



Consolidated Budget

2021-2022

Government of
Northwest Territories



Government of the Northwest Territories

Consolidated Budget

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Introduction

Public Sector Accounting Standards (PSAS) require the government reporting entity to consolidate its budget using the same accounting principles and presentation that it uses to report its actual financial results. The consolidated budget will be tabled annually.

The Main Estimates represent the Government of the Northwest Territories' proposed appropriations for the 2021-2022 fiscal year. The Main Estimates detail all expenditures projected to be incurred and all revenues projected to be earned for the period April 1, 2021 to March 31, 2022, in order to implement strategies and achieve the goals of all the Government Departments. The Main Estimates are considered non-consolidated.

The Consolidated Budget represents a summary of the Government of the Northwest Territories' Main Estimates approved by the Legislative Assembly and Public Agencies operating budgets approved by the responsible Minister. It is further adjusted to eliminate budgeted inter-entity revenues and expenses. The Consolidated Budget also represents the Government's original consolidated fiscal plan for 2021-2022 and does not reflect supplementary appropriations in accordance with Public Sector Accounting Standards.

All organizations included in the Government reporting entity have a March 31 fiscal year-end with the exception of Aurora College, Divisional Education Councils and District Education Authorities, which have a fiscal year-end of June 30. Revolving funds are incorporated directly into the Government's accounts and are segments of the Government that are engaged in commercial activities, with undefined and non-lapsing expense authority.

Government of the Northwest Territories

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Government Reporting Entity

The Consolidated Budget presents summary information and serves as a means for the Government to show its accountability for the resources, obligations and financial affairs for which it is responsible. The following lists the organizations comprising the Government reporting entity, which are fully consolidated into the consolidated budget and their specific operating authority.

Education Act

Beaufort-Delta Divisional Education Council
Commission scolaire francophone Territoires du Nord-Ouest
Dehcho Divisional Education Council
Dettah District Education Authority
N'dilo District Education Authority
Sahtu Divisional Education Council
South Slave Divisional Education Council
Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools)
Yellowknife District No.1 Education Authority

Aurora College Act

Aurora College

Hospital Insurance and Health and Social Services Administration Act

Hay River Health and Social Services Authority
Northwest Territories Health and Social Services Authority

Tlicho Community Services Agency Act

Tlicho Community Services Agency

Northwest Territories Business Development and Investment Corporation Act

Northwest Territories Business Development and Investment Corporation

Northwest Territories Housing Corporation Act

Northwest Territories Housing Corporation

Human Rights Act

Northwest Territories Human Rights Commission

Northwest Territories Societies Act

Arctic Energy Alliance

Status of Women Council Act

Status of Women Council of the Northwest Territories

Northwest Territories Heritage Fund Act

Northwest Territories Heritage Fund

Northwest Territories Waters Act

Inuvialuit Water Board

Northwest Territories Hydro Corporation Act

Northwest Territories Hydro Corporation

Northwest Territories Surface Rights Board Act

Northwest Territories Surface Rights Board

Government of the Northwest Territories

Consolidated Budget Summary of Operations

March 31, 2022

(thousands of dollars)

	2022 Budget \$	2021 Budget \$	2020 Actual \$
Revenue			
Grant	1,480,118	1,412,734	1,309,278
Transfer Payments	439,936	407,817	236,090
	1,920,054	1,820,551	1,545,368
Corporate and Personal Income Tax	94,602	131,391	89,008
Other Taxes	156,025	156,827	133,036
General	126,457	136,860	97,978
Income from Portfolio Investments	815	1,026	6,053
Non-Renewable Resources	4,575	33,288	23,794
Sales	155,175	161,131	174,044
Recoveries	40,650	37,247	40,269
Recoveries of prior year expenses	3,000	3,000	13,951
	581,299	660,770	578,133
	2,501,353	2,481,321	2,123,501
Expenses			
Environment and Economic Development	175,261	172,759	165,318
Infrastructure	455,544	450,649	436,120
Education	426,836	390,566	381,655
Health, Social Services and Housing	770,315	680,993	693,568
Justice	133,753	133,617	129,176
General Government	421,962	401,780	371,244
Legislative Assembly and Statutory Offices	24,503	22,720	23,736
	2,408,174	2,253,084	2,200,817
Annual operating surplus (deficit)	93,179	228,237	(77,316)
Projects on behalf of third parties			
Expenses	(88,634)	(87,362)	(110,635)
Recoveries	88,634	87,362	110,635
Annual surplus (deficit)	93,179	228,237	(77,316)
Annual surplus at beginning of year	2,508,845	2,280,608	2,357,924
Annual surplus at end of year	2,602,024	2,508,845	2,280,608

