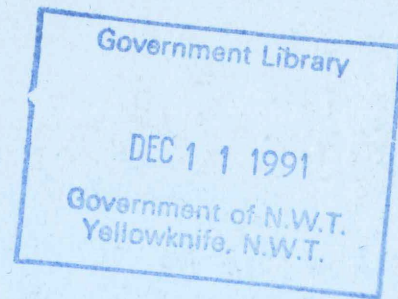


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**INTERIM FINANCIAL REPORT  
OF THE  
GOVERNMENT OF THE NORTHWEST TERRITORIES  
FOR THE YEAR ENDED MARCH 31  
1991**

**HONOURABLE MICHAEL A. BALLANTYNE**  
Minister of Finance

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DAN NORRIS,  
COMMISSIONER OF THE  
NORTHWEST TERRITORIES

In accordance with subsection 51(3) of the Financial Administration Act, I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the fiscal year ended March 31, 1991.

**Michael A. Ballantyne,**  
Minister of Finance.

Department of Finance,  
Yellowknife, N.W.T.  
September 30, 1991

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INTERIM FINANCIAL REPORT  
OF THE  
GOVERNMENT OF THE NORTHWEST TERRITORIES

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**SECTION I**  
**INTRODUCTION**

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## COMPTROLLER GENERAL'S REPORT

The Honourable Michael A. Ballantyne,  
Minister of Finance.

It is my pleasure to present the Interim Financial Report of the Government of the Northwest Territories, in accordance with subsection 51(3) of the Financial Administration Act. This report includes non-consolidated financial statements of the Government and detailed supporting schedules for revenue, expenditures, recoveries of prior years' expenditures, grants, contributions, special warrants, interactivity transfers, write-offs and recoveries, and student loan remissions.

Information contained in this Report will be presented in Volume II of the Public Accounts; however, wording and presentation style may vary slightly between the two publications. No material revision to the financial information contained herein is anticipated. This Interim Financial Report reflects the Government's operating results, on a non-consolidated basis, for the year ended March 31, 1991.

Under the Financial Administration Act, expenditures may not exceed amounts approved by the Legislative Assembly without the Government first obtaining proper approval. Although great care was taken to ensure this did not happen, certain activities were overspent.

I would like to take this opportunity to acknowledge the co-operation and assistance received from the Departments and Regions in the preparation of this Interim Financial Report. I would also like to extend my thanks to the staff of the Government Accounting Division of the Department of Finance for their support and assistance in the preparation of this Report.

Respectfully submitted,

J.F. Nelson, CMA, FCMA,  
Comptroller General.

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**SECTION II**  
**FINANCIAL STATEMENTS**

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Balance Sheet  
as at March 31, 1991**

<u>ASSETS</u>	<u>1991</u> (thousands of dollars)	<u>1990</u> (thousands of dollars)	<u>LIABILITIES</u>	<u>1991</u> (thousands of dollars)	<u>1990</u> (thousands of dollars)
Current			Current		
Due from Canada (note 4)	\$ 96,887	\$ 58,593	Bank overdraft	\$ 22,398	\$ (22,619)
Accounts receivable (note 5)	39,560	42,422	Accounts payable (note 11)	100,213	99,226
Inventories (note 6)	28,321	26,192	Current portion of long-term liabilities		
Current portion of long-term receivables			- employee leave and termination benefits	9,379	8,925
- loans	3,391	2,379	- note payable	5,350	5,350
- promissory note	<u>5,350</u>	<u>5,350</u>			
	173,509	134,936		137,340	90,882
Long-term			Long-term		
Loans receivable (note 7)	41,280	30,631	Pension liability (note 12)	630	1,863
Promissory note receivable (note 8)	37,450	42,800	Employee leave and termination benefits (note 13)	14,344	10,929
			Note payable (note 14)	37,450	42,800
			<u>EQUITY</u>		
Business Loans and Guarantees Fund (note 9)	18,601	18,210	Business Loans and Guarantees Fund (note 9)	20,000	20,000
Students Loan Fund (note 10)	6,444	5,577	Students Loan Fund (note 10)	11,000	10,000
Investment in Northwest Territories Power Corporation, at a nominal value	1	1	Petroleum Products Stabilization Fund (note 15)	1,151	505
Fixed assets, at a nominal value	<u>1</u>	<u>1</u>	Surplus	<u>55,371</u>	<u>55,177</u>
	<b><u>\$ 277,286</u></b>	<b><u>\$ 232,156</u></b>		<b><u>\$ 277,286</u></b>	<b><u>\$ 232,156</u></b>

Approved:

Michael A. Ballantyne  
Minister of Finance

J.F. Nelson  
Comptroller General

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Statement of Operations  
for the year ended March 31, 1991**

	1991		1990
	<u>Main Estimates (note 17)</u>	<u>Actual</u>	<u>Actual</u>
	(thousands of dollars)		
Revenues (schedule A)			
- From Canada	\$ 823,776	\$ 879,090	\$ 795,579
- Generated revenues	<u>160,405</u>	<u>162,796</u>	<u>166,720</u>
	<u>984,181</u>	<u>1,041,886</u>	<u>962,299</u>
Expenditures			
- Operations and maintenance (schedule B)	840,258	889,172	831,478
- Operations and maintenance reserve	23,000	-	-
- Capital (schedule C)	160,751	160,311	140,521
- Estimated appropriation authority lapse	<u>(22,556)</u>	<u>-</u>	<u>-</u>
	<u>1,001,453</u>	<u>1,049,483</u>	<u>971,999</u>
Net expenditures before undernoted	<u>(17,272)</u>	<u>(7,597)</u>	<u>(9,700)</u>
Recoveries of prior years' expenditures (note 3)			
- Refund of Northwest Territories Housing Corporation surplus (note 11.a)	-	2,846	127
- Other	<u>-</u>	<u>5,945</u>	<u>2,854</u>
	<u>-</u>	<u>8,791</u>	<u>2,981</u>
Projects for Canada and others			
Expenditures	46,530	38,557	48,889
Recoveries	<u>46,530</u>	<u>38,557</u>	<u>48,889</u>
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net revenues (expenditures)</b>	<b><u>\$ (17,272)</u></b>	<b><u>\$ 1,194</u></b>	<b><u>\$ (6,719)</u></b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Statement of Surplus  
for the year ended March 31, 1991**

	<u>1991</u> (thousands of dollars)	<u>1990</u> (thousands of dollars)
Balance at beginning of the year	\$ 55,177	\$ 66,896
Net revenues (expenditures)	<u>1,194</u>	<u>(6,719)</u>
	<u>56,371</u>	<u>60,177</u>
Transfers to:		
Business Loans and Guarantees Fund (note 9)	-	4,000
Students Loan Fund (note 10)	<u>1,000</u>	<u>1,000</u>
	<u>1,000</u>	<u>5,000</u>
<b>Balance at end of the year</b>	<b><u>\$ 55,371</u></b>	<b><u>\$ 55,177</u></b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Changes in Financial Position  
for the year ended March 31, 1991

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Operating activities		
Operations		
Net revenues (expenditures)	\$ 1,194	\$ (6,719)
Items not requiring funds		
Bad debts and loan remissions	<u>752</u>	<u>743</u>
	1,946	(5,976)
Changes in operating assets and liabilities		
Current assets <sup>1</sup>	(5,318)	(14,195)
Current liabilities <sup>2</sup>	1,441	12,241
Grant due from Canada	(32,038)	28,377
Long-term employee leave and termination benefits	3,415	(2,280)
Petroleum Products Stabilization Fund	<u>646</u>	<u>(256)</u>
Financial resources (used) provided for operating activities	<u>(29,908)</u>	<u>17,911</u>
Investing activities		
Loans advanced	(20,772)	(23,630)
Cash provided from (allocated to) loan funds	1,617	(2,372)
Payments received on loans	5,279	5,133
Payment received on promissory note	5,350	5,350
Pension funds invested	<u>(4,113)</u>	<u>-</u>
Financial resources used for investing activities	<u>(12,639)</u>	<u>(15,519)</u>
Financing activities		
Long-term pension liability	2,880	1,863
Repayment of long-term debt	<u>(5,350)</u>	<u>(5,350)</u>
Financial resources used for financing activities	<u>(2,470)</u>	<u>(3,487)</u>
Decrease in cash and short-term deposits	(45,017)	(1,095)
Cash and short-term deposits at beginning of the year	<u>22,619</u>	<u>23,714</u>
<b>(Bank overdraft) cash and short-term deposits at end of the year</b>	<b><u>\$ (22,398)</u></b>	<b><u>\$ 22,619</u></b>

<sup>1</sup>Other than grant due from Canada and current portion of loans receivable.

<sup>2</sup>Other than bank overdraft / cash and short-term deposits.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements  
March 31, 1991

**1. Authority and operations**

The Northwest Territories operates under the authority of the Northwest Territories Act (Canada). The Northwest Territories has an elected Legislative Assembly. All disbursements for operations, loans, investments and advances are authorized by the Legislative Assembly.

**2. Significant accounting policies**

(a) Financial statements

These financial statements have been prepared on a non-consolidated basis in accordance with Sections 27 through 31 of the Northwest Territories Act (Canada) and Sections 72 through 74 of the Financial Administration Act of the Northwest Territories.

(b) Reporting entity

These financial statements reflect the financial operations of the Government of the Northwest Territories including the assets, liabilities, and operations of the following revolving funds:

Northwest Territories Liquor Commission  
Petroleum Products Revolving Fund  
Public Stores Revolving Fund  
Fur Marketing Service Revolving Fund

Revolving funds are established by the Government to provide the working capital necessary to deliver goods to the general public and to Government departments. They may consist of cash, accounts receivable, inventories, liabilities, or any combination thereof.

Financial information on the revolving funds is included separately in the Public Accounts.

The following related Government boards and agencies are reflected in these statements only to the extent of the Government's contributions to them:

Northwest Territories Housing Corporation  
Northwest Territories Development Corporation  
Workers' Compensation Board  
Hospitals and health facilities  
Educational boards  
Arctic College  
Legislative Assembly Retiring Allowances Fund  
Science Institute of the Northwest Territories

Accounting policies for governments are recommended by the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants. With the exception of the pension liability, the Government of the Northwest Territories complies with these recommendations wherever applicable, and in particular with respect to the preparation of consolidated financial statements. The Government has prepared consolidated financial statements for the year ended March 31, 1991. These statements are presented in Volume 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.



GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements  
March 31, 1991

2. Significant accounting policies (continued)

(c) Inventories

Inventories for resale consist of bulk fuel and liquor products and are valued at the lower of cost and net realizable value.

Inventories of materials and supplies are valued at the lower of cost and replacement value.

(d) Investment in Northwest Territories Power Corporation

The Government of the Northwest Territories is the sole shareholder of the issued capital of the Northwest Territories Power Corporation, a Territorial Crown Corporation which provides utility services to the Northwest Territories. The Government's investment in this wholly-owned subsidiary has been recorded at a nominal value.

(e) Fixed assets

Fixed assets are charged to expenditures at the time of acquisition or construction. Fixed assets are recorded at a nominal value.

(f) Leases

Lease payments under capital and operating leases are recorded as operating and maintenance expenditures. No assets or long-term liabilities are recognized under capital leases.

(g) Grant from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in instalments. Periodic adjustments, as they become known, are made to the grant for income taxes, Established Programs Financing contributions and operating revenues collected by the Government which are more or less than the estimated amounts used to determine the grant for the fiscal year. Further adjustments are made in accordance with escalation clauses in the agreement.

(h) Taxes

Income taxes, levied under the Income Tax Act, are collected by Canada under a tax collection agreement and are remitted in instalments. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. Income tax revenue is recognized on a cash basis.

Fuel and tobacco taxes are levied under the authority of the Petroleum Products Tax and the Tobacco Tax acts and are received on a monthly basis from collectors. Revenues are recognized on an accrual basis based on the statements received from collectors. Any adjustments resulting from re-assessments are recorded in revenue in the year they are identified.

Property and school taxes are assessed on a calendar year basis and are recognized in the fiscal year in which the calendar year ends.

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**2. Significant accounting policies** (continued)

(i) Transfer payments

Established Programs Financing contributions are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (1977). Expenditures are also recovered from Canada under specific cost-sharing agreements and are recorded as recoverable in the year in which the expenditures are incurred.

(j) Other revenues

Licences, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis.

(k) Projects on behalf of Canada and others

The Government undertakes projects for Canada and others for which it usually receives accountable advances. Unexpended balances are recorded as current liabilities, and expenditures in excess of advances are recorded as current assets.

(l) Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

(m) Pensions

Contributions are made by the Government and its employees to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the Government and are recorded in the accounts on a current basis. The Government also makes contributions for Members of the Legislative Assembly Retiring Allowances Fund which are recognized on a current basis (note 18).

**3. Recoveries of prior years' expenditures**

These amounts represent recoveries of expenditures and excessive accruals made in prior years. Under subsection 36(9) of the Financial Administration Act (April 1, 1987), these amounts cannot be used to increase the amount appropriated for expenditures for the current year.

**4. Due from Canada**

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Cost sharing agreements and projects on behalf of Canada	\$ 15,458	\$ 45,580
Grant receivable (see 4.a)	17,947	(14,091)
Other	<u>63,482</u>	<u>27,104</u>
	<b><u>\$ 96,887</u></b>	<b><u>\$ 58,593</u></b>

(a) The Government receives a grant from Canada pursuant to a formula financing agreement which was renewed in 1990-91. Under this agreement the amount received is subject to adjustments which increase or decrease the grant depending upon changes in Government revenue as defined in the agreement. All outstanding amounts, under the pending agreement, are to be settled within one year.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements  
March 31, 1991

4. Due from Canada (continued)

	<u>1991</u> (thousands of dollars)	<u>1990</u> (thousands of dollars)
Grant per agreement with Canada	\$ 760,913	\$ 710,802
Adjustments for:		
Income tax collections	3,425	(13,312)
EPF contributions	1,468	3,822
Operating revenues	8,145	(9,407)
Escalation	<u>(1,084)</u>	<u>5,407</u>
Per Schedule of Revenues by Source (schedule A)	772,867	697,312
Received from Canada during the year	<u>740,829</u>	<u>725,689</u>
	32,038	(28,377)
Due from (to) Canada		
At beginning of the year	<u>(14,091)</u>	<u>14,286</u>
At end of the year	<u>\$ 17,947</u>	<u>\$ (14,091)</u>

5. Accounts receivable

	<u>1991</u> (thousands of dollars)	<u>1990</u> (thousands of dollars)
Revolving funds		
Petroleum products, net of allowance for doubtful accounts of \$422,866 (1990 - \$521,614)	\$ 9,560	\$ 8,109
Other	<u>402</u>	<u>451</u>
	9,962	8,560
Related parties		
Divisional Boards of Education	6,727	5,890
Arctic College	2,867	3,145
Regional Health Boards	1,617	2,014
Board of Secondary Education	258	254
Northwest Territories Power Corporation	164	1,932
Workers' Compensation Board	<u>23</u>	<u>21</u>
	11,656	13,256
Other, net of allowance for doubtful accounts of \$1,130,154 (1990 - \$937,464)	11,943	13,523
Accrued interest	<u>5,999</u>	<u>7,083</u>
	17,942	20,606
	<u>\$ 39,560</u>	<u>\$ 42,422</u>

During the year, uncollectable amounts of \$222,288 (1990 - \$110,435) were written off with proper authority and no accounts receivable were forgiven (1990 - nil).

