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Report to the Legislative Assembly
of the Northwest Territories
on the examination of the
accounts and financial transactions of the
GOVERNMENT OF THE NORTHWEST TERRITORIES
for the year ended March 31, 1987



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Legislative Assembly of the Northwest Territories

I have examined the balance sheet of the Government of the Northwest Territories as at March 31, 1987 and the statements of operations, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Territories as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in note 1 to the financial statements.

I further report that, in my opinion, proper books of account have been kept by the Territories, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been within the statutory powers of the Territories.

A handwritten signature in black ink, appearing to read 'Kenneth M. Dye'.

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

Ottawa, Canada
August 21, 1987

GOVERNMENT OF THE NORTHWEST TERRITORIES

Balance Sheet
as at March 31, 1987

<u>ASSETS</u>	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)	<u>LIABILITIES AND SURPLUS</u>	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Current			Current		
Cash and short-term deposits	\$ 51,419	\$ 65,479	Accounts payable (note 10)	\$ 83,771	\$ 77,779
Accounts receivable (note 3)	62,457	45,348	Due to Northwest Territories Housing Corporation (note 11)	489	-
Inventory (note 4)	24,155	24,163	Current portion of employee leave and termination benefits	6,726	5,855
Due from Northwest Territories Housing Corporation	-	1,340		<hr/>	<hr/>
Current portion of loans receivable	<u>2,407</u>	<u>2,402</u>		90,986	83,634
	140,438	138,732	Long-term portion of employee leave and termination benefits (note 12)	15,049	12,241
Due from Canada (note 5)	15,069	2,440	Business Loans and Guarantees Fund (note 7)	13,500	10,000
Loans receivable (note 6)	20,882	19,433	Students Loan Fund (note 8)	7,150	5,350
Business Loans and Guarantees Fund (note 7)	11,593	8,068	Surplus	<u>64,848</u>	<u>60,234</u>
Students Loan Fund (note 8)	3,550	2,785	Trust liabilities (note 9)	<u>4,061</u>	<u>3,511</u>
Fixed assets, at a nominal value	<u>1</u>	<u>1</u>		<hr/>	<hr/>
	191,533	171,459		\$195,594	\$174,970
Trust assets (note 9)	<u>4,061</u>	<u>3,511</u>		<hr/>	<hr/>
	<u>\$195,594</u>	<u>\$174,970</u>			

Approved:


Minister of Finance


Comptroller General


Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Operations
for the year ended March 31, 1987

	<u>1987</u>		<u>1986</u>
	<u>Main</u> <u>Estimates</u> (note 13)	<u>Actual</u>	<u>Actual</u>
	(thousands of dollars)		
Revenues (schedule A)			
From Canada			
- Grant	\$476,477	\$490,141	\$440,456
- Established Programs Financing	20,018	17,062	14,573
- Transfer payments	41,501	46,116	45,939
Generated revenues			
- Taxation	73,748	77,075	81,024
- General revenues	22,634	25,174	23,872
- Other recoveries	27,101	26,584	22,275
Capital	<u>7,930</u>	<u>11,925</u>	<u>5,792</u>
	<u>669,409</u>	<u>694,077</u>	<u>633,931</u>
Expenditures			
- Operations and maintenance (schedule B)	551,313	565,802	493,365
- Operations and maintenance reserve	6,000	-	-
- Capital (schedule C)	<u>127,936</u>	<u>127,209</u>	<u>118,501</u>
	<u>685,249</u>	<u>693,011</u>	<u>611,866</u>
Net revenues (expenditures) before undernoted	<u>(15,840)</u>	<u>1,066</u>	<u>22,065</u>
Young Offenders Act (note 2)	-	8,848	-
Projects for Canada and others			
Expenditures	29,021	30,827	26,961
Recoveries	<u>29,021</u>	<u>30,827</u>	<u>26,961</u>
	-	-	-
Net revenues (expenditures)	<u><u>\$(15,840)</u></u>	<u><u>\$ 9,914</u></u>	<u><u>\$ 22,065</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Surplus
for the year ended March 31, 1987

