

**LEGISLATIVE ASSEMBLY OF THE
NORTHWEST TERRITORIES
10TH ASSEMBLY, 3RD SESSION**

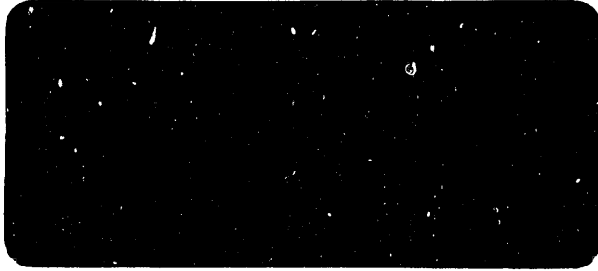
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**Auditor General
of Canada**



**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, 1984



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, 1984 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, 1984 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 prospective change in the basis of accounting for certain revenues and 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.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 14, 1984

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Revenues and Expenditures
for the year ended March 31, 1984

	<u>1984</u>		<u>1983</u> <u>(restated)</u>
	<u>Main</u>		
	<u>Estimates</u>		
	<u>(Note 12)</u>	<u>Actual</u>	<u>Actual</u>
	<u>(thousands of dollars)</u>		
Operations and maintenance			
Revenues (Schedule A)	\$ 397,515	\$ 429,973	\$ 379,881
Expenditures (Schedule B)	<u>395,583</u>	<u>414,251</u>	<u>374,487</u>
Excess of revenues over expenditures	<u>1,932</u>	<u>15,722</u>	<u>5,394</u>
Capital			
Revenues (Schedule A)	80,069	86,247	64,179
Expenditures (Schedule B)	<u>78,503</u>	<u>73,490</u>	<u>78,855</u>
Excess of revenues over expenditures (expenditures over revenues)	<u>1,566</u>	<u>12,757</u>	<u>(14,676)</u>
Projects for Canada and others			
Recoveries	18,405	23,314	22,654
Expenditures	<u>18,405</u>	<u>23,314</u>	<u>22,654</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures (expenditures over revenues) for the year	<u>\$ 3,498</u>	<u>\$ 28,479</u>	<u>\$ (9,282)</u>

Approved.



Commissioner



Comptroller General



Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Surplus
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands	of dollars)
Balance at beginning of the year		
As previously reported	\$ 22,579	\$ 39,583
Adjustments to prior years' figures (Note 3)	<u>4,600</u>	<u>(1,172)</u>
As restated	27,179	38,411
Excess of revenues over expenditures (expenditures over revenues) for the year	28,479	(9,282)
Business Loans and Guarantees Fund (Note 7)	(1,000)	(1,000)
Students Loan Fund (Note 8)	<u>(1,300)</u>	<u>(950)</u>
Balance at end of the year	<u>\$ 53,358</u>	<u>\$ 27,179</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Changes in Financial Position
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u> <u>(restated)</u>
	(thousands	of dollars)
Source of funds		
Excess of revenues over expenditures for the year	\$ 28,479	\$ -
Items not requiring an outlay of funds		
Provision for doubtful accounts and write-offs not affecting funds	3,251	-
Long-term portion of other loans receivable	<u>(3,497)</u>	<u>-</u>
	28,233	-
Decrease in operating grants refundable by Canada	2,551	-
Repayment of business loans	1,461	1,118
Repayments of loans - municipalities and school districts	1,149	1,068
Decrease in cash available for Business Loans and Guarantees Fund	72	1,133
Repayment of other loans receivable	<u>45</u>	<u>58</u>
	<u>33,511</u>	<u>3,377</u>
Application of funds		
Loans to municipalities and school districts	2,910	984
Business loans	2,809	3,251
Repayment of loans from Canada	1,593	2,134
Student loans	1,283	581
Repayment of loans from Canada Mortgage and Housing Corporation	143	130
Increase in cash available for Students Loan Fund	17	369
Other loans receivable	-	94
Excess of expenditures over revenues for the year	-	9,282
Increase in operating grants refundable by Canada	<u>-</u>	<u>6,477</u>
	<u>8,755</u>	<u>23,302</u>
Increase (decrease) in working capital	24,756	(19,925)
Working capital at beginning of the year	<u>20,843</u>	<u>40,768</u>
Working capital at end of the year	<u>\$ 45,599</u>	<u>\$ 20,843</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1984

1. Accounting policies

Financial statements

These financial statements have been prepared in accordance with Section 23 of the Northwest Territories Act, R.S.C. 1970, c. N-22, 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. The cost of operations of the Northwest Territories Housing Corporation is reflected in these financial statements to the extent of contributions and grants payable. 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 these financial statements.

