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# INTRODUCTION

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Northwest Territories Financial Management Board

## COMPTROLLER GENERAL'S REPORT

**THE HONOURABLE JOHN TODD**
**MINISTER OF FINANCE**

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories (GNWT) for the year ended March 31, 1998. The Report is submitted pursuant to subsection 51(3) of the Financial Administration Act (FAA).

The purpose of the report is to provide a preliminary report of the Government's operating results, on a non-consolidated basis, for the year ended March 31, 1998. The Report also provides a statistical analysis of the results for the year. This analysis can be found in part IV of the Report.

The information in the Report is unaudited and may be subject to change prior to the issue of the final Public Accounts. The non-consolidated financial statements are subject to audit review before the Auditor General issues the audit report on the Government's consolidated financial statements. The audit review was ongoing at the time this Report was published.

I am pleased to report that the GNWT has recorded an annual surplus of $24.3 Million, which is in excess of the $12.4 Million which was forecasted in February 1998. This improvement is due to an increase in revenues pursuant to our Formula Financing Agreement with the Federal Government. This annual surplus is net of a provision for the Pay Equity settlement of $25 Million.

For 1997-98 overall expenditures were down by $15 Million from fiscal year 1996-97. However, the expenditure level in the social envelope (Justice, Housing Corporation, Health and Social Services and Education, Culture and Employment) increased by $37 Million ($749 Million in FY 97-98, $712 Million in FY 96-97). The level of Grants and Contributions increased from $562 Million to $611 Million. Infrastructure envelope spending was reduced by $46 Million.

One of the largest reductions in expenditures was in Salaries and Wages which were $33 Million less than the previous year. Total Capital Expenditures were also reduced from FY 96-97 to FY 97-98 by over $18 Million.

Unexpectedly, revenues were significantly higher in 1997-98 than in the previous year. Of the almost $44 Million increase in revenues, $30 Million was directly attributable to an adjustment to the funding from our Formula Financing Agreement. As a result of higher than forecasted population growth relative to the rest of Canada, which was identified during the 1996 Census, the Grant from Canada was

increased. This increase for 1997-98 reflects the adjustments made to the Grant received over the past 7 years. At the time this Report was produced, there was still the possibility of an additional upward adjustment of the Grant amount. The final figure cannot be confirmed at this time, but should be known prior to the completion of the Consolidated Financial Statements. The GNWT also collected almost $27 Million more in taxes from the previous year. These two increases in revenues were partially offset by a decrease in the amount of transfer payments and other recoveries.

In order to improve the informative value of the Interim Report a statistical analysis section is included in the Report which shows how and where our money was spent, whom it was spent on and from whom and from where our revenues were received. This section also provides comparative analysis over the last several years.

As you will note, this report is being presented to you almost two months prior to the statutory requirement established in the FAA. The FAA requires that the Interim Report be presented to you no later than September 30. The Office of the Auditor General (OAG) had commented several times over the past years about the timeliness of financial reporting in the GNWT. During the Standing Committee on Government Operations review of the 1996-97 Auditor General's Report, we made a commitment to improve the timeliness of our financial reporting.

In order to accomplish this, the Government Accounting Division of the FMBS took a much more proactive approach to ensure that departments were able to meet the earlier target dates for submission of information required for the preparation of the financial statements. The materiality limits for Post Closing Adjustments, which were established last year, remained in place. This ensured that departments recorded the necessary accruals of revenues and expenditures prior to the close of our Financial Information System for the year, resulting in a significant reduction in the number of Post Closing Adjustments.

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

Respectfully submitted,

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

**FINANCIAL SECTION**

**(unaudited)**

## Government of the Northwest Territories

### Non-Consolidated Statement of Financial Position

| as at March 31, 1998<br>(thousands of dollars) | 1998 | 1997 |
|---|---|---|
| **Assets** | | |
| **Current** | | |
| Due From Canada (Note 3) | $ 77,219 | $ 22,899 |
| Accounts Receivable (Note 4) | 61,516 | 59,493 |
| Inventories (Note 5) | 38,094 | 36,903 |
| Prepaid Expenses | 5,247 | 4,140 |
| Current Portion of Loans Receivable | 6,678 | 18,432 |
| | 188,754 | 141,867 |
| Designated Cash and Investments (Note 6) | 17,928 | 17,224 |
| Loans Receivable (Note 7) | 47,065 | 55,198 |
| Investment in Northwest Territories Power Corporation, at Nominal Value of One Dollar | | |
| Capital Assets, at Nominal Value of One Dollar | | |
| | $ 253,747 | $ 214,289 |

See the accompanying notes.

## Government of the Northwest Territories

**Non-Consolidated Statement of Financial Position (continued)**

| as at March 31, 1998<br>(thousands of dollars) | 1998 | 1997 |
|---|---|---|
| **Liabilities** | | |
| **Current** | | |
| Bank Overdraft (Note 8b) | $ 12,312 | $ 7,199 |
| Short-term Loans (Note 8a) | 49,301 | 59,691 |
| Accounts Payable and Accrued Liabilities (Note 9) | 124,034 | 116,486 |
| Current Portion of Long-term Liabilities | 10,716 | 13,162 |
| Deferred Revenue | 992 | 2,053 |
| | 197,355 | 198,591 |
| Pension Liabilities (Note 10a) | 15,497 | 15,249 |
| Employee Termination Benefits (Note 11) | 16,770 | 19,455 |
| Note Payable (Note 12) | - | 5,350 |
| Provision for Pay Equity Settlement (Note 16b) | 25,000 | - |
| | 254,622 | 238,645 |
| Commitments and Contingencies (Notes 15 and 16) | | |
| **Accumulated Deficit** | | |
| Students Loan Fund Reserve | 21,000 | 20,000 |
| Petroleum Products Stabilization Fund (Note 13) | (4,213) | (3,029) |
| Deficit | (17,662) | (41,327) |
| | (875) | (24,356) |
| | $ 253,747 | $ 214,289 |

See the accompanying notes.

## Government of the Northwest Territories

### Non-Consolidated Statement of Operations and Surplus

**for the year ended March 31, 1998**
(thousands of dollars)

| | 1998 | | 1997 |
|---|---|---|---|
| | **Main Estimates** (note 1b) | **Actual** | **Actual** |
| Revenues (Schedule A) | | | |
| From Canada | $ 933,739 | $ 985,776 | $ 962,565 |
| Generated Revenues | 230,517 | 235,982 | 216,591 |
| | 1,164,256 | 1,221,758 | 1,179,156 |
| Recoveries of Prior Years' Expenditures (Note 2p) | - | 8,113 | 2,787 |
| | 1,164,256 | 1,229,871 | 1,181,943 |
| Expenditures | | | |
| Operations and Maintenance (Schedule B) | 1,005,986 | 1,022,331 | 1,018,064 |
| Capital (Schedule C) | 139,377 | 157,875 | 176,032 |
| Estimated Supplementary Requirements (Note 1c) | 55,000 | - | - |
| Estimated Appropriation Authority Lapse (Note 1c) | (45,000) | - | - |
| | 1,155,363 | 1,180,206 | 1,194,096 |
| Net Revenue (Expenditure) Before Undernoted | 8,893 | 49,665 | (12,153) |
| Projects for Canada and Others | | | |
| Expenditures | (43,286) | (49,456) | (43,477) |
| Recoveries | 43,286 | 49,456 | 43,477 |
| Provision for Pay Equity Settlement (Note 16b) | - | (25,000) | - |
| **Net Revenue (Expenditure)** | **$ 8,893** | **24,665** | **(12,153)** |
| Deficit at Beginning of Year | | (41,327) | (27,174) |
| Allocated to Students Loan Fund Reserve | | (1,000) | (2,000) |
| **Deficit at End of Year** | | **$ (17,662)** | **$ (41,327)** |

See the accompanying notes.

## Government of the Northwest Territories

**Non-Consolidated Statement of Cash Flows**

| for the year ended March 31, 1998<br>(thousands of dollars) | 1998 | 1997 |
|---|---|---|
| **Cash Provided (Used) By** | | |
| **Operating Activities** | | |
| Net Revenue (Expenditure) | $ 24,665 | $ (12,153) |
| Items Not Affecting Cash: | | |
| Provision for Doubtful Receivables, Loans, and Loan Remissions | 977 | 611 |
| Amortization of Pension Estimation Adjustment | - | (84) |
| Employee Leave and Termination Benefits | (5,126) | 2,944 |
| Provision for Pay Equity Settlement | 25,000 | - |
| | 45,516 | (8,682) |
| Changes in Non-cash Assets and Liabilities | | |
| Current Assets | (4,442) | (1,363) |
| Current Liabilities | 6,482 | 6,737 |
| Due From Canada | (54,320) | 55,282 |
| Petroleum Products Stabilization Fund | (1,184) | (375) |
| Pension Liabilities | 248 | (1,212) |
| **Net Cash Provided (Used) By Operating Activities** | **(7,700)** | **50,387** |
| **Investing Activities** | | |
| Designated Cash and Investments | (704) | (790) |
| Loans Receivable | | |
| Advances | (9,396) | (11,050) |
| Repayments | 28,427 | 26,181 |
| **Net Cash Provided By Investing Activities** | **18,327** | **14,341** |
| **Financing Activities** | | |
| Repayment of Long-term Debt | (5,350) | (5,350) |
| **Net Cash Used By Financing Activities** | **(5,350)** | **(5,350)** |
| **Increase (Decrease) in Cash and Cash Equivalents** | **5,277** | **59,378** |
| Cash and Cash Equivalents at Beginning of Year | (66,890) | (126,268) |
| **Cash and Cash Equivalents at End of Year*** | **$ (61,613)** | **$ (66,890)** |

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

See the accompanying notes.

## 1. AUTHORITY AND OPERATIONS

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

(b) The Main Estimates figures are those tabled before the Legislative Assembly during the January 1997 session. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

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

(d) The Nunavut Act comes into full force on April 1, 1999. On that date, Nunavut and the Government of Nunavut come into being. The Nunavut Act consequently amends the Northwest Territories Act to redefine the Northwest Territories to exclude the geographic Nunavut territory as of April 1, 1999.

Notwithstanding this significant change in future operations of the Government, these financial statements have been prepared on a going concern basis, including all operations that will be transferred to, or taken over by, the future Government of Nunavut.

The creation of Nunavut will require the transfer of Government assets and liabilities. The full impact on the Government has not been determined regarding the division of assets and liabilities. A Northern Representatives Committee has been formed, bringing together representatives of the Government, the Office of the Interim Commissioner for Nunavut, Nunavut Tunngavik Incorporated and the Western Leaders Coalition. This Committee has been tasked to produce a report and make recommendations, which will form the basis for an agreement between the Government and the Office of the Interim Commissioner for Nunavut.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### (a) Financial Statements

These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

The Government complies with the recommendations of the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants wherever applicable, and in particular with respect to the preparation of consolidated financial statements.

The Government has prepared consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements.

### (b) Reporting Entity

These financial statements include the assets, liabilities and operating results of the Government and the following revolving funds:

Fur Marketing Service Revolving Fund
Granular Program Revolving Fund
Northwest Territories Liquor Commission
Petroleum Products Revolving Fund
Public Stores Revolving Fund
Students Loan Fund

Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

The following related Government boards and agencies are included in these statements only to the extent of the Government's contributions to them:
Aurora College
Nunavut Arctic College
Educational Councils
Hospitals and Health Boards
Legislative Assembly Retiring Allowances Fund
Territorial Court Judges' Registered Pension Plan
Northwest Territories Business Credit Corporation
Northwest Territories Development Corporation
Northwest Territories Housing Corporation
Workers' Compensation Board

Detailed financial information, on revolving funds and other boards and agencies, is included in Section III of the Public Accounts.

### (c) Measurement Uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable. Some of the more significant management estimates relate to employee termination benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and bad loans. Another significant estimate is the Grant from Canada, which incorporates estimates supplied by Statistics Canada and Finance Canada.

### (d) Short-Term Investments/Designated Cash and Investments

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis and dividend income is recognized when it is received or declared. Investment in securities denominated in foreign currencies are translated into Canadian dollars at the year end exchange rate. Foreign currency transactions during the year are translated into Canadian dollars at the exchange rate at the transaction date.

### (e) Inventories

Inventories for resale consist of bulk fuel, liquor products and granular products. They 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.

### (f) Loans Receivable

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

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

### (g) Investment in the Northwest Territories Power Corporation

The Government is the sole shareholder of the Northwest Territories Power Corporation, a Territorial Crown Corporation providing utility services to the Northwest Territories. The investment has been recorded at a nominal value.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (h) Capital Assets and Leases

Capital assets are charged to expenditures at the time of acquisition or construction. Capital assets are disclosed on the statement of financial position at a nominal value of one dollar.

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

### (i) Employee Leave and Termination Benefits

Under the terms and conditions of employment, government employees may qualify and earn benefits for annual leave, retirement, severance and removal costs upon termination of employment. The estimated liability for these benefits is recorded as the benefits are earned by employees. Severance liabilities are also recorded when employees are identified for lay-off.

### (j) Commitments and Contingencies

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

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

Contingent liabilities result from potential environment contingencies, pending or threatened litigation and like items.

### (k) Grant from Canada

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

The initial payments of the Grant are based on estimates of these variables, supplied by Statistics Canada, Finance Canada and the GNWT, and adjustments are made as final data becomes available. These adjustments can be significant. Population figures are initially based on Statistics Canada's post-censal estimates, which are adjusted to census data every five years. All adjustments relating to both the current year and prior years are reflected in the current year.

### (l) Projects for Canada and Others

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

### (m) Taxes

Taxes, under the Income Tax Act, are collected by Canada on behalf of the Government under a tax collection agreement and are remitted to the Government monthly. The remittances are based on Canada's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax revenue is recognized on a cash basis as remittances are received from Canada.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

**Taxes** (continued)

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

### (n) Other Revenues

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

### (o) Operations, Maintenance and Capital Expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis. Government grants and contributions are recorded on an accrual basis as expenditures when paid or when the recipient has fulfilled the terms of the contractual agreement.

### (p) Recoveries of Prior Years' Expenditures

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

## 3. DUE FROM (TO) CANADA

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Grant Payable | | |
| Grant From Canada - Schedule A | $ 885,547 | $ 855,012 |
| Less Payments Received | 848,000 | 853,425 |
| | 37,547 | 1,587 |
| Balance Payable at Beginning of Year | (4,647) | (6,234) |
| Grant Receivable (Payable) at End of Year | 32,900 | (4,647) |
| Indian and Inuit Hospital and Medical Care | 16,438 | 10,472 |
| Cost Sharing Agreements and Projects on Behalf of Canada | 7,053 | 5,795 |
| Other | 22,207 | 18,628 |
| | 78,598 | 30,248 |
| Less: | | |
| Unapplied Balance of Advances Under Agreements | 1,364 | 2,055 |
| Excess Income Tax and Established Programs Financing Advanced | 15 | 5,294 |
| | 1,379 | 7,349 |
| | $ 77,219 | $ 22,899 |

The amounts due from Canada are non-interest bearing.

## 4. ACCOUNTS RECEIVABLE

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| **Revolving Funds** | | |
| Petroleum Products | $ 16,343 | $ 12,768 |
| Fur Auction | 901 | 699 |
| Reforestation | 674 | - |
| Granular Program | 22 | 241 |
| Northwest Territories Liquor Commission | 21 | 51 |
| Public Stores | 19 | 25 |
| | 17,980 | 13,784 |
| Less: Allowance for Doubtful Accounts | 147 | 80 |
| | 17,833 | 13,704 |
| **Related Parties** | | |
| Regional Health Boards | 7,914 | 4,548 |
| Northwest Territories Power Corporation | 7,129 | 6,363 |
| Northwest Territories Housing Corporation | 3,602 | 2,772 |
| Divisional Education Councils | 2,994 | 3,683 |
| Aurora College | 962 | 950 |
| Nunavut Arctic College | 919 | 1,025 |
| District Education Authorities | 134 | 112 |
| Northwest Territories Liquor Commission | 58 | 112 |
| Workers' Compensation Board | 14 | 352 |
| Petroleum Products Revolving Fund | - | 60 |
| | 23,726 | 19,977 |
| Other Accounts Receivable | 21,632 | 25,892 |
| Accrued Interest | 823 | 2,364 |
| | 22,455 | 28,256 |
| Less: Allowance for Doubtful Accounts | 2,498 | 2,444 |
| | 19,957 | 25,812 |
| | $ 61,516 | $ 59,493 |

During the year, $192,000 (1997 - $241,000) was written off with proper authority and accounts receivable totalling $21,000 (1997 - $687,000) were forgiven with proper authority.

## 5. INVENTORIES

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Petroleum Products | $ 28,699 | $ 27,801 |
| Granular Program | 6,374 | 6,368 |
| Northwest Territories Liquor Commission | 2,868 | 2,566 |
| Public Stores | 153 | 168 |
| | $ 38,094 | $ 36,903 |

## 6. DESIGNATED CASH AND INVESTMENTS

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Investment Portfolio | | |
| Marketable Securities (Market Value = $20,178,000) | $ 16,402 | $ 15,557 |
| Treasury Bills (Market Value = Cost) | 348 | - |
| Cash and Other Assets (Market Value = Cost) | 26 | 78 |
| | 16,776 | 15,635 |
| Students Loan Fund | | |
| Authorized Limit | 21,000 | 20,000 |
| Less: Loans Receivable | 19,848 | 18,411 |
| Cash Available for New Loans | 1,152 | 1,589 |
| | $ 17,928 | $ 17,224 |

The cash and marketable securities held in the investment portfolio can only be used to meet the obligations of the Legislative Assembly Supplementary Retiring Allowance and cannot be used to discharge obligations incurred by the Government. The assets in the investment portfolio are managed by Canada Trust. Supplementary Retiring Allowances Regulations restrict the investments Canada Trust can make to those investments listed in the Pension Benefit Standards Act.

The proportionate asset mix in the investment portfolio as at March 31 was as follows :

| | % | % |
|---|---|---|
| Provincal Bonds | 35.74 | 14.26 |
| Federal Bonds | 21.36 | 9.18 |
| Canadian Stocks | 18.31 | 15.45 |
| Corporate Bonds | 15.63 | 9.31 |
| Foreign Stocks | 7.20 | 8.53 |
| Cash and Other Assets | 1.76 | 0.50 |
| Strip Bonds | - | 42.77 |
| | 100.00 | 100.00 |

The average market yields on the federal, provincal, and corporate bonds are 5.31%, 5.61% and 5.83%, respectively, with maturity dates ranging from Apil 1998 to June 2020. The gain on investments sold was $1,974,000 (1997 - $1,189,000).

