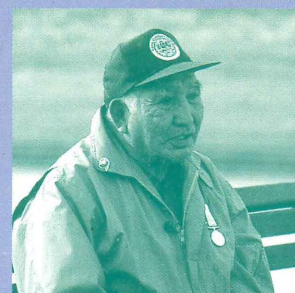
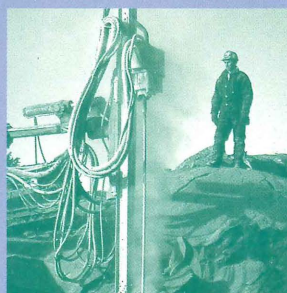
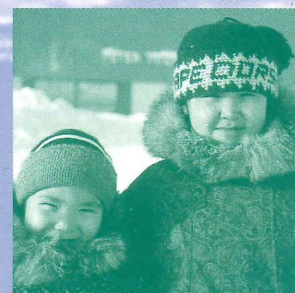
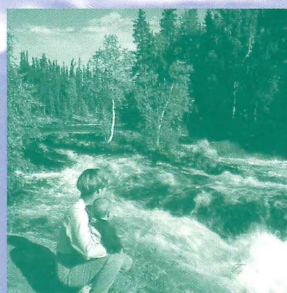


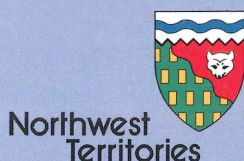
Public Accounts

Northwest Territories • 2002-2003

Section II Non Consolidated Financial Statements



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**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2003**

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

**HONOURABLE JOSEPH L. HANDLEY
Minister of Finance**

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SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

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, **2003** **2002**
(thousands of dollars)

Financial resources

Cash (note 3)	\$ -	\$ 103,700
Short-term investments (note 4)	24,440	234,707
Due from Canada (note 5)	31,745	-
Accounts receivable (note 6)	56,433	63,518
Inventories and prepaid expenses (note 7)	10,567	11,861
Designated cash and investments (note 8)	26,231	31,263
Loans receivable (note 9)	46,097	40,801
Investment in Northwest Territories Power Corporation, at nominal value of one dollar	-	-

195,513 **485,850**

Liabilities

Bank overdraft (note 3)	2,744	-
Due to Canada (note 5)	-	178,503
Accounts payable and accrued liabilities (note 11)	108,500	126,504
Capital lease obligations (note 12)	15,275	16,206
Post employment benefits (note 13)	39,547	37,520

166,066 **358,733**

Net financial resources **\$ 29,447** **\$ 127,117**

Non-financial assets

Tangible capital assets (schedule C)	946,080	881,418
less: deferred capital contributions (note 14)	(215,083)	(214,550)

730,997 **666,868**

Accumulated surplus **\$ 760,444** **\$ 793,985**

Commitments and contingencies (notes 17 and 18)

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

Government of the Northwest Territories

Non-Consolidated Statement of Change in Net Financial Resources (unaudited)

for the year ended March 31,
(thousands of dollars)

2003

2002

	Main Estimates (note 1c)		Actual
Net financial resources at beginning of year	\$ 127,117	\$ 127,117	\$ 66,054
Items affecting net financial resources:			
Surplus (deficit) for the year	(11,868)	(33,541)	120,360
Increase in tangible capital assets, net book value (schedule C)	(69,751)	(64,662)	(59,966)
Increase in deferred capital contributions (note 14)	1,748	533	669
Net financial resources at end of year	\$ 47,246	\$ 29,447	\$ 127,117

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

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Accumulated Surplus (unaudited)

for the year ended March 31,
(thousands of dollars)

2003

2002

	Main Estimates (note 1c)	Actual	
Revenues			
Revenues by source (Schedule A)	\$ 853,120	\$ 844,157	\$ 953,889
Recoveries of prior years' expenses	3,000	1,972	3,555
	856,120	846,129	957,444
Expenses (Schedule B)			
Compensation and benefits	163,799	181,815	180,656
Grants and contributions	417,515	433,837	396,595
Valuation allowances	-	2,467	2,435
Other	231,474	221,577	219,142
Amortization	40,200	40,429	38,228
Estimated supplementary requirements (note 1c)	23,000	-	-
Estimated appropriation authority lapse (note 1c)	(8,000)	-	-
	867,988	880,125	837,056
Annual operating surplus (deficit)	(11,868)	(33,996)	120,388
Petroleum Products Stabilization Fund - net revenue (expense) (note 15)	-	455	(28)
Projects for Canada, Nunavut and others			
Expenses	(45,757)	(53,561)	(47,066)
Recoveries	45,757	53,561	47,066
Annual surplus (deficit)	\$ (11,868)	(33,541)	120,360
Accumulated surplus, at beginning of year		793,985	673,625
Accumulated surplus, at end of year		\$ 760,444	\$ 793,985

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

Government of the Northwest Territories**Non-Consolidated Statement of Cash Flow (unaudited)**

for the year ended March 31, 2003 2002
(thousands of dollars)

Operating transactions

Cash received from:

Canada	\$ 173,777	\$ 546,108
Taxation	415,484	565,429
Recoveries and general revenue	32,393	30,007
Projects for Canada, Nunavut and others	50,906	37,268
Recovery of costs incurred for related parties	84,279	71,925
Revolving funds sales	48,953	47,564

Cash paid for:	805,792	1,298,301
Compensation and benefits	198,574	163,086
Grants and contributions	433,467	396,208
Operations and maintenance	255,390	228,530
Projects for Canada, Nunavut and others	53,561	47,152
Direct costs incurred for related parties	82,698	72,741

1,023,690 907,717

Cash provided by (used for) operating transactions **(217,898)** **390,584**

Capital transactions

Acquisition of tangible capital assets	(107,946)	(100,518)
Disposal of tangible capital assets (net)	2,855	2,324
Capital contributions received and deferred	13,057	13,255

Cash provided by (used for) capital transactions **(92,034)** **(84,939)**

Investing transactions

Designated cash and investments redeemed (purchased)	2,656	(3,020)
Loans receivable receipts	2,213	3,284
Loans receivable advanced	(10,717)	(5,659)

Cash provided by (used for) investing transactions **(5,848)** **(5,395)**

Financing transaction

Repayment of capital lease obligations	(931)	(971)
--	-------	-------

Increase (decrease) in cash and cash equivalents **(316,711)** **299,279**

Cash and cash equivalents at beginning of year 338,407 39,128

Cash and cash equivalents at end of year* **\$ 21,696** **\$ 338,407**

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

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

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 Government 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 Credit Corporation
- Northwest Territories Development Corporation
- Northwest Territories Housing Corporation
- Northwest Territories Power Corporation

Detailed financial information on revolving funds and Territorial Crown Corporations is included in Section III of the Public Accounts.

(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 surplus. They are included for the purpose of comparing the actual net operating revenue (expense) to the estimated net operating revenue (expense).

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Use of estimates

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.

Some of the more significant management estimates relate to employee future benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and delinquent loans and amortization expense. Other estimates, such as Canada Health and 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. Another significant estimate is the Grant from Canada, which incorporates estimates supplied by Statistics Canada and Canada's Department of Finance. Many of the statistical estimates are not finalized until three to seven years after the year end.

(b) Short-term investments/designated cash and investments

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis, dividend income is recognized as it is received and gains and losses are recognized as incurred. Unrealized losses are recognized when it is determined that there is a permanent impairment in the value of the investments.

Investment in securities denominated in foreign currencies are translated into Canadian dollars at the prevailing exchange rate at year end. Foreign currency transactions during the year are translated into Canadian dollars at the exchange rate at the transaction date.

(c) Inventories and prepaid expenses

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

Prepaid expenses are advance payments made prior to year end to meet April 1 deadlines.

d) 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 recognized when earned. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

(e) Investment in the Northwest Territories Power Corporation

The Government is the shareholder of the Northwest Territories Power Corporation, a Territorial Crown Corporation providing utility services in the Northwest Territories. The Government's share of the net assets of the Corporation has been recorded at a nominal value.

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) 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.

(g) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50,000 and are intended to be used on an ongoing basis for delivering services. Individual assets less than \$50,000 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 date of purchase by discounting current year dollars for inflation. Gifted and cost shared tangible capital assets from 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 straight line basis over their economic life based on the following guidelines:

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	20 - 25 years
Computers 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	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 expenses. Works of art, historical treasures and crown lands are not recorded.

(h) Post employment benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Government contributes at a rate of 2.14 times (2002 - 2.14 times) the employee's contribution. The Government's contributions are charged as an expense on a current year basis and represents the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation 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 over the estimated average remaining service lives of the contributors.

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Post employment benefits (continued)

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.

(i) 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 commitments pertain to operating, commercial and residential leases, capital projects, and operational funding commitments.

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 likely to occur or fail to occur and is quantifiable, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed. Contingent liabilities result from potential environmental contingencies or pending litigation and like items.

(j) Grant from Canada

The Grant from Canada is subject to the terms of the Formula Financing Agreement with Canada. The Grant entitlement is dependent on a number of variables, including population growth, the growth of provincial-local government spending, Government of the Northwest Territories revenues and other federal transfers.

The initial payments of the Grant are based on estimates of these variables, supplied by Statistics Canada, Canada's Department of Finance and the Government. Adjustments are made as final data becomes available which can take between three to seven years. These adjustments can be significant and can affect both current and future years' grant entitlement positively or negatively. Population figures are initially based on Statistics Canada's post-censal estimates, which are adjusted to census data every five years. All known changes to estimates, relating to current year and prior years, are recorded in the current year as revenue adjustments.

(k) Projects for Canada, Nunavut and others

The Government undertakes projects for Canada, 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.

(l) Taxes

Income tax revenue is recognized on an accrual basis. Taxes, under the *Income Tax Act*, are collected by Canada on behalf of the Government under a tax collection agreement and are remitted to the Government monthly. The remittances are 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. Changes to personal and corporate income tax estimates can have a significant impact on the Grant from Canada.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Taxes (continued)

Fuel, tobacco and payroll taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act* and the *Payroll Tax Act* respectively. Revenues are recognized on an accrual basis based on the statements received from collectors or employers. Adjustments from reassessments are recorded in revenue in the year they are identified. Property tax and school levies are assessed on a calendar year basis and are recognized on an accrual basis in the fiscal year in which the calendar year ends.

(m) Other revenues/deferred revenue

Licenses, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis. Funding received for specified purposes is deferred until the related expenses are incurred.

(n) Expenses

Expenses are recorded on an accrual basis. The Government records expenses in the year in which the related goods and services are utilized. Government grants and contributions are accrued as expenses when paid or earlier if the recipient has fulfilled the terms of the contractual agreement.

(o) 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.

3. CASH (BANK OVERDRAFT)

	2003	2002
	(thousands of dollars)	
Cash in bank	\$ 15,364	\$ 135,890
Overdraft at bank	(11,811)	(17,880)
Outstanding items	(6,297)	(14,310)
	\$ (2,744)	\$ 103,700

The Government has a line of credit provided by a Chartered Bank. 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. The overdraft interest rate is based on prime and the collateral is on the Consolidated Revenue Fund of the Government. Interest is only charged when there is a net overdraft balance of the Government and its pool participants. Interest paid in 2003 was \$2,000 (2002 - \$5,000). The average borrowing rate during the year was 3.57% (2002 - 5.87%). As at March 31, 2003 there was no net overdraft balance (2002 - nil).

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

March 31, 2003

4. SHORT-TERM INVESTMENTS

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.

At March 31, 2003 the investment pool had total investments of \$55 million (2002 - \$273 million). The Government's portion of this is \$ 24,440,000 (2002 - \$234,707,000). 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, depending on the type of investment, to a maximum of 10% to 50% of the total portfolio. There is no significant concentration in any one investment.

At March 31, 2003 the average term to maturity was 18 days (2002 - 20 days). The portfolio yield for the year varied from 2.03% to 2.94% (2002 - 1.91% to 5.06%). In 2003 the Government earned interest on short-term investments of \$4,004,000 (2002 - \$2,016,000).

5. DUE FROM (TO) CANADA

	2003	2002
	(thousands of dollars)	
Grant receivable (repayable)		
Grant per financing agreement	\$ 346,409	\$ 290,347
Less payments received	(110,402)	(535,493)
	236,007	(245,146)
Balance receivable (repayable) at beginning of year	(218,398)	26,748
	17,609	(218,398)
Other receivables:		
Indian and Inuit hospital and medical care	25,471	36,986
Projects on behalf of Canada	16,322	15,787
Miscellaneous receivables	19,395	13,317
	78,797	(152,308)
Other payables:		
Advances for projects on behalf of Canada	(1,018)	(711)
Excess income tax advanced	(35,004)	(174)
Miscellaneous payables	(11,030)	(22,459)
Deferred funding for specified purposes	-	(2,851)
	(47,052)	(26,195)
	\$ 31,745	\$ (178,503)

The amounts due (to) from Canada are non-interest bearing.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

6. ACCOUNTS RECEIVABLE

	2003	2002
	(thousands of dollars)	
General	\$ 17,676	\$ 23,013
Government of Nunavut	30,590	34,480
Revolving funds sales	4,014	4,109
Accrued interest	208	177
	<hr/> 52,488	<hr/> 61,779
Less: allowance for doubtful accounts	7,092	7,045
	<hr/> 45,396	<hr/> 54,734
Receivables from related parties:		
Aurora College	1,307	667
Divisional Education Councils and District Education Authorities	303	1,389
Hospitals and Regional Health Boards	674	1,364
Northwest Territories Development Corporation	67	565
Northwest Territories Housing Corporation	631	797
Northwest Territories Power Corporation	8,055	4,002
	<hr/> 11,037	<hr/> 8,784
	<hr/> \$ 56,433	<hr/> \$ 63,518

During the year, \$101,000 in accounts receivable (2002 - nil) were written off and \$219,000 (2002 - \$159,000) were forgiven.