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**6. Inventories**

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Petroleum products	\$ 25,293	\$ 22,148
Liquor	2,243	3,355
Other revolving funds	<u>785</u>	<u>689</u>
	<b><u>\$ 28,321</u></b>	<b><u>\$ 26,192</u></b>

**7. Loans receivable**

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Loans to municipalities and school districts, due in annual amounts to the year 2009, bearing interest at rates between 6.94% and 12.40%	\$ 43,983	\$ 32,788
Other loans, due in monthly or annual instalments to the year 1994, bearing interest at rates between nil and 7%, net of allowance for doubtful loans of \$197,170 (1990 - \$197,170)	<u>688</u>	<u>222</u>
	44,671	33,010
Less current portion	<u>3,391</u>	<u>2,379</u>
	<b><u>\$ 41,280</u></b>	<b><u>\$ 30,631</u></b>

During the year, there were no uncollectable loans written off (1990 - nil).

**8. Promissory note receivable**

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Promissory note of the Northwest Territories Power Corporation, receivable in equal annual instalments, plus interest at 11% payable semi-annually, maturing June 23, 1998.	\$ 42,800	\$ 48,150
Less current portion	<u>5,350</u>	<u>5,350</u>
	<b><u>\$ 37,450</u></b>	<b><u>\$ 42,800</u></b>

**9. Business Loans and Guarantees Fund**

The business loans program is operated under the authority of the Business Loans and Guarantees Act which established a ceiling of \$20,000,000 for business loans and guarantees up to March 31, 1991 (1990 - \$20,000,000). Interest earned is credited to general revenues (interest income) and provisions for doubtful loans are charged to expenditures (Department of Economic Development and Tourism).

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**9. Business Loans and Guarantees Fund** (continued)

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Loans receivable	\$ 15,419	\$ 13,261
Cash committed in support of guarantees	117	84
Cash available for loans and guarantees	<u>4,464</u>	<u>6,655</u>
<b>Authorized balance</b>	<b>20,000</b>	<b>20,000</b>
Less provision for doubtful loans	<u>1,399</u>	<u>1,790</u>
<b>Total fund assets</b>	<b><u>\$ 18,601</u></b>	<b><u>\$ 18,210</u></b>

The loans are repayable in instalments to the year 1996 and bear interest at rates between 10.75% and 16.75%. During the year, uncollectable amounts of \$168,295 (1990 - \$43,868) were written off with proper authority.

**10. Students Loan Fund**

The Students Loan Fund is operated under the authority of the Student Financial Assistance Act which established a ceiling of \$11,000,000 for student loans up to March 31, 1991 (1990 - \$10,000,000). Interest earned is credited to general revenues (interest income) and provisions for doubtful loans and loan remissions are charged to expenditures (Department of Education).

Interest commences on these loans six months after the borrower ceases to be a full-time student at a rate that is one percent less than the prime rate of the Government's main banker. The Commissioner may grant remission of these loans, in whole or in part, where conditions, as stipulated in the Regulations, are complied with.

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Loans receivable	\$ 9,299	\$ 8,840
Cash available for new loans	<u>1,701</u>	<u>1,160</u>
<b>Authorized balance</b>	<b><u>11,000</u></b>	<b><u>10,000</u></b>
Less provisions for:		
Loan remissions	2,810	2,786
Doubtful loans	<u>1,746</u>	<u>1,637</u>
	<u>4,556</u>	<u>4,423</u>
<b>Total fund assets</b>	<b><u>\$ 6,444</u></b>	<b><u>\$ 5,577</u></b>

The loans are repayable in instalments to the year 2001 and bear interest at rates between 8.75% and 12.5%. During the year, uncollectable loans of \$158,835 (1990 - \$81,620) were written off with proper authority and remissions of \$888,174 (1990 - \$864,887) were granted to students who met the criteria established in the Regulations.

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**11. Accounts payable**

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Due to Canada		
Excess Income Tax and Established Programs Financing advanced	\$ 83	\$ (3,360)
Unapplied balance of advances under agreements	<u>1,154</u>	<u>990</u>
	<u>1,237</u>	<u>(2,370)</u>
Due to Northwest Territories Housing Corporation (see 11.a)	216	280
Accounts payable	85,714	86,900
Other liabilities, payroll deductions and contractors' holdbacks	<u>13,046</u>	<u>14,416</u>
	<u>98,976</u>	<u>101,596</u>
	<b><u>\$ 100,213</u></b>	<b><u>\$ 99,226</u></b>

- (a) Under Section 19 of the Northwest Territories Housing Corporation Act, the Government makes contributions and grants, from funds appropriated, to meet the operating, maintenance and capital costs of the Corporation. A financial agreement between the Government and the Corporation details the funding provided by the Government and the accounting for these funds.

As at March 31, 1991 the Government had contributed \$5,815,000 (1990 - \$3,308,000) more than was required to meet the Corporation's operating costs. In addition, \$16,963,000 (1990 - \$15,768,000) of capital contributions had not been spent by the Corporation and may be used to complete projects in progress at year end. Surplus operating and capital funds may be refunded, at the request of the Government, under terms of the financial agreement. During the year the Corporation repaid \$2,845,923 of accumulated operating surplus.

**12. Pension liability**

The Government of the Northwest Territories sponsors a Supplementary Retiring Allowance which is a non-contributory defined benefit pension plan for members of its Legislature. The plan provides pensions based on length of service and final average earnings. The average age of the 22 members covered by the plan is 48. Also, there are 3 former members who are entitled to deferred pension benefits. However, at this time, none have elected to exercise their buy-back option.

At present, none of the eligible members are receiving benefits. No benefit payments have been provided in prior years.

The Government contributes an amount required to meet all pension obligations arising from the plan. During the year, total contributions for current and past service were \$1,956,600 (1990 - \$1,834,000). Pension fund assets are invested in marketable investments of organizations external to the Government reporting entity.

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**12. Pension liability** (continued)

The pension liability at March 31, 1991 includes the following components:

	(thousands of dollars)
Accrued benefit obligation	\$ 4,215
Less: Pension fund assets	<u>4,113</u>
	102
Unamortized estimation adjustment	<u>528</u>
<b>Pension liability</b>	<b><u>\$ 630</u></b>

The most recent actuarial valuation was prepared at March 31, 1991, using the projected benefit method pro-rated on service. The value of accrued pension benefits attributed to services rendered up to March 31, 1991 is \$8,932,000 of which \$6,136,000 relates to past service. Past service benefits are amortized over six years. The estimation adjustment is a net loss amortized on a straight line basis over the expected average remaining service life of the related member group (5 years).

The actuarial valuation was based on a number of assumptions about future events, such as salary increases, and member turnover and mortality. The assumptions used reflect the Government's best estimates of expected long-term rates and short-term forecasts.

The total pension related expenditures include the following components:

	(thousands of dollars)
Cost of improvements	
- current service	\$ 722
- past service	<u>1,015</u>
	1,737
Cost of financing unfunded pension obligation (net pension interest expenditure)	617
Amortization of estimation adjustment	<u>204</u>
<b>Total pension related expenditures</b>	<b><u>\$ 2,558</u></b>

The pension expenditure is included in the Statement of Operations as a component of operation and maintenance expenditures.

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**13. Employee leave and termination benefits**

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Termination	\$ 8,051	\$ 6,702
Leave	7,007	6,171
Removal	7,646	6,145
Retirement	<u>1,019</u>	<u>836</u>
	23,723	19,854
Less current portion	<u>9,379</u>	<u>8,925</u>
	<b><u>\$ 14,344</u></b>	<b><u>\$ 10,929</u></b>

Under the conditions of employment, employees may qualify and earn employment benefits for annual leave, retirement, severance, and removal costs. Annual leave is payable within one fiscal year and is recorded at an estimated value based on outstanding leave credits. Other amounts are estimates based on experience.

**14. Note payable**

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
To finance the purchase of the Northwest Territories Power Corporation, the Government issued \$53,500,000 in 11% sinking fund notes. These notes are redeemable in equal annual instalments with interest payable semi-annually.	\$ 42,800	\$ 48,150
Less current portion	<u>5,350</u>	<u>5,350</u>
	<b><u>\$ 37,450</u></b>	<b><u>\$ 42,800</u></b>

Principal and interest amounts due in each of the next five years are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1992	\$ 5,350	\$ 3,825	\$ 9,175
1993	5,350	3,237	8,587
1994	5,350	2,648	7,998
1995	5,350	2,060	7,410
1996	5,350	1,471	6,821

**15. Petroleum Products Stabilization Fund**

The Petroleum Products Stabilization Fund was created under the authority of the Revolving Funds Act. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenditures of the Petroleum Products Revolving Fund are charged to the Stabilization Fund. The Stabilization Fund was originally established at \$2,000,000. The accumulated surplus or deficit balance in the fund cannot exceed \$5,000,000.



GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements  
March 31, 1991

15. Petroleum Products Stabilization Fund (continued)

	<u>1991</u> (thousands of dollars)	<u>1990</u> (thousands of dollars)
Balance at beginning of the year	\$ 505	\$ 761
Add: Petroleum Products Revolving Fund net revenues (expenditures) for the year	<u>646</u>	<u>(256)</u>
<b>Balance at end of the year</b>	<b><u>\$ 1,151</u></b>	<b><u>\$ 505</u></b>

16. Trust assets and liabilities

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

	<u>1991</u> (thousands of dollars)	<u>1990</u> (thousands of dollars)
Public Trustee	\$ 4,038	\$ 3,705
Supreme Court	621	403
Correctional institutions	86	66
Territorial Court	45	54
Other	<u>53</u>	<u>44</u>
	<b><u>\$ 4,843</u></b>	<b><u>\$ 4,272</u></b>

17. Main Estimates

The Main Estimates comparative figures are from the Main Estimates tabled before the Legislative Assembly during the February 1990 session. These figures represent the Government's original fiscal plan for the year and consequently do not reflect changes arising from the tabling of Supplementary Estimates for the year.

The expenditure reserves included in the Main Estimates are not voted on by the Legislative Assembly as part of the Government's original fiscal plan. These reserves are to meet the funding necessary as the result of supplementary estimates.

The estimated appropriation authority lapse is not voted on by the Legislative Assembly. The amount represents an estimate of the appropriation voted by the Legislative Assembly that will not be expended during the year.

18. Pension plans

(a) Public Service Superannuation Plan

The Government and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. The Government's contributions represent its total share of the liability towards the pension of its employees.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements  
March 31, 1991

18. Pension plans (continued)

(b) Legislative Retiring Allowances Fund

During the year the Government made contributions of \$588,009 (1990 - \$594,656) to this Fund which is independently administered by an insurance company. The contributions are intended to fund allowances and benefits earned by Members of the Legislative Assembly during their term of office. The Government is responsible for any actuarial deficiency in the Fund.

As of March 31, 1991 the surplus of the fund was \$1,286,656.

19. Commitments

Lease payments for office space and staff accommodation for which the Government is contractually committed are as follows:

	<u>1991</u>			<u>1990</u>
	<u>Commercial</u>	<u>Residential</u>	<u>Total</u>	<u>Total</u>
	(thousands of dollars)			
1992	\$ 11,369	\$ 10,272	\$ 21,641	\$ 18,466
1993	9,404	7,946	17,350	13,852
1994	9,510	7,541	17,051	12,364
1995	9,307	7,194	16,501	11,093
1996	8,620	5,603	14,223	10,073
1997-2011	<u>71,375</u>	<u>45,449</u>	<u>116,824</u>	<u>66,785</u>
	<b><u>\$ 119,585</u></b>	<b><u>\$ 84,005</u></b>	<b><u>\$ 203,590</u></b>	<b><u>\$ 132,633</u></b>

The Government also enters into operating leases for equipment. Ongoing commitments for these leases are approximately \$1,752,346 per year.

In addition, the Government has committed funds for the completion of the following construction projects:

	(thousands of dollars)
Justice	
Court services	\$ 21
Government Services	
Fuel storage facilities	5,117
Transportation	
Air terminal buildings	241
Renewable Resources	
Field operations facilities	<u>191</u>
Subtotal	<u>5,570</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements  
March 31, 1991

19. Commitments (continued)

	(thousands of dollars)	
Balance forward		\$ 5,570
Municipal and Community Affairs		
Municipal works	\$ 1,797	
Community buildings	482	
Sport and recreation facilities	329	
Road/site/land development	<u>23</u>	2,631
Health		
Health care centres		1,168
Social Services		
Alcohol and drug treatment centres	201	
Correction services	<u>22</u>	223
Economic Development and Tourism		
Tourism and parks facilities		240
Education		
Schools	2,745	
College facilities	<u>164</u>	<u>2,909</u>
		<b><u>\$ 12,741</u></b>

20. Contingencies

The Government is contingently liable for the following:

	(thousands of dollars)	
Loans payable by the Northwest Territories Housing Corporation	\$ 94,876	
Debenture issue by the Northwest Territories Power Corporation, maturing March 9, 2009	20,000	
Loan guarantee for the Northwest Territories Power Corporation	11,000	
Other, including pending litigation	<u>261</u>	
		<b><u>\$ 126,137</u></b>

Included in the Government's assets are \$21,221,686 in receivables from Canada which are under negotiation. The Government of Canada is disputing approximately \$25,000,000 in claimed amounts by the Government of the Northwest Territories. The negotiations are ongoing and the outcome cannot be reasonably determined; therefore, no provision has been made for any of the amounts. The Government of the Northwest Territories is vigorously pursuing its claim.

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**20. Contingencies (continued)**

The Government also funds boards and agencies offering services to the public which operate independently of normal Government operations. As a result of this relationship, the Government may be held responsible for any liabilities that these boards and agencies are unable to discharge. No estimate of these potential liabilities can be made.

**21. Related parties**

During the year the Government made contributions and grants to the following related parties:

	<u>1991</u>	<u>1990</u>
	(thousands of dollars)	
Contributions		
Educational boards	\$ 87,053	\$ 76,613
Hospitals and health facilities	83,678	77,366
Northwest Territories Housing Corporation	81,742	82,555
Arctic College	27,239	24,542
Northwest Territories Development Corporation	2,838	-
Science Institute of the Northwest Territories	1,474	1,477
	284,024	262,553
Grants		
Science Institute of the Northwest Territories	150	89
	<b><u>\$ 284,174</u></b>	<b><u>\$ 262,642</u></b>

Under agreements with related boards and agencies, the Government provided services at cost or for a service fee where direct costs could not 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 \$91,035,712 were incurred on behalf of the related parties and service fees of \$22,000 were charged for indirect costs.

The Government paid the Workers' Compensation Board premiums of \$915,978 (1990 - \$861,800).

The Government made an accountable advance of \$250,000 to the Northwest Territories Development Corporation for the purpose of providing short-term financing to a venture investment.

During the year, interest revenue of \$4,844,242 (1990 - \$5,432,742) was earned with respect to the note receivable from the Northwest Territories Power Corporation. During the year, the Northwest Territories Power Corporation paid a dividend of \$2,783,840 to the Government of the Northwest Territories.

**22. Subsequent events**

Northwest Territories Power Corporation

The Corporation negotiated the issuance of a \$15,000,000, 20 years, 11.125% sinking fund debenture in June 1991. This loan is guaranteed by the Government of the Northwest Territories.

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements  
March 31, 1991**

**23. Over-expenditures**

As of March 31, 1991, the Government had overspent \$6,180,536 in operations and maintenance activities. This contravenes subsection 32(1) of the Financial Administration Act which states, "...no person shall incur any expenditure that causes the amount of the activity set out in the Estimates, upon which the appropriation is based, to be exceeded".