	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Balance at beginning of the year	\$ 60,234	\$ 40,769
Net revenues	<u>9,914</u>	<u>22,065</u>
	<u>70,148</u>	<u>62,834</u>
Transfers to:		
Business Loans and Guarantees Fund (note 7)	3,500	1,000
Students Loan Fund (note 8)	<u>1,800</u>	<u>1,600</u>
	<u>5,300</u>	<u>2,600</u>
Balance at end of the year	<u>\$ 64,848</u>	<u>\$ 60,234</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Changes in Financial Position
for the year ended March 31, 1987

	<u>1987</u>	<u>1986</u>
	(thousands of dollars)	
Funds provided by operating activities		
Net revenues	\$ 9,914	\$ 22,065
Items not requiring funds		
Bad debts and loan remissions	1,795	1,975
Payments received on loans	4,475	4,811
Decrease in cash allocated to loan funds	-	349
Increase in current liabilities	10,209	17,938
Increase in long-term liabilities	<u>2,808</u>	<u>1,506</u>
	<u>29,201</u>	<u>48,644</u>
Funds used for operating activities		
Increase in current assets other than cash and short-term deposits	12,684	1,906
Loans advanced	9,721	7,762
Increase in cash allocated to loan funds	2,163	-
Increase in grant due from Canada	<u>18,693</u>	<u>456</u>
	<u>43,261</u>	<u>10,124</u>
Increase (decrease) in cash and short-term deposits	(14,060)	38,520
Cash and short-term deposits at beginning of the year	<u>65,479</u>	<u>26,959</u>
Cash and short-term deposits at end of the year	<u><u>\$ 51,419</u></u>	<u><u>\$ 65,479</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements

March 31, 1987

1. Accounting policies

Financial statements

These financial statements have been prepared in accordance with Section 23 of the Northwest Territories Act, R.S.C. 1970, c. N-22, and Section 45 of the Financial Administration Act (N.W.T.).

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 Funds
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
Workers' Compensation Board
Hospitals and health facilities
Educational boards
Legislative Assembly Retiring Allowances Fund

Accounting policies for governments are currently under review by the accounting profession through the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants. Upon completion of this review, the above entities may be consolidated with future Government financial statements.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

1. Accounting policies (continued)

Inventories

Inventories for resale consist of bulk fuel products 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.

Fixed assets

Fixed assets, consisting of roads, bridges, tank farms, ferries, buildings, leasehold improvements, land, land improvements, computers, office furniture, equipment and vehicles, are charged to expenditures at the time of acquisition or construction. Fixed assets are recorded at a nominal value.

Leases

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

Trust accounts

Transactions are recorded on a cash basis. Investments are recorded at cost, real estate is recorded at assessed values for tax purposes, and sundry assets are recorded at a nominal value of one dollar.

Grant from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in installments. 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.

Taxes

Income taxes, levied under the Income Tax Act, are collected by Canada under a tax collection agreement and are remitted in installments. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenue of the fiscal year in which they are received, together with known adjustments arising in that fiscal year.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

1. Accounting policies (continued)

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 based on the statements received from collectors on an accrual basis. 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 a calendar year ends.

Transfer payments

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

Other revenues

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

Projects on behalf of Canada and others

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

Operations, maintenance and capital expenditures

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

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.

GOVERNMENT OF THE NORTHWEST TERRITORIES

**Notes to Financial Statements
March 31, 1987**

2. Young Offenders Act

The Young Offenders Act governs the administration of juvenile justice in the Northwest Territories. It was introduced in April 1984 at the request of the Federal Government and replaced the Juvenile Delinquents Act. The \$8,848,000 represents a one time transfer from Canada to cover new operational and capital costs incurred by the Government from April 1, 1985 to March 31, 1987 as the result of the new Act. This amount is in addition to funds received as transfer payments under the cost sharing agreement entered into when this Act was passed. In future years there will be an adjustment to the grant from Canada to cover these increased costs.