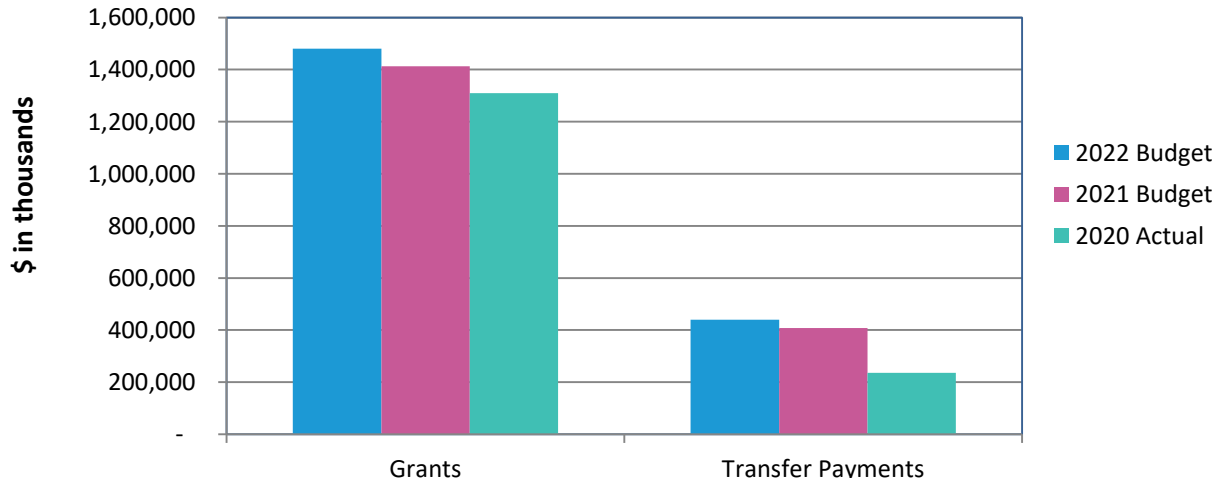
Government of the Northwest Territories

Consolidated Budget

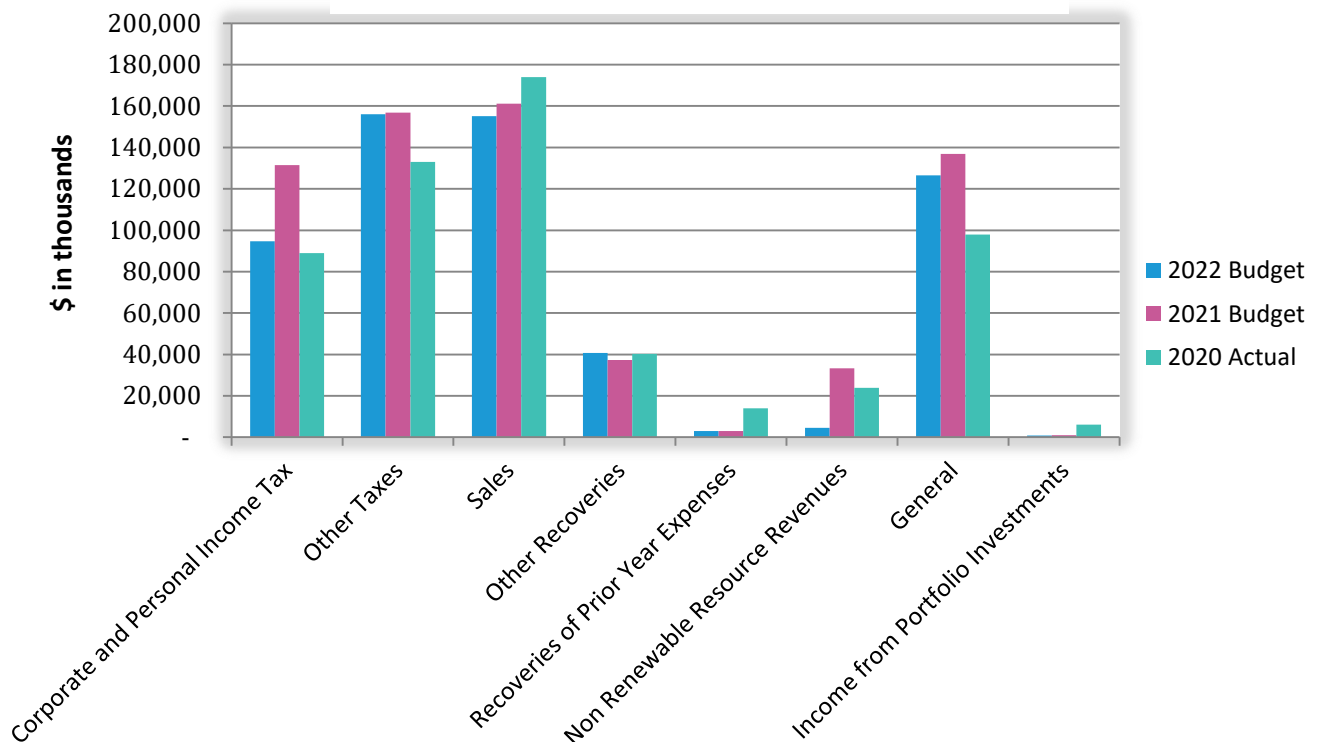
Revenues by Source

The Government funds programs and services through a combination of transfers from the federal government and own-source revenues. The following shows the