## 7. LOAN RECEIVABLE

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Working Capital advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month | $ 28,269 | $ 24,234 |
| Loans to municipalities due in installments to 2026, bearing interest between 0.00% and 11.27%, net of valuation allowances of $876,000 (1997 - $983,000) | 10,503 | 29,376 |
| Students Loan Fund loans due in installments to 2004, bearing interest between 3.75% and 12.5%, net of allowance for doubtful accounts and loan remissions of $10,980,000 (1997 - $10,017,000) | 8,867 | 8,394 |
| Promissory note due from the Northwest Territories Power Corporation, due in installments to the 1998-99 fiscal year, bearing interest at 11% | 5,350 | 10,700 |
| Agreements for Sale | 554 | 726 |
| Offer to Purchase | 200 | 200 |
| | 53,743 | 73,630 |
| Less: Current Portion | 6,678 | 18,432 |
| | $ 47,065 | $ 55,198 |

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

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Students Loan Fund | | |
| Forgivable loan remissions, including interest | 1,322 | 1,490 |
| Write-offs | $ 74 | $ 53 |
| | $ 1,396 | $ 1,543 |

## 8. BANK OVERDRAFT AND SHORT-TERM LOANS

(a) Short-term loans of $49,301,000 (1997 - $59,691,000) bear interest at varying rates between 3.99% to 4.85%. The short-term loans were repaid as of April 1, 1998. The borrowing limit under the Borrowing Authorization Act was $175,000,000 as of March 31, 1998.

(b) The Canadian Imperial Bank of Commerce (CIBC) is the Government's primary banker. However, other chartered banks are used when the CIBC does not have a branch in a community or region. The bank overdraft of $12,312,000 is comprised of cash balances(overdrafts) the Government has with the following chartered banks:

| | |
|---|---|
| Canadian Imperial Bank of Commerce | $ 15,942,000 |
| Bank of Montreal | 107,000 |
| Toronto Dominion Bank | 5,000 |
| Bank of Nova Scotia | 5,000 |
| Clearing Accounts - transactions in transit | (83,000) |
| Royal Bank of Canada | (28,288,000) |
| | $ (12,312,000) |

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Related Parties | | |
| Regional Health Boards | $ 14,258 | $ 4,664 |
| Northwest Territories Housing Corporation | 2,207 | 786 |
| Northwest Territories Power Corporation | 1,608 | 1,242 |
| Divisional Education Councils | 1,366 | 782 |
| Workers' Compensation Board | 993 | 2,360 |
| Nunavut Arctic College | 942 | 1,303 |
| Aurora College | 714 | 603 |
| Northwest Territories Development Corporation | 329 | - |
| District Education Authorities | 322 | 155 |
| Northwest Territories Liquor Commission | 18 | - |
| Petroleum Products Revolving Fund | 13 | 1,168 |
| | 22,770 | 13,063 |
| Accounts Payable | 82,008 | 82,963 |
| Other Liabilities, Payroll Deductions and Contractors' Holdbacks | 11,721 | 12,930 |
| Employee Leave Benefits | 7,535 | 7,530 |
| | 101,264 | 103,423 |
| | $ 124,034 | $ 116,486 |

## 10. PENSIONS

### (a) Pension Liabilities

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Legislative Assembly Supplementary Retiring Allowance | $ 14,879 | $ 14,626 |
| Judges' Supplemental Pension Plan | 618 | 623 |
| | $ 15,497 | $ 15,249 |

In May 1996, the Supplementary Retiring Allowance Act was amended to end the Legislative Assembly Supplementary Retiring Allowance plan in respect of all new and future members of the Legislative Assembly.

The Government also maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. The two pension plans are fully funded, consequently the Government has no liabilities as at March 31, 1998 (1997 - nil). The funds related to the plans are administered by independent trust companies.

The Legislative Assembly Retiring Allowances Fund is a contributory defined benefit pension plan. The other plans are non-contributory defined benefit pension plans. Benefits provided under the plans are based on service and/or earnings. The Government is liable for all benefits.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 1998 and January 1, 1995 respectively, using the projected benefit method prorated on service. The valuation is based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts. All actuarial valuations were extrapolated to March 31, 1998 if they were not valued at the balance sheet date.

### (b) Pension Expense

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Legislative Assembly Supplementary Retiring Allowance and Judges' Supplemental Pension Plan: | | |
| Benefit Cost Accruals | | |
| Current Service | $ 386 | $ 272 |
| | 386 | 272 |
| Interest on Accrued Benefits | 1,057 | 1,014 |
| Amortization of Estimation Adjustment | (54) | (84) |
| | 1,389 | 1,202 |
| Gain on curtailment of Legislative Assembly Supplementary Retiring Allowance benefits | (327) | (2,005) |
| | 1,062 | (803) |
| Territorial Court Judges' Registered Pension Plan | - | 92 |
| Legislative Assembly Retiring Allowances Fund | (752) | (20) |
| | $ 310 | $ (731) |

## 10. PENSIONS (continued)

### (c) Public Service Superannuation Plan

The Government and its employees make contributions to the Public Service Superannuation Plan administered by Canada. The employer's contribution of $12,628,000 (1997 - $8,300,000) to the Plan represents the total obligation of the Government. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

## 11. EMPLOYEE TERMINATION BENEFITS

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Termination | $ 11,695 | $ 14,385 |
| Removal | 8,502 | 11,162 |
| Retirement | 1,939 | 1,720 |
| | 22,136 | 27,267 |
| Less: Current Portion | 5,366 | 7,812 |
| | **$ 16,770** | **$ 19,455** |

## 12. NOTE PAYABLE

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Sinking fund notes redeemable in annual instalments, with interest at 11% payable semi-annually, issued to finance the purchase of the Northwest Territories Power Corporation | $ 5,350 | $ 10,700 |
| Less: Current Portion | 5,350 | 5,350 |
| | **$ -** | **$ 5,350** |

## 13. 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 accumulated surplus or deficit balance in the fund cannot exceed $5,000,000.

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Deficit at Beginning of the Year | $ (3,029) | $ (2,654) |
| Less: Petroleum Products Revolving Fund - Net Expenditures | (1,184) | (375) |
| **Deficit at End of the Year** | **$ (4,213)** | **$ (3,029)** |

## 14. TRUST ASSETS AND LIABILITIES

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

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Public Trustee | $ 4,743 | $ 4,177 |
| Inuvik Utilidor | 900 | 900 |
| Natural Resources - Capital | 331 | 329 |
| Other | 139 | 135 |
| Correctional Institutions | 133 | 166 |
| Territorial Court | 93 | 284 |
| Supreme Court | 26 | 449 |
| | **$ 6,365** | **$ 6,440** |

## 15. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenditures payable subsequent to March 31, 1998:

| | Expiry Date | Total (thousands of dollars) |
|---|---|---|
| Commercial and Residential Leases | 2017 | $ 162,044 |
| RCMP Policing Agreement | 2000 | 55,346 |
| Operational Commitments | 2001 | 38,948 |
| Capital Commitments - Projects in Progress at March 31, 1998 | 2000 | 32,220 |
| Block Funding Agreements with Tax Based Municipalities | 2000 | 22,795 |
| Equipment Leases | 2003 | 2,462 |
| Western Harvesters' Assistance Program | 1999 | 796 |
| Workers' Compensation Board - Transfer of Responsibility | 1999 | 460 |
| | | **$ 315,071** |

In 1988, the Government and Canada agreed to a cost sharing formula to build and renovate hospitals in Inuvik and Iqaluit. The agreement provides a cost sharing formula to be used in the future, if and when construction or renovation commitments are made. However, the amount of the Government's share of costs increases and Canada's share decreases as each year passes.

## 16. CONTINGENCIES

### (a) Contingent Liabilities

The Government is contingently liable for the following:

| | (thousands of dollars) |
|---|---|
| Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2026 | $ 119,587 |
| Loans payable by the Northwest Territories Housing Corporation | 88,400 |
| | **$ 207,987** |

The Government funds communities, boards and agencies, offering services to the public, which operate independently of normal Government operations. The Government may be responsible for any liabilities or deficits on behalf of these boards and agencies. Estimates of these potential liabilities cannot be determined.

### (b) Pay Equity Settlement

The Government has accrued a $25 million provsion for the settlement of a pay equity compliant. The compliant was filed with the Canadian Human Rights Commission by the Public Service Alliance of Canada, on behalf of the Union of Northern Workers, against the Government, as provided for under the Canadian Human Rights Act. This is the amount upon which the Government's offer to settle the pay equity complaint is based.

## 16. CONTINGENCIES (continued)

### (c) Environmental Restoration Costs

The Government recognizes that there could be a liability for restoration of the environment on Commissioner's Land. Such costs could include the clean up and restoration of oil storage facilities, construction sites, sewage treatment facilities and the removal of hazardous goods.

In order to show the financial impact of these environmental costs, the amount of the liability and the timing of future expenditures should be recognized in the Government's financial statements. In some instances, the projected costs would be amortized over the life of the specific project, site or facility. However, the ultimate responsibility may rest with different levels of Government and the private sector.

A reasonable estimate of costs attributable to the Government cannot be fully determined at this time. The determination of these costs will be subject to, and depend upon, evolving public policy, legislation and waste disposal methods. The Government will continue to work toward a reasonable determination and disclosure of environmental costs and liabilities in accordance with generally accepted accounting principles.

The Government has an inventory of 624 sites where possible environmental contamination may exist. These sites include waste/sewage disposal facilities, fuel storage facilities (including tank farms, fuel caches and underground fuel tanks), power generating plants and garages/workyards. Although not included in this inventory, the Government also recognizes that there may be tertiary responsibility for environmental restoration in the case of Commissioner's land leased to third parties should these third parties not fulfill their responsibility for restoration.

## 17. RELATED PARTIES

During the year the Government made grants and contributions to or funded other costs for the following related parties.

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Hospitals and Health Boards | $ 170,214 | $ 97,303 |
| Divisional Education Councils and District Education Authorities | 146,047 | 139,585 |
| Northwest Territories Housing Corporation | 98,385 | 106,824 |
| Aurora College and Nunavut Arctic College | 30,110 | 28,257 |
| Northwest Territories Development Corporation | 9,037 | 6,011 |
| Northwest Territories Business Credit Corporation | 1,068 | 792 |
| | **$ 454,861** | **$ 378,772** |

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of $108,870,000 (1997 - $118,572,000) were incurred and recovered from related parties.

The Government paid the Workers' Compensation Board premiums of $1,537,000 (1997 - $1,689,000). The Government also reimbursed the Workers' Compensation Board for hunters and trappers claims; an adjustment of $461,000 (1997 - $1,670,000) was made to the reserve held by the Board for hunter and trappers claims.

## 17. RELATED PARTIES (continued)

Revenue from the Northwest Territories Power Corporation:

| | 1998 | 1997 |
|---|---|---|
| | (thousands of dollars) | |
| Dividend related to the Power Subsidy Program | $ 6,261 | $ 5,854 |
| Interest on the Promissory Note Receivable | 718 | 1,320 |
| | $ 6,979 | $ 7,174 |

## 18. COMPARATIVE FIGURES

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

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**Government of the Northwest Territories** Schedule A

**Schedule of Revenues by Source**

**for the year ended March 31, 1998**
(thousands of dollars)

| | 1998 | | 1997 |
|---|---|---|---|
| | **Main Estimates** (note 1b) | **Actual** | **Actual** |
| From Canada | | | |
| Grant per Financing Agreement | $ 835,689 | $ 847,263 | $ 853,313 |
| Adjustments for: | | | |
| Income Tax Collections | - | 20 | 1,270 |
| Escalation | - | 30,175 | 274 |
| Established Program Financing Contributions | - | (861) | (3,949) |
| Operating Revenues | - | 5,775 | 4,103 |
| Keep Up Factor | - | 3,175 | 1 |
| | 835,689 | 885,547 | 855,012 |
| Established Programs Financing | | | |
| Health Insured Services | - | 642 | 1,103 |
| Post Secondary Education | - | - | 138 |
| | - | 642 | 1,241 |
| Transfer Payments | | | |
| Canada Health and Social Transfer | 35,500 | 36,726 | 44,308 |
| Health Care - Indian and Inuit | 37,306 | 36,744 | 36,575 |
| Health Related Services | 14,700 | 15,682 | 13,966 |
| Young Offenders Act | 3,792 | 3,791 | 3,791 |
| Legal and Correctional Services | 3,264 | 3,576 | 3,326 |
| Other | 2,488 | 2,248 | 2,541 |
| Continuing Education | 1,000 | 820 | 1,805 |
| | 98,050 | 99,587 | 106,312 |
| **Total from Canada** | **933,739** | **985,776** | **962,565** |
| Generated Revenues | | | |
| Taxation | | | |
| Individual | 58,413 | 70,461 | 60,782 |
| Corporate | 40,371 | 36,511 | 24,996 |
| Fuel | 17,277 | 18,777 | 14,281 |
| Tobacco | 17,493 | 16,045 | 16,525 |
| Payroll tax | 12,966 | 12,178 | 11,833 |
| Property and School | 7,027 | 6,975 | 6,862 |
| Insurance | 1,600 | 1,955 | 1,678 |
| | 155,147 | 162,902 | 136,957 |

**Government of the Northwest Territories**

Schedule A
Continued

**Schedule of Revenues by Source**

**for the year ended March 31, 1998**
(thousands of dollars)

| | 1998 | | 1997 |
|---|---|---|---|
| | **Main Estimates** (note 1b) | **Actual** | **Actual** |
| General Revenue | | | |
| Liquor Commission - Net Revenues | 16,000 | 16,217 | 15,755 |
| Licences, Fees and Permits | 10,408 | 9,875 | 9,070 |
| Interest Income | 5,430 | 4,758 | 6,963 |
| Gain on Investment | - | 1,974 | 1,189 |
| Arctic Airport - Rentals and Fees | 2,833 | 1,715 | 1,482 |
| | 34,671 | 34,539 | 34,459 |
| Other Recoveries | | | |
| Power Subsidy | 6,820 | 6,261 | 5,854 |
| Staff Housing | 6,000 | 4,835 | 7,123 |
| Miscellaneous | 1,585 | 2,730 | 3,758 |
| Rentals | 2,653 | 2,981 | 2,553 |
| Utilities | 2,220 | 1,776 | 1,978 |
| Medical | 1,885 | 1,603 | 1,280 |
| Debt Financing | 724 | 718 | 1,320 |
| Sale of Commercial Goods | 3 | 5 | 67 |
| Insured and Third Party | 60 | (268) | 8,030 |
| | 21,950 | 20,641 | 31,963 |
| Capital | | | |
| Sale of Land, Houses and Other Assets | 17,300 | 9,997 | 9,053 |
| Other | 176 | 5,052 | 2,488 |
| Recoveries from Canada | 1,273 | 2,851 | 1,671 |
| | 18,749 | 17,900 | 13,212 |
| **Total Generated Revenues** | **230,517** | **235,982** | **216,591** |
| **Total Revenues by Source** | **$ 1,164,256** | **$ 1,221,758** | **$ 1,179,156** |

**Government of the Northwest Territories** Schedule B

## Schedule of Operations and Maintenance Expenditures

**for the year ended March 31, 1998**
**(thousands of dollars)**

| | 1998 | | | | | | 1997 |
|---|---|---|---|---|---|---|---|
| | Main Estimates (note 1b) | Salaries and Wages | Grants and Contributions | Valuation Allowances | Other | Total Expenditures | Total Expenditures |
| Legislative Assembly | $ 11,999 | $ 4,342 | $ - | $ - | $ 8,011 | $ 12,353 | $ 9,866 |
| Executive | 53,445 | 19,459 | 8,604 | 6 | 26,455 | 54,524 | 61,628 |
| Finance | 9,351 | 2,295 | - | - | 6,363 | 8,658 | 8,342 |
| Municipal and Community Affairs | 75,008 | 10,416 | 61,007 | - | 7,051 | 78,474 | 75,783 |
| Public Works and Services | 83,672 | 19,121 | 310 | 48 | 34,543 | 54,022 | 87,300 |
| Health and Social Services | 242,204 | 10,195 | 177,390 | - | 65,497 | 253,082 | 237,513 |
| Justice | 71,434 | 24,697 | 2,784 | 12 | 47,140 | 74,633 | 70,161 |
| NWT Housing Corporation | 55,118 | - | 55,168 | - | - | 55,168 | 58,206 |
| Education, Culture and Employment | 259,421 | 17,947 | 200,792 | 2,379 | 51,608 | 272,726 | 257,002 |
| Transportation | 55,631 | 20,729 | 128 | 20 | 35,567 | 56,444 | 58,667 |
| Resources, Wildlife and Economic Development | 88,703 | 29,061 | 38,085 | - | 35,101 | 102,247 | 92,535 |
| | **$ 1,005,986** | **$ 158,262** | **$ 544,268** | **$ 2,465** | **$ 317,336** | **$ 1,022,331** | **$ 1,017,003** |

The total expenditures for 1997 do not equal the total expenditures reported in the 1996-97 Public Accounts because $1,061,000, representing the Department of Safety and Public Services' corporate structure, was not allocated to other departments.