**24. Comparative figures**

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

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues by Source  
for the year ended March 31, 1991

Schedule A

	<u>1991</u>		<u>1990</u>
	<u>Main</u> <u>Estimates</u> <u>(note 17)</u>	<u>Actual</u>	<u>Actual</u>
	(thousands of dollars)		
From Canada			
Grant (note 4.a)	\$ 729,684	\$ 772,867	\$ 697,312
Established Programs Financing			
Health insured services	13,411	12,367	11,736
Post-secondary education	5,605	5,140	4,846
Extended health care	<u>2,749</u>	<u>2,790</u>	<u>2,778</u>
	<u>21,765</u>	<u>20,297</u>	<u>19,360</u>
Transfer Payments			
Health care - Indian and Inuit	28,287	37,669	31,512
Canada Assistance Plan	18,281	19,432	17,583
Health related services	12,226	12,730	11,620
Young Offenders Act	3,528	4,020	4,258
Continuing education	4,175	4,540	3,656
Legal and correctional services	2,696	2,937	2,587
Economic Development Agreement	1,727	3,463	6,064
Other	<u>1,407</u>	<u>1,135</u>	<u>1,627</u>
	<u>72,327</u>	<u>85,926</u>	<u>78,907</u>
<b>Total from Canada</b>	<b><u>823,776</u></b>	<b><u>879,090</u></b>	<b><u>795,579</u></b>
Generated revenues			
Taxation			
Individual income	50,424	57,971	57,303
Corporate income	18,782	10,211	17,798
Fuel	9,323	10,035	9,736
Tobacco	9,994	9,303	7,897
Property	3,375	1,940	1,118
School	1,405	2,151	1,796
Insurance	<u>720</u>	<u>723</u>	<u>784</u>
	<u>94,023</u>	<u>92,334</u>	<u>96,432</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Schedule of Revenues by Source  
for the year ended March 31, 1991**

Schedule A  
Continued

	1991		1990
	Main Estimates (note 17)	Actual	Actual
	(thousands of dollars)		
<b>General revenues</b>			
Liquor Commission - net revenues	\$ 15,322	\$ 14,186	\$ 12,689
Interest income	11,891	12,437	14,724
Licences, fees and permits	5,471	5,347	5,147
Debt financing	4,845	4,844	5,433
Dividend income - Northwest Territories Power Corporation	3,000	2,784	-
	40,529	39,598	37,993
 <b>Other recoveries</b>			
Rentals	15,630	16,959	16,558
Sale of commercial goods	1,668	1,753	1,730
Utilities	3,045	4,028	4,493
Medical	740	1,153	1,078
Miscellaneous	1,440	2,466	4,312
	22,523	26,359	28,171
 <b>Capital</b>			
Recoveries from Canada			
Community granular program	1,180	531	300
Recreational facilities	701	784	556
Federal Sales Tax rebate	625	765	554
Correctional institutes	149	76	1,423
Airport runways	-	819	-
Other	17	-	30
Sale of land, houses and other assets	350	925	736
Other recoveries	308	605	525
	3,330	4,505	4,124
 <b>Total generated revenues</b>	160,405	162,796	166,720
 <b>Total revenues by source</b>	\$ 984,181	\$ 1,041,886	\$ 962,299

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Operations and Maintenance Expenditures  
for the year ended March 31, 1991

Schedule B

	1991	Actual 1991					1990
	<u>Main Estimates (note 17)</u>	<u>Salaries and Wages</u>	<u>Grants and Contributions</u>	<u>Valuation Allowances</u>	<u>Other</u>	<u>Total Expenditures</u>	<u>Total Expenditures</u>
			(thousands of dollars)				
Legislative Assembly	\$ 8,236	\$ 2,939	\$ -	\$ -	\$ 6,007	\$ 8,946	\$ 9,067
Executive	16,754	10,411	3,553	7	3,685	17,656	14,623
Northwest Territories Housing Corporation	52,419	-	52,492	-	-	52,492	51,590
Finance	21,215	9,358	2,873	5	9,429	21,665	20,990
Culture and Communications	9,614	5,703	1,638	66	2,749	10,156	9,041
Personnel	28,929	7,299	-	4	26,718	34,021	27,486
Justice	35,283	7,006	1,929	-	30,477	39,412	35,062
Safety and Public Services	5,355	4,030	16	-	1,506	5,552	4,984
Government Services	15,480	7,717	-	-	7,488	15,205	15,438
Public Works	107,075	27,367	-	-	79,542	106,909	99,419
Transportation	28,447	12,696	-	3	23,689	36,388	27,377
Renewable Resources	41,182	17,361	2,773	75	22,537	42,746	50,849
Municipal and Community Affairs	52,972	10,204	40,157	5	4,256	54,622	54,667
Health	150,550	7,072	83,968	53	74,337	165,430	153,601
Social Services	81,246	24,802	12,309	-	44,339	81,450	74,883
Energy, Mines and Petroleum Resources	3,792	1,424	1,508	-	610	3,542	3,800
Economic Development and Tourism	29,542	9,305	12,748	-	11,081	33,134	30,778
Education	152,167	28,870	120,140	1,194	9,642	159,846	147,823
<b>Total</b>	<b><u>\$ 840,258</u></b>	<b><u>\$ 193,564</u></b>	<b><u>\$ 336,104</u></b>	<b><u>\$ 1,412</u></b>	<b><u>\$ 358,092</u></b>	<b><u>\$ 889,172</u></b>	<b><u>\$ 831,478</u></b>



GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Capital Expenditures  
for the year ended March 31, 1991

Schedule C

	1991	Actual 1991				1990
	Main Estimates (note 17)	Buildings and Works	Acquisition of Equipment	Grants and Contributions	Total Expenditures	Total Expenditures
			(thousands of dollars)			
Legislative Assembly	\$ 450	\$ 20	\$ -	\$ -	\$ 20	\$ 12
Executive	98	63	18	-	81	48
Northwest Territories Housing Corporation	27,500	-	-	29,250	29,250	30,965
Finance	60	16	43	-	59	-
Culture and Communications	2,119	217	481	259	957	578
Personnel	3,477	2,716	397	-	3,113	2,624
Justice	529	324	-	-	324	116
Safety and Public Services	110	-	105	-	105	59
Government Services	7,670	5,709	670	-	6,379	8,694
Public Works	8,095	5,754	1,392	-	7,146	6,532
Transportation	8,581	20,776	2,097	-	22,873	10,669
Renewable Resources	2,450	1,185	1,239	-	2,424	2,646
Municipal and Community Affairs	43,023	29,249	2,253	13,767	45,269	40,709
Health	11,837	6,976	1,347	27	8,350	7,979
Social Services	6,076	825	116	724	1,665	3,534
Energy, Mines and Petroleum Resources	-	-	-	-	-	-
Economic Development and Tourism	9,226	5,658	91	1,205	6,954	2,592
Education	29,450	22,696	527	2,119	25,342	22,764
<b>Total</b>	<b>\$ 160,751</b>	<b>\$ 102,184</b>	<b>\$ 10,776</b>	<b>\$ 47,351</b>	<b>\$ 160,311</b>	<b>\$ 140,521</b>

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**SECTION III**  
**SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS**

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Schedule of Revenues  
for the year ended March 31, 1991**

Schedule 1

<b><u>Operations and maintenance</u></b>	<b><u>Main Estimates</u></b>	<b><u>Actual Revenues</u></b>	<b><u>Over(Under) Estimates</u></b>
<b><u>Legislative Assembly</u></b>			
Recoveries			
Sundry	\$ -	\$ 3,601	\$ 3,601
Total recoveries	-	3,601	3,601
<b>Total program</b>	<b>-</b>	<b>3,601</b>	<b>3,601</b>
<b><u>Executive</u></b>			
Revenues			
Highway transport fees	156,000	92,457	(63,543)
Total revenues	156,000	92,457	(63,543)
Recoveries			
Northern Scientific Research Centre user recoveries	38,000	-	(38,000)
NWT electrical rate structure review	-	115,000	115,000
Sundry	-	500	500
Total recoveries	38,000	115,500	77,500
<b>Total program</b>	<b>194,000</b>	<b>207,957</b>	<b>13,957</b>
<b><u>Finance</u></b>			
Revenues			
Income tax - personal	50,424,000	57,970,870	7,546,870
- corporate	18,782,000	10,211,401	(8,570,599)
Fuel tax	9,323,000	10,035,314	712,314
Tobacco tax	9,994,000	9,303,174	(690,826)
Investment interest	6,420,000	6,474,689	54,689
Debt financing	4,845,000	4,844,242	(758)
Debenture interest	3,971,000	3,983,203	12,203
Property tax	3,375,000	1,939,599	(1,435,401)
School levies	1,405,000	2,150,622	745,622
Other interest	5,000	56,325	51,325
Total revenues	108,544,000	106,969,439	(1,574,561)
Recoveries			
Power subsidy	3,000,000	2,783,840	(216,160)
Uninsured losses	60,000	94,105	34,105
Insurance recovery	-	397,289	397,289
Sundry	5,000	1,323	(3,677)
Total recoveries	3,065,000	3,276,557	211,557
Grant from Canada	729,684,000	772,866,815	43,182,815
<b>Total program</b>	<b>841,293,000</b>	<b>883,112,811</b>	<b>41,819,811</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<b><u>Culture and Communications</u></b>			
Revenues			
Library fees	\$ 1,000	\$ 1,474	\$ 474
Total revenues	1,000	1,474	474
Recoveries			
Government publications	175,000	109,271	(65,729)
Grants and contributions - prior year	-	(28,289)*	(28,289)
Sundry	-	8,072	8,072
Total recoveries	175,000	89,054	(85,946)
<b>Total program</b>	<b>176,000</b>	<b>90,528</b>	<b>(85,472)</b>
<b><u>Personnel</u></b>			
Recoveries			
Ration repayments	119,000	102,891	(16,109)
Salary recoveries WCB - prior year	-	35,765	35,765
Sundry	-	536	536
Total recoveries	119,000	139,192	20,192
<b>Total program</b>	<b>119,000</b>	<b>139,192</b>	<b>20,192</b>
<b><u>Justice</u></b>			
Revenues			
Fines and court fees	366,000	580,117	214,117
Companies, societies and co-op registration fees	229,000	207,321	(21,679)
Document registry fees	101,000	75,866	(25,134)
Securities fees	94,000	90,035	(3,965)
Public Trustee administration fees	50,000	36,815	(13,185)
Public Trustee interest	48,000	64,445	16,445
Public Trustee management fees	26,000	31,396	5,396
Gun control permits	16,000	14,938	(1,062)
Total revenues	930,000	1,100,933	170,933
Recoveries			
NWT Housing Corporation lawyer's salary	65,000	65,000	-
Legal aid repayments	21,000	25,149	4,149
Library fees	8,000	9,809	1,809
Sundry	-	1,726	1,726
Total recoveries	94,000	101,684	7,684
Transfer payments			
Legal aid	1,474,000	1,817,475	343,475
Mackenzie court workers	390,000	166,869	(223,131)
Air charters and transcripts	256,000	221,921	(34,079)
Criminal injuries	90,000	59,209	(30,791)
Fire arms acquisition certificate program	50,000	72,405	22,405
Victim assistance	50,000	50,000	-
Total transfer payments	2,310,000	2,387,879	77,879
<b>Total program</b>	<b>3,334,000</b>	<b>3,590,496</b>	<b>256,496</b>

\* Reversal of accrued revenue from 1989-90 that was not realised.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<b><u>Safety and Public Services</u></b>			
Revenues			
Insurance companies' taxes	\$ 720,000	\$ 722,717	\$ 2,717
Electrical permits	321,000	241,044	(79,956)
Insurance licenses	114,000	94,026	(19,974)
Business licenses	100,000	117,141	17,141
Vital statistics fees	54,000	25,564	(28,436)
Boiler registration	45,000	36,889	(8,111)
Lottery licenses	45,000	18,191	(26,809)
Professional licenses	43,000	41,968	(1,032)
Gas permits	12,000	18,660	6,660
Vendor, direct and seller fees	10,000	2,700	(7,300)
Miscellaneous inspections	6,000	8,695	2,695
Insurance agent	-	9,829	9,829
Fire insurance premium tax	-	9,144	9,144
Elevator permit fees	-	5,190	5,190
Real estate licenses fees	-	3,175	3,175
Boiler miscellaneous	-	1,017	1,017
Boiler design registration	-	947	947
Special boiler inspections	-	510	510
Total revenues	<u>1,470,000</u>	<u>1,357,407</u>	<u>(112,593)</u>
Recoveries			
Mine assessment fees	140,000	92,255	(47,745)
Recovery writ costs	-	180	180
Total recoveries	<u>140,000</u>	<u>92,435</u>	<u>(47,565)</u>
Transfer payments			
Labour Canada Agreement	<u>79,000</u>	<u>108,000</u>	<u>29,000</u>
Total transfer payments	<u>79,000</u>	<u>108,000</u>	<u>29,000</u>
<b>Total program</b>	<b><u>1,689,000</u></b>	<b><u>1,557,842</u></b>	<b><u>(131,158)</u></b>
<b><u>Government Services</u></b>			
Revenues			
Liquor Commission - net revenues	15,322,000	14,186,175	(1,135,825)
Liquor Licensing Board	<u>579,000</u>	<u>573,969</u>	<u>(5,031)</u>
Total revenues	<u>15,901,000</u>	<u>14,760,144</u>	<u>(1,140,856)</u>
Recoveries			
Sundry	-	9,908	9,908
Total recoveries	-	<u>9,908</u>	<u>9,908</u>
<b>Total program</b>	<b><u>15,901,000</u></b>	<b><u>14,770,052</u></b>	<b><u>(1,130,948)</u></b>
<b><u>Public Works</u></b>			
Revenues			
Water / sewer service charges	-	750,030	750,030
Total revenues	-	<u>750,030</u>	<u>750,030</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<b><u>Public Works</u></b> (continued)			
Recoveries			
Staff housing	\$ 12,132,000	\$ 11,901,828	\$ (230,172)
Rental to others - housing / offices	2,895,000	4,116,145	1,221,145
Water / sewer subsidy program	2,275,000	2,443,899	168,899
Sale of steam heat	643,000	670,648	27,648
Sale of electrical power	127,000	163,825	36,825
Tenant damage	60,000	76,120	16,120
Maintenance services	40,000	6,599	(33,401)
Parking stall rentals	28,000	28,467	467
Lease to purchase	25,000	47,082	22,082
Coin laundry	12,000	10,439	(1,561)
Joint use agreement - gym	-	33,315	33,315
Rental of equipment	-	12,292	12,292
Sundry	-	1,281	1,281
Total recoveries	<u>18,237,000</u>	<u>19,511,940</u>	<u>1,274,940</u>
<b>Total program</b>	<b><u>18,237,000</u></b>	<b><u>20,261,970</u></b>	<b><u>2,024,970</u></b>
<b><u>Transportation</u></b>			
Revenues			
Motor vehicle plates	2,000,000	1,717,084	(282,916)
Drivers' licences	211,000	215,720	4,720
Special transport permits	210,000	166,659	(43,341)
Drivers' test fees	202,000	128,884	(73,116)
Licence to occupy fees	-	66,342	66,342
Total revenues	<u>2,623,000</u>	<u>2,294,689</u>	<u>(328,311)</u>
Recoveries			
Highway maintenance - national parks	175,000	91,129	(83,871)
Miscellaneous highway maintenance projects	-	4,531	4,531
Airport operation - Hall Beach	-	676	676
Sundry	-	3,579	3,579
Total recoveries	<u>175,000</u>	<u>99,915</u>	<u>(75,085)</u>
Transfer payments			
Engineering administration	-	36,026	36,026
Total transfer payments	<u>-</u>	<u>36,026</u>	<u>36,026</u>
<b>Total program</b>	<b><u>2,798,000</u></b>	<b><u>2,430,630</u></b>	<b><u>(367,370)</u></b>
<b><u>Renewable Resources</u></b>			
Revenues			
Game licences	310,000	503,438	193,438
Timber permits	18,000	6,522	(11,478)
Total revenues	<u>328,000</u>	<u>509,960</u>	<u>181,960</u>
Recoveries			
Remote sensing symposium	-	22,897	22,897
Travel recovery	-	2,350	2,350
Trappers' assistance refund	-	957	957
Government publications	-	740	740
Sundry	-	6,285	6,285
Total recoveries	<u>-</u>	<u>33,229</u>	<u>33,229</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<b>Renewable Resources</b> (continued)			
Transfer payments			
Northern Land Use Planning Program	\$ 450,000	\$ 230,000	\$ (220,000)
Total transfer payments	450,000	230,000	(220,000)
<b>Total program</b>	<b>778,000</b>	<b>773,189</b>	<b>(4,811)</b>
<b>Municipal and Community Affairs</b>			
Revenues			
Quarry and timber fees	40,000	40,943	943
Land document fees	-	7,241	7,241
Total revenues	40,000	48,184	8,184
Recoveries			
Land leases	550,000	852,706	302,706
Survey and development costs	-	82,801	82,801
Sundry	-	21,919	21,919
Total recoveries	550,000	957,426	407,426
Transfer payments			
Emergency measures	113,000	-	(113,000)
Total transfer payments	113,000	-	(113,000)
<b>Total program</b>	<b>703,000</b>	<b>1,005,610</b>	<b>302,610</b>
<b>Health</b>			
Recoveries			
Reciprocal billing - hospitals	550,000	902,902	352,902
Reciprocal billing - medicare	150,000	226,035	76,035
Medical transportation - co-payments	25,000	17,765	(7,235)
Medical transportation - ambulance	15,000	6,360	(8,640)
Sale of Aids publications	-	679	679
Medical transportation - sundry	-	11,305	11,305
Reciprocal billing - prior year	-	153,017	153,017
Travel recovery - prior year	-	104,712	104,712
T.H.I.S. legal recovery - prior year	-	24,184	24,184
Medical recovery - prior year	-	7,599	7,599
Medical legal recovery - prior year	-	5,333	5,333
Non-insured recovery - prior year	-	(475,962)*	(475,962)
Sundry	-	835	835
Total recoveries	740,000	984,764	244,764
Transfer payments			
Hospital care - Indians and Inuit	24,334,000	31,742,990	7,408,990
Health insured services	13,411,000	12,367,000	(1,044,000)
Provision of non-insured services	11,676,000	12,277,508	601,508
Medical care - Indians and Inuit	3,953,000	5,925,659	1,972,659
Extended health care	2,749,000	2,790,000	41,000
Medical transportation - other agents	550,000	452,735	(97,265)
Total transfer payments	56,673,000	65,555,892	8,882,892
<b>Total program</b>	<b>57,413,000</b>	<b>66,540,656</b>	<b>9,127,656</b>