consolidated budget for fiscal years 2020-2021 and 2021-2022 and actual results for 2019-2020.

2021-22 Budget Transfers from Federal Government



2021-22 Budget Own Source Revenues



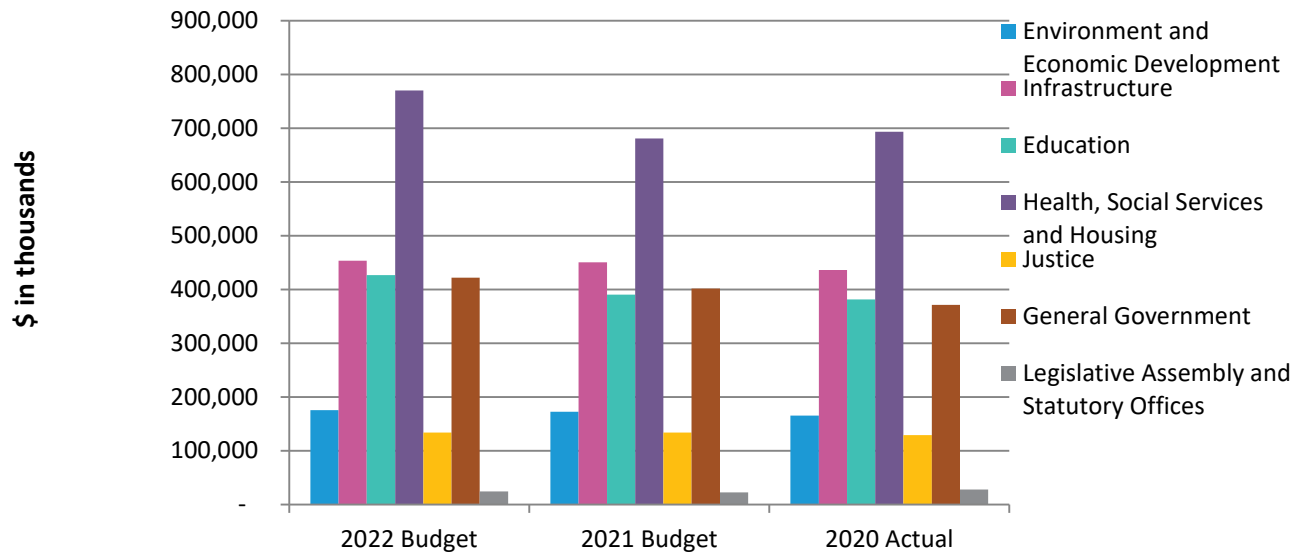
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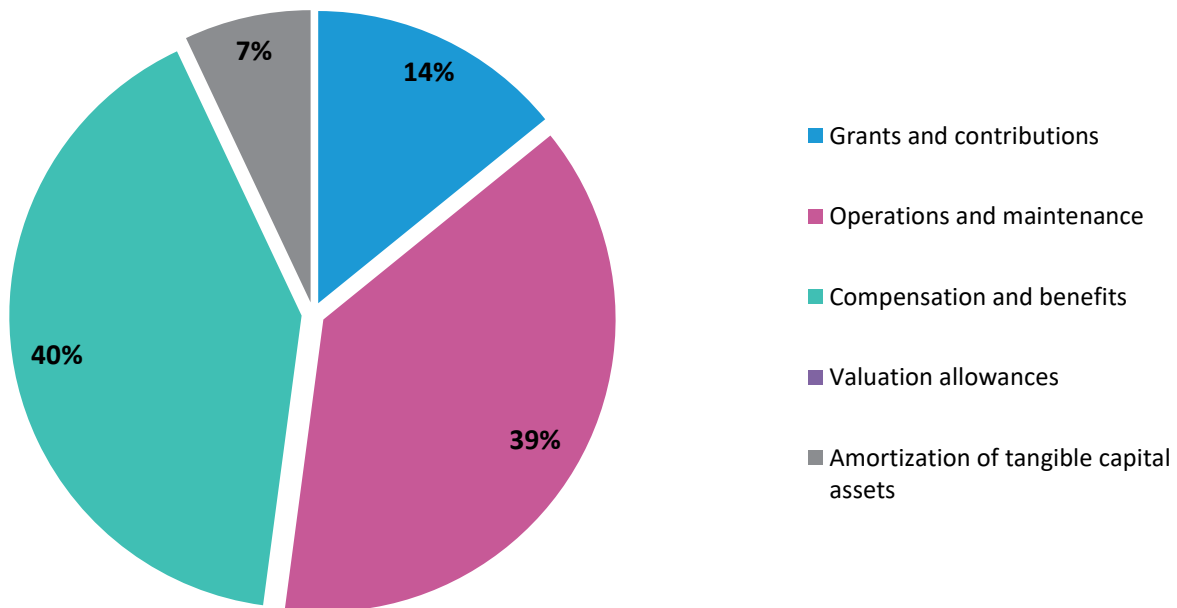
Expenses

