth Centres	-	250	-	250	250	-
Pan Territorial Sports Program	130	-	-	130	202	(72)
Water and Sewer Services Subsidy	9,435	77	-	9,512	9,528	(16)
Recreation Funding	825	-	-	825	819	6
Infrastructure Contributions - Various	27,925	27,442	6,757	62,124	28,890	33,234
Community Initiatives Program	1,000	-	-	1,000	935	65
Youth Corps	750	-	-	750	698	52
Community Development Fund	506	-	69	575	425	150
Youth Contribution Program	125	-	-	125	119	6
	46,649	32,425	69	79,143	44,253	34,890
Transportation						
Airports	25	-	-	25	18	7
Local Community Access Roads	273	40	-	313	210	103
Community Marine Infrastructure	50	48	-	98	62	36
	348	88	-	436	290	146
Health and Social Services						
Health & Social Services Authorities	197,487	30,107	(712)	226,882	226,976	(94)
Health Promotion	812	-	(227)	585	671	(86)
Professional Development, Recruitment and Retention	2,065	(210)	-	1,855	1,896	(41)
Health Awareness, Activities & Education	1,535	-	115	1,650	1,738	(88)
Homelessness Emergency & Transition Shelters	125	-	200	325	209	116
	202,024	29,897	(624)	231,297	231,490	(193)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Environment and Natural Resources						
Interim Resource Management Agreement	-	305	-	305	305	-
Corporate Management	-	-	84	84	84	-
Mackenzie River Basin Board	40	-	-	40	40	-
Energy Conservation Contributions	200	-	-	200	95	105
Arctic Energy Alliance	260	150	-	410	410	-
Energy	-	1,200	-	1,200	762	438
Environmental Protection	-	-	25	25	25	-
Community Transfer - Fort Good Hope	73	-	-	73	92	(19)
West Kitikmeot Slave Study	104	-	(104)	-	-	-
Wildlife Management Boards	78	80	-	158	105	53
Wildlife	-	-	308	308	309	(1)
Caribou Strategy	-	-	180	180	180	-
Biophysical Study	-	-	62	62	62	-
Protected Areas	-	-	113	113	113	-
Forest	-	-	51	51	51	-
	755	1,735	719	3,209	2,633	576
Industry, Tourism and Investment						
NWT Business Development and Investment Corporation	3,778	-	-	3,778	3,778	-
Business Development Fund	1,179	-	364	1,543	1,697	(154)
Community Futures	1,132	-	-	1,132	1,021	111
Mackenzie Valley	865	-	24	889	843	46
Talston River Hydro-Electric Project	-	2,000	-	2,000	1,800	200
Energy	-	1,170	-	1,170	559	611
Community Transfers	1,362	-	(30)	1,332	1,250	82
Tourism Industry Marketing	2,416	-	-	2,416	2,416	-
Tourism Diversification Program	-	340	-	340	304	36
Tourism and parks	-	-	180	180	302	(122)
Take a kid Trapping	-	125	40	165	153	12
Economic Development	-	-	271	271	254	17
Trapper Training	-	-	22	22	22	-
Community Harvester Assistance	598	-	10	608	623	(15)
Fisheries	395	-	-	395	301	94
Western Harvester Assistance	458	979	-	1,437	1,367	70
Local Wildlife Committees	258	-	(6)	252	251	1
Diavik Socioeconomic Agreement	180	-	-	180	182	(2)
Prospector's Assistance	150	-	(40)	110	50	60
Mineral, Oil and Gas	-	-	10	10	10	-
Great Northern Arts Festival	25	-	45	70	70	-
Canadian Energy Research Institute	15	-	-	15	15	-
Support to Fur Industry	15	-	(15)	-	-	-
	12,826	4,614	875	18,315	17,268	1,047

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2008

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Justice						
YWCA of Yellowknife	105	-	-	105	105	-
Victims Assistance	525	-	-	525	452	73
Community Justice	1,721	145	-	1,866	1,673	193
Corrections - Wilderness Camp	135	-	(135)	-	-	-
Elder Program	-	-	16	16	15	1
	2,486	145	(119)	2,512	2,245	267
Education, Culture and Employment						
Education Authorities	133,219	(1,006)	1,673	133,886	133,982	(96)
College	28,654	486	1,094	30,234	29,835	399
Oil and Gas Industry	763	-	-	763	592	171
Skills Canada	80	-	-	80	80	-
Community Skills for Work	650	-	-	650	399	251
Healthy Children Initiative	2,110	-	-	2,110	1,642	468
NWTTA Professional Improvement Fund	1,248	-	-	1,248	1,267	(19)
Early Childhood Program	3,061	60	-	3,121	3,491	(370)
Language Acquisition & Maintenance	1,108	-	-	1,108	635	473
Minority Language Education and Second Language Instruction	2,271	-	-	2,271	2,277	(6)
Canada NWT Cooperation Agreement	-	2,153	-	2,153	2,203	(50)
Literacy Funding	1,871	-	-	1,871	1,814	57
Community Library Services	293	-	-	293	293	-
Cultural Organizations	259	-	-	259	339	(80)
NWT Arts Council	426	-	-	426	426	-
Community Museums	186	-	-	186	186	-
Dene Language Programming	100	-	-	100	103	(3)
Native Communications	70	-	-	70	70	-
Cultural Projects	111	-	-	111	51	60
2008 Arctic Winter Games	-	167	-	167	167	-
Mildred Hall - Infrastructure	-	1,076	130	1,206	324	882
William MacDonald Sewer Repair	1,140	242	(350)	1,032	1,025	7
Ecole St. Joseph Renovation	8,630	429	-	9,059	312	8,747
JH Sissons School Renovation	10	-	-	10	-	10
Community Libraries - Infrastructure	-	50	-	50	-	50
College Development/Infrastructure	100	400	-	500	500	-
	186,360	4,057	2,547	192,964	182,013	10,951
Total	511,980	76,734	3,505	592,219	544,742	47,477

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2008****(thousands of dollars)**

