

LEGISLATIVE ASSEMBLY OF THE
NORTHWEST TERRITORIES
9TH ASSEMBLY, 11TH SESSION

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**Report to the Council of the
Northwest Territories
on the examination of the
accounts and financial statements
of the
GOVERNMENT OF THE NORTHWEST TERRITORIES
for the year ended March 31, 1983**

**Prepared By:
Comptrollership
Department of Finance**

GOVERNMENT OF THE NORTHWEST TERRITORIES
ANNUAL REPORT

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AUDITOR GENERAL OF CANADA

VERIFICATEUR GENERAL DU CANADA

The Council of the Northwest Territories

I have examined the statement of assets and liabilities of the Government of the Northwest Territories for the year ended March 31, 1983 and the statements of revenues and expenditures, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the affairs of the Territories as at March 31, 1983 and its revenues and expenditures and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied, except for the change in the basis of accounting for expenditures as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Territories, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Territories.

Kenneth M. Dye, F. C. A.
Auditor General of Canada

Ottawa, Ontario
August 15, 1983

GOVERNMENT OF THE NORTHWEST TERRITORIES
 (Continued under the authority of the Northwest Territories Act, R.S.C. 1970, c. N-22)
Statement of Assets and Liabilities
 as at March 31, 1983

<u>Assets</u>	1983	1982	<u>Liabilities</u>	1983	1982
	(thousands of dollars)			(thousands of dollars)	
Current			Current		
Cash and short-term investments \$	12,471	\$ 32,712	Accounts payable	\$ 25,901	\$ 24,345
Accounts receivable (Note 4)	35,150	34,471	Accrued liabilities	11,481	—
Inventories	18,964	18,196	Other liabilities	8,744	7,542
Current portion of long-term receivables	2,502	2,363	Unapplied balances of advances from Canada and others	1,117	757
	<u>67,087</u>	<u>87,742</u>	Current portion of long-term debt	2,031	14,330
				<u>49,274</u>	<u>48,974</u>
Business Loans and Guarantees Fund (Note 5)			Long-term debt		
Business loans	5,455	3,322	Loans from Canada (Note 9)	15,031	17,165
Cash available for loans and guarantees	1,545	2,678	Loans from Canada Mortgage and Housing Corporation (Note 10)	1,104	1,234
	<u>7,000</u>	<u>6,000</u>	Operating grants refundable to Canada	—	87
Students Loan Fund (Note 6)				<u>16,135</u>	<u>18,486</u>
Student loans	581	—	Business Loans and Guarantees Fund (Note 5)	7,000	6,000
Cash available for loans	369	—	Students Loan Fund (Note 6)	950	—
	<u>950</u>	<u>—</u>	Surplus	22,579	38,411
Long-term receivables				<u>95,938</u>	<u>109,871</u>
Loans receivable (Note 7)	16,081	16,129	Trust liabilities	2,958	2,391
Due from Canada (Note 8)	4,820	—		<u>\$ 98,896</u>	<u>\$ 112,262</u>
	<u>20,901</u>	<u>16,129</u>			
Fixed assets, at a nominal value of one dollar	—	—			
	<u>95,938</u>	<u>109,871</u>			
Trust assets	2,958	2,391			
	<u>\$ 98,896</u>	<u>\$ 112,262</u>			

Approved by:


 Commissioner


 Comptroller General


 Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES
Statement of Revenues and Expenditures
for the year ended March 31, 1983

<u>Revenues</u>			<u>Expenditures</u>		
	<u>1983</u>	<u>1982</u>		<u>1983</u>	<u>1982</u>
	(thousands of dollars)			(thousands of dollars)	
Operations and maintenance			Operations and maintenance		
Taxation and general revenues			Education	\$ 67,560	\$ 54,948
Income taxes	\$ 26,665	\$ 40,123	Public Works	58,815	48,083
Fuel and other taxes	13,908	9,954	Health	50,939	33,703
Liquor Control System — net			Local Government	29,387	25,747
Income excluding salaries			Social Services	29,061	23,062
\$886,000 (1982 —			Northwest Territories Housing		
\$720,000)	9,083	8,304	Corporation (Note 12)	28,367	25,263
Interest — investments	6,946	11,377	Justice and Public Services	21,238	15,283
Profit on sale of petroleum			Economic Development and		
products	3,082	4,485	Tourism	17,016	17,225
Interest — other	2,153	2,006	Personnel	13,947	12,178
Licences, fees and permits	2,569	2,280	Highways	13,773	11,665
	<u>64,406</u>	<u>78,529</u>	Government Services	12,016	10,207
			Executive	9,205	7,008
Other revenues			Renewable Resources	8,538	6,984
Rental of housing, offices			Finance	5,341	4,958
and buildings	8,519	5,722	Legislative Assembly	4,225	3,050
Economic Development			Information	2,394	1,739
projects	1,860	2,569	Interest on loans from Canada	1,976	1,728
Repair and maintenance			Financial Management		
services	836	560	Secretariat	<u>689</u>	<u>447</u>
Utilities	543	687		<u>374,487</u>	<u>303,274</u>
Board and lodging	391	397			
Assistance programs	356	281	Capital		
Other	2,203	2,166	Local Government	21,243	19,064
	<u>14,708</u>	<u>12,382</u>	Education	19,115	13,780
			Public Works	18,044	13,408
Recoveries under agreements			Northwest Territories Housing		
with Canada			Corporation	7,573	7,139
Cost shared programs	30,628	22,199	Government Services	4,987	5,392
Established program funding	14,593	11,120	Highways	2,509	2,321
Federally funded programs	2,331	270	Health	1,868	1,275
	<u>47,552</u>	<u>33,589</u>	Economic Development	989	907
			Social Services	821	767
Operating grant from Canada	<u>248,615</u>	<u>184,963</u>	Renewable Resources	497	465
(Note 11)	<u>375,281</u>	<u>309,463</u>	Information	397	453
			Justice and Public Services	384	932
Capital			Executive	253	3,326
Grant from Canada	62,472	73,755	Finance	175	28
Sale of capital assets	1,707	900	Personnel	—	43
	<u>64,179</u>	<u>74,655</u>	Legislative Assembly	—	25
			Financial Management		
Other recoveries:			Secretariat	<u>—</u>	<u>5</u>
Projects for Canada and				<u>78,855</u>	<u>69,330</u>
others	22,654	20,846			
			Other expenditures		
Excess of expenditures over			Projects for Canada and others	22,654	20,846
revenues (revenues over				<u>\$ 475,996</u>	<u>\$ 393,450</u>
expenditures) for the year	<u>13,882</u>	<u>(11,514)</u>			
	<u>\$ 475,996</u>	<u>\$ 393,450</u>			

Approved by

J. J. Parkin

Commissioner

W. L. ...

Comptroller General

Eric ...

Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES
Statement of Surplus
for the year ended March 31, 1983

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Balance at beginning of the year		
as previously reported	\$ 39,583	\$ 32,897
Correction of 1982 surplus (Note 3)	(1,172)	—
As restated	<u>38,411</u>	<u>32,897</u>
Excess of expenditures over revenues (revenues over expenditures) for the year	<u>13,882</u>	<u>(11,514)</u>
	24,529	44,411
Business Loans and Guarantees Fund (Note 5)	(1,000)	(6,000)
Students Loan Fund (Note 6)	(950)	—
Balance at end of the year	<u><u>\$ 22,579</u></u>	<u><u>\$ 38,411</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Statement of Changes in Financial Position
for the year ended March 31, 1983

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Funds provided		
Repayment of loans — municipalities and school districts	\$ 1,068	\$ 834
Repayment of business loans	1,118	718
Repayment of other loans	58	15
Loans from Canada	—	2,352
Excess of revenues over expenditures for the year	—	11,514
	<u>2,244</u>	<u>15,433</u>
Funds applied		
Excess of expenditures over revenues for the year	13,882	—
Operating grants refundable by Canada	4,907	1,328
Repayment of loans from Canada	2,134	1,250
Business Loans and Guarantees Fund	2,118	3,775
Loans to municipalities and school districts	984	2,352
Students Loan Fund	950	—
Repayment of loans from Canada Mortgage and Housing Corporation	130	118
Other long term loans	94	—
	<u>25,199</u>	<u>8,831</u>
Increase (decrease) in working capital	(22,955)	6,602
Working capital at beginning of the year	40,768	34,166
Working capital at end of the year	<u>\$ 17,813</u>	<u>\$ 40,768</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Notes to Financial Statements
for the year ended March 31, 1983

1. Accounting policies

Financial statements

These financial statements are prepared in accordance with Section 23 of the Northwest Territories Act and Section 45 of the Financial Administration Ordinance and include the assets, liabilities and net income of the Northwest Territories Liquor Control System, and the assets, liabilities, profits and losses of revolving funds. The financial statements of the Northwest Territories Housing Corporation and the Workers' Compensation Board (Northwest Territories) have not been consolidated and have been reported upon separately.

Basis of accounting

Operations and maintenance, and capital expenditures are recorded on an accrual basis except for interest on long-term debt, and employee leave and termination benefits which are recorded on a cash basis. Accruals include accounts payable for goods received and services rendered to March 31, for which payment was made during the month of April, and accrued liabilities for those payments which could not be made in that month.

Taxation and general revenues, and other revenues are recorded on a cash basis except for income taxes, net income from the Liquor Control System and profits and losses of revolving funds, which are recorded on an accrual basis.

Inventories

Inventories are valued at cost and consist primarily of bulk fuel products, liquor, and finished arts and crafts products. Other materials and supplies are charged to expenditures at the time of acquisition.

Fixed assets

Fixed assets, consisting of roads, bridges, ferries, buildings, public works, land, equipment and vehicles are charged to expenditures at the time of acquisition or construction. These assets are shown on the statement of assets and liabilities at a nominal value of one dollar.

Trust assets

Trust assets in respect of funds held under the administration of the Public Administrator and the Supreme Court comprise cash and term deposits, investments at cost, real estate at assessed value for tax purposes, and sundry assets recorded at a nominal value of one dollar.

Income taxes

Income taxes, levied under the Income Tax Ordinance, are collected by Canada under a tax collection agreement and are remitted in monthly instalments, based on estimated amounts. The remittances are recorded as revenue when received from Canada and accruals are made for known adjustments arising from finalization of income tax assessments.

Recognition of operating results of the Liquor Control System, revolving funds and Territorial corporations.

The net income of the Liquor Control System and profits and losses of revolving funds for the fiscal year are reflected in the accounts of the Territories as revenues and expenditures in that year. The cost of operation of the Northwest Territories Housing Corporation is reflected in the accounts to the extent of contributions and grants paid. The income of the Workers' Compensation Board (Northwest Territories), is retained by the Board to provide stability to the industry classes rating structure and is therefore not reflected in the accounts.

Recoveries under agreements with Canada

Expenditures are recovered from the Government of Canada under specific cost-sharing agreements. The amounts are recorded as recoverable in the year in which the expenditures are incurred.

Grants from Canada

Operating and capital grants are negotiated annually with the Government of Canada. The amounts are receivable in monthly instalments and are recorded as revenues when received. Periodic adjustments, as they become known, are made to the operating grants for income tax collections and Established Program Financing contributions which are more or less than the estimated amounts used to determine the operating grant for the fiscal year.

Projects for Canada and others

The Government undertakes projects for the Government of Canada and others for which it usually receives accountable advances. Expenditures are recorded as recovered from the advances in the year that the expenditures are incurred. Any unapplied balances of the advances are recorded as current liabilities, and expenditures in excess of advances are recorded as current assets.

2. Change in accounting policy

In 1983 the Government of the Northwest Territories changed its policy of accounting for expenditures from a cash basis, including payments made in April for goods and services rendered to March 31 of the fiscal year, to a full accrual basis. The effect of the change in accounting policy has been to increase expenditures by \$11,481,000 for the year ended March 31, 1983. Since this change in accounting policy is reflected in amounts to be appropriated for expenditures of the fiscal year, the change in accounting policy has not been applied retroactively. Furthermore, the amount to be accrued at the end of the previous year cannot be reasonably determined.

3. Correction of 1982 surplus

A duplication in recording certain recoveries, in the amount of \$1,172,000, resulted in an overstatement of 1982 surplus. The following previously reported 1982 amounts have been restated to give retroactive effect to the correction.

	As previously reported	As restated
	(thousands of dollars)	
Accounts receivable	\$ 35,643	\$ 34,471
Surplus	39,583	38,411
Cost-shared program recoveries	23,371	22,199
Surplus for the year	12,686	11,514

4. Accounts receivable

	1983	1982
	(thousands of dollars)	
Due from Canada	\$ 24,967	\$ 21,969
Revolving funds		
Petroleum, oil and lubricants, net of allowance for doubtful accounts of \$2,511,000 (1982 — \$2,326,000)	7,463	9,557
Other	384	817
	<u>7,847</u>	<u>10,374</u>
Due from Northwest Territories Housing Corporation	1,772	1,335
Other	564	793
	<u>\$ 35,150</u>	<u>\$ 34,471</u>

In addition to the above, accounts receivable of \$7,164,000 (1982 — \$4,124,000) are maintained on a memorandum basis only, and are recorded as revenues when collected.

No allowance has been recorded for doubtful accounts receivable of \$387,000 (1982 — \$104,000) including \$232,000 (1982 — \$49,000) for memorandum accounts receivable. The amounts may not be written off until they are deemed not to be recoverable.

5. Business Loans and Guarantees Fund

The business loans program is operated under the authority of the Business Loans and Guarantees Ordinance which established a ceiling of \$7 million for business loans and guarantees up to March 31, 1983, to be increased by \$1 million in each of the next four years to a maximum of \$11 million by March 31, 1987. \$5 million has been received from Canada for business loan purposes and credited to revenues in prior years.

Loans outstanding include principal amounts totalling \$649,000 (1982 — \$404,000) which are of doubtful collectability. Not included is accrued interest of \$250,000 (1982 — \$156,000) of which \$120,000 (1982 — \$57,000) is of doubtful collectability. These loans are payable in instalments to the year 1993, and bear interest at rates between 5% and 22 1/4%.

6. Students Loan Fund

The Students Loan Fund was established in 1963 and is operated under the authority of the Student Financial Assistance Ordinance which established a ceiling of \$950,000 for aggregate principal of student loans outstanding up to March 31, 1963, to be increased in each of the next four years to a maximum of \$7,150,000 by March 31, 1967.

Interest begins accruing on these loans six months after the borrower ceases to be a full-time student at a rate that is one percent less than the prime rate, as determined and published by the Bank of Canada. The Commissioner may grant remission of the loans, in whole or in part, where conditions of employment within the Northwest Territories are complied with as stipulated in the regulations.

7. Loans receivable

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Loans to municipalities and school districts, due in varying annual amounts to the year 2005, bearing interest at rates between 5 3/4% and 17 7/8%	\$ 17,832	\$ 18,343
Other loans, comprising loans of \$109,000, due in monthly instalments to the year 2005, bearing interest at 7% and \$128,000 due in annual instalments to 1986, interest free	237	149
	<u>18,069</u>	<u>18,492</u>
Less current portion	1,988	2,363
	<u>\$ 16,081</u>	<u>\$ 16,129</u>

8. Due from (to) Canada

The financial agreement with Canada provides for the operating grant from Canada to be adjusted should the actual amounts remitted by Canada for income tax collections and Established Programs Financing (EPF) contributions be more or less than the estimated amounts used to determine the operating grant for each fiscal year. In addition, a tax collection agreement with Canada provides for income tax remittances to be adjusted based on completed income tax assessments. Adjustments have been made during the year for 1981 and prior taxation years based on completed individual tax assessments as of December 31, 1982 and Corporate income tax assessments as of February 28, 1983. Accordingly, the following amounts are due from (to) Canada pursuant to these agreements:

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Operating grant adjustments in respect of:		
Income tax collections		
1980	\$ —	\$ (2,302)
1981	688	(10,382)
1982	6,003	(2,742)
EPF contributions		
1981	1,686	1,884
1982	65	771
1983	322	—
	<u>8,764</u>	<u>(12,771)</u>
Income tax remittance adjustments in respect of:		
Corporate income taxes	(5,947)	—
Individual income taxes	2,517	—
	<u>(3,430)</u>	<u>—</u>
	5,334	(12,771)
Less current portion in respect of:		
Operating grant adjustments	2,374	12,684
Income tax remittance adjustments	(1,860)	—
	<u>514</u>	<u>12,684</u>
	<u>\$ 4,820</u>	<u>\$ (87)</u>

The adjustments to the operating grants are to be added to monthly instalments of the operating grant as follows

1981 income tax, on or before July 1, 1983
 1982 income tax, on or before July 1, 1984
 1981 EPF, on or before October 1, 1983
 1982 EPF, on or before October 1, 1984
 1983 EPF, on or before October 1, 1985

The adjustment to the income tax remittances will be deducted from income tax installment payments in 1984, 1985 and 1986

9. Loans from Canada

Loans from Canada represent borrowings, the proceeds from which were loaned to municipalities, school districts and other third parties. The loans are repayable in varying amounts to the year 2002 and bear interest at rates between 5 9/16% and 18 3/8%.

The estimated principal repayment and interest requirements over the next five years are as follows

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1984	\$1,901	\$1,783	\$3,684
1985	1,330	1,492	2,822
1986	1,359	1,357	2,716
1987	1,469	1,298	2,767
1988	1,423	1,068	2,491

10. Loans from Canada Mortgage and Housing Corporation

Loans from Canada Mortgage and Housing Corporation were used to assist in financing of the townsite development at Nanisivik. The loans are repayable in annual amounts to the year 1990 and bear interest at rates between 9 3/8% to 9 3/4%. Principal repayments and interest requirements over the next five years are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1984	\$130	\$123	\$253
1985	143	110	253
1986	157	96	253
1987	173	80	253
1988	190	63	253

11. Operating grant from Canada

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Received per financial agreement with Canada	\$ 239,764	\$ 200,159
Adjustments in respect of		
Income tax collections and EPF contributions	8,851	(11,356)
1982 utilities overpayments refunded	---	(3,840)
	<u>\$ 248,615</u>	<u>\$ 184,963</u>

12. Northwest Territories Housing Corporation

Under Section 19 of the Northwest Territories Housing Corporation Ordinance the Government makes contributions and grants, from funds appropriated, to meet the operating, maintenance and capital costs of the Corporation. Section 19 further provides for a grant to be made to the Corporation, from funds appropriated, equivalent to the operating deficit, if any, at the end of the Corporation's fiscal year.

As at March 31, 1983 the Government had contributed \$1,415,000 (March 31, 1982 — \$1,729,000) more than was required to meet the Corporation's operating costs. This amount may be refunded, at the request of the Government, under the terms of the financial agreement with the Corporation.

13. Pensions

Contributions are made by the Government and its employees to the Public Service Superannuation and Supplementary Retirement Benefits Accounts of Canada. The liability of the Government with respect to pensions is satisfied by its matching contributions. Any liability for actuarial deficiencies in the Public Service Superannuation and Supplementary Retirement Benefits Accounts is assumed by Canada.

Contributions are also made by the Government to a fund known as the Legislative Assembly Retiring Allowances Fund, to fund non-contributory allowances and benefits earned by members of the Legislative Assembly. Any liability for actuarial deficiencies in the Legislative Assembly Retiring Allowances Fund is assumed by the Government.

14. Commitments

The Government leases office space and staff accommodation under the terms of long-term lease agreements. Lease payments for which the Government is committed are as follows:

	(thousands of dollars)
1984	\$ 9,845
1985	9,491
1986	9,108
1987	8,804
1988	8,719
1989-1998	42,057

15. Contingencies

(a) The Government has guaranteed the following:

	(thousands of dollars)
Loans payable by the Northwest Territories Housing Corporation	\$90,674
Line of credit for the Northwest Territories Liquor Control System for overseas purchases of liquor	500
Loans by chartered banks to commercial fishermen and businesses	305

(b) Pending and threatened litigation may involve the Government in potential losses of about \$1,438,000

16. Comparative figures

Comparative figures have been restated for 1982 to conform with the current years presentation.