The graphs below provide information on the Governments operations by Category and Program.

**2021-2022 Budget
Expenses by Program**



2021 - 2022 Budget Expenses by Type



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GNWT Segmented information

The Government reports on segments on the basis of relationships of its operations with similar entities. Segments are identified by the nature of an entity's operations and the accountability relationship that a group of similar entities has with the Government. There are no significant allocations of revenues or expenses between segments.

Government departments are identified as one segment to reflect the direct accountability relationship for financial reporting and budgeting between departments, their respective Ministers and the Legislative assembly.

Other Public Agencies within the Government Reporting Entity represent another segment. These agencies are typically associated with a particular Government department and have a formalized reporting relationship to that department. For example, Health and Social Services Authorities have an accountability relationship to the Minister of Health and Social Services as well as to their respective board members.

Other Public Agencies also include agencies that report directly to a Minister responsible for their operations. For example, the Northwest Territories Housing and Hydro Corporations have Ministers specifically assigned to their operations. The agencies in this segment assist the Government in delivering its programs and services and in achieving its priorities.

Government of the Northwest Territories

Consolidated Schedule of Segmented Information

(All figures in thousands of dollars)

	Departments ¹	Other Public Agencies ²	Total for All Segments	Adjustments ³	2022 Budget	2021 Budget	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Grant from the Government of Canada	1,480,118	-	1,480,118	-	1,480,118	1,412,734	1,309,278
Transfer payments	390,587	49,349	439,936	-	439,936	407,817	236,090
	1,870,705	49,349	1,920,054	-	1,920,054	1,820,551	1,545,368
Taxation, non-renewable resource and general revenues							
Corporate and personal income taxes	94,602	-	94,602	-	94,602	131,391	89,008
Other taxes	144,738	11,287	156,025	-	156,025	156,827	133,036
General	88,318	772,533	860,851	(734,394)	126,527	136,860	97,978
Income from portfolio investments	600	440	1,040	(225)	815	1,026	6,053
Non-renewable resource revenue	4,575	-	4,575	-	4,575	33,288	23,794
Sales	100,684	105,367	206,051	(50,876)	155,175	161,131	174,044
Recoveries	19,865	21,516	41,381	(731)	40,650	37,247	40,269
	453,382	911,143	1,364,525	(786,226)	578,369	657,770	564,182
Recoveries of prior years' expenses	3,000	-	3,000	-	3,000	3,000	13,951
	2,327,087	960,492	3,287,579	(786,226)	2501,353	2,481,321	2,123,501
Expenses							
Grants and contributions	950,630	67,538	1,018,168	(678,979)	339,189	368,089	256,680
Operations and maintenance	693,743	354,429	1,048,172	(107,247)	940,925	771,328	867,301
Compensation and benefits	437,718	521,593	959,311	-	959,311	947,483	919,163
Change in valuation allowances	-	-	-	-	-	-	4,025
Amortization of tangible capital assets	131,437	37,312	168,749	-	168,749	166,184	153,648
	2,213,528	980,872	3,194,400	(786,226)	2,408,174	2,253,084	2,200,817
Annual operating surplus (deficit)	113,559	(20,380)	93,179	-	93,179	228,237	(77,316)

¹ Departments consist of those listed in the appendices that begin with the word "Department", Revolving Funds and the Legislative Assembly.