7. INVENTORIES AND PREPAID EXPENSES

	2003	2002
	(thousands of dollars)	
Inventories		
Bulk fuels	\$ 4,874	\$ 6,015
Liquor products	2,191	2,707
Public stores	92	130
	<hr/> 7,157	<hr/> 8,852
Prepaid operational expenses	<hr/> 3,410	<hr/> 3,009
	<hr/> \$ 10,567	<hr/> \$ 11,861

Bulk fuel inventory write-down for 2003 was \$122,000 (2002 - \$142,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

8. DESIGNATED CASH AND INVESTMENTS

	2003	2002
	(thousands of dollars)	
Investment portfolio:		
Marketable securities		
(market value \$15,665,000, 2002-\$11,616,000)	\$ 17,381	\$ 11,617
Treasury bills (market value approximates cost)	2,050	10,973
Cash and other assets (market value approximates cost)	56	55
	<u>19,487</u>	<u>22,645</u>
Students Loan Fund:		
Authorized limit	33,000	33,000
Less: loans receivable	26,256	24,382
Segregated and designated for new loans	<u>6,744</u>	<u>8,618</u>
	<u>\$ 26,231</u>	<u>\$ 31,263</u>

The cash and marketable securities held in 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 Plan I and cannot be used to discharge obligations incurred by the Government. The assets in the investment portfolio are managed by CIBC Mellon Global Securities Company. Supplementary Retiring Allowances Regulations restrict the investments that CIBC Mellon Global Securities Company can make to those listed in the *Pension Benefits Standards Act*.

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

	2003	2002
	%	%
Canadian stocks	17.35	16.04
Cash and other assets	10.77	8.80
Corporate bonds	13.63	15.06
Federal bonds	16.68	13.99
Foreign stocks	29.28	35.26
Provincial bonds	<u>12.29</u>	<u>10.85</u>
	<u>100.00</u>	<u>100.00</u>

The average market yield on the portfolio is 3.6% (2002 - 3.2%) with maturity dates ranging from April 2003 to March 2033. The loss on investments, including interest, dividends and gains or losses on disposal was \$2,376,000 (2002 gain - \$1,728,000).

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

March 31, 2003

9. LOANS RECEIVABLE

	2003	2002
	(thousands of dollars)	
Working Capital advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month	\$ 31,204	\$ 28,523
Students Loan Fund loans due in installments to 2015, bearing interest between 1.5% and 12.5%, net of allowance for doubtful accounts and loan remissions of \$16,799,000 (2002 - \$15,132,000)	9,457	9,251
Loans to municipalities due in installments to 2026, bearing interest between 6.50% and 11.27%	2,713	2,857
Other*	2,723	170
	\$ 46,097	\$ 40,801

The amount that is expected to be received in the current year is \$2,282,000 (2002 - \$1,936,000). The interest earned on loans receivable during the year was \$1,914,000 (2002 - \$1,608,000).

The carrying value, at the lower of cost or net recoverable value, is estimated to be the fair value of these loans receivable due to the significant valuation allowances provided. The carrying value of the loans receivable should not be seen as the realizable value on immediate settlement of these loans due to the uncertainty associated with such a settlement.

* Other receivables includes a loan to Deton'Cho Corporation for \$2.6 million repayable in 20 equal installments over ten years and bearing no interest. This loan results from a guarantee the Government made for Deton'Cho Diamonds Inc. that was subsequently called by the bank. Foregone interest, calculated at the Government's long term borrowing rate is recorded as a Grant in Kind, in 2003 interest was \$95,202.

During the year, the following amounts were written off and forgiven with proper authority:

	2003	2002
	(thousands of dollars)	
Students Loan Fund:		
Forgivable loan remissions, including interest	\$ 1,251	\$ 1,099
Write-offs	392	-
	\$ 1,643	\$ 1,099

10. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2003 (2002 -nil). The borrowing limit under the *Borrowing Authorization Act* is \$175 million.

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

March 31, 2003

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2003	2002
	(thousands of dollars)	
Trade	\$ 48,011	\$ 49,515
Other liabilities, payroll deductions and contractors' holdbacks	13,336	16,601
Government of Nunavut	8,587	8,124
Employee vacation pay	10,246	8,910
Deferred revenue	211	894
Provision for equal pay settlement	15,071	33,427
	95,462	117,471
Payables to related parties:		
Aurora College	1,381	1,391
Divisional Education Councils and District Education Authorities	1,201	1,354
Hospitals and Regional Health Boards	8,351	4,725
Northwest Territories Development Corporation	10	31
Northwest Territories Housing Corporation	1,107	666
Northwest Territories Power Corporation	988	866
	13,038	9,033
	\$ 108,500	\$ 126,504

12. CAPITAL LEASE OBLIGATIONS

	2003	2002
	(thousands of dollars)	
Buildings	\$ 15,275	\$ 16,206

Interest expense related to capital lease obligations for the year was \$1,845,000 (2002 - \$1,994,000), at an implied average interest rate of 11.7% (2002 - 12%). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2003.

	(thousands of dollars)	
	2004	\$ 2,732
	2005	2,732
	2006	2,732
	2007	2,732
	2008	2,732
	Beyond 2008	12,644
Total minimum lease payments		26,304
Less: imputed interest 11.5%		11,029
Present value of minimum lease payments		\$ 15,275

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

13. POST EMPLOYMENT BENEFITS

	2003	2002
	(thousands of dollars)	
Employee Future Benefits		
Resignation	\$ 12,261	\$ 12,285
Removal	5,417	5,717
Retirement	2,252	2,206
	19,930	20,208
Pension Liabilities		
Legislative Assembly Supplementary Retiring Allowance Plans	17,714	15,713
Judges' Supplemental Pension Plan	1,903	1,599
	19,617	17,312
Total	\$ 39,547	\$ 37,520

The expected payments due for employee future benefits in the current year are \$2,085,000 (2002 - \$1,935,000).

The Government maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. Both plans are contributory defined benefit pension plans. These two pension plans are fully funded, consequently the Government has no net liabilities as at March 31, 2003 (2002 - nil). The funds related to these plans are administered by independent trust companies. As well there are three supplementary plans known as the Legislative Assembly Supplementary Retiring Allowance Plan I and the Legislative Assembly Supplementary Retiring Allowance Plan II, and the Judges' Supplemental Pension Plan. The Legislative Assembly Supplementary Retiring Allowance Plan II came into force April, 2002. These three plans are non-contributory defined benefit pension plans. The Government is liable for all benefits. Benefits provided under all five plans are based on service and/or earnings.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 2000 and April 1, 2001 respectively, using the projected benefit method prorated on service. An actuarial valuation has not been completed for the Legislative Assembly Supplementary Retiring Allowance Plan II. The valuation is 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. The actuarial valuations were extrapolated to March 31, 2003, if they were not valued at the balance sheet date.

Pension Expense

Pension expense for the Legislative Assembly Retiring Allowances Fund, the Territorial Court Judges' Registered Pension Plan, the Legislative Assembly Supplementary Retiring Allowance, Plans I and II, and Judges' Supplemental Pension Plan for the year totalled \$2,964,000 (2002 - \$997,000). The Government's contributions to the Public Service Superannuation Plan were \$19,855,000 (2002 - \$16,272,000). The employees' contributions to the Public Service Superannuation Plan were \$9,278,000 (2002 - \$7,604,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

14. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions relate to the portion of a tangible capital asset that was gifted from or cost shared with 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.

	2003	2002
	(thousands of dollars)	
Deferred capital contributions at beginning of year	\$ 214,550	\$ 213,881
Add: Assets gifted or cost shared during the year	13,057	13,255
Less: Amortization of capital contributions	(12,524)	(12,586)
Deferred capital contributions at end of year	\$ 215,083	\$ 214,550

15. 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 net revenues or expenses of the Petroleum Products Stabilization Fund are charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$5,000,000.

In 2003 the Government appropriated \$4,191,000 to eliminate the stabilization fund accumulated deficit at the beginning of the year.

	2003	2002
	(thousands of dollars)	
Deficit at beginning of the year	\$ (4,191)	\$ (4,163)
Supplemental stabilization funding	4,191	-
	-	(4,163)
Less: Petroleum Products Stabilization Fund - Net revenue (expense)	455	(28)
Surplus (deficit) at end of the year	\$ 455	\$ (4,191)

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

16. 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.

	2003	2002
	(thousands of dollars)	
Correctional institutions and Other	\$ 233	\$ 442
Public Trustee	2,695	2,497
Natural resources - Capital	188	336
Supreme and Territorial courts	420	423
Workers' Compensation Board (Northwest Territories and Nunavut)	263,585	266,646
	\$ 267,121	\$ 270,344

The Workers' Compensation Board's (Northwest Territories and Nunavut) fiscal year end is December 31. Its most recent financial statements and those of the Public Trustee are reproduced in Section III of the Public Accounts of the Government.

17. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenses to be incurred subsequent to March 31, 2003:

	Expiry Date	2004	2005- 2026	Total
		(thousands of dollars)		
Operational commitments	2016	\$ 25,213	\$ 31,402	\$ 56,615
Commercial and residential leases	2019	10,939	44,147	55,086
RCMP Policing Agreement	2012	20,108	160,864	180,972
Capital commitments				
- Projects in progress at March 31, 2003	2005	41,898	10,547	52,445
Equipment leases	2008	819	1,069	1,888
Commissions Commitment	2006	996	365	1,361
Western Harvesters' Assistance Program	2005	177	71	248
		\$ 100,150	\$ 248,465	\$ 348,615

Chargeback of Services

The Government has 6 (2002 - 13) 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 Nunavut are estimated at \$10,102,000 (2002 - \$10,820,000) for the fiscal year 2003-2004.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

18. CONTINGENCIES

(a) Contingent liabilities

The Government is contingently liable for the following:

	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2032	\$ 117,147
Loans payable by the Northwest Territories Housing Corporation	27,225
Loans payable by the Northwest Territories Power Corporation	6,000
Guaranteed operating lines of credit	17,010
Guaranteed residential housing loans	8,100
Uninsured loss	568
	<hr/>
	\$ 176,050

(b) Environmental restoration costs

As circumstances and funding have permitted, the Government has been addressing the problem of environmental liabilities. In a number of departments, this process has consisted of identifying sites of potential liability and remediating the sites as necessary.

The Government has identified 351 sites where environmental liabilities may exist. Of these, 187 sites have been assessed. To date 88 of the 187 sites have been remediated or it has been determined no liability exists. Other assessed sites either have remediation plans in place or are undergoing further study.

Of the total sites identified, 126 are active fuel caches managed by the Department of Resources, Wildlife and Economic Development that are located a distance from communities. Many of these caches, because of their remoteness and the small number of drums involved (with the potential for only limited local contamination), have not yet been formally assessed. As these sites are re-supplied, each is assessed for liabilities. In addition, the Department currently has 75 inactive fuel caches where there are no drums stored.

In the case of the Petroleum Products Stabilization Fund, 22 tank farm comprehensive site assessments have been completed and it has been confirmed that hydrocarbon contamination is present in varying levels at all sites. Accurate cost estimates will not be possible until the level of contamination and scope of work are more clearly established.

The Government will continue with its program of site inspection, assessment and remediation on an ongoing basis. In those cases where the cost of remediating sites is quantifiable, an estimated liability is accrued. As at March 31, 2003, cost estimates of sufficient accuracy are not yet available to predict future costs, if any, of restoration, consequently, no liabilities have been accrued.

March 31, 2003

18. CONTINGENCIES (continued)

(c) Guarantees

The Government has guaranteed operating lines of credit for Sirius Diamonds NWT Ltd. to a maximum of \$10,000,000; Arslanian Cutting Works (NWT) Ltd. to a maximum of \$9,200,000 subject to terms of the guarantee agreements which may require specific approval for future advances. The current balances of the operating lines of credit are \$7,960,000 and \$9,050,000 respectively.

The Government has provided a guarantee to the Canadian Blood Agency and Canadian Blood Services to cover a share of potential claims made by users of the national blood supply. The Government's share is limited to the percentage the Northwest Territories' population is of the total Canadian population.