Purpose	Date of FMB Approval	Amount Authorized \$
OPERATIONS AND MAINTENANCE		
Environment and Natural Resources		
SPECIAL WARRANT - A special warrant was approved on July 27, 2007, to provide funding to cover the projected shortfall in the forest fire suppression budget for the remainder of the 2007 forest fire season.	27-Jul-07	<u>1,980</u>
CAPITAL INVESTMENT		
Education, Culture and Employment		
SPECIAL WARRANT - A special warrant was approved on December 13, 2007, to provide funding to immediately commence design work and material delivery for the roof replacement at the Moose Kerr School in Aklavik.	13-Dec-07	250
SPECIAL WARRANT - A special warrant was approved on July 27, 2007, to provide funding for the costs associated with the purchase of five modular classrooms to be located at the École St. Joseph School site.	27-Jul-07	1,600
SPECIAL WARRANT - A special warrant was approved on July 27, 2007, to provide funding to cover shortfalls in the École Allain St. Cyr addition and William MacDonald School Water and Sewer Upgrade capital projects.	27-Jul-07	570
Total Capital Investment Expenditures		<u>2,420</u>
Total Special Warrants		<u>4,400</u>

Government of the Northwest Territories

Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 (unaudited)

Schedule 8

for the year ended March 31, 2008

(thousands of dollars)

	Transfer to (from) \$	Explanation
OPERATIONS AND MAINTENANCE		
Executive		
Human Resources		
Human Resources Strategy and Policy	(523)	To reallocate \$523 from operations expenditure funding to capital investment funding, as approved through the 2007-2008 Supplementary Appropriation No. 2.
Health and Social Services		
Health Services Programs	(615)	To transfer Supplementary Appropriation No. 1 Northern Allowance Funding Adjustments - Authorities.
Program Delivery Support	169	
Community Health Programs	446	
Community Health Programs	(417)	To reallocate operations expenditure funding to capital investment funding for the design and construction of a Territorial Dementia Facility, as approved through the 2007-2008 Supplementary Appropriation No. 2.
Education, Culture and Employment		
Income Security	(2,343)	To cover utility cost increases.
	(413)	Aurora College trades retrofit.
Education and Culture	1,752	To cover utility cost increases.
Advanced Education and Careers	591	To cover utility cost increases.
	413	Aurora College trades retrofit.
Transportation		
Corporate Services	(451)	To re-distribute funding approved in Supplementary Appropriation No. 1, for fuel price impacts, to the proper Activities.
Marine	144	
Highways	179	
Airports	128	
Corporate Services	561	To reallocate cost of Technology Service Center to user departments.
Marine	(5)	
Highways	(165)	
Airports	(153)	
Road Licensing & Safety	(238)	

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 (unaudited)****Schedule 8 (continued)****for the year ended March 31, 2008****(thousands of dollars)**

	Transfer to (from) \$	Explanation
CAPITAL INVESTMENT EXPENDITURES		
Human Resources		
Employee Relations	523	To reallocate \$523 from operations expenditure funding to capital investment funding, as approved through the 2007-2008 Supplementary Appropriation No. 2.
Municipal and Community Affairs		
Community Operations	(439)	To reallocate \$439 in Capital Investment Expenditure funding from New Deal unallocated funding (Community Operations) to the Water Treatment Plant/Truckfill Station project in Nahanni Butte (Regional Operations).
Regional Operations	439	
Health and Social Services		
Health Services Programs	(1,516)	To transfer capital investment funding from the medical equipment over \$50 project to the Territorial Dementia Facility project.
Community Health Programs	1,933	To establish the Territorial Dementia Facility project through the transfer from operations expenditure funding and other capital investment funding.
Health Services Programs	(1,000)	To reprofile capital investment funding from the Fort Smith Health Centre renovation project to establish a new infrastructure project in Fort Smith, Northern Lights Special Care Home.
Community Health Programs	1,000	.

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, 2008

\$

ACCOUNTS RECEIVABLE WRITTEN OFF

Education, Culture and Employment

Akaitcho Healing Circle Society	5,000
Hay River & Area Metis Nation Local 51	2,582
Hay River & Area Metis Nation Local 51	5,273
Hay River & Area Metis Nation Local 51	13,551
Jeff Cavanaugh	22,107
	<u>48,513</u>