² Public agencies consist of those listed under Government Reporting Entity.

³ Includes adjustments to eliminate inter-entity balances to comply with the Canadian public sector accounting standards.

Consolidated Budget*Environment and Economic Development*

This entails promotion of sustainable use of natural resources, promoting economic self-sufficiency, to create a diverse economy for the Northwest Territories.

Department of Environment and Natural Resources
 Department of Industry, Tourism and Investment
 Northwest Territories Business Development and Investment Corporation
 Northwest Territories Heritage Fund
 Arctic Energy Alliance
 Inuvialuit Water Board

(thousands of dollars)

	2022	2021	2020
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
Transfer Payments	13,286	8,332	9,228
	13,286	8,332	9,228
General	11,825	13,095	22,077
Income from Portfolio Investments	-	-	131
Non-Renewable Resources	4,475	33,188	23,677
Sales	706	-	745
Recoveries	68	52	172
Recoveries of prior year expenses	-	-	2,018
	17,074	46,335	48,820
	30,360	54,667	58,048
Expenses			
Grants and Contributions	25,580	25,714	26,126
Operations and Maintenance	64,702	63,886	63,030
Compensation and benefits	79,614	77,247	70,752
Change in Valuation allowances	-	-	83
Amortization of tangible capital assets	5,365	5,912	5,327
	175,261	172,759	165,318
Annual operating deficit	(144,901)	(118,092)	(107,270)

Consolidated Budget*Infrastructure*

This entails providing services to the Government and people of the Northwest Territories by planning & design of government infrastructure, promoting energy efficiency, generating and transmitting reliable energy and administering sustainable use of public land as well as resolving disputes related to land.

Department of Infrastructure
 Department of Lands
 Northwest Territories Hydro Corporation
 Northwest Territories Surface Rights Board

(thousands of dollars)

	2022	2021	2020
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
Transfer Payments	213,822	221,699	49,980
	213,822	221,699	49,980
General	68,472	75,565	32,521
Income from Portfolio Investments	-	-	76
Non-Renewable Resources	100	100	117
Sales	90,312	101,084	118,664
Recoveries	730	780	1,271
Recoveries of prior year expenses	-	-	6,702
	159,614	177,529	159,081
	373,436	399,228	209,061
Expenses			
Grants and Contributions	6,034	6,954	4,697
Operations and Maintenance	235,994	206,629	232,533
Compensation and benefits	120,605	148,148	118,042
Change in Valuation allowances	-	-	227
Amortization of tangible capital assets	92,911	88,917	80,621
	455,544	450,648	436,120
Annual operating deficit	(82,108)	(51,420)	(227,059)

Consolidated Budget*Education*

This entails providing residents of the Northwest Territories with access to quality programs and services to assist residents make informed choices regarding education, training careers, employment, labour, child development, languages and heritage.

Department of Education, Culture and Employment
Aurora College
All Divisional Education Councils in the NWT
All District education Councils in the NWT
Tlicho Community Services Agency (education)

(thousands of dollars)

	2022	2021	2020
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
Transfer Payments	53,873	38,498	33,481
	53,873	38,498	33,481
Other Taxes	11,287	11,213	10,528
General	6,508	5,391	11,399
Income from Portfolio Investments	200	280	127
Recoveries	493	423	782
Recoveries of prior year expenses	-	-	1,774
	18,488	17,307	14,082
	72,361	55,805	58,091
Expenses			
Grants and Contributions	49,329	51,033	43,444
Operations and Maintenance	117,782	99,957	93,647
Compensation and benefits	241,044	221,558	222,732
Change in Valuation allowances	-	-	3,494
Amortization of tangible capital assets	18,681	18,018	18,338
	426,836	390,566	381,655
Annual operating deficit	(354,475)	(334,761)	(323,564)

Consolidated Budget*Health, Social Services and Housing*

This entails promoting, protecting and providing for the health and well-being of the people of the Northwest Territories which includes; providing social and market housing programs and services as well as subsidized rental and homeownership and unsubsidized rental housing in rural and remote communities in addition to advancing Gender equality in the Northwest Territories.