3. Accounts receivable

	<u>1987</u>	<u>1986</u>
	(thousands of dollars)	
Due from Canada		
Under cost sharing agreements and projects on behalf of Canada	\$ 32,228	\$ 25,565
Young Offenders Act (note 2)	8,848	-
Current portion of grant receivable (note 5)	3,207	-
Other	<u>2,437</u>	<u>780</u>
	<u>46,720</u>	<u>26,345</u>
Revolving funds		
Petroleum products, net of allowance for doubtful accounts of \$523,000 (1986 - \$1,862,000)	5,498	6,955
Other	<u>719</u>	<u>381</u>
	6,217	7,336
Due from Workers' Compensation Board	422	1,089
Accrued interest	4,152	3,764
Other, net of allowance for doubtful accounts of \$1,910,000 (1986 - \$2,077,000)	<u>4,946</u>	<u>6,814</u>
	<u>15,737</u>	<u>19,003</u>
	<u>\$ 62,457</u>	<u>\$ 45,348</u>

During the year, uncollectable amounts of \$617,000 (1986 - \$484,000) were written off with proper authority.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

4. Inventories

	<u>1987</u>	<u>1986</u>
	(thousands of dollars)	
Petroleum products	\$ 19,891	\$ 19,815
Liquor	3,578	3,653
Other revolving funds	<u>686</u>	<u>695</u>
	<u>\$ 24,155</u>	<u>\$ 24,163</u>

5. Due from (to) Canada

The Government receives a grant from Canada pursuant to a formula financing agreement which expires in 1988. Under this agreement the grant received is subject to adjustments which increase or decrease the amount of the grant depending upon changes in Government revenue as defined in the agreement.

	<u>1987</u>	<u>1986</u>
	(thousands of dollars)	
Grant per agreement with Canada	\$480,241	\$447,390
Adjustments for:		
Income tax collections	(9,098)	(17,912)
EPF contributions	2,944	3,500
Operating revenues	3,440	2,441
Escalation	<u>12,614</u>	<u>5,037</u>
Per Schedule of Revenues by Source (schedule A)	490,141	440,456
Received from Canada during the year	<u>471,448</u>	<u>440,000</u>
	18,693	456
Due from (to) Canada		
At beginning of the year	<u>(417)</u>	<u>(873)</u>
At end of the year	<u>\$ 18,276</u>	<u>\$ (417)</u>
The amounts are shown as follows:		
Accounts receivable (note 3)	\$ 3,207	\$ -
Accounts payable (note 10)	-	(2,857)
Non-current assets	<u>15,069</u>	<u>2,440</u>
	<u>\$ 18,276</u>	<u>\$ (417)</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

6. Loans receivable

	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Loans to municipalities and school districts, due in annual amounts to the year 2007, bearing interest at rates between 6 3/4% and 10 1/2%, net of allowance for doubtful loans of \$405,000 (1986 - \$405,000)	\$ 21,570	\$ 19,731
Other loans, due in monthly or annual installments to the year 1994, bearing interest at rates between nil and 10%, net of allowance for doubtful loans of nil (1986 - \$1,464,000)	<u>1,719</u>	<u>2,104</u>
	23,289	21,835
Less current portion	<u>2,407</u>	<u>2,402</u>
	<u>\$ 20,882</u>	<u>\$ 19,433</u>

During the year, uncollectable loans of \$1,464,000 (1986 - nil) were written off with proper authority.

7. 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 \$13,500,000 for business loans and guarantees up to March 31, 1987 (1986 - \$10,000,000). This ceiling is authorized to increase by \$2,500,000 to a maximum of \$16,000,000 by March 31, 1988. Interest earnings are credited to general revenues (interest income) and provisions for doubtful loans are charged to expenditures (Department of Economic Development and Tourism). The loan fund consists of:

	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Loans receivable	\$ 9,222	\$ 7,843
Less provision for doubtful loans	<u>1,907</u>	<u>1,932</u>
	7,315	5,911
Cash committed in support of guarantees	556	334
Cash available for loans and guarantees	<u>3,722</u>	<u>1,823</u>
Total fund assets	11,593	8,068
Funds available on write-offs or recoveries of loans	<u>1,907</u>	<u>1,932</u>
Loan fund balance	<u>\$ 13,500</u>	<u>\$ 10,000</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

7. Business Loans and Guarantees Fund (continued)

The loans are repayable in installments to the year 2007 and bear interest at rates between 11 3/4% and 14%. During the year, uncollectable amounts of \$444,000 (1986 - nil) were written off with proper authority.