**Government of the Northwest Territories** Schedule C

**Schedule of Capital Expenditures**

**for the year ended March 31, 1998**
**(thousands of dollars)**

| | 1998 | | | | | 1997 |
|---|---|---|---|---|---|---|
| | Main Estimates (note 1b) | Buildings and Works | Acquisition of Equipment | Grants and Contributions | Total Expenditures | Total Expenditures |
| Legislative Assembly | $ 540 | $ 631 | $ - | $ - | $ 631 | $ 41 |
| Executive | - | 1,331 | - | - | 1,331 | 459 |
| Finance | - | - | - | - | - | - |
| Municipal and Community Affairs | 24,962 | 10,063 | 838 | 11,802 | 22,703 | 31,378 |
| Public Works and Services | 3,835 | 4,162 | 24 | - | 4,186 | 7,157 |
| Health and Social Services | 5,479 | 3,100 | 417 | 3,446 | 6,963 | 5,432 |
| Justice | 1,154 | 1,814 | 229 | 512 | 2,555 | 1,911 |
| NWT Housing Corporation | 43,217 | - | - | 43,217 | 43,217 | 47,011 |
| Education, Culture and Employment | 26,339 | 33,339 | 189 | 7,234 | 40,762 | 34,484 |
| Transportation | 29,885 | 28,532 | 2,645 | 675 | 31,852 | 38,093 |
| Resources, Wildlife and Economic Development | 3,966 | 2,928 | 747 | - | 3,675 | 10,066 |
| | **$ 139,377** | **$ 85,900** | **$ 5,089** | **$ 66,886** | **$ 157,875** | **$ 176,032** |

**Schedule of Revenues**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|---|---|---|---|---|---|
| **Legislative Assembly** | | | | | |
| General Revenues | | | | | |
| Gain on Investments | $ - | $ - | $ - | $ 1,974 | $ 1,974 |
| | - | - | - | 1,974 | 1,974 |
| Other Recoveries | | | | | |
| Cafeteria Rental Fee | 3 | - | 3 | 4 | 1 |
| Government Publications | - | - | - | 4 | 4 |
| | 3 | - | 3 | 8 | 5 |
| | **3** | - | **3** | **1,982** | **1,979** |
| **Executive** | | | | | |
| **Financial Management Board Secretariat** | | | | | |
| General Revenues | | | | | |
| Occupational Health Fees | - | - | - | 59 | 59 |
| Non-Sufficent Funds Handling Fees | 6 | - | 6 | 7 | 1 |
| | 6 | - | 6 | 66 | 60 |
| Other Recoveries | | | | | |
| Power Subsidy | 6,820 | - | 6,820 | 6,261 | (559) |
| Staff Housing | 6,000 | - | 6,000 | 4,835 | (1,165) |
| Leases - Staff Housing | 200 | - | 200 | 330 | 130 |
| Interest Revenue - Staff Housing | 48 | - | 48 | 55 | 7 |
| Tenant Damage | 10 | - | 10 | 15 | 5 |
| Sundry | - | - | - | 9 | 9 |
| Ration Repayments | 39 | - | 39 | - | (39) |
| | 13,117 | - | 13,117 | 11,505 | (1,612) |
| | **13,123** | - | **13,123** | **11,571** | **(1,552)** |
| **Finance** | | | | | |
| Grant from Canada | 835,689 | - | 835,689 | 885,547 | 49,858 |
| Taxation Revenue | | | | | |
| Personal Income Tax | 58,413 | - | 58,413 | 70,461 | 12,048 |
| Corporate Income Tax | 40,371 | - | 40,371 | 36,511 | (3,860) |
| Fuel Tax | 17,277 | - | 17,277 | 18,777 | 1,500 |
| Tobacco Tax | 17,493 | - | 17,493 | 16,045 | (1,448) |
| Payroll Tax | 12,966 | - | 12,966 | 12,178 | (788) |
| Property Taxes and School Levies | 7,027 | - | 7,027 | 6,975 | (52) |
| Insurance Company Taxes | 1,600 | - | 1,600 | 1,955 | 355 |
| | 155,147 | - | 155,147 | 162,902 | 7,755 |
| General Revenues | | | | | |
| Liquor Profits | 16,000 | - | 16,000 | 16,217 | 217 |
| Municipal Interest | 3,572 | - | 3,572 | 2,606 | (966) |
| Investment Interest | 183 | - | 183 | 339 | 156 |
| Insurance Licenses | 124 | - | 124 | 146 | (22) |
| Vital Statistics | - | - | - | 9 | 9 |
| | 19,879 | - | 19,879 | 19,317 | (562) |

## Government of the Northwest Territories

Schedule 1
Continued

**Schedule of Revenues**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|---|---|---|---|---|---|
| **Finance** (continued) | | | | | |
| Other Recoveries | | | | | |
| NWT Power Corporation | 724 | - | 724 | 718 | (6) |
| Investment Pool Costs | 140 | - | 140 | 184 | 44 |
| Sundry | - | - | - | 7 | 7 |
| Insured and Third Party | 60 | - | 60 | (268) | (328) |
| | 924 | - | 924 | 641 | (283) |
| | **1,011,639** | - | **1,011,639** | **1,068,407** | **56,768** |
| **Municipal and Community Affairs** | | | | | |
| General Revenues | | | | | |
| Lottery Licenses | 245 | - | 245 | 171 | (74) |
| Quarry Fees | 20 | - | 20 | 101 | 81 |
| Business Licenses | 100 | - | 100 | 61 | (39) |
| Land Document Fees | 66 | - | 66 | 15 | (51) |
| Vender/Direct Seller Licenses | 10 | - | 10 | 9 | (1) |
| Real Estate Licenses | 12 | - | 12 | 9 | (3) |
| | 453 | - | 453 | 366 | (87) |
| Transfer payments | | | | | |
| Emergency Measures | 159 | - | 159 | 154 | (5) |
| Other Recoveries | | | | | |
| Land Leases | 1,183 | - | 1,183 | 1,063 | (120) |
| MOU with Nunavut Hamlets | 81 | - | 81 | 15 | (66) |
| Sundry | - | - | - | (1) | (1) |
| Mapping and User Say Fees | 30 | - | 30 | - | (30) |
| Land Sales | 50 | - | 50 | - | (50) |
| Land Administration | 24 | - | 24 | - | (24) |
| | 1,368 | - | 1,368 | 1,077 | (291) |
| | **1,980** | - | **1,980** | **1,597** | **(383)** |
| **Public Works and Services** | | | | | |
| General Revenues | | | | | |
| Electrical Permits | 500 | - | 500 | 290 | (210) |
| Boiler Registration | 250 | - | 250 | 243 | (7) |
| Document Fees | - | - | - | 32 | 32 |
| Gas Permits | 55 | - | 55 | 30 | (25) |
| Elevator Permits | 10 | - | 10 | 21 | 11 |
| | 815 | - | 815 | 616 | (199) |
| Transfer Payments | | | | | |
| Labour Canada Agreement | 188 | - | 188 | 100 | (88) |

**Schedule of Revenues**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|---|---|---|---|---|---|
| **Public Works and Services** (continued) | | | | | |
| Other Recoveries | | | | | |
| Water/Sewer Maintenance Services | 2,200 | - | 2,200 | 1,726 | (474) |
| Rental to Others | 1,100 | - | 1,100 | 1,539 | 439 |
| Sale of Heat Supply | 20 | - | 20 | 50 | 30 |
| Parking Stall Rentals | 90 | - | 90 | 45 | (45) |
| Sale of Publications | 40 | (30) | 10 | 17 | 7 |
| Sale of Furniture | - | - | - | 1 | 1 |
| Tender Document Fees | 30 | - | 30 | - | (30) |
| Coin Laundry | 10 | - | 10 | - | (10) |
| Sundry | - | - | - | (4) | (4) |
| | 3,490 | (30) | 3,460 | 3,374 | (86) |
| | **4,493** | **(30)** | **4,463** | **4,090** | **(373)** |
| **Health and Social Services** | | | | | |
| General Revenues | | | | | |
| Professional Licenses | 70 | - | 70 | 128 | 58 |
| Vital Statistics Fees | 55 | - | 55 | 49 | (6) |
| | 125 | - | 125 | 177 | 52 |
| Established Programs Financing | | | | | |
| Health Insured Services | - | - | - | 588 | 588 |
| Extended Health Care | - | - | - | 54 | 54 |
| | - | - | - | 642 | 642 |
| Transfer Payments | | | | | |
| Canada Health and Social Transfer | 35,500 | - | 35,500 | 36,726 | 1,226 |
| Hospital Care - Indian and Inuit | 29,177 | - | 29,177 | 28,615 | (562) |
| Provision of Non-Insured Services | 12,425 | - | 12,425 | 13,026 | 601 |
| Medical Care - Indian and Inuit | 8,129 | - | 8,129 | 8,129 | - |
| Medical Transportation | 2,275 | - | 2,275 | 2,653 | 378 |
| Vocational Rehabilitation of Disabled Persons | 1,733 | - | 1,733 | 1,522 | (211) |
| | 89,239 | - | 89,239 | 90,671 | 1,432 |
| Other Recoveries | | | | | |
| Reciprocal Billing - Inpatient Services | 1,629 | - | 1,629 | 1,350 | (279) |
| Special Allowances | - | - | - | 260 | 260 |
| Reciprocal Billing - Medical Services | 256 | - | 256 | 253 | (3) |
| Sundry | - | - | - | 123 | 123 |
| Personal Care Unit | - | - | - | 3 | 3 |
| Workers' Compensation Board | 100 | - | 100 | - | (100) |
| | 1,985 | - | 1,985 | 1,989 | 4 |
| | **91,349** | - | **91,349** | **93,479** | **2,130** |

**Schedule of Revenues**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|---|---|---|---|---|---|
| **Resources, Wildlife and Economic Development** | | | | | |
| General Revenues | | | | | |
| Investment Interest | 1,400 | - | 1,400 | 1,300 | (100) |
| Timber Permits | 1,872 | - | 1,872 | 963 | (909) |
| Game Licences | 750 | - | 750 | 866 | 116 |
| Park and Visitor Sales | 75 | - | 75 | 91 | 16 |
| Outfitters and Guide Licenses | - | - | - | 37 | 37 |
| Campground User Fees | 15 | - | 15 | 23 | 8 |
| Establishment Licenses | 35 | - | 35 | 14 | (21) |
| Building Permits | 2 | - | 2 | 4 | 2 |
| Technical Brouchers | - | - | - | 1 | 1 |
| | 4,149 | - | 4,149 | 3,299 | (850) |
| Other Recoveries | | | | | |
| MARS Agreement | 500 | - | 500 | 333 | (167) |
| Remote Sensing | 50 | - | 50 | 55 | 5 |
| Sundry | - | - | - | 11 | 11 |
| Yellowknife Crafts | - | - | - | 1 | 1 |
| | 550 | - | 550 | 400 | (150) |
| | **4,699** | **-** | **4,699** | **3,699** | **(1,000)** |
| **Total Operations and Maintenance** | **$ 1,145,507** | **$ 862** | **$ 1,146,369** | **$ 1,203,858** | **$ 57,489** |
| **CAPITAL** | | | | | |
| **Executive** | | | | | |
| **Financial Management Board Secretariat** | | | | | |
| Sale of Staff Housing | $ 17,000 | $ - | $ 17,000 | $ 9,628 | $ (7,372) |
| Recoveries from the NWT Housing Corporation | - | - | - | 4,089 | 4,089 |
| | **17,000** | **-** | **17,000** | **13,717** | **(3,283)** |
| **Municipal and Community Affairs** | | | | | |
| Sale of Assets | - | - | - | 108 | 108 |
| Mobile Equipment | 25 | - | 25 | 4 | (21) |
| Road construction - Non Tax-Based | 2 | - | 2 | - | (2) |
| Granular Materials | 6 | - | 6 | - | (6) |
| Water and Sanitation | 56 | - | 56 | (10) | (66) |
| Site Development | - | - | - | (15) | (15) |
| Tundra Wetlands Sewage Treatment | - | - | - | (20) | (20) |
| Sport and Recreation | 10 | - | 10 | (113) | (123) |
| Public Buildings | 9 | - | 9 | (337) | (346) |
| | **108** | **-** | **108** | **(383)** | **(491)** |

**Schedule of Revenues**

**for the year ended March 31, 1998**
(thousands of dollars)

| CAPITAL | Main Estimates | FMB Approved Increases(Decreases) | Total Budget | Actual Revenues | Over(Under) Estimates |
|---|---|---|---|---|---|
| **Public Works and Services** | | | | | |
| Sale of Assets | 300 | 225 | 525 | 262 | (263) |
| Other Recoveries | - | - | - | 62 | 62 |
| Construction Recoveries | - | - | - | 20 | 20 |
| | **300** | **225** | **525** | **344** | **(181)** |
| **Health and Social Services** | | | | | |
| Other Recoveries | - | - | - | **(203)** | **(203)** |
| **Justice** | | | | | |
| Young Offenders Act -Minor Capital | **59** | - | **59** | - | **(59)** |
| **Education, Culture and Employment** | | | | | |
| Northern United Place Renovations | - | 1,580 | 1,580 | 1,580 | - |
| Other Recoveries | 268 | 2,176 | 2,444 | 1,406 | (1,038) |
| Other Construction Recoveries | - | - | - | (6) | (6) |
| | **268** | **3,756** | **4,024** | **2,980** | **(1,044)** |
| **Transportation** | | | | | |
| Strategic Transportation Improvement | 1,014 | - | 1,014 | 1,245 | 231 |
| Deline Runway Extension | - | 200 | 200 | 200 | - |
| Sale of Assets | - | - | - | - | - |
| | **1,014** | **200** | **1,214** | **1,445** | **231** |
| **Total Capital** | **$ 18,749** | **$ 4,181** | **$ 22,930** | **$ 17,900** | **$ (5,030)** |
| **Total Revenues** | **$ 1,164,256** | **$ 5,043** | **$ 1,169,299** | **$ 1,221,758** | **$ 52,459** |

**Schedule of Expenditures**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Legislative Assembly** | | | | | | |
| Office of the Clerk | $ 6,962 | $ 459 | $ - | $ 7,421 | $ 7,207 | $ 214 |
| Expenditures on Behalf of Members | 4,535 | - | - | 4,535 | 4,180 | 355 |
| Office of the Chief Electoral Officer | 5 | 689 | - | 694 | 498 | 196 |
| Commissioner of Official Languages | 351 | - | - | 351 | 358 | (7) |
| Office of the Speaker | 146 | - | - | 146 | 110 | 36 |
| | **11,999** | **1,148** | **-** | **13,147** | **12,353** | **794** |
| **Executive** | | | | | | |
| **Executives Offices** | | | | | | |
| Cabinet Secretariat | 5,894 | (214) | (146) | 5,534 | 5,626 | (92) |
| Ministers' Offices | 3,646 | 226 | 266 | 4,138 | 4,082 | 56 |
| Public Utilities Board | 482 | - | (120) | 362 | 321 | 41 |
| Commissioner's Office | 226 | - | - | 226 | 148 | 78 |
| | **10,248** | **12** | **-** | **10,260** | **10,177** | **83** |
| **Ministry of Aboriginal Affairs** | **2,377** | **387** | **-** | **2,764** | **2,732** | **32** |
| **Financial Management Board Secretariat** | | | | | | |
| Directorate | 21,146 | 183 | 44 | 21,373 | 22,303 | (930) |
| Government Accounting | 11,196 | (701) | (79) | 10,416 | 10,119 | 297 |
| Human Resource Management | 5,023 | 1,517 | 5 | 6,545 | 5,955 | 590 |
| Audit, Budget and Evaluation | 3,455 | 107 | 30 | 3,592 | 3,238 | 354 |
| | **40,820** | **1,106** | **-** | **41,926** | **41,615** | **311** |
| | **53,445** | **1,505** | **-** | **54,950** | **54,524** | **426** |
| **Finance** | | | | | | |
| Treasury | 7,381 | - | (300) | 7,081 | 6,366 | 715 |
| Directorate | 713 | 133 | 300 | 1,146 | 1,145 | 1 |
| Fiscal Policy | 701 | - | - | 701 | 688 | 13 |
| Bureau of Statistics | 556 | - | - | 556 | 459 | 97 |
| | **9,351** | **133** | **-** | **9,484** | **8,658** | **826** |
| **Municipal and Community Affairs** | | | | | | |
| Regional Operations | - | 672 | 62,867 | 63,539 | 62,025 | 1,514 |
| Community Operations | - | 691 | 8,977 | 9,668 | 9,578 | 90 |
| Corporate Affairs | - | 507 | 1,624 | 2,131 | 2,271 | (140) |
| Community Development | 61,622 | 2,770 | (62,532) | 1,860 | 1,879 | (19) |
| Directorate | 7,258 | - | (6,233) | 1,025 | 1,038 | (13) |
| Community Monitoring and Evaluation | - | - | 853 | 853 | 920 | (67) |
| Emergency Services | - | 153 | 572 | 725 | 763 | (38) |
| Sports and Recreation | 2,742 | - | (2,742) | - | - | - |
| Community Planning and Lands | 3,386 | - | (3,386) | - | - | - |
| | **75,008** | **4,793** | **-** | **79,801** | **78,474** | **1,327** |

## Government of the Northwest Territories

Schedule 2

**Schedule of Expenditures**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Public Works and Services** | | | | | | |
| Asset Management | 64,890 | (21,714) | (1,621) | 41,555 | 39,088 | 2,467 |
| Directorate | 12,245 | (2,850) | (345) | 9,050 | 9,250 | (200) |
| Project Management | 5,784 | (2,271) | 1,859 | 5,372 | 5,024 | 348 |
| Systems and Communications | 753 | (109) | 107 | 751 | 660 | 91 |
| | **83,672** | **(26,944)** | **-** | **56,728** | **54,022** | **2,706** |
| **Health and Social Services** | | | | | | |
| Community Programs and Services | 142,171 | 9,989 | 269 | 152,429 | 154,914 | (2,485) |
| Support and Health Services Admin. | 98,587 | 1,384 | (451) | 99,520 | 96,295 | 3,225 |
| Directorate | 1,446 | - | 182 | 1,628 | 1,873 | (245) |
| | **242,204** | **11,373** | **-** | **253,577** | **253,082** | **495** |
| **Justice** | | | | | | |
| Law Enforcement | 28,265 | 195 | (250) | 28,210 | 28,178 | 32 |
| Community Justice and Corrections | 23,656 | 2,582 | - | 26,238 | 26,040 | 198 |
| Registries and Court Services | 9,346 | 310 | - | 9,656 | 8,953 | 703 |
| Legal Services Board | 4,852 | - | - | 4,852 | 5,395 | (543) |
| Directorate | 3,516 | 226 | - | 3,742 | 4,034 | (292) |
| Lawyer Support Services | 1,799 | 188 | 250 | 2,237 | 2,033 | 204 |
| | **71,434** | **3,501** | **-** | **74,935** | **74,633** | **302** |
| **NWT Housing Corporation** | **55,118** | **50** | **-** | **55,168** | **55,168** | **-** |
| **Education, Culture and Employment** | | | | | | |
| Educational Development | 151,487 | 7,619 | (233) | 158,873 | 158,627 | 246 |
| Culture and Careers | 103,977 | 7,092 | (267) | 110,802 | 109,335 | 1,467 |
| Directorate and Administration | 3,957 | 230 | 500 | 4,687 | 4,764 | (77) |
| | **259,421** | **14,941** | **-** | **274,362** | **272,726** | **1,636** |
| **Transportation** | | | | | | |
| Airports | 24,975 | 398 | (92) | 25,281 | 24,931 | 350 |
| Highways | 16,362 | 37 | 113 | 16,512 | 16,408 | 104 |
| Corporate Services | 7,970 | 638 | (239) | 8,369 | 8,557 | (188) |
| Ferries | 3,869 | - | 204 | 4,073 | 4,173 | (100) |
| Motor Vehicles | 2,211 | - | 14 | 2,225 | 2,179 | 46 |
| Community Marine | 169 | 56 | - | 225 | 106 | 119 |
| Community Access Roads | 75 | - | - | 75 | 90 | (15) |
| Planning and Development | - | - | - | - | - | - |
| | **55,631** | **1,129** | **-** | **56,760** | **56,444** | **316** |

**Schedule of Expenditures**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Resources, Wildlife and Econcomic Development** | | | | | | |
| Resource Management and Economic Development | 50,133 | 11,582 | 2,325 | 64,040 | 62,776 | 1,264 |
| Forest Management | 27,484 | (1,167) | (2,727) | 23,590 | 23,444 | 146 |
| Corporate Management | 9,305 | 3,171 | 416 | 12,892 | 14,310 | (1,418) |
| Environmental Protection Services | 1,781 | (15) | (14) | 1,752 | 1,717 | 35 |
| | **88,703** | **13,571** | **-** | **102,274** | **102,247** | **27** |
| **Total Operations and Maintenance** | **$ 1,005,986** | **$ 25,200** | **$ -** | **$ 1,031,186** | **$ 1,022,331** | **$ 8,855** |
| **CAPITAL** | | | | | | |
| **Legislative Assembly** | **$ 540** | **$ 100** | **$ -** | **$ 640** | **$ 631** | **$ 9** |
| **Executive** | | | | | | |
| **Aboriginal Affairs** | **-** | **9** | **-** | **9** | **9** | **-** |
| **Financial Management Board Secretariat** | **-** | **2,110** | **-** | **2,110** | **1,322** | **788** |
| | **-** | **2,119** | **-** | **2,119** | **1,331** | **788** |
| **Municipal and Community Affairs** | | | | | | |
| Community Operations | - | 4,980 | 24,912 | 29,892 | 22,656 | 7,236 |
| Emergency Services | - | - | 50 | 50 | 47 | 3 |
| Sports and Recreation | 4,974 | - | (4,974) | - | - | - |
| Directorate | 100 | - | (100) | - | - | - |
| Community Planning and Lands | 3,416 | - | (3,416) | - | - | - |
| Community Development | 16,472 | - | (16,472) | - | - | - |
| | **24,962** | **4,980** | **-** | **29,942** | **22,703** | **7,239** |
| **Public Works and Services** | | | | | | |
| Asset Management | 1,883 | 861 | - | 2,744 | 2,100 | 644 |
| Petroleum Products | 1,952 | 342 | - | 2,294 | 2,086 | 208 |
| | **3,835** | **1,203** | **-** | **5,038** | **4,186** | **852** |
| **Health and Social Services** | **5,479** | **7,308** | **-** | **12,787** | **6,963** | **5,824** |
| **Justice** | **1,154** | **1,792** | **-** | **2,946** | **2,555** | **391** |
| **NWT Housing Corporation** | **43,217** | **-** | **-** | **43,217** | **43,217** | **-** |