As at March 31, 2003 no claims have been made on these guarantees.

(d) Litigation

More individuals have come forward alleging abuse by a former schoolteacher in Nunavut, formerly part of the Northwest Territories. 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 this action and any damages that may eventually be awarded will be shared by the two Governments 56.66% and 44.34% respectively. An estimate of the loss arising from these suits, if any, cannot be determined at this time.

(e) Grant, Transfer Payments and Taxes

Grant, transfer payments and taxes are inter-related. As detailed in note 2(j) and note 2(l), year-to-year fluctuations in corporate and personal income tax revenue, can have a significant impact on the grant and transfer payments from Canada.

Furthermore, income tax determined by Canada combines actual assessments with an estimate that assumes that previous years' income tax levels will be sustained. If tax revenue is not sustained, then future tax revenue will decrease and the grant and transfer payments will increase, albeit at a somewhat smaller amount. It is not known, with any certainty, if the current higher levels of income tax revenue will be sustained.

To calculate the grant from Canada, as detailed in note 2(a), the government uses various component estimates supplied by Statistics Canada. As shown in note 2(j), one significant component is population. This estimate is based on Statistics Canada post-censal estimates which are adjusted to actual census data every five years.

Statistics Canada post-censal estimates, normally used to estimate the grant, appear to be too high. Consequently, the government has chosen to use the preliminary 2001 census estimate in calculating its grant revenue for the 2003 year. The 2001 census result is not final and has not been verified by Statistics Canada but is, in management's judgement, the best estimate of population. Using this estimate results in calculated grant revenue for 2003 some \$34 million lower than using the post-censal estimates provided by Statistics Canada. However, management believes its calculation to be significantly closer to the likely final amount.

Differences between current estimates and future actual amounts, if any, can be significant. Any such differences will be recognized when the actual tax assessments and census results are finalized over the next one to four years.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

19. 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.

	2003	2002
	(thousands of dollars)	
Hospitals and Regional Health Boards	\$ 153,702	\$ 140,601
Divisional Education Councils and District Education Authorities	102,421	94,613
Northwest Territories Housing Corporation	49,486	46,955
Aurora College	22,772	22,662
Northwest Territories Development Corporation	3,450	2,700
Northwest Territories Business Credit Corporation	756	753
	\$ 332,587	\$ 308,284

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 these 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 \$82,698,000 (2002 - \$71,925,000) 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 Power Corporation. Dividend revenue for the current year is \$4,000,000 (2002 - \$4,000,000).

20. FINANCIAL INSTRUMENTS

The fair value of short-term financial instruments, including cash/bank overdraft, short-term investments, due (to) from Canada, accounts receivable, and accounts payable and accrued liabilities approximate the carrying amounts because of the short term to maturity.

The fair value of the Government's long-term financial instruments, including designated cash and investments, loans receivable, capital lease obligations, and long-term debt are detailed in the related separate notes. Where fair value amounts are not detailed, the carrying amounts approximate the fair value.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

21. OVEREXPENDITURE

The Department of Transportation and the Department of Justice exceeded the amounts appropriated to them for operations and maintenance activities by \$299,000 and \$490,000, respectively. This contravenes the *Financial Administration Act, (FAA)* section 32, which states..."No person shall incur an expense that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

22. COMPARATIVE FIGURES

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

Non-Consolidated Schedule of Revenues by Source (unaudited)

March 31, (thousands of dollars)	2003		2002
	Main Estimates (note 1c)	Actual	Actual
Revenue from Canada			
Grant *	\$ 386,579	\$ 346,409	\$ 290,347
Transfer payments*	54,953	61,578	24,655
	441,532	407,987	315,002
Taxation			
Corporate Income Tax*	263,937	274,593	486,285
Personal Income Tax*	46,501	50,629	42,990
Fuel	13,809	15,612	16,854
Tobacco	10,229	12,866	10,542
Payroll	10,107	12,718	11,439
Property tax and school levies	7,278	6,824	6,455
Insurance	1,700	2,348	2,150
	353,561	375,590	576,715
Recoveries			
Program	7,741	7,801	8,704
Service	1,324	1,800	1,612
Lease and accommodations	1,137	1,440	1,400
Commodity sales	55	53	66
Salary recoveries - boards and agencies	75	74	74
Asset sales - furniture	65	144	-
Insurance proceeds	60	4	18
Transportation	48	55	77
Amortization of capital contributions (note 14)	12,151	12,524	12,586
	22,656	23,895	24,537
General			
Revolving Funds net revenue	17,786	19,199	18,588
Regulatory revenues	11,067	11,561	11,202
Other general revenues	1,559	1,505	1,611
Investment income	4,571	3,683	5,847
Gain on disposal of tangible capital assets	100	367	-
	35,083	36,315	37,248
Grants in Kind	288	370	387
Total Revenues	\$ 853,120	\$ 844,157	\$ 953,889

* The Grant from Canada, Transfer payments and Corporate and Personal Income Tax Revenue are inter-related. An increase in income tax revenue received in the year will result in the Grant from Canada being reduced, as occurred in the year ended March 31, 2002.

Government of the Northwest Territories

Schedule B

Non-Consolidated Schedule of Expenses (unaudited)

March 31,
(thousands of dollars)

2003

2002

	Main Estimates (note 1c)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Amortization	Total Expenses	Total Expenses
Legislative Assembly	\$ 14,047	\$ 5,512	\$ -	\$ -	\$ 9,589	\$ 683	\$ 15,784	\$ 12,855
Executive	51,772	23,291	10,481	-	14,671	1,107	49,550	63,610
Finance	7,766	3,134	-	-	4,328	29	7,491	6,439
Municipal and Community Affairs	70,750	10,523	51,917	-	6,072	2,555	71,067	61,468
Public Works and Services	41,324	16,106	260	-	23,377	2,435	42,178	40,807
Health and Social Services	199,882	14,918	156,932	310	36,967	3,543	212,670	194,217
Justice	69,584	36,558	1,874	121	34,983	713	74,249	65,710
NWT Housing Corporation	48,981	-	49,486	-	-	-	49,486	46,955
Education, Culture and Employment	195,903	15,777	146,079	1,938	32,999	7,305	204,098	194,321
Transportation	71,405	23,576	446	-	28,452	21,262	73,736	71,536
Resources, Wildlife and Economic Development	81,574	32,420	16,362	98	30,139	797	79,816	79,138
Total 2003	\$ 852,988	\$ 181,815	\$ 433,837	\$ 2,467	\$ 221,577	\$ 40,429	\$ 880,125	
Total 2002	\$ 788,825	\$ 180,656	\$ 396,595	\$ 2,435	\$ 219,142	\$ 38,228		\$ 837,056

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)As at March 31,
(thousands of dollars)

							2003	2002
	Land	Buildings	Other*	Leasehold Improvements	Equipment	Computers		
Cost of tangible capital assets, opening	\$ 1,666	\$ 551,187	\$ 566,126	\$ 16,079	\$ 41,339	\$ 19,159	\$ 1,195,556	\$ 1,143,715
Acquisitions	-	57,524	46,498	3,109	4,895	1,585	113,611	54,715
Disposals	(70)	(2,663)	-	-	(66)	-	(2,799)	(2,874)
Cost of tangible capital assets, closing	1,596	606,048	612,624	19,188	46,168	20,744	1,306,368	1,195,556
Accumulated amortization, opening	-	(200,358)	(169,281)	(9,697)	(20,284)	(9,089)	(408,709)	(371,031)
Amortization expense	-	(17,887)	(16,766)	(1,029)	(2,363)	(2,384)	(40,429)	(38,228)
Write-downs	-	-	-	-	(1,169)	-	(1,169)	(111)
Disposals	-	1,105	-	-	8	-	1,113	661
Accumulated amortization, closing	-	(217,140)	(186,047)	(10,726)	(23,808)	(11,473)	(449,194)	(408,709)
Net book value	\$ 1,596	\$ 388,908	\$ 426,577	\$ 8,462	\$ 22,360	\$ 9,271	857,174	786,847
Work in progress							88,906	94,571
							\$ 946,080	\$ 881,418

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

Change in tangible capital asset net book value	2003	2002
Acquisitions	\$ 107,946	\$ 100,518
Disposals/write-downs	(2,855)	(2,324)
Amortization	(40,429)	(38,228)
Increase (decrease)	\$ 64,662	\$ 59,966

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Recoveries					
Merchandise	\$ 8	\$ -	\$ 8	\$ 5	\$ (3)
Publications	5	-	5	3	(2)
Concessions	1	-	1	2	1
	14	-	14	10	(4)
General revenue					
Fees	1	-	1	-	(1)
(Loss) Gain on investments	-	-	-	(2,376)	(2,376)
	1	-	1	(2,376)	(2,377)
	15	-	15	(2,366)	(2,381)
Executive					
Executive Offices					
General revenue					
Fees	-	-	-	10	10
Financial Management Board Secretariat					
Recoveries					
NTPC dividend	4,423	(423)	4,000	4,000	-
Staff Housing	10	-	10	169	159
	4,433	(423)	4,010	4,169	159
General revenue					
Interest	23	-	23	108	85
Fees	4	-	4	42	38
Gain on sale of assets	-	-	-	1	1
	27	-	27	151	124
	4,460	(423)	4,037	4,330	293
Finance					
Operating Grant - Canada	386,579	(105,672)	280,907	346,409	65,502
Transfer Payments					
Canadian Health and Social Transfer	20,868	(2,851)	18,017	31,109	13,092
Recoveries					
Investment pool costs	187	-	187	147	(40)
Insured and third party	60	-	60	4	(56)
	247	-	247	151	(96)

Non-Consolidated Schedule of Revenuesfor the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Finance (continued)					
Taxation					
Corporate	263,937	15,169	279,106	274,593	(4,513)
Personal	46,501	4,003	50,504	50,629	125
Fuel	13,809	3,214	17,023	15,612	(1,411)
Tobacco	10,229	2,260	12,489	12,866	377
Payroll	10,107	1,711	11,818	12,718	900
Property tax and school levies	7,278	(320)	6,958	6,824	(134)
Insurance	1,700	-	1,700	2,348	648
	353,561	26,037	379,598	375,590	(4,008)
General revenue					
Liquor Commission	17,691	2,109	19,800	19,150	(650)
Investment interest	1,998	2,312	4,310	4,004	(306)
Municipal interest	444	-	444	309	(135)
Fees	170	-	170	176	6
	20,303	4,421	24,724	23,639	(1,085)
	781,558	(78,065)	703,493	776,898	73,405
Municipal and Community Affairs					
Recoveries					
Land leases	800	-	800	996	196
Third party	-	155	155	156	1
	800	155	955	1,152	197
General revenue					
Fees	705	(505)	200	112	(88)
Licenses	124	-	124	96	(28)
Interest	-	-	-	25	25
Lease revenue	-	-	-	8	8
Gain on sale of assets	-	-	-	5	5
	829	(505)	324	246	(78)
	1,629	(350)	1,279	1,398	119
Public Works and Services					
Transfer payments					
Federal programs	37	-	37	34	(3)
Grants					
Grants in Kind	288	-	288	370	82

Non-Consolidated Schedule of Revenuesfor the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Public Works and Services (continued)					
Recoveries					
Chargebacks	605	(135)	470	608	138
Water and sewer maintenance	335	642	977	926	(51)
Commercial leases	298	-	298	246	(52)
Sale of Surplus Assets	65	-	65	144	79
Utility services	50	-	50	50	-
Parking stall rentals	25	-	25	16	(9)
	1,378	507	1,885	1,990	105
General revenue					
Permits	437	-	437	542	105
Fees	300	-	300	288	(12)
Inspections	97	-	97	68	(29)
Registrations	-	-	-	43	43
Gain on sale of assets	100	-	100	-	(100)
	934	-	934	941	7
	2,637	507	3,144	3,335	191
Health and Social Services					
Transfer payments					
Federal cost shared	26,861	456	27,317	23,338	(3,979)
Federal programs	-	-	-	119	119
	26,861	456	27,317	23,457	(3,860)
Recoveries					
Program recipient	2,505	-	2,505	2,035	(470)
Third party	-	-	-	229	229
Capital Contributions	-	850	850	842	(8)
	2,505	850	3,355	3,106	(249)
General revenue					
Licenses	85	-	85	93	8
Fees	40	-	40	65	25
Gain on sale of assets	-	-	-	217	217
	125	-	125	375	250
	29,491	1,306	30,797	26,938	(3,859)
Justice					
Transfer payments					
Federal cost shared	6,117	295	6,412	6,440	28
Federal programs	70	-	70	75	5
	6,187	295	6,482	6,515	33
Recoveries					
Boards and agencies	75	-	75	74	(1)
Air charter	48	-	48	55	7
Program recipient	39	-	39	49	10
Publications	16	-	16	13	(3)
Room and board	4	-	4	7	3
	182	-	182	198	16