Inventories

Inventories are valued at cost and consist of bulk fuel products, liquor, arts and crafts products and materials and supplies held in revolving funds. Materials and supplies are charged to expenditures at the time of issuance from inventory.

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. Fixed assets are shown on the statement of assets and liabilities at a nominal value of one dollar.

Trust accounts

Trust accounts represent funds held under the administration of the Public Administrator, the Supreme and Territorial Courts, and correctional institutions, and 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. Transactions are recorded on a cash basis.

Grants from Canada

Operating and capital grants are negotiated annually with 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 Programs Financing contributions which are more or less than the estimated amounts used to determine the operating grant for the fiscal year.

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. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which they are received, together with known adjustments arising in that fiscal year.

Transfer payments

Established Programs Financing contributions, received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, are recorded as revenues when received. Expenditures are also recovered from Canada under specific cost-sharing agreements. The amounts are recorded as recoverable in the year in which the expenditures are incurred.

Other revenues

Other revenues are recorded on an accrual basis and include certain revenues, assessed on a calendar year basis, which are recognized in the fiscal year in which that calendar year ends.

Projects for Canada and others

The Government undertakes projects for 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.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis except for employee leave and termination benefits which are recorded on a cash basis.

Pensions

Contributions are made by the Government and its employees to the Public Service Pension Plan administered by the Government of Canada. Contributions to the Plan are required from both employees and the Government. These contributions represent the total liability of the Government and are recognized in the accounts on a current basis. The Government also makes non-contributory contributions for members of the

Legislative Assembly to the Legislative Assembly Retiring Allowances Fund which are recognized on a current basis.

2. Change in accounting policy

During the year, the Government adopted an accrual basis of accounting for the remainder of its revenues still on a cash basis and for interest on long-term debt. Furthermore, it commenced providing for all doubtful accounts receivable. All revenues, other than specified revenues from Canada and expenditures of the Government other than employee leave and termination benefits, are now recorded on an accrual basis. As a result of these changes, the excess of revenues over expenditures for the year has increased by \$10,236,000 and working capital has increased by \$9,428,000. These changes in accounting policy have not been applied retroactively as the amounts to be accrued at the end of the previous year cannot be reasonably determined.

3. Correction of 1983 Surplus

During 1984 Canada increased the operating grant to the Government of the Northwest Territories by \$4,600,000 in respect of 1983 health care costs. The following 1983 amounts have been restated to give retroactive effect to this increase:

	<u>As previously reported</u> (thousands of dollars)	<u>As restated</u>
Accounts receivable	\$ 39,512	\$ 44,112
Surplus	22,579	27,179
Operating grant from Canada	248,615	253,215
Excess of expenditures over revenues for the year	13,882	9,282

4. Accounts receivable

	<u>1984</u> (thousands of dollars)	<u>1983</u>
Due from Canada under cost- shared agreements	<u>\$ 32,341</u>	<u>\$ 29,567</u>
Revolving funds		
Petroleum, oil and lubricants, net of allowance for doubtful accounts of \$2,483,000 (1983 - \$2,511,000)	6,357	7,463
Other	<u>348</u>	<u>384</u>
	<u>6,705</u>	<u>7,847</u>

	<u>1984</u> (thousands of dollars)	<u>1983</u> (thousands of dollars)
Current portion of long-term receivables	\$ 2,382	\$ 4,362
Due from Northwest Territories Housing Corporation	495	1,772
Accrued interest	1,729	-
Other, net of allowance for doubtful accounts of \$790,000 (1983 - nil)	<u>7,963</u>	<u>564</u>
	<u>\$ 51,615</u>	<u>\$ 44,112</u>

During the year, uncollectable accounts of \$217,000 (1983 - \$123,000) were written off with proper authority. Prospective application of the accounting change referred to in Note 2 resulted in an increase in accounts receivable of \$10,041,000 in 1984. Retroactive application of the accounting adjustments referred to in Note 3 resulted in an increase of \$4,600,000 in due from Canada in 1983.