**Schedule of Expenditures**

**for the year ended March 31, 1998**
(thousands of dollars)

| CAPITAL | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Education, Culture and Employment** | | | | | | |
| Educational Development | 21,474 | 12,665 | (193) | 33,946 | 31,216 | 2,730 |
| Culture and Careers | 4,865 | 6,415 | 193 | 11,473 | 9,546 | 1,927 |
| | **26,339** | **19,080** | **-** | **45,419** | **40,762** | **4,657** |
| **Transportation** | | | | | | |
| Highways | 12,572 | 571 | 161 | 13,304 | 13,277 | 27 |
| Airports | 13,185 | 2,417 | (646) | 14,956 | 13,061 | 1,895 |
| Community Marine | 2,828 | 507 | 207 | 3,542 | 3,600 | (58) |
| Community Access Roads | 750 | 121 | 396 | 1,267 | 1,161 | 106 |
| Motor Vehicles | 500 | 157 | - | 657 | 577 | 80 |
| Ferries | 50 | 326 | (118) | 258 | 176 | 82 |
| | **29,885** | **4,099** | **-** | **33,984** | **31,852** | **2,132** |
| **Resources, Wildlife and Economic Development** | | | | | | |
| Corporate Management | 15 | 147 | 126 | 288 | 215 | 73 |
| Forest Management | 1,008 | - | (50) | 958 | 776 | 182 |
| Resource Management and Economic Development | 2,483 | 266 | (70) | 2,679 | 2,236 | 443 |
| Environmental Protection | 460 | - | (6) | 454 | 448 | 6 |
| | **3,966** | **413** | **-** | **4,379** | **3,675** | **704** |
| **Total Capital** | **$ 139,377** | **$ 41,094** | **$ -** | **$ 180,471** | **$ 157,875** | **$ 22,596** |
| **Total Expenditures** | **$ 1,145,363** | **$ 66,294** | **$ -** | **$ 1,211,657** | **$ 1,180,206** | **$ 31,451** |

## Government of the Northwest Territories

Schedule 3

### Schedule of Recoveries of Prior Years' Expenditures

**for the year ended March 31, 1998**
(thousands of dollars)

| DEPARTMENT | Over-Accruals | Recoveries of Valuation Allowances | Other Recoveries | Total |
|---|---|---|---|---|
| Legislative Assembly | $ 3 | $ - | $ 22 | $ 25 |
| Executive | 254 | - | 98 | 352 |
| Finance | - | - | 2,537 | 2,537 |
| Municipal and Community Affairs | 109 | - | 71 | 180 |
| Public Works and Services | 368 | - | 544 | 912 |
| Health and Social Services | (2,137) | - | 3,208 | 1,071 |
| Justice | 67 | - | 100 | 167 |
| Education, Culture and Employment | 911 | - | 1,184 | 2,095 |
| Transportation | 199 | - | 118 | 317 |
| Resources, Wildlife and Economic Development | 359 | - | 98 | 457 |
| **TOTAL** | **$ 133** | **$ -** | **$ 7,980** | **$ 8,113** |

**Schedule of Grants**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Executive** | | | | | | |
| **Executive Offices** | | | | | | |
| Women's Initiatives | $ 90 | $ - | $ 5 | $ 95 | $ 93 | $ 2 |
| NWT Literacy Council | - | - | 4 | 4 | 4 | - |
| National Aboriginal Achievement Foundation | - | - | 1 | 1 | 1 | - |
| | **90** | **-** | **10** | **100** | **98** | **2** |
| **Aboriginal Affairs** | | | | | | |
| Metis Nation | 225 | - | - | 225 | 225 | - |
| | **225** | **-** | **-** | **225** | **225** | **-** |
| | **315** | **-** | **10** | **325** | **323** | **2** |
| **Municipal and Community Affairs** | | | | | | |
| Grant in Lieu of Taxes | 4,592 | - | (818) | 3,774 | 3,763 | 11 |
| Senior Citizens & Disabled Property Tax | 155 | - | 10 | 165 | 182 | (17) |
| NWT Association of Municipalities | 71 | - | - | 71 | 71 | - |
| NWT Association of Municipal Administrators | 5 | - | - | 5 | 5 | - |
| Sport Organizations Grants | - | - | - | - | 10 | (10) |
| | **4,823** | **-** | **(808)** | **4,015** | **4,031** | **(16)** |
| **Public Works and Services** | | | | | | |
| YWCA (Rockhill Apartments) (Grant-in-Kind) | - | 260 | - | 260 | 260 | - |
| **Justice** | | | | | | |
| Aboriginal Court Challenges | 40 | - | - | 40 | - | 40 |
| Uniform Law Conference | 3 | - | - | 3 | 3 | - |
| Canadian Association of Provincal Court Judges | 3 | - | - | 3 | - | 3 |
| | **46** | **-** | **-** | **46** | **3** | **43** |
| **Education, Culture and Employment** | | | | | | |
| Student Grants | 12,458 | - | (1,000) | 11,458 | 10,114 | 1,344 |
| Community Broadcasting Grants | 117 | - | - | 117 | 120 | (3) |
| Cultural Organizations | 8 | - | - | 8 | - | 8 |
| | **12,583** | **-** | **(1,000)** | **11,583** | **10,234** | **1,349** |

## Government of the Northwest Territories

Schedule 4
Continued

**Schedule of Grants**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Resources, Wildlife and Economic Development** | | | | | | |
| Nunavut Hunter Income Support Trust | 3,000 | - | - | 3,000 | 3,000 | - |
| Small Business Grants | 532 | 500 | (297) | 735 | 703 | 32 |
| Fur Price Program | 495 | - | 26 | 521 | 481 | 40 |
| Disaster Compensation (Forest Management) | 100 | - | - | 100 | 28 | 72 |
| Student Bursary | 25 | - | - | 25 | 2 | 23 |
| Disaster Compensation | 15 | - | - | 15 | 10 | 5 |
| Humane Trap Development | 5 | - | - | 5 | - | 5 |
| NWT Arctic Tourism | - | - | 86 | 86 | 78 | 8 |
| | 4,172 | 500 | (185) | 4,487 | 4,302 | 185 |
| **Total Operations and Maintenance** | $ 21,939 | $ 760 | $ (1,983) | $ 20,716 | $ 19,153 | $ 1,563 |
| **CAPITAL** | | | | | | |
| **Public Works and Services** | | | | | | |
| Sale of Sanikluaq Power Plant - NWTPC (Grant-in-Kind) | $ - | $ 225 | $ - | $ 225 | $ - | $ 225 |
| **Health and Social Services** | | | | | | |
| Donation of Staff Housing (Grant-in-Kind) | - | 203 | - | 203 | - | 203 |
| **Transportation** | | | | | | |
| Surplus Trailers (Grant-in-Kind) | - | 50 | - | 50 | 50 | - |
| **Total Capital** | $ - | $ 478 | $ - | $ 478 | $ 50 | $ 428 |
| **Total Grants** | $ 21,939 | $ 1,238 | $ (1,983) | $ 21,194 | $ 19,203 | $ 1,991 |

**Schedule of Contributions**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Executive** | | | | | | |
| **Executive Offices** | | | | | | |
| Status of Women Council | $ 281 | $ - | $ 15 | $ 296 | $ 296 | $ - |
| Native Women's Association | 158 | - | 9 | 167 | 167 | - |
| Executive Contributions | - | - | 5 | 5 | 5 | - |
| | **439** | **-** | **29** | **468** | **468** | **-** |
| **Financial Management Board Secretariat** | | | | | | |
| Power Subsidy | 6,820 | - | - | 6,820 | 6,618 | 202 |
| Occupational Health and Safety | 890 | - | - | 890 | 865 | 25 |
| | **7,710** | **-** | **-** | **7,710** | **7,483** | **227** |
| **Aboriginal Affairs** | | | | | | |
| Aboriginal Organizations | 75 | - | - | 75 | 58 | 17 |
| Self Government | 20 | - | - | 20 | 20 | - |
| Western Constitution | - | - | 202 | 202 | 202 | - |
| Inherent Right Working Group | - | - | 50 | 50 | 50 | - |
| | **95** | **-** | **252** | **347** | **330** | **17** |
| | **8,244** | **-** | **281** | **8,525** | **8,281** | **244** |
| **Municipal and Community Affairs** | | | | | | |
| Municipal Operating Assistance Program | 28,563 | 39 | 359 | 28,961 | 29,092 | (131) |
| Water / Sewer Services Subsidy Program | 9,183 | - | 702 | 9,885 | 9,857 | 28 |
| Block Funding Transfer Payment | 5,911 | - | 821 | 6,732 | 6,516 | 216 |
| Settlement Operating Assistance Program | 2,517 | - | 15 | 2,532 | 2,546 | (14) |
| Community Empowerment Transfers | 1,995 | 1,583 | - | 3,578 | 3,633 | (55) |
| Municipal Equalization Transfer Payments | 1,674 | - | (815) | 859 | 614 | 245 |
| 1998 Arctic Winter Games Hosting | 370 | - | 15 | 385 | 375 | 10 |
| Summer Pool Operating | 367 | - | - | 367 | 252 | 115 |
| Dene and Inuit Games | 214 | - | - | 214 | 198 | 16 |
| Fire Fighting Training | 200 | - | 75 | 275 | 201 | 74 |
| Community Empowerment | 204 | 252 | 2,238 | 2,694 | 2,340 | 354 |
| Intercommunity Sport Competition Prg. | 165 | - | 9 | 174 | 172 | 2 |
| Recreation Leaders Program Allowances | 12 | - | (12) | - | - | - |
| Northern Employment Strategy | - | 1,500 | - | 1,500 | 1,180 | 320 |
| | **51,375** | **3,374** | **3,407** | **58,156** | **56,976** | **1,180** |
| **Public Works and Services** | | | | | | |
| Aurora College (Pre-Engineering) | - | - | - | - | 50 | (50) |
| | **-** | **-** | **-** | **-** | **50** | **(50)** |

**Schedule of Contributions**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Health and Social Services** | | | | | | |
| Boards of Management | 157,153 | 10,412 | 6,232 | 173,797 | 170,214 | 3,583 |
| Physician Specialist Services | 5,035 | - | 472 | 5,507 | 6,111 | (604) |
| Elders/Physically-Mentally Challenged | 927 | - | (865) | 62 | - | 62 |
| Community Wellness Programs | 537 | - | (120) | 417 | 642 | (225) |
| Addiction Programs | 386 | - | (271) | 115 | 58 | 57 |
| Health Awareness, Activities and Education | 215 | - | - | 215 | 235 | (20) |
| Child Sexual Abuse | 200 | - | (119) | 81 | 8 | 73 |
| Community Transfer / Social Services | 100 | - | - | 100 | - | 100 |
| Community Transfer / Feasibility Studies | 98 | - | - | 98 | - | 98 |
| Medical Professional Development | 50 | - | - | 50 | 50 | - |
| Group Liability Insurance Plan | 50 | - | - | 50 | 50 | - |
| Family Violence Prevention Services | 40 | - | (40) | - | 22 | (22) |
| Child Protection Legal Services | - | 44 | (44) | - | - | - |
| | **164,791** | **10,456** | **5,245** | **180,492** | **177,390** | **3,102** |
| **Justice** | | | | | | |
| Legal Aid Clinics | 1,680 | - | - | 1,680 | 1,567 | 113 |
| Community Justice | 918 | - | 140 | 1,058 | 975 | 83 |
| Victims Assistance | 379 | - | (140) | 239 | 180 | 59 |
| Community Constable Program | - | - | 90 | 90 | 59 | 31 |
| | **2,977** | **-** | **90** | **3,067** | **2,781** | **286** |
| **NWT Housing Corporation** | **55,118** | **50** | **-** | **55,168** | **55,168** | **-** |
| **Education, Culture and Employment** | | | | | | |
| Education Authority Contributions | 138,695 | 8,256 | (503) | 146,448 | 146,047 | 401 |
| College Contributions | 26,048 | 3,395 | 869 | 30,312 | 30,110 | 202 |
| Healthy Children Initiative | 4,300 | (750) | (688) | 2,862 | 2,531 | 331 |
| Town of Iqaluit | 3,000 | - | - | 3,000 | 2,906 | 94 |
| Investing in People | 1,500 | 2,000 | (150) | 3,350 | 3,094 | 256 |
| Community Income Support Delivery | 1,410 | - | - | 1,410 | - | 1,410 |
| NWTTA Professional Improvement Fund | 1,320 | - | - | 1,320 | 1,179 | 141 |
| Community Teacher Education Program | 1,290 | - | - | 1,290 | 1,192 | 98 |
| Early Childhood Program | 1,197 | - | - | 1,197 | 1,291 | (94) |
| Literacy Funding | 581 | - | - | 581 | 537 | 44 |
| Community Library Services | 307 | 22 | - | 329 | 334 | (5) |
| Cultural Organizations | 239 | - | - | 239 | 232 | 7 |
| Alternative Governance Structure | 200 | - | - | 200 | 195 | 5 |
| NWT Arts Council | 193 | - | - | 193 | 183 | 10 |
| Community Museums | 172 | - | - | 172 | 182 | (10) |
| Dene Language Programming | 150 | - | - | 150 | 150 | - |
| Native Communications | 105 | - | - | 105 | 105 | - |
| Cultural Enhancement | 89 | - | - | 89 | 90 | (1) |
| Oral Traditions Program | 77 | - | - | 77 | 72 | 5 |
| Northern Performers | 75 | - | - | 75 | 80 | (5) |
| Vocational Rehabilitiation for Disabled Persons | 45 | - | - | 45 | 48 | (3) |
| | **180,993** | **12,923** | **(472)** | **193,444** | **190,558** | **2,886** |

**Schedule of Contributions**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Transportation** | | | | | | |
| Community Access Road | 14 | - | 60 | 74 | 74 | - |
| Aurora College | - | - | 50 | 50 | 50 | - |
| Hamlet of Rae - Edzo | - | - | 4 | 4 | 4 | - |
| | **14** | **-** | **114** | **128** | **128** | **-** |
| **Resources, Wildlife and Economic Development** | | | | | | |
| Business Development Fund | 6,938 | 5,000 | 333 | 12,271 | 12,108 | 163 |
| NWT Development Corporation | 6,111 | 1,303 | 1,624 | 9,038 | 9,037 | 1 |
| Western Harvester Support Program | 2,467 | 1,299 | - | 3,766 | 3,457 | 309 |
| Community Futures | 1,304 | 3,000 | (150) | 4,154 | 2,664 | 1,490 |
| Community Harvesters Assistance Program | 660 | - | 78 | 738 | 737 | 1 |
| Commercial Fisheries | 600 | - | (37) | 563 | 559 | 4 |
| Industry Assocation Core Funding | 467 | - | 964 | 1,431 | 1,431 | - |
| Community Economic Development Officers | 452 | - | 721 | 1,173 | 1,162 | 11 |
| Local Wildlife Commitees | 358 | - | 373 | 731 | 673 | 58 |
| Business Credit Corporation | 305 | - | 60 | 365 | 365 | - |
| Prospectors Assistance Program | 155 | - | (20) | 135 | 81 | 54 |
| Northern Accord Contributions | 140 | - | (32) | 108 | 35 | 73 |
| Wildlife Management Boards | 111 | - | 38 | 149 | 149 | - |
| Community of Fort Good Hope | 91 | - | - | 91 | 82 | 9 |
| Develop Imapact Zones | 85 | - | (22) | 63 | - | 63 |
| Community Organized Hunts | 29 | - | 1 | 30 | 30 | - |
| Canadian Energy Research Institute | 25 | - | - | 25 | 25 | - |
| Support to the Fur Industry | 15 | - | 10 | 25 | 25 | - |
| Centre for Traditional Knowledge | - | - | 50 | 50 | 50 | - |
| Canadian Cooperative Wildlife Health Centre | - | - | 10 | 10 | 10 | - |
| Dechi Laot'l First Nations Band | - | - | 52 | 52 | 52 | - |
| Deh Cho First Nations | - | - | 26 | 26 | 26 | - |
| Demonstrations Projects | - | - | 40 | 40 | 32 | 8 |
| Dene Nation | - | - | 8 | 8 | 8 | - |
| Deninu Kue First Nation | - | - | 60 | 60 | 59 | 1 |
| Economic Development Agreement | - | - | - | - | 15 | (15) |
| First Nations Aboriginal Artist Festival | - | - | 160 | 160 | 160 | - |
| Fort Providence Resource Management Committe | - | - | 3 | 3 | 3 | - |
| Gameti First Nation | - | - | 68 | 68 | 68 | - |
| Inuit Tapirisat of Canada | - | - | 31 | 31 | 30 | 1 |
| Inuvuk Community Transfer Committee | - | - | 68 | 68 | 68 | - |
| John Bell Aboriginal Achievement | - | - | 25 | 25 | 25 | - |
| Metis Nation | - | - | 60 | 60 | 60 | - |
| Naegha Zhia Inc. | - | - | 20 | 20 | 20 | - |
| North Slave Metis Alliance | - | - | 50 | 50 | 50 | - |
| Nunavut Traditional Knowledge Workshop | - | - | 25 | 25 | 25 | - |
| NWT Snow Sculpting Team | - | - | 5 | 5 | 5 | - |
| Strings Across the Sky Foundation | - | - | 5 | 5 | 5 | - |
| West Kitikmeot Slave Study | - | - | 340 | 340 | 339 | 1 |
| Western Arctic Leadership Program | - | - | 43 | 43 | 43 | - |
| Yellowknife Youth Choir | - | - | 10 | 10 | 10 | - |
| | **20,313** | **10,602** | **5,100** | **36,015** | **33,783** | **2,232** |
| **Total Operations and Maintenance** | **$ 483,825** | **37,405** | **$ 13,765** | **$ 534,995** | **$ 525,115** | **$ 9,880** |

