

LEGISLATIVE ASSEMBLY OF THE  
NORTHWEST TERRITORIES  
10<sup>TH</sup> ASSEMBLY, 7<sup>TH</sup> SESSION

TABLED DOCUMENT NO. 30-86(1)

TABLED ON FEBRUARY 26, 1986

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, 1985



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, 1985 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, 1985 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 employee leave and termination benefits 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, in all significant respects, been within the statutory powers of the Territories.

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

Ottawa, Canada  
July 23, 1985

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Assets and Liabilities  
as at March 31, 1985

<u>ASSETS</u>	<u>1985</u>	<u>1984</u>	<u>LIABILITIES AND SURPLUS</u>	<u>1985</u>	<u>1984</u>
	(thousands of dollars)			(thousands of dollars)	
Current			Current liabilities		
Cash and short-term deposits	\$ 26,960	\$ 16,448	Accounts payable and		
Accounts receivable (Note 3)	43,819	51,793	accrued liabilities (Note 10)	\$ 53,492	\$ 47,426
Prepaid expenditures	459	32	Unapplied balances of advances		
Inventories (Note 4)	22,835	21,011	from Canada and others	955	777
Advance to Northwest Territories			Current portion of long-term liabilities	5,043	1,482
Housing Corporation (Note 5)	2,210	6,000			
	<hr/>	<hr/>			
	96,283	95,284		59,490	49,685
Long-term receivables			Long-term liabilities (Note 11)	11,377	14,399
Loans receivable (Note 6)	19,417	21,009			
Due from Canada (Note 7)	-	3,839			
	<hr/>	<hr/>			
	19,417	24,848			
Business Loans and Guarantees Fund (Note 8)	7,390	6,390	Business Loans and Guarantees Fund (Note 8)	9,000	8,000
Students Loan Fund (Note 9)	1,863	1,170	Students Loan Fund (Note 9)	3,750	2,250
Fixed assets, at a nominal value of			Surplus	41,336	53,358
one dollar	-	-			
	<hr/>	<hr/>			
	124,953	127,692		124,953	127,692
Trust assets	<hr/>	<hr/>	Trust liabilities	<hr/>	<hr/>
	3,641	3,458		3,641	3,458
	<hr/>	<hr/>		<hr/>	<hr/>
	\$ 128,594	\$ 131,150		\$ 128,594	\$ 131,150

Approved:

  
Commissioner

  
Comptroller General

  
Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Revenues and Expenditures  
for the year ended March 31, 1985

	<u>1985</u>		<u>1984</u>
	Main Estimates (Note 12)	<u>Actual</u>	<u>Actual</u>
	(thousands of dollars)		
Operations and maintenance			
Revenues (Schedule A)	\$ 442,448	\$ 448,336	\$ 429,004
Expenditures (Schedule B)	<u>439,692</u>	<u>439,374</u>	<u>413,282</u>
Excess of revenues over expenditures	<u>2,756</u>	<u>8,962</u>	<u>15,722</u>
Capital			
Revenues (Schedule A)	84,854	93,705	86,247
Expenditures (Schedule B)	<u>83,902</u>	<u>96,411</u>	<u>73,490</u>
Excess of revenues over expenditures (expenditures over revenues)	<u>952</u>	<u>(2,706)</u>	<u>12,757</u>
Projects for Canada and others			
Recoveries	27,109	23,633	23,314
Expenditures	<u>27,109</u>	<u>23,633</u>	<u>23,314</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures before extraordinary item	3,708	6,256	28,479
Extraordinary item - Provision for employee leave and termination benefits (Note 2)	<u>-</u>	<u>15,778</u>	<u>-</u>
Excess of revenues over expenditures (expenditures over revenues) for the year	<u>\$ 3,708</u>	<u>\$ (9,522)</u>	<u>\$ 28,479</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Surplus  
for the year ended March 31, 1985

	<u>1985</u> (thousands of dollars)	<u>1984</u> (dollars)
Balance at beginning of the year	\$ 53,358	\$ 27,179
Excess of revenues over expenditures (expenditures over revenues) for the year	(9,522)	28,479
Transfer to:		
Business Loans and Guarantees Fund (Note 8)	(1,000)	(1,000)
Students Loan Fund (Note 9)	<u>(1,500)</u>	<u>(1,300)</u>
Balance at end of the year	<u>\$ 41,336</u>	<u>\$ 53,358</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Changes in Financial Position  
for the year ended March 31, 1985