Total Accounts Written Off 48,513

FORGIVENESS

2007 - 2008

Total Forgiveness 6,650,907

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

for the year ended March 31, 2008

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	\$
Adams, Jhillian	1,370	Bower, Tara	3,836
Alain, Tess	1,973	Braden, Lauren	4,516
Alexander, April	5,250	Brandford, Jody	4,011
Alty, Rebecca	2,444	Brandford, Leslie	3,003
Anderson, Benjamin	5,031	Brebner, Ashley	4,362
Anderson, Kurt	1,830	Brennan, Shawn	5,600
Andre, Deiter	2,100	Broadhead, Leah	6,258
Andrews, Jill	2,762	Bromley, Kelty	6,006
Arden, Katherine	7,000	Bromley, Matthew	10,374
Arey, Deon	3,500	Brookes, Jane	3,606
Ashby, Joel	4,209	Brookes, Shelley	3,803
Ashton, Nikki	2,017	Brochu, Wyatt	3,025
Atkins, Christy	7,000	Brown, Daniel	2,800
Babiuk, Janelle	2,477	Bruser, Emily	5,009
Babyn, Elise	1,326	Bruser, Rebecca	4,395
Bailey, Jennifer	3,430	Buchanan, Christopher	4,011
Bannon, Sarah	3,036	Bugg, Terri	2,126
Bartlett, June	1,699	Burger, David	3,150
Baryluk, Steven	63	Burr, Christie	5,283
Bauhaus, Christine	2,948	Burry, Jennifer	4,055
Bauhaus, Stephanie	1,765	Bye, Miranda	2,192
Beaulieu, Debbie	183	Byrne, Ryan	11,900
Beaulieu, Drew	3,850	Carrilo, Karen	2,554
Beaulieu, Holly	1,500	Cartwright, Adrienne	2,532
Beaulieu, Lisa	3,359	Catholique, John	852
Bembridge, Jonathan	2,904	Caudron-Bakker, Tyson	3,102
Berg, Kirsten	1,211	Chaffee, Steve	224
Bernard, Corrie	2,685	Chamberlin, Jarred	6,828
Bernard, Sheldon	449	Chassie, Ann Marie	4,011
Bernhardt, Christen	7,168	Chatman, Jody	3,989
Bernhardt, David	3,380	Chenard, Mavis	3,277
Bisaro, Perry	1,666	Chetwynd, Courtney	1,556
Blesse, Lida	7,256	Cleveland, Caitlin	4,680
Blake, Roberta	6,587	Coe, Lesley	4,055
Blyth, John	3,715	Coleman, Jennifer	5,896
Bokovay, David	2,324	Comrie, Kimberly	5,590
Bolstad, Myranda	2,893	Cook, Krystal	2,800
Borkovic, Benjamin	2,455	Cowger, Sandy	3,500
Bourassa, Darcy	5,031	Coyne, Patricia	3,411
Bourassa, Kelly	2,619	Coyne, Susan	5,053
Bourdages, Misty	5,184	Craig, Diana	3,354
Bourget, Lorna	5,184	Creed, Cynthia	2,893
Bourget, Samuek	2,071	Creed, Leslie	2,762
Bourke, Delbert	3,500	Creed, Meggin	1,414
Bourque, Julia	6,300	Critch, Sarah	3,354
Bowden, Rebecca	844	Croizer, Marcena	4,000
Bower, Kaila	2,148	Crouch, Carolyn	1,228

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, 2008

Name	\$	Name	\$
Crouch, Robert	2,926	Girrior, David	3,715
Cumming, Kelly	3,617	Goldney, Jeanette	4,132
Daitch, Clare	3,595	Gordon, Clayton	5,250
Dang, Debbie	2,729	Green, Helen	5,414
Darkes, Holly	1,030	Groenewegen, James	1,962
Dawe, Matthew	2,126	Guay, Kate	2,192
Deans, Sharon	8,702	Gueguen, Melanie	4,625
Debogorski, Jennifer	4,702	Guerrero, Jon	3,376
Dechief, Samantha	4,811	Haigh, Krista	9,631
Decker, Jessica	1,929	Haley, Dayna	4,296
DeGrow, Azure	328	Hall, Charles	5,600
Dennis, Alicia	11,074	Hall, Jared	2,915
Dennis, Nicole	6,300	Hall, Mira	5,283
Dewar, David	3,595	Halupa, Faro	1,003
Dewsbury, Charles	1,392	Harrison, Lisa	3,332
Deyelle, Liette	4,011	Harrison, Jessica	625
Digness, Chelsey	1,206	Hawk, Melissa	912
Dillon, Kathleen	2,334	Hawkins, James	17,909
Dobbs, Chantelle	421	Heide, Chelsea	2,787
Donley Jr, Steve	2,981	Helmer, Coral	3,452
Doyle, Suzanne	5,261	Henry, Mark	1,304
Drozda, Amanda	6,300	Herbert, Andes	2,800
Dumont, Tina	521	Hernandez, Moses	3,102
Eggenberger, John	5,706	Hess, Samera	1,962
Elanik, Janice	3,354	Hicks, Kathleen	2,850
English, Cassandra	5,502	Hiebert, Kendra	2,291
Epp, Robert	5,305	Holden, Jennifer	1,841
Esau, Tommy	3,500	Houghton, David	4,066
Escalante, Jean	3,156	Hoyles, Vita	3,989
Fabien, Jackie	4,636	Hurley, Kim	4,022
Fairbairn, Kristin	2,356	Hurley, Tara	2,806
Ferguson, Cailan	2,795	Hval, Ashley	4,033
Fillatre, Elizabeth	580	Ilgok, Patricia	1,995
Finnamore, Matthew	4,077	Impett, Catherine	3,003
Fisher, Meaghan	9,349	Inman, Trevor	4,833
Fisher, Whitney	2,800	Jagpal, Harmeet	125
Fitzgerald, Alana	5,053	Jason, Alexandra	1,863
Fradsham, James	5,600	Jason, Matthew	4,137
Fradsham, Laurie	1,885	Jaque, Aaron	1,107
Francis, Dianne	2,477	Jaque, Janna	2,006
Fraser, Lisa	3,946	Jaud, Melissa	4,800
Friesen, Katherine	2,367	Jeffery, Elizabeth	5,633
Fry, Nathaniel	2,598	Johnson, Kate	3,989
Fryer, Lisa	1,304	Johnson, Kirk	706
Fyfe, Jolene	2,685	Johnston, Georgina	4,910
Gagnon, Angela	7,190	Kainay, William Zoltan	3,343
Gagnon, Michael	16	Kanwal, Inderjit	2,970
Gamble, Christopher	3,474	Kardash, Brian	8,527
Gamble, Samuel	3,780	Karpan, Leah	2,800
Gaudet, Micheline	2,904	Kelln, Brenna	4,110
Gauthier, Celine	6,484	Kelln, Christopher	2,356
Gemmell, David	2,554	Kelly, Barry	3,617