\* Reversal of accrued revenue from 1989-90 that was not realised.



GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<b><u>Social Services</u></b>			
Recoveries			
Home care unit	\$ 126,000	\$ 33,253	\$ (92,747)
Special allowances	96,000	108,079	12,079
Board and lodging - Corrections	25,000	18,342	(6,658)
Special allowances - Young Offenders	18,000	17,906	(94)
Children in care	10,000	1,405	(8,595)
Tuktoyaktuk Crisis Centre restitution	-	1,600	1,600
Reimbursement contribution - prior year	-	105,567	105,567
Reimburse Social Assistance - prior year	-	27,471	27,471
Social Assistance Cheque adjustment - prior year	-	1,622	1,622
Sundry	-	2,955	2,955
Total recoveries	<u>275,000</u>	<u>318,200</u>	<u>43,200</u>
Transfer payments			
Canada Assistance Plan	17,272,000	19,667,887	2,395,887
Young Offenders Act	3,528,000	4,020,336	492,336
Family violence prevention - CAP	760,000	(280,595)*	(1,040,595)
Exchange of services (penitentiary)	620,000	723,621	103,621
Vocational rehabilitation of disabled persons	453,000	414,530	(38,470)
Child sexual abuse - CAP	249,000	44,894	(204,106)
Community parole supervision	22,000	46,941	24,941
Provincial Exchange of Services Agreement	20,000	-	(20,000)
Federal Contribution Agreement	-	50,000	50,000
Total transfer payments	<u>22,924,000</u>	<u>24,687,614</u>	<u>1,763,614</u>
<b>Total program</b>	<b><u>23,199,000</u></b>	<b><u>25,005,814</u></b>	<b><u>1,806,814</u></b>
<b><u>Energy, Mines and Petroleum Resources</u></b>			
Revenues			
Kiggavik intervenor fund	-	56,131	56,131
Total revenues	<u>-</u>	<u>56,131</u>	<u>56,131</u>
Transfer payments			
Economic Development Agreement	594,000	571,043	(22,957)
Total transfer payments	<u>594,000</u>	<u>571,043</u>	<u>(22,957)</u>
<b>Total program</b>	<b><u>594,000</u></b>	<b><u>627,174</u></b>	<b><u>33,174</u></b>
<b><u>Economic Development and Tourism</u></b>			
Revenues			
Interest - Business Loans and Guarantees Fund	1,315,000	1,623,843	308,843
Campground user fees	22,000	39,430	17,430
Establishment licenses	14,000	10,312	(3,688)
Outfitter's and guide's licenses	9,000	10,005	1,005
Guarantee fees - Business Loans Fund	6,000	670	(5,330)
Building permits	1,000	1,735	735
Total revenues	<u>1,367,000</u>	<u>1,685,995</u>	<u>318,995</u>

\* Reversal of accrued revenue from 1989-90 that was not realised.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<b><u>Economic Development and Tourism</u></b> (continued)			
Recoveries			
Rae Lakes Store	\$ 765,000	\$ 688,288	\$ (76,712)
Fort McPherson sewing	450,000	557,441	107,441
Pangnirtung weaving	160,000	171,219	11,219
Nahanni Butte store	116,000	117,631	1,631
Iqaluit jewellery	100,000	19,191	(80,809)
Fort Liard crafts	75,000	142,151	67,151
Yellowknife crafts	2,000	1,513	(487)
Project Char	-	34,531	34,531
Project Muskox	-	21,195	21,195
EDA projects - prior year	-	569,733	569,733
Accountable advance - prior year	-	28,168	28,168
STEP refund - prior year	-	9,969	9,969
Special ARDA - prior year	-	(144,365)*	(144,365)
Sundry	-	6,167	6,167
Total recoveries	<u>1,668,000</u>	<u>2,222,832</u>	<u>554,832</u>
Transfer payments			
Economic Development Agreement	1,133,000	2,891,546	1,758,546
Parks planner	36,000	28,052	(7,948)
Baker Lake heritage study	-	47,420	47,420
Total transfer payments	<u>1,169,000</u>	<u>2,967,018</u>	<u>1,798,018</u>
<b>Total program</b>	<b><u>4,204,000</u></b>	<b><u>6,875,845</u></b>	<b><u>2,671,845</u></b>
<b><u>Education</u></b>			
Revenues			
Interest - Students Loan Fund	132,000	234,588	102,588
Third party course fees	25,000	18,910	(6,090)
University college entrance program	20,000	111,000	91,000
Teacher certification fees	7,000	7,836	836
Training services course fees	-	17,076	17,076
Certified nursing assistant fees	-	2,580	2,580
General Education Development test fees	-	1,110	1,110
Total revenues	<u>184,000</u>	<u>393,100</u>	<u>209,100</u>
Recoveries			
NWT Literacy strategy	250,000	250,000	-
Hostel receipts	5,000	-	(5,000)
Rental of portable - secretary of state	-	32,000	32,000
Financial collection agency refund - prior year	-	9,950	9,950
Student grant refund - prior year	-	9,532	9,532
Accountable advance - Baker Lake	-	5,000	5,000
Literature - Circumpolar Conference	-	5,000	5,000
Salary recovery	-	1,596	1,596
Tuition refund - prior year	-	535	535
Sale of government publication - prior year	-	434	434
Sundry	-	605	605
Total recoveries	<u>255,000</u>	<u>314,652</u>	<u>59,652</u>

\* Reversal of accrued revenue from 1989-90 that was not realised.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<u>Education</u> (continued)			
Transfer payments			
Post-secondary education	\$ 5,605,000	\$ 5,140,000	\$ (465,000)
Continuing education	3,425,000	3,690,400	265,400
Canada student loans program	750,000	849,300	99,300
Total transfer payments	9,780,000	9,679,700	(100,300)
<b>Total program</b>	<b>10,219,000</b>	<b>10,387,452</b>	<b>168,452</b>
<b>Total Operations and maintenance</b>	<b>980,851,000</b>	<b>1,037,380,819</b>	<b>56,529,819</b>
<u>Capital</u>			
<u>Legislative Assembly</u>			
Total program	-	-	-
<u>Executive</u>			
Total program	-	-	-
<u>Finance</u>			
Total program	-	-	-
<u>Culture and Communications</u>			
Total program	-	-	-
<u>Personnel</u>			
Sale of GNWT houses	300,000	466,540	166,540
Insurance proceeds	143,000	-	(143,000)
Total program	443,000	466,540	23,540
<u>Justice</u>			
Total program	-	-	-
<u>Safety and Public Services</u>			
Mine rescue	35,000	45,287	10,287
Total program	35,000	45,287	10,287
<u>Government Services</u>			
Tank Construction - Broughton Island	130,000	130,000	-
Sale of surplus materials	50,000	90,214	40,214
Sale of assets	-	230,505	230,505
Total program	180,000	450,719	270,719
<u>Public Works</u>			
Community Granular Program	1,180,000	530,600	(649,400)
Federal Sales Tax rebate	625,000	765,141	140,141
Hold-back write-offs	-	89,710	89,710
Sale of surplus building	-	67,314	67,314
Sundry - prior year	-	281,587	281,587
Total program	1,805,000	1,734,352	(70,648)

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues  
for the year ended March 31, 1991

Schedule 1  
Continued

<u>Capital</u>	<u>Main Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<b><u>Transportation</u></b>			
Arctic airports transfer	\$ -	\$ 400,000	\$ 400,000
Paulatuk runway	-	341,500	341,500
Rae Lakes runway	-	37,000	37,000
Coppermine air terminal building repairs	-	30,000	30,000
Snowdrift runway	-	10,500	10,500
<b>Total program</b>	<b>-</b>	<b>819,000</b>	<b>819,000</b>
<b><u>Renewable Resources</u></b>			
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Municipal and Community Affairs</u></b>			
Recreation complex - Fort Norman	235,000	235,000	-
Arena / curling rink - Igloolik	100,000	100,000	-
Arena - Fort Liard	85,000	85,000	-
Arena - Repulse Bay	85,000	85,000	-
Arena - Gjoa Haven	75,000	75,000	-
Arena / hall - Fort Franklin	61,000	51,000	(10,000)
Arena - Chesterfield Inlet	60,000	60,000	-
Emergency measures	17,000	-	(17,000)
Arena / hall - Holman	-	93,000	93,000
Land and building sales	-	67,333	67,333
Agreements for sale	-	3,071	3,071
<b>Total program</b>	<b>718,000</b>	<b>854,404</b>	<b>136,404</b>
<b><u>Health</u></b>			
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Social Services</u></b>			
Young Offenders Act - minor capital	149,000	76,141	(72,859)
<b>Total program</b>	<b>149,000</b>	<b>76,141</b>	<b>(72,859)</b>
<b><u>Energy, Mines and Petroleum Resources</u></b>			
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Economic Development and Tourism</u></b>			
Baffin Cultural Centre - audio visual	-	50,000	50,000
Project carvingstone	-	8,467	8,467
<b>Total program</b>	<b>-</b>	<b>58,467</b>	<b>58,467</b>
<b><u>Education</u></b>			
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital</b>	<b>3,330,000</b>	<b>4,504,910</b>	<b>1,174,910</b>
<b>Total Revenues</b>	<b>\$ 984,181,000</b>	<b>\$ 1,041,885,729</b>	<b>\$ 57,704,729</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2