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	(thousands of dollars)
<b>Working capital derived from</b>		
Excess of revenues over expenditures (expenditures over revenues) for the year	\$ (9,522)	\$ 28,479
Items not affecting working capital		
Provisions for doubtful accounts and write-offs	2,271	3,251
Long-term portion of other loans receivable	-	(3,497)
Provision for employee leave and termination benefits	<u>15,778</u>	<u>-</u>
	8,527	28,233
<b>Increase in the long-term portion of the operating grant refundable to Canada</b>		
Repayment of loans - municipalities and school districts	4,481	2,551
Repayment of other loans receivable	2,061	1,149
Repayment of business loans	749	45
Repayment of student loans	2,594	1,461
	<u>45</u>	<u>-</u>
	<u>18,457</u>	<u>33,439</u>
<b>Working capital applied to</b>		
Loans to municipalities	2,384	2,910
Other loans receivable	298	-
Business loans	3,594	2,737
Student loans	1,545	1,300
Repayment of loans from Canada	13,438	1,593
Repayment of loans from Canada Mortgage and Housing Corporation	961	143
Reduction in employee leave and termination benefits	<u>5,043</u>	<u>-</u>
	<u>27,263</u>	<u>8,683</u>
Increase (decrease) in working capital	(8,806)	24,756
Working capital at beginning of the year	<u>45,599</u>	<u>20,843</u>
Working capital at end of the year	<u>\$ 36,793</u>	<u>\$ 45,599</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements  
March 31, 1985

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 Act (N.W.T.) and include the assets, liabilities and net income of the Northwest Territories Liquor Commission, and the assets, liabilities, profits and losses of revolving funds.

The financial statements of the Northwest Territories Housing Corporation, the Legislative Assembly Retiring Allowances Fund (N.W.T.) and the Workers' Compensation Board (N.W.T.) 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, as is the case with the Government's contributions to the Legislative Assembly Retiring Allowances Fund. The income of the Fund arising from the Government's and voluntary contributions of members is retained by the Fund to meet the future benefits payable to members of the Legislative Assembly and is, therefore, not reflected in these financial statements. The income of the Workers' Compensation Board (N.W.T.) is retained by the Board to provide stability to the industry classes rating structure and is therefore not reflected in these financial statements.

Prepaid expenditures

Prepaid expenditures consist of the unexpended portion of advances made under contractual agreements for work to be performed by third parties on behalf of the Government and which are incomplete at the end of the year.

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 and are receivable in monthly instalments. Periodic adjustments, as they become known, are made to the operating grants for income tax collections, Established Programs Financing contributions and operating revenues collected by the Government 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 Act, 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 are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. 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 except for 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. Teachers' annual salaries earned over the ten-month school year are calculated and paid on a twelve-month basis and recorded when paid.

Pensions

Contributions are made by the Government and its employees to the Public Service Superannuation 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 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 the accrual basis of accounting for employee leave and termination benefits. As a result of this change the excess of revenues over expenditures for the year has decreased by \$15,778,000, and working capital has decreased by \$5,043,000. This change has been applied prospectively because the amount to be accrued at the end of the previous year could not be reasonably determined. The amount of \$15,778,000 has been allocated as follows:

	(thousands of dollars)	
Northwest Territories Liquor Commission	\$	102
Petroleum Products Revolving Fund		138
Remaining Government		<u>15,538</u>
		<u>\$ 15,778</u>

3. Accounts receivable

	1985	1984
	(thousands of dollars)	
Due from Canada under cost-shared agreements	\$ <u>25,116</u>	\$ <u>32,341</u>
Revolving funds		
Petroleum, oil and lubricants, net of allowance for doubtful accounts of \$2,250,000 (1984 - \$2,483,000)	7,866	6,357
Other	<u>397</u>	<u>348</u>
	<u>8,263</u>	<u>6,705</u>

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Current portion of long-term receivables	2,821	2,592
Due from Northwest Territories Housing Corporation	982	495
Accrued interest	2,031	1,729
Other, net of allowance for doubtful accounts of \$1,602,000 (1984 - \$790,000)	<u>4,606</u>	<u>7,931</u>
	<u>\$ 43,819</u>	<u>\$ 51,793</u>

During the year, uncollectable accounts of \$55,000 (1984 - \$217,000) were written off with proper authority.

4. Inventories

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Petroleum, oil and lubricants	\$ 17,963	\$ 17,088
Liquor	3,594	2,751
Other	<u>1,278</u>	<u>1,172</u>
	<u>\$ 22,835</u>	<u>\$ 21,011</u>

5. Advance to Northwest Territories Housing Corporation

Under Section 19 of the Northwest Territories Housing Corporation Act, the Government makes contributions and grants, from funds appropriated, to meet the operating, maintenance and capital costs of the Corporation. A financial agreement between the Government and the Corporation refers to the funding provided by the Government and directs the manner in which the funds are to be accounted for.