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, 2008

Name	\$	Name	\$
Kenny, Elizabeth	3,069	McManaman, Melissa	1,447
Kenny, Matthew	1,414	McNaughton, Chelsea	4,274
Keppel, Elise	2,225	McNeill, Kaitlyn	7,908
Kimiksana, Melanie	6,225	McQueen, Gail	1,238
King, Graham	3,924	Menendez, Jamie	821
King, Michael	2,696	Menendez, Jose Leonel	2,247
King, Tyler	3,069	Menton, Jonathon	3,694
Koyina, Joanne	145	Mercado, Maria F	2,054
Kuptana, Donald	4,296	Mercredi, Karina	3,000
Krisch, Adam	2,839	Merilees, Rachel	1,447
Krivda, Lacey	684	Michel, Denise	1,578
Landry, Jessica	2,800	Michel, Karen	2,334
Lantz, Crystal	843	Michelin, Pauline	4,154
Lurent, Annya	1,400	Michetti, Mitchell	3,978
Lee, Olivia	7,354	Miersch, Lacey	5,250
Lefrancois, Chad	1,285	Miklosovic, Katarina	2,751
Legaree, Alexander	3,167	Miller, Ellen	504
Lehniger, Katja	2,882	Miller, Shona	3,003
Leonard, Deanna	6,488	Milligan, Daniel	1,984
Li, Vincent	420	Misling, Kera	1,008
Lightburn, April	3,539	Monroe, David	1,567
Lindsay, Corrine	1,608	Moosenose, Angus	8,118
Linn, Crystal	4,450	Morfitt, Natasha	1,184
Lippert, Seth	855	Morgan, Carrie	3,880
Look, Kyle	3,222	Morgan, Christine	3,022
Lovatt, Matthew	3,332	Morgan, Lacey	6,773
Loyer, Marla	3,803	Morin, Sahara	1,502
Lowing, Christina	360	Morrison, Kacheena	3,014
MacDonald, Laura	3,146	Morrison, Rae	1,644
MacDonald, Lorraine	1,918	Mujcin, Senad	1,502
MacInnis-Holick, Tracey	1,808	Muller, Ann	2,378
Mackenzie, James	7,168	Munro, Megan	1,522
Mackenzie, Samantha	2,872	Monroe-Rosen, Soura	2,181
Maddeaux-Young, Christopher	3,935	Murphy, Christine	1,249
Maddeaux-Young, Hayley	4,088	Napier, Laurie	3,389
Maguire, David	2,839	Nickerson, Leanne	1,939
Maguire, Joanna	2,236	Noel, Jason	1,008
Makepeace, Sarah	1,041	Nogerin, Franco	1,019
Marra, Dianna	7,486	Nolting, Ulrich	3,233
Marra, Luciano	1,436	Norberg, Natasha	2,800
Mathisen, Herb	3,036	Norbert, Nigitstil	2,800
McBride, Alexandra	1,469	O'Brien, Randi	1,008
McBride, Julie	2,126	Offredi, Stephen	4,987
McCann, Pierre	3,540	Oldfield, Jeffery	4,250
McCarthy, Patrick Gardiner	1,392	Ondrack, Anthony	1,414
McDonald, Josh	8,483	Oosenbrug, Lindsay	3,167
McDuff, Tylor	1,422	Orbell, Michael	5,195
McGreish, James	2,904	Oteiza, Paula	629
McIntyre, James	2,444	Ozolins, Corrina	4,187
McIsaac, Francis	1,874	Pardy, Kathryn	975
McKay, Angelika	2,082	Parker, Melody	1,819
McKie, Kevin	4,077	Patrick, Mark	3,222

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, 2008

Name	\$	Name	\$
Perrino, Jason	1,074	Russell, Nancy Ann	6,324
Peterson, Cody	3,376	Ruttle, Pamela	3,814
Peterson, Tyler	5,950	Sanders, Charles	4,022
Phillips, Mark	2,850	Saravanja, German	3,935
Pidborochynski, Nichol	1,260	Saravanja, Natacha	3,310
Pierrot, Christina	3,672	Saul, Stuart	3,285
Piro, Gordon	2,587	Savage, Genevieve	7,004
Piro, Sandra	3,900	Savage, Jean Frederic	1,578
Pisz, Emilia	1,500	Sheller, Jackie	6,149
Poitras, Judy	3,683	Schmitz, Michelle	1,611
Pollard, Kailey	3,968	Self, Lynnette	1,107
Poulter, Bradley	2,334	Shaben, Krystal	2,148
Poulter, Maxwell	2,800	Shannon, Samuel	4,461
Power, Sarah	3,968	Short, Jessica	1,249
Poyotok, Robin	4,724	Bibbald, Carey-Lynn	1,918
Pruden, Gregory	500	Silke, Ryan	1,600
Purchase, Eli	1,140	Silverio, Rommel	4,373
Radcliffe, David	1,173	Simons, Jennifer	4,934
Raffai, Richard	3,518	Simpson, Allison	1,852
Ramirez, Mark	2,800	Singer, Claire	4,340
Ramm, Damien	1,808	Smith, Heather	2,532
Ramsay, Amanda	3,102	Sorenson, Robin	1,883
Ramson, Loretta	3,321	Sosiak, Brian	219
Rasmussen, William	3,200	Stapleton, Anthony	1,750
Rattray, Heather	2,817	Stapleton, Brian	8,845
Rausch, Jennie	4,483	Steele, Jamie	15,400
Raves, Christine	4,548	Stephenson, Gordon	2,521
Reddy, Michael	1,375	Stevens, Fletcher	4,187
Reid, Stacey	2,100	Stevens-Dame, Jay	8,538
Reyes, Alaina	1,400	Stevens-Whiteman, Nancy	1,403
Reyes, Jennifer	3,989	Stewart, Meghan	3,869
Ringuette, Alex	3,500	Stipdonk, Christopher	3,595
Ritchie, Tanya	1,160	Stinson, Cleo	2,729
Rivers, Ashley	1,217	Stinson, Ella	4,187
Rivers, Gillian	3,156	Stoodley, Gary	2,334
Rivers, Nolan	2,839	Straker, Cory	1,030
Riviere, Katherine	1,085	Stringer, Jamie	2,100
Roberts, Tamarah	2,992	Stroder, Jennifer	5,699
Robertson, Benjamin	1,074	Stroeder, Ryan	1,228
Robertson, Jennifer	2,236	Sveinsson, Chelsea	4,362
Robertson, Lindsay	1,564	Sveinsson, Natalie	1,732
Robles, Ceilito	3,178	Takahashi, Heather	3,343
Rogers, Donna Ann	3,213	Talbot, Bradley	802
Romanko, Chad	3,025	Targett, Michael	8,647
Rosendahl, Steven	3,573	Testart, Tawanis	2,532
Rowe, Chad	1,502	Theil, Ryan	2,800
Rowe, Curtis	1,326	Therrien, Peter	2,926
Rozestraten, Katherine	5,699	Theim, Renee	1,874
Rudkevitch, Ashley	5,842	Theim, Tiffany	4,362
Ruptash-Stauffer, Jaclyn	2,006	Thompson, Erin	1,096
Ruptash-Stauffer, Lynda	2,532	Thrasher, Julie	3,814
Russell, Brittany	1,830	Tolley, James	2,729

