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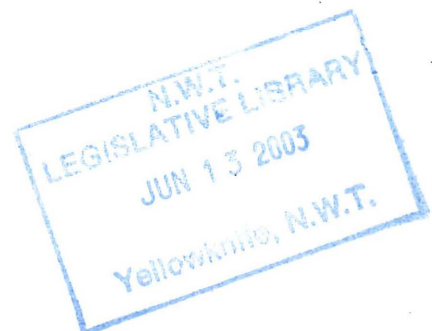
**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES**

**INTERIM REPORT
(unaudited)**

FOR THE YEAR ENDED MARCH 31, 2003

HONOURABLE JOSEPH L. HANDLEY

Minister of Finance





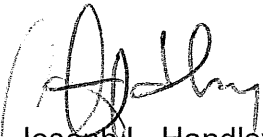
Northwest
Territories Financial Management Board

JUN 0 4 2003

THE HONOURABLE GLENNA F. HANSEN
COMMISSIONER OF THE NORTHWEST TERRITORIES

Financial Report

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 2003. The report is presented in accordance with subsection 51(3) of the Financial Administration Act.


Joseph L. Handley
Chairman

SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

Non-Consolidated Financial Statements (unaudited)

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June 4, 2003

THE HONOURABLE JOSEPH L. HANDLEY
MINISTER OF FINANCE

COMPTROLLER GENERAL'S REPORT

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 2003. The report is submitted pursuant to subsection 51(3) of the Financial Administration Act.

This a preliminary unaudited report of the Government's operating results, on a non-consolidated basis, for the year ended March 31, 2003. The final version of this report, presented in the Public Accounts, Section II, is also unaudited and will be consolidated into the Government's audited financial statements, presented in the Public Accounts, Section I. Until the Government completes the consolidated financial statements, the preliminary information in this report may change.

I acknowledge the co-operation and assistance provided by the Departments and Regions. I also extend my thanks to the staff of Government Accounting for their support and assistance in the preparation of the Interim Financial Report.

Respectfully submitted,



Lew Voytilla, F.C.G.A.
Comptroller General

Government of the Northwest Territories**Non-Consolidated Statement of Net Resources (unaudited)**

| As at March 31, (thousands of dollars) | 2003 | 2002 |
|---|------|------|
|---|------|------|

Financial Assets

| | | |
|--|----------------|----------------|
| Cash (note 3) | \$ - | \$ 103,700 |
| Short-term investments (note 4) | 24,440 | 234,707 |
| Due from Canada (note 5) | 34,225 | - |
| Accounts receivable (note 6) | 54,796 | 63,518 |
| Inventories and prepaid expenses (note 7) | 14,161 | 11,861 |
| Designated cash and investments (note 8) | 26,232 | 31,263 |
| Loans receivable (note 9) | 46,097 | 40,801 |
| Investment in Northwest Territories Power Corporation, at nominal value of one dollar | - | - |
| | 199,951 | 485,850 |

Liabilities

| | | |
|--|----------------|----------------|
| Bank overdraft (note 3) | \$ 3,538 | \$ - |
| Due to Canada (note 5) | - | 178,503 |
| Accounts payable and accrued liabilities (note 11) | 111,303 | 126,504 |
| Capital lease obligations (note 12) | 15,275 | 16,206 |
| Post employment benefits (note 13) | 39,547 | 37,520 |
| | 169,663 | 358,733 |

| | | |
|--------------------------------|------------------|-------------------|
| Net Financial Resources | \$ 30,288 | \$ 127,117 |
|--------------------------------|------------------|-------------------|

Net Financial Assets

| | | |
|--|-----------|-----------|
| Tangible Capital Assets (Schedule C) | 947,414 | 881,418 |
| less: deferred capital contributions (note 14) | (215,925) | (214,550) |
| | 731,489 | 666,868 |

| | | |
|----------------------------|-------------------|-------------------|
| Accumulated Surplus | \$ 761,777 | \$ 793,985 |
|----------------------------|-------------------|-------------------|

Commitments and contingencies (notes 17 and 18)

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

Government of the Northwest Territories

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

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

2003

2002

| | Main Estimate (note 1c) | Actual | |
|---|-------------------------------|-------------------|-------------------|
| Net financial resources at beginning of year | \$ 127,117 | \$ 127,117 | \$ 66,054 |
| Items affecting net financial resources: | | | |
| Net surplus (deficit) for the year | (16,238) | (32,208) | 120,360 |
| Increase in tangible capital assets, net book value | (69,751) | (65,996) | (59,966) |
| Increase in deferred capital contributions | 1,748 | 1,375 | 669 |
| Net financial resources at end of year | \$ 42,876 | \$ 30,288 | \$ 127,117 |

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

Government of the Northwest Territories

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

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

2003

2002

| | Main Estimate (note 1c) | Actual | |
|--|-------------------------------|-------------------|-------------------|
| Revenues | | | |
| Revenues by source (Schedule A) | \$ 849,000 | \$ 844,157 | \$ 953,889 |
| Recoveries of prior years' expenses | 3,000 | 3,305 | 3,555 |
| | 852,000 | 847,462 | 957,444 |
| Expenses (Schedule B) | | | |
| Compensation and benefits | 164,049 | 181,815 | 180,656 |
| Grants and contributions | 417,515 | 433,837 | 396,595 |
| Valuation allowances | - | 800 | 2,435 |
| Other | 231,474 | 223,244 | 219,142 |
| Amortization | 40,200 | 40,429 | 38,228 |
| Estimated supplementary requirements (note 1c) | 23,000 | - | - |
| Estimated appropriation authority lapse (note 1c) | (8,000) | - | - |
| | 868,238 | 880,125 | 837,056 |
| Net operating revenue (expense) for the year | \$ (16,238) | (32,663) | 120,388 |
| Petroleum Products Revolving Fund - net revenue (expense) (note 15) | - | 455 | (28) |
| Projects for Canada, Nunavut and others | | | |
| Expenses | (45,757) | (53,561) | (47,066) |
| Recoveries | 45,757 | 53,561 | 47,066 |
| Net surplus (deficit) for the year | | (32,208) | 120,360 |
| Accumulated surplus at beginning of year | | 793,985 | 673,625 |
| Accumulated surplus at end of year | | \$ 761,777 | \$ 793,985 |

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

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flows (unaudited)

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

| | 2003 | 2002 |
|---|------------------|-------------------|
| Operating transactions | | |
| Cash received from: | | |
| Canada | \$ 167,610 | \$ 546,108 |
| Taxation | 408,200 | 565,429 |
| Recoveries and general revenue | 35,393 | 30,007 |
| Projects for Canada, Nunavut and others | 54,582 | 37,268 |
| Recovery of costs incurred for related parties | 82,698 | 71,925 |
| Revolving funds sales | 48,953 | 47,564 |
| | 797,436 | 1,298,301 |
| Cash paid for: | | |
| Compensation and benefits | 201,782 | 163,086 |
| Grants and contributions | 433,467 | 396,208 |
| Operations and maintenance | 247,358 | 228,530 |
| Projects for Canada, Nunavut and others | 53,561 | 47,152 |
| Direct costs incurred for related parties | 81,117 | 72,741 |
| | 1,017,285 | 907,717 |
| Cash provided by (used for) operating transactions | (219,849) | 390,584 |
| Capital transactions | | |
| Acquisition of tangible capital assets | (107,946) | (100,518) |
| Disposal of tangible capital assets (net) | 1,521 | 2,324 |
| Capital contributions received and deferred | 15,548 | 13,255 |
| Cash provided by (used for) capital transactions | (90,877) | (84,939) |
| Investing transactions | | |
| Designated cash and investments purchased | 2,655 | (3,020) |
| Loans receivable receipts | 2,167 | 3,284 |
| Loans receivable advanced | (10,670) | (5,659) |
| Cash provided by (used for) investing transactions | (5,848) | (5,395) |
| Financing Activity | | |
| Repayment of capital lease obligations | (931) | (971) |
| Increase (decrease) in cash and cash equivalents | (317,505) | 299,279 |
| Cash and cash equivalents at beginning of year | 338,407 | 39,128 |
| Cash and cash equivalents at end of year* | \$ 20,902 | \$ 338,407 |

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

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

The Government of the Northwest Territories (the Government) operates under the authority of the *Northwest Territories Act* (Canada). The Government has an elected Legislative Assembly which authorises all disbursements, advances, loans and investments unless specifically authorised by statute.