As at March 31, 1985 the Government had contributed \$778,000 (1984 - \$1,354,000) more than was required to meet the Corporation's operating costs. In addition, \$2,489,000 of capital contributions had not been spent by the Corporation and may be used to complete projects in progress at year end. Surplus operating and capital funds may be refunded, at the request of the Government, under terms of the financial agreement.

Furthermore, in March 1984, the Government advanced the Housing Corporation \$6,000,000 to finance operations and capital projects pending determination of Canada Mortgage and Housing Corporation (CMHC) sharing the funding of project cost overruns. As at March 31, 1985, \$3,790,000 of this advance had been recovered from contributions paid by the Government in 1985 with the balance of \$2,210,000 to be recovered from contributions payable by the Government in 1986.

6. Loans receivable

	<u>1985</u>	<u>1984</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%	\$ 19,270	\$ 18,813
Other loans, due in monthly or annual instalments to the year 1994, bearing interest at rates between 0% and 10%, net of allowance for doubtful accounts of \$1,464,000 (1984 - nil)	<u>2,968</u>	<u>4,788</u>
	22,238	23,601
Less current portion, included in accounts receivable	<u>2,821</u>	<u>2,592</u>
	<u>\$ 19,417</u>	<u>\$ 21,009</u>

7. Due from (to) Canada

The following amounts are due from (to) Canada pursuant to the Financial Agreement between the Northwest Territories and Canada:

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Operating grant per agreement with Canada	\$301,105	\$266,489
Adjustments for:		
Income tax collections	(4,644)	(4,209)
EPF contributions	695	1,424
Operating revenues	(8,784)	-
Increased health care costs	<u>-</u>	<u>3,200</u>
Per schedule of revenues	288,372	266,904
Received from Canada	<u>292,874</u>	<u>272,039</u>
Net decrease in due from Canada during the year	(4,502)	(5,135)
Due from (to) Canada		
At beginning of the year	<u>3,629</u>	<u>8,764</u>
At end of the year	<u>\$ (873)</u>	<u>\$ 3,629</u>

Details of the amounts due from (to) Canada follow:

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Current		
Adjustments for:		
Income tax collections - 1983	\$ (489)	\$ (347)
EPF contributions - 1983	1,042	137
Operating revenues - 1985	<u>(784)</u>	<u>-</u>
Included in accounts payable and accrued liabilities (Note 10)	<u>(231)</u>	<u>(210)</u>

Long-term

Adjustments for:

Income tax collections - 1984	(2,014)	2,141
EPF contributions		
1984	145	1,034
1985	<u>1,227</u>	<u>664</u>

Included in:

long-term liabilities (Note 11)	(642)	-
long-term receivables	<u>-</u>	<u>3,839</u>
	<u>\$ (873)</u>	<u>\$ 3,629</u>

8. Business Loans and Guarantees Fund

The business loans program is operated under the authority of the Business Loans and Guarantees Act which established a ceiling of \$9 million for business loans and guarantees up to March 31, 1985 to be increased by \$1 million in each of the next two 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 \$9,000,000 (1984 - \$8,000,000) comprises:

	1985 (thousands of dollars)	1984 (dollars)
Loans receivable	\$ 6,136	\$ 6,527
Less provision for doubtful accounts	<u>1,610</u>	<u>1,610</u>
	4,526	4,917
Cash committed in support of guarantees outstanding (Note 15)	88	171
Cash available for loans and guarantees	<u>2,776</u>	<u>1,302</u>
Total fund assets	7,390	6,390
Funds to be made available on write-offs of doubtful accounts	<u>1,610</u>	<u>1,610</u>
Loan fund balance	<u>\$ 9,000</u>	<u>\$ 8,000</u>

The loans are payable in instalments to the year 1998 and bear interest at rates between 9% and 16%.