**Schedule of Contributions**

**for the year ended March 31, 1998**
(thousands of dollars)

| CAPITAL | Main Estimates | Supplementary Estimates | Transfers | Total Appropriation | Actual Expenditures | (Over)Under Appropriation |
|---|---|---|---|---|---|---|
| **Municipal and Community Affairs** | | | | | | |
| Block Funding | $ 4,444 | $ 1,055 | $ 510 | $ 6,009 | $ 6,024 | $ (15) |
| Water and Sanitation | 1,852 | 160 | (73) | 1,939 | 952 | 987 |
| Road / Site / Land | 1,141 | 1,435 | 204 | 2,780 | 1,082 | 1,698 |
| Sport and Recreation | 858 | 251 | 782 | 1,891 | 1,418 | 473 |
| Mobile Equipment | 658 | - | 745 | 1,403 | 1,339 | 64 |
| Community Planning | 240 | - | (3) | 237 | 229 | 8 |
| Surveys and Mapping | 225 | - | (7) | 218 | 220 | (2) |
| Public Buildings and Fire Protection | 122 | 66 | 318 | 506 | 500 | 6 |
| Granular Material | 35 | - | 1 | 36 | 38 | (2) |
| | **9,575** | **2,967** | **2,477** | **15,019** | **11,802** | **3,217** |
| **Health and Social Services** | | | | | | |
| Community Programs and Services | **1,877** | **4,030** | **1,232** | **7,139** | **3,446** | **3,693** |
| **Justice** | | | | | | |
| Wilderness Camps | **92** | **550** | **-** | **642** | **512** | **130** |
| **NWT Housing Corporation** | **43,217** | **-** | **-** | **43,217** | **43,217** | **-** |
| **Education, Culture and Employment** | | | | | | |
| Various Organizations | **2,082** | **5,817** | **138** | **8,037** | **7,234** | **803** |
| **Transportation** | | | | | | |
| Community Access Road | 500 | 92 | (27) | 565 | 517 | 48 |
| Marine Minor Works | 100 | - | 8 | 108 | 108 | - |
| | **600** | **92** | **(19)** | **673** | **625** | **48** |
| **Total Capital** | **$ 57,443** | **$ 13,456** | **$ 3,828** | **$ 74,727** | **$ 66,836** | **$ 7,891** |
| **Total Contributions** | **$ 541,268** | **$ 50,861** | **$ 17,593** | **$ 609,722** | **$ 591,951** | **$ 17,771** |

**Schedule of Special Warrants**

**for the year ended March 31, 1998**
(thousands of dollars)

| Purpose | Date of FMB Approval | Amount Authorised |
|---|---|---|
| **OPERATIONS AND MAINTENANCE** | | |
| **Legislative Assembly** | | |
| To provide funding for the preparation and administration of the 1999 elections for the two new territories. | 05-Dec-97 | $ 689 |
| **Executive** | | |
| **Financial Management Board Secretariat** | | |
| To fund the cost of collective bargaining and the Canadian Human Rights Commission Tribunal review of the UNW pay equity complaint. | 17-Jul-97 | 1,578 |
| **Public Works and Services** | | |
| To fund a Grant in Kind associated with the rental revenue and the provision of property management services for Rockhill Apartments. | 05-Jun-97 | 260 |
| **Health and Social Services** | | |
| To fund the continuation of the Employee and Family Assistance Program for the 1997-98 fiscal year. | 02-Apr-97 | 216 |
| **Education, Culture and Employment** | | |
| To fund consolidation of Aurora College, Yellowknife programs. | 05-Jun-97 | 920 |
| **Total Operations and Maintenance** | | $ 3,663 |
| **CAPITAL** | | |
| **Legislative Assembly** | | |
| To fund the advance of Phase 2 of the Capital Site Paving Program. | 17-Jul-97 | $ 100 |

**for the year ended March 31, 1998**
(thousands of dollars)

| Purpose | | Date of FMB Approval | Amount Authorised |
|---|---|---|---|
| **CAPITAL** | | | |
| **Municipal and Community Affairs** | | | |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Community office - Snare Lake | $ 110 | | |
| Water treatment plant - Rae/Edzo | 54 | | |
| Nuvuk Residential subdivision - Rankin Inlet | 56 | | |
| Parking garage - Nahanni Butte | 66 | | |
| Water reservoir - Trout Lake | 128 | | |
| Fire hall - Lutsel K'e | 450 | | |
| Community Centre - Fort Simpson | 1,055 | | |
| Recreation centre retrofit - Tuktoyaktuk | 252 | | |
| Arena retrofit - Norman Wells | 95 | | |
| Above ground pool - Tulita | 156 | | |
| Sewage lagoon - Grise Fiord | 214 | | |
| Community hall - Sanikiluaq | 247 | | |
| Residential land development - Resolute Bay | 89 | | |
| Sewage treatment facility - Iqaluit | 89 | | |
| Caribou Lift Station upgrade - Fort Smith | 71 | 05-Jun-97 | 3,132 |
| To fund the replacement of the firehall, fire truck and fire fighting equipment in Fort Resolution which was destroyed by fire. | | 05-Jun-97 | 430 |
| **Public Works and Services** | | | |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Sale of Old Northern Health property - Yellowknife (Grant - in - Kind) | 225 | | |
| Office renovations - Fort Smith | 400 | | |
| Office renovations - Baffin | 80 | | |
| Office renovations - Keewatin | 95 | | |
| Minor energy conservation projects - Inuvik | 61 | 07-May-97 | 861 |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Fuel storage facility - Rae Lakes | 143 | | |
| Upgrade tank farm - Sachs Harbour | 59 | | |
| Tank farm expansion - Kimmirut | 140 | 07-May-97 | 342 |
| To carry over funding from the 1996-97 fiscal year for the consolidation of Aurora College Yellowknife Programs. | | 05-Jun-97 | 258 |
| To carry over funding from the 1996-97 fiscal year for the consolidation of Aurora College Yellowknife Programs. | | 05-Jun-97 | 342 |
| **Health and Social Services** | | | |
| To carry over funding from the 1996-97 fiscal year for the following projects: | | | |
| Health centre renovation - Fort Resolution | 9 | | |
| Program health facility - Rankin Inlet | 50 | | |
| Health centre - Gjoa Haven | (4) | | |
| Hospital replacement - Inuvik | 1,587 | | |
| Hospital replacement - Iqaluit | 2,305 | | |
| Alcohol and drug treatment centre storage - Baffin region | 88 | | |
| Handicapped adult group home - Fort Smith | 152 | 05-Jun-97 | 4,187 |

for the year ended March 31, 1998
(thousands of dollars)

| Purpose | | Date of FMB Approval | Amount Authorised |
|---|---|---|---|
| **CAPITAL** | | | |
| **Health and Social Services** (continued) | | | |
| To carry over funding from the 1996-97 fiscal year for the following projects: | | | |
| Health centre renovation - Fort Providence | 360 | | |
| Health centre renovation - Fort Resolution | 374 | | |
| Health centre renovation - Gjoa Haven | 2,184 | 02-Apr-97 | 2,918 |
| **Justice** | | | |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Community Empowerment and Wilderness Initiatives Programs | 482 | | |
| Dene K'onia Young Offender Security upgrade | 80 | | |
| BCC Facility upgrade | 500 | 02-Apr-97 | 1,062 |
| To carry over funding from 1996-97 to 1997-98 for completion of projects qualifying for Community Empowerment and Wilderness Initiatives contributions. | | 07-May-97 | 68 |
| To provide funding for the upgrade and planning for replacement of the Dene K'onia Young Offender Facility. | | 17-Jul-97 | 377 |
| To fund the repair and restoration of the Uttaqivik Centre which was damaged by fire (Dec. 1996). | | 17-Jul-97 | 285 |
| **Education, Culture and Employment** | | | |
| To fund the consolidation of Aurora College Yellowknife Programs. | | 05-Jun-97 | 600 |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Mission House - Baker Lake | 51 | | |
| Canada - NWT Infrastructure Program | 135 | | |
| Community Learning Centre - Hay River | 129 | | |
| Community Learning Centre - Fort Resolution | 3 | | |
| Community Learning Centre - Deline | 49 | | |
| Community Learning Centre - Clyde River | 27 | | |
| Building and Learning Strategy | 258 | 07-May-97 | 652 |
| To provide funding to replace the Pangnirtung high school which was destroyed by fire. | | 02-Apr-97 | 8,087 |
| To carry over funding from 1996-97 to 1997-98 for the replacement of the Fort McPherson school. | | 07-May-97 | 1,400 |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| New and replacement vans and buses | 70 | | |
| School addition - Paulatuk | 111 | | |
| School - Pond Inlet | 55 | | |
| School addition - Arctic Bay | 19 | | |
| School renovations - Baker Lake | 10 | | |
| Lahm Ridge Tower renovations and move | 42 | | |
| New school - Rankin Inlet | 1,122 | 07-May-97 | 1,429 |
| To fund tenant improvements to Northern United Place for the consolidation of the Aurora College campus. | | 05-Dec-97 | 1,080 |
| To partially fund renovations related to the consolidation of the Aurora College Programs in the Northern United Place. | | 05-Dec-97 | 500 |
| To fund the Federal Government's share of the Canada - NWT Infrastructure Program. | | 10-Nov-97 | 1,379 |

**Schedule of Special Warrants**

**for the year ended March 31, 1998**
(thousands of dollars)

| Purpose | | Date of FMB Approval | Amount Authorised |
|---|---|---|---|
| **CAPITAL** | | | |
| **Transportation** | | | |
| To carry over funding from 1996-97 to 1997-98 for the Rankin Inlet Resupply Terminal Project. | | 02-Apr-97 | 250 |
| To carry over funding from 1996-97 to 1997-98 for the Rankin Inlet Resupply Terminal Project. | | 07-May-97 | 257 |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Airport upgrading - Coppermine | 412 | | |
| Airport development - Fort Good Hope | 22 | | |
| Air terminal replacement - Resolute Bay | 195 | | |
| Power cable burial - Nanisivik | 360 | | |
| Airport garage rehabilitation - Nanisivik | 50 | | |
| Runway extension - Hall Beach | 173 | | |
| Air terminal building replacement - Sanikiluaq | 77 | | |
| Air terminal building replacement - Rankin Inlet | 150 | | |
| Air terminal building replacement - Holman | 50 | | |
| Airport relocation - Deline | 97 | | |
| Snowblower rehabilitation - Clyde River | 108 | | |
| Fire truck replacement - Yellowknife | 523 | 07-May-97 | 2,217 |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Baker Lake access road to Whitehills Lake | 29 | | |
| Gjoa Haven access road to Taseejyoak Lake | 45 | | |
| Aklavik Trail to Foothills | 47 | 07-May-97 | 121 |
| To carry over funding from 1996-97 to 1997-98 for the following projects: | | | |
| Bridge rehabilitation - various | 127 | | |
| Bridge replacement - Yellowknife River | 51 | | |
| Reconstruction and paving - Hwy. 3 | 343 | 07-May-97 | 521 |
| To carry over funding from 1996-97 to 1997-98 to replace crew trailers at the Liard Ferry Camp. | | 07-May-97 | 86 |
| To carry over funding from 1996-97 to 1997-98 for purchase of a mobile truck inspection unit. | | 07-May-97 | 157 |
| To fund the runway extension at the Deline airport. The net effect on government finances is nil, as offsetting recoveries will be received from the community and the federal government. | | 03-Sep-97 | 200 |
| To fund the reconstruction of the Arctic Red River Ferry Camp, destroyed by fire. | | 17-Jul-97 | 240 |
| **Resources, Wildlife and Economic Development** | | | |
| To carry over funding from 1996-97 for completion of the Pond Inlet Interpretive Centre. This funding was lapsed in 1996-97. | | 14-Aug-97 | 50 |
| **Total Capital** | | | $ 33,588 |

**Schedule of Inter-activity Transfers over $250,000**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Transfer to (from) | Explanation |
|---|---|---|
| **Municpal and Community Affairs** | | |
| Regional Operations | $ 56,398 | To reallocate funding between activities in accordance with the revised departmental accounting structure. The revised structure was approved subsequent to approval of the Main Estimates. |
| Community Operations | 8,969 | |
| Community Monitoring and Evaluation | 2,269 | |
| Corporate Affairs | 1,963 | |
| Emergency Services | 599 | |
| Community Development | (57,275) | |
| Directorate | (6,795) | |
| Community Planning and Lands | (3,386) | |
| Sport and Recreation | (2,742) | |
| Directorate | 390 | To transfer funding for phase II of the Legislative Review and to fund the new Assistant Deputy Minister, Community Empowerment and Development. |
| Community Development | (390) | |
| Community Operations | 286 | To transfer funding for Computer Chargebacks for the MAPROD (assessment) system on the main frame. It was anticipated that this system would be replaced during 1997-1998 and therefore was not included in the budget. |
| Community Monitoring and Evaluation | (286) | |
| Regional Operations | 1,744 | To reallocate funding for the Community Empowerment Initiative to the regional offices. |
| Community Monitoring and Evaluation | (1,744) | |
| Regional Operations | 2,460 | To reallocate funding for the Community Empowerment Initiative to the regional offices. |
| Community Empowerment | (2,460) | |
| **Public Works and Services** | | |
| Project Management | 1,488 | To transfer funding for the electrical safety and gas and boiler safety tasks, transferred from the former Department of Safety and Public Services. The placement of these tasks was not finalized prior to the 1997-98 Main Estimates. |
| Asset Management | (1,488) | |
| Directorate | 200 | To transfer funding to provide for projected shortfalls due to severence costs. |
| Systems and Communications | 150 | |
| Asset Management | (350) | |

**Schedule of Inter-activity Transfers over $250,000**

**for the year ended March 31, 1998**
(thousands of dollars)

| OPERATIONS AND MAINTENANCE | Transfer to (from) | Explanation |
|---|---|---|
| **Public Works and Services** (continued) | | |
| Project Management | 431 | To adjust activity funding levels for salaries and wages after finalization of lay offs. All positions, to be eliminated in the 1997-98 year, had not been identified at the time of the completing the 1997-98 Main Estimates. |
| Asset Management | 26 | |
| Directorate | (414) | |
| Systems and Communications | (43) | |
| **Health and Social Services** | | |
| Community Programs and Services | 353 | Transfer of funding to support the Keewatin Regional Health Board initiative to develop colposcopy, laboratory and mobile ultrasound services in the region. Funding for these services previously included in the Out of Territories Hospitals task budget. |
| Support and Health Services Administration | (353) | |
| Community Programs and Services | 291 | Transfer of funding for contributions to the Boards for introduction of changes to addiction programs and standards for the operation of community based Alcohol and Drug Programs. |
| Support and Health Services Administration | (291) | |
| **Education, Culture and Employment** | | |
| Culture and Careers | 718 | To correct the allocation of funding transferred from Public Works and Services pursuant to the user say / user pay initiative. |
| Educational Development | (718) | |
| Directorate and Administration | 500 | To transfer funding to address projected shortfalls due to termination costs ; system costs ; lower than projected vacancy rate ; and implemenation of the Digital Communication Network. |
| Educational Development | 500 | |
| Culture and Careers | (1,000) | |
| **Transportation** | | |
| Highways | 228 | To correct the allocation of funding transferred from Public Works and Services pursuant to the user say / user pay initiative. |
| Ferries | 34 | |
| Motor Vehicles | 7 | |
| Corporate Services | (269) | |

**Schedule of Inter-activity Transfers over $250,000**

**for the year ended March 31, 1998**
(thousands of dollars)

| | Transfer to (from) | Explanation |
|---|---|---|
| **OPERATIONS AND MAINTENANCE** | | |
| **Resources, Wildlife and Economic Development** | | |
| Forest Management | 375 | Transfer of funding for leases for the Fort Smith and Hay River offices used in the Fire Program included in Corporate Management in the 1997-98 Main Estimates. |
| Corporate Management | (375) | |
| Resource Managment and Economic Development | 256 | Transfer of funding to increase contributions to Local Wildlife Committees and Community Harvester Assistance Programs in an effort to partially restore funding to previous levels. |
| Forest Management | (256) | Funding available in the Forest Management activity due to a favorable forest fire season. |
| Resource Management and Economic Development | 1,200 | Transfer of funding to increase contributions to the NWT Development Corporations. |
| Forest Management | (1,200) | Funding available in the Forest Management activity due to a favorable forest fire season. finalization of lay offs. All positions, to be eliminated in the |
| **CAPITAL** | | |
| **Municipal and Community Affairs** | | |
| Community Operations | 24,862 | To reallocate funding between activities in accordance with the revised departmental accounting structure. The revised structure was approved subsequent to approval of the Main Estimates. |
| Emergency Services | 100 | |
| Community Development | (16,472) | |
| Community Planning and Lands | (3,416) | |
| Sport and Recreation | (4,974) | |
| Directorate | (100) | |

**Schedule of Debenture Loans Receivable from Municipalities (Summary)**

**for the year ended March 31, 1998**
(thousands of dollars)

| | Original Amount | Principal Balance March 31, 1997 | New Loans | Principal Repayments | Principal Balance March 31, 1998 |
|---|---|---|---|---|---|
| Municipality of Yellowknife | $ 18,456 | $ 11,546 | $ - | $ 11,437 | $ 109 |
| Yellowknife Catholic School Board | 1,000 | 966 | - | 966 | - |
| Municipality of Fort Smith | 5,074 | 4,302 | - | 1,294 | 3,008 |
| Municipality of Fort Simpson | 353 | 163 | 150 | 12 | 301 |
| Municipality of Hay River | 7,755 | 4,914 | - | 4,914 | - |
| Municipality of Inuvik | 4,191 | 3,243 | 150 | 314 | 3,079 |
| Municipality of Norman Wells | 1,273 | 1,024 | - | 119 | 905 |
| Municipality of Iqaluit | 6,916 | 4,201 | - | 517 | 3,684 |
| Municipality of Broughton Island | 193 | - | 193 | - | 193 |
| Municipality of Pangnirtung | 94 | - | 94 | 94 | - |
| Municipality of Pond Inlet | 100 | - | 100 | - | 100 |
| | 45,405 | 30,359 | 687 | 19,667 | 11,379 |
| Less : Valuation Allowance | | 983 | | | 876 |
| | **45,405** | **29,376** | **687** | **19,667** | **10,503** |