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans to Municipalities (Summary)
 for the year ended March 31, 1983

Schedule I

	Original Balance	Principal Balance March 31, 1982	Principal Repayments	New Loans	Adjustments	Principal Balance March 31, 1983
Village of Frobisher Bay	\$ 215,000 00	\$ 180,392.14	\$ 18,979 84	\$ —	\$ —	\$ 161,412 30
Town of Inuvik	2,112,465 42	1,728,704 08	116,707 05	—	(358,971 65)	1,253,025 38
Village of Fort Simpson	190,920 00	87,448 25	5,561 84	81,920 00	—	183,808 41
Town of Hay River	2,827,103 95	2,009,396 83	147,391 02	50,000 00	—	1,912,005 81
Town of Pine Point	3,485,381 89	2,801,097 97	466,927 89	150,000 00	(76,631 86)	2,407,538 22
Town of Fort Smith	2,580,132 00	928,769 06	106,462 79	—	—	822,306 27
City of Yellowknife	13,443,588 25	10,384,297 79	506,196 44	702,500 00	10	11,580,601 45
	<u>\$ 24,854,591.51</u>	<u>\$ 18,120,108.12</u>	<u>\$ 1,388,228.37</u>	<u>\$ 984,420.00</u>	<u>\$ (436,603.41)</u>	<u>\$ 17,388,696.84</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans to Schools and Municipalities
 for the year ended March 31, 1983

Schedule I
 Continued

School districts	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/82	New Loans	Principal Repayments	Adjustments	Principal Balance March 31/83
Yellowknife No 1									
5	68	Sept 1, 1980	5 1/8	\$ 95,000 00	\$ 19 79	\$ —	\$ —	\$ —	\$ 19 79
8	71	July 1, 1991	7 7/8	45,000 00	30,640 49	—	2,127 94	—	28,512 55
9	71	July 1, 1991	6 15/16	267,000 00	176,664 59	—	12,824 90	—	163,839 69
10	72	Sept 15, 1982	7 3/8	42,000 00	5,665 46	—	5,665 46	—	—
11	73	Feb 1, 1993	7 15/16	419,000 00	299,438 36	—	18,595 80	—	280,842 56
				<u>\$ 868,000.00</u>	<u>\$ 512,428.69</u>	<u>\$ —</u>	<u>\$ 38,214.10</u>	<u>\$ —</u>	<u>\$ 473,214.59</u>
Yellowknife No 2									
4	66	Sept 1, 1986	5 3/4	\$ 70,000 00	\$ 24,478 07	\$ —	\$ 4,341 98	\$ —	\$ 20,136 09
5	69	Oct 15, 1989	7 3/4	50,000 00	28,997 49	—	2,750 93	—	26,246 56
7	72	July 31, 1992	7 5/16	50,000 00	35,696 68	—	2,224 64	—	33,472 04
				<u>\$ 170,000.00</u>	<u>\$ 89,172.24</u>	<u>\$ —</u>	<u>\$ 9,317.55</u>	<u>\$ —</u>	<u>\$ 79,854.69</u>
TOTAL SCHOOL DISTRICTS				<u>\$ 1,038,000.00</u>	<u>\$ 601,600.93</u>	<u>\$ —</u>	<u>\$ 48,531.65</u>	<u>\$ —</u>	<u>\$ 553,069.28</u>
Village of Frobisher Bay									
3	77	Nov 19, 1992	8 1/2	\$ 150,000 00	\$ 125,881 24	\$ —	\$ 7,363 16	\$ —	\$ 118,518 08
4	80	July 31, 1985	10 3/4	65,000 00	54,510 90	—	11,616 68	—	42,894 22
				<u>\$ 215,000.00</u>	<u>\$ 180,392.14</u>	<u>\$ —</u>	<u>\$ 18,979.84</u>	<u>\$ —</u>	<u>\$ 161,412.30</u>
Town of Inuvik									
1	71	Dec 5, 1991	7 13/16	\$ 80,403.01	\$ 53,617.25	\$ —	\$ 3,846.81	\$ —	\$ 49,770.44
3	74	Oct 15, 1994	8 1/4	125,000 00	101,103 63	—	4,629 15	—	96,474 48
4	74	Oct 15, 1982	7 11/16	200,000 00	29,035 65	—	29,035 65	—	—
5	75	Mar 1, 2002	9	350,000 00	311,982 04	—	7,553 81	—	304,428 23
6	75	Mar 1, 1990	8 3/8	150,000 00	101,568 02	—	9,422 09	—	92,145 93
10	76	Apr 1, 2001	9 7/8	100,000 00	93,690 29	—	1,659 17	—	92,031 12
12	78	July 1, 1988	9	200,000 00	156,847 06	—	17,047 77	—	139,799 29
13	78	July 1, 1988	9 3/8	425,000 00	398,797 73	—	10,420 58	—	388,377 15
14	81	Dec 1, 1988	10	378,441.41	378,441.41	—	19,469.76	(358,971 65)	—
15	82	Mar 24, 1992	15 3/8	103,621 00	103,621 00	—	13,622 26	—	89,998 74
				<u>\$ 2,122,485.42</u>	<u>\$ 1,728,704.08</u>	<u>\$ —</u>	<u>\$ 116,767.96</u>	<u>\$ (368,971.65)</u>	<u>\$ 1,263,825.39</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans to Schools and Municipalities
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Schedule I
 Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/82	New Loans	Principal Repayments	Adjustments	Principal Balance March 31/83
Village of Fort Simpson									
2	74	Oct 10, 1989	9 1/4	\$ 35,000 00	\$ 24,161 26	\$ —	\$ 2,171 65	\$ —	\$ 21,989 61
3	75	Oct 10, 1990	8 3/8	19,000 00	13,967 12	—	1,101 10	—	12,866 02
4	79	Mar 31, 1994	10 1/8	55,000 00	49,319 87	—	2,289 09	—	47,030 78
5	82	Dec 20, 1987	13	81,920 00	—	81,920 00	—	—	81,920 00
				<u>\$ 190,920.00</u>	<u>\$ 87,448.25</u>	<u>\$ 81,920.00</u>	<u>\$ 5,561.84</u>	<u>\$ —</u>	<u>\$ 163,886.41</u>
Town of Pine Point									
1	73	Sept 5, 1983	7 1/2	\$ 117,000 00	\$ 30,605 90	\$ —	\$ 14,749 81	\$ —	\$ 15,856 09
2	73	Sept 5, 1983	7 1/2	182,000 00	46,564 48	—	23,122 50	—	23,441 98
3	74	Aug 1, 1984	9 1/4	39,001 50	17,923 11	—	5,454 29	—	12,468 82
4	74	Sept 5, 1984	9 1/4	155,000 00	61,530 26	—	18,727 62	—	42,802 64
5	74	Dec 15, 1994	8 3/4	80,000 00	65,312 27	—	2,893 88	—	62,418 39
6	75	Sept 2, 1985	8	170,000 00	83,912 80	—	18,621 99	—	65,290 81
7	76	Oct 15, 1995	9 3/4	40,000 00	34,491 44	—	1,255 55	—	33,235 89
8	76	July 2, 1996	9 3/4	160,000 00	142,541 86	—	4,576 04	—	137,965 82
9	79	Sept 23, 1987	8 1/8	701,731 08	565,043 30	—	100,149 83	23,368 14	488,261 61
10	79	Nov 30, 1994	10 7/8	200,000 00	187,618 71	—	7,217 86	—	180,400 85
11	79	Dec 11, 1989	10 7/8	243,672 00	212,757 94	—	18,021 80	—	194,736 14
12	80	Mar 27, 1985	11 7/8	18,500 00	12,314 69	—	3,653 83	—	8,660 86
13	80	Mar 27, 1985	11 7/8	19,500 00	12,980 35	—	3,851 33	—	9,129 02
14	80	July 31, 1983	10 5/8	48,000 00	33,585 75	—	15,945 76	—	17,639 99
15	81	Aug 27, 1990	11 3/4	209,582 00	329,813 11	—	134,566 09	—	195,247 02
16	81	Aug 27, 1990	11 3/4	63,761 49	65,962 62	—	6,562 34	—	59,400 28
17	80	Aug 28, 1990	11 3/4	95,000 00	89,520 70	—	6,123 12	—	83,397 58
18	81	Oct 22, 1990	13 1/4	17,633 61	33,618 68	—	17,116 86	—	16,501 82
19	81	July 10, 1986	15 5/8	100,000 00	100,000 00	—	14,649 20	—	85,350 80
20	81	July 10, 1986	15 5/8	150,000 00	150,000 00	—	21,973 80	—	128,026 20
21	81	Oct 5, 1985	18 3/8	100,000 00	100,000 00	—	13,269 81	—	86,730 19
22	81	Nov 16, 1991	17 1/8	325,000 00	325,000 00	—	14,424 58	—	310,575 42
23				100,000 00	100,000 00	—	—	(100,000 00)	—
24	82	Sept 9, 1996	14 1/2	150,000 00	—	150,000 00	—	—	150,000 00
				<u>\$ 3,485,381.89</u>	<u>\$ 2,801,087.97</u>	<u>\$ 150,000.00</u>	<u>\$ 466,927.80</u>	<u>\$ (76,631.86)</u>	<u>\$ 2,467,536.22</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans to Schools and Municipalities
 for the year ended March 31, 1993

Schedule I
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Municipality	Year Of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/82	New Loans	Principal Repayments	Adjustments	Principal Balance March 31/83
Town of Fort Smith									
1	67	July 15, 1982	6	\$ 33,000.00	\$ 3,212.67	\$ —	\$ 3,212.67	\$ —	\$ —
2	68	Sept. 1, 1983	6 3/4	35,000.00	6,862.24	—	3,319.16	—	3,543.08
3	69	Oct. 1, 1984	7 13/16	16,200.00	4,838.68	—	1,492.98	—	3,345.70
4	69	Oct. 15, 1984	7 7/8	15,000.00	4,492.14	—	1,385.32	—	3,106.82
5	70	Mar. 30, 1990	8 1/2	40,000.00	23,835.92	—	2,200.79	—	21,635.13
6	70	Mar. 31, 1990	8 1/2	15,000.00	8,938.56	—	—	—	8,938.56
7	70	Nov. 30, 1985	7 13/16	20,000.00	7,682.39	—	1,709.74	—	5,972.65
8	71	Sept. 1, 1991	7 7/8	45,320.00	30,858.37	—	2,143.07	—	28,715.30
9	71	Sept. 30, 1986	6 3/8	22,500.00	9,897.41	—	1,742.84	—	8,154.57
10	72	Oct. 1, 2002	7 11/16	30,000.00	26,543.22	—	546.19	—	25,997.03
11	72	Nov. 30, 1994	7 11/16	27,000.00	23,888.92	—	491.57	—	23,397.35
12	73	Sept. 1, 1993	7 5/8	18,150.00	13,811.71	—	744.22	—	13,067.49
13	73	Sept. 15, 1988	7 1/4	85,000.00	50,650.50	—	5,808.29	—	44,842.21
14	73	Dec. 15, 1993	7 11/16	20,000.00	15,230.42	—	820.16	—	14,410.26
15	73	Dec. 15, 1993	7 11/16	23,325.00	17,762.50	—	956.51	—	16,805.99
16	74	Dec. 1, 2004	9 5/8	120,000.00	112,665.59	—	1,487.98	—	111,177.61
17	75	Dec. 1, 1990	7 7/8	55,000.00	40,051.52	—	3,221.33	—	36,830.19
18	75	June 15, 1990	8 3/8	30,000.00	21,579.01	—	1,778.44	—	19,800.57
19	75	June 15, 1985	8	200,000.00	95,757.85	—	22,145.27	—	73,612.58
20	76	Dec. 15, 1995	10	36,000.00	31,150.37	—	1,113.51	—	30,036.86
21	77	May 25, 1997	9	140,000.00	127,485.58	—	3,862.81	—	123,622.77
22	78	Sept 29, 1983	9	153,000.00	69,194.92	—	33,107.60	—	36,087.32
23	78	Sept 29, 1998	9 1/2	20,000.00	18,782.75	—	485.17	—	18,297.58
24	79	Nov. 6, 1984	10 7/8	30,509.00	20,152.85	—	6,037.27	—	14,115.58
25	79	Nov. 6, 2000	10 7/8	72,633.00	70,107.48	—	1,472.29	—	68,635.19
26	80	July 31, 1991	11	78,000.00	73,335.49	—	5,177.61	—	68,157.88
				\$ 2,580,132.00	\$ 928,789.06	\$ —	\$ 108,482.79	\$ —	\$ 822,306.27

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans to Schools and Municipalities
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Schedule I
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Municipality	Year Of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/82	New Loans	Principal Repayments	Adjustments	Principal Balance March 31/83
Town of Hay River									
12	68	Nov. 1, 1988	6 3/4	\$ 60,000.00	\$ 30,194.78	\$ —	\$ 3,515.85	\$ —	\$ 26,678.93
14	69	Oct 15, 1989	7 3/4	25,000.00	14,498.56	—	1,375.49	—	13,123.07
15	70	Mar. 31, 1990	8 1/2	50,000.00	29,794.28	—	—	—	29,794.28
16	70	Oct. 1, 1995	8 1/4	195,000.00	106,504.85	—	4,323.60	—	102,181.25
21	72	Dec. 1, 1992	7 11/16	150,000.00	108,175.59	—	6,608.49	—	101,567.10
23	73	May 31, 1983	6 3/4	231,545.32	69,672.00	—	33,698.68	—	35,973.32
24	73	Sept 15, 1988	7 9/16	29,050.00	17,326.54	—	2,006.31	—	15,320.23
25	73	Sept. 1, 1988	7 9/16	68,000.00	40,557.84	—	4,696.35	—	35,861.49
27	74	Mar 15, 1984	7 3/16	21,535.00	5,621.86	—	—	—	5,621.86
28	73	Sept 1, 1993	7 11/16	100,000.00	76,208.23	—	4,091.15	—	72,117.08
29	74	Nov 1, 1998	9 3/8	150,000.00	214,666.13	—	—	—	214,666.13
30	76	Feb 1, 1990	9 3/8	332,113.63	253,197.57	—	—	—	253,197.57
31	75	Mar. 1, 2004	9	50,000.00	70,579.08	—	—	—	70,579.08
32	75	Mar. 1, 1990	8 3/8	180,000.00	121,881.64	—	—	—	121,881.64
33	75	Oct 15, 1995	10	70,000.00	60,570.20	—	2,165.15	—	58,405.05
35	76	Jan 15, 1996	9 3/4	55,000.00	47,425.76	—	1,726.38	—	45,699.38
36	76	Apr 15, 1991	9 3/8	64,700.00	51,799.38	—	3,348.93	—	48,450.68
40	76	Nov 15, 1983	9 1/4	75,000.00	26,279.61	—	12,566.36	—	13,713.02
41	76	Dec. 1, 1997	9 1/2	143,140.00	133,657.62	—	2,469.56	—	131,188.06
42	76	Dec. 1, 1983	9 1/8	98,000.00	34,338.42	—	16,420.03	—	17,918.39
43	77	Sept 23, 1984	8	69,450.00	34,377.00	—	10,589.27	—	23,787.73
44	77	Sept 23, 1984	8	27,237.00	13,482.05	—	4,152.91	—	9,329.14
45	77	Sept 23, 1984	8	15,193.00	7,520.40	—	2,316.52	—	5,203.88
46	77	Sept 23, 1984	8	58,980.00	29,194.47	—	8,992.87	—	20,201.60
47	77	Sept. 23, 1997	8 3/4	40,000.00	36,336.41	—	1,124.63	—	35,211.78
48	78	July 1, 1983	8 3/4	35,000.00	15,779.85	—	7,559.20	—	8,220.65
49	80	Jan. 2, 1987	10 3/4	108,160.00	84,756.71	—	13,643.29	—	71,113.42
50	82	Mar 24, 1992	15 1/2	150,000.00	150,000.00	—	—	—	150,000.00
51	82	Mar 24, 1997	15 1/2	125,000.00	125,000.00	—	—	—	125,000.00
52	83	Feb. 1, 1988	14	50,000.00	—	50,000.00	—	—	50,000.00
				\$ 2,827,103.95	\$ 2,009,396.83	\$ 50,000.00	\$ 147,391.02	\$ —	\$ 1,912,005.81

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans to Schools and Municipalities
 for the year ended March 31, 1983

Schedule I
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Municipality	Year Of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/82	New Loans	Principal Repayments	Adjustments	Principal Balance March 31/83
City of Yellowknife									
25	69	Oct. 1, 1984	7 7/8	\$ 27,200.00	\$ 8,145.74	\$ —	\$ 2,512.05	\$ —	\$ 5,633.69
26	69	Oct. 1, 1989	7 3/4	9,000.00	5,231.74	—	494.22	—	4,737.52
29	69	Oct. 1, 1989	7 3/4	32,500.00	18,848.65	—	1,788.08	—	17,060.57
32	70	Jan. 31, 1990	8 1/2	30,000.00	17,876.94	—	—	—	17,876.94
33	70	July 31, 1990	8 1/4	10,000.00	6,413.31	—	—	—	6,413.31
34	70	July 31, 1990	8 1/4	174,505.00	111,925.04	—	8,872.58	—	103,052.46
36	70	July 31, 1990	8 1/4	11,540.00	7,391.06	—	588.24	—	6,802.82
39	70	July 31, 1985	8	15,000.00	5,804.34	—	1,288.09	—	4,516.25
40	70	July 31, 1990	8 1/4	25,000.00	16,033.40	—	1,271.28	—	14,762.12
49	71	Sept 30, 1991	6 15/16	50,000.00	33,082.44	—	2,401.73	—	30,680.71
52	71	Sept 30, 1991	6 15/16	61,500.00	40,691.39	—	2,954.12	—	37,737.27
54	71	Sept. 30, 1991	7 1/2	12,000.00	8,079.72	—	571.13	—	7,508.59
57	71	Sept. 30, 1991	7 13/16	175,000.00	116,700.02	—	8,372.70	—	108,327.32
62	72	Nov. 1, 1982	6 11/16	3,000.00	394.53	—	394.53	—	—
63	72	Nov. 1, 1992	7 5/16	30,000.00	21,417.95	—	1,334.79	—	20,083.16
64	72	Nov. 1, 1992	7 5/16	10,000.00	7,139.36	—	444.92	—	6,694.44
65	72	Nov. 1, 1992	7 5/16	30,000.00	21,417.95	—	1,334.79	—	20,083.16
67	72	July 1, 1982	7 3/16	65,000.00	8,708.49	—	8,708.49	—	—
68	72	Nov. 1, 1982	7 3/16	42,500.00	5,693.89	—	5,693.89	—	—
69	72	Nov. 1, 1982	7 3/16	39,500.00	5,289.49	—	5,289.49	—	—
71	72	Nov. 1, 1987	7 1/4	11,650.00	6,146.03	—	853.79	—	5,292.24
72	73	Aug. 31, 1983	7 1/2	25,000.00	6,539.71	—	3,151.67	—	3,388.04
73	73	Aug. 31, 1983	7 1/2	70,000.00	18,311.26	—	8,824.67	—	9,486.59
74	73	Sept. 1, 1993	7 11/16	16,000.00	12,193.28	—	654.59	—	11,538.69
75	73	Sept. 1, 1993	7 7/16	14,600.00	11,128.01	—	597.03	—	10,530.98
76	74	Sept. 1, 1983	7 7/16	26,850.25	7,127.46	—	3,366.41	—	3,761.05
78	74	Mar. 15, 1984	7 7/16	7,000.00	1,827.40	—	880.99	—	946.41
79	74	Mar. 15, 1984	7 7/16	12,500.00	3,263.25	—	1,573.19	—	1,690.06
80	74	Mar. 15, 1994	7 11/16	41,500.00	30,633.67	—	1,850.73	—	28,782.94
82	74	Oct 31, 1984	9 1/4	170,800.00	67,802.38	—	20,636.61	10	47,165.37
83	74	Oct. 31, 1994	9 3/8	15,000.00	12,383.10	—	526.51	—	11,856.59
84	74	Oct. 31, 1998	9 5/8	100,000.00	93,887.99	—	1,239.98	—	92,648.01
85	74	Oct. 31, 1994	9 3/4	25,000.00	20,770.86	—	861.55	—	19,909.31
86	74	Dec. 1, 1994	9 3/4	908,000.00	754,623.03	—	31,245.58	—	723,377.55
89	75	Apr. 1, 1985	7 3/8	86,400.00	42,035.59	—	9,415.48	—	32,620.11
99	75	Aug. 31, 1985	8	7,065.00	3,489.55	—	773.74	—	2,715.31
100	75	Dec. 31, 1985	8	125,000.00	61,740.75	—	13,689.43	—	48,051.32
101	75	Oct. 31, 1985	8	3,250.00	1,605.23	—	355.93	—	1,249.30
102	75	Dec. 1, 1985	8	150,000.00	74,088.98	—	16,427.30	—	57,661.68
103	75	Dec. 1, 1985	8	5,000.00	2,469.61	—	547.58	—	1,922.03
104	75	Dec. 1, 1985	8	5,000.00	2,469.61	—	547.58	—	1,922.03