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, 2008**

Name	\$
Tonge, Mary	1,447
Tran, Tuan	2,400
Tremblay, Dawn	3,540
Tricoteux, Daniel	1,293
Tricoteux, Tracy	3,449
Trinh, Ngan	4,044
Trobak, Tara	2,137
Tyler, Joshua	3,150
Vallillee, Kevin	2,532
Van Metre, Stacy	3,770
Vane, Jennifer	2,039
Vaydik, Jill	1,019
Vornbrock, Jennifer	6,905
Vurela, Arleen	2,488
Wagner, Courtney	1,400
Wagner, Erin	2,992
Wallbridge, Erika	2,806
Walker, Candace	1,063
Walker, Mathew	400
Walsh, Danielle	2,050
Washburn, Amanda	198
Weaver, Jennifer	10,350
Weber, Jayson	1,052
Westergreen, Anneka	1,162
Wheaton, Kyle	2,619
White, Christopher	2,959
Whitehead, Kevin	810
Whiteman-Stevens, Nancy	975
Willson, Brandy	1,386
Wong, Rebecca	2,258
Worsley, Katherine	9,600
Wouters, Desiree	5,140
Wouters, Morgan	2,828
Wowk, Jeffery	876
Woytuik, Mellissa	1,491
Wright, Kyle	4,252
Wright, Briony	3,255
Wright, Kyla	2,400
Yuhas, Robert	1,523
Ziemann, Janice	1,315
Zoe-Chocolate, Mary	15,868
	<hr/>
	1,460,822
Other remissions	<u>194,325</u>
Total Remissions	<u><u>1,655,147</u></u>

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, 2008

Name	\$	Name	\$
Education, Culture and Employment			
Bard, Gary Kenneth	2,040	Industry, Tourism and Investment	
Billotsoton, George	814	Laviolette, Pat	<u>1,494</u>
Bohnet, Amber-May	1,268	Municipal and Community Affairs	
Bonnetrouge, Arnold	509	Hardisty, Robert	2,217
Bourke, Preston Dean	1,155	McNeeley, Wilfred J.	2,316
Bressette, Christine	507	Nicholson, David	<u>1,000</u>
Clark, Holly	3,578		<u>5,533</u>
Cuerrier, Sheila	1,493	Individual amounts under \$500	
Desjarlais, Joyce Judy	5,048		<u>11,415</u>
Drygeese, Annie	618		<u>97,665</u>
Dyke, Shar-Lee	1,017		
Eaglechild, Simone Renee	5,198		
Fair, Aaron	1,008		
Fairlee, Jerrett Mathew	1,393		
Felix, Ron	2,095		
Geno, Warren Edward	2,328		
Grant, Karen Donna	1,432		
Greenidge, Delight Regina C.	2,481		
Hardy, James Joseph Peter	504		
Haslam, Sheri Gayle	4,917		
Heron, Charles Melissa	3,200		
Johnson, Patricia	862		
Jourdenais, Lillian M. T.	1,001		
Kaglik, Agnes	1,009		
Kobasiuk, Deana Lee	2,838		
Larocque, Pat Edwards	2,899		
Leishman, Christopher R.	687		
Macdonald, Brian	1,186		
McNeeley, Wilfred J.	1,081		
Michel, Brenda	807		
Monti, Ryan Douglas Scott	1,200		
Nessel, Leon Ronald C.	2,393		
Neyelle, Michael John	1,317		
Pomfrey, Gary Bryan Douglas	1,350		
Shattler, Bradley	2,382		
Stewart, Verna Anne	2,147		
Thrasher, James	1,323		
Vermeulen, Daniel Henry	2,067		
Whane, Larry James	6,657		
Wright, Jason Richard	2,168		
Young, Angus	547		
	<u>78,524</u>		
Legislative Assembly			
Enuaraq, Tommy	<u>699</u>		

Government of the Northwest Territories

Non-Consolidated Schedule of Overdue Travel Advances (unaudited)

Schedule 11

for the year ended March 31, 2008

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.

\$

Industry, Tourism and Investment

Jeanne Cadieux	600
Carl Malmsten	500
	<u>1,100</u>

Education, Culture and Employment

Darlene Elanik	676
	<u>676</u>

Justice

George Buggins	220
Shauna Gully	250
Adeline Football	200
Carrie Lauder	300
Elizabeth Taktzo	50
	<u>1,020</u>
	<u>2,796</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12****for the year ended March 31, 2008**

	Date Issued	\$
Executive		
Executive Offices		
Dogrib Treaty II Council (Tlicho Government)	July 29, 2005	200,000
Aboriginal Affairs and Intergovernmental Relations		
Assembly of First Nations Regional	May 9, 2005	100,000
Assembly of First Nations Regional	June 3, 2005	100,000
Assembly of First Nations Regional	May 6, 2004	6,300
Qwich'in Tribal Council	December 21, 2006	15,000
		<hr/> 221,300
		<hr/> 421,300
Health and Social Services		
Inuvik Native Band	December 13, 2006	5,250
Nihtat Gwich'in Council	November 24, 2006	17,500
Registered Nurses Association of the NWT and Nunavut	August 17, 2006	11,458
Stanton Territorial Hospital	June 5, 2006	5,740
Stanton Territorial Hospital	August 11, 2006	181,153
Stanton Territorial Hospital	August 11, 2006	17,312
Stanton Territorial Hospital	August 11, 2006	177,497
Stanton Territorial Hospital	September 26, 2006	2,500
Stanton Territorial Hospital	March 10, 2007	4,675
Stanton Territorial Hospital	March 30, 2007	2,500
West Point First Nation	August 30, 2006	2,048
Yellowknife Women's Society	June 12, 2006	4,000
Yellowknife Women's Society	July 20, 2006	30,375
		<hr/> 462,008