5. Loans receivable

	<u>1984</u> (thousands of dollars)	<u>1983</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 18 3/8%	\$ 18,813	\$ 17,832
Other loans, due in monthly or annual instalments to the year 1993, bearing interest at rates between 0% and 10%.	<u>4,788</u>	<u>237</u>
	23,601	18,069
Less current portion, included in accounts receivable	<u>2,592</u>	<u>1,988</u>
	<u>\$ 21,009</u>	<u>\$ 16,081</u>

Prospective application of the accounting change referred to in Note 2 resulted in an increase of other loans receivable by \$4,609,000.

6. Due from 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. Accordingly, the following amounts are due from (to) Canada pursuant to this agreement:

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Operating grant adjustments in respect of:		
Income tax collections		
1981	\$ -	\$ 688
1982	(347)	6,003
1983	<u>2,141</u>	<u>-</u>
	1,794	6,691
EPF contributions		
1981	-	1,686
1982	137	65
1983	1,034	322
1984	<u>664</u>	<u>-</u>
	3,629	8,764
Current portion, included in accounts receivable	<u>210</u>	<u>(2,374)</u>
	<u>\$ 3,839</u>	<u>\$ 6,390</u>

The adjustments to the operating grant are to be added to, or deducted from, monthly instalments of the operating grant as follows:

- 1982 income tax, on or before July 1, 1984
- 1983 income tax, on or before July 1, 1985
- 1982 EPF, on or before October 1, 1984
- 1983 EPF, on or before October 1, 1985
- 1984 EPF, on or before October 1, 1986

7. 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 \$8 million for business loans and guarantees up to March 31, 1984 to be increased by \$1 million in each of the next three years to a maximum of \$11 million by March 31, 1987. Interest earnings are credited to general revenues (interest income) and provisions for doubtful loans are charged to expenditures (Economic Development and Tourism).

The loan fund of \$8,000,000 (1983 - \$7,000,000) comprises:

	<u>1984</u> (thousands of dollars)	<u>1983</u>
Loans receivable	\$ 6,527	\$ 5,455
Less provision for doubtful accounts	<u>1,610</u>	<u>-</u>
	4,917	5,455
Cash committed in support of guarantees outstanding (Note 17)	171	305
Cash available for loans and guarantees	<u>1,302</u>	<u>1,240</u>
Total fund assets	6,390	7,000
Funds to be provided on write-off of doubtful accounts	<u>1,610</u>	<u>-</u>
Loan fund balance	<u>\$ 8,000</u>	<u>\$ 7,000</u>

During the year, uncollectable accounts in the principal amount of \$276,000 (1983 - nil) were written off with proper authority. The loans are payable in instalments to the year 1994 and bear interest at rates between 9% and 22 1/4%. As of April 1, 1984 the Commissioner reduced the interest rates to 14% on all outstanding loans with an interest rate currently over 14%.

Prospective application of the accounting change referred to in Note 2 resulted in loans receivable being reduced by \$1,610,000 and general revenues (interest income) being increased by \$431,000.

8. 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 \$2.25 million for the aggregate principal of student loans outstanding up to March 31, 1984, to be increased in each of the next three years to a maximum of \$7.15 million by March 31, 1987. Interest, when earned, will be credited to general revenues

(interest income) and provisions for doubtful or forgivable loans will be charged to expenditures (Education).

Interest begins 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 these loans, in whole or in part, where conditions of employment within the Northwest Territories are complied with, as stipulated in the regulations.

The loan fund of \$2,250,000 (1983 - \$950,000) comprises:

	<u>1984</u> (thousands of dollars)	<u>1983</u> (thousands of dollars)
Loans receivable	\$ 1,864	\$ 581
Less provisions for doubtful and forgivable accounts	<u>1,080</u>	<u>-</u>
	784	581
Cash available for loans	<u>386</u>	<u>369</u>
Total fund assets	1,170	950
Funds to be provided on write-off of accounts	<u>1,080</u>	<u>-</u>
Loan fund balance	<u>\$ 2,250</u>	<u>\$ 950</u>

Prospective application of the accounting change referred to in Note 2 resulted in loans receivable being reduced by \$1,080,000.