8. Students Loan Fund

The Students Loan Fund was established in 1983 and is operated under the authority of the Student Financial Assistance Act which established a ceiling of \$7,150,000 for the aggregate principal of student loans outstanding up to March 31, 1987 (1986 - \$5,350,000). 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 begins on these loans six months after the borrower ceases to be a full-time student at a rate that is one percent less than the prime rate 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>1987</u> (thousands of dollars)	<u>1986</u>
Loans receivable	\$ 6,378	\$ 4,620
Less provisions for:		
Loan remissions	2,620	1,885
Doubtful loans	<u>980</u>	<u>680</u>
	2,778	2,055
Cash available for new loans	<u>772</u>	<u>730</u>
Total fund assets	3,550	2,785
Funds available on remissions of loans and write-offs or recoveries of loans	<u>3,600</u>	<u>2,565</u>
Loan fund balance	<u><u>\$ 7,150</u></u>	<u><u>\$ 5,350</u></u>

The loans are repayable in installments to the year 1996 and bear interest at rates between 8 3/4% and 12%. During the year, remissions of \$211,000 (1986-\$286,000) were granted to students who met the criteria established in the Regulations and the loans were written off with proper authority.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

9. Trust assets and liabilities

Trust accounts represent funds administered on behalf of third parties, and consist of cash and term deposits, investments, real estate, and sundry assets.

	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Public Trustee	\$ 3,726	\$ 3,174
Supreme Court	173	162
Territorial Court	55	46
Correctional institutions	60	82
Other	<u>47</u>	<u>47</u>
	<u>\$ 4,061</u>	<u>\$ 3,511</u>

10. Accounts payable

	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Due to Canada		
Unapplied balance of advances	\$ 1,277	\$ 1,607
Current portion of grant refundable (note 5)	-	2,857
Adjustments to Established Programs		
Financing estimates	<u>-</u>	<u>1,925</u>
	<u>1,277</u>	<u>6,389</u>
Accounts payable	63,465	54,922
Other liabilities, payroll deductions, and contractors' holdbacks	<u>19,029</u>	<u>16,468</u>
	<u>82,494</u>	<u>71,390</u>
	<u>\$ 83,771</u>	<u>\$ 77,779</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

11. Due from (to) Northwest Territories Housing Corporation

(a)	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Accounts receivable (payable)	\$ (1,068)	\$ 761
Advance arising from project cost overruns	<u>579</u>	<u>579</u>
	<u>\$ (489)</u>	<u>\$ 1,340</u>

The \$579,000 in project cost overruns represents the balance of a \$6,000,000 advance made by the Government to the Housing Corporation in March 1984 to finance operations and capital projects pending Canada Mortgage and Housing Corporation cost sharing.

- (b) 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, 1987 the Government had contributed \$6,551,000 (1986-\$1,721,000) more than was required to meet the Corporation's operating costs. In addition, \$6,334,000 (1986 - \$5,101,000) 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.

12. Employee leave and termination benefits

	<u>1987</u> (thousands of dollars)	<u>1986</u> (thousands of dollars)
Removal	\$ 8,339	\$ 6,321
Termination	5,607	4,488
Leave	4,324	3,626
Retirement	<u>3,505</u>	<u>3,661</u>
	21,775	18,096
Portion included in current liabilities	<u>6,726</u>	<u>5,855</u>
	<u>\$ 15,049</u>	<u>\$ 12,241</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

12. Employee leave and termination benefits (continued)

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of departure. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the Government.

13. Main Estimates

The Main Estimates comparative figures are from the Main Estimates tabled before the Legislative Assembly during the February 1986 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.

14. Legislative Assembly Retiring Allowances Fund

During the year the Government made contributions of \$418,000 (1986-\$399,000) 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.

The latest actuarial valuation of the Fund, at March 31, 1986, indicated a surplus of \$276,000.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

15. Commitments

The Government leases office space and staff accommodation under the terms of long-term lease agreements. Lease payments for which the Government is contractually committed are as follows:

	<u>Commercial</u>	<u>Residential</u> (thousands of dollars)	<u>Total</u>
1988	\$ 8,995	\$ 5,285	\$ 14,280
1989	8,715	5,162	13,877
1990	7,623	4,935	12,558
1991	6,783	4,150	10,933
1992	5,421	3,438	8,859
1993-2007	<u>25,850</u>	<u>25,551</u>	<u>51,401</u>
	<u>\$ 63,387</u>	<u>\$ 48,521</u>	<u>\$111,908</u>

In addition, the Government has committed funds for the construction of Stanton Yellowknife Hospital in the amount of \$18,112,000. Of this amount \$10,421,000 represents contractual obligations at March 31, 1987.