Government of the Northwest Territories

**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)**

**Schedule 12
(continued)**

for the year ended March 31, 2008

	Date Issued	\$
Education, Culture and Employment		
Acho Dene Koe	March 19, 2007	25,000
Acho Dene Koe	March 19, 2007	3,700
Aurora College	August 31, 2006	1,286
Aurora College	July 28, 2006	27,100
Aurora College	April 3, 2006	60,000
Aurora College	December 1, 2006	34,423
Aurora College	January 19, 2007	65,035
Aurora College	March 29, 2007	19,000
Aurora College	October 6, 2006	16,937
Aurora College	February 21, 2007	60,000
Aurora College	February 2, 2007	36,000
Aurora College	March 14, 2007	6,000
Aurora College	March 15, 2007	10,500
Aurora College	July 31, 2006	6,704
Ayoni Keh Land Corporation	March 15, 2007	10,000
Beaufort Delta Education Council	October 31, 2006	25,000
Beaufort Delta Education Council	June 29, 2006	34,500
Beaufort Delta Education Council	August 30, 2006	25,000
Beaufort Delta Education Council	January 31, 2007	25,000
Beaufort Delta Education Council	March 29, 2007	25,000
Behdzi Ahda First Nation	January 18, 2007	2,280
Bowen, Jennifer	August 24, 2006	4,700
Coleman, Patrick	August 24, 2006	6,500
Deh Gah Got'ie Dene Council	October 24, 2006	15,000
Deh Gah Got'ie Dene Council	October 24, 2006	15,000
Deline District Education Authority	March 12, 2007	10,000
Deline First Nation	February 9, 2007	19,000
Deline First Nation	January 24, 2007	10,000
Deline First Nation	January 24, 2007	4,000
Deninu Ku'e First Nations	October 24, 2006	8,866
Deninu Ku'e First Nations	October 26, 2006	893
Deninu Ku'e First Nations	November 24, 2006	5,000
Deninu Ku'e First Nations	March 7, 2007	18,734
Deninu Ku'e First Nations	March 13, 2007	13,365
Deninu Ku'e First Nations	March 13, 2007	4,598
Deninu Ku'e First Nations	March 15, 2007	13,365
Deninu Ku'e First Nations	January 4, 2007	6,200
Eduotec Education Centre	February 12, 2007	4,926
Eduotec Education Centre	February 12, 2007	4,963
Eduotec Education Centre	February 12, 2007	4,937
First Steps Dayhome	January 10, 2007	342
Fort Resolution District Education Authority	February 2, 2007	50
Fort Smith Metis Council	October 3, 2006	4,000
Goyatiko Language Society	October 30, 2006	1,300
Goyatiko Language Society	February 14, 2007	5,000
Goyatiko Language Society	March 5, 2007	10,000
Hay River Museum Society	March 5, 2007	8,000
Iingamo Hall Friendship Centre	October 30, 2006	2,483
Kochon-Orlias, Ann	September 6, 2006	173
Koschik, Tyson	September 18, 2006	2,500
Lafferty, Karen	July 28, 2006	6,500

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12
(continued)****for the year ended March 31, 2008**

	Date Issued	\$
Lutsel K'e Dene First Nation	July 26, 2006	7,547
Meinders, Harmen	September 11, 2006	2,500
Nats'eju' Dahk'e	September 15, 2006	1,600
NWTTA	December 7, 2006	50,000
NWTTA	September 20, 2006	805,000
NWTTA	September 20, 2006	268,000
NWTTA	September 20, 2006	50,000
NWTTA	December 7, 2006	20,000
NWTTA	December 7, 2006	7,000
Northwest Territory Metis Nation	September 7, 2006	10,025
Pehdzeh, Ki First Nation	August 11, 2006	5,000
Pringle, Sandra	July 28, 2006	6,500
Qaminiq Ltd.	March 1, 2007	2,500
Recording Artists Association NT (RAANT)	January 19, 2007	7,500
Salt River First Nation	March 1, 2007	2,806
Salt River First Nation	March 5, 2007	10,000
Sanquez, Marie	September 20, 2006	6,000
Simon, Lucy	September 6, 2006	5,000
Slanigi Records & Production	September 22, 2006	5,000
Smith's Landing Benevolent & Research Society	June 7, 2006	9,000
South Slave Divisional Education Council	July 27, 2006	25,000
South Slave Divisional Education Council	January 10, 2007	20,000
Solstice Festival	July 19, 2006	3,500
Territorials Writers Association	September 4, 2006	1,000
Town of Fort Smith	August 25, 2006	10,000
Town of Norman Wells	October 11, 2006	2,432
Tulita Dene Band	August 1, 2006	35,000
Villeneuve, Douglas	July 28, 2006	6,500
Wiggles & Giggles	January 18, 2007	1,602
Yellowknife Ukrainian Society	September 14, 2006	3,200
Zoe-Chocolate, Mary	September 15, 2006	8,159

2,126,231**Environment and Natural Resources**

Olokhtomiut Hunters and Trappers Committee	March 15, 2007	15,000
Aklavik Hunters and Trappers	April 11, 2006	24,185
Aklavik Hunters and Trappers	June 1, 2006	24,185
Aklavik Hunters and Trappers	February 8, 2007	48,369