<u>Operations and maintenance</u>	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Legislative Assembly</b>						
Legislative Assembly	\$ 8,236,000	\$ 273,000	\$ -	\$ 8,509,000	\$ 8,945,900	\$ (436,900)
<b>Total program</b>	<b>8,236,000</b>	<b>273,000</b>	<b>-</b>	<b>8,509,000</b>	<b>8,945,900</b>	<b>(436,900)</b>
<b>Executive</b>						
Regional operations	4,973,000	129,000	(90,000)	5,012,000	4,915,739	96,261
Executive Council Secretariat	3,808,000	157,000	197,000	4,162,000	4,076,945	85,055
Ministers' offices	3,019,000	72,000	184,000	3,275,000	3,108,085	166,915
Audit bureau	1,504,000	4,000	(68,000)	1,440,000	1,392,166	47,834
Aboriginal Rights and Constitutional Development Secretariat	794,000	183,000	(46,000)	931,000	887,185	43,815
Highway Transport Board / Public Utilities Board	647,000	300,000	(57,000)	890,000	840,709	49,291
Priorities and Planning Secretariat	617,000	37,000	(29,000)	625,000	600,257	24,743
Women's Directorate	568,000	3,000	(4,000)	567,000	555,514	11,486
Public affairs	451,000	7,000	11,000	469,000	461,366	7,634
Commissioner's office	220,000	-	51,000	271,000	264,447	6,553
Office of Devolution	153,000	665,000	(149,000)	669,000	553,359	115,641
<b>Total program</b>	<b>16,754,000</b>	<b>1,557,000</b>	<b>-</b>	<b>18,311,000</b>	<b>17,655,772</b>	<b>655,228</b>
<b>Northwest Territories Housing Corporation</b>						
Northwest Territories Housing Corporation	52,419,000	73,000	-	52,492,000	52,492,000	-
<b>Total program</b>	<b>52,419,000</b>	<b>73,000</b>	<b>-</b>	<b>52,492,000</b>	<b>52,492,000</b>	<b>-</b>
<b>Finance</b>						
Government accounting	8,319,000	89,000	79,000	8,487,000	8,317,622	169,378
Debt financing	4,845,000	-	-	4,845,000	4,844,242	758
Revenue and asset management Directorate	2,214,000	4,000	(209,000)	2,009,000	1,908,323	100,677
Financial Management Board Secretariat	1,786,000	699,000	22,000	2,507,000	2,337,710	169,290
Management accounting services	1,435,000	386,000	132,000	1,953,000	1,914,777	38,223
Fiscal policy	1,386,000	3,000	9,000	1,398,000	1,220,577	177,423
Tax administration	752,000	4,000	(64,000)	692,000	624,011	67,989
	478,000	3,000	31,000	512,000	497,302	14,698
<b>Total program</b>	<b>21,215,000</b>	<b>1,188,000</b>	<b>-</b>	<b>22,403,000</b>	<b>21,664,564</b>	<b>738,436</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Operations and maintenance</b>						
<b>Culture and Communications</b>						
Museums / heritage	\$ 2,290,000	\$ 4,000	\$ (50,000)	\$ 2,244,000	\$ 2,239,188	\$ 4,812
Language bureau	1,885,000	434,000	(157,000)	2,162,000	2,032,843	129,157
Library services	1,493,000	44,800	25,000	1,562,800	1,552,142	10,658
Cultural affairs	1,293,000	25,000	9,000	1,327,000	1,238,257	88,743
Television and radio services	1,013,000	-	147,000	1,160,000	1,130,258	29,742
Publications and production	993,000	130,000	(53,000)	1,070,000	1,063,638	6,362
Directorate	647,000	226,000	79,000	952,000	899,923	52,077
<b>Total program</b>	<b>9,614,000</b>	<b>863,800</b>	<b>-</b>	<b>10,477,800</b>	<b>10,156,249</b>	<b>321,551</b>
<b>Personnel</b>						
Regional operations	18,791,000	1,272,000	(6,114,000)	13,949,000	14,148,204	(199,204)
Labour relations	5,911,000	(473,000)	(3,440,000)	1,998,000	1,970,344	27,656
Classification	1,548,000	10,000	(427,000)	1,131,000	1,121,888	9,112
Equal employment	1,188,000	6,000	(250,000)	944,000	863,119	80,881
Directorate	779,000	13,000	974,000	1,766,000	1,753,086	12,914
Human resource planning	399,000	3,000	(402,000)	-	-	-
Finance and administration	313,000	3,000	(316,000)	-	-	-
Employee benefits	-	23,000	6,771,000	6,794,000	10,561,597	(3,767,597)
Staffing	-	-	3,204,000	3,204,000	3,602,761	(398,761)
<b>Total program</b>	<b>28,929,000</b>	<b>857,000</b>	<b>-</b>	<b>29,786,000</b>	<b>34,020,999</b>	<b>(4,234,999)</b>
<b>Justice</b>						
Police Services Agreement	20,937,000	1,890,000	-	22,827,000	22,781,101	45,899
Registries and court services	6,866,000	1,274,000	(8,000)	8,132,000	8,053,871	78,129
Legal aid	3,709,000	1,058,000	4,000	4,771,000	4,644,309	126,691
Lawyer support services	2,095,000	162,000	(6,000)	2,251,000	2,226,121	24,879
Directorate	1,676,000	68,000	10,000	1,754,000	1,706,609	47,391
<b>Total program</b>	<b>35,283,000</b>	<b>4,452,000</b>	<b>-</b>	<b>39,735,000</b>	<b>39,412,011</b>	<b>322,989</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Safety and Public Services</u></b>						
Safety	\$ 1,858,000	\$ 184,000	\$ 167,000	\$ 2,209,000	\$ 2,144,558	\$ 64,442
Mine safety	957,000	68,000	(160,000)	865,000	856,787	8,213
Directorate	778,000	16,000	(31,000)	763,000	760,304	2,696
Consumer and corporate affairs	721,000	30,000	21,000	772,000	740,905	31,095
Fire safety	660,000	29,000	(23,000)	666,000	640,203	25,797
Labour Services and Standards Board	381,000	7,000	26,000	414,000	409,260	4,740
<b>Total program</b>	<b>5,355,000</b>	<b>334,000</b>	<b>-</b>	<b>5,689,000</b>	<b>5,552,017</b>	<b>136,983</b>
<b><u>Government Services</u></b>						
Supply services	8,184,000	171,800	-	8,355,800	8,197,454	158,346
Systems and computer services	4,422,000	4,000	-	4,426,000	4,194,654	231,346
Directorate	2,874,000	30,200	-	2,904,200	2,813,224	90,976
<b>Total program</b>	<b>15,480,000</b>	<b>206,000</b>	<b>-</b>	<b>15,686,000</b>	<b>15,205,332</b>	<b>480,668</b>
<b><u>Public Works</u></b>						
Accommodation services	32,416,000	85,000	305,000	32,806,000	32,380,046	425,954
Utilities	29,073,000	1,783,000	(65,000)	30,791,000	29,725,611	1,065,389
Buildings and works	25,154,000	240,000	(237,000)	25,157,000	24,638,726	518,274
Directorate	6,736,000	55,000	449,000	7,240,000	7,128,060	111,940
Project management	6,608,000	8,000	387,000	7,003,000	6,877,128	125,872
Vehicles and equipment	3,743,000	(17,000)	(45,000)	3,681,000	3,542,339	138,661
Operations	3,345,000	504,000	(794,000)	3,055,000	2,617,474	437,526
<b>Total program</b>	<b>107,075,000</b>	<b>2,658,000</b>	<b>-</b>	<b>109,733,000</b>	<b>106,909,384</b>	<b>2,823,616</b>
<b><u>Transportation</u></b>						
Highway operations	18,267,000	753,000	(661,000)	18,359,000	17,982,255	376,745
Marine operations	4,285,000	26,000	(141,000)	4,170,000	4,164,468	5,532
Directorate	2,559,000	272,000	73,000	2,904,000	2,795,872	108,128
Transportation engineering	1,719,000	644,000	(67,000)	2,296,000	2,245,944	50,056
Arctic airports	837,000	7,528,000	7,000	8,372,000	7,654,469	717,531
Motor vehicles	780,000	3,000	789,000	1,572,000	1,545,300	26,700
<b>Total program</b>	<b>28,447,000</b>	<b>9,226,000</b>	<b>-</b>	<b>37,673,000</b>	<b>36,388,308</b>	<b>1,284,692</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Renewable Resources</u></b>						
Fire operations	\$ 20,013,000	\$ 1,254,000	\$ 294,000	\$ 21,561,000	\$ 21,458,767	\$ 102,233
Field operations	8,037,000	(5,000)	77,000	8,109,000	8,083,364	25,636
Conservation education and resource development	5,091,000	481,000	(406,000)	5,166,000	5,112,705	53,295
Wildlife management	3,943,000	255,000	(113,000)	4,085,000	4,050,060	34,940
Directorate	1,619,000	18,000	88,000	1,725,000	1,719,627	5,373
Policy and planning	851,000	4,000	45,000	900,000	889,745	10,255
Pollution control	695,000	64,000	24,000	783,000	773,741	9,259
Regional land use planning	646,000	(220,000)	(90,000)	336,000	309,279	26,721
Forest management	287,000	3,000	81,000	371,000	348,821	22,179
<b>Total program</b>	<b>41,182,000</b>	<b>1,854,000</b>	<b>-</b>	<b>43,036,000</b>	<b>42,746,109</b>	<b>289,891</b>
<b><u>Municipal and Community Affairs</u></b>						
Municipal affairs	36,730,000	2,100,000	(305,000)	38,525,000	38,084,214	440,786
Sport and recreation	7,262,000	45,000	3,500	7,310,500	7,282,125	28,375
Community works and capital planning	2,817,000	3,000	(32,500)	2,787,500	2,779,365	8,135
Directorate	3,491,000	50,000	323,000	3,864,000	3,859,402	4,598
Community planning	1,319,000	4,000	(180,000)	1,143,000	1,105,925	37,075
Lands	928,000	4,000	191,000	1,123,000	1,084,572	38,428
Surveys and mapping	425,000	4,000	-	429,000	426,733	2,267
<b>Total program</b>	<b>52,972,000</b>	<b>2,210,000</b>	<b>-</b>	<b>55,182,000</b>	<b>54,622,336</b>	<b>559,664</b>
<b><u>Health</u></b>						
Territorial Hospital Insurance Services	100,345,000	11,431,000	(1,201,000)	110,575,000	109,807,078	767,922
Medical transportation	15,552,000	3,237,000	(2,000,000)	16,789,000	16,891,879	(102,879)
Medical Care Plan	12,291,000	875,000	2,721,000	15,887,000	15,762,409	124,591
Supplementary health programs	11,752,000	-	300,000	12,052,000	13,306,762	(1,254,762)
Administration	10,610,000	(37,000)	180,000	10,753,000	9,661,551	1,091,449
<b>Total program</b>	<b>150,550,000</b>	<b>15,506,000</b>	<b>-</b>	<b>166,056,000</b>	<b>165,429,679</b>	<b>626,321</b>



GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Social Services</u></b>						
Community and family support services	\$ 31,826,000	\$ 1,104,000	\$ (30,000)	\$ 32,900,000	\$ 32,880,602	\$ 19,398
Correction services	17,495,000	4,000	440,000	17,939,000	17,959,433	(20,433)
Family and children's services	13,403,000	4,000	(804,000)	12,603,000	12,149,261	453,739
Directorate	10,284,000	273,000	537,000	11,094,000	10,964,150	129,850
Alcohol, drugs and community mental health services	8,238,000	155,000	(143,000)	8,250,000	7,496,052	753,948
<b>Total program</b>	<b>81,246,000</b>	<b>1,540,000</b>	<b>-</b>	<b>82,786,000</b>	<b>81,449,498</b>	<b>1,336,502</b>
<b><u>Energy, Mines and Petroleum Resources</u></b>						
Energy, Mines and Petroleum Resources	3,792,000	173,000	-	3,965,000	3,542,139	422,861
<b>Total program</b>	<b>3,792,000</b>	<b>173,000</b>	<b>-</b>	<b>3,965,000</b>	<b>3,542,139</b>	<b>422,861</b>
<b><u>Economic Development and Tourism</u></b>						
Business development	12,589,000	576,000	120,000	13,285,000	12,996,053	288,947
Tourism and parks	8,132,000	10,000	(333,000)	7,809,000	7,566,203	242,797
Directorate	4,794,000	37,000	438,000	5,269,000	5,113,525	155,475
Economic Development Agreement	1,619,000	6,128,000	(225,000)	7,522,000	5,117,595	2,404,405
Finance and administration	1,493,000	3,000	18,000	1,514,000	1,459,863	54,137
Policy and planning	915,000	4,000	(18,000)	901,000	880,239	20,761
<b>Total program</b>	<b>29,542,000</b>	<b>6,758,000</b>	<b>-</b>	<b>36,300,000</b>	<b>33,133,478</b>	<b>3,166,522</b>
<b><u>Education</u></b>						
Schools	104,202,000	4,701,000	(351,000)	108,552,000	108,546,788	5,212
Arctic College	25,439,000	1,609,000	(34,000)	27,014,000	27,014,000	-
Advanced education	19,430,000	1,486,000	360,000	21,276,000	21,156,398	119,602
Directorate and administration	3,096,000	20,000	25,000	3,141,000	3,128,592	12,408
<b>Total program</b>	<b>152,167,000</b>	<b>7,816,000</b>	<b>-</b>	<b>159,983,000</b>	<b>159,845,778</b>	<b>137,222</b>
<b>Total Operations and maintenance</b>	<b>\$ 840,258,000</b>	<b>\$ 57,544,800</b>	<b>\$ -</b>	<b>\$ 897,802,800</b>	<b>\$ 889,171,553</b>	<b>\$ 8,631,247</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

<u>Capital</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Legislative Assembly</u></b>						
Legislative Assembly	\$ 450,000	\$ -	\$ -	\$ 450,000	\$ 19,757	\$ 430,243
<b>Total program</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>19,757</b>	<b>430,243</b>
<b><u>Executive</u></b>						
Executive Council Secretariat	98,000	-	-	98,000	80,906	17,094
<b>Total program</b>	<b>98,000</b>	<b>-</b>	<b>-</b>	<b>98,000</b>	<b>80,906</b>	<b>17,094</b>
<b><u>Northwest Territories Housing Corporation</u></b>						
Northwest Territories Housing Corporation	27,500,000	1,750,000	-	29,250,000	29,250,000	-
<b>Total program</b>	<b>27,500,000</b>	<b>1,750,000</b>	<b>-</b>	<b>29,250,000</b>	<b>29,250,000</b>	<b>-</b>
<b><u>Finance</u></b>						
Directorate	35,000	-	-	35,000	28,960	6,040
Financial Management Board Secretariat	25,000	10,000	-	35,000	30,214	4,786
<b>Total program</b>	<b>60,000</b>	<b>10,000</b>	<b>-</b>	<b>70,000</b>	<b>59,174</b>	<b>10,826</b>
<b><u>Culture and Communications</u></b>						
Museums / heritage	1,646,000	-	-	1,646,000	562,416	1,083,584
Library services	200,000	-	-	200,000	144,639	55,361
Television and radio services	167,000	-	-	167,000	152,752	14,248
Publications and production	61,000	-	-	61,000	52,000	9,000
Language bureau	45,000	-	-	45,000	45,000	-
<b>Total program</b>	<b>2,119,000</b>	<b>-</b>	<b>-</b>	<b>2,119,000</b>	<b>956,807</b>	<b>1,162,193</b>
<b><u>Personnel</u></b>						
Staff relations	3,477,000	385,000	-	3,862,000	3,113,577	748,423
<b>Total program</b>	<b>3,477,000</b>	<b>385,000</b>	<b>-</b>	<b>3,862,000</b>	<b>3,113,577</b>	<b>748,423</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

<u>Capital</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Justice</u></b>						
Registries and court services	\$ 529,000	\$ -	\$ -	\$ 529,000	\$ 323,625	\$ 205,375
<b>Total program</b>	<b>529,000</b>	<b>-</b>	<b>-</b>	<b>529,000</b>	<b>323,625</b>	<b>205,375</b>
<b><u>Safety and Public Services</u></b>						
Safety	60,000	-	-	60,000	58,517	1,483
Mine safety	50,000	-	-	50,000	46,804	3,196
<b>Total program</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>110,000</b>	<b>105,321</b>	<b>4,679</b>
<b><u>Government Services</u></b>						
Petroleum products	7,470,000	300,000	-	7,770,000	6,185,195	1,584,805
Systems and computer services	200,000	-	-	200,000	193,647	6,353
<b>Total program</b>	<b>7,670,000</b>	<b>300,000</b>	<b>-</b>	<b>7,970,000</b>	<b>6,378,842</b>	<b>1,591,158</b>
<b><u>Public Works</u></b>						
Project management	3,032,000	-	(78,000)	2,954,000	2,914,897	39,103
Buildings and works	2,447,000	74,000	-	2,521,000	1,631,686	889,314
Accommodation services	1,747,000	783,000	(100,000)	2,430,000	1,454,939	975,061
Vehicles and equipment	815,000	-	(61,000)	754,000	731,907	22,093
Directorate	54,000	150,000	239,000	443,000	412,593	30,407
<b>Total program</b>	<b>8,095,000</b>	<b>1,007,000</b>	<b>-</b>	<b>9,102,000</b>	<b>7,146,022</b>	<b>1,955,978</b>
<b><u>Transportation</u></b>						
Transportation engineering	5,475,000	9,915,000	-	15,390,000	13,975,190	1,414,810
Highways operations	2,082,000	150,000	(25,000)	2,207,000	2,037,458	169,542
Marine operations	540,000	-	25,000	565,000	545,537	19,463
Arctic airports	484,000	6,843,000	-	7,327,000	6,315,411	1,011,589
<b>Total program</b>	<b>8,581,000</b>	<b>16,908,000</b>	<b>-</b>	<b>25,489,000</b>	<b>22,873,596</b>	<b>2,615,404</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