(b) Reporting entity

The Government prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements. These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

The following related Government Territorial Crown Corporations, boards and agencies are included in these statements only to the extent of the Government's contributions to, or revenues from, them:

- Aurora College
- Divisional Educational Councils and District Education Authorities
- Hospitals and Regional Health Boards
- Northwest Territories Business Credit Corporation
- Northwest Territories Development Corporation
- Northwest Territories Housing Corporation
- Northwest Territories Power Corporation

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

(c) Main estimates

The Main Estimates are the appropriations approved by the Legislative Assembly. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates on the statement of operations and surplus. They are included for the purpose of comparing the actual net operating revenue (expense) to the estimated net operating revenue (expense).

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable.

Some of the more significant management estimates relate to employee future benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and bad loans. Other estimates, such as Canada Health and Social Transfer payments and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years. Another significant estimate is the Grant from Canada, which incorporates estimates supplied by Statistics Canada and Canada's Department of Finance. Many of the statistical estimates are not finalized until three to seven years after the year end.

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

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

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

(c) Inventories and prepaid expenses

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

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

d) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value.

Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Interest revenue is recognized when earned. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

(e) Investment in the Northwest Territories Power Corporation

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

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50,000 and are intended to be used on an ongoing basis for delivering services. Individual assets less than \$50,000 are expensed when purchased.

Tangible capital assets are recorded at cost, or where actual cost was not available, estimated current replacement cost converted back to date of purchase by discounting current year dollars for inflation. Gifted and cost shared tangible capital assets from Canada are recorded at fair market value upon receipt, with the gifted or cost shared portion shown as a deferred capital contribution. This deferred capital contribution is amortized as revenue on the same basis as the related asset is amortized. Tangible capital assets, when placed in service are amortized on straight line basis over their economic life based on the following guidelines:

| Asset category | Amortization period |
|--------------------------------|--------------------------------|
| Land | Not amortized |
| Roads and bridges | 40 years |
| Airstrips and aprons | 40 years |
| Buildings | 40 years |
| Ferries | 25 years |
| Water/sewer works | 25 years |
| Computers and software systems | 5 - 10 years |
| Mobile and heavy equipment | 7 - 15 years |
| Major equipment | 5 - 15 years |
| Medical equipment | 5 - 15 years |
| Leasehold improvements | Lease term plus renewal option |

Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service. Capital lease agreements are recorded as a liability and a corresponding asset based on the present value of any payments due. The present value is based on the specified rate or the government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expenses. Works of art, historical treasures and crown lands are not recorded.

(g) Post employment benefits

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

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the contributors.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, retirement and removal costs based on years of service. The benefits are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. The cost of the benefits has been determined based on management's best estimates using expected compensation levels and employee leave credits.

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Commitments and contingencies

The nature of the Government's activities requires entry into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. Contractual commitments pertain to operating, commercial and residential leases, capital projects, and operational funding commitments.

The contingencies of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and is quantifiable, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed. Contingent liabilities result from potential environmental contingencies or pending litigation and like items.

(i) Grant from Canada

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

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

(j) Projects for Canada, Nunavut and others

The Government undertakes projects for Canada, Nunavut and others. Where possible the Government receives accountable advances and any unexpended balances remaining at year end are recorded as current liabilities. Recoveries are accrued when expenses, as allowed under the project contract, exceed advances.

(k) Taxes

Income tax revenue is recognized on an accrual basis. Taxes, under the *Income Tax Act*, are collected by Canada on behalf of the Government under a tax collection agreement and are remitted to the Government monthly. The remittances are based on Canada's Department of Finance's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Changes to personal and corporate income tax estimates can have a significant impact on the Grant from Canada.

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

(l) Other revenues/deferred revenue

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Expenses

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

(n) Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversals of prior years' expense accruals are reported separately from other revenues on the statement of operations and accumulated surplus. Pursuant to the *Financial Administration Act*, these recoveries cannot be used to increase the amount appropriated for current year expenses.

3. CASH (BANK OVERDRAFT)

| | 2003 | 2002 |
|-------------------|------------------------|-------------------|
| | (thousands of dollars) | |
| Cash in bank | \$ 14,570 | \$ 135,890 |
| Overdraft at bank | (11,811) | (17,880) |
| Outstanding items | (6,297) | (14,310) |
| | \$ (3,538) | \$ 103,700 |

The Government also has a line of credit provided by the Chartered Banks. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The overdraft interest rate is based on prime and the collateral is on the Consolidated Revenue Fund of the Government. Interest is charged on the net balance of the Government and its pool participants. As at March 31, 2003 there is a net overdraft balance of \$ 11,811,000 (2002 - \$17,880,888).

4. SHORT-TERM INVESTMENTS

The surplus cash of the Government is pooled with the surplus cash of certain Territorial Crown Corporations, boards and agencies. This investment pool is invested in a diversified portfolio of high grade, short and long term income producing assets.

At March 31, 2003 the investment pool had total investments of \$55 million (2002 - \$273 million). The Government's portion of this is \$ 24,440,000 (2002 - \$234,707,000). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines, Financial Administration Act and Investment Regulations. All short-term instruments, depending on the investment class, are rated R-1 Middle Low or better from the Dominion Bond Rating Service Ltd. Investments are diversified limiting them, depending on the type of investment, to a maximum of 5% to 50% of the total portfolio. There is no significant concentration in any one investment.

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

5. DUE FROM (TO) CANADA

| | 2003 | 2002 |
|---|------------------------|---------------------|
| | (thousands of dollars) | |
| Grant receivable (repayable) | | |
| Grant per financing agreement | \$ 346,409 | \$ 290,347 |
| Less payments received | (110,402) | (535,493) |
| | 236,007 | (245,146) |
| Balance receivable (repayable) at beginning of year | (218,398) | 26,748 |
| | 17,609 | (218,398) |
| Other receivables: | | |
| Indian and Inuit hospital and medical care | 30,978 | 36,986 |
| Projects on behalf of Canada | 13,442 | 15,787 |
| Miscellaneous receivables | 18,406 | 13,317 |
| | 80,435 | (152,308) |
| Other payables: | | |
| Advances for projects on behalf of Canada | (176) | (711) |
| Excess income tax advanced | (35,004) | (174) |
| Miscellaneous payables | (11,030) | (22,459) |
| Deferred funding for specified purposes | - | (2,851) |
| | (46,210) | (26,195) |
| | \$ 34,225 | \$ (178,503) |

The amounts due (to) from Canada are non-interest bearing. The carrying amounts approximate fair market value because of the short term to maturity.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

6. ACCOUNTS RECEIVABLE

| | 2003 | 2002 |
|---|------------------------|------------------|
| | (thousands of dollars) | |
| General | \$ 17,676 | \$ 23,013 |
| Government of Nunavut | 30,590 | 34,480 |
| Revolving funds sales | 4,014 | 4,109 |
| Accrued interest | 208 | 177 |
| | 52,488 | 61,779 |
| <u>Less: allowance for doubtful accounts</u> | <u>8,729</u> | <u>7,045</u> |
| | 43,759 | 54,734 |
| Receivables from related parties: | | |
| Aurora College | 1,307 | 667 |
| Divisional Education Councils and District Education Authorities | 303 | 1,389 |
| Hospitals and Regional Health Boards | 674 | 1,364 |
| Northwest Territories Development Corporation | 67 | 565 |
| Northwest Territories Housing Corporation | 631 | 797 |
| Northwest Territories Power Corporation | 8,055 | 4,002 |
| | 11,037 | 8,784 |
| | <u>\$ 54,796</u> | <u>\$ 63,518</u> |