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City of Yellowknife									
105	75	Oct 31, 1985	8	\$ 37,000.00	\$ 18,275.28	\$ —	\$ 4,052.06	\$ —	\$ 14,223.22
106	75	Oct 31, 1990	8 3/8	20,000.00	14,710.70	—	1,158.13	—	13,552.57
107	75	Oct 31, 1990	8 3/8	68,000.00	50,008.69	—	3,939.32	—	46,069.37
108	75	Oct 31, 1990	8 3/8	54,000.00	39,712.79	—	3,128.28	—	36,584.51
109	75	July 15, 2005	9 3/8	302,000.00	286,422.05	—	3,527.48	—	282,894.57
110	75	July 15, 2005	9 3/8	320,000.00	301,306.70	—	3,942.75	—	297,363.95
111	75	Aug 31, 1985	9 3/8	32,500.00	16,541.88	—	3,597.25	—	12,944.63
113	76	June 1, 1986	9 1/8	41,300.00	25,087.82	—	4,181.56	—	20,906.26
115	76	Apr 2, 1986	9 1/8	30,000.00	18,223.63	—	3,037.44	—	15,186.19
117	76	July 1, 1986	9 1/8	90,000.00	54,670.80	—	9,112.35	—	45,556.45
118	76	July 1, 1986	9 1/8	32,500.00	19,742.24	—	3,290.57	—	16,451.67
119	76	Aug 1, 1986	9 1/8	140,000.00	85,043.41	—	14,174.78	—	70,866.63
120	76	Sept. 1, 1986	9 5/8	8,000.00	7,116.86	—	230.74	—	6,886.12
121	76	Nov 15, 1981	9 1/8	145,000.00	65,678.32	—	—	—	65,678.32
122	76	Nov 15, 1981	9 1/8	600,000.00	271,769.15	—	—	—	271,769.15
124	77	May 25, 1987	8 1/4	52,000.00	35,957.04	—	4,870.68	—	31,086.36
125	77	May 25, 1982	7 7/8	15,000.00	3,471.13	—	3,471.13	—	—
126	77	May 25, 1982	7 7/8	13,000.00	3,008.33	—	3,008.33	—	—
127	77	May 25, 1982	7 7/8	9,500.00	2,198.40	—	2,198.40	—	—
128	77	May 25, 1982	7 7/8	20,000.00	4,628.16	—	4,628.16	—	—
129	77	May 25, 1982	7 7/8	10,000.00	2,314.07	—	2,314.07	—	—
130	77	June 4, 1997	9	1,165,500.00	1,061,317.62	—	32,157.83	—	1,029,159.79
131	77	Oct 1, 1987	8 1/8	250,000.00	172,553.84	—	23,447.70	—	149,106.14
132	77	Dec 20, 1997	8 3/4	334,500.00	303,863.29	—	—	—	303,863.29
133	78	Mar 30, 1983	8 1/8	60,000.00	38,767.23	—	38,767.23	—	—
134	78	Mar 30, 1988	8 3/8	76,328.00	65,542.93	—	19,807.15	—	45,735.78
135	78	Mar 30, 1988	8 3/8	12,500.00	10,733.77	—	3,243.75	—	7,490.02
136	78	Dec 20, 1998	9 3/8	100,000.00	960,764.97	—	—	—	960,764.97
137	78	Dec 25, 1987	9 1/8	83,000.00	62,188.42	—	8,240.04	—	53,948.38
138	79	Mar 14, 1984	10 1/8	1,500,000.00	1,254,914.40	—	—	—	1,254,914.40
139	79	Nov 16, 1985	10 7/8	35,000.00	23,119.41	—	6,925.96	—	16,193.45
140	79	Nov 16, 1990	10 7/8	100,000.00	87,313.25	—	7,395.92	—	79,917.33
141	79	Nov 16, 1987	10 7/8	64,000.00	50,151.90	—	8,072.95	—	42,079.95
142	79	Nov 16, 1987	10 7/8	34,000.00	26,643.20	—	4,288.75	—	22,354.45
143	79	Nov 16, 1985	10 7/8	34,000.00	22,458.85	—	6,728.08	—	15,730.77
144	79	Nov 16, 1985	10 7/8	20,000.00	13,211.09	—	3,957.69	—	9,253.40
145	79	Nov 16, 1985	10 7/8	85,000.00	56,147.13	—	16,820.20	—	39,326.93
146	79	Dec 11, 1990	10 7/8	1,750,000.00	1,750,000.00	—	—	—	1,750,000.00
148	80	July 31, 1990	11	125,000.00	117,524.82	—	8,297.45	—	109,227.37
149	80	July 31, 1990	11	32,500.00	30,556.45	—	2,157.34	—	28,399.11
150	80	July 31, 1985	10 3/4	39,500.00	33,125.85	—	7,059.40	—	26,066.45
151	80	July 31, 1984	10	23,000.00	18,089.52	—	5,432.22	—	12,657.30

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans to Schools and Municipalities
 for the year ended March 31, 1983

Schedule I
 Continued

Municipality	Year Of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/82	New Loans	Principal Repayments	Adjustments	Principal Balance March 31/83
City of Yellowknife									
152	81	Aug. 17, 1986	17 7/8	\$ 16,000.00	\$ 16,000.00	\$ —	\$ 2,253.05	\$ —	\$ 13,746.95
153	81	Aug. 17, 1987	17 7/8	18,000.00	18,000.00	—	1,499.80	—	16,500.20
154	81	Aug. 17, 1990	17 7/8	227,700.00	227,700.00	—	9,860.81	—	217,839.19
155	81	Aug. 17, 1985	17 7/8	25,000.00	25,000.00	—	3,520.39	—	21,479.61
156	81	Aug. 17, 1985	17 7/8	9,000.00	9,000.00	—	1,267.34	—	7,732.66
157	81	Aug. 17, 1985	17 7/8	22,000.00	22,000.00	—	3,097.94	—	18,902.06
158	81	Aug. 17, 1985	17 7/8	16,700.00	16,700.00	—	2,351.62	—	14,348.38
159	81	Aug. 17, 1985	17 7/8	12,200.00	12,200.00	—	1,717.95	—	10,482.05
160	81	Aug. 17, 1985	17 7/8	14,000.00	14,000.00	—	1,971.42	—	12,028.58
161	82	Mar. 24, 1989	15 3/8	15,000.00	15,000.00	—	1,339.05	—	13,660.95
162	82	Mar. 24, 1992	15 3/8	159,000.00	159,000.00	—	7,680.93	—	151,319.07
163	82	Mar. 24, 1992	15 3/8	22,000.00	22,000.00	—	1,062.77	—	20,937.23
164	82	Mar. 24, 1987	15 3/8	20,000.00	20,000.00	—	2,943.37	—	17,056.63
165	82	Mar. 24, 1987	15 3/8	10,000.00	10,000.00	—	1,471.69	—	8,528.31
166	82	Mar. 24, 1989	15 3/8	27,000.00	27,000.00	—	2,410.30	—	24,589.70
167	82	Mar. 24, 1992	15 3/8	40,000.00	40,000.00	—	1,932.31	—	38,067.69
168	82	Mar. 24, 1992	15 3/8	45,000.00	45,000.00	—	2,173.85	—	42,826.15
169	82	Mar. 24, 2002	15 3/8	500,000.00	500,000.00	—	4,643.25	—	495,356.75
170	83	Mar. 15, 2003	12 1/2	430,000.00	—	430,000.00	—	—	430,000.00
171	83	Mar. 15, 1993	12 1/2	272,500.00	—	272,500.00	—	—	272,500.00
				<u>\$ 13,443,588.25</u>	<u>\$ 10,384,297.79</u>	<u>\$ 702,500.00</u>	<u>\$508,198.44</u>	<u>\$.10</u>	<u>\$ 10,580,801.46</u>
TOTAL MUNICIPALITIES				<u>\$ 24,854,591.51</u>	<u>\$ 18,120,106.12</u>	<u>\$ 984,420.00</u>	<u>1,388,228.87</u>	<u>\$ (435,803.41)</u>	<u>\$ 17,300,895.84</u>
TOTAL MUNICIPALITIES AND SCHOOL DISTRICTS				<u>\$ 25,892,591.51</u>	<u>\$ 18,721,707.05</u>	<u>\$ 984,420.00</u>	<u>1,418,758.52</u>	<u>\$ (435,803.41)</u>	<u>\$ 17,863,785.12</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Other Long-term Loans
 for the year ended March 31, 1983

Schedule II

	Balance March 31, 1982	New Loans	Principal Repayment	Interest Repayment	Balance March 31, 1983
Canadian Arctic Cooperative Federation	\$ 33,103.04	\$ —	\$ —	\$ —	\$ 33,103.04
Second Mortgage to Contractors	116,379.07	—	7,328.27	7,840.73	109,050.80
Bathurst Inlet Development Limited	—	94,828.69	—	—	94,828.69
	<u>\$ 149,482.11</u>	<u>\$ 94,828.69</u>	<u>\$ 7,328.27</u>	<u>\$ 7,840.73</u>	<u>\$ 236,982.58</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Loans from Canada
 for the year ended March 31, 1983

Schedule III

GENERAL PURPOSE

Loan No.	Maturity Date	Interest Rate	Original Amount	Balance as of Mar. 31, 1982	New Loans	Principal Repayment	Adjustment Amount	Balance as of Mar. 31, 1983
24	June 1, 1987	5 9/16	1,398,000.00	81,775.48	—	11,853.43	—	69,922.05
62	Oct. 2, 1991	7 3/16	750,000.00	500,157.84	—	35,880.84	—	464,277.00
72	Feb. 1, 1992	6 11/16	753,000.00	494,277.04	—	36,306.02	—	457,971.02
82	Aug. 26, 1992	7 5/8	600,000.00	431,994.60	—	24,600.57	1,875.79	405,118.24
88	Oct. 19, 1992	7 11/16	555,000.00	400,238.58	—	24,453.18	—	375,785.40
102	Sept. 15, 1993	7 11/16	687,000.00	523,560.88	—	28,104.44	—	495,456.44
109	Sept. 15, 1993	7 11/16	686,000.00	522,798.73	—	28,063.54	—	494,735.19
113	Nov. 1, 1993	7 5/8	686,500.00	522,420.99	—	28,147.15	—	494,273.84
118	Jan. 15, 1993	7 5/8	495,500.00	377,071.55	—	20,315.96	—	356,755.59
130	July 30, 1994	9 3/8	800,000.00	660,478.71	—	28,071.32	—	632,407.39
141	Jan. 29, 1995	8 3/4	790,000.00	645,009.58	—	28,567.00	—	616,442.58
148	Sept. 9, 1995	8 7/8	700,000.00	595,937.41	—	23,111.22	—	572,826.19
149	Jan. 30, 1996	9 3/4	500,000.00	431,143.13	—	15,694.39	—	415,448.74
153	Nov. 18, 1996	9 3/8	1,000,000.00	887,010.83	—	29,331.85	—	857,678.98
156	June 4, 1997	9	1,165,500.00	1,061,317.62	—	32,157.83	—	1,029,159.79
157	May 25, 1988	8 1/4	52,000.00	35,957.04	—	4,870.68	—	31,086.36
158	May 25, 1982	7 7/8	15,000.00	3,471.13	—	3,471.13	—	—
159	May 25, 1982	7 7/8	13,000.00	3,008.33	—	3,008.33	—	—
160	May 25, 1982	7 7/8	9,500.00	2,198.40	—	2,198.40	—	—
161	May 25, 1982	7 7/8	20,000.00	4,628.16	—	4,628.16	—	—
162	May 25, 1982	7 7/8	10,000.00	2,314.07	—	2,314.07	—	—
163	May 25, 1997	9	140,000.00	127,485.58	—	3,862.81	—	123,622.77
164	Sept. 23, 1984	8	69,450.00	34,377.00	—	10,589.27	—	23,787.73
165	Sept. 23, 1984	8	27,237.00	13,482.05	—	4,152.91	—	9,329.14
166	Sept. 23, 1984	8	15,193.00	7,520.40	—	2,316.52	—	5,203.88
167	Sept. 1, 1984	8	58,980.00	29,194.47	—	8,992.87	—	20,201.60
168	Sept. 23, 1997	8 3/4	40,000.00	36,336.41	—	1,124.63	—	35,211.78
169	Oct. 1, 1987	8 1/8	250,000.00	172,553.84	—	23,447.70	—	149,106.14
170	Sept. 23, 1987	8 1/8	1,067,800.00	737,011.89	—	123,517.97	23,368.14	636,832.06
172	Nov. 19, 1992	8 1/2	150,000.00	125,881.24	—	7,363.16	—	118,518.08
173	Dec. 20, 1997	8 3/4	334,500.00	303,863.29	—	9,404.75	—	294,458.54
174	Mar. 30, 1983	8 1/8	60,000.00	13,943.97	—	13,943.97	—	—
175	Mar. 30, 1988	8 3/8	76,328.00	52,875.71	—	7,139.93	—	45,735.78
176	Mar. 30, 1988	8 3/8	12,500.00	8,659.30	—	1,169.28	—	7,490.02
178	July 1, 1988	9	200,000.00	156,847.06	—	17,047.77	—	139,799.29
179	July 1, 1998	9 3/8	425,000.00	398,797.73	—	10,420.58	—	388,377.15
180	July 1, 1983	8 3/4	35,000.00	15,779.85	—	7,559.20	—	8,220.65
181	Sept. 29, 1983	9	153,000.00	69,194.92	—	33,107.60	—	36,087.32
182	Sept. 20, 1998	9 1/2	20,000.00	18,782.75	—	485.17	—	18,297.58
183	Dec. 20, 1998	9 3/8	1,000,000.00	938,347.57	—	24,519.03	—	913,828.54
184	Dec. 29, 1987	9 1/4	83,000.00	62,188.42	—	8,240.04	—	53,948.38
185	Mar. 14, 1984	10 1/8	1,500,000.00	957,686.35	—	327,322.28	—	630,364.07
186	Mar. 31, 1994	10 1/8	55,000.00	49,319.87	—	2,289.09	—	47,030.78

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Loans from Canada

for the year ended March 31, 1983

Schedule III

Continued

GENERAL PURPOSE

Loan No	Maturity Date	Interest Rate	Original Amount	Balance as of Mar. 31, 1982	New Loans	Principal Repayment	Adjustment Amount	Balance as of Mar 31, 1983
187	Nov 30, 1994	10 7/8	200,000.00	187,618.71	—	7,217.86	—	180,400.85
188	Nov 6, 1984	10 7/8	30,509.00	20,152.85	—	6,037.27	—	14,115.58
189	Nov 6, 1999	10 7/8	72,633.00	70,107.48	—	1,472.29	—	68,635.19
190	Nov 16, 1984	10 7/8	35,000.00	23,119.41	—	6,925.96	—	16,193.45
191	Nov 16, 1989	10 7/8	100,000.00	87,313.25	—	7,395.92	—	79,917.33
192	Nov 16, 1986	10 7/8	64,000.00	50,151.90	—	8,072.95	—	42,078.95
193	Nov 16, 1986	10 7/8	34,000.00	26,643.20	—	4,288.75	—	22,354.45
194	Nov 16, 1984	10 7/8	34,000.00	22,458.85	—	6,728.08	—	15,730.77
195	Nov 16, 1984	10 7/8	20,000.00	13,211.09	—	3,957.69	—	9,253.40
196	Nov 16, 1984	10 7/8	85,000.00	56,147.13	—	16,820.20	—	39,326.93
197	Dec 11, 1999	10 7/8	243,672.00	212,757.94	—	18,021.80	—	194,736.14
198	Dec 11, 1989	10 7/8	1,750,000.00	1,527,981.90	—	129,428.69	—	1,398,553.21
199	Jan 2, 1987	10 7/8	108,160.00	84,756.71	—	13,643.29	—	71,113.42
200	Mar 27, 1985	11 7/8	18,500.00	12,314.69	—	3,653.83	—	8,660.86
201	Mar 27, 1985	11 7/8	19,500.00	12,980.35	—	3,851.33	—	9,129.02
202	July 31, 1985	10 3/4	65,000.00	54,510.90	—	11,616.68	—	42,894.22
204	July 31, 1990	11	125,000.00	117,524.82	—	8,297.45	—	09,227.37
205	July 31, 1990	11	32,500.00	30,556.45	—	2,157.34	—	28,399.11
206	July 31, 1985	10 3/4	39,500.00	33,125.85	—	7,059.40	—	26,066.45
207	July 31, 1984	10 5/8	23,000.00	18,089.52	—	5,432.22	—	12,657.30
209	July 31, 1983	10 5/8	48,000.00	33,585.75	—	15,945.76	—	17,639.99
209	July 31, 1990	11	78,000.00	73,335.49	—	5,177.61	—	68,157.88
210	Aug 28, 1990	11 3/4	350,000.00	329,813.11	—	120,230.90	14,335.19	195,247.02
211	Aug 28, 1990	11 3/4	70,000.00	65,962.62	—	2,201.13	4,361.21	59,400.28
212	Aug 28, 1990	11 3/4	95,000.00	89,520.70	—	6,123.12	—	83,397.58
213	Oct 22, 1990	13 1/4	35,524.00	33,618.68	—	18,142.84	—	15,475.84
214	July 10, 1986	15 5/8	100,000.00	100,000.00	—	14,649.20	—	85,350.80
215	July 10, 1986	15 5/8	150,000.00	150,000.00	—	21,973.80	—	128,026.20
216	Aug 17, 1986	17 5/8	16,000.00	16,000.00	—	2,253.05	—	13,746.95
217	Aug 17, 1988	17 5/8	18,000.00	18,000.00	—	1,499.80	—	16,500.20
218	Aug 17, 1991	17 5/8	227,700.00	227,700.00	—	9,860.81	—	217,839.19
219	Aug 17, 1986	17 5/8	25,000.00	25,000.00	—	3,520.39	—	21,479.61
220	Aug 17, 1986	17 5/8	9,000.00	9,000.00	—	1,267.34	—	7,732.66
221	Aug 17, 1986	17 5/8	22,000.00	22,000.00	—	3,097.94	—	18,902.06
222	Aug 17, 1986	17 5/8	16,700.00	16,700.00	—	2,351.62	—	14,348.38
223	Aug 17, 1986	17 5/8	12,200.00	12,200.00	—	1,717.95	—	10,482.05
224	Aug 17, 1986	17 5/8	14,000.00	14,000.00	—	1,971.42	—	12,028.58
225	Oct 5, 1986	18 3/8	100,000.00	100,000.00	—	13,869.81	—	86,130.19
226	Nov 16, 1991	17 1/8	325,000.00	325,000.00	—	14,424.58	—	310,575.42
227	Mar 24, 1989	15 3/8	15,000.00	15,000.00	—	1,339.05	—	13,660.95
228	Mar 24, 1992	15 3/8	159,000.00	159,000.00	—	7,680.93	—	151,319.07
229	Mar 24, 1992	15 3/8	22,000.00	22,000.00	—	1,062.77	—	20,937.23
230	Mar 24, 1987	15 3/8	20,000.00	20,000.00	—	2,943.37	—	17,056.63

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Loans from Canada
 for the year ended March 31, 1983

Schedule III
 Continued

GENERAL PURPOSE

Loan No.	Maturity Date	Interest Rate	Original Amount	Balance as of Mar. 31, 1982	New Loans	Principal Repayment	Adjustment Amount	Balance as of Mar. 31, 1983
231	Mar. 24, 1987	15 3/8	10,000.00	10,000.00	—	1,471.69	—	8,528.31
232	Mar. 24, 1989	15 3/8	27,000.00	27,000.00	—	2,410.30	—	24,589.70
233	Mar. 24, 1992	15 3/8	40,000.00	40,000.00	—	1,932.31	—	38,067.69
234	Mar. 24, 1992	15 3/8	45,000.00	45,000.00	—	2,173.85	—	42,826.15
235	Mar. 24, 1992	15 3/8	150,000.00	150,000.00	—	7,246.16	—	142,753.84
236	Mar. 24, 1997	15 1/2	125,000.00	125,000.00	—	2,521.41	—	122,478.59
237	Mar. 24, 1992	15 3/8	103,621.00	103,621.00	—	13,622.26	—	89,998.74
238	Mar. 24, 1992	15 3/8	100,000.00	100,000.00	—	—	100,000.00	—
239	Mar. 24, 2002	15 3/8	500,000.00	500,000.00	—	4,643.25	—	495,356.75
TOTAL GENERAL PURPOSE			<u>\$ 23,587,707.00</u>	<u>\$ 18,156,480.12</u>	<u>\$ —</u>	<u>\$ 1,644,571.46</u>	<u>\$ 97,204.05</u>	<u>\$ 16,414,701.61</u>
SPECIAL PURPOSE								
47	Mar. 14, 1990	8 1/2	\$ 200,000.00	\$ 119,179.68	—	\$ 11,003.92	\$ —	\$ 108,175.76
154	Mar. 29, 2002	8 3/4	450,000.00	417,169.35	—	8,385.83	—	408,783.52
TOTAL SPECIAL PURPOSE			<u>\$ 650,000.00</u>	<u>\$ 536,349.03</u>	<u>\$ —</u>	<u>\$ 19,389.75</u>	<u>\$ —</u>	<u>\$ 516,962.28</u>
TOTAL LOANS FROM CANADA			<u>\$ 24,237,707.00</u>	<u>\$ 18,692,829.15</u>	<u>\$ —</u>	<u>\$ 1,663,961.21</u>	<u>\$ 97,204.05</u>	<u>\$ 16,931,663.89</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Loans from C.M.H.C.
for the year ended March 31, 1983

Schedule IV

CMHC Loan No.	Maturity Date	Interest Rate	Balance as of Mar. 31, 1982	New Loans	Adjustments	Repayments	Balance as of Mar. 31, 1983
08-308-298	1988	9 3/4	\$ 1,127,303.76	\$ —	\$ —	\$ 98,620.18	\$ 1,028,683.58
08-308-306	1988	9 3/8	70,620.71	—	—	6,266.89	64,353.82
08-308-930	1990	9 5/8	154,747.93	—	—	13,602.43	141,145.50
			<u>\$ 1,352,672.40</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 118,489.50</u>	<u>\$ 1,234,182.90</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Gross Receipts
 for the year ended March 31, 1983