<u>Capital</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Renewable Resources</u></b>						
Fire operations	\$ 1,301,000	\$ 69,000	\$ 12,000	\$ 1,382,000	\$ 1,376,968	\$ 5,032
Field operations	844,000	-	(12,000)	832,000	755,018	76,982
Wildlife management	226,000	-	-	226,000	216,952	9,048
Conservation education and resource development	63,000	-	(3,600)	59,400	59,346	54
Pollution control	16,000	-	3,600	19,600	15,410	4,190
<b>Total program</b>	<b>2,450,000</b>	<b>69,000</b>	<b>-</b>	<b>2,519,000</b>	<b>2,423,694</b>	<b>95,306</b>
<b><u>Municipal and Community Affairs</u></b>						
Community works and capital planning	27,681,000	4,210,500	(137,500)	31,754,000	27,011,486	4,742,514
Sport and recreation	8,101,000	5,668,000	370,500	14,139,500	11,517,521	2,621,979
Community planning	6,262,000	-	(496,000)	5,766,000	5,565,478	200,522
Surveys and mapping	770,000	-	140,000	910,000	852,839	57,161
Lands	175,000	-	123,000	298,000	289,232	8,768
Directorate	34,000	-	-	34,000	32,902	1,098
<b>Total program</b>	<b>43,023,000</b>	<b>9,878,500</b>	<b>-</b>	<b>52,901,500</b>	<b>45,269,458</b>	<b>7,632,042</b>
<b><u>Health</u></b>						
Territorial Hospital Insurance Services	11,837,000	1,635,400	-	13,472,400	8,349,559	5,122,841
<b>Total program</b>	<b>11,837,000</b>	<b>1,635,400</b>	<b>-</b>	<b>13,472,400</b>	<b>8,349,559</b>	<b>5,122,841</b>
<b><u>Social Services</u></b>						
Alcohol, drugs and community mental health services	2,476,000	300,000	-	2,776,000	454,096	2,321,904
Community and family support services	2,529,000	300,000	(335,000)	2,494,000	134,204	2,359,796
Corrections services	598,000	104,000	335,000	1,037,000	677,139	359,861
Family and children's services	453,000	64,000	-	517,000	379,138	137,862
Directorate	20,000	-	-	20,000	20,000	-
<b>Total program</b>	<b>6,076,000</b>	<b>768,000</b>	<b>-</b>	<b>6,844,000</b>	<b>1,664,577</b>	<b>5,179,423</b>
<b><u>Energy, Mines and Petroleum Resources</u></b>						
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures  
for the year ended March 31, 1991

Schedule 2  
Continued

<u>Capital</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Economic Development and Tourism</u></b>						
Tourism and parks	\$ 7,371,000	\$ -	\$ 93,000	\$ 7,464,000	\$ 5,560,559	\$ 1,903,441
Business development	<u>1,855,000</u>	<u>290,000</u>	<u>(93,000)</u>	<u>2,052,000</u>	<u>1,393,129</u>	<u>658,871</u>
<b>Total program</b>	<b><u>9,226,000</u></b>	<b><u>290,000</u></b>	<b><u>-</u></b>	<b><u>9,516,000</u></b>	<b><u>6,953,688</u></b>	<b><u>2,562,312</u></b>
<b><u>Education</u></b>						
Schools	26,835,000	1,234,000	80,000	28,149,000	23,238,215	4,910,785
Arctic College	<u>2,615,000</u>	<u>75,000</u>	<u>(80,000)</u>	<u>2,610,000</u>	<u>2,103,956</u>	<u>506,044</u>
<b>Total program</b>	<b><u>29,450,000</u></b>	<b><u>1,309,000</u></b>	<b><u>-</u></b>	<b><u>30,759,000</u></b>	<b><u>25,342,171</u></b>	<b><u>5,416,829</u></b>
<b>Total Capital</b>	<b><u>\$ 160,751,000</u></b>	<b><u>\$ 34,309,900</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 195,060,900</u></b>	<b><u>\$ 160,310,774</u></b>	<b><u>\$ 34,750,126</u></b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Recoveries of Prior Years' Expenditures  
for the year ended March 31, 1991

Schedule 3

<u>Department</u>	<u>Over-Accruals</u>	<u>Recoveries of Valuation Allowances</u> (thousands of dollars)	<u>Other Recoveries</u>	<u>Total</u>
Legislative Assembly	\$ 9	\$ -	\$ 16	\$ 25
Executive	19	-	31	50
Northwest Territories Housing Corporation	-	-	2,846	2,846
Finance	31	-	149	180
Culture and Communications	-	-	5	5
Personnel	157	-	261	418
Justice	50	-	66	116
Safety and Public Services	-	-	2	2
Government Services	9	-	9	18
Public Works	171	-	291	462
Transportation	22	-	11	33
Renewable Resources	13	19	239	271
Municipal and Community Affairs	118	2	58	178
Health	2,462	6	103	2,571
Social Services	154	-	398	552
Energy Mines and Petroleum Resources	-	-	43	43
Economic Development and Tourism	70	-	55	125
Education	513	18	365	896
<b>TOTAL</b>	<b>\$ 3,798</b>	<b>\$ 45</b>	<b>\$ 4,948</b>	<b>\$ 8,791</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Grants  
for the year ended March 31, 1991

Schedule 4

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b>Executive</b>						
Social and educational development	\$ 324,000	\$ -	\$ 86,000	\$ 410,000	\$ 430,000	\$ (20,000)
Northern native cultural and historical development	75,000	-	-	75,000	55,000	20,000
Science Institute matching grants	50,000	-	25,914	75,914	150,000	(74,086)
Women's initiatives	50,000	-	-	50,000	48,986	1,014
Land claims	-	-	10,000	10,000	10,000	-
<b>Total program</b>	<b>499,000</b>	<b>-</b>	<b>121,914</b>	<b>620,914</b>	<b>693,986</b>	<b>(73,072)</b>
<b>Culture and Communications</b>						
Community broadcasting	180,000	-	(2,000)	178,000	157,838	20,162
Cultural enhancement	20,000	-	2,000	22,000	21,656	344
Cultural organizations	10,000	-	-	10,000	9,000	1,000
Community libraries	6,000	-	-	6,000	6,000	-
<b>Total program</b>	<b>216,000</b>	<b>-</b>	<b>-</b>	<b>216,000</b>	<b>194,494</b>	<b>21,506</b>
<b>Justice</b>						
Aboriginal court challenges	90,000	-	-	90,000	29,948	60,052
Canada Law Information Council	4,000	-	-	4,000	4,000	-
Canadian Association of Provincial Court Judges	3,000	-	-	3,000	2,500	500
Uniform Law Conference of Canada	3,000	-	-	3,000	3,000	-
<b>Total program</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>39,448</b>	<b>60,552</b>
<b>Safety and Public Services</b>						
NWT Association of Fire Chiefs and Fire Fighters	10,000	-	-	10,000	10,000	-
Mine rescue safety competition	5,000	-	-	5,000	-	5,000
Territorial Mine Accident Prevention Association	5,000	-	-	5,000	5,000	-
Canada Safety Council	1,000	-	-	1,000	1,000	-
<b>Total program</b>	<b>21,000</b>	<b>-</b>	<b>-</b>	<b>21,000</b>	<b>16,000</b>	<b>5,000</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Grants  
for the year ended March 31, 1991

Schedule 4  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Renewable Resources</u></b>						
Trappers' incentive subsidy	\$ 595,000	\$ -	\$ (74,000)	\$ 521,000	\$ 384,997	\$ 136,003
Disaster compensation	15,000	-	-	15,000	4,500	10,500
Humane trap development	5,000	-	-	5,000	-	5,000
<b>Total program</b>	<b>615,000</b>	<b>-</b>	<b>(74,000)</b>	<b>541,000</b>	<b>389,497</b>	<b>151,503</b>
<b><u>Municipal and Community Affairs</u></b>						
Homeowners' property tax rebate	1,153,000	-	-	1,153,000	912,630	240,370
NWT Association of Municipalities	79,000	-	-	79,000	79,000	-
Senior citizens' land tax relief	65,000	-	-	65,000	72,795	(7,795)
Settlement per capita	38,000	-	(2,000)	36,000	42,880	(6,880)
Sport organizations	10,000	-	-	10,000	9,587	413
NWT Association of Municipal Administrators	5,000	-	-	5,000	5,000	-
<b>Total program</b>	<b>1,350,000</b>	<b>-</b>	<b>(2,000)</b>	<b>1,348,000</b>	<b>1,121,892</b>	<b>226,108</b>
<b><u>Social Services</u></b>						
Day care centres and homes - startup	625,000	-	-	625,000	248,760	376,240
Camping Programs - equipment	90,000	-	-	90,000	-	90,000
<b>Total program</b>	<b>715,000</b>	<b>-</b>	<b>-</b>	<b>715,000</b>	<b>248,760</b>	<b>466,240</b>
<b><u>Economic Development and Tourism</u></b>						
Pirutsaijit Ltd. Development Corporation	100,000	-	-	100,000	99,816	184
Dene Metis Negotiating Secretariat	75,000	-	-	75,000	68,095	6,905
Small business grants	70,000	-	-	70,000	66,524	3,476
Arts and crafts, tools and equipment	-	133,000	-	133,000	132,935	65
Cambridge Bay Hamlet Council	-	-	63,000	63,000	62,815	185
Mackenzie Delta Tribal Council and Sahtu Dene/Metis	-	-	37,900	37,900	25,336	12,564
<b>Total program</b>	<b>245,000</b>	<b>133,000</b>	<b>100,900</b>	<b>478,900</b>	<b>455,521</b>	<b>23,379</b>



GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Grants  
for the year ended March 31, 1991

Schedule 4  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Education</u></b>						
Post-secondary education	\$ 3,992,000	\$ 620,000	\$ (19,700)	\$ 4,592,300	\$ 4,847,885	\$ (255,585)
Special needs bursaries	50,000	-	(41,000)	9,000	8,667	333
Northern leaders program	-	-	47,000	47,000	44,577	2,423
<b>Total program</b>	<b>4,042,000</b>	<b>620,000</b>	<b>(13,700)</b>	<b>4,648,300</b>	<b>4,901,129</b>	<b>(252,829)</b>
<b>Total Operations and maintenance</b>	<b>7,803,000</b>	<b>753,000</b>	<b>133,114</b>	<b>8,689,114</b>	<b>8,060,727</b>	<b>628,387</b>
<b>Total Grants</b>	<b>\$ 7,803,000</b>	<b>\$ 753,000</b>	<b>\$ 133,114</b>	<b>\$ 8,689,114</b>	<b>\$ 8,060,727</b>	<b>\$ 628,387</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions  
for the year ended March 31, 1991

Schedule 5

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b>Executive</b>						
Science Institute of the NWT	\$ 1,451,000	\$ 23,000	\$ -	\$ 1,474,000	\$ 1,474,000	\$ -
Regional and tribal councils	1,184,000	-	(50,000)	1,134,000	1,082,500	51,500
Status of Women Council	303,000	-	-	303,000	303,000	-
<b>Total program</b>	<b>2,938,000</b>	<b>23,000</b>	<b>(50,000)</b>	<b>2,911,000</b>	<b>2,859,500</b>	<b>51,500</b>
<b>Northwest Territories Housing Corporation</b>						
<b>Total program</b>	<b>52,419,000</b>	<b>73,000</b>	<b>-</b>	<b>52,492,000</b>	<b>52,492,000</b>	<b>-</b>
<b>Finance</b>						
Power subsidy program	3,000,000	-	-	3,000,000	2,872,542	127,458
<b>Total program</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>2,872,542</b>	<b>127,458</b>
<b>Culture and Communications</b>						
NWT Arts Council	294,000	-	-	294,000	248,898	45,102
Community libraries services	252,000	41,800	(25,000)	268,800	257,977	10,823
Cultural organizations	237,000	25,000	-	262,000	262,000	-
Native communications	215,000	-	-	215,000	189,697	25,303
Museums Advisory	191,000	-	-	191,000	171,707	19,293
Cultural enhancement	167,000	-	-	167,000	130,945	36,055
Northern talent performers	152,000	-	(60,000)	92,000	91,800	200
Oral history projects	98,000	-	-	98,000	91,040	6,960
<b>Total program</b>	<b>1,606,000</b>	<b>66,800</b>	<b>(85,000)</b>	<b>1,587,800</b>	<b>1,444,064</b>	<b>143,736</b>
<b>Justice</b>						
Legal Aid clinics	982,000	56,000	-	1,038,000	1,037,449	551
MacKenzie courtworkers services	763,000	22,000	(15,000)	770,000	719,032	50,968
Arctic Public Legal Education and Information Society	61,000	7,000	15,000	83,000	83,000	-
Dene Cultural Institute	-	-	50,000	50,000	50,000	-
<b>Total program</b>	<b>1,806,000</b>	<b>85,000</b>	<b>50,000</b>	<b>1,941,000</b>	<b>1,889,481</b>	<b>51,519</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions  
for the year ended March 31, 1991

Schedule 5  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Safety and Public Services</u></b>						
Consumer Association of Canada	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
<b>Total program</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
<b><u>Renewable Resources</u></b>						
Local wildlife committees	800,000	-	(20,000)	780,000	649,821	130,179
Community Harvester Assistance Programs	440,000	-	(5,000)	435,000	660,774	(225,774)
Outpost camps	306,000	-	(7,000)	299,000	259,543	39,457
Regional wildlife organizations	272,000	-	-	272,000	283,320	(11,320)
Wildlife Management Boards	255,000	-	-	255,000	214,887	40,113
Harvest studies	61,000	-	(20,000)	41,000	-	41,000
Community organized hunts	36,000	-	(8,000)	28,000	33,015	(5,015)
Support to fur industry	25,000	-	-	25,000	31,270	(6,270)
United Nations environment	-	-	148,750	148,750	160,000	(11,250)
Metis Association of the NWT	-	-	24,000	24,000	24,000	-
Fort Smith Native Band	-	-	20,000	20,000	20,000	-
University of Saskatchewan	-	-	14,000	14,000	14,000	-
Ecology North	-	-	10,000	10,000	10,000	-
University of Quebec	-	-	9,000	9,000	9,000	-
Aarqissuijit Hunters and Trappers' Association	-	-	5,000	5,000	5,000	-
University of Alberta	-	-	3,000	3,000	3,000	-
Wildlife Health Fund	-	-	3,000	3,000	3,000	-
University of Calgary	-	-	2,000	2,000	2,000	-
Canadian Council on ecological areas	-	-	500	500	500	-
<b>Total program</b>	<b>2,195,000</b>	<b>-</b>	<b>179,250</b>	<b>2,374,250</b>	<b>2,383,130</b>	<b>(8,880)</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions  
for the year ended March 31, 1991

Schedule 5  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Municipal and Community Affairs</u></b>						
Hamlet operating contributions	\$ 20,799,000	\$ 950,000	\$ (183,000)	\$ 21,566,000	\$ 21,855,528	\$ (289,528)
Water / sewer subsidy	3,957,000	995,000	-	4,952,000	4,509,828	442,172
Payments in lieu of taxes	3,062,000	151,000	-	3,213,000	3,302,424	(89,424)
Municipal equalization payments	2,890,000	-	-	2,890,000	2,694,795	195,205
Recreation facilities operating subsidy	2,192,000	-	(24,000)	2,168,000	2,194,803	(26,803)
Recreation leadership salary subsidy	1,512,000	-	168,000	1,680,000	1,708,448	(28,448)
Water delivery subsidy	1,440,000	-	-	1,440,000	1,395,891	44,109
Sport North	475,000	42,000	-	517,000	470,000	47,000
Recreation administration	221,000	-	-	221,000	226,000	(5,000)
NWT regional winter games program	196,000	-	(51,000)	145,000	147,000	(2,000)
Summer pool operations	193,000	-	(37,000)	156,000	146,381	9,619
Dene and Inuit games	165,000	-	(40,000)	125,000	118,897	6,103
Intercommunity sport competition program	147,000	-	-	147,000	136,185	10,815
Recreation leaders' program allowance	103,000	-	-	103,000	98,650	4,350
NWT sport development staff program	49,000	-	-	49,000	-	49,000
NWT ski program	30,000	-	-	30,000	30,400	(400)
<b>Total program</b>	<b>37,431,000</b>	<b>2,138,000</b>	<b>(167,000)</b>	<b>39,402,000</b>	<b>39,035,230</b>	<b>366,770</b>
<b><u>Health</u></b>						
Hospitals	79,294,000	5,102,000	139,000	84,535,000	83,650,805	884,195
Non-profit health-oriented organizations	400,000	-	-	400,000	315,303	84,697
Physician professional development	12,000	-	-	12,000	2,000	10,000
<b>Total program</b>	<b>79,706,000</b>	<b>5,102,000</b>	<b>139,000</b>	<b>84,947,000</b>	<b>83,968,108</b>	<b>978,892</b>