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

7. INVENTORIES AND PREPAID EXPENSES

| | 2003 | 2002 |
|-------------------------------------|------------------------|------------------|
| | (thousands of dollars) | |
| Inventories | | |
| Bulk fuels | \$ 4,874 | \$ 6,015 |
| Liquor products | 2,191 | 2,707 |
| Public stores | 92 | 130 |
| | 7,157 | 8,852 |
| Prepaid operational expenses | 7,004 | 3,009 |
| | <u>\$ 14,161</u> | <u>\$ 11,861</u> |

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

8. DESIGNATED CASH AND INVESTMENTS

| | 2003 | 2002 |
|---|------------------------|------------------------|
| | (thousands of dollars) | |
| Investment portfolio: | | |
| Marketable securities (market value \$17,715,000, 2002-\$22,590,000) | \$ 19,432 | \$ 22,590 |
| Cash and other assets (market value approximates cost) | 56 | 55 |
| | <hr/> 19,488 | <hr/> 22,645 |
| Students Loan Fund: | | |
| Authorized limit | 33,000 | 33,000 |
| Less: loans receivable | 26,256 | 24,382 |
| | <hr/> 6,744 | <hr/> 8,618 |
| | <hr/> \$ 26,232 | <hr/> \$ 31,263 |

The cash and marketable securities held in the investment portfolio, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance Plan I and cannot be used to discharge obligations incurred by the Government. The assets in the investment portfolio are managed by CIBC Mellon Global Securities Company. Supplementary Retiring Allowances Regulations restrict the investments that CIBC Mellon Global Securities Company can make to those listed in the *Pension Benefits Standards Act*.

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

| | 2003 | 2002 |
|-----------------------|---------------------|---------------------|
| | % | % |
| Canadian stocks | 17.36 | 16.04 |
| Cash and other assets | 10.77 | 8.80 |
| Corporate bonds | 13.63 | 15.06 |
| Federal bonds | 16.68 | 13.99 |
| Foreign stocks | 29.28 | 35.26 |
| Provincial bonds | 12.29 | 10.85 |
| | <hr/> <u>100.01</u> | <hr/> <u>100.00</u> |

The average market yield on the portfolio is 4.9% (2002 - 4.7%) with maturity dates ranging from April 2003 to March 2033. The loss on investments, including interest, dividends and gains or losses on disposal was \$2,376,000 (2002 gain - \$1,728,000).

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

March 31, 2003

9. LOANS RECEIVABLE

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

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

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

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

| | 2003 | 2002 |
|--|------------------------|-----------------|
| | (thousands of dollars) | |
| Students Loan Fund: | | |
| Forgivable loan remissions, including interest | \$ 1,251 | \$ 1,099 |
| Write-offs | 387 | - |
| | \$ 1,638 | \$ 1,099 |

10. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2003 (2002 -nil). The average borrowing rate during the year was 3.57% (2002 - 5.87%). The borrowing limit under the *Borrowing Authorization Act* is \$175 million. Interest paid in 2003 was \$2,000 (2002 - \$5,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2003 | 2002 |
|---|------------------------|-------------------|
| | (thousands of dollars) | |
| Trade | \$ 47,218 | \$ 49,515 |
| Other liabilities, payroll deductions and contractors' holdbacks | 13,337 | 16,601 |
| Government of Nunavut | 8,587 | 8,124 |
| Employee vacation pay | 10,246 | 8,910 |
| Deferred revenue | 211 | 894 |
| Provision for equal pay settlement | 15,071 | 33,427 |
| | 94,670 | 117,471 |
| Payables to related parties: | | |
| Aurora College | 4,976 | 1,391 |
| Divisional Education Councils and District Education Authorities | 1,201 | 1,354 |
| Hospitals and Regional Health Boards | 8,351 | 4,725 |
| Northwest Territories Development Corporation | 10 | 31 |
| Northwest Territories Housing Corporation | 1,107 | 666 |
| Northwest Territories Power Corporation | 988 | 866 |
| | 16,633 | 9,033 |
| | \$ 111,303 | \$ 126,504 |

12. CAPITAL LEASE OBLIGATIONS

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

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

| | (thousands of dollars) | |
|---|------------------------|------------------|
| | 2004 | \$ 2,732 |
| | 2005 | 2,732 |
| | 2006 | 2,732 |
| | 2007 | 2,732 |
| | 2008 | 2,732 |
| | Beyond 2008 | 16,149 |
| Total minimum lease payments | | 29,809 |
| Less: imputed interest 11.5% | | 14,534 |
| Present value of minimum lease payments | | \$ 15,275 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

13. POST EMPLOYMENT BENEFITS

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

The expected payments due for Employee Future Benefits in the current year are \$2,085,000 (2002 - \$1,935,000).

The Government maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. Both plans are contributory defined benefit pension plans. These two pension plans are fully funded, consequently the Government has no liabilities as at March 31, 2003 (2002 - nil). The funds related to these plans are administered by independent trust companies. As well there are three supplementary plans known as the Legislative Assembly Supplementary Retiring Allowance Plan 1 and the Legislative Assembly Supplementary Retiring Allowance Plan 2, and the Judges' Supplemental Pension Plan. The Legislative Assembly Supplementary Retiring Allowance Plan 2 was assented to on March 14, 2002 and came into force April, 2002. These three plans are non-contributory defined benefit pension plans. The Government is liable for all benefits. Benefits provided under all five plans are based on service and/or earnings.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 2000 and April 1, 2001 respectively, using the projected benefit method prorated on service. Actuarial valuations have not been completed for the Legislative Assembly Supplementary Retiring Allowance Plan 2. The valuation is based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts. The actuarial valuations were extrapolated to March 31, 2003, if they were not valued at the balance sheet date.

Pension Expense

Pension expense for the Legislative Assembly Retiring Allowances Fund, the Territorial Court Judges' Registered Pension Plan, the Legislative Assembly Supplementary Retiring Allowance, Plans 1 and 2, and Judges' Supplemental Pension Plan for the year totalled \$2,964,000 (2002 - \$997,000). The Government's contributions to the Public Service Superannuation Plan were \$19,855,000 (2002 - \$16,272,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

14. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions relate to the portion of a tangible capital asset that was gifted from or cost shared with Canada. The most significant of these assets are roads and airports. The capital contributions are deferred and amortized to revenue over the same life as the related asset.

| | 2003 | 2002 |
|--|------------------------|-------------------|
| | (thousands of dollars) | |
| Deferred capital contributions at beginning of year | \$ 214,550 | \$ 213,881 |
| Add: Assets gifted or cost shared during the year | 13,899 | 13,255 |
| Less: Amortization of capital contributions | (12,524) | (12,586) |
| Deferred capital contributions at end of year | \$ 215,925 | \$ 214,550 |

15. PETROLEUM PRODUCTS STABILIZATION FUND

The Petroleum Products Stabilization Fund is included in the accumulated surplus. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenses of the Petroleum Products Revolving Fund are charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$5,000,000.

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

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

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

March 31, 2003

16. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

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

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

17. COMMITMENTS

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

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

Chargeback of Services

The Government has 6 (2002 - 13) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of Nunavut are estimated at \$10,102,000 (2002 - \$10,820,000) for the fiscal year 2003-2004.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

18. CONTINGENCIES

(a) Contingent liabilities

The Government is contingently liable for the following:

| | (thousands of dollars) |
|---|------------------------|
| Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2026 | \$ 117,147 |
| Loans payable by the Northwest Territories Housing Corporation | 27,225 |
| Loans payable by the Northwest Territories Power Corporation | 6,000 |
| Guaranteed operating lines of credit | 17,010 |
| Guaranteed residential housing loans | 8,100 |
| Uninsured loss | 568 |
| | <hr/> |
| | \$ 176,050 |

(b) Environmental restoration costs

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

The Government has identified 477 sites in, or in close proximity to communities, where environmental liabilities may exist. Of these, 187 sites have been assessed. To date 88 of the 187 sites have been remediated or it has been determined no liability exists. Other assessed sites either have remediation plans in place or are undergoing further study.