Schedule V

<u>Operations and Maintenance</u>	<u>Actual</u>	<u>Estimates</u>	<u>Difference</u>
<u>Executive Office</u>			
Revenue			
Highway Transportation Filing Fees	\$ —	\$ 28,000	\$ (28,000)
Total Revenue	—	28,000	(28,000)
Recoveries			
Sundry	1,880	—	1,880
Total Recoveries	1,880	—	1,880
Transfer Payments			
Emergency Measures Organization Recovery	45,000	—	45,000
Disaster Assistance Claim	53,052	—	53,052
Total Transfer Payments	\$ 98,052	—	98,052
Total Program	\$ 99,932	\$ 28,000	\$ 71,932
<u>Legislative Assembly</u>			
Revenue			
Sundry	10,122	—	10,122
Total Revenue	10,122	—	10,122
Transfer Payments			
Commonwealth Parliamentary	31,172	—	31,172
Total Transfer Payments	31,172	—	31,172
Total Program	\$ 41,294	\$ —	\$ 41,294
<u>Personnel</u>			
Recoveries			
Sale of rations	\$ 38,949	\$ 85,000	\$ (48,051)
Sundry — Miscellaneous	125,948	—	125,948
— Insurance Refund — Dental	137,308	—	137,308
— W.C.B. Rebates	120,210	—	120,210
Total Recoveries	422,415	\$ 85,000	\$ 337,415
Total Program	\$ 422,415	\$ 85,000	\$ 337,415

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Gross Receipts
for the year ended March 31, 1983

Schedule V
Continued

<u>Operations and Maintenance</u>	<u>Actual</u>	<u>Estimates</u>	<u>Difference</u>
Finance			
Revenue			
Fuel Tax			
Tobacco Tax	\$ 8,113,124	\$ 4,875,000	\$ 3,238,124
Income Tax	3,065,370	1,790,000	1,275,370
Investment Interest	26,664,621	36,174,000	(9,509,379)
Total Revenues	<u>6,946,187</u>	<u>4,400,000</u>	<u>2,546,187</u>
Total Revenues	<u>\$ 44,789,302</u>	<u>\$ 47,239,000</u>	<u>\$ (2,449,698)</u>
Recoveries			
W C B Administration Fees	\$ 35,040	\$ 35,000	\$ 40
Interest Miscellaneous	31,710	—	31,710
Nanisivik Capital & Interest Recoveries	293,404	—	293,404
Lease, Strathcona Sound	—	299,000	(299,000)
Sundry	393,786	1,000,000	(606,214)
Total Recoveries	<u>\$ 753,940</u>	<u>\$ 1,334,000</u>	<u>\$ (580,060)</u>
Debt Financing			
Repayment of Debentures	\$ 1,345,337	\$ 1,900,000	\$ (554,663)
Mortgages to Contractors	7,801	—	7,801
Total Debt Financing	<u>\$ 1,353,138</u>	<u>\$ 1,900,000</u>	<u>\$ (546,862)</u>
Grants			
Operating Deficit Grant	\$248,615,379	\$239,764,000	\$ 8,851,379
Total Grants	<u>\$248,615,379</u>	<u>\$239,764,000</u>	<u>\$ 8,851,379</u>
Total Program	<u>\$296,511,799</u>	<u>\$299,237,000</u>	<u>\$ 2,725,201</u>
Government Services			
Revenue			
Motor Vehicle & Operator's Licences	\$ 1,446,845	\$ 1,500,000	\$ 53,155
Liquor Profits	9,083,165	7,000,000	2,083,165
Total Revenues	<u>\$ 10,530,010</u>	<u>\$ 8,500,000</u>	<u>\$ 2,030,010</u>
Recoveries			
P O L Profits	\$ 3,081,652	\$ —	\$ 3,081,652
Sundry	101,371	—	101,371
Total Recoveries	<u>\$ 3,183,023</u>	<u>\$ —</u>	<u>\$ 3,183,023</u>
Total Program	<u>\$ 13,713,033</u>	<u>\$ 8,500,000</u>	<u>\$ 5,213,033</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Gross Receipts
 for the year ended March 31, 1983

Schedule V
 Continued

<u>Operations and Maintenance</u>	<u>Actual</u>	<u>Estimates</u>	<u>Difference</u>
Information			
Recoveries			
Sale of Government Publications	\$ 102,528	\$ 45,000	\$ 57,528
Sundry	3,687	—	3,687
Total Recoveries	<u>\$ 106,215</u>	<u>\$ 45,000</u>	<u>\$ 61,215</u>
Total Program	<u>\$ 106,215</u>	<u>\$ 45,000</u>	<u>\$ 61,215</u>
Local Government			
Revenue			
School Levies	\$ 851,079	\$ 1,300,000	\$ (448,921)
Property Taxes from Taxation Areas	1,498,891	850,000	648,891
Quarry and Timber Fees	39,903	45,000	(5,097)
Total Revenues	<u>\$ 2,389,873</u>	<u>\$ 2,195,000</u>	<u>\$ 194,873</u>
Recoveries			
Land Sales and Leases	\$ 328,679	\$ 460,000	\$ (131,321)
Sale of Water and Sewer Services	91,141	138,000	(46,859)
Sundry	(54,542)	—	(54,542)
Rental Joint use of Equipment	—	—	—
Sale of GNWT Houses	1,190,560	—	1,190,560
Total Recoveries	<u>\$ 1,555,838</u>	<u>\$ 598,000</u>	<u>\$ 957,838</u>
Transfer Payments			
Norman Wells Impact Funding DIAND	\$ 70,700	\$ —	\$ 70,700
Total Transfer Payments	<u>\$ 70,700</u>	<u>\$ —</u>	<u>\$ 70,700</u>
Total Program	<u>\$ 4,016,411</u>	<u>\$ 2,793,000</u>	<u>\$ 1,223,411</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Gross Receipts
for the year ended March 31, 1983

Schedule V
Continued

Operations and Maintenance

Public Works

Recoveries

Sale of Power — Baffin & Fort Smith

Maintenance Service — Buildings

Equipment Repair Services

Rental of Offices

Rental of Housing — Employees

— Federal

— Other

Occupant & Tenant Damage — Employees/Other

Sale of Steam Heat — Frobisher Bay

Vehicle Parking Payments

Sundry — Staff Housing Constructed by NWTTC

— Redundant Holdback Accounts

— Miscellaneous

G.N.W.T. Accommodation Lease to Purchase

Total Recoveries

Transfer Payments

DIAND — Highways Maintenance

Energy Conservation

Total Transfer Payments

Total Program

Social Services

Recoveries

Board & Lodging — Correctional Centres

Board & Lodging — Transient Centres

Special Allowances

Sundry

Total Recoveries

Transfer Payments

Canada Assistance Plan

Community Parole Supervision

Canadian Penitentiary Services

Vocational Rehabilitation of Disabled Persons

Total Transfer Payments

Total Program

Actual

Estimates

Difference

\$ 112,095

\$ 170,000

\$ (57,905)

81,160

45,000

36,160

56,877

25,000

31,877

997,076

1,650,000

(652,924)

6,564,875

5,344,000

1,220,875

588,376

—

588,376

333,883

—

333,883

18,585

10,000

8,585

442,358

900,000

(457,642)

16,612

22,000

(5,388)

503,393

—

503,393

40,060

—

40,060

361,047

—

361,047

156,899

—

156,899

\$ 10,273,296

\$ 8,166,000

\$ 2,107,296

\$ 129,397

\$ 171,000

\$ (41,603)

317,217

—

317,217

\$ 446,614

\$ 171,000

\$ 275,614

\$ 10,719,900

\$ 8,337,000

\$ 2,382,900

\$ 20,043

\$ 18,000

\$ 2,043

191,528

175,000

16,528

95,673

104,000

8,327

27,406

—

27,406

\$ 334,650

\$ 297,000

\$ 37,650

\$ 9,497,623

\$ 8,800,000

\$ 697,623

71,451

30,000

41,451

156,547

150,000

6,547

381,923

400,000

18,077

\$ 10,107,544

\$ 9,380,000

\$ 727,544

\$ 10,442,184

\$ 8,677,980

\$ 1,764,184

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Gross Receipts
 for the year ended March 31, 1983

Schedule V
 Continued

<u>Operations and Maintenance</u>	<u>Actual</u>	<u>Estimates</u>	<u>Difference</u>
<u>Renewable Resources</u>			
Revenue			
Game Licences and Fees	\$ 250,156	\$ 270,000	\$ (19,844)
Total Revenue	<u>\$ 250,156</u>	<u>\$ 270,000</u>	<u>\$ (19,844)</u>
Recoveries			
Sale of Confiscated Furs	\$ —	\$ 15,000	\$ (15,000)
Refund of Trappers Assistance	22,594	60,000	(37,406)
Collection of Live Animals	—	2,000	(2,000)
Sundry	40,268	—	40,268
Total Recoveries	<u>\$ 62,862</u>	<u>\$ 77,000</u>	<u>\$ (14,138)</u>
Transfer Payments			
DIAND Water Board Salary	\$ 40,840	\$ 28,000	\$ 12,840
Norman Wells Impact Funding DIAND	153,474	—	153,474
Total Transfer Payments	<u>\$ 194,314</u>	<u>\$ 28,000</u>	<u>\$ 166,314</u>
Total Program	<u>\$ 507,332</u>	<u>\$ 375,000</u>	<u>\$ 132,332</u>
<u>Economic Development</u>			
Revenue			
S.B.L.F. Interest	\$ 475,012	\$ 400,000	\$ 75,012
Fees on Loan Guarantees	1,300	6,000	(4,700)
Campground, Ordinance & Permit Fees-Tourism	49,615	19,000	30,615
Total Revenue	<u>\$ 525,927</u>	<u>\$ 425,000</u>	<u>\$ 100,927</u>
Recoveries			
Sale of Commercial Goods	\$ 1,859,506	\$ 2,757,000	\$ (897,494)
Sale of Tourism Studies	—	2,000	(2,000)
Refund of Foreclosures	—	10,000	(10,000)
Sundry	122,561	—	122,561
Total Recoveries	<u>\$ 1,982,067</u>	<u>\$ 2,769,000</u>	<u>\$ (786,933)</u>
Transfer Payments			
Canada Employment & Immigration Comm.	\$ 250,000	\$ 250,000	\$ —
General Development Agreement	77,750	800,000	(722,250)
Norman Wells Impact Funding DIAND	87,849	—	87,849
Total Transfer Payments	<u>\$ 415,599</u>	<u>\$ 1,050,000</u>	<u>\$ (634,401)</u>
Total Program	<u>\$ 2,923,593</u>	<u>\$ 4,244,000</u>	<u>\$ (1,320,407)</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Gross Receipts
for the year ended March 31, 1963

Schedule V
Continued

<u>Operations and Maintenance</u>	<u>Actual</u>	<u>Estimates</u>	<u>Difference</u>
Education			
Revenue			
Course and Examination Fees	\$ 43,629	\$ 5,000	\$ 38,629
Total Revenue	\$ 43,629	\$ 5,000	\$ 38,629
Recoveries			
Thebacha College — Board and Lodging	\$ 158,418	\$ 140,000	\$ 18,418
Hostel Receipts	21,410	40,000	(18,590)
Sundry	64,170	—	64,170
Total Recoveries	\$ 243,998	\$ 180,000	\$ 63,998
Transfer Payments			
Continuing Special Education	\$ 2,968,600	\$ 2,200,000	\$ 768,600
Post Secondary Education Grants	4,140,000	3,891,000	249,000
Total Transfer	\$ 7,108,600	\$ 6,091,000	\$ 1,017,600
Total Program	\$ 7,396,227	\$ 6,276,000	\$ 1,120,227

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Gross Receipts
 for the year ended March 31, 1983

Schedule V
 Continued

<u>Operations and Maintenance</u>	<u>Actual</u>	<u>Estimates</u>	<u>Difference</u>
Justice and Public Services			
Revenue			
Business Licences	\$ 139,324	\$ 70,000	\$ 69,324
Professional Licences	15,274	9,000	6,274
Miscellaneous Licences & Fees	17,156	25,000	(7,844)
Companies, Societies & Co-op Registration Fees	42,618	65,000	(22,382)
Public Trustee Fees	19,545	10,000	9,545
Document Search Fees	21,956	20,000	1,956
Boiler Inspection Fees	125,523	90,000	35,523
Fines and Courts Fees	199,391	250,000	(50,609)
Mine Safety Fees	60,673	—	60,673
Vital Statistics Fees	12,814	8,000	4,814
Insurance Companies Registration & Tax	455,932	330,000	125,932
Land Title Fees	—	35,000	(35,000)
Library Fees	1,159	4,000	(2,841)
Total Revenue	\$ 1,111,365	\$ 916,000	\$ 195,365
Recoveries			
Legal Aid Repayments	\$ 25,907	\$ 15,000	\$ 10,907
N.W.T. Housing Corporation Lawyer	61,711	—	61,711
Sundry	(26,307)	—	(26,307)
Total Recoveries	\$ 61,311	\$ 15,000	\$ 46,311
Transfer Payments			
Legal Aid Program	\$ 539,071	\$ 250,000	\$ 289,071
Air Charter and Transcripts	172,470	75,000	97,470
Criminal Injuries	66,207	20,000	46,207
Court Workers Program	216,800	197,000	19,800
Gun Control	75,787	14,000	61,787
Maliiganik Tukiisiniakuik	—	80,000	(80,000)
Justice Information System	42,000	—	42,000
Norman Wells Impact Funding — DIAND	63,669	—	63,669
Total Transfer Payments	\$ 1,176,004	\$ 636,000	\$ 540,004
Total Program	\$ 2,348,680	\$ 1,567,000	\$ 781,680

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Gross Receipts
 for the year ended March 31, 1983

Schedule V
 Continued

<u>Operations and Maintenance</u>	<u>Actual</u>	<u>Estimates</u>	<u>Difference</u>
Health			
Recoveries			
Inpatient Services	\$ 318,015	\$ —	\$ 318,015
Medical Boarding Home — Winnipeg	179,467	—	179,467
Sundry	(39,796)	—	(39,796)
Total Recoveries	\$ 457,686	\$ —	\$ 457,686
Transfer Payments			
Pharmacare	\$ 195,785	\$ 84,000	\$ 111,785
Medicare Act	2,470,180	2,222,000	248,180
Grant Hospital Care — Indians & Inuit	10,845,516	6,703,000	4,142,516
Grant Medical Care — Indians & Inuit	1,871,040	1,013,000	858,040
Hospital Insurance & Diagnostic Services	7,079,217	6,115,000	964,217
Extended Health Care Services	1,712,000	1,491,000	221,000
Medical Services Contract	754,417	770,000	(15,583)
Medical Transportation	615,165	10,000	605,165
Rae Edzo Health Awareness	30,775	—	30,775
Frobisher Bay Hospital	1,001,313	—	1,001,313
Recruitment Medical Staff	1,336,653	—	1,336,653
Total Transfer Payments	\$ 27,912,061	\$ 18,408,000	\$ 9,504,061
Total Program	\$ 28,369,747	\$ 18,408,000	\$ 9,961,747
Total Operations and Maintenance	\$376,618,734	\$350,572,000	\$ 26,046,734
Capital and Loans			
Capital Recoveries			
Sale of Capital Assets			
Sale of Vehicles	\$ 4,879	\$ —	\$ 4,879
Sale of Assets	41,416	—	41,416
Nanisivik Capital Recoveries	323,095	—	323,095
Total Capital Recoveries	\$ 369,390	\$ —	\$ 369,390
Capital Grants			
Finance			
Capital Grants from Gov't. of Canada	\$ 62,472,000	\$ 62,472,000	\$ —
Total Capital Grants	\$ 62,472,000	\$ 62,472,000	\$ —
Total Capital	\$ 62,841,390	\$ 62,472,000	\$ 369,390
Total Current Receipts	\$439,460,124	\$413,044,000	\$ 26,416,124

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Disbursement by Activity
 for the year ended March 31, 1983

Schedule VI

Operations and Maintenance

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Free Balance
Executive						
Commissioner's Office	\$ 542,000.00	\$ —	\$ (42,000.00)	\$ 500,000.00	\$ 496,399.32	\$ 3,600.68
Executive Offices	1,202,000.00	—	198,000.00	1,400,000.00	1,402,316.83	(2,316.83)
Executive Committee Secretariat	1,903,000.00	270,000.00	256,146.00	2,429,146.00	2,429,140.07	5.93
Land Claims	534,000.00	—	(72,146.00)	461,854.00	461,304.45	549.55
Regional Operations	2,862,000.00	53,000.00	97,340.00	3,012,340.00	2,991,511.92	20,828.08
Energy & Resource Dev. Secretariat	633,000.00	—	(217,340.00)	415,660.00	414,105.28	1,554.72
Audit Bureau	950,000.00	101,000.00	(41,000.00)	1,010,000.00	1,009,785.65	214.35
Total Program	\$ 8,628,000.00	\$ 424,000.00	\$ 179,000.00	\$ 9,229,000.00	\$ 9,204,563.52	\$ 24,436.48
N.W.T. Housing Corporation						
N.W.T. Housing Corporation	\$ 28,367,000.00	\$ —	\$ —	\$ 28,367,000.00	\$ 28,367,000.00	\$ —
Total Program	\$ 28,367,000.00	\$ —	\$ —	\$ 28,367,000.00	\$ 28,367,000.00	\$ —
Legislative Assembly						
Legislative Assembly	\$ 3,268,000.00	\$ 750,000.00	\$ —	\$ 4,018,000.00	\$ 3,980,342.72	\$ 37,657.28
Elections	—	250,000.00	—	250,000.00	244,213.94	5,786.06
Total Program	\$ 3,268,000.00	\$ 1,000,000.00	\$ —	\$ 4,268,000.00	\$ 4,224,556.66	\$ 43,443.34
Financial Management Secretariat						
Financial Management Secretariat	\$ 655,000.00	\$ 35,000.00	\$ 14,000.00	\$ 704,000.00	\$ 688,729.41	\$ 15,270.59
Total Program	\$ 655,000.00	\$ 35,000.00	\$ 14,000.00	\$ 704,000.00	\$ 688,729.41	\$ 15,270.59
Personnel						
Directorate	\$ 1,825,000.00	\$ 2,000.00	\$ (17,000.00)	\$ 1,810,000.00	\$ 1,816,442.50	\$ (6,442.50)
Systems & Administration	259,000.00	(25,000.00)	(29,000.00)	205,000.00	241,179.90	(36,179.90)
Classification & Compensation	468,000.00	(67,000.00)	—	401,000.00	401,059.31	(59.31)
Personnel Services	8,145,000.00	907,000.00	31,000.00	9,083,000.00	9,111,092.13	(28,092.13)
Staff Development	2,562,000.00	(198,000.00)	15,000.00	2,379,000.00	2,377,596.73	1,403.27
Total Program	\$ 13,259,000.00	\$ 619,000.00	\$ —	\$ 13,878,000.00	\$ 13,947,370.57	\$ (68,370.57)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Disbursement by Activity
for the year ended March 31, 1983

Schedule VI
Continued

Operations and Maintenance

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Free Balance
Finance						
Administration	\$ 859,000.00	\$ —	\$ —	\$ 859,000.00	\$ 821,293.52	\$ 37,706.48
Treasury	1,994,000.00	20,000.00	—	2,014,000.00	1,940,337.38	73,662.62
Comptrollership	2,485,000.00	197,000.00	(14,200.00)	2,667,800.00	2,579,128.74	88,671.26
Amortization Expense	2,024,000.00	—	—	2,024,000.00	1,975,856.86	48,143.14
Total Program	\$ 7,382,000.00	\$ 217,000.00	\$ (14,200.00)	\$ 7,584,800.00	\$ 7,316,616.50	\$ 268,183.50

Government Services

Directorate	\$ 394,000.00	\$ —	\$ —	\$ 394,000.00	\$ 374,207.29	\$ 19,792.71
Office Services	549,000.00	—	64,000.00	613,000.00	593,531.50	19,468.50
Systems & Computer Services	1,694,000.00	447,000.00	(144,000.00)	1,997,000.00	2,114,750.22	(117,750.22)
Supply Services	2,708,000.00	—	248,000.00	2,956,000.00	2,955,672.65	327.35
Office Services	1,672,000.00	25,000.00	36,000.00	1,733,000.00	1,780,675.72	(47,675.72)
Transportation	3,182,000.00	(123,000.00)	(189,000.00)	2,870,000.00	2,713,042.11	156,957.89
Energy Conservation	160,000.00	—	(160,000.00)	—	—	—
Liquor System	—	—	807,000.00	807,000.00	807,129.79	(129.79)
Motor Vehicles	—	—	651,000.00	651,000.00	677,352.74	(26,352.74)
Total Program	\$ 10,359,000.00	\$ 349,000.00	\$ 1,313,000.00	\$ 12,021,000.00	\$ 12,016,362.02	\$ 4,637.98