111,739

Government of the Northwest Territories

**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)**

**Schedule 12
(continued)**

for the year ended March 31, 2008

Industry, Tourism and Investment	Date Issued	\$
Gwich'in Tribal Council	May 19, 2006	25,000
Dogrib Area Community Futures	December 8, 2006	35,875
Dogrib Area Community Futures	March 13, 2007	35,875
Dogrib Area Community Futures	March 13, 2007	35,875
True North Safaris Ltd.	September 29, 2006	8,500
Warburton Outfitters Inc.	October 25, 2006	12,000
Northern Canadian Adventure Racing	November 24, 2006	16,000
Ventek Enterprises	March 3, 2008	6,878
Canadog Kennels & Ski jor Supplies	July 6, 2006	6,000
Aurora World Corporation	June 29, 2005	22,280
Just Furs	May 11, 2006	720
True North Safaris Ltd.	December 20, 2006	8,000
Yellow Dog Lodge Inc.	February 26, 2007	4,000
Franki, Georgina	February 21, 2007	2,000
Lit'l Bear's Art Gallery	June 15, 2006	850
Arctic Tracks Ltd.	March 7, 2006	7,675
Taiga Sport Fishing Ltd.	August 26, 2005	12,880
Giroux, David William	November 18, 2006	2,000
True North Safaris Ltd.	March 15, 2007	10,500
Energy Wall & Building Products	December 1, 2006	20,000
Waakw'a Development Corporation	November 21, 2006	20,000
Gameti Development Corporation Ltd.	November 24, 2006	1,855
Wekweti Development Corporation	January 12, 2007	431
Hozila Naedik'e Ltd.	January 12, 2007	1,292
Yukon Film Society, The	February 2, 2007	1,600
Northwest Territories Association of Communities	October 17, 2007	20,000
Wekweti Development Corporation	September 29, 2006	1,979
Solsice Festival	June 30, 2006	4,000
Michetti, Paul	October 25, 2006	500
Franki, Georgina	February 21, 2007	2,000
Kussy, Robert A.	June 30, 2006	2,000
Ashoona, Goota	June 30, 2006	2,000
Ashoona, Joe Jaw	July 6, 2006	2,000
Bressette, Christine	August 4, 2006	2,000
Young, Paul J.C.	June 20, 2006	990
Koomuatuk, Curly	July 10, 2006	2,000
Tlichio Government	February 13, 2006	31,000
Tlichio Government	February 13, 2006	100,204
Ka'A'Gee To First Nation	March 6, 2007	8,000
Fort Resolution Metis Council	June 8, 2006	16,000
Fort Smith Metis Council	November 20, 2006	200,000
Aklak Inc.	July 17, 2006	5,697
Tetlit Gwich'in Renewable	November 16, 2006	9,900
Aklavik Hunters and Trappers	February 9, 2007	7,200
Tetlit Gwich'in Renewable	March 31, 2007	6,750
Ehdiiat Gwich'in Council	December 8, 2006	4,000
Nihtat Gwich'in Renewable Resource	February 16, 2007	6,750
Deline Land Corporation	March 1, 2006	14,274
Sahtu Secretariat Inc.	December 19, 2006	15,000
Town of Norman Wells	March 9, 2007	20,000
Town of Norman Wells	March 31, 2007	25,000

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12
(continued)**

for the year ended March 31, 2008

	Date Issued	\$
Ken's Consulting and Program	June 12, 2006	14,046
Deline Construction Ltd.	May 26, 2006	17,600
Berah Gutone Tue Enterprises Ltd.	March 27, 2007	2,838
Norman Wells Preschool	July 24, 2006	17,200
Deline Renewable Resources Council	May 2, 2006	9,000
Deline Renewable Resources Council	May 2, 2006	16,000
Behdzi Ahda First Nation Economic	May 1, 2006	5,000
Behdzi Ahda First Nation Economic	May 1, 2006	4,000
Tulita Renewable Resources Council	May 2, 2006	16,000
Tulita Renewable Resources Council	May 2, 2006	9,000
Norman Wells Renewable Resources	May 1, 2006	5,000
Norman Wells Renewable Resources	May 1, 2006	4,000
Fort Good Hope Renewable Resources	May 1, 2006	11,000
Fort Good Hope Renewable Resources	May 1, 2006	16,000
Xah Ndah Resources Ltd.	February 27, 2007	4,500
Nahnni Butte Dene Band	January 23, 2007	6,000
Nahnni Butte Dene Band	January 23, 2007	3,900

968,414

Total**4,089,692**

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, 2008**

\$

Aboriginal Affairs and Intergovernmental Relations

Sahtu Land Claim Implementation	98,812
Inuvialuit Implementation Funding	104,302
Inuvialuit Implementation - Arbitration	1,222
Gwich'in Land Claim Implementation	127,434
Tli Cho Agreement Implementation Funding	149,622
	481,392

Municipal and Community Affairs

Gwich'in Implementation	1,355
Tli Cho Wind/Set Up	228,027
Tli Cho Admin Lands Within Dogrib	1,660
Gas Tax	4,627,753
Public Transit	1,274,749
Pan Territorial Sport Strategy	282,160
Northern Model Research Project	171,127
Search and Rescue Training	162,295
	6,749,126

Transportation

Prelude Lake Access Road	5,000
Tli Cho Winter Roads	52,154
National Safety Code	87,184
Alberta Road Maintenance	92,537
Hay River Corridor Maintenance	18,837
Husky Oil - Winter Road Enhancement	466,501
Canadian Coast Guard	253,377
Colomac Winter Road	50,000
	1,025,590

Public Works and Services

Gwich'in Implementation	4,000
Sahtu Implementation	4,000
Tli Cho Implementation	12,729
Cdn. Council of Professional Engineers (NEVA) Project	11,500
David H. Searle Bldg	5,000
Aurora College	1,066,838
Beaufort-Delta Education Board	132,344
Inuvik Regional Health Board	507,442
	1,743,853

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, 2008

\$

Health and Social Services

Provision of Non-Insured Services	10,275,216
Home and Community Care	3,582,651
Program Management	544,540
Brighter Futures	3,465,706
Canada Pre-Natal Nutrition Program	838,793
FNIB Tobacco	167
Aboriginal Diabetes Initiative	814,232
Fetal Alcohol Syndrome/Effects	385,881
Northern Native Alcohol Drug Addiction Program	448,977
Injury Prevention	65,058
NT National Aboriginal Youth Suicide Prevention	392,608
NWT National Diabetes Surveillance System	49,986
Tobacco Mass Media Strategy	18
Territorial Health Access Fund - Operational Secretariat (Govt Yukon)	153,001
Tli Cho Implementation Fund	187,899
Territorial Health Access Fund - Northern Health Research Network	592,000
Pan-Territorial Oral Health	123,103
Pan-Territorial Mass Media	26,094
Screening Mammography Program	115
	<hr/>
	21,946,045