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

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

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

18. CONTINGENCIES (continued)

(c) Guarantees

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

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

As at March 31, 2002 no claims have been made on these guarantees.

(d) Litigation

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

(e) Grant, Transfer Payments and Taxes

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

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

It is not known, with any certainty, if the current levels of income tax revenue, in particular corporate tax, will be sustained. Differences between current estimates and actual tax revenues, if any, will be recognized when the actual assessments are finalized over the next three to five years.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2003

19. RELATED PARTIES

Transactions with related parties and balances at year-end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government made grants and contributions to the following related parties.

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

The Government funds communities, boards and agencies and other organizations offering services to the public. These organizations operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of these boards and agencies. An estimate of the potential liability, if any, cannot be determined.

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of \$82,698,000 (2002 - \$71,925,000) were incurred and recovered from related parties.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$4,000,000 (2002 - \$4,000,000).

20. OVEREXPENDITURE

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

Non-Consolidated Schedule of Revenues by Source (unaudited)

| March 31, (thousands of dollars) | 2003 | | 2002 |
|---|--------------------------------|-------------------|-------------------|
| | Main Estimates (note 1b) | Actual | Actual |
| Revenue from Canada | | | |
| Grant * | \$ 386,579 | \$ 346,409 | \$ 290,347 |
| Transfer payments* | 50,833 | 61,578 | 24,655 |
| | 437,412 | 407,987 | 315,002 |
| Taxation | | | |
| Corporate Income Tax* | 263,937 | 274,593 | 486,285 |
| Personal Income Tax* | 46,501 | 50,629 | 42,990 |
| Fuel | 13,809 | 15,612 | 16,854 |
| Tobacco | 10,229 | 12,866 | 10,542 |
| Payroll | 10,107 | 12,718 | 11,439 |
| Property tax and school levies | 7,278 | 6,824 | 6,455 |
| Insurance | 1,700 | 2,348 | 2,150 |
| | 353,561 | 375,590 | 576,715 |
| Recoveries | | | |
| Program | 7,741 | 7,801 | 8,704 |
| Service | 1,324 | 1,800 | 1,612 |
| Lease and accommodations | 1,137 | 1,440 | 1,400 |
| Commodity sales | 55 | 53 | 66 |
| Salary recoveries - boards and agencies | 75 | 74 | 74 |
| Asset sales - furniture | 65 | 144 | - |
| Insurance proceeds | 60 | 4 | 18 |
| Transportation | 48 | 55 | 77 |
| Amortization of capital contributions (note 14) | 12,151 | 12,524 | 12,586 |
| | 22,656 | 23,895 | 24,537 |
| General | | | |
| Revolving Funds net revenue | 17,786 | 19,199 | 18,588 |
| Regulatory revenues | 11,067 | 11,561 | 11,202 |
| Other general revenues | 1,559 | 1,505 | 1,611 |
| Investment income | 4,571 | 3,683 | 5,847 |
| Gain on disposal of tangible capital assets | 100 | 367 | - |
| | 35,083 | 36,315 | 37,248 |
| Grants in Kind | 288 | 370 | 387 |
| Total Revenues | \$ 849,000 | \$ 844,157 | \$ 953,889 |

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

Government of the Northwest Territories

Schedule B

Non-Consolidated Schedule of Expenses (unaudited)

March 31,
(thousands of dollars)

2003

2002

| | Main Estimates (note 1b) | Compensation and Benefits | Grants and Contributions | Valuation Allowances | Other | Amortization | Total Expenses | Total Expenses |
|---|--------------------------------|---------------------------------|-----------------------------|-------------------------|-------------------|------------------|-------------------|-------------------|
| Legislative Assembly | \$ 14,047 | \$ 5,512 | \$ - | \$ - | \$ 9,589 | \$ 683 | \$ 15,784 | \$ 12,855 |
| Executive | 51,772 | 23,291 | 10,481 | - | 14,671 | 1,107 | 49,550 | 63,610 |
| Finance | 7,766 | 3,134 | - | - | 4,328 | 29 | 7,491 | 6,439 |
| Municipal and Community Affairs | 70,750 | 10,523 | 51,917 | - | 6,072 | 2,555 | 71,067 | 61,468 |
| Public Works and Services | 41,324 | 16,106 | 260 | - | 23,377 | 2,435 | 42,178 | 40,807 |
| Health and Social Services | 199,882 | 14,918 | 156,932 | 310 | 36,967 | 3,543 | 212,670 | 194,217 |
| Justice | 69,584 | 36,558 | 1,874 | 121 | 34,983 | 713 | 74,249 | 65,710 |
| NWT Housing Corporation | 48,981 | - | 49,486 | - | - | - | 49,486 | 46,955 |
| Education, Culture and Employment | 195,903 | 15,777 | 146,079 | 271 | 34,666 | 7,305 | 204,098 | 194,321 |
| Transportation | 71,405 | 23,576 | 446 | - | 28,452 | 21,262 | 73,736 | 71,536 |
| Resources, Wildlife and Economic Development | 81,574 | 32,420 | 16,362 | 98 | 30,139 | 797 | 79,816 | 79,138 |
| Total 2003 | \$ 852,988 | \$ 181,815 | \$ 433,837 | \$ 800 | \$ 223,244 | \$ 40,429 | \$ 880,125 | |
| Total 2002 | \$ 788,825 | \$ 180,656 | \$ 396,595 | \$ 2,435 | \$ 219,142 | \$ 38,228 | | \$ 837,056 |

Government of the Northwest Territories

Schedule C

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

As at March 31,
(thousands of dollars)

2003

2002

| | Land | Buildings | Other* | Leasehold Improvements | Equipment | Computers | | |
|--|-----------------|-------------------|-------------------|------------------------|------------------|-----------------|-------------------|-------------------|
| Cost of tangible capital assets, opening | \$ 1,666 | \$ 551,337 | \$ 566,126 | \$ 16,079 | \$ 41,339 | \$ 19,159 | \$ 1,195,706 | \$ 1,143,715 |
| Acquisitions | - | 57,524 | 46,498 | 3,109 | 4,895 | 1,585 | 113,611 | 54,715 |
| Disposals | (70) | (800) | - | - | (66) | - | (936) | (2,874) |
| Cost of tangible capital assets, closing | 1,596 | 608,061 | 612,624 | 19,188 | 46,168 | 20,744 | 1,308,381 | 1,195,556 |
| Accumulated amortization, opening | - | (200,358) | (169,281) | (9,697) | (20,284) | (9,089) | (408,709) | (371,031) |
| Amortization expense | - | (17,887) | (15,466) | (1,029) | (2,363) | (2,384) | (39,129) | (38,228) |
| Write-downs | - | - | (1,300) | - | (1,169) | - | (2,469) | (111) |
| Disposals | - | 426 | - | - | 8 | - | 434 | 661 |
| Accumulated amortization, closing | - | (217,819) | (186,047) | (10,726) | (23,808) | (11,473) | (449,873) | (408,709) |
| Net book value | \$ 1,596 | \$ 390,242 | \$ 426,577 | \$ 8,462 | \$ 22,360 | \$ 9,271 | 858,508 | 786,847 |
| Work in progress | | | | | | | 88,906 | 94,571 |
| | | | | | | | \$ 947,414 | \$ 881,418 |

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

| Change in tangible capital asset net book value | 2003 | 2002 |
|---|------------------|------------------|
| Acquisitions | \$ 107,946 | \$ 100,518 |
| Disposals/write-downs | (2,821) | (2,324) |
| Amortization | (39,129) | (38,228) |
| Increase (decrease) | \$ 65,996 | \$ 59,966 |