Non-Consolidated Schedule of Revenuesfor the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Justice (continued)					
General revenue					
Fees	3,055	70	3,125	3,213	88
Fines	372	-	372	385	13
Interest	4	-	4	2	(2)
	3,431	70	3,501	3,600	99
	9,800	365	10,165	10,313	148
Education, Culture and Employment					
Transfer payments					
Federal programs	1,000	-	1,000	463	(537)
Recoveries					
Program recipient	20	-	20	-	(20)
Concessions	15	-	15	12	(3)
Publications	-	-	-	16	16
Merchandise	-	-	-	1	1
Commercial leases	-	-	-	6	6
Capital contributions	117	-	117	133	16
	152	-	152	168	16
General revenue					
Interest	500	-	500	486	(14)
Exam and certification	2	-	2	14	12
Fees	1	-	1	-	(1)
Gain on sale of assets	-	-	-	144	144
	503	-	503	644	141
	1,655	-	1,655	1,275	(380)
Transportation					
Recoveries					
Third party	434	167	601	626	25
Road / highway maintenance	147	-	147	69	(78)
Program recipient	-	-	-	2	2
Capital contributions	12,034	(527)	11,507	11,404	(103)
	12,615	(360)	12,255	12,101	(154)
General revenue					
Registrations	2,221	-	2,221	2,637	416
Fees	2,152	110	2,262	1,944	(318)
Lease	1,320	-	1,320	1,243	(77)
Licenses	346	-	346	603	257
Concession	239	-	239	254	15
Permits	155	-	155	272	117
Exam and certification	7	-	7	27	20
Interest	6	-	6	6	-
Inspections	1	-	1	1	-
	6,447	110	6,557	6,987	430
	19,062	(250)	18,812	19,088	276

Government of the Northwest Territories

Schedule 1
(continued)

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Resources, Wildlife and Economic Development					
Recoveries					
User	315	-	315	704	389
Publications	10	-	10	1	(9)
Capital contributions	-	-	-	145	145
	325	-	325	850	525
General Revenue					
Investment interest	1,600	-	1,600	1,119	(481)
Licenses	733	-	733	919	186
Fees	10	-	10	11	1
Stores	95	-	95	49	(46)
Permits	50	-	50	-	(50)
	2,488	-	2,488	2,098	(390)
	2,813	-	2,813	2,948	135
Total operations and maintenance	\$ 853,120	\$ (76,910)	\$ 776,210	\$ 844,157	\$ 67,947

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	\$ 8,358	\$ 437	\$ -	\$ 8,795	\$ 8,663	\$ 132
Expenditures on Behalf of Members	4,500	1,729	-	6,229	6,140	89
Office of the Chief Electoral Officer	522	6	-	528	391	137
Commissioner of Official Languages	488	7	-	495	445	50
Office of the Speaker	179	2	-	181	145	36
	14,047	2,181	-	16,228	15,784	444
Executive						
Executives Offices						
Cabinet Secretariat	11,179	110	(216)	11,073	9,802	1,271
Ministers' Offices	3,438	120	216	3,774	3,917	(143)
Public Utilities Board	401	5	-	406	192	214
Commissioner's Office	209	6	-	215	230	(15)
	15,227	241	-	15,468	14,141	1,327
Financial Management Board Secretariat						
Labour Relations and Compensation Services	10,316	(969)	18	9,365	7,746	1,619
Government Accounting	10,197	67	5	10,269	9,709	560
Directorate	6,866	62	(23)	6,905	7,523	(618)
Budgeting and Evaluation	1,215	40	-	1,255	1,435	(180)
Audit Bureau	1,169	39	-	1,208	1,129	79
	29,763	(761)	-	29,002	27,542	1,460
Aboriginal Affairs	6,782	1,834	-	8,616	7,867	749
	51,772	1,314	-	53,086	49,550	3,536
Finance						
Treasury	5,251	36	(25)	5,262	4,712	550
Directorate	1,185	51	125	1,361	1,346	15
Fiscal Policy	770	21	(100)	691	617	74
Bureau of Statistics	560	233	-	793	787	6
	7,766	341	-	8,107	7,462	645
Amortization of assets*	-	-	-	-	29	(29)
	7,766	341	-	8,107	7,491	616

*The amortization of the Liquor Commission Assets is not an appropriated item as it is an expense of the Liquor Commission Revolving Fund and not an expense of the Department of Finance. However the assets of the Liquor Commission belong to the Government and its amortization of tangible capital assets is included here for reconciliation purposes only.

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2003

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Municipal and Community Affairs						
Regional Operations	54,363	3,694	2,765	60,822	57,719	3,103
Directorate	5,612	22	90	5,724	5,434	290
Community Financial Services	4,057	27	(2,750)	1,334	842	492
School of Community Government	2,246	185	(250)	2,181	2,108	73
Lands Administration	2,084	350	(200)	2,234	2,203	31
Community Development	1,027	9	345	1,381	1,325	56
Community Governance	685	26	-	711	599	112
Emergency Services	676	170	-	846	837	9
	70,750	4,483	-	75,233	71,067	4,166
Public Works and Services						
Asset Management	32,645	820	(323)	33,142	33,045	97
Directorate	6,972	237	323	7,532	7,590	(58)
Petroleum Products	860	4,127	-	4,987	832	4,155
Systems and Communications	847	(80)	-	767	711	56
	41,324	5,104	-	46,428	42,178	4,250
Health and Social Services*						
Health Services Programs	103,465	5,186	3,308	111,959	111,182	777
Community Health Programs	50,955	1,831	382	53,168	51,780	1,388
Program Delivery Support	24,000	4,901	(1,324)	27,577	29,279	(1,702)
Supplementary Health Programs	13,396	-	(3)	13,393	14,137	(744)
Ministry and Corporate Services	8,066	657	(2,363)	6,360	6,292	68
	199,882	12,575	-	212,457	212,670	(213)
Justice						
Law Enforcement	19,621	203	(1)	19,823	19,637	186
Community Justice and Corrections	29,700	2,821	(21)	32,500	32,679	(179)
Registries and Court Services	8,917	1,071	(1)	9,987	9,881	106
Corporate Services	7,768	334	23	8,125	8,288	(163)
Legal Services Board	3,578	30	-	3,608	3,764	(156)
	69,584	4,459	-	74,043	74,249	(206)

*The Department of Health and Social Services overexpenditure relates to amortization, an non-cash expenditure for which a Supplementary Estimate will be requested in 2004.

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2003

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
NWT Housing Corporation	48,981	505	-	49,486	49,486	-
Education, Culture and Employment						
Education and Culture	121,722	8,748	724	131,194	131,172	22
Advanced Education and Careers	69,363	716	(724)	69,355	67,637	1,718
Directorate and Administration	4,818	115	-	4,933	5,289	(356)
	195,903	9,579	-	205,482	204,098	1,384
Transportation						
Airports	20,279	851	5	21,135	21,989	(854)
Highways	35,060	533	(442)	35,151	34,996	155
Corporate Services	7,579	166	527	8,272	7,980	292
Ferries	5,021	111	-	5,132	5,192	(60)
Motor Vehicles	2,652	182	(90)	2,744	2,806	(62)
Community Local Access Roads	587	174	-	761	517	244
Community Marine	227	8	-	235	256	(21)
	71,405	2,025	-	73,430	73,736	(306)
Resources, Wildlife and Economic Development						
Resource Management and Economic Development	35,597	516	192	36,305	36,688	(383)
Forest Management	28,686	210	(1,061)	27,835	23,318	4,517
Corporate Management	15,126	1,255	869	17,250	17,616	(366)
Environmental Protection	2,165	38	-	2,203	2,194	9
	81,574	2,019	-	83,593	79,816	3,777
Total operations and maintenance	\$ 852,988	\$ 44,585	\$ -	\$ 897,573	\$ 880,125	\$ 17,448

Government of the Northwest Territories

Schedule 3

Non-Consolidated Schedule of Recoveries of Prior Years' Expenditures

for the year ended March 31, 2003
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	\$ -	\$ -	\$ 3	\$ 3
Executive	210	15	24	249
Finance	-	148	(15)	133
Municipal and Community Affairs	30	-	93	123
Public Works and Services	64	16	127	207
Health and Social Services	1,032	-	(1,182)	(150)
Justice	2	106	104	212
Education, Culture and Employment	203	102	511	816
Transportation	13	54	138	205
Resources, Wildlife and Economic Development	132	-	42	174
	\$ 1,686	\$ 441	\$ (155)	\$ 1,972

Government of the Northwest Territories

Schedule 4

Non-Consolidated Schedule of Summary of Capital Acquisitions

for the year ended March 31, 2003
(thousands of dollars)

DEPARTMENT	Main Estimates	Supplementary Estimates	Total Appropriation	Actual Expenditure
Legislative Assembly	\$ 225	\$ 61	\$ 286	\$ 286
Executive	1,105	973	2,078	1,546
Finance	-	-	-	-
Municipal and Community Affairs	6,718	1,494	8,212	3,167
Public Works and Services	3,850	2,356	6,206	4,634
Health and Social Services	23,606	2,923	26,529	21,207
Justice	18,846	11,338	30,184	24,530
Education, Culture and Employment	14,506	2,216	16,722	6,136
Transportation	38,296	11,892	50,188	43,705
Resources, Wildlife and Economic Development	1,925	1,733	3,658	1,458
	\$ 109,077	\$ 34,986	\$ 144,063	\$ 106,669

Non-Consolidated Schedule of Grants

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Women's Initiatives	\$ 50	\$ -	\$ 7	\$ 57	\$ 57	\$ -
Native Women's Association (grant in kind)	-	82	-	82	82	-
	50	82	7	139	139	-
Financial Management Board Secretariat						
Deton'Cho Diamonds (grant in kind)	-	-	-	-	95	(95)
Aboriginal Affairs						
Aboriginal Organizations	325	-	10	335	299	36
Metis Nation	225	-	-	225	199	26
	550	-	10	560	498	62
	600	82	17	699	732	(33)
Municipal and Community Affairs						
Community Government Funding	26,615	-	-	26,615	26,618	(3)
Grant in Lieu of Property Taxes	3,927	-	-	3,927	3,580	347
Additional Funding	2,956	442	-	3,398	3,291	107
Community Government Funding - Extraordinary Funding	1,925	-	250	2,175	2,076	99
Core Funding	295	-	-	295	201	94
Senior Citizens and Disabled Property Tax Relief	254	-	-	254	288	(34)
Sport North lease (grant in kind)	28	-	-	28	28	-
	36,000	442	250	36,692	36,082	610
Public Works and Services						
Management services for Rockhill Apartments (grant in kind)	260	-	-	260	260	-
	260	-	-	260	260	-
Health and Social Services						
Medical Profession	100	-	-	100	50	50

Non-Consolidated Schedule of Grantsfor the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Justice						
Aboriginal Court Challenges	40	-	-	40	38	2
Law Bursaries	30	-	30	60	55	5
Canadian Association of Provincial Court Judges	3	-	2	5	3	2
National Justice issues	3	-	3	6	4	2
National Judicial Institute	-	-	-	-	1	(1)
	76	-	35	111	101	10
Education, Culture and Employment						
Student Grants	8,356	-	(490)	7,866	8,523	(657)
Community Broadcasting	52	-	-	52	52	-
Driver Training Building (grant in kind)	-	-	-	-	169	(169)
	8,408	-	(490)	7,918	8,744	(826)
Resources, Wildlife and Economic Development						
Fur Price Program	345	-	-	345	693	(348)
Small Business Grants	287	-	(82)	205	189	16
Fire Damage Compensation	100	-	(80)	20	3	17
Disaster Compensation Program	15	-	-	15	4	11
Humane Trap Development	5	-	-	5	-	5
	752	-	(162)	590	889	(299)
Total Operations and Maintenance	\$ 46,196	\$ 524	\$ (350)	\$ 46,370	\$ 46,858	\$ (488)

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2003

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Status of Women Council	\$ 299	\$ -	\$ -	\$ 299	\$ 299	\$ -
Native Women's Association	186	-	-	186	186	-
National Aboriginal Achievement Awards	-	-	30	30	30	-
Native Women's Association - Needs Assessment	-	-	10	10	10	-
	485	-	40	525	525	-
Financial Management Board Secretariat						
Power Subsidy	7,180	-	-	7,180	6,566	614
Superannuation Costs - NTPC	939	-	-	939	637	302
Superannuation Costs - WCB	299	-	-	299	299	-
	8,418	-	-	8,418	7,502	916
Aboriginal Affairs						
Intergovernmental Forum	380	500	140	1,020	1,040	(20)
Self Government	20	-	100	120	120	-
Aboriginal Organizations	-	-	65	65	65	-
Devolution	-	500	-	500	497	3
	400	1,000	305	1,705	1,722	(17)
	9,303	1,000	345	10,648	9,749	899
Municipal and Community Affairs						
Water Sewer Services Subsidy Program	6,225	-	-	6,225	6,267	(42)
Infrastructure - Various Territorial	3,405	1,883	160	5,448	4,790	658
Core Funding	2,500	-	-	2,500	1,625	875
Sport and Recreation	1,275	-	155	1,430	1,404	26
Youth Initiatives	900	-	(120)	780	632	148
Community Development Fund	600	-	-	600	421	179
Transfer Payments (other Government departments)	344	50	-	394	386	8
Granular Materials	250	-	-	250	152	98
Regional leadership	187	-	-	187	65	122
Fire Training	90	-	-	90	79	11
Volunteer Development	20	-	-	20	14	6
	15,796	1,933	195	17,924	15,835	2,089
Health and Social Services						
Boards of Management	144,808	8,928	662	154,398	153,702	696
Recruitment and Retention	1,395	-	541	1,936	1,283	653
Community Services Support	384	-	208	592	638	(46)
Health Promotion (comm based prgms)	160	-	171	331	832	(501)
Health Promotion (authorities)	154	-	76	230	234	(4)
Health Awareness, Activities and Education	143	-	35	178	178	-
Policy and Legislation (NWT RNA)	-	-	30	30	15	15
	147,044	8,928	1,723	157,695	156,882	813