Information

Directorate	\$ 467,000.00	\$ 8,000.00	\$ —	\$ 475,000.00	\$ 474,228.58	\$ 771.42
Public Affairs	357,000.00	(38,000.00)	(7,000.00)	312,000.00	307,481.12	4,518.88
Publications & Production	717,000.00	(28,000.00)	—	689,000.00	646,965.20	42,034.80
Interpreter — Translator Corps.	1,090,000.00	(77,000.00)	7,000.00	1,020,000.00	965,343.49	54,656.51
Total Program	\$ 2,631,000.00	\$ (135,000.00)	\$ —	\$ 2,496,000.00	\$ 2,394,018.39	\$ 101,981.61

Local Government

Directorate	\$ 1,368,000.00	\$ 227,000.00	\$ 151,200.00	\$ 1,746,200.00	\$ 1,673,864.40	\$ 72,335.60
Development & Training	2,022,000.00	(10,000.00)	(238,000.00)	1,774,000.00	1,757,938.64	16,061.36
Municipal Affairs	21,240,000.00	242,000.00	149,700.00	21,631,700.00	513,047.42	21,752.58
Airports	570,000.00	—	(35,200.00)	534,800.00	2,215,679.80	(71,079.80)
Town Planning & Lands	2,037,000.00	109,000.00	(1,400.00)	2,144,600.00	21,679,697.72	(47,937.72)
Recreation	1,555,000.00	20,000.00	4,700.00	1,579,700.00	1,547,264.75	32,435.25
Total Program	\$ 28,792,000.00	\$ 588,000.00	\$ 31,000.00	\$ 29,411,000.00	\$ 29,387,462.73	\$ 23,537.27

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Disbursement by Activity
 for the year ended March 31, 1983

Schedule VI
 Continued

Operations and Maintenance

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Free Balance
Public Works & Highways						
Directorate	\$ 617,000.00	\$ 136,000.00	\$ 420,500.00	\$ 1,173,500.00	\$ 1,173,449.43	\$ 50.57
Highways	13,680,000.00	—	75,000.00	13,755,000.00	13,773,543.36	1,388.34
Architectural Services	388,000.00	—	(46,000.00)	342,000.00	341,700.08	299.32
Engineering Services	220,000.00	—	(15,500.00)	204,500.00	204,219.77	280.33
Operations	13,747,000.00	(496,000.00)	(45,000.00)	13,206,000.00	13,443,512.31	(237,512.31)
Accommodation Services	436,000.00	—	23,800.00	459,800.00	458,158.64	1,641.36
Repair & Upkeep of Buildings & Works	11,362,000.00	—	143,500.00	11,505,500.00	11,503,865.56	1,634.14
Operations & Repair of Regional Equip.	3,591,000.00	—	(384,400.00)	3,206,600.00	3,205,155.12	1,444.88
Regional Administration	2,639,000.00	—	(72,500.00)	2,566,500.00	2,535,755.56	10,812.14
Utilities	27,175,000.00	(1,155,000.00)	64,600.00	26,084,600.00	25,949,480.21	135,119.79
Total Program	\$ 73,855,000.00	\$ (1,515,000.00)	\$ 164,000.00	\$ 72,504,000.00	\$ 72,588,840.04	\$ (84,840.04)
Social Services						
Administration	\$ 6,095,000.00	\$ —	\$ 108,000.00	\$ 6,203,000.00	\$ 6,198,236.57	\$ 4,763.43
Family & Children Services	5,021,000.00	(68,000.00)	(423,000.00)	4,530,000.00	4,526,458.65	3,541.35
Services to Aged and Handicapped	2,203,000.00	(230,000.00)	(545,000.00)	1,428,000.00	1,424,720.78	3,279.22
Corrections	4,807,000.00	1,066,000.00	95,010.00	5,968,010.00	5,963,290.01	4,719.59
Alcohol and Drug Services	1,191,000.00	—	(71,000.00)	1,120,000.00	1,118,641.27	1,358.73
Financial Assistance Services	10,813,000.00	(1,054,000.00)	76,000.00	9,835,000.00	9,829,989.28	5,010.72
Total Program	\$ 30,130,000.00	\$ (286,000.00)	\$ (758,990.00)	\$ 29,084,010.00	\$ 29,081,338.58	\$ 22,673.44
Renewable Resources						
Directorate	\$ 383,000.00	\$ 154,000.00	\$ 56,500.00	\$ 593,500.00	\$ 592,278.58	\$ 1,221.42
Wildlife Service	6,741,000.00	396,000.00	(61,000.00)	7,076,000.00	7,060,463.86	15,536.14
Environmental Service	300,000.00	—	(16,000.00)	284,000.00	277,450.02	6,549.98
Science Advisory Board	207,000.00	—	—	207,000.00	203,424.63	3,575.37
Environmental Planning & Assessment	350,000.00	12,000.00	30,500.00	392,500.00	404,055.90	(11,555.90)
Total Program	\$ 7,981,000.00	\$ 562,000.00	\$ 10,000.00	\$ 8,553,000.00	\$ 8,537,872.98	\$ 15,327.01

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Disbursement by Activity
 for the year ended March 31, 1983

Schedule VI
 Continued

Operations and Maintenance

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Free Balance
Economic Development						
Directorate & Administration	\$ 1,681,000.00	\$ 112,900.00	\$ (123,200.00)	\$ 1,670,700.00	\$ 1,584,520.30	\$ 86,179.70
Manpower Development	4,912,000.00	—	(178,000.00)	4,734,000.00	4,590,362.32	143,637.68
Planning & Resource Development	616,000.00	—	25,000.00	641,000.00	643,526.19	(2,526.19)
Tourism & Parks	1,727,000.00	—	239,800.00	1,966,800.00	1,921,940.61	44,859.39
Commerce	7,567,000.00	100,000.00	22,400.00	7,689,400.00	7,776,420.58	(87,020.58)
General Development Agreement	563,000.00	—	—	563,000.00	499,162.54	63,837.46
Total Program	\$ 17,068,000.00	\$ 212,900.00	\$ (14,000.00)	\$ 17,264,900.00	\$ 17,015,932.54	\$ 248,967.46
Education						
Administration	\$ 8,099,000.00	\$ 1,199,000.00	\$ (55,000.00)	\$ 9,243,000.00	\$ 8,456,784.89	\$ 786,215.11
Schools	42,579,000.00	2,480,000.00	74,800.00	45,133,800.00	45,124,873.34	8,926.66
Continuing Education	2,402,000.00	86,000.00	(16,800.00)	2,471,200.00	2,466,224.46	4,975.54
College Programs	5,961,000.00	1,234,000.00	—	7,195,000.00	7,125,409.72	69,590.28
Student Residences	3,880,000.00	510,000.00	20,000.00	4,410,000.00	4,386,467.48	23,532.52
Total Program	\$ 62,921,000.00	\$ 5,509,000.00	\$ 23,000.00	\$ 68,453,000.00	\$ 67,550,750.89	\$ 902,249.11
Justice & Public Services						
Directorate	\$ 500,000.00	\$ 150,000.00	\$ 50,000.00	\$ 700,000.00	\$ 697,466.74	\$ 2,533.26
Legal Division	772,000.00	37,000.00	(10,000.00)	799,000.00	795,207.03	3,792.97
Court Services	2,588,000.00	242,000.00	(10,000.00)	2,820,000.00	2,819,410.16	589.84
Mining Inspection	421,000.00	41,000.00	18,000.00	480,000.00	477,403.13	2,596.87
Safety	1,098,000.00	196,000.00	(28,000.00)	1,266,000.00	1,264,782.02	1,217.98
Consumer Services	1,019,000.00	72,000.00	(776,000.00)	315,000.00	313,885.76	1,114.24
Legal Registries	258,000.00	11,000.00	(24,000.00)	245,000.00	244,881.29	118.71
Museum/Heritage Division	1,067,000.00	(45,000.00)	(51,000.00)	971,000.00	970,030.47	969.53
Library Services	482,000.00	14,000.00	5,000.00	501,000.00	500,075.13	924.87
Legal Services Board	1,188,000.00	209,000.00	—	1,397,000.00	1,378,645.16	18,354.84
Liquor Control Board	—	68,000.00	15,000.00	83,000.00	83,371.78	(371.78)
Police Services Agreement	10,472,000.00	1,221,000.00	(300.00)	11,692,700.00	11,693,000.00	(300.00)
Total Program	\$ 19,865,000.00	\$ 2,216,000.00	\$ (811,300.00)	\$ 21,269,700.00	\$ 21,238,158.87	\$ 31,541.13

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Disbursement by Activity
 for the year ended March 31, 1983

Schedule VI
 Continued

Operations and Maintenance

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Free Balance
<u>Health</u>						
Administration	\$ 1,391,000.00	\$ 45,000.00	\$ 50,000.00	\$ 1,486,000.00	\$ 1,458,968.99	\$ 27,031.01
Supplementary Health Programs	365,000.00	323,000.00	—	688,000.00	684,575.37	3,424.63
N.W.T. Share of Health Care Services	3,457,000.00	1,515,000.00	—	4,972,000.00	4,845,936.80	126,063.20
T.H.I.S.	23,198,000.00	6,575,000.00	750,000.00	30,523,000.00	31,498,004.50	(975,004.50)
Medicare	5,162,000.00	3,193,000.00	—	8,355,000.00	8,823,572.95	(468,572.95)
Medical Services Contract	760,000.00	(60,000.00)	—	700,000.00	697,348.99	2,651.01
Medical Transportation	1,503,000.00	987,000.00	—	2,490,000.00	2,930,198.66	(440,198.66)
Total Program	\$ 35,836,000.00	\$ 12,578,000.00	\$ 800,000.00	\$ 49,214,000.00	\$ 50,938,808.28	\$ (1,724,808.28)
<u>Liquor Control System</u>						
Liquor Control System	\$ 965,000.00	\$ —	\$ (965,000.00)	\$ —	\$ —	\$ —
Total Program	\$ 965,000.00	\$ —	\$ (965,000.00)	\$ —	\$ —	\$ —
Total Operations & Maintenance	\$ 35,938,000.00	\$ 22,373,900.00	\$ (30,480.00)	\$ 374,281,410.00	\$ 374,487,018.75	\$ (205,936.75)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Capital Disbursements by Activity
 for the year ended March 31, 1983

Schedule VI
 Continued

Capital

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Free Balance
Executive						
Regional Administration	\$ 155,000.00	\$ 160,300.00	\$ —	\$ 315,300.00	\$ 253,096.03	\$ 62,203.97
Total Program	\$ 155,000.00	\$ 160,300.00	\$ —	\$ 315,300.00	\$ 253,096.03	\$ 62,203.97
N.W.T. Housing Corporation						
N.W.T. Housing Corporation	\$ 7,573,000.00	\$ —	\$ —	\$ 7,573,000.00	\$ 7,573,000.00	\$ —
Total Program	\$ 7,573,000.00	\$ —	\$ —	\$ 7,573,000.00	\$ 7,573,000.00	\$ —
Finance						
Nanisivik Capital	\$ —	\$ 175,000.00	\$ —	\$ 175,000.00	\$ 174,911.55	\$ 38.45
Total Program	\$ —	\$ 175,000.00	\$ —	\$ 175,000.00	\$ 174,911.55	\$ 38.45
Government Services						
Directorate	\$ 800,000.00	\$ (50,000.00)	\$ —	\$ 750,000.00	\$ 682,211.25	\$ 67,788.75
Systems & Computer Services	3,887,000.00	(2,160,000.00)	—	1,727,000.00	1,474,399.62	252,600.38
Supply Services	857,000.00	(774,000.00)	—	83,000.00	78,477.90	4,522.10
Petroleum Products	2,376,000.00	581,000.00	—	2,957,000.00	2,752,432.77	204,567.23
Energy Conservation	1,040,000.00	—	(1,040,000.00)	—	—	—
Total Program	\$ 8,960,000.00	\$ (2,403,000.00)	\$ (1,040,000.00)	\$ 5,517,000.00	\$ 4,967,521.54	\$ 629,478.46
Information						
Directorate	\$ 200,000.00	\$ (40,000.00)	\$ —	\$ 160,000.00	\$ 159,285.68	\$ 7,714.32
Public Affairs	9,000.00	137,000.00	—	146,000.00	142,223.02	3,776.98
Publications & Productions	43,000.00	—	—	43,000.00	43,000.00	—
Interpreter — Translator	48,000.00	8,000.00	—	56,000.00	52,185.37	3,814.63
Total Program	\$ 300,000.00	\$ 105,000.00	\$ —	\$ 405,000.00	\$ 396,694.07	\$ 8,315.93
Local Government						
Directorate	\$ 6,446,000.00	\$ 23,500.00	\$ 135,000.00	\$ 6,604,500.00	\$ 5,762,856.62	\$ 841,643.38
Municipal Affairs	500,000.00	—	—	500,000.00	789,432.87	(289,432.87)
Town Planning & Lands	9,974,000.00	3,688,400.00	75,000.00	13,737,400.00	12,963,579.52	773,820.48
Recreation	1,580,000.00	726,500.00	(210,000.00)	2,096,500.00	1,726,752.39	369,747.61
Total Program	\$ 18,500,000.00	\$ 4,438,400.00	\$ —	\$ 22,938,400.00	\$ 21,242,621.40	\$ 1,695,778.60

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Capital Disbursements by Activity
 for the year ended March 31, 1983

Schedule: VI
 Continued

Capital

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Free Balance
Public Works						
Directorate	\$ 45,000.00	\$ 730,000.00	\$ —	\$ 775,000.00	\$ 755,798.96	\$ 19,201.04
Architectural Project Management	731,000.00	530,000.00	—	1,261,000.00	1,214,239.85	46,760.15
Engineering Project Management	709,000.00	—	—	709,000.00	705,697.67	3,302.33
Operations	—	594,000.00	—	594,000.00	276,119.17	317,880.83
Accommodation Services	5,205,000.00	(136,900.00)	—	5,068,100.00	4,995,675.80	72,424.20
Repair & Upkeep of Buildings & Works	7,212,000.00	3,216,900.00	—	10,428,900.00	9,648,930.56	779,969.44
Operation & Repair of Equipment	488,000.00	63,200.00	—	551,200.00	447,923.03	103,276.97
Highways	1,910,000.00	819,400.00	—	2,729,400.00	2,508,643.90	220,756.10
Total Program	\$ 16,300,000.00	\$ 5,816,800.00	\$ —	\$ 22,116,800.00	\$ 20,553,828.94	\$ 1,562,971.06
Social Services						
Administration	\$ 10,000.00	\$ 17,500.00	\$ —	\$ 27,500.00	\$ 21,495.95	\$ 6,004.05
Family & Children's Services	258,000.00	131,700.00	(302,700.00)	87,000.00	40,001.60	46,998.40
Correction Service	503,000.00	5,200.00	245,000.00	753,200.00	593,778.52	159,421.48
Alcohol & Drug Services	—	102,000.00	(36,300.00)	65,700.00	56,862.20	8,837.80
Aged & Handicapped	19,000.00	(15,100.00)	94,000.00	97,900.00	97,415.31	4,484.69
Financial Assistance Services	10,000.00	2,000.00	—	12,000.00	11,976.54	23.46
Total Program	\$ 800,000.00	\$ 243,300.00	\$ —	\$ 1,043,300.00	\$ 821,530.12	\$ 221,769.88
Renewable Resources						
Wildlife Service	\$ 836,000.00	\$ (243,000.00)	\$ (10,000.00)	\$ 583,000.00	\$ 488,837.02	\$ 94,162.98
Environmental Service	5,000.00	—	—	5,000.00	3,911.28	1,088.72
Environmental Planning & Assessment	9,000.00	(4,000.00)	10,000.00	15,000.00	4,209.17	10,790.83
Total Program	\$ 850,000.00	\$ (247,000.00)	\$ —	\$ 603,000.00	\$ 496,957.47	\$ 106,042.53
Economic Development						
Tourism & Parks	\$ 922,000.00	\$ 27,700.00	\$ —	\$ 949,700.00	\$ 894,839.92	\$ 54,860.08
Commerce	78,000.00	42,000.00	—	120,000.00	94,305.73	25,694.27
Total Program	\$ 1,000,000.00	\$ 69,700.00	\$ —	\$ 1,069,700.00	\$ 989,145.65	\$ 80,554.35

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Disbursements by Activity
 for the year ended March 31, 1983

Schedule VI
 Continued

Capital

	Main Appropriation	Supplementary Appropriation	Transfers	Total Appropriation	Expenditure	Fret Balance
Education						
Administration	\$ 206,000.00	\$ (9,000.00)	\$ —	\$ 197,000.00	\$ 196,966.64	\$ 208.90
Schools	14,277,000.00	1,359,000.00	—	15,636,000.00	15,650,266.89	(14,266.89)
Continuing Education	74,000.00	4,000.00	—	78,000.00	70,962.86	7,037.14
College Programs	754,000.00	2,116,000.00	5,000.00	2,875,000.00	2,832,899.39	42,100.61
Student Residences	416,000.00	(25,000.00)	(5,000.00)	386,000.00	363,536.20	22,463.80
Total Program	\$ 15,727,000.00	\$ 3,445,000.00	\$ —	\$ 19,172,000.00	\$ 19,114,631.98	\$ 57,543.86
Justice & Public Services						
Directorate	\$ 20,000.00	\$ (20,000.00)	\$ —	\$ —	\$ —	\$ —
Mining Inspection Services	146,000.00	—	—	146,000.00	137,821.92	8,178.08
Museums	324,000.00	(36,000.00)	—	288,000.00	228,165.14	59,834.86
Library Services	30,000.00	(15,000.00)	—	15,000.00	17,905.29	(2,905.29)
Total Program	\$ 520,000.00	\$ (71,000.00)	\$ —	\$ 449,000.00	\$ 383,892.35	\$ 65,107.65
Health						
Territorial Hospitals	\$ 1,527,000.00	\$ (825,000.00)	\$ —	\$ 702,000.00	\$ 305,609.52	\$ 396,390.48
N.W.T. Share of Health Care Services	971,000.00	1,210,000.00	—	2,181,000.00	1,562,185.27	618,814.73
Total Program	\$ 2,498,000.00	\$ 385,000.00	\$ —	\$ 2,883,000.00	\$ 1,867,794.79	\$ 1,015,205.21
Total Government Capital	\$ 73,183,000.00	\$ 12,117,300.00	\$ (1,040,000.00)	\$ 84,260,300.00	\$ 78,954,899.38	\$ 5,305,400.62

GOVERNMENT OF THE NORTHWEST TERRITORIES
Business Loans & Guarantees Fund
Statement of Operation
for the year ended March 31, 1983

Schedule VII

	1983	1982
Loans receivable, April 1, 1983	\$ 3,321,736	\$ 2,942,424
Add: Loans granted during the year*	3,600,346	1,097,471
Less: Loans repayments (principal portion) during the year	1,467,463	718,159
Loans receivable March 31, 1983	<u>\$ 5,454,619</u>	<u>\$ 3,271,736</u>

* This figure includes \$76,706 in payments made on behalf of the recipients of certain business loans where it was necessary to safeguard this Government's interest in those specific assets. The type of payments made on behalf of loan recipients are generally, lawyers fees, insurance or property taxes.