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GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions  
for the year ended March 31, 1991

Schedule 5  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Social Services</u></b>						
Residential treatment centres and community programs (operations)	\$ 4,836,000	\$ 151,000	\$ -	\$ 4,987,000	\$ 4,959,706	\$ 27,294
Family violence prevention	2,220,000	-	-	2,220,000	2,192,468	27,532
Town of Iqaluit	1,740,000	-	156,000	1,896,000	1,896,000	-
Aged and handicapped services	1,570,000	-	40,000	1,610,000	1,601,393	8,607
Day care centres and homes (operations)	613,000	-	-	613,000	511,727	101,273
Youth initiatives alcohol and drug	392,000	-	-	392,000	253,591	138,409
Youth initiatives community groups	245,000	-	-	245,000	105,010	139,990
Residential treatment centres and community programs (equipment)	196,000	-	-	196,000	49,894	146,106
Transfer of Social Services	108,000	-	(88,000)	20,000	-	20,000
Family counselling and education	101,000	-	-	101,000	91,925	9,075
Feasibility studies	98,000	-	(68,000)	30,000	9,245	20,755
Suicide prevention	73,000	-	80,000	153,000	151,744	1,256
Community based mental health programs	51,000	-	-	51,000	51,000	-
Prevention of child sexual abuse	49,000	-	-	49,000	25,000	24,000
Baffin Regional Health Board	-	-	162,000	162,000	162,000	-
Employment Enhancement Program	-	355,000	(355,000)	-	-	-
<b>Total program</b>	<b>12,292,000</b>	<b>506,000</b>	<b>(73,000)</b>	<b>12,725,000</b>	<b>12,060,703</b>	<b>664,297</b>
<b><u>Energy, Mines and Petroleum Resources</u></b>						
Minerals Development Agreement	1,100,000	-	-	1,100,000	890,115	209,885
Northern Accord	294,000	-	-	294,000	196,000	98,000
Development impact zones	200,000	-	(75,000)	125,000	84,790	40,210
Electrification - Colville Lake	-	150,000	150,000	300,000	300,000	-
Dogrib Tribal Council	-	-	14,000	14,000	14,000	-
Canadian Energy Research Institute	-	-	12,500	12,500	12,500	-
Dene Community Council - Fort Good Hope	-	-	10,000	10,000	10,000	-
<b>Total program</b>	<b>1,594,000</b>	<b>150,000</b>	<b>111,500</b>	<b>1,855,500</b>	<b>1,507,405</b>	<b>348,095</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions  
for the year ended March 31, 1991

Schedule 5  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<b><u>Economic Development and Tourism</u></b>						
NWT Development Corporation	\$ 2,838,000	\$ -	\$ -	\$ 2,838,000	\$ 2,838,000	\$ -
Economic Development Agreement	1,290,000	6,125,000	(225,000)	7,190,000	4,623,946	2,566,054
Commercial fisheries assistance	852,000	-	(50,000)	802,000	765,032	36,968
Assistance to industry	485,000	-	392,500	877,500	842,063	35,437
Short Term Employment Program	412,000	-	30,000	442,000	424,102	17,898
Industry association / core funding	370,000	-	-	370,000	368,454	1,546
Tourism management development	268,000	-	(150,000)	118,000	54,315	63,685
Venture capital	245,000	-	(80,000)	165,000	165,000	-
Core funding / organization support	207,000	-	67,000	274,000	273,446	554
Renewable Resources assistance to industry	196,000	-	(100,000)	96,000	92,287	3,713
Business development	191,000	-	448,000	639,000	517,122	121,878
Tourism support program	186,000	-	430,000	616,000	531,308	84,692
Tourism cultural attractions	147,000	-	(35,000)	112,000	40,807	71,193
Product development	147,000	-	-	147,000	138,992	8,008
Business management enhancement program	98,000	-	218,000	316,000	299,365	16,635
Forest industry assistance	78,000	-	(60,000)	18,000	17,652	348
Support services to settlement co-operatives	60,000	-	(54,500)	5,500	5,500	-
Industrial trade development	59,000	-	(20,000)	39,000	27,210	11,790
Special Agricultural and Rural Development Agreement	50,000	-	(31,000)	19,000	18,111	889
Soapstone	10,000	-	(10,000)	-	-	-
Cumberland Sound fisheries	-	250,000	-	250,000	250,000	-
<b>Total program</b>	<b>8,189,000</b>	<b>6,375,000</b>	<b>770,000</b>	<b>15,334,000</b>	<b>12,292,712</b>	<b>3,041,288</b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions  
for the year ended March 31, 1991

Schedule 5  
Continued

<u>Operations and maintenance</u>	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>OverUnder Appropriation</u>
<b>Education</b>						
Education Authority	\$ 83,567,000	\$ 4,123,000	\$ (505,000)	\$ 87,185,000	\$ 87,053,191	\$ 131,809
Arctic College	25,439,000	1,609,000	(34,000)	27,014,000	27,014,000	-
NWTTA Professional Improvement Fund	272,000	-	3,000	275,000	274,500	500
Literacy programs	186,000	-	60,000	246,000	246,000	-
Tree of Peace	180,000	-	7,000	187,000	179,667	7,333
Student travel and exchange programs	99,000	-	-	99,000	95,271	3,729
Labour pools	67,000	-	3,000	70,000	69,777	223
Education leave - classroom assistants	-	-	151,000	151,000	151,000	-
Co-ordinating groups	-	-	99,000	99,000	99,000	-
Counsellor - University of Alberta	-	-	20,000	20,000	20,000	-
Post secondary students' associations	-	-	12,700	12,700	12,700	-
Youth business works	-	-	10,000	10,000	8,500	1,500
Arctic Public Legal Information and Education Society	-	-	5,000	5,000	5,000	-
Inuvialuit language and culture camp	-	-	5,000	5,000	5,000	-
Bird skin clothing exhibit	-	-	5,000	5,000	5,000	-
<b>Total program</b>	<b><u>109,810,000</u></b>	<b><u>5,732,000</u></b>	<b><u>(158,300)</u></b>	<b><u>115,383,700</u></b>	<b><u>115,238,606</u></b>	<b><u>145,094</u></b>
<b>Total Operations and maintenance</b>	<b><u>312,996,000</u></b>	<b><u>20,250,800</u></b>	<b><u>716,450</u></b>	<b><u>333,963,250</u></b>	<b><u>328,043,481</u></b>	<b><u>5,919,769</u></b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Schedule of Special Warrants  
for the year ended March 31, 1991**

Schedule 6  
Continued

	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<b>Capital</b>			
<b><u>Finance</u></b>			
Financial Management Board Secretariat	Government operations and structure review	17 Jan 91	\$ 10,000
<b>Total program</b>			<b>10,000</b>
<b><u>Personnel</u></b>			
Staff relations	Fort Simpson fourplex	02 May 90	385,000
<b>Total program</b>			<b>385,000</b>
<b><u>Government Services</u></b>			
Petroleum products	Fuel tank construction / intown gas station, Resolute Bay	23 May 90	300,000
<b>Total program</b>			<b>300,000</b>
<b><u>Public Works</u></b>			
Accommodation services	Office renovations project carryover	23 May 90	626,000
	Officer renovations - Arctic Airports Program	13 Dec 90	150,000
Buildings and works	Demolition of Stringer Hall	23 May 90	74,000
<b>Total program</b>			<b>850,000</b>
<b><u>Transportation</u></b>			
Transportation engineering	Inter-territorial Roads Program	23 May 90	9,915,000
Highway operations	Inter-territorial Roads Program	23 May 90	150,000
Arctic airports	New airports - Paulatuk, Rae Lakes and Snowdrift	03 May 90	788,000
	Arctic Airports Program transfer	04 Feb 91	6,055,000
<b>Total program</b>			<b>16,908,000</b>
<b><u>Renewable Resources</u></b>			
Fire operations	Norman Wells airtanker base	02 May 90	69,000
<b>Total program</b>			<b>69,000</b>
<b><u>Municipal and Community Affairs</u></b>			
Community works and capital planning	Community works project carryover	23 May 90	4,210,500
Sport and recreation	Sport and recreation project carryover	23 May 90	3,236,000
	Reprofile of the Holman Island arena / curling rink project	28 Jun 90	473,000
	Reprofile of the Paulatuk school / gym project	27 Sep 90	1,209,000
	Reprofile of the Broughton Island school / gym	17 Jan 91	750,000
<b>Total program</b>			<b>9,878,500</b>



GOVERNMENT OF THE NORTHWEST TERRITORIES

**Schedule of Special Warrants  
for the year ended March 31, 1991**

Schedule 6  
Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<b><u>Health</u></b>			
Territorial Hospital Insurance Services	Orthopaedic surgical equipment - Stanton Hospital	14 Nov 90	\$ 300,000
<b>Total program</b>			<b><u>300,000</u></b>
<b><u>Social Services</u></b>			
Family and children's services	Riverridge facility renovations - Fort Smith - carryover	23 May 90	64,000
Correction services	Young offenders secure facility - Fort Smith - carryover	23 May 90	50,000
	Young offenders secure facility - Hay River - carryover	23 May 90	54,000
Alcohol, drugs and community mental health services	Alcohol and drug treatment centre - Iqaluit - carryover	23 May 90	300,000
Community and family support services	Arviat senior citizens centre - carryover	28 Jun 90	300,000
<b>Total program</b>			<b><u>768,000</u></b>
<b><u>Economic Development and Tourism</u></b>			
Business development	Fort Liard Visitor Centre - carryover	01 Aug 90	100,000
	Carving stone supply shortage	28 Jun 90	330,000
<b>Total program</b>			<b><u>430,000</u></b>
<b><u>Education</u></b>			
Schools	Schools carryover	02 May 90	830,000
	Emergency fuel tank replacement - St. Joseph's School	17 Jan 91	151,000
Arctic College	Married student residence - Iqaluit - carryover	02 May 90	75,000
<b>Total program</b>			<b><u>1,056,000</u></b>
<b>Total Capital</b>			<b><u>\$ 30,954,500</u></b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Inter-activity Transfers Over \$250,000  
for the year ended March 31, 1991

Schedule 7

	Transfer to (from) (thousands of dollars)	<u>Explanation</u>	
<b><u>Operations and maintenance</u></b>			
<b>Personnel</b>			
Directorate	\$ 824	Funding transferred to reflect the revised accounting structure associated with a reorganization of the Department of Personnel.	
Finance and administration	(316)		
Staffing and classification	(457)		
Staffing	3,409		
Human resource planning	(402)		
Staff relations	(3,215)		
Regional operations	(6,714)		
Equal employment	(100)		
Employee benefits	6,971		
Directorate	150		Funding transferred between various activities to cover projected year-end shortfalls.
Equal employment	(150)		
Classification	30		
Staffing	(205)		
Regional operations	600		
Staff relations	(225)		
Employee benefits	(200)		
<b>Public Works</b>			
Accommodation services	631	Funding transferred to reflect a reorganization within the accommodation services and operations activities.	
Operations	(631)		
Directorate	313	Funding transferred to pay a court settlement in favour of Karl Mueller Construction Ltd., with regard to the construction of a water line and pumphouse in Fort McPherson in 1981.	
Accommodation services	(150)		
Operations	(163)		
<b>Transportation</b>			
Motor vehicles	873	Funding transferred relative to the transfer of Compliance and Dangerous Goods (formally Traffic Operations) to the motor vehicle activity.	
Highway operations	(873)		
<b>Renewable Resources</b>			
Forest fire management	300	Funding transferred for additional expenditures in the fire suppression area of the fire operations program. Funding available due to delays in acquiring traps under the Trap Replacement Program.	
Conservation education and resource development	(300)		
<b>Health</b>			
Supplementary health programs	300	Funding transferred between various activities to cover projected year-end shortfalls.	
Territorial Hospital			
Insurance Services	(1,000)		
Medicare	2,700		
Medical transportation	(2,000)		
<b>Social Services</b>			
Directorate	300	Funding transferred between various activities to cover projected year-end shortfalls.	
Family and children's services	(400)		
Correction services	300		
Alcohol, drugs and community mental health	(200)		

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Inter-activity Transfers Over \$250,000  
for the year ended March 31, 1991

Schedule 7  
Continued

	Transfer to (from) (thousands of dollars)	<u>Explanation</u>
<b><u>Operations and maintenance</u></b>		
<b>Economic Development and Tourism</b>		
Tourism and parks	\$ (250)	Funding transferred between various activities to cover year-end shortfalls.
Economic Development Agreement	(225)	
Directorate	400	
Policy and planning	75	
<b>Education</b>		
Schools	250	Funding transferred from salary and other O & M to schools contributions for the establishment of the DehCho Divisional Board of Education.
Directorate and administration	(50)	
Advanced education	(200)	
Schools	(575)	Funding transferred between various activities to cover projected year-end shortfalls.
Advanced education	500	
Directorate and administration	75	
<b><u>Capital</u></b>		
<b>Public Works</b>		
Directorate	289	Funding transferred to pay a court settlement in favour of Karl Mueller Construction Ltd., with regard to the construction of a water line and pumphouse in Fort McPherson in 1981.
Project management	(289)	
<b>Municipal and Community Affairs</b>		
Community planning	260	Funding transferred between various capital projects to reflect revised cash flow requirements.
Mapping and surveys	26	
Sport and recreation	(128)	
Community works and capital planning	(158)	
Community works and capital planning	(36)	Funding transferred between various capital projects due to cost increases, deferrals or cancellations.
Community planning	(427)	
Surveys and mapping	144	
Sport and recreation	196	
Lands	123	
Community works and capital planning	57	Funding transferred between various capital projects due to cost increases, deferrals or cancellations.
Community planning	(329)	
Surveys and mapping	(30)	
Sport and recreation	302	
<b>Social Services</b>		
Community and family support services	(335)	Funding transferred to renovate the former young offender Trailcross Treatment Facility in Fort Smith to a corrections facility for female inmates.
Corrections	335	
<b>Education</b>		
Schools	260	Funding transferred between various capital projects to reflect revised cash flow requirements between fiscal years 1989-90 and 1990-91.
Arctic College	(260)	

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Write-offs and Recoveries  
for the year ended March 31, 1991

Schedule 8

**ACCOUNTS RECEIVABLE**

**Executive**

Heron, Joseph

Amount  
  
\$ 2,149  
2,149

**Culture and Communications**

Kilabuk, Jonah

911  
911

**Justice**

Gruben, Darlene Grace  
Qavavauq, Philip Sapina

800  
1,000  
1,800

**Government Services**

Evaglok, Colin  
Gray, Anthony  
Ipkornerk, George

524  
1,088  
4,551  
6,163

**Public Works**

Binette, Patrick  
Deslippe, Bernie  
Gellenbeck, Werner Bernard F.  
Kissarvik Co-op  
Nanuk Lodge  
Sturgeon Inc.