Government of the Northwest Territories

Schedule 6
(continued)

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Justice						
Community Justice	879	204	-	1,083	986	97
Legal Aid Clinics	300	-	-	300	300	-
Victims Assistance	250	-	-	250	250	-
Wilderness Camps	165	-	40	205	182	23
Community Constable Program	72	-	-	72	-	72
New Beginnings Alternate Program	-	-	60	60	55	5
	1,666	204	100	1,970	1,773	197
NWT Housing Corporation	48,981	505	-	49,486	49,486	-
Education, Culture and Employment						
Education Authority	99,934	-	1,976	101,910	102,421	(511)
College Contributions	22,340	-	536	22,876	22,772	104
Healthy Children Initiative	2,934	-	-	2,934	2,700	234
Literacy Funding	1,657	-	360	2,017	1,660	357
Early Childhood Program	1,559	-	-	1,559	1,334	225
Community Teacher Education Program	1,173	-	(99)	1,074	986	88
Language Communities	843	-	-	843	895	(52)
Community Income Assistance Delivery	714	-	(714)	-	-	-
NWTTA Professional Improvement Fund	667	-	-	667	678	(11)
Community Skills for Work	650	-	-	650	640	10
Oil and Gas Industry	450	-	100	550	737	(187)
Cultural Organizations	259	-	-	259	259	-
Community Library Services	194	-	-	194	190	4
Community Museums	186	-	-	186	196	(10)
Student Success Centres	180	-	-	180	180	-
NWT Employment Support Program	150	-	-	150	105	45
NWT Arts Council	140	-	-	140	139	1
Dene Language Programming	100	-	-	100	100	-
Native Communications	70	-	-	70	70	-
Cultural Projects	61	-	100	161	186	(25)
Northern Performers	36	-	-	36	35	1
Skills Canada NWT / NU	-	-	40	40	80	(40)
College development/infrastructure	-	130	-	130	130	-
College HEO Prg - equipment replacement - Fort Smith	-	400	-	400	145	255
Mildred Hall renovation	-	905	-	905	647	258
NorthWIN	-	-	50	50	50	-
	134,297	1,435	2,349	138,081	137,335	746
Transportation						
Community Local Access Roads	507	-	(50)	457	167	290
Community Marine	80	-	-	80	5	75
Airports	-	-	20	20	22	(2)
Corporate Services contributions	-	200	65	265	252	13
	587	200	35	822	446	376

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2003

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Resources, Wildlife and Economic Development						
NWT Development Corporation	3,450	-	-	3,450	3,450	-
Business Development Fund	1,529	-	(20)	1,509	1,301	208
Community Futures	1,132	-	(2)	1,130	1,143	(13)
Mackenzie Valley Development	1,070	-	(130)	940	931	9
Community Transfer Initiatives	969	-	104	1,073	968	105
Tourism Industry Marketing	921	-	-	921	921	-
Maximizing Northern Employment	500	-	479	979	951	28
Community Harvester Assistance Program	473	-	50	523	522	1
Commercial Fisheries Assistance	395	-	-	395	383	12
Western Harvester Support Program	392	28	-	420	420	-
Interim Resource Management Agreement	375	-	-	375	375	-
West Kitikmeot Slave Study	349	-	(262)	87	77	10
Energy Conservation	300	-	(60)	240	211	29
Arctic Energy Alliance	280	-	50	330	330	-
Local Wildlife Committees	258	-	-	258	251	7
Diavik Socio-Economic Agreement	250	-	(34)	216	215	1
Business Credit Corporation	154	-	-	154	97	57
Diamond Industry Funding	150	-	(137)	13	13	-
Hook Lake Bison Recovery	125	-	82	207	207	-
Northern Accord	105	-	(95)	10	10	-
Prospectors' Assistance Program	90	-	(18)	72	71	1
Wildlife Management Boards	78	-	(8)	70	70	-
Renewable Energy	50	-	46	96	81	15
Diavik Monitoring Agency	50	-	-	50	50	-
Mackenzie River Basin Board	36	-	4	40	40	-
Canadian Energy Research Institute	25	-	-	25	25	-
Great Northern Arts Festival	25	-	20	45	45	-
Support to Fur Industry	15	-	25	40	40	-
Corporate Management contributions	-	-	507	507	504	3
Tourism strategies	-	-	900	900	900	-
Resource Management contributions	-	-	684	684	618	66
NWT Metis Nation (Climate Change)	-	-	13	13	11	2
Forest Management Agreement contributions	-	-	25	25	25	-
Ecology North	-	-	10	10	10	-
Energy Secretariat contributions	-	-	213	213	207	6
	13,546	28	2,446	16,020	15,473	547
Total Operations and Maintenance	\$ 371,220	\$ 14,233	\$ 7,193	\$ 392,646	\$ 386,979	\$ 5,667

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Legislative Assembly			
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	\$ 161
Executive			
Executive Offices			
	To provide funding for additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	211
Financial Management Board Secretariat			
	To provide funding for additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	419
Aboriginal Affairs			
	To provide funding for additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	140
Finance			
	To provide funding for additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	130
Municipal and Community Affairs			
	To provide funding for infrastructure contributions for the continuation of projects that were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/ 2002 fiscal year.	14-May-02	205
	Recreational Complex - Fort Providence		50
	Water line/ Boiler Replacement - Hay River		64
	Community Hall - Wha Ti		91
			<u>205</u>
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	351
	To provide Infrastructure Contribution funding to the Town of Tuktoyaktuk for the reconstruction of a 6.2 kilometre road from the sewage lagoon to the airport in Tuktoyaktuk, which was severely damaged by industrial use.	26-Sep-02	1,300

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Public Works and Services			
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	563
Health and Social Services			
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	3,217
	To fund the additional expenses to be incurred as a result of the recruitment and retention initiatives for health care professionals and social workers in the NWT. The fund was required at the time in order that the initiatives could be implemented in the 2002-03 fiscal year. These initiatives include:	26-Nov-02	419
	Professional Development		701
	Health and Social Services Return of Service		
	Bursary Program - Northern Students		595
	Health and Social Services Return of Service		
	Bursary Program - Southern Students		100
	Staffing Mix and Job Evaluation		150
	Social Worker Mentorship Program		73
			<u>1,619</u>
	Less Internal Reallocation		<u>(1,200)</u>
	New Funding Required		<u>419</u>
Justice			
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	1,226
NWT Housing Corporation			
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	279
Education, Culture and Employment			
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	1,772

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized								
Transportation											
	To provide funding to complete a technical/engineering review: financial review; economic impact and cost benefit analysis; and a toll review in support of the Fort Providence Combined Council Alliance proposal respecting the Deh Cho Mackenzie River Bridge project at Fort Providence.										
	These analysis are required to determine the soundness of the bridge proposals, identify issues for negotiation, consider the allocation of risk and ensure the NWT is in the best position to gain value for money.	10-May-02	200								
	To provide contribution funding to the Fort Providence Combined Council Alliance for further development of the Deh Cho Mackenzie River Bridge project, including:										
	<ul style="list-style-type: none"> * initiate detailed discussions/negotiations with the GNWT, * seek federal government approval-in-principle and a matching contribution, * further detail the project plan and approach, * establish the 'Bridge Corporation' and identify source of shareholder equity, and; * initiate the environmental assessment and approval process. 	10-May-02	200								
	To provide funding for infrastructure contributions for the continuation of projects that were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	174								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Aklavik Trail to Richardson Mountains</td> <td style="text-align: right;">74</td> </tr> <tr> <td>Tssigehtchic Scenic road</td> <td style="text-align: right;">50</td> </tr> <tr> <td>Tuktoyaktuk Access Road to Gravel Source</td> <td style="text-align: right;">50</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">174</td> </tr> </table>	Aklavik Trail to Richardson Mountains	74	Tssigehtchic Scenic road	50	Tuktoyaktuk Access Road to Gravel Source	50		174		
Aklavik Trail to Richardson Mountains	74										
Tssigehtchic Scenic road	50										
Tuktoyaktuk Access Road to Gravel Source	50										
	174										
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	758								
Resources, Wildlife & Economic Development											
	To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers.	18-Sep-02	956								
Total Operations and Maintenance			\$ <u>12,681</u>								

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2003
(thousands of dollars)

CAPITAL	Purpose	Date of FMB Approval	Amount Authorized
Executive			
Financial Management Board Secretariat			
	To provide funding for the continuation of work required on the Integrated Document Management System. The project was not completed in the 2001/2002 fiscal year.	14-May-02	\$ 36
Municipal and Community Affairs			
	To provide funding for the continuation of projects which were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	1,872
	WTP - Aklavik		70
	Water/Sewage Waste - Colville Lake		15
	Water/Sewage Waste - Enterprise		20
	Water Supply Improvements - Ft. McPherson		54
	Expand Sewage Lagoon - Ft. Providence		84
	Garage - Ft. Resolution		20
	Community Office - Wrigley		64
	Water/Sewage Waste - Jean Marie River		22
	Fire Hall - Nahanni Butte		261
	WTP - Rae Edzo		101
	W/S - Rae Edzo		50
	Solid Waste Site - Rae Edzo		31
	Solid Waste Site - Rae Lakes		99
	Community Hall - Rae Lakes		305
	Parking Garage - Trout Lake		35
	Community Hall - Jean Marie River		20
	Community Hall - Trout Lake		14
	Solid Waste Site - Tuktoyaktuk		23
	Water Intake - Tulita		410
	W/S - Wha Ti		97
	W/S - Wrigley		65
	Water Supply Improvements - Hay River Reserve		12
			<u>1,872</u>
Public Works and Services			
	To provide funding for the continuation of work required on the Laing Building Upgrade. The project was not completed in the 2001/2002 fiscal year.	14-May-02	1,125
	To provide funding for the continuation of projects which were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	595
	Fuel Delivery Truck - Paulatuk		67
	Fuel Delivery Truck - Wekweti		75
	Gas Capacity - Rae Lakes		13
	Diesel Capacity - Deline		159
	Tank Farm - Colville Lake		15
	Storage Capacity Upgrade - Holman		216
	Tank Farm - Sachs Harbour		7
	Diesel Capacity - Trout Lake		3
	Aviation Facility		40
			<u>595</u>

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2003
(thousands of dollars)

CAPITAL	Purpose	Date of FMB Approval	Amount Authorized	
Public Works and Services (continued)				
	To fund capital investment expenditures for the emergency purchase of a new fuel delivery vehicle for the community of Paulatuk. The former fuel delivery truck was destroyed by fire.	19-Dec-02	250	
Health and Social Services				
	To provide funding for the continuation of projects which were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	930	
	Health Suite		120	
	Telehealth Site Expansion		84	
	NHIM Replacement		105	
	Vital Stats Replacement		60	
	Health Centre Replacement - Aklavik		427	
	Fort Smith Health Centre - Chiller		5	
	Tulita Health Centre		57	
	Fort Liard Health Centre - Mechanical Upgrade		36	
	Fort Smith Health Centre - X-ray Equipment		36	
			<u>930</u>	
	To provide funding for the continuation of work required on the Trailcross Diagnosis and Treatment Centre. The project was not completed in the 2001/2002 fiscal year.	14-May-02	228	
	To fund additional capital investment expenditures required for the Inuvik Hospital. The additional costs are for: (1) Hardware costs for network systems and data transmission to facilitate transmission requirements for electronic patient files, digital x-rays, digital ultra sounds and digital mammography (\$189,000) and (2) an Oxygen Concentrator (\$310,000).	19-Dec-02	499	
		2002/2003 2003/2004 Total		
	Current Cashflow	18,000	1,177	19,177
	Carryover from 2001/2002	191	-	191
	Additional Funding	499	-	499
	Revised Cashflow	<u>18,690</u>	<u>1,177</u>	<u>19,867</u>
	Add Prior Year Costs			24,015
	Total Revised Estimate for the Project			<u>43,882</u>
Justice				
	To provide funding for the continuation of work required on the LAIS Computer System. The project was not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	20	
	To provide funding for the continuation of projects which were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year	14-May-02	10,536	
	Courthouse Renovations		1,100	
	Document Imaging		98	
	North Salve Correctional Centre		8,413	
	COMS Computer System		46	
	Inuvik Young Offenders Facility		879	
			<u>10,536</u>	