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
 for the year ended March 31, 1963

Schedule VIII

	Grants	Contributions
<u>Executive</u>		
Girl Guides of Canada	\$ 15,000.00	
Boy Scouts of Canada	10,000.00	
St. John Ambulance	15,000.00	
Air Cadet League	1,750.00	
Dene Nation		
- Annual Assembly	25,000.00	
- Translation Equipment	7,146.00	
- First Ministers' Conference	17,500.00	
Native Womans' Association		
Core Funding	110,000.00	
Inuit Cultural Institute,		
Pelly Bay Elders Conference	25,000.00	
Metis Association		
- Core Funding	120,000.00	
- First Ministers' Conference	10,000.00	
Commonwealth Parliamentary		
Association N.W.T. Conference	100,000.00	
Inuit Tapirisat APP Intervention	30,000.00	
Films North Inc. Student Exchange Film	2,504.00	
Alestine, Andre — Loucheux		
Culture Film	15,000.00	
B.P.O. Elks of Canada Corby Cup		
Banquet	1,500.00	
Inuit Tapirisat		
First Ministers' Conference	17,500.00	
	\$ 522,900.00	
<u>N.W.T. Housing Corporation</u>		
		Northwest Territories Housing Corp. \$ 28,367,000.00
		\$ 28,367,000.00

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
 for the year ended March 31, 1993

Schedule VIII
 Continued

<u>Information</u>	<u>Grants</u>	<u>Contributions</u>
Community Radio Grant Program		
Qarqarlimiut Broadcasting Society		
Grise Fiord	\$ 5,000.00	
Sanikiluaq Broadcasting Society	5,000.00	
Fort Good Hope Broadcasting Society	5,000.00	
Fort Liard Communications Society	5,000.00	
Hay River Broadcasting Society	5,000.00	
Arviaqpaluk Radio Society,		
Eskimo Point	5,000.00	
Issatikpaluk Radio Community Whale Cove	5,000.00	
Coppermine Community Broadcasting		
Society	5,000.00	
Beacho Kho Radio Society, Fort Rae	5,000.00	
Fort Norman Community Radio Society	5,000.00	
Tuktoyaktuk Broadcasting Corp.	5,000.00	
Hall Beach Radio Society	5,000.00	
Taloyoak Broadcasting Society,		
Spence Bay	5,000.00	
Aklavik Radio Committee	5,000.00	
Rankin Inlet Radio Society	5,000.00	
Okiqtarjuap Nalautinga Canada,		
Broughton Island	5,000.00	
CISS FM Radio, Nanisivik	4,450.00	
King William Radio Society,		
Gjoa Haven	5,000.00	
Fort Franklin Radio Society	5,000.00	
Pelly Bay Broadcasting Society	5,000.00	
Kingnait Broadcasting Society,		
Cape Dorset	5,000.00	
	<u>5,000.00</u>	
	<u>\$ 104,450.00</u>	

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
 for the year ended March 31, 1983

Schedule VIII
 Continued

	Grants		Contributions
Local Government (Recreation)			
Grants and Contributions to Organizations for Various Projects			
Front End Grants	\$ 158,000.00	Utilities Assistance	\$ 108,059.38
Per Capita Grants	265,660.00	Sports Development	292,500.00
Sports Development Grants	1,580.00	Northern Games & Dene Games	100,000.00
Aquatics Grants	21,120.00	Recognized Arts & Special Organizations	23,700.00
Cultural & Special Organizations	8,000.00	T.E.S.T. Ski Program	40,000.00
	\$ 454,360.00		\$ 564,259.38
Settlement Per Capita Grants	\$ 183,541.25		
		Baffin Regional Council	\$ 209,000.00
		Kitikmeot Regional Council	44,000.00
		Keewatin Regional Council	70,000.00
		Inuvik Regional Council	11,127.23
			\$ 334,127.23

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
 for the year ended March 31, 1983

Schedule VIII
 Continued

<u>Local Government (Municipal Affairs)</u>	<u>Grants & Contributions</u>				<u>Total</u>
	<u>Municipal Equalization Grant</u>	<u>Grant in Lieu of Taxes</u>	<u>Homeowner's Tax Rebate</u>	<u>Sr. Citizens Tax Relief and Others</u>	
City Of Yellowknife	\$ 950,874.00	\$ 472,472.00	\$ 199,076.90	\$ 11,931.86	\$ 1,634,354.76
Town of Fort Smith	250,080.00	208,174.79	44,026.61	8,350.35	510,631.75
Village of Fort Simpson	109,288.00	77,370.85	7,155.91	757.46	194,572.22
Town of Hay River	242,466.00	181,183.55	41,901.41	4,434.60	469,985.56
Town of Inuvik	236,434.00	196,748.00	11,852.31	1,931.85	446,966.16
Village of Frobisher Bay	373,211.00	444,632.24	4,523.13	—	822,366.37
Town of Pine Point	222,647.00	194,928.24	1,498.36	—	419,073.60
N.W.T. Association of Municipalities Grant	—	—	—	38,835.25	38,835.25
N.W.T. Association of Municipal Administrators	—	—	—	5,000.00	5,000.00
	<u>\$ 2,385,000.00</u>	<u>\$ 1,775,509.67</u>	<u>\$ 310,034.63</u>	<u>\$ 71,241.37</u>	<u>\$ 4,541,785.67</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
 for the year ended March 31, 1983

Schedule VIII
 Continued

	Grants	Contributions		Total
		Water & Sanitation	Hamlet Contributions	
Local Government (Municipal Affairs)				
City of Yellowknife	\$ 140,907.20		\$ —	\$ 140,907.20
Town of Fort Smith	15,713.84		—	15,713.84
Village of Frobisher Bay	379,144.20		—	379,144.20
Village of Fort Simpson	67,525.00		—	67,525.00
Town of Hay River	228,757.67		—	228,757.67
Arctic Bay	—		400,199.00	400,199.00
Broughton Island	—		488,477.00	488,477.00
Cape Dorset	—		547,506.00	547,506.00
Clyde River	—		422,121.00	422,121.00
Hall Beach	—		409,634.00	409,634.00
Igloodik	—		551,979.00	551,979.00
Lake Harbour	—		409,075.00	409,075.00
Pangnirtung	—		521,474.00	521,474.00
Pond Inlet	—		587,563.00	587,563.00
Sanikiluaq	—		454,402.00	454,402.00
Coppermine	—		521,008.00	521,008.00
Gjoa Haven	—		535,468.00	535,468.00
Spence Bay	—		496,349.00	496,349.00
Pelly Bay	—		430,728.00	430,728.00
Baker Lake	—		859,364.00	859,364.00
Chesterfield Inlet	—		505,001.00	505,001.00
Coral Harbour	—		527,687.00	527,687.00
Eskimo Point	—		808,407.00	808,407.00
Rankin Inlet	—		745,375.00	745,375.00
Repulse Bay	—		445,023.00	445,023.00
Whale Cove	—		487,166.00	487,166.00
Fort Franklin	—		400,652.00	400,652.00
Aklavik	—		460,227.00	460,227.00
Tuktoyaktuk	—		767,113.00	767,113.00
Norman Wells	—		286,867.00	286,867.00
Rae Edzo	—		656,637.00	656,637.00
	\$ 832,047.91		\$ 13,725,502.00	\$ 14,557,549.91

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Contributions by Department
for the year ended March 31, 1983

Schedule VIII
Continued

Economic Development	S.T.E.P.	Labour Pools	Tourism Promotion	Assistance to Industry	A.R.D.A.	Total
Fort Smith	\$ 182,274.93	\$ —	\$ 54,617.11	\$ —	\$ —	\$ 236,892.04
Inuvik	4,000.00	66,000.00	42,025.00	—	—	112,025.00
Baffin	33,331.00	—	30,000.00	—	—	63,331.00
Keewatin	127,253.86	—	40,000.00	—	—	167,253.86
Kitikmeot	60,225.00	—	10,000.00	—	—	70,225.00
Headquarters						
Co-operatives						
C.A.C.F.L.	—	—	—	165,000.00	—	165,000.00
Non-Renewable Resources						
Energy Mines & Resources Canada	—	—	—	10,000.00	—	10,000.00
Enterprises						
Kekertak Co-op Association	—	—	—	40,000.00	—	40,000.00
Bathurst Inlet Development	—	—	—	30,000.00	—	30,000.00
Tourism & Parks						
Arctic Coast Tourism Association	—	—	23,400.00	—	—	23,400.00
Big River Travel Association	—	—	12,000.00	—	—	12,000.00
Keewatin Tourism Association	—	—	11,700.00	—	—	11,700.00
Northern Frontier Tourism Association	—	—	23,400.00	—	—	23,400.00
N.W.T. T.I.A.	—	—	35,000.00	—	—	35,000.00
Western Arctic Visitors Association	—	—	18,700.00	—	—	18,700.00
Small Business Development						
Arctic Cabs Limited	—	—	—	3,800.00	—	3,800.00
Arctic Coast Tourist Association	—	—	—	10,000.00	—	10,000.00
Big River Travel Association	—	—	—	29,438.00	—	29,438.00
Buffalo Air	—	—	—	2,700.00	—	2,700.00
Fitz-Smith Native Band	—	—	—	2,472.00	—	2,472.00
Fort Smith Air Services	—	—	—	19,600.00	—	19,600.00
Freshwater Fish Marketing Corporation	—	—	—	600,334.00	—	600,334.00
Hay River and Area Economic Development Corporation	—	—	—	30,000.00	—	30,000.00
Ikaluktutiak Co-op	—	—	—	17,700.00	—	17,700.00
Inuvialuit Development Corporation	—	—	—	18,750.00	—	18,750.00
Keewatin Chamber of Commerce	—	—	—	14,000.00	—	14,000.00
Keewatin Tourism Committee	—	—	—	5,000.00	—	5,000.00
Kitikmeot Inuit Association	—	—	—	4,193.59	—	4,193.59
N.W.T. Chamber of Mines	—	—	—	10,000.00	—	10,000.00
N.W.T. Grade Stamp Agency	—	—	—	10,000.00	—	10,000.00
Peter's Restaurant	—	—	—	3,750.00	—	3,750.00
Rae Edzo Band Economic Development Committee	—	—	—	6,975.00	—	6,975.00
Rae Edzo Dogrib Band	—	—	—	13,125.00	—	13,125.00
Slave River Sawmill	—	—	—	533,000.00	—	533,000.00
Travel Industry Association	—	—	—	15,000.00	—	15,000.00
Western Arctic Visitor's Association	—	—	—	8,000.00	—	8,000.00

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Contributions by Department
 for the year ended March 31, 1983

Schedule VIII
 Continued

Economic Development	S.T.E.P.	Labour Pools	Tourism Promotion	Assistance to Industry	A.R.D.A.	Total
Financial Services						
Aklavik H.T.A.	\$	\$	\$	\$	\$	\$
Coppermine Co-op	—	—	—	—	134.00	134.00
Fort Franklin H.T.A.	—	—	—	—	2,053.76	2,053.76
Fort Norman H.T.A.	—	—	—	—	801.48	801.48
Fort Providence Dene Band	—	—	—	—	649.60	649.60
Fort Resolution H.T.A.	—	—	—	—	6,476.40	6,476.40
Fort Resolution Sawmill	—	—	—	—	60,576.73	60,576.73
Hall Beach Co-op	—	—	—	—	134.00	134.00
Holman Island Co-op	—	—	—	—	134.00	134.00
Ikaluktutiak Co-op	—	—	—	—	1,206.03	1,206.03
Jean Marie River Co-op	—	—	—	—	268.02	268.02
Katudgevik Co-op	—	—	—	—	268.02	268.02
Kerkertak Co-op	—	—	—	—	402.01	402.01
Kissarvik Co-op	—	—	—	—	268.02	268.02
Koomiut Co-op	—	—	—	—	1,845.64	1,845.64
Metis Development Corporation	—	—	—	—	60,114.50	60,114.50
Padlei Co-op	—	—	—	—	536.01	536.01
Paleajook Co-op	—	—	—	—	804.04	804.04
Pangnirtung Co-op	—	—	—	—	134.00	134.00
Petanea Co-op	—	—	—	—	268.02	268.02
Pitsiulak Co-op	—	—	—	—	1,122.82	1,122.82
Sachs Harbour H.T.A.	—	—	—	—	23,229.42	23,229.42
Sanavik Co-op	—	—	—	—	670.02	670.02
Toonoonik-Sahoomik Co-op	—	—	—	—	268.02	268.02
Tulugak Co-op	—	—	—	—	268.02	268.02
Turn Air Ltd.	—	—	—	—	1,891.41	1,891.41
West Baffin Co-op	—	—	—	—	268.02	268.02
Whale Cove H.T.A.	—	—	—	—	6,697.86	6,697.86
	<u>\$ 407,084.79</u>	<u>\$ 68,000.00</u>	<u>\$ 300,842.11</u>	<u>\$ 1,602,837.59</u>	<u>\$ 171,634.12</u>	<u>\$ 2,149,398.61</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
 for the year ended March 31, 1983

Schedule VIII
 Continued

	Grants		Contributions
Justice & Public Services			
Canadian Associations of Provincial Court Judges	\$ 2,000.00	N.W.T. Native Court Workers	\$ 402,000.00
Association of Fire Chiefs and Firefighters of N.W.T.	10,000.00	Malliganik Tukisiniakvik Library Services	204,000.00
Canada Safety Council	1,000.00	- Inuvik	15,831.00
Uniform Law Committee	2,000.00	- Community Education Society, Eskimo Point	3,219.00
Library Services		- Hamlet of Aklavik	4,490.00
- Town of Inuvik	1,500.00	- Hamlet of Fort Norman	2,628.00
- Town of Fort Smith	1,500.00	- Settlement of Fort McPherson	3,587.00
- City of Yellowknife	6,500.00	- Municipality of Igloodik	4,900.00
Museums		- City of Yellowknife	37,651.50
- Fort Smith O&M	50,000.00	- Settlement of Cambridge Bay	3,891.00
	\$ 74,500.00	- Hamlet of Pangnirtung	3,126.00
			\$ 986,323.50
Health			
		Directorate	
		N.W.T. Registered Nurses' Association	8,000.00
		Storefront for Voluntary Agencies, Yellowknife	30,000.00
		N.W.T. Medical Association, Yellowknife	5,000.00
		Canadian Public Health Association, Ottawa	4,943.00
		Rae Edzo Native Women's Health Project	57,000.00
		Hospitals	
		Stanton Yellowknife Hospital	8,762,196.51
		Hay River Health Centre	2,688,749.00
		Fort Smith Health Centre	1,409,877.00
		Northern Addiction Centre, Yellowknife	231,600.00
		Inuvik General Hospital	1,754,018.00
		Frobisher Bay General Hospital	3,165,217.00
			\$ 18,116,888.51
Total Grants	\$ 12,097,811.92	Total Contributors	\$ 873,115,188.14
Total Grants & Contributions	\$ 85,812,998.06		

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Write-offs (In excess of \$5000)
for the year ended March 31, 1983

Schedule IX

Accounts Receivable

<u>Name</u>	<u>Amount</u>
Colonial Homes	\$ 9,184.54
Terrabain General Store	10,424.00
Arctic Arts	5,292.00
Linklater, Clara	7,097.42
	<u>\$ 32,000.96</u>
Other Miscellaneous Accounts Less than \$5,000 Written off	\$ 90,691.02
Total accounts written off	<u><u>\$ 122,691.98</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Surplus
 for the year ended March 31, 1983

Schedule X

		1983	(thousands of dollars)	1982
Surplus at beginning of year				
- operations and maintenance	\$ 21,757			
- Less transfer to Capital Surplus as per Section 8 of the Financial Agreement with Canada	10,000	\$ 11,757		\$ 16,568
- Capital	16,654			
- Plus Transfer from operation and maintenance	10,000	26,654		11,329
- Business Loan Fund		6,000		5,000
- Student Loan Fund		—		—
		44,411		32,897
Surplus (deficit) for the year				
- from operations and maintenance	\$ 794		\$ 6,189	
- less appropriation to Business Loan Fund	(1,000)		(1,000)	
- less appropriation Student Loan Fund	(950)	(1,156)	—	5,189
- from capital		(14,676)		5,325
- appropriated to the Business Loan Fund		1,000		1,000
- appropriated to Student Loan Fund		950		—
		(13,882)		11,514
Surplus at end of the year				
- operations and maintenance		10,601		21,757
- capital		11,978		16,654
- Business Loan Fund		7,000		6,000
- Student Loan Fund		950		—
		\$ 30,529		\$ 44,411

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Outstanding Travel Advances
 for the year ended March 31, 1983

Schedule XI

Headquarters

Executive

<u>Name</u>	<u>Amount</u>	
Harvison, Peter J	\$ 1,000.00	\$ 1,000.00

Legislative Assembly

Taylor, Carol Ann	\$ 500.00	\$ 500.00
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Personnel

Ramsay, Randall J	\$ 1,200.00	
Stephens, R L	281.50	
Tuckley, Ronald W	700.00	
Szumowski, Henry	1,200.00	
Sorenson, Art	900.00	
Murphy, Daniel F	884.82	
Airhart, Phillip J	1,400.00	
Thormin, Phillip B	638.90	
Dies, Glen	652.00	
Moger, Orville Ivan	325.00	
Heron, Allan K.	40.83	
Hourie, Eileen	400.00	
Tucktoo, Josephine	309.50	
Kringayark, Joani	895.00	
Roach, Leslie A.	500.00	
Greywolf, Shirle	950.00	
Tapatai, Peter	950.00	
McCaskill, Monica	100.00	\$ 12,327.55

Local Government

<u>Name</u>	<u>Amount</u>	
Pierce, James M.	\$ 2,300.00	
Doyal, J.A.	1,500.00	
Lefournesau, Claude J.	3,500.00	
Gosselin, R.M.	2,800.00	
Lantz, Keith Brian	300.00	
Macleod, Malcolm R.	1,500.00	
Nolan, Phillip D.	300.00	
Elliott, Tony	165.00	
Gendron, Denise	1,800.00	\$ 14,165.00

Renewable Resources

Lee, Leslie John	\$ 2,500.00	\$ 2,500.00
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Economic Development

Webb, Don	\$ 500.00	
Sowdloapik, Sakeesse	2,525.00	
McLeod, Michael	300.00	\$ 3,325.00

Education

Warren, Beatrice J.	\$ 425.00	
Wilman, David	1,500.00	
Modeste, Jane	945.00	
Biscaye, Elizabeth	500.00	
Merach, Nicholas	400.00	\$ 3,770.00

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Outstanding Travel Advances
 for the year ended March 31, 1983

Schedule XI
 continued

Justice and Public Service

<u>Name</u>	<u>Amount</u>	
Davis, Thomas Beck	\$ 800.00	
Bourassa, R.M. Judge	400.00	
MacDougall, Garry Ian	1,200.00	
Mercredi, Xavier F.	1,800	
Metz, Catherine	350.00	
Valpy, Dumaresq R.	1,700.00	
Hewitt, Michael	1,300.00	
Arnold, Charles	275.00	
Janes, Robert Roy	275.00	
Lai, Stein	1,300.00	
Total Headquarters		\$ 9,400.00
		\$ 32,822.55

Fort Smith Region

Social Services		
Geddes, Robert	\$ 300.00	\$ 300.00

Renewable Resources

Chowns, Tom T.C.	\$ 400.00	
Boxer, Donald D.	1,000.00	
Illasiak, George Alex	400.00	
Beaulieu, James R.	400.00	
Colosimo, Leonard	500.00	
Letkeman, Richard E.	400.00	
		\$ 3,100.00

Economic Development

Napier, Alexander S.	\$ 350.00	\$ 350.00
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Education

Brunanski, Nelson	\$ 350.00	
Soucy, Alban P.	3,500.00	
Menard, Larry	350.00	
		\$ 4,200.00

Total Fort Smith Region **\$ 7,860.00**

<u>Name</u>	<u>Amount</u>	
Inuvik Region		

Economic Development

Coady, Kevin	\$ 150.00	\$ 150.00
Total Inuvik Region		\$ 150.00

Baffin Region

Personnel		
Barnet, David A.	\$ 300.00	\$ 300.00

Local Government

Applegath, Craig	\$ 750.00	\$ 750.00
Total Baffin Region		\$ 1,050.00

Keewatin Region

Economic Development		
Misherlak, John	\$ 250.00	
Voisey, Paul	250.00	
Makpak, Reagan	300.00	
		\$ 800.00
Total Keewatin Region		\$ 800.00