Justice

Sahtu Land Claim Implementation	18,716
Gwich'in Land Claim Implementation	20,000
Tli Cho Agreement Implementation Funding	93,826
Estates Clerk	155,511
Victims Services Projects	50,000
Family Law Initiative	200,562
Law Society of the NWT	20,000
NWT Law Foundation	83,694
RCMP - Consultation	38,000
Proceeds of Crime	52,334
Crime Prevention Strategy	183,063
Victims - Building on Relationships	56,797
Youth Justice Committee Handbook	20,000
Victims Vulnerable Witness Screens	23,280
Enhanced Aboriginal Justice Committee	170,000
Nunavut - Contracting Back of Services	2,856,880
RCMP Community Justice	46,064
	<hr/>
	4,088,727

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, 2008

\$

Environment and Natural Resources

Inuvialuit Land Claims Implementation	3,514,957
Sahtu Land Claims Implementation	204,931
Gwich'in Land Claims Implementation	135,766
Tli Cho Implementation	131,368
Secondment - Gary Bohnet	46,877
Bison Control Program	40,634
Sahtu Geographical Information System Project	22,752
Sahtu Banding Project	26,494
Monitoring of Caribou Populations	40,000
Grizzly Bear Population Study	40,000
Snare Rapids	15,109
Net Monitor	8,000
Sahtu Renewable Resources Board - Bluenose Caribou Herd Surveys	37,356
Sahtu Renewable Resources Board - Community Based Monitoring of Wildlife	6,329
Sahtu Renewable Resources Board - Ecology of Muskox	20,000
Invasive Alien Plants Monitoring Protocols	4,800
Key Biodiversity Indicators for NWT Ecozones Workshop	4,263
Hunting, Trapping and Fire effects Training	8,000
Moose Monitoring in the North Slave Region	6,005
Movement and Distribution of Bathurst Caribou	16,000
Boreal Caribou Response - Sahtu	10,401
Boreal Caribou Movements - Deh Cho	12,000
Moose Population Monitoring - Deh Cho	10,000
Cumulative Effects/Barren-Ground Caribou Workshop	25,000
Caribou Monitoring	8,060
Bliss Lake Trapper Training	15,843
Musk-Ox Monitoring	10,000
Boreal Woodland Caribou Monitoring	4,000
Wildlife Monitoring Stations	4,658
Sahtu Land Use Planning Board - Geographical Information System Project	13,050
Sahtu Wildlife Heath	2,259
Spill Line	20,000
Mutual Aid Resource System Agreement	1,987,924
Electric Bear Fence Program	5,726
Sahtu Regional Coordinator	124,624
Caribou Tracking Project	45,000
ALCES Case Study	25,000
Tundra Science Camp	8,000
Daring Lake Research Station	25,565
Beverly & Ahiak Caribou Herds	75,000
Monitoring of Barren-Ground Caribou	81,000
Breeding Bird Survey - Daring Lake	5,000
International Polar Year Research and Monitoring	58,500
Bluenose & Boreal Caribou Herds	20,000
Science in the Changing North	99,998
Beverly Calving Ground Survey	20,000
Invasive Alien Species Management	35,000
Oil & Gas Symposium	79,955
Wind Energy Conference	199,716

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, 2008

	\$
WaterWise Conference	25,000
Protected Areas Strategy - Unique Features/Plants	43,500
NWT Guidelines for Seismic Operations	47,000
International Polar Year CircumArctic Rangifer Monitoring and Assessment Project	100,000
Water Strategy	70,000
	<hr/> 7,646,420 <hr/>

Industry, Tourism and Investment

Sahtu Land Claims Implementation	34,801
Gwich'in Land Claims Implementation	16,000
Tli Cho Implementation	16,772
Agricultural Policy Framework Agreement	241,341
Heritage Rivers	26,095
NRG Geochemical Survey	275,272
Great Bear Magmatic Zone	15,818
Sekwi Mapping	436,926
Great Bear Magmatic Zone & WopMay Geophysics	608,278
Innovate Projects	66,777
Data Mining	30,000
Web Services	107,910
NWT Geology Geographical Information System Map	4,245
Minerals Project	9,889
Geo/Tech/Admin Support	374,107
Rare in Nature Program	98,016
Enhancing Local Capacity	40,450
Yellowknife Airport Runway Expansion	85,000
NWT Participation in the BizPal Project	44,385
Regional Economic Framework	80,000
Research Plan	28,000
Outdoor Adventure Supply Side Analysis	35,000
Bison Signage & Interpretive Displays	67,762
Development of Tourism Opportunities Template	40,000
Handbook and Workshop Resources	77,513
Professional Development Regional Conferences	38,000
Professional Development Sectoral Conferences	60,550
Egg Producers Levy	43,121
Extent Drawing Map Tool	44,911
Department of Indian and Northern Affairs - Analysis of Field Samples	40,000
	<hr/> 3,086,939 <hr/>

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

for the year ended March 31, 2008

\$

Education, Culture and Employment

Henry Bussey	12,000
Historic Places Initiative	288,450
Conservation Training Initiative	115,263
Millennium Scholarships	50,000
Nunavut Contract - Senior Subsidy	796,770
Sahtu Land Claims	20,000
Tli Cho Land Claims	110,871
Gwich'in Land Claims	21,172
Nunavut Contract - Museum	168,964
University/College Entrance Preparation Program	76,426
Residential Schools	12,774
Historic Time Line	25,500
Labour Market Development Agreement	4,196,561
Frozen Storage Research	21,600
Ice Patch Research	219,543
	<hr/>
	6,135,894
	<hr/>
Total	52,903,986