4,151  
568  
975  
11,705  
16,755  
3,148  
37,302

**Transportation**

Totran Transport

3,873  
3,873

**Renewable Resources**

Beck, Heather  
Beck, Roger  
Denego, John  
Firth, John E.  
Gruben, Sam  
Kay, Peter J.  
Kowtak's Taxi  
Ruben, Marcus  
Tailbone, George  
Thrasher, Fred  
Wolkie, Fred

1,043  
652  
640  
500  
1,181  
1,600  
500  
556  
1,500  
600  
999  
9,771

**Municipal and Community Affairs**

Anablak, Pat  
Murray, Sylvia

2,746  
2,000  
4,746

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Write-offs and Recoveries  
for the year ended March 31, 1991

Schedule 8  
Continued

**ACCOUNTS RECEIVABLE** (continued)

**Health**

	<u>Amount</u>
Balony, Daryl	\$ 2,812
Brockman, Mary	1,548
Canada Tungsten Mining Corp.	11,381
Dudek, Evelyn	4,209
Goodman, Mageruite	570
Grabke, Kay	580
Kreelak, Helen	3,363
Lanoucci, Trisha	4,466
Lee, Randall	2,675
McCullough, Susan	500
Proulx, John	893
Sather, Melvin	2,841
Sexsmith, Wes	2,517
Sproule, Hilton	8,621
Tarita, Tim	571
	<u>47,547</u>

**Economic Development and Tourism**

Arctic Plumbing	5,495
Cooper & Sons	19,676
Keewatin Building Systems	1,839
King William Island Enterprises	9,286
Kivelliq Freighting	4,297
	<u>40,593</u>

**Education**

Abraham, Howard	961
Ali, Bishara	652
Bawtinhimer, Daryl Robert	538
Bourque, J. Arthur	908
Branston, Keith Jr.	1,301
D & D Electric	3,680
DesRoches, Douglas	907
Donaldson, Judith	654
Haslam, James	1,095
Kesselring, Robert	2,290
Kilabuk, Jonah	873
Kunnuk, Simeonie	1,191
Kuptana, William	1,001
Lehmann, Robert	537
Morin, Henry	717
Qavavau, Akalayok	1,693
Sproule, Sidney	2,090
Walsh, Loretta Ann	606
	<u>21,694</u>

Total accounts written off over \$500.00 176,549

All Departments  
Other miscellaneous accounts less than \$500.00 45,739

**Total accounts written off \$ 222,288**

**BUSINESS LOANS AND GUARANTEES FUND**

Arctic Plumbing	\$ 46,430
Cooper & Sons Aviation Ltd.	30,972
Keewatin Building Systems	38,770
King William Island Freighting	25,000
Kivellidq Freighting	27,123

**Total loans written off \$ 168,295**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Write-offs and Recoveries  
for the year ended March 31, 1991

Schedule 8  
Continued

**STUDENTS LOAN FUND**

	<u>Amount</u>
Abraham, Howard	\$ 1,600
Ali, Bishara	16,750
Antony, Dennis	4,400
Bartsch, Bryon	9,251
Bawtinheimer Daryl Robert	6,600
Blondin, Georgina	12,500
Branston, Keith Jr.	6,600
Colford, Paula	4,565
DesRoches, Douglas	6,539
Donaldson, Judith L.	10,000
Dube, J.	8,288
Eldridge, Ron	1,600
Foley, Brian	1,600
Foster, Darlene	2,850
Haslam, James	10,800
Kesselring, Robert	10,900
Lehmann, Robert	3,200
Lumina,	3,200
McGonigle, David	3,350
McNeil, Matilda	5,000
Minhas, Misba-ul-Faluq	1,780
Monette, Donald	951
Moran, Katherine	3,200
Morin, Henry	3,350
Pruden, Robert John	4,400
Rana, Ejaz	2,600
Sproule, Sidney	<u>12,961</u>
<b>Total loans written off</b>	<b>\$ 158,835</b>
<b>Total accounts and loans written off</b>	<b><u>\$ 549,418</u></b>
<b><u>RECOVERY OF DEBTS PREVIOUSLY WRITTEN OFF</u></b>	
<b>Justice</b>	
Vital, Frederick	\$ 55
	<u>55</u>
<b>Government Services</b>	
Lambair Ltd.	22,965
	<u>22,965</u>
<b>Health</b>	
Buist, Terrance	600
Firth, Frank	49
Kakwi, Sarah	100
Lewadniuk, Shirley	100
McLeod, Robert	100
Nuttal, Robert	48
VanBuskirk, Paula L.	100
	<u>1,097</u>
<b>Education</b>	
MackKenzo, Gabe	11
	<u>11</u>
<b>Total debts recovered</b>	<b><u>\$ 24,128</u></b>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions  
for the year ended March 31, 1991

Schedule 9

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.

	<u>Amount</u>
Abernethy, G.	\$ 1,791
Aindow, S.	2,250
Allen, E.	1,522
Anderson, G.	1,763
Anderson, J.	3,857
Antoine, J.	729
Armstrong, A.	3,128
Armstrong, S.	2,829
Azzolini, L.	1,771
Bacchus, G.	873
Baecker, E.	1,472
Bailey, J.	2,500
Bauhaus, B.	2,164
Bell, A.	3,595
Bell, S.	695
Bento, I.	2,240
Bergersen, D.	750
Bessey, A.	2,743
Bies, R.	3,100
Blake, A.	1,600
Blaquiere, A.	1,439
Blaquiere, D.	1,689
Blandford, G.	5,013
Bolo, P.	2,419
Bonnell, D.	4,824
Boothe, K.	3,518
Boudreau, S.	783
Bradley, M.	3,719
Brisette, D.	4,873
Brisson, S.	3,251
Broadbent, M.	1,747
Brown, D.	2,755
Brown, M.	1,291
Brown, R.	2,480
Brownridge, O.	2,014
Buckerfield, D.	3,013
Burlingame, T.	1,890
Burns, J.	2,960
Burns, T.	2,381
Cane, J.	1,681
Cargill, D.	2,340
Carmichael, F.	4,164
Carrillo, T.	3,381
Carroll, S.	1,488
Carter, G.	2,490
Carter, L.	1,452
Caudron, S.	2,730
Ceklic, N.	3,800
Chinna, U.	2,730
Chladny, R.	2,853
Colbourne, E.	2,853
Colbourne, M.	2,109
Collinson, V.	3,923
Comerford, G.	3,350
Connell, T.	1,964
Connon, K.	517
Conroy, S.	2,546
Coumont, E.	2,206
Cox, D.	1,250
Cronk, M.	1,791
Crout, A.	3,566
Curtis, T.	2,156
Daoust, M.	2,760

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions  
for the year ended March 31, 1991

Schedule 9  
Continued

	<u>Amount</u>
Dean, D.	\$ 2,860
Delaney, S.	2,464
Deschene, S.	2,927
Devine, T.	3,263
Dierk, S.	1,434
Dimion, H.	2,747
Dives, C.	1,041
Dolezal, L.	3,329
Donihee, J.	3,145
Dorosz, P.	2,108
Dosso, L.	3,436
Dowdall, R.	1,371
Drescher, M.	3,436
Duncan, K.	880
Durell, C.	960
Eagle, M.	2,283
Easton, R.	1,689
Edgar, J.	623
Elkin, B.	2,353
Elkin, D.	3,120
Eskelson, R.	2,620
Evans, M.	3,853
Falsnes, C.	2,738
Farrell, T.	3,013
Fennell, W.	2,972
Finley, B.	2,469
Foster, J.	2,062
Fournier, C.	697
Fournier, R.	4,049
Fraser, W.	940
Freda, R.	3,546
Fuglsang, E.	1,832
Fuglsang, G.	1,783
Fyten, P.	3,153
Gendron, M.	3,579
Gerry, L.	1,692
Gibeault, J.	2,650
Gilbert, D.	2,423
Glaicar, A.	1,295
Goldsberry, S.	2,000
Goodliffe, M.	4,656
Gordon, L.	1,560
Gosselin, J.	3,747
Graham, K.	670
Gray, S.	2,645
Grayston, M.	1,320
Grayston, S.	2,049
Grieve, S.	1,179
Guy, W.	2,146
Guyot, P.	2,702
Haines, M.	2,255
Haining, P.	1,689
Haley, J.	1,177
Hall, T.	3,608
Hall, T.	1,714
Hand, C.	3,768
Handforth, F.	808
Harker, B.	2,390
Harnum, E.	2,852
Harris, S.	3,710
Hart, D.	3,456
Hayny, K.	2,817
Haywood, S.	2,140
Healey, S.	4,400
Hennebery, T.	2,472
Hewlett, L.	2,275
Heyck, Y.	3,386



GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions  
for the year ended March 31, 1991

Schedule 9  
Continued

	<u>Amount</u>
Hickey, M.	\$ 2,952
Hill, M.	2,058
Hill, S.	3,222
Hobday, T.	1,066
Hodge, C.	3,210
Hoefler, T.	4,181
Huvenaars, S.	3,460
Inch, D.	1,766
Isnor, A.	3,812
Israel, H.	3,625
Israel, P.	1,849
Israel, R.	2,372
Iveson, S.	2,584
James, A.	5,309
Jennings, M.	4,862
Jensen, B.	3,878
Jeyachandran, A.	3,202
Johnson, J.	931
Johnson, R.	4,189
Jovanovic, L.	660
Kaiser, R.	2,788
Kaitu'u-lal, T.	1,053
Kay, B.	5,543
Kearey, L.	2,875
Kelleher, S.	4,288
Kiem, J.	3,304
King, C.	2,479
Kolenko, B.	2,291
Kornichuk, G.	3,423
Kretchmar, B.	5,107
Kuntz, P.	612
Lalonde, R.	1,956
Lamothe, R.	1,944
Lamoureux, J.	2,157
Langille, P.	964
Langlois, L.	3,529
Langner, D.	2,947
LaRose, J.	2,868
Latour, K.	3,689
Leclerc, M.	2,197
Leier, D.	2,686
Lennie, E.	980
Lennie, W.	992
Leyk, R.	2,079
Lindquist, C.	3,543
Lirette, C.	626
Lirette, D.	3,026
Loutitt, D.	3,120
Lund, C.	2,697
Lynch, B.	2,710
MacDonald, C.	3,592
MacIntosh, R.	2,200
MacIntyre, J.	3,906
Mackay, A.	2,238
MacLean, N.	5,452
MacNeil, M.	3,444
MacNeill, D.	3,171
MacPherson, D.	3,279
MacPherson, S.	4,169
Maduke, M.	2,706
Maghsoudi, E.	2,034
Mah, F.	1,610
Makepeace, T.	3,501
Malakoe, G.	3,362
Malmsten, C.	3,472
Malone, S.	1,808
Mandeville, J.	2,500

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions  
for the year ended March 31, 1991

Schedule 9  
Continued

	<u>Amount</u>
Marchiori, R.	\$ 2,939
Mark, A.	1,890
Mark, J.	2,529
Martin, P.	1,526
Matheson-Maund, M.	3,587
Maxwell, C.	1,782
McDermott, K.	2,591
McDuff, W.	1,052
McGee, C.	1,907
McGrath, C.	783
McGrath, M.	1,197
McGrath, S.	3,021
McGrath, T.	3,931
McKay, H.	2,747
McKiel, G.	1,587
McKinnon, S.	5,538
McMullen, A.	2,440
McPherson, J.	3,309
Meckling, R.	2,870
Menard, A.	753
Mick, C.	1,288
Miller, D.	2,015
Mitchener, K.	2,197
Molina, A.	1,703
Morin, M.	1,266
Morrison, W.	1,480
Moskal, R.	1,898
Mullaney, B.	849
Munro, C.	2,304
Murray, N.	1,212
Myres, J.	3,103
Nelson, J.	1,230
Nendsa, G.	1,599
Newton, S.	3,021
Nicklen, P.	1,689
Nightingale, D.	3,362
Noeldeke, H.	2,291
Noga, L.	1,244
O'Hagen, B.	4,021
Overbo, W.	3,738
Padgham, R.	3,689
Page, T.	3,384
Pagotto, S.	1,914
Pajak, J.	656
Paquin, G.	3,206
Paulson, G.	5,549
Peddle, J.	2,612
Peers, S.	1,686
Peers, S.	2,722
Phan, T.	2,324
Pon, R.	4,853
Porter, B.	4,222
Poston, K.	2,444
Power, B.	2,090
Powder-Dodman, S.	3,972
Price, J.	1,341
Pritchard, J.	2,546
Pumphrey, I.	3,279
Purchase, D.	3,243
Redshaw, H.	1,439
Redshaw, M.	3,906
Redshaw, R.	1,964
Richard, C.	1,000
Rigby, L.	3,230
Ring, L.	1,566
Robert, N.	1,720
Roberts, C.	850

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions  
for the year ended March 31, 1991

Schedule 9  
Continued

	<u>Amount</u>
Robertson, B.	\$ 792
Robertson, D.	2,607
Robertson, T.	2,120
Rogers, C.	2,760
Rose, G.	2,041
Ross, D.	3,300
Rourke, H.	2,894
Rowell, S.	2,653
Rowland, Y.	917
Sanderson, M.	2,447
Sather, S.	2,812
Scott, D.	1,554
Scott, K.	1,849
Sekulich, B.	2,632
Sharpe, M.	1,214
Sherburne, M.	2,148
Shevkenek, D.	1,988
Sills, C.	3,837
Simons, M.	2,796
Slaven, A.	2,230
Smith, P.	3,378
Smith, P.	2,750
Smith, R.	1,041
Smith, T.	1,882
Smithies, L.	1,256
Smutylo, D.	3,452
Snowshoe, C.	3,062
Spence, M.	4,898
Squires, P.	1,277
St. Jean, P.	3,697
Stanton, B.	930
Steed, W.	2,497
Stephenson, T.	2,554
Stewart, N.	1,599
Stoesz, R.	1,244
Sutherland, D.	2,895
Sutherland, L.	3,230
Tanner, S.	2,919
Thai, C.	1,263
Theil, E.	2,456
Thompson, K.	947
Thompson, S.	3,505
Thomson, G.	3,260
Thorne, S.	1,600
Tolley, M.	2,538
Tregidgo, D.	2,639
Tregidgo, E.	2,821
Tuckey, E.	2,988
Turner-Davis, T.	4,206
Tutton, S.	1,920
Tweed, J.	1,600
Van Breugel, W.	1,722
Vandale, E.	3,612
Varty, D.	4,321
Vasas, A.	3,136
Voss, R.	3,768
Walker, H.	2,398
Walsh, W.	2,049
Wasserman, S.	1,980
Watson, K.	1,972
Watts, S.	2,727
Webster, S.	781
Weir, L.	1,914
Westcott, S.	5,321
Weston, D.	2,286
Weston, J.	1,379
Wideman, M.	3,148

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions  
for the year ended March 31, 1991

Schedule 9  
Continued

	<u>Amount</u>
Wilcke, M.	\$ 1,636
Wilcox, G.	3,161
Williams, F.	4,800
Williams, M.	3,271
Willy, K.	5,406
Wilson, C.	2,793
Wilson, J.	947
Wilson, K.	3,189
Witty, D.	814
Woodward, G.	4,497
Wong, M.	1,521
Yee, K.	2,705
Yee, R.	3,169
Yee, T.	2,123
Zawadski, B.	2,156
Zigarlick, W.	2,862
Zouboules, J.	2,250
Zubko, D.	<u>2,865</u>
Total loan remissions over \$500.00	881,532
Miscellaneous remissions under \$500.00	<u>6,642</u>
<b>Total loan remissions</b>	<b><u>\$ 888,174</u></b>