9. Accounts payable and accrued liabilities

	<u>1984</u> (thousands of dollars)	<u>1983</u> (thousands of dollars)
Accounts payable, paid in April	\$ 21,593	\$ 25,901
Accrued liabilities, paid or accrued after April	16,598	11,481
Other liabilities, payroll deductions, contractors' holdbacks, etc.	9,025	8,744
Current portion of long-term debt	1,482	2,031
Income tax, overpayments refundable to Canada	<u>-</u>	<u>3,430</u>
	<u>\$ 48,698</u>	<u>\$ 51,587</u>

Prospective application of the accounting change referred to in Note 2 resulted in accrued liabilities being increased by \$613,000 for interest on long-term debt.

10. 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)		
1985	\$ 1,316	\$ 1,395	\$ 2,711
1986	1,344	1,260	2,604
1987	1,452	1,120	2,572
1988	1,403	992	2,395
1989	1,289	839	2,128

11. 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% and 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)		
1985	\$143	\$106	\$249
1986	157	92	249
1987	173	76	249
1988	190	59	249
1989	209	40	249

12. Main Estimates figures

The Main Estimates comparative figures are from the Main Estimates tabled in the Legislative Assembly on February 2, 1983, and represent the Government's fiscal plan for the year.

13. Operating grant from Canada

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Received in accordance with the financial agreement with Canada	\$266,489	\$239,764
Adjustments in respect of income tax collections and EPF contributions	(2,785)	8,851
Increased health care costs	<u>3,200</u>	<u>4,600</u>
	<u>\$266,904</u>	<u>\$253,215</u>

14. 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, 1984 the Government had contributed \$1,354,000 (1983 - \$1,410,000) 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.

In addition, in March 1984, the Government made a special payment of \$8,860,000 to finance operations and capital projects pending determination of Canada Mortgage and Housing Corporation (CMHC) sharing the funding of project cost overruns. Any amount not covered by CMHC funding is to be borne by the Government. Accordingly, \$2,860,000 has been charged to Government expenditures for its portion of project cost overruns, and \$6,000,000 has been recorded as an advance to the Corporation equivalent to the estimated project cost overrun funding to be provided by CMHC. The advance is to be recovered from contributions payable by the Government in 1985.

15. Legislative Assembly Retiring Allowances Fund

During the year the Government made contributions of \$1,275,000, including \$966,000 provided for in 1983, to the Legislative Assembly Retiring Allowances Fund independently administered by an Insurance Company. The contributions are for past service and are intended to fund allowances and benefits earned by members of the Legislative Assembly

from the commencement date of the Fund on October 1, 1979. The Government is responsible for any actuarial deficiency in the Fund. An actuarial valuation of the Fund as at April 1, 1984 indicated a surplus of \$332,000, based on the mean of the book and market values of the Fund. The Actuary recommended that the surplus be used to provide for prior service pensions in respect of service between March 10, 1975, which was the date of the first fully elected Legislative Assembly, and the commencement date of the Fund on October 1, 1979.

16. 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)
1985	\$ 8,224
1986	7,818
1987	7,304
1988	6,989
1989	6,648
1990-1998	<u>26,679</u>
	<u>\$ 63,662</u>

17. Contingencies

(a) The Government has guaranteed the following:

	(thousands of dollars)
Loans payable by the Northwest Territories Housing Corporation	\$102,307
Accumulated equity, leasehold improvements and increases in market values in "employee lease option plan"	343
Loans by chartered banks to commercial fishermen and businesses (Note 7)	<u>171</u>
	<u>\$102,821</u>

(b) Pending and threatened litigation may involve the Government in potential losses of about \$735,000.