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2003

(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|---|----------------|-----------------------------------|--------------|-----------------|-----------------------|
| Legislative Assembly | | | | | |
| Recoveries | | | | | |
| Merchandise | \$ 8 | \$ - | \$ 8 | \$ 5 | \$ (3) |
| Publications | 5 | - | 5 | 3 | (2) |
| Concessions | 1 | - | 1 | 2 | 1 |
| | 14 | - | 14 | 10 | (4) |
| General revenue | | | | | |
| Fees | 1 | - | 1 | - | (1) |
| (Loss) Gain on investments | - | - | - | (2,376) | (2,376) |
| | 1 | - | 1 | (2,376) | (2,377) |
| | 15 | - | 15 | (2,366) | (2,381) |
| Executive | | | | | |
| Executive Offices | | | | | |
| General revenue | | | | | |
| Fees | - | - | - | 10 | 10 |
| Financial Management Board Secretariat | | | | | |
| Recoveries | | | | | |
| NTPC dividend | 4,423 | (423) | 4,000 | 4,000 | - |
| Staff Housing | 10 | - | 10 | 169 | 159 |
| | 4,433 | (423) | 4,010 | 4,169 | 159 |
| General revenue | | | | | |
| Interest | 23 | - | 23 | 108 | 85 |
| Fees | 4 | - | 4 | 42 | 38 |
| Gain on sale of assets | - | - | - | 1 | 1 |
| | 27 | - | 27 | 151 | 124 |
| | 4,460 | (423) | 4,037 | 4,330 | 293 |
| Finance | | | | | |
| Operating Grant - Canada | 386,579 | (105,672) | 280,907 | 346,409 | 65,502 |
| Transfer Payments | | | | | |
| Canadian Health and Social Transfer | 20,868 | (2,851) | 18,017 | 31,110 | 13,093 |
| Recoveries | | | | | |
| Investment pool costs | 187 | - | 187 | 147 | (40) |
| Insured and third party | 60 | - | 60 | 4 | (56) |
| | 247 | - | 247 | 151 | (96) |

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

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|--|----------------|-----------------------------------|----------------|-----------------|-----------------------|
| Finance (continued) | | | | | |
| Taxation | | | | | |
| Corporate | 263,937 | 15,169 | 279,106 | 274,593 | (4,513) |
| Personal | 46,501 | 4,003 | 50,504 | 50,629 | 125 |
| Fuel | 13,809 | 3,214 | 17,023 | 15,612 | (1,411) |
| Tobacco | 10,229 | 2,260 | 12,489 | 12,866 | 377 |
| Payroll | 10,107 | 1,711 | 11,818 | 12,718 | 900 |
| Property tax and school levies | 7,278 | (320) | 6,958 | 6,824 | (134) |
| Insurance | 1,700 | - | 1,700 | 2,348 | 648 |
| | 353,561 | 26,037 | 379,598 | 375,590 | (4,008) |
| General revenue | | | | | |
| Liquor Commission | 17,691 | 2,109 | 19,800 | 19,150 | (650) |
| Investment interest | 1,998 | 2,312 | 4,310 | 4,004 | (306) |
| Municipal interest | 444 | - | 444 | 309 | (135) |
| Fees | 170 | - | 170 | 176 | 6 |
| | 20,303 | 4,421 | 24,724 | 23,639 | (1,085) |
| | 781,558 | (78,065) | 703,493 | 776,899 | 73,406 |
| Municipal and Community Affairs | | | | | |
| Recoveries | | | | | |
| Land leases | 800 | - | 800 | 996 | 196 |
| Third party | - | 155 | 155 | 156 | 1 |
| | 800 | 155 | 955 | 1,152 | 197 |
| General revenue | | | | | |
| Fees | 705 | (505) | 200 | 112 | (88) |
| Licenses | 124 | - | 124 | 96 | (28) |
| Interest | - | - | - | 25 | 25 |
| Lease revenue | - | - | - | 8 | 8 |
| Gain on sale of assets | - | - | - | 5 | 5 |
| | 829 | (505) | 324 | 246 | (78) |
| | 1,629 | (350) | 1,279 | 1,398 | 119 |
| Public Works and Services | | | | | |
| Transfer payments | | | | | |
| Federal programs | 37 | - | 37 | 34 | (3) |
| Grants | | | | | |
| Grants in Kind | 288 | - | 288 | 370 | 82 |

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

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|--|----------------|-----------------------------------|---------------|-----------------|-----------------------|
| Public Works and Services (continued) | | | | | |
| Recoveries | | | | | |
| Chargebacks | 605 | (135) | 470 | 608 | 138 |
| Water and sewer maintenance | 335 | 642 | 977 | 926 | (51) |
| Commercial leases | 298 | - | 298 | 246 | (52) |
| Sale of Surplus Assets | 65 | - | 65 | 144 | 79 |
| Utility services | 50 | - | 50 | 50 | - |
| Parking stall rentals | 25 | - | 25 | 16 | (9) |
| | 1,378 | 507 | 1,885 | 1,990 | 105 |
| General revenue | | | | | |
| Permits | 437 | - | 437 | 542 | 105 |
| Fees | 300 | - | 300 | 288 | (12) |
| Inspections | 97 | - | 97 | 68 | (29) |
| Registrations | - | - | - | 43 | 43 |
| Gain on sale of assets | 100 | - | 100 | - | (100) |
| | 934 | - | 934 | 941 | 7 |
| | 2,637 | 507 | 3,144 | 3,335 | 191 |
| Health and Social Services | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 22,741 | 456 | 23,197 | 23,338 | 141 |
| Federal programs | - | - | - | 118 | 118 |
| | 22,741 | 456 | 23,197 | 23,456 | 259 |
| Recoveries | | | | | |
| Program recipient | 2,505 | - | 2,505 | 2,035 | (470) |
| Third party | - | - | - | 229 | 229 |
| Capital Contributions | - | 850 | 850 | 842 | (8) |
| | 2,505 | 850 | 3,355 | 3,106 | (249) |
| General revenue | | | | | |
| Licenses | 85 | - | 85 | 93 | 8 |
| Fees | 40 | - | 40 | 65 | 25 |
| Gain on sale of assets | - | - | - | 217 | 217 |
| | 125 | - | 125 | 375 | 250 |
| | 25,371 | 1,306 | 26,677 | 26,937 | 260 |
| Justice | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 6,117 | 295 | 6,412 | 6,440 | 28 |
| Federal programs | 70 | - | 70 | 75 | 5 |
| | 6,187 | 295 | 6,482 | 6,515 | 33 |
| Recoveries | | | | | |
| Boards and agencies | 75 | - | 75 | 74 | (1) |
| Air charter | 48 | - | 48 | 55 | 7 |
| Program recipient | 39 | - | 39 | 49 | 10 |
| Publications | 16 | - | 16 | 13 | (3) |
| Room and board | 4 | - | 4 | 7 | 3 |
| | 182 | - | 182 | 198 | 16 |

Non-Consolidated Schedule of Revenues

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

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

Non-Consolidated Schedule of Revenues

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

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|---|-------------------|-----------------------------------|-------------------|-------------------|-----------------------|
| Resources, Wildlife and Economic Development | | | | | |
| Recoveries | | | | | |
| User | 315 | - | 315 | 704 | 389 |
| Publications | 10 | - | 10 | 1 | (9) |
| Capital contributions | - | - | - | 145 | 145 |
| | 325 | - | 325 | 850 | 525 |
| General Revenue | | | | | |
| Investment interest | 1,600 | - | 1,600 | 1,119 | (481) |
| Licenses | 733 | - | 733 | 919 | 186 |
| Fees | 10 | - | 10 | 11 | 1 |
| Stores | 95 | - | 95 | 49 | (46) |
| Permits | 50 | - | 50 | - | (50) |
| | 2,488 | - | 2,488 | 2,098 | (390) |
| | 2,813 | - | 2,813 | 2,948 | 135 |
| Total operations and maintenance | \$ 849,000 | \$ (76,910) | \$ 772,090 | \$ 844,157 | \$ 72,067 |

Non-Consolidated Schedule of Expenditures

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

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

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

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

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

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

Government of the Northwest Territories

Schedule 2
(continued)