Non-Consolidated Schedule of Special Warrantsfor the year ended March 31, 2003
(thousands of dollars)

CAPITAL	Purpose	Date of FMB Approval	Amount Authorized
Education, Culture and Employment			
	To provide funding for the continuation of projects which were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	2,186
	Aurora College - NUP		229
	Thebacha Campus - Paving/Landscaping		33
	Lahm Ridge Tower First Floor Renovations		51
	Aurora College - Inuvik		447
	Sir John Franklin High School		139
	Princess Alexandra School Renovations		233
	Sir Alexander Mackenzie Renovations		15
	Mildred Hall School Renovations		85
	PWNHC Renovations		607
	Lutsel K'e Minor Renovations		84
	DCN Support-Schools		263
			<u>2,186</u>
Transportation			
	To provide funding for the continuation of projects which were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	6,854
	ATB - Hay River		33
	ATB - Wha Ti		147
	ATB - Fort Simpson		251
	ATB - Aklavik		194
	Runway - Inuvik		150
	Parking Lot and Access Road - ATB Inuvik		375
	Garage - ATB Inuvik		482
	ATB - Tulita		337
	Runway - Tulita		599
	Airport Lighting - Sachs Harbour		145
	Safety Fencing - Sachs Harbour		60
	Safety Fencing - Tuktoyaktuk		65
	Safety Fencing - Holman		55
	Highway #4: km 0 - 69		2,450
	Highway #3: km 243 - 333		1,511
			<u>6,854</u>
	To provide funding for the continuation of work required on the Motor Vehicle System Upgrade. The project was not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year.	14-May-02	382
	To fund additional capital investment expenditures for the Yellowknife Airport Renovation and Expansion project to include improvements required for new preboarding screening equipment. The total revised estimated cost for the project is \$540,000, as follows:	19-Dec-02	<u>335</u>
	Amount approved for 2002/2003		205
	Additional funding		335
			<u>540</u>
Total Capital			\$ <u>25,848</u>
Total Special Warrants			\$ <u>38,529</u>

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

for the year ended March 31, 2003

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Municipal and Community Affairs		
Community Financial Services	\$ (250)	To transfer appropriations from Community Financial Services to provide the Hamlet of Fort McPherson additional funding for water delivery services.
Directorate	250	
Sport Recreation & Youth	345	Transfer of surplus funds for Youth and Recreation Contribution Programs.
School of Community Government	(250)	
Regional Operations	(95)	
Health and Social Services		
Ministry and Corporate Services	(2,176)	Funding transfers made in July 2002 for departmental organizational changes resulting from the implementation of the NWT Health and Social Services System Action Plan, 2002-2005.
Program Delivery Support	2,239	
Community Health Programs	(63)	
Ministry and Corporate Services	(187)	Funding transfers made in November 2002 for departmental organizational changes resulting from the implementation of the NWT Health and Social Services System Action Plan, 2002-2005.
Program Delivery Support	(81)	
Community Health Programs	355	
Health Services Programs	(87)	To transfer appropriations to Health Services Programs for funding received in 2002-2003 Supplementary Appropriation #1 to fund 60% of Authorities accumulated deficits as at March 31, 2001.
Program Delivery Support	(3,483)	
Health Services Programs	3,395	
Community Health Programs	88	Transfer from Program Delivery Support (\$3,483) less a transfer to Community Health Programs for Home Care medical supplies and dental therapy supplies and equipment (\$88)
Education, Culture and Employment		
Education and Culture	(536)	To transfer funding to Aurora College for its portion of the Special Warrant funding for the finalization of a Collective Agreement between the GNWT and the Union of Northern Workers.
Advanced Education and Careers	536	

Non-Consolidated Schedule of Inter-activity Transfers over \$250,000for the year ended March 31, 2003
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Education, Culture and Employment (continued)		
Advanced Education and Careers	(650)	To transfer projected Income Support surplus funds to the Education & Culture to fund a shortfall in Schools Contributions.
Education and Culture	650	
Advanced Education	(500)	Transfer projected Income Support surplus to the Education & Culture activity to fund a shortfall in Schools contributions.
Education & Culture	500	
Resources, Wildlife and Economic Development		
Forest Management	(399)	To transfer projected Fire Suppression surplus funds to Corporate Management for the departmental Maximizing Northern Employment initiative - Aboriginal Government / Private Sector Partnerships.
Corporate Management	399	
Forest Management	(400)	To transfer projected Fire Suppression surplus funds to Corporate Management for the MacKenzie Valley Development Project.
Corporate Management	400	
CAPITAL INVESTMENT		
Municipal and Community Affairs		
Community Financial Services	(1,660)	To allocate funding approved for community water/sewer projects, as follows.
Regional Operations	1,660	
		Truck Fill Station (Fort Good Hope) 40
		Intake Planning Study (Fort Resolution) 50
		Utilidor Repairs (Fort McPherson) 50
		Storage Capacity (Fort Liard) 60
		Kudlak Lake Evaluation (Tuktoyaktuk) 70
		Reservoir and Pumphouse (Rae) 75
		Sewage Holding Vault Upgrade/Lift Station (Rae) 75
		Intake/Truck Fill Upgrades (Lutsel K'e) 95
		Sewage Holding Vault Upgrade (Rae) 100
		Sewage Lagoon Desludging (Rae) 100
		Restore Intake (Sachs Harbour) 120
		Water Treatment Plant Study (Colville Lake) 160
		Garage for Raw Water Trucks (Fort McPherson) 250
		Reservoir Upgrade (Jean Marie River) 415
Community Health Programs	(500)	To transfer funding from the Nats'ejeek'eh Alcohol and Drug Treatment Centre project (Hay River Reserve) for roof repairs at the Fort Smith Health Centre and the Technical Status Evaluation and Master Development Plan for the Stanton Regional Health Authority.
Health Services Programs	500	

Non-Consolidated Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 2003
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 2002	New Loans	Principal Repayments	Principal Balance March 31, 2003
Municipality of Fort Smith							
43 Personal care facility, amalgamation of debentures #39 and #41	2026	11.27	\$ 2,765	\$ 2,711	\$ -	\$ 77	\$ 2,634
			2,765	2,711	-	77	2,634
Municipality of Fort Simpson							
6 Fire hall addition; refinance debenture #5	2006	9.00	136	59	-	11	48
7 Fire truck and alarm system	2008	9.00	67	36	-	5	31
8 Wildrose Acres sub-division	2007	6.50	150	50	-	50	-
			353	145	-	66	79
			\$ 3,118	\$ 2,856	\$ -	\$ 143	\$ 2,713

Schedule of Other Long-term Receivables

for the year ended March 31, 2003
 (thousands of dollars)

	Principal Balance March 31, 2002	New Loans	Principal Repayments	Principal Balance March 31, 2003
Agreements for sale	\$ 179	\$ -	\$ 50	\$ 129
Deton'Cho Corporation	-	2,600	-	2,600
	\$ 179	\$ 2,600	\$ 50	\$ 2,729

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions

for the year ended March 31, 2003

ACCOUNTS RECEIVABLE WRITTEN OFF

Municipal And Community Affairs	
Northern Pork Ltd.	\$ 9,868
Transportation	
Greg Shortz Trucking	1,788
Williams Aero Service	974
	<u>2,762</u>
Education, Culture and Employment	
Arrowmaker, P.	1,941
Beaverho, B.	3,005
	<u>4,946</u>
Total Accounts Written Off Over \$500	<u>17,576</u>
All Departments - Other Miscellaneous Accounts Less Than \$500	72,815
Accounts Forgiven, Not Previously Written Off	<u>10,826</u>
Total Accounts Receivable Written off	<u>101,217</u>

Student Loans (continued)

Haslam-Bremermann, S.	6,895
Hathaway, W.	4,678
Illes, A.	4,400
Irvine, S.	7,210
Johnson, M.	6,592
Johnson, P.	2,600
Johnson, R.	280
Kilpatrick, C.	9,900
Kirby, A.	1,500
Kobasiuk, D.	28,961
Krushelniski, J.	12,835
Laurence, I.	6,080
Leishman, C.	7,263
Leonardis, A.	2,805
Leonardis, A.	2,805
L'Hommecourt, J.	6,200
Mantla, R.	13,875
McCloskey, J.	17,472
McInnes, S.	3,521
McNeely, W.	1,011
Monti, R.	4,744
Moosenose, A.	7,500
Murdock, V.	9,208
Nessel, L.	4,810
Nguyen, H.D.	4,744
O'Hare, K.	5,404
Paul, D.	1,855
Paul, D.	1,855
Plamondon, V.	2,805
Sabourin, D.	4,507
Saupitty Piche, M.	2,605
Tambour, V.	1,756
Thomas, I.	25,200
Thomas, L.	25,039
Townsend, T.	3,252
Total Student Loans Written Off	<u>391,576</u>

Student Loan Interest Written Off **108,860**

Total Accounts and Loans Written Off **\$ 601,653**

STUDENT LOAN FUND

Abraham, W.	2,959
Altman, R.	840
Anthony-Wiseman, D.	3,535
Beaverho, L.	7,500
Behrends, M.	5,200
Brown, D.	3,386
Burton, D.	1,894
Campbell, A.	798
Clark, H.	6,060
Clarke, S.	6,583
Colles, W.	3,638
Cook, W.	2,381
Courtoreille, L.	1,625
Craik, R.	10,695
Crook, D.	2,553
Cullen, L.	8,000
Donaldson, R.	4,800
Dowling, K.L.	4,506
Dryneck, R.	4,946
Dyke, S.	9,955
Ebbinghoff, C.	4,318
Edwards, J.B.	3,277
Ellis, S.	13,314
Ellis-Cronin, S.	5,398
Fairlie, J.	1,176
Fiendell, C.	1,260
Foltyn, J.	2,200
Geno, W.	3,850
Grant, K.	4,312
Hall, G.	6,850
Harris, H.	1,600

FORGIVENESS

Accounts Forgiven,
2002 / 2003 Forgiveness **\$ 218,518**

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

for the year ended March 31, 2003

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.

Aho, Nancy Marie	\$ 1,293	Cran, Rick L.	6,427
Alexander, Lisa	4,603	Cunningham, Andrew J.	2,872
Allard, James Charles (Jr)	3,814	Curran, Eletha Ann	2,424
Ambrose, Clint Michael	3,415	Curran, Peter George	3,130
Amyotte, Sylvain	2,576	Currie, Shelley L.	1,682
Ashton, Toderick Ralph	8,011	Currimbhoy, Adil Afzal Jr.	709
Avery, Bradley Peter F.	1,120	Cymbalisty, Kevin Andrew	3,167
Avery, Mark	2,868	Dam, Yen	2,126
Ballard, Sarah Nicole	4,592	Davenport, Michael John	2,100
Barnes, Rhiana	2,400	Day, Clara	4,050
Baron, Lisa Michelle	921	Dean, Liam James	3,792
Baryluk, Steven Donald	1,326	Deans, Keith J. R.	11,179
Baumann, Wolfgang Sr.	6,004	Degrow, Azure	1,184
Bawtinheimer, Karyne	1,840	Demarcke, Pennie	1,871
Bennington, Christopher Edward	5,195	Desfosses, Suzanne	3,310
Bergman, Jennifer A.	4,811	Desilets, Angela Elizabeth	1,425
Bergman, Kim Marie	3,500	Desjarlais, April Dale	4,088
Bertolini, Alessandro (Alex)	3,452	Dillabough, Su-Ellen M.	1,962
Besarra, Patrick Vendiola	3,178	Douglas, Mary Theresa	4,307
Blake, Corinne	2,378	Doyle, Carolyn Mary	2,839
Blesse, Lida	3,606	Drescher, Micheal Allen	8,160
Boettger, Darcy	2,422	Duchesne, Mary Anne	10,708
Bourke, Edith	6,653	Duggan, Moira Lynn	4,176
Bourke, Shauna	1,293	Dumont, Melanie R.	959
Bourque, Mary	6,455	Dunbar, Christopher Gordon	1,754
Boyer, Craig Joseph	3,770	Dunbar, Scott R.	1,118
Brisette, Nicanora	802	Dunn, Daniel Joseph	3,847
Broadhead, Leah S.	3,979	Duong, Diep T.	1,732
Brown, Tara Camile	6,642	Duong, Kim Thi Thien	3,485
Brown, Tawna C.	2,872	Edwards, Gladis	6,839
Brumwell, Lindsay E.	1,183	Elias, Charlene	5,000
Bryant, Tracey	3,737	Elliot, Gordon S.	1,600
Butz, Allison Jessica	3,058	Enge, Audrey	1,249
Byrne, Norman	3,200	Epp, Amanda M.	3,694
Cadieux, Anne M.	1,644	Erasmus, Eileen	3,726
Campbell, Carron Leah	2,755	Fair, Saro E.	3,167
Campbell, Jessie	3,018	Falconer, Kim Allana	833
Campbell-Rogers, Paula C.	4,400	Farrow, Justine	1,767
Carr, John William	4,647	Fedun, Amanda Denise	2,696
Carrol, Martin	6,192	Feil, Leah	4,373
Carthew, Christopher W.	1,074	Feil, Wendy L.	3,562
Carthew, Kirsten C.	2,313	Feltham, April Lynn	3,200
Chalifoux, Brenda Eileen	3,537	Fillion, Darren R.	2,800
Charlebois-Heide, Susan J.	2,028	Finnamore, Matthew	2,822
Chatman, Jeremy Wade	3,150	Fiume, Maryland	1,348
Chisholm, Kelli C.	4,400	Forbes, Crystal Faith	1,052
Christensen, Julia Blythe	1,381	Frano, Marek	1,710
Christison, Jana	3,562	Fraser, Wendy	647
Cheung, William	3,573	Freeland-Ballantyne, Erin Amelia	1,425
Clark, Brett E.	1,600	Freund, Hardy	1,469
Comber, Betty-Lou	4,296	Froese, Jason Leonard	3,150
Comin, Wade	4,491	Froese, Tiffany O.S.	3,913
Connolly, Gregory Guy	3,308	Gau, Robert John	5,243
Connors, Thomas Joseph	2,255	Gebauer, Lindsey C.B.	7,650
Costache, Monty John	11,037	Ghaleb, Farook	2,981
Cottam, Marlene Gladys	4,933	Gill, Paul	534
Couturier, Marie Patricia	5,391	Gonzales, Raymond	1,282
Cox, Marian	2,926	Goodliffe, Martin	2,850
Coyne, Mary L.	5,085	Gostick, William A.	5,907
Craig, Crystal	857	Gourlay, Freyja	1,359