**Schedule of Debenture Loans Receivable from Municipalities**

**for the year ended March 31, 1998**
(thousands of dollars)

| | Year of Maturity | Interest Rate | Original Amount | Principal Balance March 31, 1997 | New Loans | Principal Repayments | Principal Balance March 31, 1998 |
|---|---|---|---|---|---|---|---|
| **Municipality of Yellowknife** | | | | | | | |
| 130 Frame Lake South sub-division | 1997 | 9.00 | $ 1,166 | $ 117 | $ - | $ 117 | $ - |
| 132 Frame Lake South improvements | 1997 | 8.75 | 334 | 33 | - | 33 | - |
| 174 Frame Lake South | 2003 | 9.13 | 961 | 532 | - | 532 | - |
| 212 General Fund | 2002 | 9.00 | 6,589 | 4,078 | - | 4,078 | - |
| 214 Paving program | 2003 | 8.50 | 1,436 | 1,121 | - | 1,121 | - |
| 216 Capital Fund | 2001 | 7.74 | 4,590 | 2,945 | - | 2,945 | - |
| 220 Paving, gutters and sidewalks | 2005 | 8.90 | 1,170 | 1,093 | - | 1,093 | - |
| 224 Trails End water and sewer replacement | 2005 | 9.25 | 750 | 167 | - | 58 | 109 |
| 225 Paving, gutters and sidewalks | 2006 | 8.30 | 1,460 | 1,460 | - | 1,460 | - |
| | | | **18,456** | **11,546** | **-** | **11,437** | **109** |
| **Yellowknife Catholic School Board** | | | | | | | |
| 1 New high school (1994) | 2014 | 10.70 | **1,000** | **966** | **-** | **966** | **-** |
| **Municipality of Fort Smith** | | | | | | | |
| 21 Personal care facility | 1997 | 9.00 | 140 | 14 | - | 14 | - |
| 43 Personal care facility, Amalgamation of debentures #39 and #41 | 2026 | 11.27 | 2,765 | 2,718 | - | 12 | 2,706 |
| 44 Expansion and renovation of fire hall | 2008 | 8.80 | 335 | 216 | - | 216 | - |
| 45 Refinance previous debentures | 2002 | 8.25 | 1,484 | 1,027 | - | 1,027 | - |
| 46 West Grove subdivision | 2005 | 9.15 | 350 | 327 | - | 25 | 302 |
| | | | **5,074** | **4,302** | **-** | **1,294** | **3,008** |
| **Municipality of Fort Simpson** | | | | | | | |
| 6 Fire hall aAddition; refinance debenture #5 | 2006 | 9.00 | 136 | 107 | - | 8 | 99 |
| 7 Fire truck and alarm system | 2008 | 9.00 | 67 | 56 | - | 4 | 52 |
| 8 Wildrose Acres sub-division | 2007 | 6.50 | 150 | - | 150 | - | 150 |
| | | | **353** | **163** | **150** | **12** | **301** |
| **Municipality of Hay River** | | | | | | | |
| 66 Water and sewer infrastructure improvements | 2002 | 8.45 | 180 | 124 | - | 124 | - |
| 68 Infrastructure upgrades | 2001 | 9.00 | 496 | 73 | - | 73 | - |
| 72 Local improvements | 2000 | 9.00 | 229 | 143 | - | 143 | - |
| 74 Road paving | 2002 | 8.45 | 794 | 592 | - | 592 | - |
| 75 Commercial sub-division | 2003 | 7.75 | 1,200 | 795 | - | 795 | - |
| 81 Drainage improvements | 2001 | 8.25 | 30 | 23 | - | 23 | - |
| 82 Paving | 2005 | 8.25 | 111 | 97 | - | 97 | - |
| 84 Local improvements | 1997 | 8.25 | 33 | 12 | - | 12 | - |
| 85 Residential subdivision | 1999 | 8.25 | 762 | 98 | - | 98 | - |
| 86 Residential subdivision | 1999 | 8.25 | 228 | 37 | - | 37 | - |
| 87 Road paving and capital infrastructure improvements | 2001 | 8.25 | 735 | 564 | - | 564 | - |
| 89 Southern expansion, land development | 2005 | 9.10 | 2,200 | 1,613 | - | 1,613 | - |
| 90 Woodland Drive Sewer Trunk replacement | 2004 | 10.45 | 157 | 143 | - | 143 | - |
| 91 Water, sewer and road infrastructure | 2006 | 8.30 | 400 | 400 | - | 400 | - |
| 92 Water, sewer and road infrastructure | 2006 | 8.30 | 200 | 200 | - | 200 | - |
| | | | **7,755** | **4,914** | **-** | **4,914** | **-** |

**Schedule of Debenture Loans Receivable from Municipalities**

**for the year ended March 31, 1998**
(thousands of dollars)

| | Year of Maturity | Interest Rate | Original Amount | Principal Balance March 31, 1997 | New Loans | Principal Repayments | Principal Balance March 31, 1998 |
|---|---|---|---|---|---|---|---|
| **Municipality of Inuvik** | | | | | | | |
| 5 Town hall / fire hall | 2000 | 9.00 | 350 | 120 | - | 54 | 66 |
| 33 Refinance previous debentures | 2005 | 8.25 | 944 | 723 | - | 166 | 557 |
| 34 Refinance previous debentures | 2010 | 8.34 | 1,657 | 1,310 | - | 40 | 1,270 |
| 35 Recreation centre | 2007 | 7.30 | 400 | 400 | - | 28 | 372 |
| 36 Recreation centre completion | 2012 | 8.05 | 690 | 690 | - | 26 | 664 |
| 37 Recreation centre completion | 2017 | 7.80 | 150 | - | 150 | - | 150 |
| | | | **4,191** | **3,243** | **150** | **314** | **3,079** |
| **Municipality of Norman Wells** | | | | | | | |
| 6 MacKenzie Drive Road upgrade | 2010 | 9.00 | 183 | 162 | - | 5 | 157 |
| 7 Residential sub-division | 1998 | 6.95 | 250 | 68 | - | 41 | 27 |
| 8 Refinance previous debentures | 2011 | 8.25 | 490 | 444 | - | 13 | 431 |
| 9 Residential subdivision | 2001 | 7.40 | 350 | 350 | - | 60 | 290 |
| | | | **1,273** | **1,024** | **-** | **119** | **905** |
| **Municipality of Iqaluit** | | | | | | | |
| 13 Local improvements | 2011 | 9.00 | 298 | 261 | - | .9 | 252 |
| 14 Refinance previous debentures | 2008 | 0.00 | 4,868 | 2,738 | - | 134 | 2,604 |
| 15 New expansion area, Phase IV (#1) | 2013 | 9.50 | 750 | 510 | - | 76 | 434 |
| 16 New expansion area, Phase IV (#2) | 2013 | 9.50 | 50 | 17 | - | 17 | - |
| 17 Expansion area, Phase IV | 2005 | 9.65 | 300 | 277 | - | 214 | 63 |
| 18 Expansion area, Phase IV | 2005 | 9.65 | 650 | 398 | - | 67 | 331 |
| | | | 6,916 | 4,201 | - | 517 | 3,684 |
| Less : Valuation Allowance | | | | 983 | | | 876 |
| | | | **6,916** | **3,218** | **-** | **517** | **2,808** |
| **Municipality of Broughton Island** | | | | | | | |
| 1 Land development | 2007 | 7.50 | **193** | - | **193** | - | **193** |
| **Municipality of Pangnirtung** | | | | | | | |
| 1 Land development | 2007 | 7.50 | **94** | - | **94** | **94** | - |
| **Municipality of Pond Inlet** | | | | | | | |
| 1 Land development | 2007 | 7.50 | **100** | - | **100** | - | **100** |
| | | | **$ 45,405** | **$ 29,376** | **$ 687** | **$ 19,667** | **$ 10,503** |

**Schedule of Other Long-term Receivables**

**for the year ended March 31, 1998**
(thousands of dollars)

| | Principal Balance March 31, 1997 | New Loans | Principal Repayments | Principal Balance March 31, 1998 |
|---|---|---|---|---|
| Agreements for Sale | $ 726 | $ - | $ (172) | $ 554 |
| Offer to Purchase - Kekortak Co-Op, Gjoa Haven | 200 | - | - | 200 |
| | **$ 926** | **$ -** | **$ (172)** | **$ 754** |

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

**for the year ended March 31, 1998**

## ACCOUNTS RECEIVABLE WRITTEN OFF

| | |
|---|---|
| **Finance** | |
| Lepine, Vern | $ 1,805 |
| | 1,805 |
| **Municpal and Community Affairs** | |
| Akunniq Coop Ltd. | 535 |
| Charlo, Charlie Estate of | 1,250 |
| | 1,785 |
| **Health and Social Services** | |
| Aklavik Alcohol Action Committee | 20,663 |
| Fort Resolution Alcohol & Drug Program | 23,354 |
| Friends Against Family Violence | 1,910 |
| | 45,927 |
| **Justice** | |
| Bolte, Beverly | 1,500 |
| Ruman, Marie | 20,000 |
| Vachon, Roxanne | 707 |
| | 22,207 |
| **Education, Culture and Employment** | |
| Akikuluk, Sila | 1,312 |
| Angohiatok, Sam | 1,087 |
| Bourque, Delores | 675 |
| Catholique, Dianne | 1,045 |
| LeBlue, Bruce Edward | 1,205 |
| MacKeinzo, Ronald Bobby | 1,133 |
| Mannuk, Silas | 714 |
| McAllister, William John | 1,233 |
| McConnel, Elizabeth | 1,669 |
| McKay, Frank | 675 |
| McLeod, Fred | 523 |
| Michel, Pauline | 1,808 |
| Mitchell, Brian Campbell | 1,050 |
| Nungaq, Terry | 2,108 |
| Palituq, Ootoovah | 1,763 |
| Pissuk, Rosalie | 700 |
| Quanaq, Anna | 1,568 |
| Rogers, Rhoda J. | 1,700 |
| | 21,968 |
| **Resources, Wildlife and Economic Development** | |
| Chaffe, Frank | 2,900 |
| Enuapik, Guy | 500 |
| Komangipak, Kitty Panikpak | 5,894 |
| Patterson Enterprises Ltd. | 22,943 |
| | 32,237 |
| **Total Accounts Written Off Over $500** | **125,929** |
| **All Departments - Other Miscellaneous Accounts Less Than $500** | **33,554** |
| **Student Loan Interest Written Off** | **11,119** |
| **Accounts Forgiven,Not Previously Written Off 1997 / 98 Forgiveness** | **21,574** |
| **Total Accounts Written Off** | **192,176** |
| **Student Loan Fund** | |
| Ansley, Robert | 6,790 |
| Beric, Aleksander | 8,596 |
| Hess, Joseph | 12,900 |
| Mainville, Gerry | 13,015 |
| Martel, Joanne | 8,550 |
| McDonald, Madeline | 3,462 |
| Rodh, Amy | 7,311 |
| Sawwyer, Therese | 1,200 |
| Sorenson, Jason | 9,060 |
| Weitsche, Minnie | 3,350 |
| **Total Loans Written Off** | **74,234** |
| **Total Accounts and Loans Written Off** | **$ 266,410** |

## FORGIVENESS

| | |
|---|---|
| **1997 / 98 Forgiveness** | **$ 21,788** |

## STUDENT LOAN REMISSIONS

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

| | | | |
|---|---|---|---|
| Adkins, Gabriele | $ 1,714 | Carpenter, Brook | 2,456 |
| Adkins, Gary | 3,599 | Carreau, Robert | 1,599 |
| Ait Ahmed, Lahoucine | 2,972 | Chalifoux, Brenda | 3,079 |
| Akavak, Pitsula | 2,824 | Chambers, Brian | 2,329 |
| Akittirq, Kango | 6,763 | Charlie, Annie | 3,095 |
| Alikatuktuk, Mary | 2,049 | Chatwood, Kirsty | 1,480 |
| Alivaktuk, Meeka | 2,919 | Cheema, Simervir | 1,632 |
| Allison, Kenneth | 1,618 | Chilibeck, Kerby | 3,017 |
| America, Cora | 1,291 | Christie-Williams, Emma | 1,256 |
| Amrow, Kelly | 1,928 | Cockney, Evelyn | 3,092 |
| Amrow, Kenneth Shep | 4,648 | Coedy, William | 1,149 |
| Anderson, Wanda | 2,636 | Cook, Sheila | 2,000 |
| Andrew, Jessie | 1,406 | Cook, Ty | 584 |
| Angilirq, Amelia | 1,898 | Cooke, Douglas | 614 |
| Angnakak, Marlene | 2,008 | Coote, Kelli | 3,107 |
| Angnetsiak, Martha | 3,500 | Corbeil, Andre | 2,123 |
| Arey, Verna | 3,194 | Corey, Grant | 2,997 |
| Arey, Mayvis | 6,227 | Cornes, Linda | 3,628 |
| Argue, Chris | 1,841 | Cousins, Salomie | 4,038 |
| Armstrong, Brian | 3,210 | Craig, John | 2,162 |
| Arreak, Geebowah | 4,255 | Cran, David | 1,472 |
| Ashton, Scott | 1,832 | Croizier, Mari | 1,107 |
| Ashton, Toderick | 3,505 | Cronman, Michelle | 4,464 |
| Atigikyoak, Mavis | 4,673 | Cross, Dana | 3,200 |
| Attagutsiak, Eunice | 2,985 | Cucheran, Tim | 1,253 |
| Arnauyumayuq, Nuterajuk | 3,308 | Cumming, Louise | 7,518 |
| Aumond, Michael | 3,013 | Curran, Eletha | 1,181 |
| Baker, Margaret | 5,747 | Currie, Atara | 1,750 |
| Barnes, Keith | 1,730 | Cutten, Murray | 1,508 |
| Barr, Alison | 1,841 | Dargo, Pamela | 4,400 |
| Bawtinhimer, Karyne | 1,816 | Davies, Angela | 2,609 |
| Beaulieu, Debbie | 2,107 | Day, Clara | 2,735 |
| Beck, Louise | 2,439 | Dean, Shaun | 3,587 |
| Beebe, Ida | 1,640 | Deans, Tyler | 1,799 |
| Bell, Brendan | 3,054 | DeGrow, Azure | 2,021 |
| Bell, Craig | 3,464 | De Launiere, Marc | 1,263 |
| Benoit, Brenda | 2,710 | Delmage, Ronald | 1,025 |
| Bertolini, Alex | 2,255 | Delorey, Monique | 1,398 |
| Bevington, Nicholas | 1,824 | Deutschmann, Richard | 6,400 |
| Blondin-Forrest, Evelyn | 3,251 | Devereaux, Sheri | 1,546 |
| Boettger, Kirsten | 2,200 | Dewsbury, Neil | 750 |
| Bonnycastle, Colin | 599 | Dialla, Sheila | 2,005 |
| Bossert, Lisa | 3,258 | Dievert, Brent | 879 |
| Bouchard, Robert | 2,768 | Dievert, Leanne | 945 |
| Boudreau, Carol | 1,906 | Doyle, Marie | 2,058 |
| Boulanger, Joseph | 1,689 | Drover, Richard | 3,275 |
| Bourke, Shauna | 5,771 | Dumond, Sandra | 1,878 |
| Branch, Jennifer | 2,519 | Dunne, Terry | 2,238 |
| Brissette, Niconara | 1,849 | Dunn, Kevin | 1,758 |
| Brown, Ralph | 3,079 | Duval-Evic, Lucy | 4,758 |
| Brown, Tanya | 2,284 | Dwyer, Richard | 2,755 |
| Bryant, Melanie | 1,873 | Dyce, Michael | 1,882 |
| Bryant, Tracy | 2,321 | Edwards, Gladis | 2,906 |
| Bugg, Terri-Ann | 962 | Eetoolook, Mary | 3,296 |
| Bullock, Curtis | 2,845 | Ekenale, Alma | 2,919 |
| Burbidge, Brandi | 1,488 | Ekpakohak, Joanne | 1,803 |
| Burlingame, Todd | 2,140 | Elief, Freda | 1,964 |
| Cairns, Valerie | 873 | Elkin, Derek | 3,046 |
| Cameron, Marni | 2,763 | Elliott, Kristin | 1,600 |
| Cane, Myles | 1,198 | Ellis, Seth | 4,373 |

**STUDENT LOAN REMISSIONS (continued)**

| | | | |
|---|---|---|---|
| Embodo, Isaac Jr. | 1,410 | Hewitt, Chris | 1,689 |
| Eskelson, Roslind | 3,194 | Heyland, Julie | 2,189 |
| Etuangat, Phoebe | 2,222 | Hickey, Jeannie | 3,214 |
| Evans, Sylvie | 4,911 | Hiebert, Terrence | 1,882 |
| Eyakfwo, Celine | 2,357 | Higgins, Eelee | 2,173 |
| Falconer, Melody | 2,008 | Hodgkins, Andrew | 3,403 |
| Felix, Loretta | 1,964 | Hoffman, Nicole | 928 |
| Ferguson, Marian | 563 | Holmes, Naomi | 1,939 |
| Feria, Marites | 2,104 | Hopkins, Margo | 2,952 |
| Flaherty, Elisapee | 3,145 | Horn, Kory | 527 |
| Foddis, Walter | 1,566 | Horton, Mark | 896 |
| Forbes, Jason | 1,997 | Hostland, Craig | 1,597 |
| Forbes, Tom | 1,788 | House, Sheldon | 1,316 |
| Fournier, Renee | 2,428 | Howie, Jennifer | 1,074 |
| Fowler, Candace | 2,145 | Hughes, Theresa | 607 |
| Fowler, Sean | 3,312 | Humphreys, Bonnie | 1,600 |
| Francey, Judy | 1,471 | Hunt, Christopher | 5,230 |
| Fraser, Dora | 5,497 | Huskey, Mabel | 2,500 |
| Freeman, Daniel | 1,600 | Hustins, Lenora | 2,883 |
| Froese, Kelly | 1,495 | Hynes, Byron | 4,400 |
| Furtan, Jean | 3,123 | Ikkidluak, Annie | 5,000 |
| Gallagher, Lisa | 2,587 | Impett, Michael | 803 |
| Gamble, Jennifer | 1,439 | Inglis, Terry | 2,600 |
| Gard, Paul | 1,033 | Innuksuk, Michael | 1,447 |
| Gaudet, Martin | 2,615 | Irlbacher, Stephanie | 3,628 |
| Gauthier, Laurie | 3,255 | Jacobson, Jeanne | 2,000 |
| Gauthier, Neil | 2,158 | Jacobson, Jenny | 4,406 |
| Gauthier, Shauna | 1,272 | Jardine, Scott | 2,549 |
| Gee, Kendra | 1,351 | Jaworenko, Rocky | 1,140 |
| Gillis, Mary | 2,960 | Jeffred, Valerie | 1,206 |
| Gill, Cherri | 6,054 | Johnson, Karen | 2,768 |
| Gill, Michael | 2,829 | Johnston, Lynne | 582 |
| Golding, Linda | 2,244 | Johnston, Tracy | 1,963 |
| Goodzeck, Jonathan | 3,649 | Jones, Adrienne | 3,399 |
| Grandjambe, Janet | 3,362 | Jones, Barbara | 2,895 |
| Greenland, Heather | 1,947 | Jones, Chamberlain | 3,534 |
| Green, Cecilia | 1,865 | Jones, Gregory | 1,212 |
| Green, Joslin | 2,189 | Jones, Irene | 3,277 |
| Green, Paul | 2,812 | Joss, Sadie | 2,694 |
| Gruben, Gayle | 1,533 | Kaduck, Raymon | 1,914 |
| Gruben, Louisa | 5,000 | Kaeser, Christina | 1,808 |
| Grundy, Paul | 2,456 | Kallos, Sarah | 1,988 |
| Haener, Madelon | 2,763 | Kapicki, Brent | 3,046 |
| Haining, Margaret | 2,287 | Kapicki, Jodi | 2,021 |
| Haist, Kathleen | 864 | Karoo, Tikkiq | 2,275 |
| Halpin, David | 2,148 | Kaulbach, Craig | 1,656 |
| Handley, Michael | 2,099 | Kay, Ruth | 2,780 |
| Hanna, Mia | 3,200 | Keenainak, Licia | 3,079 |
| Harding, Peter | 3,255 | Keim, Andrew | 4,143 |
| Harker, Brooke | 2,058 | Kemeys-Jones, Shirley | 3,293 |
| Harney, Kami | 2,382 | Kenny, Angela | 2,423 |
| Hartery, Bruce | 2,255 | Keppel, Richard | 6,747 |
| Hartery, Keith | 1,439 | Khemani, Sonia | 1,271 |
| Hartop, Jason | 4,757 | Kilabuk, Sandra | 1,763 |
| Hartwig, Tara | 1,401 | Kobasiuk, Deana | 1,849 |
| Hart, Katherine | 1,538 | Kolothumkattil, Raghu | 2,763 |
| Hart, Robert | 1,189 | Komaksiutiksak, Jerry | 1,632 |
| Havioyak, Margaret | 5,115 | Korber, Dianne | 824 |
| Havioyak, Marjorie | 3,750 | Krause, Arnold | 3,054 |
| Hawick, Margaret | 2,768 | Krause, Michelle | 3,054 |
| Hazenberg, Melissa | 1,767 | Kroeger, David | 4,400 |
| Ha, Long | 1,829 | Kudloo, Cindy | 4,788 |
| Hellwig, Bryan | 5,200 | Kuniliusie, Maggie | 3,321 |
| Henrie, Bernadette | 5,714 | Kuppaq, Timothy | 2,931 |
| Hessian, Sharon | 1,291 | Lagore, David | 1,873 |