Non-Consolidated Schedule of Expenditures

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

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

Non-Consolidated Schedule of Recoveries of Prior Years' Expenditures

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

| DEPARTMENT | Over-Accruals | Recoveries of Valuation Allowances | Other Recoveries | Total |
|--|-----------------|--|---------------------|-----------------|
| Legislative Assembly | \$ - | \$ - | \$ 3 | \$ 3 |
| Executive | 210 | 15 | 24 | 249 |
| Finance | - | 148 | (15) | 133 |
| Municipal and Community Affairs | 30 | - | 93 | 123 |
| Public Works and Services | 64 | 16 | 127 | 207 |
| Health and Social Services | 1,032 | - | 151 | 1,183 |
| Justice | 2 | 106 | 104 | 212 |
| Education, Culture and Employment | 203 | 102 | 511 | 816 |
| Transportation | 13 | 54 | 138 | 205 |
| Resources, Wildlife and Economic Development | 132 | - | 42 | 174 |
| | \$ 1,686 | \$ 441 | \$ 1,178 | \$ 3,305 |

Government of the Northwest Territories**Non-Consolidated Schedule of Summary of Capital Acquisitions**

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

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

Non-Consolidated Schedule of Grants

for the year ended March 31, 2003

(thousands of dollars)

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

Non-Consolidated Schedule of Grants

for the year ended March 31, 2003

(thousands of dollars)

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

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2003

(thousands of dollars)

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

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2003

(thousands of dollars)

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

Non-Consolidated Schedule of Contributions

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

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

Non-Consolidated Schedule of Special Warrants

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

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

Non-Consolidated Schedule of Special Warrants

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

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

Non-Consolidated Schedule of Special Warrants

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

| OPERATIONS AND MAINTENANCE | Purpose | Date of FMB Approval | Amount Authorized |
|---|---|----------------------|-------------------------|
| Transportation | | | |
| | To provide funding to complete a technical/engineering review: financial review; economic impact and cost benefit analysis; and a toll review in support of the Fort Providence Combined Council Alliance proposal respecting the Deh Cho Mackenzie River Bridge project at Fort Providence. | | |
| | These analysis are required to determine the soundness of the bridge proposals, identify issues for negotiation, consider the allocation of risk and ensure the NWT is in the best position to gain value for money. | 10-May-02 | 200 |
| | To provide contribution funding to the Fort Providence Combined Council Alliance for further development of the Deh Cho Mackenzie River Bridge project, including: | | |
| | * initiate detailed discussions/negotiations with the GNWT, * seek federal government approval-in-principle and a matching contribution, * further detail the project plan and approach, * establish the 'Bridge Corporation' and identify source of shareholder equity, and; * initiate the environmental assessment and approval process. | 10-May-02 | 200 |
| | To provide funding for infrastructure contributions for the continuation of projects that were not completed in the 2001/2002 fiscal year. An offsetting amount was lapsed in the 2001/2002 fiscal year. | 14-May-02 | 174 |
| | Aklavik Trail to Richardson Mountains | | 74 |
| | Tssigehtchic Scenic road | | 50 |
| | Tuktoyaktuk Access Road to Gravel Source | | 50 |
| | | | <u>174</u> |
| | To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers. | 18-Sep-02 | 758 |
| Resources, Wildlife & Economic Development | | | |
| | To provide funding for the additional expenses to be incurred as a result of the finalization of a collective agreement between the Government of the Northwest Territories and the Union of Northern Workers. | 18-Sep-02 | 956 |
| Total Operations and Maintenance | | | \$ <u>12,681</u> |

Non-Consolidated Schedule of Special Warrants

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

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

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2003

(thousands of dollars)

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

Non-Consolidated Schedule of Special Warrants

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

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

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

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

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

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

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

Non-Consolidated Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 2003

(thousands of dollars)

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

Schedule of Other Long-term Receivables

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

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

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

for the year ended March 31, 2003

ACCOUNTS RECEIVABLE WRITTEN OFF

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

Student Loans (continued)

| | |
|--|----------------|
| Haslam-Bremermann, S. | 6,895 |
| Hathaway, W. | 4,678 |
| Illes, A. | 4,400 |
| Irvine, S. | 7,210 |
| Johnson, M. | 6,592 |
| Johnson, P. | 2,600 |
| Johnson, R. | 280 |
| Kilpatrick, C. | 9,900 |
| Kirby, A. | 1,500 |
| Kobasiuk, D. | 28,961 |
| Krushelniski, J. | 12,835 |
| Laurence, I. | 6,080 |
| Leishman, C. | 7,263 |
| Leonardis, A. | 2,805 |
| Leonardis, A. | 2,805 |
| L'Hommecourt, | 6,200 |
| Mantla, R. | 13,875 |
| McCloskey, J. | 17,472 |
| McInnes, S. | 3,521 |
| McNeely, W. | 1,011 |
| Monti, R. | 4,744 |
| Moosenose, A. | 7,500 |
| Murdock, V. | 9,208 |
| Nessel, L. | 4,810 |
| Nguyen, H.D. | 4,744 |
| O'Hare, K. | 5,404 |
| Paul, D. | 1,855 |
| Paul, D. | 1,855 |
| Plamondon, V. | 2,805 |
| Sabourin, D. | 4,507 |
| Saupitty Piche, M. | 2,605 |
| Tambour, V. | 1,756 |
| Thomas, I. | 25,200 |
| Thomas, L. | 25,039 |
| Townsend, T. | 3,252 |
| Total Student Loans Written Off | <u>386,916</u> |

Student Loan Interest Written Off 108,860

Total Accounts and Loans Written Off \$ 596,993

STUDENT LOAN FUND

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

FORGIVENESS

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

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

for the year ended March 31, 2003

STUDENT LOAN REMISSIONS

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic and the employment or residency criteria, have qualified and been granted remission of their loans.

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

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

for the year ended March 31, 2003

STUDENT LOAN REMISSIONS (continued)

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

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

for the year ended March 31, 2003

STUDENT LOAN REMISSIONS (continued)

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

Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off**for the year ended March 31, 2003**

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

Non-Consolidated Schedule of Overdue Travel Advances

as at March 31, 2003

Overdue travel advances represent travel advances which have not been accounted for by an expense claim within 10 working days of the return date given on the travel authorization.

Justice

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

Transportation

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

Total overdue travel advances \$ **5,345**

Non-Consolidated Schedule of Lease Commitments

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

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

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

2003

2002

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

Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years

for the year ended March 31, 2003

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

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

| | |
|---|----------------|
| Official Languages Act - NWT Aboriginal Communities Participation | \$ 100,000 |
| Official Languages Act - Francophone Participation | 50,000 |
| Official Languages | 30,208 |
| | 180,208 |

Executive
Executive Offices

| | |
|--|----------------|
| Secondments | 84,075 |
| Institution Building for Northern Russian Indigenous Peoples | 72,119 |
| French Languages | 4,927 |
| | 161,121 |

Financial Management Board Secretariat

| | |
|--|------------------|
| Equal Pay Litigation | 983,673 |
| Secondments | 19,341 |
| Comptroller General of Canada Conference | 8,700 |
| French Languages | 5,854 |
| | 1,017,568 |

Aboriginal Affairs

| | |
|-------------------------------------|------------------|
| Intergovernmental Forum | 1,332,403 |
| Devolution Negotiations | 497,300 |
| Secondments | 412,320 |
| Gwich'in Land Claims Implementation | 114,871 |
| Inuvialuit Implementation | 101,453 |
| Sahtu Land Claims Implementation | 80,981 |
| | 2,539,328 |

3,718,017
Finance

| | |
|-------------------|---------------|
| Statistics Canada | 24,896 |
| French Languages | 1,636 |
| | 26,532 |

Municipal and Community Affairs

| | |
|--|------------------|
| Taxed Based Water / Sewer Cost Shared | 1,860,000 |
| Community Training Program | 230,000 |
| Aboriginal Summit | 157,497 |
| Search and Rescue Prevention | 46,262 |
| Inuvialuit Final Agreement | 24,738 |
| Interprovincial Sport and Recreation Council | 20,000 |
| French Languages | 12,000 |
| Gwich'in Land Claim | 1,874 |
| Sahtu Land Claim | 524 |
| | 2,352,895 |