18. Comparative figures

Comparative figures have been restated for 1983 to conform with current year's presentation.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1984

	1984		1983
	Main		(restated)
	Estimates	Actual	Actual
	(Thousands of dollars)		
Operations and maintenance			
Operating grant from Canada (Note 13)	\$ 266,489	\$ 266,904	\$ 253,215
Taxation			
Individual income taxes	28,000	35,652	28,815
Corporate income taxes	11,000	8,333	(2,150)
Fuel	7,561	10,629	8,113
Tobacco	3,075	3,705	3,065
Property	950	2,527	1,499
School	1,400	1,958	851
Insurance premiums	350	365	380
	<u>52,336</u>	<u>63,169</u>	<u>40,573</u>
General revenues			
Liquor Control System - net income excluding salaries of \$974,891 (1983 - \$886,000)	9,075	10,093	9,083
Interest income	7,216	8,878	9,099
Licenses, fees and permits	2,641	3,309	2,569
Profit on sale of petroleum products	-	479	3,082
	<u>18,932</u>	<u>22,759</u>	<u>23,833</u>
Transfer payments			
Established Programs Financing			
Hospital insurance	6,807	6,172	6,501
Post-secondary education	4,328	3,696	4,140
Medicare	2,344	2,125	2,240
Extended health care	1,772	1,834	1,712
	<u>15,251</u>	<u>13,827</u>	<u>14,593</u>
Hospital and medical care - Indians and Inuit	11,591	14,634	13,430
Canada Assistance Plan	8,800	10,122	9,498
Continuing education	2,500	3,791	2,968
Baffin Regional Hospital	-	3,736	1,001
Other	4,771	6,039	6,062
	<u>42,913</u>	<u>52,149</u>	<u>47,552</u>
Other Recoveries			
Rentals	13,073	13,526	8,687
Sale of commercial goods	1,460	3,405	1,860
Utilities	1,160	1,697	634
Nursing station costs overpaid	-	1,585	-
Miscellaneous	1,152	4,779	3,527
	<u>16,845</u>	<u>24,992</u>	<u>14,708</u>
	<u>\$ 397,515</u>	<u>\$ 429,973</u>	<u>\$ 379,881</u>
Capital			
Grant from Canada	\$ 79,504	\$ 79,504	\$ 62,472
Nanisivik capital recoveries	325	2,931	323
Sale of houses	-	1,952	1,204
Energy conservation program	-	955	-
Miscellaneous	240	905	180
	<u>\$ 80,069</u>	<u>\$ 86,247</u>	<u>\$ 64,179</u>

GOVERNMENT OF THE NORTHWEST TERRITORIESSchedule of Expenditures
for the year ended March 31, 1984

	1984		1983 (restated)
	Main Estimates	Actual	Actual
	(thousands of dollars)		
Operations and maintenance			
Public Works	\$ 79,738	\$ 79,714	\$ 72,588
Education	72,104	75,242	67,597
Health	45,958	54,805	51,172
Local Government	33,512	33,978	29,436
Northwest Territories Housing Corporation (Note 14)	29,978	32,838	28,367
Social Services	32,323	31,300	29,134
Justice and Public Services	23,258	24,866	21,238
Economic Development and Tourism	17,703	19,707	17,041
Personnel	14,718	14,680	13,984
Government Services	11,342	11,365	10,887
Renewable Resources	9,631	10,028	8,538
Executive	9,936	9,978	9,230
Finance	8,592	8,852	7,967
Legislative Assembly	2,913	3,120	4,225
Information	3,107	2,861	2,394
Financial Management Secretariat	770	917	689
	<u>\$ 395,583</u>	<u>\$ 414,251</u>	<u>\$ 374,487</u>
Capital			
Local Government	\$ 22,030	\$ 21,154	\$ 21,243
Northwest Territories Housing Corporation	11,000	13,191	7,573
Education	11,723	10,655	19,115
Public Works	11,588	10,575	16,980
Government Services	9,031	7,254	4,987
Personnel	3,724	4,159	3,573
Health	4,282	2,761	1,868
Economic Development and Tourism	1,234	1,085	989
Social Services	1,600	878	821
Renewable Resources	1,000	844	497
Justice and Public Services	729	497	384
Information	90	154	397
Legislative Assembly	172	144	-
Executive	300	139	253
Finance	-	-	175
	<u>\$ 78,503</u>	<u>\$ 73,490</u>	<u>\$ 78,855</u>