STUDENT LOAN REMISSIONS (continued)

| | |
|---|---|
| Lamb, Frank | 1,173 |
| Langlois, Colette | 3,087 |
| Latour, Colinda | 2,505 |
| Lau-a, Grace | 2,947 |
| Lau-a, Revi | 1,148 |
| Laurell, Ari | 3,103 |
| Lauzon, Catherine | 2,340 |
| Laws, Ian | 2,878 |
| Leclerc, Gail | 2,062 |
| Leclerc, Marc | 1,299 |
| Lee, Nahum | 2,000 |
| Lee, Sandy | 1,291 |
| Lehmann, David | 2,395 |
| Lenoir, Martha | 3,403 |
| Lester, Ginger | 2,521 |
| Lewis, Lara | 1,579 |
| Lindsay, Tonya | 2,686 |
| Lines, Eileen | 1,049 |
| Look, Randall | 3,263 |
| Lyall, Margaret | 3,279 |
| Lyta, Nala | 6,087 |
| MacIntyre, Joey | 2,609 |
| MacKay, Angus | 3,444 |
| MacKay, Christie | 3,993 |
| Mackie, Judy | 2,771 |
| MacLellan, Mary Martha | 2,200 |
| MacLellan, Pamela | 1,533 |
| MacLennan, Caralene | 2,112 |
| MacPherson, Craig | 2,132 |
| Maher, Patrick | 3,427 |
| Mahussier, Michael | 1,009 |
| Ma, David | 799 |
| Mah, David | 1,915 |
| Malmsten, Joseph | 2,329 |
| Mandeville, Wendy | 2,238 |
| Manickum, Mahendrea | 2,706 |
| Mansell, Andrea | 2,148 |
| Mantla, Alestine | 1,645 |
| Mantla, Theresa | 1,714 |
| Marcellais, Adilene | 2,500 |
| Marchildon, Joy | 849 |
| Marchildon, Velma | 2,132 |
| Marchiori, Dennis | 3,362 |
| Marinic, Anna | 2,016 |
| Mark, Fay | 1,301 |
| Marlowe, Evelyn | 2,804 |
| Mathison, Mike | 3,390 |
| Maw, Lester | 2,590 |
| Ma, David | 1,697 |
| McCagg, Heather | 6,099 |
| McClelland, Lisa | 3,579 |
| McClelland, Richard | 1,972 |
| McCormick-Inch, Jennifer | 1,222 |
| McCowan, Wayne | 1,939 |
| McCrackin, Melissa | 2,464 |
| McDermott, Simon | 566 |
| McDonald, James | 3,164 |
| McDonald, Trevor | 3,488 |
| McDougall, Thalie | 671 |
| McGregor, Fiona | 2,579 |
| McKercher, Barbara | 1,845 |
| McLean, Shawn | 1,593 |
| McLeod, Douglas | 1,423 |
| McLeod, Lloyd William | 14,722 |
| McMahon, Lorena | 2,534 |
| McNeil, Erin | 1,000 |
| Melnyk, Sandra | 2,115 |
| Menzies, Jennifer | 2,738 |
| Menzies, Laurel | 2,911 |
| Mercredi, Brenda | 1,364 |
| Miller, Joseph | 3,694 |
| Milne, David | 3,000 |
| Mounsey, Paul | 1,380 |
| Mount, Pierre | 3,603 |
| Muckpaloo, Iga | 3,903 |
| Munro, Larry | 2,378 |
| Naidoo, Mahendra | 1,638 |
| Nasogaluak, Joe | 1,154 |
| Nasrabadi, Jamal | 2,779 |
| Neilsen, Stephen | 824 |
| Nendsa, Christopher | 2,862 |
| Nielsen, Stephen | 1,898 |
| Nind, Ben | 1,738 |
| Nolsoe, David | 2,115 |
| Northrop, Christie | 4,895 |
| Nowdlak, Lena | 2,082 |
| Nowicki, Karen | 4,400 |
| Oh, Gyusook | 1,275 |
| Oleekatalik, Jimmy | 2,316 |
| Olsen, Richard | 2,439 |
| Olsen, Shari | 1,357 |
| O'Neill, Anna | 3,095 |
| O'Rourke, Rochelle | 2,123 |
| O'Rourke, Sharon | 2,969 |
| Osted, Poul | 2,812 |
| O'Toole, Colleen | 2,656 |
| Palluq-Atagoyuk, Jeela | 2,829 |
| Panipakoocho, Ely | 3,395 |
| Parker, Teresa | 712 |
| Pascal, Olive | 1,862 |
| Paulette, Lesley | 2,697 |
| Pauloosie, Tina | 3,012 |
| Paulsen, Raeann | 2,200 |
| Peffer, Susan | 5,058 |
| Pelechaty, David | 2,809 |
| Peleskei, Josip | 1,980 |
| Peterson, Amanda | 1,857 |
| Peterson, Chad | 2,136 |
| Peterson, George | 880 |
| Petrie, Gordon | 3,071 |
| Philip, Pauline | 7,607 |
| Phillpot, Darha | 2,411 |
| Piers, Chris | 4,117 |
| Pipke, Victor | 2,791 |
| Pollock, Kari | 792 |
| Pollock, Michael | 1,944 |
| Posynick, Zoe | 1,865 |
| Praamsma, Jennifer | 2,025 |
| Price, George | 3,079 |
| Qamaniq, Susan | 3,062 |
| Qanatsiaq, Nunia | 2,112 |
| Qappik, Mary | 2,312 |
| Qaqasiq, Pia | 6,697 |
| Qaqqaq, Sarah | 3,071 |
| Quassa, Joanna | 1,997 |
| Quiring, Annette | 3,382 |
| Qulaut, Patricia | 3,005 |
| Rabesca, Alice | 4,656 |
| Ramsay, David | 3,173 |
| Ramsay, Frank | 4,400 |

**STUDENT LOAN REMISSIONS (continued)**

| | |
|---|---|
| Rapley, Patricia | 2,677 |
| Rawlyck, Donna | 4,400 |
| Readman, Tristan | 1,318 |
| Reddy, Michael | 3,997 |
| Reid, Anne | 3,269 |
| Rennie, John | 2,395 |
| Rennie, Tanya | 613 |
| Richinger, Lisa | 2,964 |
| Ring, Larry | 542 |
| Robertson, Dean | 2,603 |
| Robinson, Craig | 3,464 |
| Rogers, Lena | 898 |
| Romans, Joanne | 1,267 |
| Rossignol, Kim | 2,964 |
| Sallerina, Joanni | 7,431 |
| Sanderson, Pamela | 1,954 |
| Sanguin, Kevin | 1,640 |
| Santos, Anthony | 1,600 |
| Sawchuk, Kimberly | 2,000 |
| Scantland, Tanya | 2,525 |
| Schaub, Michelle | 6,400 |
| Schauerte, Gary | 1,816 |
| Schofield, Haydn | 601 |
| Schollar, Geraldine | 1,008 |
| Schultz, Dana | 1,914 |
| Scott, Kelsey | 1,465 |
| Scott, Tania | 1,840 |
| Sebastian, Carla | 2,066 |
| Semple, Annie | 2,132 |
| Sherburne, Stephen | 2,628 |
| Shirley, James | 931 |
| Shott, Kevin | 2,903 |
| Smith, Ed | 3,128 |
| Smith, Patricia | 1,986 |
| Smith, Raphael | 846 |
| Solowy, Loretta | 1,189 |
| Sorensen, Meeka | 2,214 |
| Sorensen, Ridd | 2,021 |
| Sorge, Timothy | 634 |
| Speight, Beverly | 2,886 |
| Speight, Gary | 1,266 |
| Spry, Steven | 1,382 |
| Stephen, Susan | 3,090 |
| Stirling, Lynn | 2,947 |
| St. Jean, Janne | 2,832 |
| Sumcad, Cygni | 1,980 |
| Sutherland, Robert | 1,269 |
| Tait, Christopher | 3,051 |
| Takolik, Sarah | 2,288 |
| Tessier, Joselyn | 3,255 |
| Thody, Lyall | 2,288 |
| Thody, Pamela | 1,956 |
| Tordoff, Rodney | 3,321 |
| Trytten, Melodie | 1,906 |
| Tucktoo, Selena | 3,927 |
| Tulugarjuk, Susan | 3,337 |
| Turner, David | 1,824 |
| Turvey, Amanda | 1,873 |
| Tweed, James | 1,873 |
| Tweed, Jennifer | 2,340 |
| Uluadluak, Nancy | 1,462 |
| Ungalaq, Mary | 2,382 |
| Usherwood, Helene | 1,964 |
| Uyarak, Louise | 7,308 |
| Vail, Roger | 1,808 |
| Van Dine, Stephen | 3,194 |
| Van Genne, Samantha | 1,902 |
| Van Vliet, Carmen | 1,140 |
| Vanthuyne, Cory | 1,714 |
| Varelas, Xaralabos | 1,857 |
| Varkonyi, Joe | 2,186 |
| Versteeg, Lisa | 1,857 |
| Villebrun, Aretha | 3,500 |
| Villeneuve, Joyce | 1,988 |
| Waddell, Randy | 3,370 |
| Walker, Valoree | 2,521 |
| Wallis, Stuart | 703 |
| Ward, Terra | 675 |
| Warren, Brenda | 1,959 |
| Wasylkiw, Blaine | 766 |
| Wasylucha, Jeff | 1,439 |
| Wasylycia, Marianne | 3,821 |
| Watier, Elizabeth | 1,599 |
| Watts, Thomas | 4,400 |
| Weaver, Kevin | 808 |
| Westcott, David | 1,632 |
| Whane, Celine | 2,441 |
| Whelly, Sean | 1,579 |
| White, Thomas | 2,686 |
| Williams, Bethan | 2,853 |
| Wilson, Debra | 3,689 |
| Wilson, Diane | 2,054 |
| Wolfe, Brett | 1,600 |
| Wouters, Mark | 2,250 |
| **Total Loan Remissions over $500** | **1,187,687** |
| **Miscellaneous Remissions under $500.** | **3,569** |
| **Total Loan Remissions** | **$ 1,191,256** |

## STUDENT LOANS REMITTED ON DEBTS DUE TO BANKRUPTCY, DEATH OR SETTLEMENT (MAY INCLUDE INTEREST)

| | |
|---|---|
| Easingwood, Brian | 18,584 |
| Krushelniski, Steve | 10,605 |
| Leclerc, Remy | 8,158 |
| Livolsi, Denis | 5,904 |
| Norwich, Kimberly | 3,427 |
| Slocum, Brian | 7,873 |
| Williamson, Peter | 1,505 |
| **Total** | **$ 56,056** |

## STUDENT LOANS REMITTED ON DEBTS PREVIOUSLY WRITTEN OFF DUE TO BANKRUPTCY, DEATH OR SETTLEMENT (MAY INCLUDE INTEREST)

| | |
|---|---|
| Boyd, Joanne | $ 10,643 |
| Easingwood, Brian | 4,410 |
| Herter, Aaron | 7,942 |
| Hilchey, Michael | 838 |
| Mander, Shelly | 1,262 |
| Mercredi, Keith | 3,972 |
| Monette, Donald | 951 |
| Nowdlak, Debra Lynn | 18,022 |
| Overbo, Jason | 4,880 |
| Pearson, David | 1,027 |
| Ross, David | 5,700 |
| Selnes, Linda | 5,679 |
| Sproule, Sidney | 6,251 |
| Wells, Terry | 1,387 |
| White, James | 1,832 |
| **Total** | **$ 74,796** |

**Schedule of Inventory Write-offs and Deletions over $500**

**for the year ended March 31, 1998**

| | |
|---|---|
| Petroleum Products | $ 903,340 |
| | **$ 903,340** |

## Schedule of Recoveries of Debts Previously Written Off

**for the year ended March 31, 1998**

| | |
|---|---|
| **Legislative Assembly** | |
| Fraser, Peter | $ (300) |
| | (300) |
| **Finance** | |
| Astra Tech Services | 28 |
| Innualuk, Roger | 39 |
| Voigt, Alex | 76 |
| | 143 |
| **Municipal and Community Affairs** | |
| Gonet, John | 375 |
| Hess, Joseph | 400 |
| Horassi, George | 45 |
| Inuktalik, Donald | 70 |
| Kilabu, Adam Pudloo | 132 |
| Pameok, Leo and Susan | 18 |
| Papik, David Estate of | 250 |
| Weyallon, Leon | 20 |
| | 1,310 |
| **Public Works and Services** | |
| Arragutainaq, Billy | 37 |
| Arragutainaq, Lucass | 581 |
| Blake, Fred A. Jr.. | 41 |
| Cookie, Annie | 62 |
| Cookie, Johnnie Jr. | 503 |
| Gruben, Eileen | 450 |
| Haogak, Charlie | 160 |
| Kaludjak, Noel | 353 |
| Kavik, Annie | 31 |
| Mathewsie, Adamie | 53 |
| Novalinga, Zacharias | 145 |
| Sala, Alec | 23 |
| Samayualie, Animeoq | 247 |
| | 2,686 |
| **Health and Social Services** | |
| Beamish, David | 2 |
| Boulet, Sarah | 53 |
| Bourke, Patricia | 50 |
| Browing, Rodger | 24 |
| Butterworth, David | 17 |
| Cummings, Ernestine | 200 |
| Delorme, Richard | 100 |
| Dolan, Sandra | 100 |
| Duchesne, Mary Anne | 200 |
| Ehrenreich, Christin | 300 |
| Gardlund, Walter | 100 |
| Gon, Jesse | 42 |
| Gresl, Lori | 107 |
| Heron, Barbara | 100 |
| Hudson, Emily | 110 |
| Hunt, Susan | 149 |
| Johnson, Mia | 85 |
| King, Billy | 2 |
| King, Dennis | 50 |
| King, Joseph | 8 |
| Lafferty, Lori | 100 |
| Lafferty, Michel | 98 |
| MacDonald, Curtis. | 100 |
| Maxwell, James | 1,070 |
| McNeely, John | 34 |
| McNeely, Maureen | 100 |
| Miller, Julie | 268 |
| **Health and Social Services** (continued) | |
| Oksokitok, Harry | 150 |
| Pascal, John | 88 |
| Payne, Paul | 400 |
| Rawlyk, Roger | 100 |
| Rowland, Yvonne | 100 |
| Sanderson, James | 45 |
| Sibbeston, Irene | 100 |
| Wasserman, Eugene | 45 |
| Wedzin, Alfred | 161 |
| | 4,758 |
| **Justice** | |
| Beck, Stanley | 154 |
| Bourke, David O. | 28 |
| Cardinal, Amos | (12) |
| Deneyoua, Dennis | 10 |
| Desjarlais, Joseph | 8 |
| Desjarlais, Yvonne | 45 |
| Ekendia, Charlie | 30 |
| Excalibur Services | (711) |
| Football, Maryann | 6 |
| Hala, Michael | 128 |
| Hodgson, Norman | 30 |
| Hope, Thomas | 45 |
| Niditchie, George | 100 |
| Oscar, Gordon | 15 |
| Pancak, Loseosie | 393 |
| Payne, Paul | 1,000 |
| Pierrot, Frank | 56 |
| Selamio, Alvin | 196 |
| Stewart, Patrick E. | 84 |
| Weston, Donald | 400 |
| | 2,005 |
| **Education, Culture and Employment** | |
| Akpalialuk, Joamie | 142 |
| Arrowmaker, Johny | 105 |
| Barry, Jennifer Lynn | 1,120 |
| Berton Enterprises | 510 |
| Brownridge, Robin Alan | 4,987 |
| Desjarlais, Dorothy | 45 |
| Desjarlais, Joseph Andrew | 520 |
| Dunford, Gary | 5,200 |
| Dyck, Carol Ann | 725 |
| Evans, Patricia Lynn | 461 |
| Eyeqetok, Sanda | 1,524 |
| Fraser, Dawn Melissa | 280 |
| Gargan, Sandra | 190 |
| Gauvin, Carol Rose | 1,677 |
| Goose, Beatrice | 206 |
| Grandejambe, Cynthia | 356 |
| Gruben, Louisa | 560 |
| Hardisty, Howard | 1,873 |
| Huskey, Richard | 44 |
| Inuvik Drummers | 200 |
| Ishulutak, Pitsiulaq | 523 |
| Kabvitok, Lucien | 23 |
| Kakfwi, Irene | 75 |
| Kakkee, Oolanie | 264 |
| Kay, Margaret Jane | 100 |
| Kelshall, Marcella | 32 |
| Kilabuk, Noah | 132 |
| Koonark, Susan | 188 |
| Kreelak, Mary | 15 |
| Kuniliusie, Mina | 1,000 |

**Schedule of Recoveries of Debts Previously Written Off**

**for the year ended March 31, 1998**

| | |
|---|---|
| **Education, Culture and Employment** (continued) | |
| Lafferty, Lori J. | 1,275 |
| Lobb, Wayne Murray | 104 |
| Makpah, Hilarie | 223 |
| Miller, Sandra Mae | 3,859 |
| Moore, Rosalyn | 650 |
| Morfitt, Keith | 596 |
| Paneak, Adamie | 355 |
| Pellissey, Wilson | 30 |
| Peryouar, William | 100 |
| Pierrot, Barbara E. | 116 |
| Qavavau, Akalayok | 185 |
| Sangris, Narcisse | 275 |
| Schmitz, Michelle Charlotte | 1,635 |
| Stewart, Kurt Alexis | 25 |
| Tavalok, Abel | 338 |
| Tuccaro, Raylene Dawn | 76 |
| Unka, Cheryl Lynn | 50 |
| Walsh, Loretta Ann | 606 |
| Wood, Cecilia | 161 |
| Yakalaya, Valerie | 449 |
| Yallee, Alvin M. | 100 |
| | 34,285 |
| **Transportation** | |
| Burke, Roy | 60 |
| Ekenale, Alma | 2,600 |
| | 2,660 |
| **Total Debts Recovered** | **$ 47,547** |