Department of Health and Social Services
 Northwest Territories Health and Social Services Authority
 Tlicho Community Services Agency (health)
 Northwest Territories Housing Corporation
 Status of Women Council of the Northwest Territories

(thousands of dollars)

	2022	2021	2020
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
Transfer Payments	78,861	65,176	69,514
	78,861	65,176	69,514
General	29,698	32,728	16,243
Income from Portfolio Investments	440	691	1,277
Sales	823	-	-
Recoveries	36,413	32,789	33,700
Recoveries of prior year expenses	-	-	1,408
	67,374	66,208	52,628
	146,235	131,384	122,142
Expenses			
Grants and Contributions	82,130	121,150	8,802
Operations and Maintenance	323,580	206,719	319,957
Compensation and benefits	325,083	312,126	325,855
Amortization of tangible capital assets	39,593	40,997	38,954
	770,386	680,992	693,568
Annual operating deficit	(624,151)	(549,608)	(571,426)

Consolidated Budget*Justice*

This includes a mandate for the administration of justice in the Northwest Territories.

Department of Justice

(thousands of dollars)

	2022	2021	2020
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
Transfer Payments	6,584	7,556	6,598
	6,584	7,556	6,598
General	6,881	6,835	6,818
Recoveries	2,785	3,145	2,583
Recoveries of prior year expenses	-	-	839
	9,666	9,980	10,240
	16,250	17,536	16,838
Expenses			
Grants and Contributions	3,393	3,519	2,668
Operations and Maintenance	62,668	62,302	62,026
Compensation and benefits	64,071	64,140	61,742
Change in Valuation allowances	-	-	9
Amortization of tangible capital assets	3,621	3,656	2,731
	133,753	133,617	129,176
Annual operating deficit	(117,503)	(116,081)	(112,338)

Consolidated Budget*General Government*

This encompasses providing public programs and services essential to communities, while protecting interests of consumers, as well as managing the financial, human and information technology resources required to support the priorities identified by the Legislative Assembly.

Department of Executive and Indigenous Affairs
 Department of Finance
 Department of Municipal and Community Affairs

(thousands of dollars)

	2022	2021	2020
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
Grant	1,480,118	1,412,734	1,309,278
Transfer Payments	73,510	66,556	67,113
	1,553,628	1,479,290	1,376,391
Corporate and Personal Income Tax	94,602	131,391	89,008
Other Taxes	144,738	145,614	122,508
General	3,140	3,240	9,179
Income from Portfolio Investments	175	55	-
Sales	63,334	60,047	54,635
Recoveries	160	58	1,796
Recoveries of prior year expenses	3,000	3,000	1,057
	309,149	343,405	278,183
	1,862,777	1,822,695	1,654,574
Expenses			
Grants and Contributions	172,663	159,658	170,903
Operations and Maintenance	129,562	125,520	89,023
Compensation and benefits	111,727	108,640	104,165
Change in Valuation allowances	-	-	212
Amortization of tangible capital assets	8,010	7,962	6,941
	421,962	401,780	371,244
Annual operating surplus	1,440,815	1,420,915	1,283,330

Consolidated Budget*Legislative Assembly and statutory offices*

Legislative Assembly and statutory offices entails safeguarding and promoting the principles of consensus government and the institution of the Legislative Assembly in order to foster an empowered and representative government, as well as providing information to the general public and parties involved in human rights complaints.

Legislative Assembly
Northwest Territories Human Rights Commission

(thousands of dollars)

	2022 Budget \$	2021 Budget \$	2020 Actual \$
Revenue			
Transfer Payments	-	-	176
	-	-	176
General	5	5	11
Income from Portfolio Investments	-	-	4,442
Sales	-	-	-
Recoveries	-	-	(35)
Recoveries of prior year expenses	-	-	153
	5	5	4,571
	5	5	4,747
Expenses			
Grants and Contributions	60	60	40
Operations and Maintenance	6,709	6,314	7,085
Compensation and benefits	17,166	15,624	15,875
Amortization of tangible capital assets	568	722	736
	24,503	22,720	23,736
Annual operating deficit	(24,498)	(22,715)	(18,989)