9. Students Loan Fund

The Students Loan Fund was established in 1983 and is operated under the authority of the Student Financial Assistance Act which established a ceiling of \$3.75 million for the aggregate principal of student loans outstanding up to March 31, 1985, to be increased in each of the next two 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 \$3,750,000 (1984 - \$2,250,000) comprises:

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	(thousands of dollars)
Loans receivable	\$ 3,378	\$ 1,864
Less provisions for loan remissions and .. doubtful accounts	<u>1,887</u>	<u>1,080</u>
	1,491	784
Cash available for new loans	<u>372</u>	<u>386</u>
Total fund assets	1,863	1,170
Funds to be made available on remissions of loans and write-offs of doubtful accounts	<u>1,887</u>	<u>1,080</u>
Loan fund balance	<u>\$ 3,750</u>	<u>\$ 2,250</u>

10. Accounts payable and accrued liabilities

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Accounts payable, paid in April	\$ 25,985	\$ 21,593
Accrued liabilities, paid or accrued after April	16,105	16,598
Other liabilities, payroll deductions, contractors' holdbacks, etc.	11,171	9,025
Current portion of operating grant refundable to Canada (Note 7)	<u>231</u>	<u>210</u>
	<u>\$ 53,492</u>	<u>\$ 47,426</u>

11. Long-term liabilities

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
(a) Allowance for employee leave and termination benefits (Note 2). Includes the Government's liability for earned annual vacation, furlough leave and leave in lieu of overtime pay as at March 31, 1985 and an estimate for termination, retirement and removal benefits, as at that date, payable upon termination of employment	\$ 15,778	\$ -
(b) Operating grant refundable to Canada (Note 7)	642	-
(c) Loans from Canada Loans outstanding at March 31, 1984 wholly repaid during the year	-	14,777
(d) Loans from Canada Mortgage and Housing Corporation Loans outstanding at March 31, 1984 wholly repaid during the year	<u>-</u>	<u>1,104</u>
	16,420	15,881



Portion included in current liabilities

(a) Allowance for employee leave and termination benefits	5,043	-
(b) Loans from Canada	-	1,339
(c) Loans from Canada Mortgage and Housing Corporation	-	143
	<u>5,043</u>	<u>1,482</u>
	<u>\$ 11,377</u>	<u>\$ 14,399</u>

12. Main Estimates

The Main Estimates comparative figures are from the Main Estimates tabled in the Legislative Assembly on February 6, 1984, and represent the Government's fiscal plan for the year. As a consequence, these figures do not reflect changes arising from the tabling of Supplementary Estimates for the year.

13. Legislative Assembly Retiring Allowances Fund

During the year the Government made contributions of \$385,000, including \$320,000 provided for in 1984, 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 cost 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. It is intended that the surplus be used in 1985-86 to fund new pensions following amendments to the Legislative Assembly Retiring Allowances Act.

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)

1986	\$ 8,752
1987	8,532
1988	8,164
1989	7,592
1990	6,285
1991-1998	<u>23,240</u>
	<u>\$ 62,565</u>

15. Contingencies

(a) The Government has guaranteed the following:

(thousands of dollars)

Loans payable by the Northwest Territories Housing Corporation	\$ 101,998
Accumulated equity, leasehold improvements and increases in market values in "employee lease option plan"	504
Loans by chartered banks to businesses (Note 8)	88
Other loans	<u>86</u>
	<u>\$ 102,676</u>

(b) Pending and threatened litigation may involve the Government in potential losses of about \$972,000.

16. Comparative figures

Certain comparative figures have been reclassified for 1984 to conform with financial statement presentation adopted for the current year.

The comparative figures for the Main Estimates and the 1984 expenditures of departments affected by the consolidation of the training function during the year in the Department of Education have not been reclassified. This consolidation occurred after the 1985 fiscal plan had been approved. Had these comparative figures been reclassified they would have been restated in the schedule of expenditures as follows:

	<u>As reported</u>	<u>Increase (decrease)</u>	<u>As restated</u>
	(thousands of dollars)		
(a) Main Estimates			
Education	\$ 78,158	\$ 8,123	\$ 86,281
Local Government	35,744	(194)	35,550
Social Services	34,412	(35)	34,377
Northwest Territories Housing Corporation	31,237	(86)	31,151
Economic Development and Tourism	20,242	(5,110)	15,132
Personnel	<u>15,679</u>	<u>(2,698)</u>	<u>12,981</u>
	<u>\$ 215,472</u>	<u>\$ -</u>	<u>\$ 215,472</u>
(b) 1984 expenditures			
Education	\$ 75,242	\$ 7,803	\$ 83,045
Local Government	33,978	(191)	33,787
Social Services	31,300	-	31,300
Northwest Territories Housing Corporation	32,838	(80)	32,758
Economic Development and Tourism	19,707	(5,159)	14,548
Personnel	<u>14,680</u>	<u>(2,373)</u>	<u>12,307</u>
	<u>\$ 207,745</u>	<u>\$ -</u>	<u>\$ 207,745</u>

## GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1985

	1985		1984
	Main Estimates	Actual (thousands of dollars)	Actual
<b>Operations and maintenance</b>			
Operating grant from Canada (Note 7)	\$ 294,328	\$ 288,372	\$ 266,904
<b>Taxation</b>			
Individual income	30,872	31,624	35,652
Corporate income	6,229	10,061	8,333
Fuel	8,015	10,614	10,629
Tobacco	3,382	3,477	3,705
Property	2,228	1,979	2,527
School	1,184	1,130	1,958
Insurance premiums	390	404	365
	<u>52,300</u>	<u>59,289</u>	<u>63,169</u>
<b>General revenues</b>			
Interest income	5,917	9,685	8,878
Liquor Commission - net income before effect of change in accounting policy of \$102,000 (Note 2)	8,963	9,291	9,124
Licenses, fees and permits	3,627	3,346	3,309
Profit on sale of petroleum products before effect of change in accounting policy of \$138,000 (Note 2)	-	1,557	479
	<u>18,507</u>	<u>23,879</u>	<u>21,790</u>
<b>Transfer payments</b>			
<b>Established Programs Financing</b>			
Insured health services	10,968	10,852	8,297
Post-secondary education	5,191	4,673	3,696
Extended health care	1,991	1,930	1,834
	<u>18,150</u>	<u>17,455</u>	<u>13,827</u>
<b>Hospital and medical care - Indians and Inuit</b>			
Canada Assistance Plan	16,163	14,081	14,634
Continuing education	10,300	10,349	10,122
Baffin Regional Hospital	3,130	4,859	3,791
Other	4,280	4,200	3,736
	<u>6,963</u>	<u>5,894</u>	<u>6,039</u>
	<u>58,986</u>	<u>56,838</u>	<u>52,149</u>
<b>Other recoveries</b>			
Rentals	13,178	12,182	13,525
Sale of commercial goods	1,758	1,894	3,405
Utilities	1,355	843	1,697
Nursing station costs overpaid	-	-	1,585
Miscellaneous	2,036	5,039	4,780
	<u>18,327</u>	<u>19,958</u>	<u>24,992</u>
	<u>\$ 442,448</u>	<u>\$ 448,336</u>	<u>\$ 429,004</u>
<b>Capital</b>			
Grant from Canada	\$ 83,479	\$ 88,722	\$ 79,504
Other recoveries from Canada	-	2,030	1,180
Sale of land, houses and other assets	1,032	2,670	2,632
Nanisivik lease	328	-	2,931
Other recoveries	15	283	-
	<u>\$ 84,854</u>	<u>\$ 93,705</u>	<u>\$ 86,247</u>

GOVERNMENT OF THE NORTHWEST TERRITORIESSchedule of Expenditures  
for the year ended March 31, 1985

	<u>1985</u>		<u>1984</u>
	<u>Main</u> <u>Estimates</u>	<u>Actual</u>	<u>Actual</u>
	<u>(Thousands of dollars)</u>		
<b>Operations and maintenance</b>			
Education	\$ 78,158	\$ 89,694	\$ 75,242
Public Works and Highways	84,780	83,384	79,714
Health	64,409	58,358	54,805
Local Government	35,744	36,656	33,978
Social Services	34,412	33,431	31,300
Northwest Territories Housing Corporation (Note 5)	31,237	32,346	32,838
Justice and Public Services	26,086	26,826	24,866
Economic Development and Tourism	20,242	17,159	19,707
Personnel	15,679	13,206	14,680
Government Services	11,365	10,958	10,396
Executive	10,771	10,920	9,978
Renewable Resources	9,994	10,357	10,028
Finance	8,805	8,179	8,852
Legislative Assembly	3,818	3,706	3,120
Information	3,248	3,132	2,861
Financial Management Secretariat	944	1,062	917
	<u>\$ 439,692</u>	<u>\$ 439,374</u>	<u>\$ 413,282</u>
<b>Capital</b>			
Local Government	\$ 24,000	\$ 26,937	\$ 21,154
Education	12,922	16,716	10,655
Public Works and Highways	12,204	16,359	10,575
Northwest Territories Housing Corporation (Note 5)	11,600	14,703	13,191
Government Services	5,916	6,004	7,254
Social Services	6,390	5,899	878
Personnel	3,221	3,874	4,159
Health	4,442	2,495	2,761
Economic Development and Tourism	1,360	1,474	1,085
Justice and Public Services	494	707	497
Renewable Resources	708	654	844
Information	246	339	154
Executive	275	156	139
Legislative Assembly	124	94	144
	<u>\$ 83,902</u>	<u>\$ 96,411</u>	<u>\$ 73,490</u>