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

for the year ended March 31, 2003

Public Works and Services

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

1,592,837

Health and Social Services

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

22,454,845

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

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

for the year ended March 31, 2003

Justice

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

3,097,914

Education, Culture and Employment

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

10,967,693

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

for the year ended March 31, 2003

Transportation

| | |
|--|------------------|
| Community Aerodrome Radio Services Agreement / Air Navigation Services | 3,287,662 |
| Delta Ice Road upgrading | 802,704 |
| Coast Guard Minor Works | 449,765 |
| National Safety Code | 174,506 |
| Alberta road maintenance | 60,018 |
| Phase II environmental assessment | 28,155 |
| French Languages | 20,279 |
| Hay River Corridor maintenance | 3,919 |
| Airport rodeo | 500 |
| | 4,827,508 |

Resources, Wildlife and Economic Development

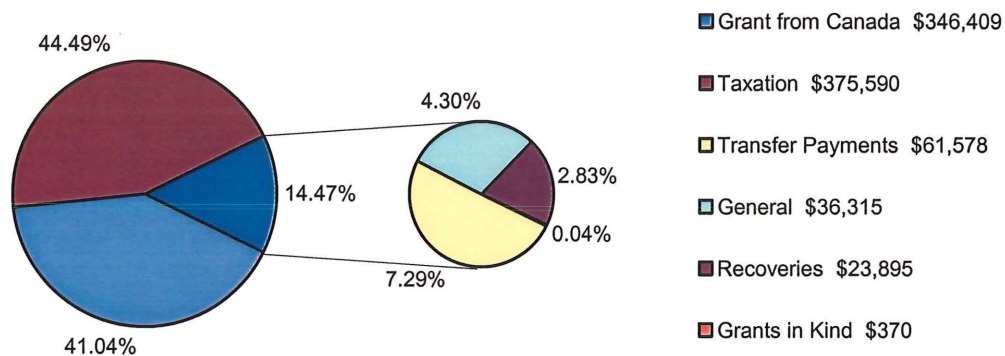
| | |
|---|------------------|
| Inuvialuit Land Claim Implementation | 3,087,573 |
| Secondments | 192,071 |
| Sahtu Land Claims Implementation | 165,182 |
| Gwich'in Land Claims Implementation | 133,000 |
| Petroleum Data Acquisition | 98,000 |
| Web Gateway Development | 95,324 |
| Slave Geological Province - research and monitoring | 80,000 |
| Sahtu Geographic Information System Project | 78,045 |
| Digital satellite | 77,510 |
| Wolverine Study | 70,721 |
| Geoscience Documents Digital Conversion | 62,784 |
| Dall sheep study | 32,363 |
| French Languages | 31,868 |
| Bison Control Program | 26,300 |
| Sahtu Banding Project | 25,188 |
| Ecosystem Classification System | 21,500 |
| NWT Protected Area Strategy Implementation | 20,000 |
| Wildlife Health in the Sahtu | 16,000 |
| Northern Contaminants Program | 11,950 |
| South Slave Trapper activity | 9,000 |
| Daring Lake Breeding Bird surveys | 5,000 |
| Tree Phenology study | 3,000 |
| | 4,342,379 |

| | |
|--------------|----------------------|
| Total | \$ 53,560,828 |
|--------------|----------------------|

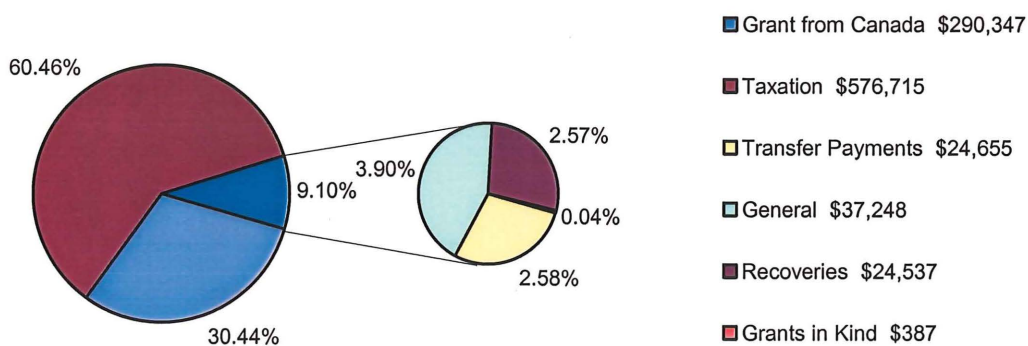
**STATISTICAL
SECTION**

Revenue By Source

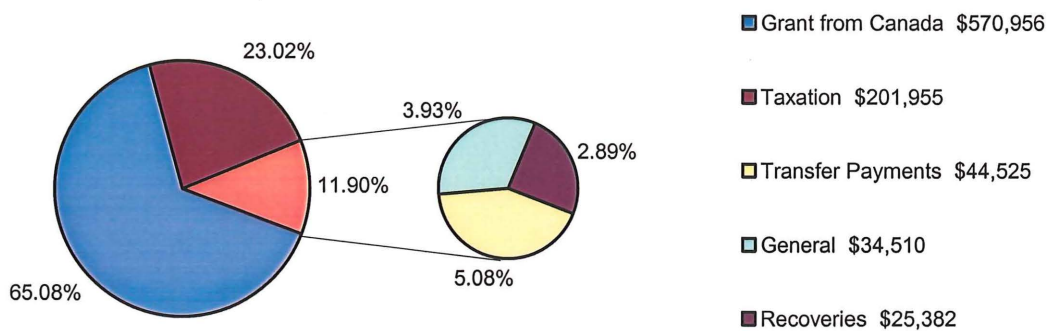
WHERE THE DOLLARS CAME FROM IN 2003



WHERE THE DOLLARS CAME FROM IN 2002

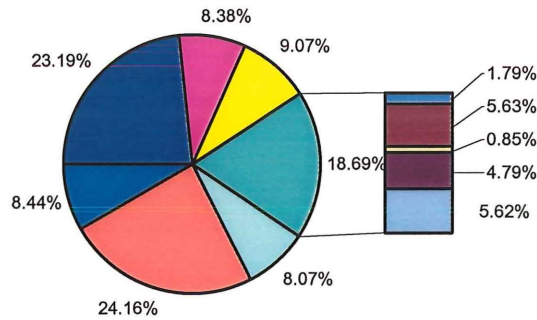


WHERE THE DOLLARS CAME FROM IN 2001



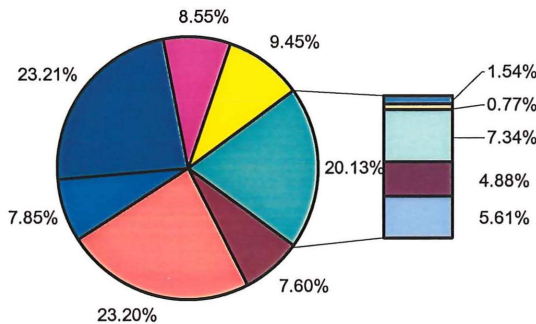
Expenditures By Program

WHERE THE DOLLARS WERE SPENT IN 2003



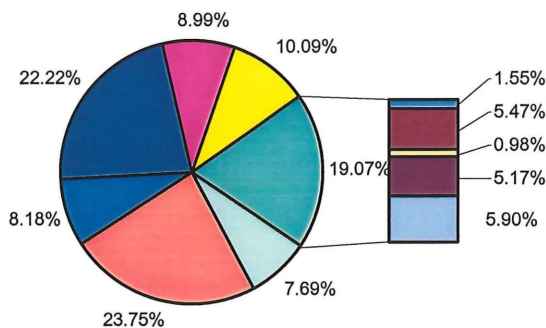
- Legislative Assembly \$15,784
- Executive \$49,550
- Finance \$7,491
- Municipal & Community Affairs \$71,067
- Public Works & Services \$42,178
- Health & Social Services \$212,670
- Justice \$74,249
- NWT Housing Corporation \$49,486
- Education, Culture & Employment \$204,098
- Transportation \$73,736
- Resources, Wildlife & Economic Development \$79,816