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions

(continued)

for the year ended March 31, 2003

STUDENT LOAN REMISSIONS (continued)

Gow, Michelle S.	1,319	King, Clifford David	923
Green, Helen M.	4,143	King, Patricia Michelle	4,987
Greene, Jason L.	4,066	Kirbyson, Holly Carol	1,523
Greenland, Angela Rose	4,979	Kolesnichenko, Patricia	3,014
Greenland, Heather Cheryl Marie	4,253	Kruse, Lesley Corinne	2,258
Griffore, Tanya Monette	6,143	Ladd, Sharon Alice	2,200
Groenewegen, James Jeffery Robert	614	Lafoy, Heather Marie	3,902
Grundy, Lindsay	3,398	Lafreniere, Holly E.	3,759
Guinan, Derran Patrick	675	Lansdown, Darcy	6,697
Ha, Nguyen Tho Nguyet (Lisa)	1,315	Larocque, Michelle D.	4,351
Halldorson, Travis Micheal	800	Lavoie, Arlene Theresa	2,800
Halupa, Faro S.	1,447	LeBlanc, Phillippe P.	1,556
Hamilton, Lisa	3,156	Lee, Nahum Daniel	2,280
Hammond, Andrew Norton	2,246	Legler, Michelle E.	4,987
Handley, Patricia	3,918	Lehmann, Marc	3,102
Hanson, Marlo Jean	1,370	Lennie-Misgeld, Jan Peter	1,534
Harbicht, Kim	2,414	Leonardis, Bonita	7,200
Harker, Brooke Jason	1,995	Leonardis, Monica Lynn	4,888
Harney, Kami Jennifer	1,556	Li, Vincent	1,666
Hart, Robert Francis	1,737	Lorenzen, Laura	6,094
Hartery, Bruce Edward	4,063	Lovely, Sherry	3,694
Hartlen, Tracey	4,537	MacBride, Patrick Joseph	1,753
Hayes, Sharon Elizabeth	1,765	MacDonald, Erin Katherine	539
Hayward, Trent Ronald	3,978	MacDonald, Ian Andrew	2,624
Healy, Damien P.	5,447	MacEachern, Camilla Dawn	5,217
Heins, Shane Alexander	5,600	MacLean, Ronald D.	3,986
Henry, Mark	1,140	MacLellan, Karen Martha	1,721
Heron, April	1,578	MacLennan, Sheena Lynne	4,169
Hibbs, Andrew Robert	954	Mager, Raegan Charmaine	7,600
Hill, Catriona	1,381	Maguire, Joanna Patricia	5,146
Hill, William Robert Duncan	2,973	Malloy, Kimberly Dawn	3,978
Hodgkins, Sarah Louise	6,979	Mangold, Dorothea	3,606
Hogan, Bernard Michael	792	Mann, Inderjit (Cindy)	4,400
Hopkins, Margo	7,596	Mantla, Therese	4,954
Horn, Jeffrey Scott	2,700	Marie, Susan J.	3,339
Houghton, David J.	2,696	Marinic, Anna	4,537
Howie, Jennifer Florence	1,197	Marshall, Sean	4,570
Hoyles, Jaime N.	6,225	Matchett, Darrell J.	2,813
Hrynyshyn, James L.	899	Matthews, Ioan Patrick	3,617
Hubert, Andrew	988	Maund, Corey James	1,052
Hurley, Lisa	2,017	McCabe, Maureen	1,191
Huynh, Dang	3,781	McCabe, Stephanie Nicole	2,800
Huynh, Long H.	709	McCagg, Natasha	2,249
Huynh, Tho	3,398	McCagg-Nystrom, Heather	1,377
Hval, Ashley-Ann Noel	3,211	McCallum, Christopher Arnold	2,216
Hval, Lora Cheryl	6,216	McCann, Shawn Margaret	7,680
Jacklin, Truman B. L.	849	McCann, Tim Richard	4,526
Jarvis, Norma J.	2,600	McCordic, Frederick O.	3,441
Johnson, Dale Bradley	6,291	McDaniel, Gabriel James	2,718
Johnson, Karen Jean	1,754	McGregor, Fiona Jayne	778
Johnson, Shelley Ann	3,857	McIsaac, Francis James	1,425
Johnston, Dale J.	1,863	McKay, Cheryl I.	520
Jones, Andrew Morgan	1,578	McLachlan, Corey A.	5,392
Jones, Leslie-Anne	1,827	McNeice, Julie A.	4,400
Jones, Nicola	1,655	McNeil, Crystal M.	4,603
Kaesar, Christina	1,403	Metcalfe, Johnathan T.	4,757
Kailek, Shelley	4,516	Mitchener, Darryl T.	1,778
Kasteel, Trevor James	3,989	Mohr, Erin	3,200
Kaye, Annie	9,852	Monroe, Elizabeth A.	4,077
Kelly, Alicia P. L.	4,735	Mulders, Annemieke Aurora	1,603
Kenny, Irene M.	2,576	Murphy, Chris M.	2,893
Kenny, Phoebe	3,858	Muyres, Lesley	3,452
Keppel, Richard	1,511	Napier, Colleen	1,673
Keyes, Mary Katherine	2,937	Naugler, Tara	1,841

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions

for the year ended March 31, 2003

STUDENT LOAN REMISSIONS (continued)

Navratil, Crystal	4,581	Smith, Glenn Norris	3,321
Nelson, Margaret	4,316	Smith, Heather D.	2,258
Nendsa, Norman F.	3,409	Smith, Peter Douglas	3,266
Nickerson, Leanne C.	3,200	Smith, Steve	2,017
Nielsen, Sandra Celine	6,697	Snodgrass, Trenton Charles	1,400
Nielsen, Stephen	5,200	Snyder, Alana D'Lee	1,246
Nitsiza, Eva	10,000	Sprecher, Dawn	6,783
Nowak, Kristin	5,200	St. Germaine, Vicki	4,500
Nyyssonen, Erika	3,277	St. Julian, Chase Allen	2,543
Oake, Dean R.	4,461	Stevens, Kelly J.	6,201
O'Connor, Colleen K.	8,845	Stewart, Andrew Laird	3,694
Oosenbrug, Joslyn Doherty	1,206	Stewart, Bruce W.	4,297
O'Rourke, Erin Dianne	4,691	Stewart, Meghan Ann	3,310
Osted, Katherine Elise	2,214	Stinson, Starr	2,893
O'Toole, Christine N. E.	4,757	Stoodley, Gary E.	6,700
Otto, Matthias Paul Anton	9,489	Strain, Darin	6,276
Oxford, Andrew	4,400	Straker, Benji	3,441
Parchoma, April Richeal	2,200	Straker, Evelyne C.	3,321
Parchoma, Elyse Andrea	1,786	Stringer, Jeremy J.	1,041
Pascal, Olive	1,129	Stryde, Richard Steadman	3,332
Patterson, Gloria Rashid	2,102	Sundberg, Jill N.	3,485
Penkala, Matthew W.	2,718	Swallow, Michelle	3,113
Perraud, Patrick Worrall	5,535	Swartzentruber, Shannon C.	2,633
Peterson, Karla Leone	2,740	Tessema, Abemelek Getachew	1,337
Pilon, Jonathon Conrad Jr.	3,430	Thai, Tuan	1,142
Pilote, Serge J. P.	5,200	Tolley, Charles Henry	5,239
Pin, David A.	1,469	Tomkins, Lee-Anne Michele	1,804
Pond, Cory	1,813	Turner, David James	510
Posynick, Jon	2,565	Van Dyke, Benjamin D.	3,200
Powell, Christopher William	1,879	Van Metre, Kimberley	5,535
Praamsma, Jennifer	4,975	Van Zwanenburg, Ted	4,400
Prescott, Ann Loraine	927	Vaughan, Helen	7,058
Purchase, Kathleen E.	3,131	Vermillion, Misty L.	4,680
Pye, Deanne M.	1,754	Villebrun, Henry	3,816
Ramm, Michelle R.	2,389	Vivian, Krista M.	1,498
Ransom, Angela Catherine	567	Waddell, Robert James	2,411
Readman, Niada L.	4,318	Wagner, Nicole Shannon	2,861
Reid, Stacy C.	4,800	Walsh, Janice Renee	2,630
Reynolds, Theresa R.	997	Walsh, Kerry Ann	10,976
Riddell, Sara D.	4,362	Ward, Tracey L.	4,647
Robertson, Scott	1,337	Wasykiw, Tasha	5,064
Robinson, Craig Robert	4,296	Waugh, Tracy M.	4,066
Robles, Alexandra Rowena	4,121	Webb, Christine M.	1,304
Rose, Erin Kelly	3,162	Westcott, David Michael	936
Rose, Kent Charles	2,389	Wettig, Darren Stewart	3,748
Ross, Craig Stanley	2,200	Whitehead, Kevin P.	4,581
Round, Coralee Dawn	7,760	Wilkinson, Jennifer	4,165
Rouse, William	7,310	Willms, Wendy	2,411
Ruddick, David E.	4,209	Wilson, Brandy Ann	4,526
Rudkevitch, Darwin	7,606	Windle, Sarah Emily	1,534
Scantland, Tanya F.	3,496	Wood, Quintin D.	3,102
Schauerte, Gary Steven	1,501	Woodham, Matthew James	2,466
Schauerte, Tina Marie	3,537	Woods, Graeme	3,025
Selinger, Mindy Dawn	1,085	Worsley, Debra A.	3,046
Semjanovs, Roslyn C.	1,973	Wourms, Jill	7,727
Shannon, Christina F. E.	2,532	Wowk, Jeffrey	4,800
Shea, Cherie	3,044	Wowk, Meagan Elizabeth	4,154
Silverthorn, John H.	5,000	Wyse, John William Micheal	7,398
Sluggett, Michael W.	3,121		
Smith, Angeline M. B.	2,466		
Smith, Bernard Archibald	1,780	Total loan remissions over \$500	1,246,157
Smith, Clinton G.	1,249	Miscellaneous remissions under \$500.	5,365
Smith, D. Bruce	2,492	Total loan remissions	\$1,251,522

Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off

for the year ended March 31, 2003

Executive		Education, Culture and Employment (continued)	
Reed, Shawn	\$ 669	McKay, Darryll James	1,045
	<u>669</u>	McKay, Michelle Therese	4,965
Municipal and Community Affairs		Merccredi, Joe	104
Camsell, Ernie	123	Michel, Diane G.	22
Francis, John James	200	Michel, Pauline	831
Gardebois, Clarence	1,493	Modeste, Andrew	700
Gonet, John	150	Moore, Cheryl	2,450
Horassi, George	155	Nayally, Karl	201
Weyallon, Leon	148	Nguyen, Hoang Dung	1,161
	<u>2,269</u>	Nitsiza, Eva	13,536
Public Works and Services		Obyrne, Ruby	981
Audla, Anthony	24	Palvialok, William	135
Green, Peter	50	Paul, David Brendan	184
McLeod, Ellen N.	800	Piche, Monika	31
Menicoche-Moses, Lorayne	5,278	Plamondon, Margaret	480
Mid Town Market	60	Pomfrey Gary Bryan Douglas	7
Nowdlak, Nancy	25	Ruben, Ruby Ann	207
	<u>6,237</u>	Saint, Jay A.	600
Health and Social Services		Sanguiez, Stanley	415
Blake, Arthur	70	Simard, Michelle Brandy	3,771
Buckley, June	267	Stewart, Kurt Alexis	166
Butz, Paula	100	Suziecho, Andrew	62
Doyle, Diane, Estate of	46,688	Tavalok, Abel	789
Hann, S. Gerald	878	Thomas Lee Jeannette Reina	530
Martineau, Brian J.	50	Tricoteux, Bradley Ray	192
Plamondon, Noel	98	Wahshee, James Jason	455
Poole, Stephanie	93	Yakelaya, Raymond	300
Wasserman, Eugene	121		<u>52,442</u>
	<u>48,365</u>	Resources, Wildlife and Economic Development	
Justice		Bonnetplume, Ernest	49
Desjarlais, Yvonne	455	Brule, Vital	121
	<u>455</u>	Inglangasuk, Ida	42
Education, Culture and Employment		Komangapik, Klitty Panikpak	2,386
Aissaoui, Annie	1,200	Lafferty, Jonas	26
Beaverhoe, Louisa	548	Marcus, Ruben	16
Beckwith, Melinda Hazel	88	McLeod, Mike	16
Billotsoton, George	2,420	Tailbone, George	50
Blanchard, Constance	520		<u>2,706</u>
Bugg, Steven Brent	1,407	Total Debts Recovered	\$ <u>113,143</u>
Burton, Deborah	25		
Callaghan, Shari Anne	15		
Daniels, Kevin	162		
Dook, Margaret	424		
Dyck, Carol Ann	879		
Falsnes, Oliver	48		
Francis, Ernie G.	975		
Gargan, Sandra	265		
Hall, Glenn J.	1,623		
Henderson, Chris (Luther)	489		
Irvine, Simone Renee	50		
Lamalice, Ricky James	84		
Larabie, Dianne	1,235		
Loutitt, Charlotte Rose	418		
Mackeinzo, Ronald Bobby	996		
Marsollier, Clinton	35		
Marten, Marlyn	4,216		

Non-Consolidated Schedule of Overdue Travel Advances

as at March 31, 2003

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.

Justice

Cli, Cheryl May	\$	375
Debastien, Matilda Mary		140
Edgi, Violet		300
Ouellette, Darrel J.		300
Tourangeau, Donald M.		200
Tuccaro, Raymond		453
		<u>1,768</u>

Transportation

Forrest, Kevin Gordon		85
Hamilton, Roy		500
Lafrance, Michel		2,500
Murphy, Stephen R.		227
Poirier, George Maurice		265
		<u>3,577</u>

Total overdue travel advances \$ 5,345

Non-Consolidated Schedule of Lease Commitments

for the year ended March 31, 2003
(thousands of dollars)

		2004	2005	2006	2007	2008	2009-2020	Total
Yellowknife	Commercial	\$ 7,636	\$ 6,566	\$ 5,657	\$ 3,488	\$ 3,071	\$ 8,282	\$ 34,700
	Residential	295	295	295	296	227	370	1,778
		7,931	6,861	5,952	3,784	3,298	8,652	36,478
Fort Smith	Commercial	1,528	1,145	1,140	1,031	762	3,741	9,347
		1,528	1,145	1,140	1,031	762	3,741	9,347
Inuvik	Commercial	1,136	1,053	711	640	463	1,821	5,824
	Residential	344	344	344	340	317	1,748	3,437
		1,480	1,397	1,055	980	780	3,569	9,261
		\$ 10,939	\$ 9,403	\$ 8,147	\$ 5,795	\$ 4,840	\$ 15,962	\$ 55,086

Non-Consolidated Schedule of Guarantees

for the year ended March 31, (thousands of dollars)	2003	2002
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	\$ 27,225	\$ 27,754
Sinking fund debentures issued by the Northwest Territories Power Corporation		
a) maturing March 9, 2009	20,000	20,000
b) maturing June 6, 2011	15,000	15,000
c) maturing May 28, 2012	20,000	20,000
d) maturing October 27, 2018	10,000	10,000
e) maturing February 27, 2026	8,700	8,700
f) maturing December 18, 2032	20,000	-
Debenture series issued by the Northwest Territories Power Corporation		
a) maturing May 1, 2025	7,475	7,563
b) maturing October 1, 2025	7,494	7,582
c) maturing September 1, 2026	8,478	8,576
Loans payable by the Northwest Territories Power Corporation		
a) banker's acceptance	6,000	8,000
b) floating rate capital loan facility	-	20,000
Guarantee of operating lines of credit	17,010	17,820
Guarantee of residential housing loans	8,100	2,615
	\$ 175,482	\$ 173,610

Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years**for the year ended March 31, 2003**

Executive	Date Issued	
Arctic Energy Alliance	February 4, 2002	\$ 22,500
Aurora College, South Slave Research Centre	January 21, 2002	7,659
Canadian Bar Association, N.W.T. Branch	April 1, 2001	15,000
Inuvialuit Regional Corporation	April 1, 2001	70,000
N.W.T. Treaty 8 Tribal Council	June 30, 2000	10,000
National Round Table on the Environment and Economy	June 14, 2001	20,000
Northwest Territory Metis Nation	January 21, 2001	50,000
		195,159
Municipal and Community Affairs		
Fort Good Hope Metis Local #54 Financial Corporation	September 10, 2001	9,000
Fort Norman Metis Land Corporation	March 13, 2002	3,217
Tulita Dene Band	March 4, 2002	5,220
Yamoga Lands Corporation	March 14, 2002	3,454
		20,891
Justice		
Hamlet of Tuktoyaktuk	April 30, 2001	3,000
Eileen Koe	July 10, 2000	5,242
Tl'oondih Healing Society	May 30, 1999	10,000
Tsiigehtchic Charter Community	May 30, 2001	3,000
Alcantara Outfitting	July 11, 2001	13,504
K'asho Got'ine Charter Community Council, Community Wellness Program	May 30, 2001	23,500
		58,246
Resources, Wildlife and Economic Development		
Natural Resources Canada	January 12, 2001	50,000
Joint Secretariat for the Inuvialuit Renewable Resource Comm.	December 7, 2001	9,580
Joint Secretariat for the Inuvialuit Renewable Resource Comm.	February 15, 2001	35,199
Cece McCauley	March 18, 2002	5,000
		99,779
Total		\$ 374,075

**Non-Consolidated Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered**
for the year ended March 31, 2003
Legislative Assembly

Official Languages Act - NWT Aboriginal Communities Participation	\$ 100,000
Official Languages Act - Francophone Participation	50,000
Official Languages	30,208

180,208
Executive
Executive Offices

Secondments	84,075
Institution Building for Northern Russian Indigenous Peoples	72,119
French Languages	4,927

161,121
Financial Management Board Secretariat

Equal Pay Litigation	983,673
Secondments	19,341
Comptroller General of Canada Conference	8,700
French Languages	5,854

1,017,568
Aboriginal Affairs

Intergovernmental Forum	1,332,403
Devolution Negotiations	497,300
Secondments	412,320
Gwich'in Land Claims Implementation	114,871
Inuvialuit Implementation	101,453
Sahtu Land Claims Implementation	80,981

2,539,328
3,718,017
Finance

Statistics Canada	24,896
French Languages	1,636

26,532
Municipal and Community Affairs

Taxed Based Water / Sewer Cost Shared	1,860,000
Community Training Program	230,000
Aboriginal Summit	157,497
Search and Rescue Prevention	46,262
Inuvialuit Final Agreement	24,738
Interprovincial Sport and Recreation Council	20,000
French Languages	12,000
Gwich'in Land Claim	1,874
Sahtu Land Claim	524

2,352,895

**Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered**

for the year ended March 31, 2003

Public Works and Services

Aurora College - Inuvik	278,180
Inuvik Regional Hospital	278,219
Aurora College - Fort Smith	423,543
Panda I tenant improvements	217,348
French Languages	95,109
Beaufort / Delta Divisional Board	94,399
Helen Kalvak School Project management service	91,029
Mildred Hall School fuel tank removal	40,000
Ecole Elaine St. Cyr	38,210
Panda I Project management services	17,901
Aurora College - Yellowknife	11,078
Systems and Computer Services - Nunavut Agreement	6,821
Gwich'in Land Claims	1,000

1,592,837

Health and Social Services

Hospital Insurance and Health and Social Services Administration	7,404,390
Federal Indian Health Policy (portion funded by contract)*	4,525,074
Home and Community Care	3,170,825
Brighter Futures	3,043,073
Co-Payments Non-Insured	1,482,240
Canada Pre-natal Nutrition Program	697,214
Aboriginal Diabetes Initiative	463,049
Primary Health Care Transition Fund	396,976
WestNet Tele-Ophthalmology Projects	270,000
Northern Native Alcohol and Drug Addiction Program	260,949
Official Languages	181,464
Nunavut Services Agreement	173,420
Brighter Futures - Program Management	130,647
NWT National Diabetes Surveillance System	90,151
Tobacco Control Strategy	56,313
Fetal Alcohol Syndrome / Effects	39,648
Aboriginal Languages	29,347
Tobacco Control Program	27,149
Social Services Lead Province Fund	12,916

22,454,845

* The costs of this federal program exceed funding by \$1.6 million for a total of \$6.2 million. The unfunded portion of the program's costs are included in the Department of Health and Social Services' operational costs.

Government of the Northwest Territories

Schedule 17

(continued)

**Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered**

for the year ended March 31, 2003

Justice

Exchange of Services - Nunavut Inmates	1,697,347
Official Languages - French	489,620
Family Law Initiative	140,921
Public Trustee - Estates clerk	77,200
Youth Criminal Justice Act - Training	75,500
Youth Criminal Justice Act - Implementation Contingencies	75,100
Community Constable Program	67,860
Legal Services for NWTTC	50,000
Police Discretion Guidelines	48,057
Youth Criminal Justice Act - Re-integration Planning and Support	47,432
Community Justice Co-ordinator Training Project	40,883
Youth Criminal Justice Act - New Legislation	40,000
NWT Law Foundation Library Project	40,000
Youth Criminal Justice Act - Contingency Planning and Support	38,500
Dogrib Community Government Legislation	34,368
Sahtu Land Claims	31,065
Gwich'in Land Claims	25,683
Victims Assistance Program	25,000
Law Society of the NWT Library Project	20,000
Proceeds of Crime Initiative	16,789
Victims Services - Workshop for Volunteers	16,589

3,097,914**Education, Culture and Employment**

Labour Market Development Agreement	5,116,349
Aboriginal Languages	1,870,653
Secretary of State - French	1,122,000
Income Support	830,925
Translation and interpretation	809,871
Prince of Wales Northern Heritage Centre - gallery upgrade	350,000
University College Entrance Program	276,590
Museums	156,781
Smart Communities	97,822
Interchange Canadian Studies	64,683
Archives database	46,199
Gwich'in Land Claims	45,019
Post Secondary Students - Millennium Scholarship	40,000
Sahtu Land Claims	32,000
Archives Database Integration	20,000
Inuvialuit Skin Clothing Project	19,673
Preservation management	18,000
NWT Virtual Library Project	15,000
Aurora College - Inuvik student residence	13,000
Bern Will Brown Photo Duplication	11,202
Control of Holdings	9,180
Journeys of Nuligak	2,746

10,967,693

Government of the Northwest Territories

Schedule 17

(continued)

**Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered**

for the year ended March 31, 2003

Transportation

Community Aerodrome Radio Services Agreement / Air Navigation Services	3,287,662
Delta Ice Road upgrading	802,704
Coast Guard Minor Works	449,765
National Safety Code	174,506
Alberta road maintenance	60,018
Phase II environmental assessment	28,155
French Languages	20,279
Hay River Corridor maintenance	3,919
Airport rodeo	500

4,827,508**Resources, Wildlife and Economic Development**

Inuvialuit Land Claim Implementation	3,087,573
Secondments	192,071
Sahtu Land Claims Implementation	165,182
Gwich'in Land Claims Implementation	133,000
Petroleum Data Acquisition	98,000
Web Gateway Development	95,324
Slave Geological Province - research and monitoring	80,000
Sahtu Geographic Information System Project	78,045
Digital satellite	77,510
Wolverine Study	70,721
Geoscience Documents Digital Conversion	62,784
Dall sheep study	32,363
French Languages	31,868
Bison Control Program	26,300
Sahtu Banding Project	25,188
Ecosystem Classification System	21,500
NWT Protected Area Strategy Implementation	20,000
Wildlife Health in the Sahtu	16,000
Northern Contaminants Program	11,950
South Slave Trapper activity	9,000
Daring Lake Breeding Bird surveys	5,000
Tree Phenology study	3,000

4,342,379**Total****\$ 53,560,828**