16. Contingencies

The Government is contingently liable for the following:

	(thousands of dollars)
Loans payable by the Northwest Territories Housing Corporation	\$ 97,914
Other, including pending and threatened litigation	<u>2,394</u>
	<u>\$100,308</u>

The \$97,914,000 in loans payable by the Northwest Territories Housing Corporation exceeds the Government and its agencies borrowing limit of \$15,000,000 as stipulated by Order in Council P.C. 1984-2139 pursuant to subsection 24(2) of the Northwest Territories Act. In order to provide authority for these loans an application is being made to increase the Government's borrowing limit.

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.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1987

17. Related parties

During the year the Government made payments to the following related entities:

(thousands of dollars)

Northwest Territories Housing Corporation	\$ 64,495
Hospitals and health facilities	29,489
Educational boards	13,492
Workers' Compensation Board	740
Legislative Assembly Retiring Allowances Fund	<u>418</u>
	<u>\$108,634</u>

18. 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, 1987

Schedule A

	<u>1987</u>		<u>1986</u>
	<u>Main</u>	<u>Actual</u>	<u>Actual</u>
	<u>Estimates</u>		
	(note 13)		
	(thousands of dollars)		
From Canada			
Grant (note 5)	<u>\$476,477</u>	<u>\$490,141</u>	<u>\$440,456</u>
Established Programs Financing			
Insured health services	12,409	10,375	8,815
Post-secondary education	5,244	4,426	3,601
Extended health care	<u>2,365</u>	<u>2,261</u>	<u>2,157</u>
	<u>20,018</u>	<u>17,062</u>	<u>14,573</u>
Transfer Payments			
Hospital and medical care			
- Indians and Inuit	18,224	17,603	16,926
Canada Assistance Plan	11,100	11,772	11,900
Canada Assistance Plan			
- Spousal Assault	815	294	-
Continuing education	3,762	5,401	4,629
Young Offenders Act	-	2,221	4,186
Health related services	3,692	3,854	2,332
Economic Development Agreement	1,400	2,401	2,036
Legal and correctional services	1,606	1,724	1,783
Other	<u>902</u>	<u>846</u>	<u>2,147</u>
	<u>41,501</u>	<u>46,116</u>	<u>45,939</u>
Generated revenues			
Taxation			
Individual income	36,854	38,528	43,955
Corporate income	12,076	19,760	18,150
Fuel	15,135	9,670	11,001
Tobacco	5,288	4,698	4,426
Property	2,461	2,400	1,677
School	1,509	1,346	1,135
Insurance	425	643	548
Grants in lieu - property	-	30	132
	<u>73,748</u>	<u>77,075</u>	<u>81,024</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues by Source
for the year ended March 31, 1987

Schedule A
Continued

	<u>1987</u>		<u>1986</u>
	<u>Main</u>	<u>Actual</u>	<u>Actual</u>
	<u>Estimates</u>		
	(note 13)		
	(thousands of dollars)		
General revenues			
Liquor Commission - net revenues	\$ 10,570	\$ 10,180	\$ 10,076
Interest income	7,681	10,881	9,290
Licences, fees and permits	4,383	4,113	4,207
Petroleum Products - net revenues	-	-	299
	<u>22,634</u>	<u>25,174</u>	<u>23,872</u>
Other Recoveries			
Rentals	15,165	13,596	13,467
Expo '86	5,111	3,985	423
Medical	1,864	2,462	2,104
Sale of commercial goods	1,660	1,770	1,975
Utilities	820	1,000	828
Miscellaneous	<u>2,481</u>	<u>3,771</u>	<u>3,478</u>
	<u>27,101</u>	<u>26,584</u>	<u>22,275</u>
Capital			
Recoveries from Canada			
Stanton Yellowknife Hospital	5,980	6,386	1,374
Correctional Institutes	-	3,000	-
Trades Complex - Arctic College - Thebacha	256	-	1,704
Other	216	648	588
Sale of land, houses and other assets	1,478	1,049	1,241
Other recoveries	-	842	885
	<u>7,930</u>	<u>11,925</u>	<u>5,792</u>
Total	<u>\$669,409</u>	<u>\$694,077</u>	<u>\$633,931</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Operations and Maintenance Expenditures
for the year ended March 31, 1987