WHERE THE DOLLARS WERE SPENT IN 2002



- Legislative Assembly \$12,855
- Executive \$63,610
- Finance \$6,439
- Municipal & Community Affairs \$61,468
- Public Works & Services \$40,807
- Health & Social Services \$194,217
- Justice \$65,710
- NWT Housing Corporation \$46,955
- Education, Culture & Employment \$194,321
- Transportation \$71,536
- Resources, Wildlife & Economic Development \$79,138

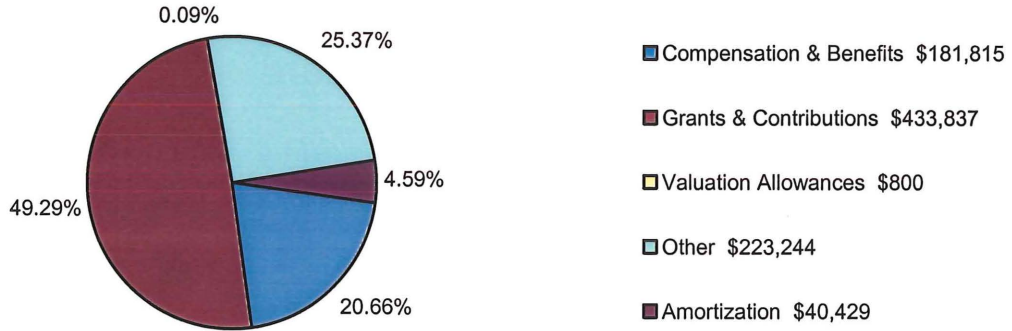
WHERE THE DOLLARS WERE SPENT IN 2001



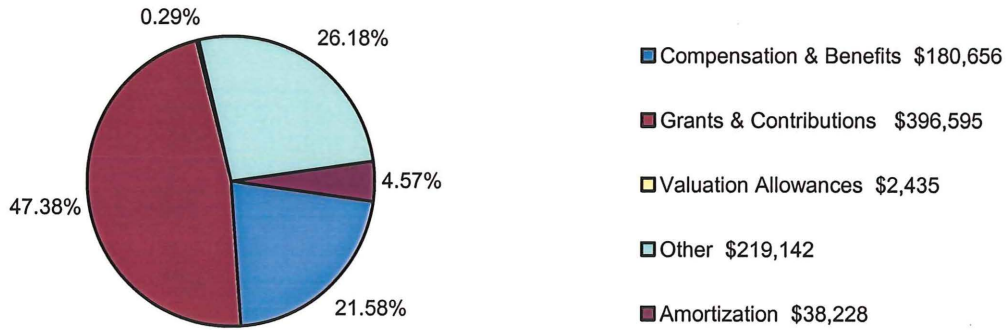
- Legislative Assembly \$11,867
- Executive \$41,835
- Finance \$7,525
- Municipal & Community Affairs \$58,889
- Public Works & Services \$39,590
- Health & Social Services \$181,771
- Justice \$62,613
- NWT Housing Corporation \$45,174
- Education, Culture & Employment \$170,112
- Transportation \$68,827
- Resources, Wildlife & Economic Development \$77,238

Expenditures By Object

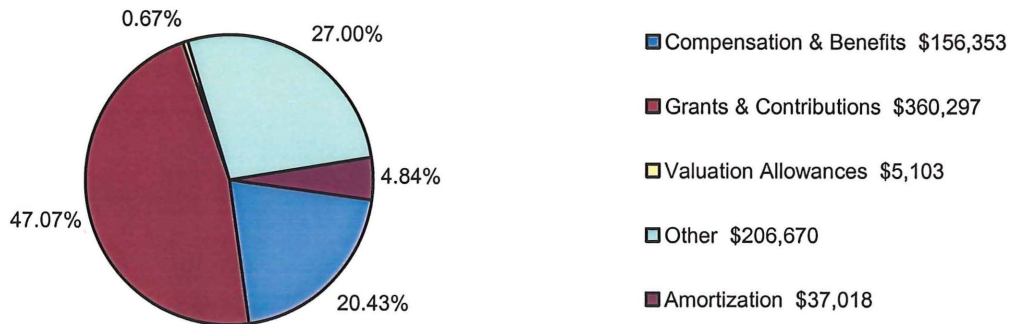
WHERE THE DOLLARS WERE SPENT IN 2003



WHERE THE DOLLARS WERE SPENT IN 2002



WHERE THE DOLLARS WERE SPENT IN 2001



GLOSSARY

Assets

Assets are the resources controlled by the Government.

Commitments

Commitments are contractual obligations of the Government that will result in expenditures in future years. No amount is reported as a liability because there is no legal obligation to pay until the goods or services are provided.

Details of all commitments are listed in the Notes to the Financial Statements.

Contingencies

Contingencies are existing conditions or situations involving uncertainty as to a possible gain or loss to the Government.

Regardless on whether the contingency is a gain or loss, if it cannot be reasonably estimated an amount is not reported in the financial statements. However, a disclosure of the contingency is required in the Notes to the Financial Statements.

A loss contingency should be accrued as a liability if the condition or situation is likely to occur and an amount can be reasonably estimated.

Deferred Revenue

Revenue intended for use in future fiscal periods but received during the current fiscal period. In accordance with accepted accounting principles, the revenue is not recognized on the Statement of Operations and Surplus for the current fiscal year and consequently is a liability of the Government.

Financial Assets

Financial assets are those assets on hand at the end of an accounting period which could provide resources to pay for existing liabilities or finance future operations. Examples of financial assets, in addition to cash, are, short-term investments, accounts receivable, inventories, prepaid expenses, designated cash and investments and loans receivable. Financial assets do not include inventories of supplies, equipment and other acquired physical assets with useful economic lives extending beyond the accounting period that are intended for consumption in the normal course of operations.

Liabilities

Liabilities are the obligations of the Government. It is important to note that liabilities do not have to be legally enforceable and can be based on equitable or constructive obligations. An equitable obligation is based on ethical or moral considerations. A constructive obligation is based on facts from a particular situation as opposed to a contractual obligation.

Statement of Cash Flows

This statement shows how operations have been financed and financial resources used. The statement reports changes in cash and cash equivalents resulting from the operating, investing and financing activities of the Government during the fiscal period. Cash and cash equivalents is comprised of cash and short-term investments less short-term borrowings.

Operating activities refers to the cash inflows and cash outflows directly related to the Statement of Operations and Surplus.

Investing activities refers to the cash inflows and outflows that are related to the use of cash for activities that are not operating activities. Cash outflows represent an investment of cash by the Government to acquire noncash assets (eg. loan advances). Cash inflows occur when cash is received back for these prior investments (eg. loan repayments).

Financing activities refers to the cash inflows and cash outflows that related to how cash was obtained to finance the Government. An example of a cash inflow would be new loans advanced to the Government. Repayment of the loan would be a cash outflow.

Statement of Financial Position

This statement is a reflection of the basic accounting model: $Assets = Liabilities + Equity$ or in the Government's case, the accumulated surplus or deficit. The statement provides economic information about the Government's resources (Assets) and claims against those resources (Liabilities). The accumulated surplus or deficit is the excess between the Assets and Liabilities. When the Liabilities are more than Assets, the Government is in a deficit position.

Statement of Net Debt

Governments account for net debt as their principal measure of financial position.

Statement of Operations and Surplus

This statement provides a summary of revenue, expenditures and net operating results of the Government for the fiscal period. The statement also shows the changes in the Government's surplus position as a result of the operations for the year.

Statement of Tangible Capital Assets

This statement reports the net book value of the Government's stock of tangible capital assets and how it has changed in the accounting period. The statement provides information such as types of assets, the acquisitions, disposals, amortization, write-downs, the net book value and tangible capital assets under construction.