Kitikmeot Region

Personnel		
Panegyuk, John A.	\$ 891.00	\$ 891.00

Economic Development

Katik, Phillip	\$ 250.00	
Oyakyok, Johnny	200.00	
		\$ 450.00

Total Kitikmeot Region

Total Government **\$ 1,301.00**

\$ 88,278.55

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII

<u>Operations & Maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Legislative Assembly</u>			
Legislative Assembly	Help sponsor Commonwealth Parliamentary Association's Annual conference.	20 Dec 82	\$ 75,000
Total Program			<u>\$ 75,000</u>
<u>Executive</u>			
Executive Committee Secretariat	Public Utilities Board and Highway Transport Board Transferred from Justice and Public Service	02 Nov 82	\$ 183,000
Regional Operations Secretariat	MacKenzie Delta Fund relief.	02 Nov 83	53,000
Total Program			<u>\$ 236,000</u>
<u>Financial Management Secretariat</u>			
Financial Management Secretariat	Transfer budget input function from the Department of Finance.	02 Nov 82	\$ 14,000
Total Program			<u>\$ 14,000</u>
<u>Finance</u>			
Comptrollership	Transfer budget input function to Financial Management Secretariat.	02 Nov 82	\$ (14,000)
Total Program			<u>\$ (14,000)</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Operations & Maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Justice and Public Services</u>			
Consumer Services	Public Utilities Board and Highway Transport Board transferred to the Executive.	02 Nov 82	\$ (183,000)
	Motor vehicles function transferred to Government Services.	30 Nov 82	(143,000)
	Administration of the Consumer Affairs section.	14 Dec 82	68,000
Safety	Position seconded to the St. John's Ambulance Association	30 Nov 82	50,000
Directorate	Additional funding for Arctic Pilot Project intervention.	24 Jan 83	21,000
Legal Division	Provide legal services to the N.W.T. Housing Corporation.	20 Dec 82	42,000
Legal Services Board	Increase funds to Maliganik Tukisiiniakvik and Native Courtworker's Association.	24 Jan 83	105,000
Total Program			\$ <u>(148,000)</u>
<u>Government Services</u>			
Transportation	Transfer freight cost to Education.	17 July 82	\$ (23,000)
Systems & Computer Services	Additional funds for Computer Operations.	13 Aug 82	427,000
Energy Conservation	Transfer activity to Public Works	30 Nov 82	(195,000)
Motor Vehicles	Activity transferred from Justice and Public Services.	30 Nov 82	626,000
Total Program			\$ <u>835,000</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Operations & Maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Public Works			
Repair to Upkeep of Buildings and Works	Transfer funds to Local Government to maintain Broughton Island Complex.	02 Nov 82	\$ (39,000)
Utilities	Transfer funds to Local Government to maintain Broughton Island Complex.	02 Nov 82	(27,000)
	Energy Conservation Activity transferred from Government Services.	30 Nov 82	195,000
Operations and Repair of Equipment	Transferred from Local Government for secondment of a Hamlet employee.	10 May 83	35,000
Total Program			<u>\$ 194,000</u>
Renewable Resources			
Directorate	Funds for two positions established in Norman Wells.	10 May 83	\$ 152,000
Wildlife Services	Increase Grants and Contributions funding to Hunters and Trappers Association.	17 July 82	50,000
	Additional Wildlife Personnel.	02 Nov 82	130,000
Total Program			<u>\$ 332,000</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Operations & Maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Local Government			
Municipal Affairs	Transferred from Public Works for the operation of Broughton Island Complex	02 Nov 82	\$ 66,000
	Transferred to Public Works in relation to secondment of Hamlet employee.	10 May 83	(35,000)
	Increased Hamlet Contributions and Administrative travel. Re: Norman Wells.	10 May 83	71,000
Development Training	Reduce funds for Municipal Administrations Certification program.	02 Nov 82	(10,000)
Total Program			<u>\$ 92,000</u>
Health			
Territorial Hospital Insurance Program	To provide funds for increased Cost of Budget Review Hospitals and Detoxification Centre Cost.	26 Aug 82	\$ 1,160,000
	Extended and Chronic Care program, transferred from Social Services.	30 Nov 82	780,000
Medicare	To provide funds for Physician Manpower Recruitment program.	24 Sept 82	1,445,000
Administration	Funds for increased grants and contributions	24 Jan 83	30,000
Total Program			<u>\$ 2,385,000</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Operations & Maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Social Services			
Services to the Aged and Handicapped	Chronic Care program transferred to the Department of Health	30 Nov 82	\$ <u>(780,000)</u>
Total Program			\$ <u><u>(780,000)</u></u>
Economic Development			
Directorate	To provide funding for an administration position required due to increased Economic Development in Norman Wells.	10 May 83	\$ <u>112,900</u>
Total Program			\$ <u><u>112,900</u></u>
Education			
Administration	To provide funding for Indigenous Peoples' Language programs.	26 Aug 82	\$ <u>935,000</u>
Schools	Funds transferred from Government Services for freight cost now borne by Local Education Authorities	17 July 82	<u>23,000</u>
College Programs	To provide additional funding for education programs recovered through the Canada Employment and Immigration Centres.	10 May 83	<u>650,000</u>
Student Residences	To provide additional funding required for the operation of the Koe Go Cho Residence.	20 Dec 82	<u>136,000</u>
Total Program			\$ <u><u>1,744,000</u></u>
Total Operations and Maintenance			\$ <u><u><u>1,067,900</u></u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Executive</u>			
Regional Operations Secretariat	To purchase an employee's house as per the Buy Back program.	24 Sept 82	\$ 44,500
	To purchase an emergency radio network and antenna.	28 Jan 83	23,300
	To purchase mobile emergency generators for the Kitikmeot Region.	28 Jan 83	39,000
	To revoke funds to complete the Fort Good Hope Community Complex.	06 May 82	21,000
	Norman Wells Complex project cancelled.	28 Jan 83	(30,000)
	Additional funds to complete the Fort Good Hope Community Complex.	04 April 83	9,500
	For Community emergency airstrip in Bay Chimo.	11 March 83	<u>54,000</u>
Total Program			<u>\$ 168,300</u>
<u>Information</u>			
Directorate	Surplus funds identified to offset the requirement for the Language Bureau.	01 Sept 82	\$ (40,000)
Public Affairs	To acquire equipment for the Language Bureau.	01 Sept 82	137,000
Interpreter/Translator Corps	To purchase simultaneous interpreting equipment.	06 May 83	8,000
Total Program			<u>\$ 105,000</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Justice and Public Services</u>			
Directorate	Surplus funds identified due to deferred library move.	24 Sept 82	\$ (20,000)
Museums/Heritage Division	Surplus funds identified from Museum Archives Storage.	26 Jan 83	(35,000)
	Surplus funds identified from Community Museum Grants.	28 Jan 83	(23,000)
	To purchase the Alex Stevenson Collection.	24 Sept 82	20,000
	Anticipated expenditures higher than estimates for various projects.	24 Sept 82	2,000
Library Services	Surplus funds identified from furniture and equipment allocation.	26 Jan 83	(15,000)
Total Program			<u>\$ (71,000)</u>
<u>Government Services</u>			
Directorate	Surplus funds identified from furniture and equipment allocation.	26 Jan 83	\$ (50,000)
Systems and Computer Services	Surplus funds identified due to delay in construction of Computer Building.	26 Jan 83	(2,180,000)
Supply Services	Surplus funds identified from Warehouse/Complex Cambridge Bay deferred to 1984-85.	06 May 83	(680,000)
Petroleum Products	Revote funds to complete the following project voted in 1981-82.		
	- Tank Farm Construction, Lac La Martre	06 May 82	\$ 106,000
	- Tank Farm Construction, Holman Island		4,000
	- Tank Farm Construction, Paulatuk		67,000
	- Tank Farm Construction, Coppermine		81,000
	- Tank Farm Construction, Gjoa Haven		200,000
	- Tank Farm Construction, Peily Bay		3,000
	- Tank Farm Construction, Chesterfield Inlet		128,000
	Surplus funds identified for various projects	26 Jan 83	8,000
			<u>\$ 981,000</u>
Energy Conservation	Activity transferred to Public Works	26 Jan 83	(1,040,000)
Total Program			<u>\$ (2,440,000)</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Public Works			
Directorate	Additional funds for arbitration settlement.	28 Jan 83	\$ 730,000
Architectural Services	Additional funds for salary and travel cost to implement programs under Project Management	28 Jan 83	180,000
	Revote funds for Pelly Bay Complex.	06 May 82	280,000
Accommodation Services	Additional funds for Pelly Bay Complex.	06 May 83	70,000
	Surplus funds identified from office renovations and relocation in Yellowknife.	06 May 82	\$ (250,000)
	To revote funds for furniture for staff houses in Kitikmeot Region.	06 May 82	63,000
	Additional funds for office renovations in Frobisher Bay.	24 Sept 82	67,200
	Surplus funds identified in various projects.	28 Jan 83	(57,400)
	For 1981-82 outstanding Staff Housing program payments for Eskimo Point and Lac La Martre plus additional requirements for Coppermine Staff Housing.	28 Jan 83	40,300
Repair and Upkeep of Buildings and Works	To provide additional funds for the following emergency projects.		
	- Repairs to Water Intake and Main, Rae/Edzo	24 Sept 82	100,000
	- Replace School Roof, Aklavik	06 May 82	600,000
	- Repair Water Services, Prince of Wales Northern Heritage Centre	06 May 82	200,000
	- Rebuild Heat System — 4 Row Houses, Inuvik	17 July 82	140,000
	- Repair Pile Foundations, Fort Good Hope School	24 Sept 82	220,000

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Public Works			
Repair and Upkeep of Buildings and Works (continued)	To provide additional funds for the following emergency projects.		
	- Replace insulation, Pond Inlet School	24 Sept 82	\$ 437,000
	- Renovate Sanikiluaq Power House	06 May 82	131,000
	- Repair and upgrade Staff Housing in the Baffin Region	24 Sept 82	50,000
	- Surplus funds identified in various projects	28 Jan 83	(542,800)
	- Repairs to Sewage Tanks, Cambridge Bay	28 Jan 83	90,000
	To revoke funds for the following project, voted in 1981-82 but not completed.		
	- Regional Energy Conservation, Fort Smith Region	06 May 82	327,100
	- Repair Foundation, Rockhill Apts. Yellowknife		108,500
	- Replace Windows, Akaitcho Hall, Yellowknife		125,000
	- Regional Energy Conservation, Baffin Region		532,500
	- Standby Generator, Fort Good Hope School		118,000
	- Regional Energy Conservation, Keewatin		113,500
	- Change Hot Water Tanks, Baffin Region		94,700
	- Regional Energy Conservation, Kitikmeot Region		78,000
	- Replace Water Line, Akaitcho Hall, Yellowknife		90,000
	- Energy Conservation, Yellowknife		25,000
	- Extra-ordinary Maintenance, Butler Units, Frobisher Bay		50,000
	- Replace Heating System, Pond Inlet School		83,400
	- Replace Heating System, Spence Bay School		88,000
			<u>3,212,900</u>
Operations and Repair of Equipment	For mobile equipment in Yellowknife and Keewatin Region.	24 Sept 82	28,000
	For equipment in the Fort Smith Region.	06 May 82	25,000
	Additional Funds for various projects.	28 Jan 83	10,200

GOVERNMENT OF THE NORTHWEST TERRITORIES
 Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Public Works (continued)</u>			
Highways	To revoke the following projects voted in 1981-82 but not completed.		
	- Maintenance Camps, Trout and Jean Marie River	06 May 82	200,000
	- Maintenance Garage, Hay River	06 May 82	150,000
	- Heavy Mobile Equipment, Highway Maintenance	17 July 82	260,000
	To replace propulsion units for M.V. Merv Hardie.	06 May 82	170,000
	Additional funds for the M.V. Merv Hardie propulsion units	24 Sept 82	14,000
	Surplus funds from Mobile equipment Allocation.	26 Jan 83	(73,200)
	Surplus funds from Highway Equipment Garage, Hay River.	26 Jan 83	(40,000)
	Ferry barge modification project deferred to 1983/84	26 Jan 83	(73,700)
	Modification Study — M.V. Louis Cardinal	26 Jan 83	12,000
	Additional funds to repower M.V. Hay River No. 1	26 Jan 83	123,000
	Additional funds for various projects.	26 Jan 83	77,300
Energy Conservation	Activity transferred from Government Services.	26 Jan 83	594,000
Total Program			<u>\$ 5,816,000</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Renewable Resources			
Directorate	To acquire small tools and equipment for wildlife officers.	25 April 83	\$ 4,000
Wildlife Services	Surplus funds due to delay in construction of office/warehouse in Coppermine, Fort Liard and Arctic Bay	24 Sept 82	(247,000)
Environment Planning and Assessment	Surplus funds identified for Draft and Map Storage	28 Jan 83	(4,000)
Total Program			<u>\$ (247,000)</u>
Local Government			
Directorate	Impact funding in Tuktoyaktuk (2 houses).	24 Sept 82	\$ 300,000
	Surplus funds due to delay in construction of the Hamlet Offices in Gjoa Haven.	06 May 82	(500,000)
	To revoke projects uncompleted in 1981-82	06 May 82	
	- Fire alarm system		199,000
	- Firehall, Fort McPherson		73,000
	- Hamlet Office, Spence Bay		42,000
	- Council Office, Fort McPherson		14,400
	- Garage/Firehall, Petty Bay		22,300
	Additional funds for the Council Office in Fort McPherson.	28 Jan 83	100,000
	Fort Resolution Office renovations deferred.	28 Jan 83	(101,300)
	Surplus funds from Community Complex, Chesterfield Inlet.	24 Sept 82	(70,000)
	Surplus funds from fire fighting Systems in Regions (delays in siren delivery)	28 Jan 83	(48,000)
	Surplus funds from Hamlet Office addition, Repulse Bay.	28 Jan 83	(75,000)
	To purchase furniture and equipment for the Fort McPherson Community Office.	28 Jan 83	48,000
	To complete planning and preparation of tender documents for Hamlet Office, Gjoa Haven.	28 Jan 83	33,000
	For office planning, Norman Wells.	28 Jan 83	48,000
	Surplus funds identified in various projects.	28 Jan 83	(38,400)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Local Government (continued)			
	Surplus funds due to deferral of garage renovations in Nahanni Butte and the access road relocation in Fort Liard.	28 Jan 83	(15,260)
Municipal Affairs	Surplus funds from Road/Sidewalk Construction Grant	24 Sept 82	(288,000)
	Additional funds for Municipalities for Road Construction Grants.	16 Feb 83	230,000
Town Planning and Lands	Impact funding (Road Construction) Norman Wells.	06 May 82	444,000
	Impact funding (Road Construction) Norman Wells.	24 Sept 82	479,000
	To revoke the following projects not completed in 1981-82	06 May 82	
	- Water/sewer, Major Municipalities		800,000
	- Water intake improvements, Edzo		78,000
	- Water delivery improvement, Fort McPherson		117,000
	- Water/sewer, Pangnirtung		238,000
	- Water/sewer, Tuktoyaktuk		437,000
	- Road/site/land, Keewatin Region		162,250
	- Road/site/land, Beffin Region		148,000
	- Water/sewer, Rae Edzo		133,000
	- Water/sewer, Rankin Inlet		28,000
	Additional funds for water and sewer in major municipalities.	24 Sept 82	388,500
	Additional funds for road/site/land in Inuvik Region.	24 Sept 82	28,700
	Surplus Funds from Land Development, Rankin Inlet.	28 Jan 83	(516,360)
	Fort Norman Sewage Lagoon clean-up deferred.	28 Jan 83	(70,000)
	Surplus funds identified from Project Management, Beffin being funded from Vote 1.	28 Jan 83	(46,000)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Anticipated</u>
Local Government			
Town Planning and Lands (continued)	Emergency replacement of boilers at the main pumphouse in Yellowknife	28 Jan 83	835,000
	Surplus funds from the deferral to 1983-84 of the following Water/Sanitation projects.	28 Jan 83	
	- Fort Norman Sewage Lagoon		(11,500)
	- Fort McPherson sewage improvements		(40,000)
	- Fort McPherson Sewage Predesign Study		(10,000)
	- Aklavik Predesign Study		(8,000)
	- Fort Franklin Sewage Lagoon construction		(8,500)
	- Fort Franklin water supply improvements		(10,000)
	- Norman Wells Utilidor assessment		(1,800)
	- Paulatuk Predesign Study		(25,000)
	- Tuktoyaktuk Reservoir Pumphouse		(180,000)
	- Gjoa Haven water/sewer improvements		(5,000)
	- Holman Island Predesign Study		(8,000)
	- Pelly Bay Predesign Study		(25,000)
	- Repulse Bay water/sewer		(12,000)
	- Baker Lake water/sewer		(82,500)
	- Chesterfield Inlet Predesign Study		(8,000)
	- Coral Harbour Predesign Study		(5,000)
	- Eskimo Point Predesign Study		(5,000)
	- Whale Cove Predesign Study		(5,000)
	Impact funding, Tuktoyaktuk (road/site/land development).	06 May 83	598,000

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Local Government</u>			
Town Planning and Lands (continued)	Emergency repairs, Fort McPherson Water Point.	28 Jan 83	2,800
	Surplus funds in various projects.	28 Jan 83	369,700
Recreation	Impact funding Tuktoyaktuk (completion of arena)	06 May 82	225,000
	Revote projects not completed in 1981-82.	06 May 82	
	- Multi-purpose Hall/Arena, Rae		100,000
	- Community Hall renovations, Frobisher Bay		41,000
	- Multi-purpose Hall, Arctic Bay		20,000
	Additional funds for Community Hall, Fort Resolution.	06 May 82	160,000
	Impact funding Norman Wells (Planning Community Centre).	06 May 82	30,000
	Construction of the Fort Franklin Community Hall deferred to 1985-86	28 Jan 83	(48,500)
	Surplus funds from recreation site work, Tuktoyaktuk.	28 Jan 83	(15,000)
	Funds for the Recreation Complex, Coppermine.	28 Jan 83	135,000
	Additional funds for various projects.	28 Jan 83	79,000
Total Program			<u>\$ 4,438,400</u>
<u>Social Services</u>			
Administration	Revote funds for Eskimo Point Office construction.	06 May 82	15,000
	Revote funds for Baker Lake Office renovations.	24 Sept 82	5,000
	Surplus funds from various projects.	28 Jan 83	(2,500)
Corrections	Revote funds for planning the new Baffin Corrections Centre.	24 Sept 82	237,000
	Additional funds for various projects.	16 Feb 83	5,200

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Social Services (continued)			
Family and Childrens' Services	Treatment Centre in Yellowknife deferred to 1985-86	28 Jan 83	(98,000)
	Surplus funds from various projects.	28 Jan 83	(7,300)
Services to the Aged and Handicapped	Revote funds for the construction, furnishing and equipment for the Yellowknife Group Home.	06 May 82	65,000
	Revote funds for Receiving Home renovations in Yellowknife.	06 May 82	14,000
	Additional funds Receiving Home Renovations, Yellowknife.	24 Sept 82	3,000
	Surplus funds from various projects.	28 Jan 83	(15,100)
Financial Assistance	Revote funds for Churchill Transient Centre renovations.	06 May 83	15,000
	Surplus funds from Churchill Transient Centre renovations.	28 Jan 83	(13,000)
Total Program			<u>\$ 243,380</u>
Economic Development and Tourism			
Tourism and Parks	Revote funds for the Dempster Campground, Inuvik	06 May 82	\$ 60,000
	Funds for Blackstone Park, Nahanni Butte	24 Sept 82	17,000
	Surplus funds due to deferralment of the following projects.	28 Jan 83	
	- Blackstone Park, Nahanni Butte		(9,000)
	- Dempster Campground, Inuvik		(9,900)
	- Dempster Campground, Fort McPherson		(34,000)
	Additional funds for various projects	28 Jan 83	3,600

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Economic Development and Tourism</u>			
(continued)			
Commerce	Store renovations, Rae Lakes.	24 Sept 82	42,000
Total Program			<u>\$ 68,700</u>
<u>Education</u>			
Administration	Additional funds for construction of Resource Centre in Cambridge Bay.	24 Sept 82	\$ 35,000
	To revoke funds for furniture and equipment, Yellowknife.	06 May 82	1,000
	Surplus funds from Resource Centre, Cambridge Bay, and furniture and equipment, Fort Smith	28 Jan 83	(30,000)
	Industrial Arts conversion to maintenance shop in Yellowknife was deferred.	28 Jan 83	(15,000)
Schools	To revoke funds for the mezzanine in the Gjoa Haven School.	06 May 82	305,000
	To revoke funds for the mezzanine in the Gjoa Haven School.	04 June 82	437,000
	Surplus funds due to delays in planning new schools in Snowdrift, Fort Franklin and Sanikiluaq.	24 Sept 82	(425,000)
	Additional funds for Norman Wells School.	30 Nov 82	925,000
	Additional funds for Clyde River School.	28 Jan 83	450,000
	Additional funds for the Pine Point School.	28 Jan 83	101,000
	Surplus funds due to delays in planning Fort Franklin School.	28 Jan 83	(100,000)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1983

Schedule XII
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Education			
Schools (continued)	Surplus funds from Keewatin Education Centre.	28 Jan 83	(73,000)
	Surplus funds from Domestic Water System, Jean Marie River.	28 Jan 83	(2,000)
	Deferrment of windows/portions in Fort Resolution School.	28 Jan 83	(66,000)
	Project to relocate a portable classroom in Yellowknife was set up in this activity in error.	28 Jan 83	(20,000)
	Surplus funds from Lac La Martre School.	28 Jan 83	(200,000)
Continuing Education	To revote funds for furniture and equipment, Keewatin Region	06 May 82	4,000
College Program	Revote funds for renovations to Breynat Hall in Fort Smith.	06 May 82	2,000,000
	Additional funds to complete construction of Breynat Hall.	28 Jan 83	416,000
	The conversion of rooms to apartments in Ukkivik, Frobisher Bay was cancelled.	28 Jan 83	(250,000)
	Planning for Thebacha College is being deferred to 1983-84	28 Jan 83	(50,000)
Student Residences	Additional funds for renovations to Akaitcho Hall.	24 Sept 82	45,000
	Surplus funds from renovations to Grollier Hall, Inuvik.	24 Sept 82	(65,000)
	Surplus funds from various projects.	28 Jan 83	(5,000)
Total Program			<u>\$ 3,446,000</u>
Finance			
Treasury	To provide funds for old outstanding payable to Nanisivik Mines Ltd., to be offset against the accounts receivable due from the company.	02/Nov/82	\$ 175,000
Total Program			<u>\$ 175,000</u>
Total Vote 2 Capital			<u>\$ 10,002,300</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revolving Funds Inventories
 for the year ended March 31, 1983

Schedule XIII

<u>Fund Description</u>	<u>Balance April 1, 1982</u>	<u>Net Receipts</u>	<u>Net Issues</u>	<u>Board of Survey Write-off</u>	<u>Other (Write-Off) Write-up</u>	<u>Balance March 31, 1983</u>
Public Stores						
Yellowknife	\$ 158,295	501,849	454,627	—	273	\$ 205,790
Fort Smith	111,407	128,925	151,753	—	(340)	88,239
Inuvik	169,499	91,054	135,161	9,648	2,768	118,842
Frobisher Bay	240,173	199,080	190,919	31,316	(24,636)	192,382
Rankin Inlet	122,600	124,854	146,017	—	2,996	104,433
Cambridge Bay	16,551	203,855	174,046	—	(1,064)	45,296
	<u>818,475</u>	<u>1,249,617</u>	<u>1,252,523</u>	<u>40,964</u>	<u>(19,983)</u>	<u>754,622</u>
Grocery Stores						
Bay Chimo Stores	135,646	—	135,464	—	—	0
Arts and Crafts						
Yellowknife	42,396	—	42,396	—	—	0
Fort Smith	57,156	2,174	29,610	—	(178)	29,542
Delta Fur Warehouse	420,517	28,337	29,610	—	3	446,170
Raw material — projects, Inuvik	190,919	452	191,371	—	—	0
	<u>710,988</u>	<u>30,963</u>	<u>266,064</u>	<u>—</u>	<u>(175)</u>	<u>475,712</u>
Petroleum Oil and Lubricants	14,478,385	21,803,708	22,774,970	—	—	13,507,123
Liquor System Inventory	2,049,669	10,973,000	10,796,336	—	—	2,226,333
Total Government	<u>\$ 18,192,981</u>	<u>\$ 34,057,288</u>	<u>\$ 35,225,357</u>	<u>\$ 40,964</u>	<u>\$ (20,158)</u>	<u>\$ 16,983,790</u>