Schedule B

	<u>1987</u>	<u>Actual 1987</u>				<u>1986</u>	
	<u>Main Estimates (note 13)</u>	<u>Salaries and Wages</u>	<u>Grants and Contributions</u>	<u>Valuation Allowances</u> (thousands of dollars)	<u>Other</u>	<u>Total Expenditures</u>	<u>Total Expenditures</u>
Legislative Assembly	\$ 4,678	\$ 1,788	\$ -	\$ -	\$ 2,548	\$ 4,336	\$ 3,887
Executive	12,885	8,554	838	-	4,043	13,435	11,747
Northwest Territories Housing Corporation	44,206	-	44,645	-	-	44,645	38,335
Financial Management Secretariat	1,415	1,161	-	-	178	1,339	1,088
Finance	8,468	5,272	-	-	3,092	8,364	6,822
Culture and Communications	7,148	4,120	1,092	-	1,824	7,036	6,015
Equal Employment Directorate	758	496	-	-	320	816	-
Personnel	15,881	3,540	-	-	18,763	22,303	18,095
Justice	29,155	6,793	1,215	-	21,241	29,249	26,873
Government Services	13,329	6,396	-	-	7,104	13,500	12,889
Public Works and Highways	112,171	28,496	-	-	74,686	103,182	90,373
Renewable Resources	14,834	7,844	3,322	19	3,510	14,695	12,756
Municipal and Community Affairs	45,172	7,762	33,189	-	4,236	45,187	40,599
Health	71,230	4,347	32,044	-	38,294	74,685	63,987
Social Services	41,460	18,341	4,117	-	25,324	47,782	40,776
Economic Development and Tourism	24,451	7,985	4,238	521	14,024	26,768	20,703
Education	<u>104,072</u>	<u>71,565</u>	<u>20,584</u>	<u>1,255</u>	<u>15,076</u>	<u>108,480</u>	<u>98,420</u>
Total	<u><u>\$551,313</u></u>	<u><u>\$184,460</u></u>	<u><u>\$145,284</u></u>	<u><u>\$ 1,795</u></u>	<u><u>\$234,263</u></u>	<u><u>\$565,802</u></u>	<u><u>\$493,365</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Capital Expenditures
for the year ended March 31, 1987

Schedule C

	<u>1987</u>	<u>Actual 1987</u>			<u>1986</u>	
	<u>Main Estimates (note 13)</u>	<u>Buildings and Works</u>	<u>Acquisition of Equipment (thousands of dollars)</u>	<u>Contributions of dollars)</u>	<u>Total Expenditures</u>	<u>Total Expenditures</u>
Legislative Assembly	\$ 45	\$ 4	\$ 28	\$ -	\$ 32	\$ 125
Executive	150	124	-	-	124	132
Northwest Territories Housing Corporation	19,850	-	-	19,850	19,850	19,071
Financial Management Secretariat	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Culture and Communications	319	-	249	51	300	379
Equal Employment Directorate	-	-	-	-	-	-
Personnel	7,936	6,021	1,506	-	7,527	2,724
Justice	160	180	190	-	370	94
Government Services	8,795	3,627	4,985	-	8,612	7,210
Public Works and Highways	15,439	12,702	2,912	-	15,614	15,491
Renewable Resources	825	389	397	-	786	725
Municipal and Community Affairs	32,684	25,024	2,253	4,689	31,966	36,804
Health	19,402	18,337	809	1,511	20,657	5,983
Social Services	3,714	2,409	770	129	3,308	5,941
Economic Development and Tourism	2,182	2,331	154	-	2,485	4,774
Education	16,435	13,308	1,338	932	15,578	19,048
Total	<u>\$127,936</u>	<u>\$ 84,456</u>	<u>\$ 15,591</u>	<u>\$ 27,162</u>	<u>\$127,209</u>	<u>\$118,501</u>