Tabled Document No. 15-85 (2)
Tabled SEPTEMBER 7, 1983

**Auditor General
of Canada**



**Vérificateur général
du Canada**

Report to the Council of the
Northwest Territories
on the examination of the
accounts and financial transactions of the
GOVERNMENT OF THE NORTHWEST TERRITORIES
for the year ended March 31, 1983



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Council of the Northwest Territories

I have examined the statement of assets and liabilities of the Government of the Northwest Territories for the year ended March 31, 1983 and the statements of revenues and expenditures, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the affairs of the Territories as at March 31, 1983 and its revenues and expenditures and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied, except for the change in the basis of accounting for expenditures as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Territories, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Territories.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Ontario
August 15, 1983

GOVERNMENT OF THE NORTHWEST TERRITORIES
(Continued under the authority of the Northwest Territories Act, R.S.C. 1970, c. N-22)

Statement of Assets and Liabilities
- as at March 31, 1983

<u>ASSETS</u>	1983 (thousands of dollars)	1982 (thousands of dollars)	<u>LIABILITIES</u>	1983 (thousands of dollars)	1982 (thousands of dollars)
Current			Current		
Cash and short-term investments	\$ 12,471	\$ 32,712	Accounts payable	\$ 25,901	\$ 24,345
Accounts receivable (Note 4)	35,150	34,471	Accrued liabilities	11,481	-
Inventories	16,964	18,196	Other liabilities	8,744	7,542
Current portion of long-term receivables	2,502	2,363	Unapplied balances of advances from Canada and others	1,117	757
	<hr/>	<hr/>	Current portion of long-term debt	<u>2,031</u>	<u>14,330</u>
	67,087	87,742		<hr/>	<hr/>
Business Loans and Guarantees Fund (Note 5)			Long-term debt		
Business loans	5,455	3,322	Loans from Canada (Note 9)	15,031	17,165
Cash available for loans and guarantees	<u>1,545</u>	<u>2,678</u>	Loans from Canada Mortgage and Housing Corporation (Note 10)	1,104	1,234
	<hr/>	<hr/>	Operating grants refundable to Canada (Note 8)	-	87
	7,000	6,000		<hr/>	<hr/>
Students Loan Fund (Note 6)			Business Loans and Guarantees Fund (Note 5)	<u>16,135</u>	<u>18,486</u>
Student loans	581	-		<hr/>	<hr/>
Cash available for loans	<u>369</u>	<u>-</u>	Students Loan Fund (Note 6)	7,000	6,000
	<hr/>	<hr/>		<hr/>	<hr/>
	950	-	Surplus	22,579	38,411
Long-term receivables				<hr/>	<hr/>
Loans receivable (Note 7)	16,081	16,129		<hr/>	<hr/>
Due from Canada (Note 8)	<u>4,820</u>	<u>-</u>		<hr/>	<hr/>
	<hr/>	<hr/>		<hr/>	<hr/>
	20,901	16,129		<hr/>	<hr/>
Fixed assets, at a nominal value of one dollar	-	-		<hr/>	<hr/>
	<hr/>	<hr/>		<hr/>	<hr/>
Trust assets	95,938	109,871	Trust liabilities	95,938	109,871
	<u>2,958</u>	<u>2,391</u>		<u>2,958</u>	<u>2,391</u>
	<hr/>	<hr/>		<hr/>	<hr/>
	\$ 98,896	\$ 112,262		\$ 98,896	\$ 112,262

Approved:


Commissioner


Comptroller General


Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Revenues and Expenditures
for the year ended March 31, 1983

	<u>REVENUES</u>		<u>EXPENDITURES</u>	
	1983 (thousands of dollars)	1982 (thousands of dollars)	1981 (thousands of dollars)	1982 (thousands of dollars)
Operations and maintenance				
Taxation and general revenues				
Income taxes	\$ 26,665	\$ 40,123	\$ 67,560	\$ 56,948
Fuel and other taxes	13,908	9,954	58,815	48,083
Liquor Control System - net income excluding salaries, \$886,000 (1982 - \$720,000)	9,083	8,304	50,939	33,703
Interest - investments	6,946	11,377	29,387	25,747
Profit on sale of petroleum products	3,082	4,485	29,061	23,062
Interest - other	2,153	2,006	28,367	25,263
Licences, fees and permits	2,569	2,280	21,238	15,283
	<u>64,406</u>	<u>78,529</u>		
Other revenues				
Rental of housing, offices and buildings	8,519	5,722		
Economic Development projects	1,860	2,569		
Repair and maintenance services	836	560		
Utilities	543	687		
Board and lodging	391	397		
Assistance programs	356	281		
Other	2,203	2,166		
	<u>14,708</u>	<u>12,382</u>		
Recoveries under agreements with Canada				
Cost-shared programs	30,628	22,199		
Established program funding	14,593	11,120		
Federally funded programs	2,331	270		
	<u>47,552</u>	<u>33,589</u>		
Operating grant from Canada (Note 11)	248,615	184,963		
	<u>375,281</u>	<u>309,463</u>		
Capital				
Grant from Canada	62,472	73,755		
Sale of capital assets	1,707	900		
	<u>64,179</u>	<u>74,655</u>		
Other recoveries				
Projects for Canada and others	22,654	20,846		
Excess of expenditures over revenues (revenues over expenditures) for the year	13,882	(11,514)		
	<u>\$ 475,996</u>	<u>\$ 393,450</u>		
Operations and maintenance				
Education			\$ 67,560	\$ 56,948
Public Works			58,815	48,083
Health			50,939	33,703
Local Government			29,387	25,747
Social Services			29,061	23,062
Northwest Territories Housing Corporation (Note 12)			28,367	25,263
Justice and Public Services			21,238	15,283
Economic Development and Tourism			17,016	17,225
Personnel			13,947	12,176
Highways			13,773	11,665
Government Services			12,016	10,207
Executive			9,205	7,008
Renewable Resources			8,538	6,984
Finance			5,341	4,958
Legislative Assembly Information			4,225	3,050
Interest on loans from Canada			2,394	1,739
Financial Management Secretariat			689	447
			<u>374,487</u>	<u>303,274</u>
Capital				
Local Government			21,243	19,064
Education			19,115	13,780
Public Works			18,044	13,408
Northwest Territories Housing Corporation			7,573	7,139
Government Services			4,987	5,392
Highways			2,509	2,321
Health			1,868	1,275
Economic Development			989	907
Social Services			821	767
Renewable Resources			497	465
Information			397	453
Justice and Public Services			384	512
Executive			253	3,326
Finance			175	28
Personnel			-	43
Legislative Assembly			-	25
Financial Management Secretariat			-	5
			<u>78,855</u>	<u>69,330</u>
Other expenditures				
Projects for Canada and others			22,654	20,846
			<u>\$ 475,996</u>	<u>\$ 393,450</u>

Approved by:


Commissioner


Comptroller General


Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Surplus
for the year ended March 31, 1983

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Balance at beginning of the year		
As previously reported	\$ 39,583	\$ 32,897
Correction of 1982 surplus (Note 3)	<u>(1,172)</u>	<u>-</u>
As restated	38,411	32,897
Excess of expenditures over revenues (revenues over expenditures) for the year	<u>13,882</u>	<u>(11,514)</u>
	24,529	44,411
Business Loans and Guarantees Fund (Note 5)	(1,000)	(6,000)
Students Loan Fund (Note 6)	<u>(950)</u>	<u>-</u>
Balance at end of the year	<u>\$ 22,579</u>	<u>\$ 38,411</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Changes in Financial Position
for the year ended March 31, 1983

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	(thousands of dollars)
Funds provided		
Repayment of loans - municipalities and school districts	\$ 1,068	\$ 834
Repayment of business loans	1,118	718
Repayment of other loans	58	15
Loans from Canada	-	2,352
Excess of revenues over expenditures for the year	<u>-</u>	<u>11,514</u>
	<u>2,244</u>	<u>15,433</u>
Funds applied		
Excess of expenditures over revenues for the year	13,882	-
Operating grants refundable by Canada	4,907	1,328
Repayment of loans from Canada	2,134	1,258
Business Loans and Guarantees Fund	2,118	3,775
Loans to municipalities and school districts	984	2,352
Students Loan Fund	950	-
Repayment of loans from Canada Mortgage and Housing Corporation	130	118
Other long-term loans	<u>94</u>	<u>-</u>
	<u>25,199</u>	<u>8,831</u>
Increase (decrease) in working capital	(22,955)	6,602
Working capital at beginning of the year	<u>40,768</u>	<u>34,166</u>
Working capital at end of the year	<u>\$ 17,813</u>	<u>\$ 40,768</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1983

1. Accounting policies

Financial statements

These financial statements are prepared in accordance with Section 23 of the Northwest Territories Act and Section 45 of the Financial Administration Ordinance and include the assets, liabilities and net income of the Northwest Territories Liquor Control System, and the assets, liabilities, profits and losses of revolving funds. The financial statements of the Northwest Territories Housing Corporation and the Workers' Compensation Board (Northwest Territories) have not been consolidated and have been reported upon separately.

Basis of accounting

Operations and maintenance, and capital expenditures are recorded on an accrual basis except for interest on long-term debt, and employee leave and termination benefits which are recorded on a cash basis. Accruals include accounts payable for goods received and services rendered to March 31, for which payment was made during the month of April, and accrued liabilities for those payments which could not be made in that month.

Taxation and general revenues, and other revenues are recorded on a cash basis except for income taxes, net income from the Liquor Control System and profits and losses of revolving funds, which are recorded on an accrual basis.

Inventories

Inventories are valued at cost and consist primarily of bulk fuel products, liquor, and finished arts and crafts products. Other materials and supplies are charged to expenditures at the time of acquisition.

Fixed assets

Fixed assets, consisting of roads, bridges, ferries, buildings, public works, land, equipment and vehicles are charged to expenditures at the time of acquisition or construction. These assets are shown on the statement of assets and liabilities at a nominal value of one dollar.

Trust assets

Trust assets in respect of funds held under the administration of the Public Administrator and the Supreme Court comprise cash and term deposits, investments at cost, real estate at assessed value for

tax purposes, and sundry assets recorded at a nominal value of one dollar.

Income taxes

Income taxes, levied under the Income Tax Ordinance, are collected by Canada under a tax collection agreement and are remitted in monthly instalments, based on estimated amounts. The remittances are recorded as revenue when received from Canada and accruals are made for known adjustments arising from finalization of income tax assessments.

Recognition of operating results of the Liquor Control System, revolving funds and Territorial corporations

The net income of the Liquor Control System and profits and losses of revolving funds for the fiscal year are reflected in the accounts of the Territories as revenues and expenditures in that year. The cost of operations of the Northwest Territories Housing Corporation is reflected in the accounts to the extent of contributions and grants paid. The income of the Workers' Compensation Board (Northwest Territories) is retained by the Board to provide stability to the industry classes rating structure and is therefore not reflected in the accounts.

Recoveries under agreements with Canada

Expenditures are recovered from the Government of Canada under specific cost-sharing agreements. The amounts are recorded as recoverable in the year in which the expenditures are incurred.

Grants from Canada

Operating and capital grants are negotiated annually with the Government of Canada. The amounts are receivable in monthly instalments and are recorded as revenues when received. Periodic adjustments, as they become known, are made to the operating grants for income tax collections and Established Program Financing contributions which are more or less than the estimated amounts used to determine the operating grant for the fiscal year.

Projects for Canada and others

The Government undertakes projects for the Government of Canada and others for which it usually receives accountable advances. Expenditures are recorded as recovered from the advances in the year that the expenditures are incurred. Any unapplied balances of the advances are recorded as current liabilities, and expenditures in excess of advances are recorded as current assets.

2. Change in accounting policy

In 1983 the Government of the Northwest Territories changed its policy of accounting for expenditures from a cash basis, including payments made in April for goods received and services rendered to March 31 of the fiscal year, to a full accrual basis. The effect of the change in accounting policy has been to increase expenditures by \$11,481,000 for the year ended March 31, 1983. Since this change in accounting policy is reflected in amounts to be appropriated for expenditures of the fiscal year, the change in accounting policy has not been applied retroactively. Furthermore, the amount to be accrued at the end of the previous year cannot be reasonably determined.

3. Correction of 1982 surplus

A duplication in recording certain recoveries, in the amount of \$1,172,000, resulted in an overstatement of 1982 surplus. The following previously reported 1982 amounts have been restated to give retroactive effect to the correction:

	<u>As previously reported</u> (thousands of dollars)	<u>As restated</u>
Accounts receivable	\$ 35,643	\$ 34,471
Surplus	39,583	38,411
Cost-shared program recoveries	23,371	22,199
Surplus for the year	12,686	11,514

4. Accounts receivable

	<u>1983</u> (thousands of dollars)	<u>1982</u>
Due from Canada	<u>\$ 24,967</u>	<u>\$ 21,969</u>
Revolving funds		
Petroleum, oil and lubricants, net of allowance for doubtful accounts of \$2,511,000 (1982 - \$2,326,000)	7,463	9,557
Other	<u>384</u>	<u>817</u>
	<u>7,847</u>	<u>10,374</u>
Due from Northwest Territories Housing Corporation	1,772	1,335
Other	<u>564</u>	<u>793</u>
	<u>\$ 35,150</u>	<u>\$ 34,471</u>

In addition to the above, accounts receivable of \$7,164,000 (1982 - \$4,124,000) are maintained on a memorandum basis only, and are recorded as revenues when collected.

No allowance has been recorded for doubtful accounts receivable of \$387,000 (1982 - \$104,000) including \$232,000 (1982 - \$49,000) for memorandum accounts receivable. The amounts may not be written off until they are deemed not to be recoverable.

5. Business Loans and Guarantees Fund

The business loans program is operated under the authority of the Business Loans and Guarantees Ordinance which established a ceiling of \$7 million for business loans and guarantees up to March 31, 1983, to be increased by \$1 million in each of the next four years to a maximum of \$11 million by March 31, 1987. \$5 million has been received from Canada for business loan purposes and credited to revenues in prior years.

Loans outstanding include principal amounts totalling \$649,000 (1982 - \$404,000) which are of doubtful collectability. Not included is accrued interest of \$250,000 (1982 - \$156,000) of which \$120,000 (1982 - \$57,000) is of doubtful collectability. These loans are payable in instalments to the year 1993 and bear interest at rates between 5% and 22 1/4%.

6. Students Loan Fund

The Students Loan Fund was established in 1983 and is operated under the authority of the Student Financial Assistance Ordinance which established a ceiling of \$950,000 for aggregate principal of student loans outstanding up to March 31, 1983, to be increased in each of the next four years to a maximum of \$7,150,000 by March 31, 1987.

Interest begins accruing on these loans six months after the borrower ceases to be a full-time student at a rate that is one percent less than the prime rate, as determined and published by the Bank of Canada. The Commissioner may grant remission of the loans, in whole or in part, where conditions of employment within the Northwest Territories are complied with as stipulated in the regulations.

7. Loans receivable

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Loans to municipalities and school districts, due in varying annual amounts to the year 2005, bearing interest at rates between 5 3/4% and 17 7/8%	\$ 17,832	\$ 18,343
Other loans, comprising loans of \$109,000, due in monthly instalments to the year 2005, bearing interest at 7% and \$128,000, due in annual instalments to 1986, interest free	237	149
	<u>18,069</u>	<u>18,492</u>
Less current portion	<u>1,988</u>	<u>2,363</u>
	<u>\$ 16,081</u>	<u>\$ 16,129</u>

8. Due from (to) Canada

The financial agreement with Canada provides for the operating grant from Canada to be adjusted should the actual amounts remitted by Canada for income tax collections and Established Programs Financing (EPF) contributions be more or less than the estimated amounts used to determine the operating grant for each fiscal year. In addition, a tax collection agreement with Canada provides for income tax remittances to be adjusted based on completed income tax assessments. Adjustments have been made during the year for 1981 and prior taxation years based on completed individual tax assessments as of December 31, 1982 and corporate income tax assessments as of February 28, 1983. Accordingly, the following amounts are due from (to) Canada pursuant to these agreements:

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Operating grant adjustments in respect of:		
Income tax collections		
1980	\$ -	\$ (2,302)
1981	688	(10,382)
1982	6,003	(2,742)

EPF contributions		
1981	1,686	1,884
1982	65	771
1983	<u>322</u>	<u>-</u>
	<u>8,764</u>	<u>(12,771)</u>
Income tax remittance adjustments in respect of:		
Corporate income taxes	(5,947)	-
Individual income taxes	<u>2,517</u>	<u>-</u>
	<u>(3,430)</u>	<u>-</u>
	<u>5,334</u>	<u>(12,771)</u>
Less current portion in respect of:		
Operating grant adjustments	2,374	12,684
Income tax remittance adjustments	<u>(1,860)</u>	<u>-</u>
	<u>514</u>	<u>12,684</u>
	<u>\$ 4,820</u>	<u>\$ (87)</u>

The adjustments to the operating grants are to be added to monthly instalments of the operating grant as follows:

- 1981 income tax, on or before July 1, 1983
- 1982 income tax, on or before July 1, 1984
- 1981 EPF, on or before October 1, 1983
- 1982 EPF, on or before October 1, 1984
- 1983 EPF, on or before October 1, 1985

The adjustment to the income tax remittances will be deducted from income tax instalment payments in 1984, 1985 and 1986.

9. Loans from Canada

Loans from Canada represent borrowings, the proceeds from which were loaned to municipalities, school districts and other third parties. The loans are repayable in varying amounts to the year 2002 and bear interest at rates between 5 9/16% and 18 3/8%.

The estimated principal repayment and interest requirements over the next five years are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1984	\$ 1,901	\$ 1,783	\$ 3,684
1985	1,330	1,492	2,822
1986	1,359	1,357	2,716
1987	1,469	1,298	2,767
1988	1,423	1,068	2,491

10. Loans from Canada Mortgage and Housing Corporation

Loans from Canada Mortgage and Housing Corporation were used to assist in financing of the townsite development at Nanisivik. The loans are repayable in annual amounts to the year 1990 and bear interest at rates between 9 3/8% to 9 3/4%. Principal repayments and interest requirements over the next five years are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1984	\$ 130	\$ 123	\$ 253
1985	143	110	253
1986	157	96	253
1987	173	80	253
1988	190	63	253

11. Operating grant from Canada

	<u>1983</u>	<u>1982</u>
	(thousands of dollars)	
Received per financial agreement with Canada	\$ 239,764	\$ 200,159
Adjustments in respect of:		
Income tax collections and EPF contributions	8,851	(11,356)
1982 utilities overpayments refunded	-	(3,840)
	<u>\$ 248,615</u>	<u>\$ 184,963</u>

12. Northwest Territories Housing Corporation

Under section 19 of the Northwest Territories Housing Corporation Ordinance the Government makes contributions and grants,

from funds appropriated, to meet the operating, maintenance and capital costs of the Corporation. Section 19 further provides for a grant to be made to the Corporation, from funds appropriated, equivalent to the operating deficit, if any, at the end of the Corporation's fiscal year.

As at March 31, 1983 the Government had contributed \$1,410,000 (March 31, 1982 - \$1,729,000) more than was required to meet the Corporation's operating costs. This amount may be refunded, at the request of the Government, under the terms of the financial agreement with the Corporation.

13. Pensions

Contributions are made by the Government and its employees to the Public Service Superannuation and Supplementary Retirement Benefits Accounts of Canada. The liability of the Government with respect to pensions is satisfied by its matching contributions. Any liability for actuarial deficiencies in the Public Service Superannuation and Supplementary Retirement Benefits Accounts is assumed by Canada.

Contributions are also made by the Government to a fund known as the Legislative Assembly Retiring Allowance Fund, to fund non-contributory allowances and benefits earned by members of the Legislative Assembly. Any liability for actuarial deficiencies in the Legislative Assembly Retiring Allowances Fund is assumed by the Government.

14. Commitments

The Government leases office space and staff accomodation under the terms of long-term lease agreements. Lease payments for which the Government is committed are as follows:

(thousands of dollars)

1984	\$ 9,845
1985	9,491
1986	9,108
1987	8,804
1988	8,719
1989 - 1998	42,057

15. Contingencies

(a) The Government has guaranteed the following:

(thousands of dollars)

Loans payable by the Northwest Territories Housing Corporation	\$ 90,674
Line of credit for the Northwest Territories Liquor Control System for overseas purchases of liquor	500
Loans by chartered banks to commercial fishermen and businesses	305

(b) Pending and threatened litigation may involve the Government in potential losses of about \$ 1,438,000.

16. Comparative figures

Comparative figures have been restated for 1982 to conform with the current year's presentation.