## Schedule of Overdue Travel Advances

**as at March 31, 1998**

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

| | |
|---|---|
| **Municipal and Community Affairs** | |
| Gagnon, Michael A. | $ 150 |
| Gillis, Donald | 200 |
| Norberg, Gordon | 400 |
| Kupeuna, Pamela | 531 |
| | 1,281 |
| **Public Works and Services** | |
| Algona, James K. | 360 |
| Wyness, Bill | 300 |
| | 660 |
| **Health and Social Services** | |
| Fraser-McKay, Winnie | 272 |
| | 272 |
| **Justice** | |
| Angottitauruq, Michael | 120 |
| | 120 |
| **Education, Culture and Employment** | |
| Williams, Chuck | 450 |
| Kuniliusie, Mina | 306 |
| Ashevak, Oloosie | 259 |
| Shouldice, Jacqueline Kukik | 650 |
| | 1,665 |
| **Transportation** | |
| Aliyak, Uriah | 1,010 |
| Herman, Bruce | 1,010 |
| Ittinuar, David Ollie | 600 |
| | 2,620 |
| **Resources, Wildlife and Economic Development** | |
| Hancock, Greg | 482 |
| Kakfwi, Stephen | 240 |
| Matthews, Douglas | 1,930 |
| Laraque, Marlene-Helene M. | 395 |
| Robinson, Juanita | 1,500 |
| Sorenson, Lynda | 360 |
| Ballantyne, Birgit | 300 |
| Lockhart, Tom | 400 |
| Isiah, Mary | 200 |
| Hicks, Jack | 898 |
| | 6,705 |
| **Total Overdue Travel Advances** | $ 13,323 |

**Schedule of Lease Commitments**

**for the year ended March 31, 1998**
(thousands of dollars)

| | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004-2017 | Total |
|---|---|---|---|---|---|---|---|---|
| **Yellowknife** | Commercial | $ 6,089 | $ 5,650 | $ 4,177 | $ 3,964 | $ 3,964 | $ 22,526 | $ 46,370 |
| | Residential | 667 | 667 | 667 | 667 | 667 | 3,482 | 6,817 |
| | | **6,756** | **6,317** | **4,844** | **4,631** | **4,631** | **26,008** | **53,187** |
| **Fort Smith** | Commercial | 1,066 | 1,041 | 909 | 601 | 507 | 4,822 | 8,946 |
| | Residential | 38 | 24 | 24 | 24 | 24 | 282 | 416 |
| | | **1,104** | **1,065** | **933** | **625** | **531** | **5,104** | **9,362** |
| **Inuvik** | Commercial | 783 | 591 | 528 | 404 | 404 | 2,760 | 5,470 |
| | Residential | 480 | 465 | 424 | 410 | 410 | 4,291 | 6,480 |
| | | **1,263** | **1,056** | **952** | **814** | **814** | **7,051** | **11,950** |
| **Baffin** | Commercial | 574 | 505 | 227 | 129 | 48 | 276 | 1,759 |
| | Residential | 4,585 | 3,094 | 3,093 | 2,750 | 1,777 | 14,212 | 29,511 |
| | | **5,159** | **3,599** | **3,320** | **2,879** | **1,825** | **14,488** | **31,270** |
| **Keewatin** | Commercial | 807 | 765 | 702 | 418 | 330 | 3,643 | 6,665 |
| | Residential | 3,183 | 3,183 | 3,073 | 2,796 | 2,774 | 19,164 | 34,173 |
| | | **3,990** | **3,948** | **3,775** | **3,214** | **3,104** | **22,807** | **40,838** |
| **Kitikmeot** | Commercial | 932 | 927 | 873 | 873 | 873 | 1,953 | 6,431 |
| | Residential | 1,384 | 953 | 926 | 883 | 840 | 4,020 | 9,006 |
| | | **2,316** | **1,880** | **1,799** | **1,756** | **1,713** | **5,973** | **15,437** |
| | | **$ 20,588** | **$ 17,865** | **$ 15,623** | **$ 13,919** | **$ 12,618** | **$ 81,431** | **$ 162,044** |

## Schedule of Guarantees and Indemnities

**for the year ended March 31, 1998**
(thousands of dollars)

| | 1998 | 1997 |
|---|---|---|
| Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada | $ 88,400 | $ 89,718 |
| Sinking fund debentures issued by the Northwest Territories Power Corporation | | |
| a) maturing March 9, 2009 | 20,000 | 20,000 |
| b) maturing June 6, 2011 | 15,000 | 15,000 |
| c) maturing May 28, 2012 | 20,000 | 20,000 |
| d) maturing May 12, 2014 | 20,000 | 20,000 |
| e) maturing February 27, 2026 | 20,000 | 20,000 |
| Debenture series issued by the Northwest Territories Power Corporation | | |
| a) maturing May 1, 2025 | 7,838 | 7,891 |
| b) maturing October 1, 2025 | 7,856 | 7,910 |
| c) maturing September 1, 2026 | 8,893 | 8,956 |
| | $ 207,987 | $ 209,475 |

## Schedule of Projects for Canada and Others - Expenditures Recovered

for the year ended March 31, 1998

| | |
|---|---|
| **Legislative Assembly** | |
| Electorial Boundaries | $ 168,299 |
| Gender Parity | 131,449 |
| | **299,748** |
| **Executive** | |
| **Executive Offices** | |
| Employee on Secondment | 60,987 |
| French Language Services | 1,015 |
| | **62,002** |
| **Ministry of Aboriginal Affairs** | |
| Nunavut Land Claim Implementation | 201,836 |
| Gwich'in Land Claim Implementation | 137,960 |
| Employees on Secondment | 130,142 |
| Sahtu Land Claim Implementation | 112,304 |
| Inuvialuit Land Claim Implementation | 76,303 |
| | **658,545** |
| **Financial Management Board Secretariat** | |
| Human Resource Management Implementation for the Nunavut Territory | 1,010,135 |
| French Language Services | 2,887 |
| | **1,013,022** |
| | **1,733,569** |
| **Finance** | |
| Children's Health Survey | 30,000 |
| French Languages Services | 2,118 |
| | **32,118** |
| **Municipal and Community Affairs** | |
| Nunavut Territory Incremental Costs | 8,406,878 |
| Nunavut Land Claim Implemenation | 1,035,861 |
| Nunavut Unified Human Resources Development | 364,210 |
| Employees on Secondment | 227,934 |
| Disaster Assistance Cost - Salt Plains | 147,000 |
| Search and Rescue Education | 80,000 |
| Gjoa Haven School Extension | 41,795 |
| French Languages Services | 4,169 |
| | **10,307,847** |

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

for the year ended March 31, 1998

| | |
|---|---|
| **Public Works and Services** | |
| Accommodation Services, Building and Vehicle Mainteance, and Utilities for Aurora and Nunavut Arctic College | 1,192,036 |
| Divisional Education Councils | 417,140 |
| Employees on Secondment | 64,451 |
| French Languages Services | 45,100 |
| Rankin Inlet Tailings Pond | 9,098 |
| | **1,727,825** |
| **Health and Social Services** | |
| The Brighter Futures Program | 6,708,366 |
| Pre-natal Nutrition Program | 888,227 |
| Northern Native Alcohol and Drug Addiction Program | 457,256 |
| Health Centres and Hospitals | 177,138 |
| Human Contaminant Trends in the NWT | 141,564 |
| French Language Services | 64,336 |
| Training for Medical Interpreting | 50,000 |
| | **8,486,887** |
| **Justice** | |
| French Language Services | 402,775 |
| Statue Revision | 133,000 |
| TFN Implementation | 127,100 |
| Estates Clerk | 74,700 |
| CSG Implemenation | 69,000 |
| Maintenance Enforcement | 50,500 |
| Lawyer for the NWT Housing Corporation | 50,000 |
| Sahtu Implementation | 48,200 |
| Law Foundation | 48,000 |
| Child Support | 25,000 |
| Gwich'in Implementation | 20,784 |
| Law Society | 20,000 |
| LF Computer | 15,000 |
| OPAC Database | 10,000 |
| | **1,094,059** |
| **Education, Culture and Employment** | |
| Community Access Program | 10,752,458 |
| Language Services and Promotion | 1,439,203 |
| Geographic Place Names | 1,150,000 |
| Infrastructure Support | 1,130,200 |
| University and College Entrance Program | 461,000 |
| SAIP Program | 65,000 |
| Sahtu Agreement | 62,553 |
| Museum Exhibit Upgrading | 41,646 |
| Conservation Assistant | 20,800 |
| Archives Conservation Project | 20,600 |
| TFN Agreement | 17,494 |
| Archives Backlog | 11,198 |
| Collection Management | 10,000 |
| Gwich'in Agreement | 4,333 |
| | **15,186,485** |

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

for the year ended March 31, 1998

**Transportation**

| | |
|---|---|
| Community Aerodrome Radio Services | 4,258,051 |
| Coast Guard Facilities Maintenance Services | 924,648 |
| Road Maintenance | 373,153 |
| NavCan Occupancy Agreement | 204,589 |
| Yakut - Sakha Assistance Agreement | 176,969 |
| National Safety Code Funding Agreement | 128,944 |
| Airport Mapping | 101,000 |
| Cambridge Bay Chipseal Project | 65,331 |
| Fort Smith Chipseal Project | 21,176 |
| French Language Services | 9,400 |
| Hay River Corridor | 5,021 |
| | **6,268,282** |

**Resources, Wildlife and Economic Development**

| | |
|---|---|
| Nunavut Land Claim Implemenation | 2,603,198 |
| Nunavut Implemenation | 456,389 |
| Nunavut Wildlife Management Board | 345,000 |
| West Kitikmeot Management Board | 219,950 |
| Sahtu Implementation | 184,302 |
| Gwich'in Implementation Funding | 127,078 |
| AES | 96,400 |
| Nunavut Tunngavik Incorporated | 62,296 |
| PAS Development | 50,000 |
| North Slave Metis Alliance | 46,822 |
| Protected Area Strategy | 40,000 |
| Bison Control Program | 26,638 |
| Waterfowl Banding Program | 18,013 |
| Aboriginal Languages | 10,400 |
| Gwich'in Renewable Resources Board | 10,000 |
| Biological Resources Fur Program | 7,980 |
| National Parks | 7,018 |
| French Language Services | 4,800 |
| Tundra Science Camp | 2,500 |
| | **4,318,784** |

| | |
|---|---|
| | **$ 49,455,604** |

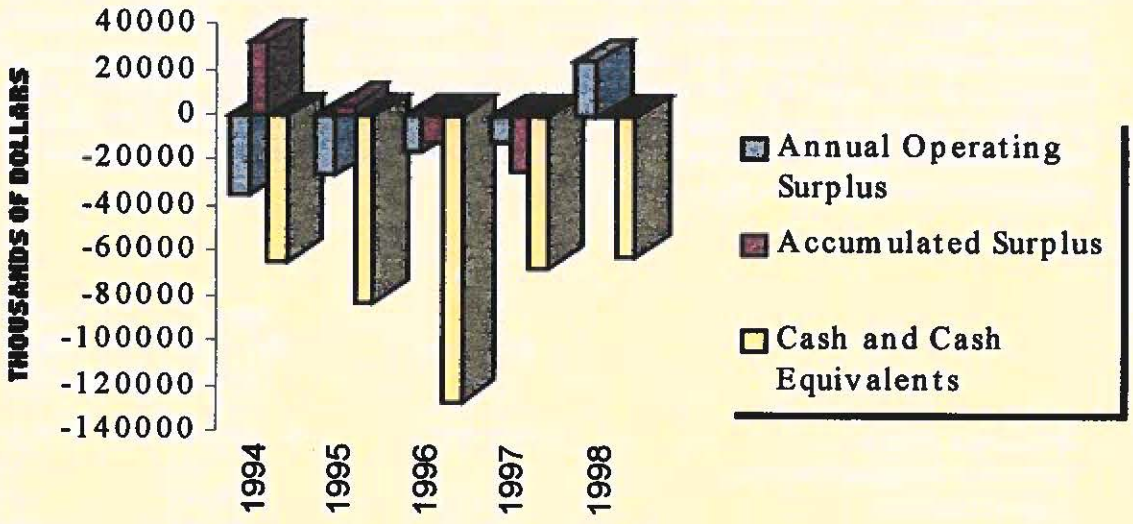
**STATISTICAL SECTION**

## 1. Accumulated Surplus(Deficit) – A FIVE YEAR SUMMARY

| | 1994 | 1995 | 1996 | 1997 | 1998 |
|---|---|---|---|---|---|
| | | | (thousands of dollars) | | |
| Total Assets | $ 262,403 | $ 270,277 | $ 283,160 | $ 214,289 | $ 253,747 |
| Total Liabilities | 230,125 | 265,732 | 294,988 | 238,645 | 254,622 |
| Accumulated Surplus(Deficit) | $ 32,278 | $ 4,545 | ($ 11,828) | ($ 24,356) | ($ 875) |
| Net Surplus(Debt) at Beginning of Year | $ 68,353 | $ 32,278 | $ 4,545 | ($ 11,828) | ($ 24,356) |
| Surplus(Deficit) for the Year | (35,312) | (26,404) | (15,603) | (12,153) | 24,665 |
| PPRF Surplus(Deficit) * | (763) | (1,329) | (770) | (375) | (1,184) |
| Accumulated Surplus(Deficit) at End of Year. | $ 32,278 | $ 4,545 | ($ 11,828) | ($ 24,356) | ($ 875) |

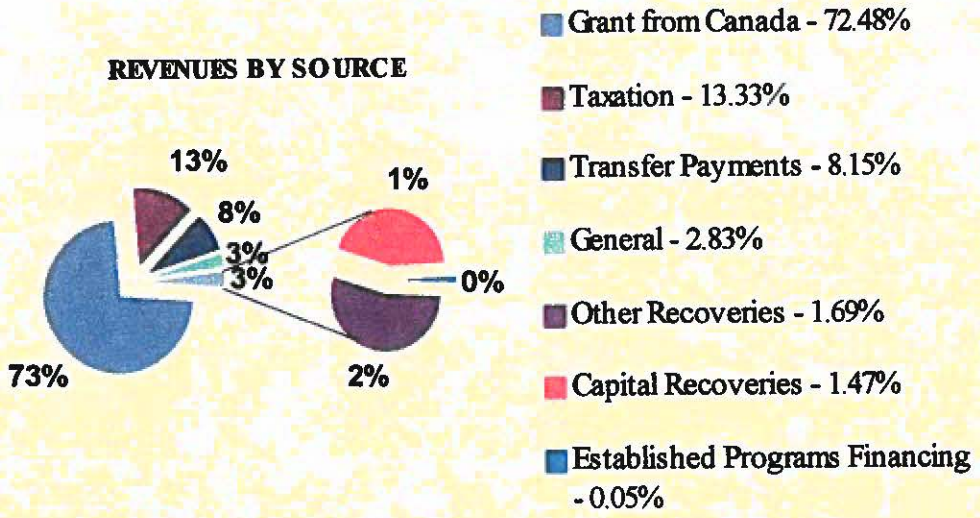
* PPRF is the Petroleum Products Revolving Fund.

THE ANNUAL SURPLUS AND ACCUMULATED SURPLUS
COMPARED WITH CASH AND CASH EQUIVALENTS




Short-term borrowing was less in 1998 because of less spending and cash received from repayment of long-term receivables. Consequently, our cash position improved significantly from the previous two years regardless of the continued Net Debt position of the government.

## 2. WHERE THE DOLLARS CAME FROM IN 1998




## 3. OUR REVENUES WERE HIGHER THAN INITIALLY PROJECTED IN 1998

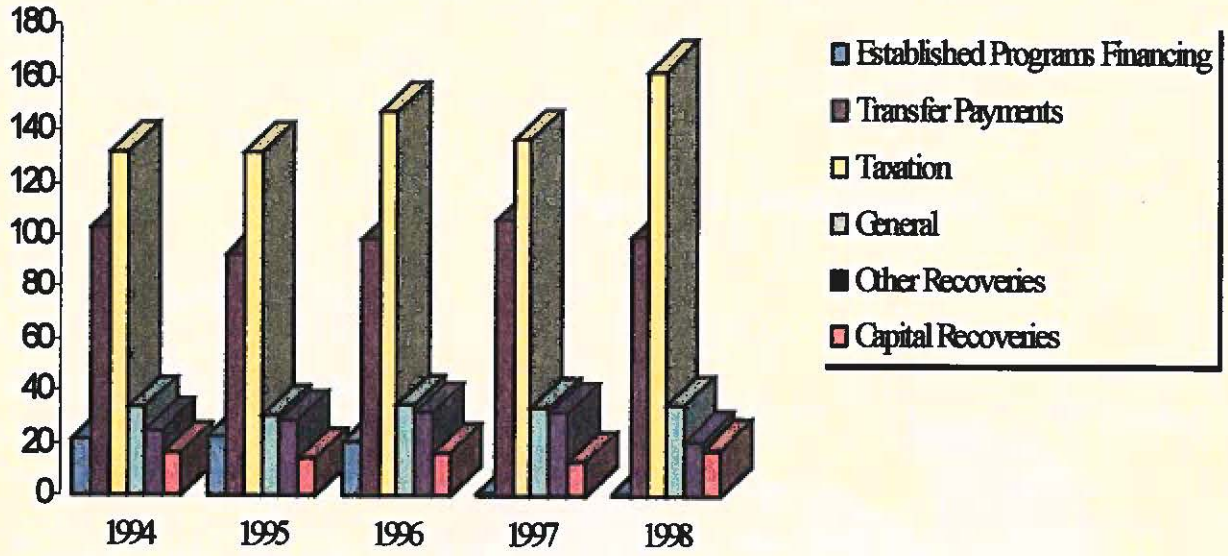
This was mainly the result of the Grant from Canada being higher than initially estimated. Before the Grant amount is finalized, several adjustments are made to it throughout the year. These adjustments include, for example, adjustments for income tax collection and transfer payments. The effects of these adjustments cannot be determined in advance. The 1997-98 Grant from Canada also contained a $30 million population adjustment as a result of population growth information determined from the 1996 census. The 1996 census indicated that the population escalators used between the 1991 and 1996 census were too low. Consequently, the Grant calculation for the inter-census years was inaccurate.

| | Main Estimates | Actual Revenue | Over(Under) Estimate |
|---|---|---|---|
| | | (thousands of dollars) | |
| Grant From Canada | $ 835,689 | $ 885,547 | $ 49,858 |
| Established Programs Financing | - | 642 | 642 |
| Transfer Payments | 98,050 | 99,587 | 1,537 |
| Taxation | 155,147 | 162,902 | 7,755 |
| General | 34,671 | 34,539 | ( 132) |
| Other Recoveries | 21,950 | 20,641 | ( 1,309) |
| Capital Recoveries | 18,749 | 17,900 | ( 849) |
| | $ 1,164,256 | $ 1,221,758 | $ 57,502 |

## 4. A FIVE YEAR REVENUE SUMMARY

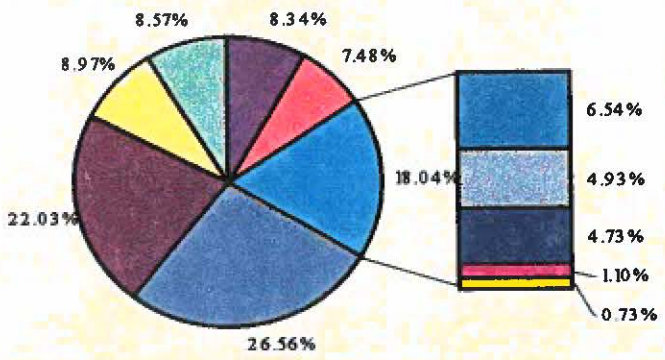
| | 1994 | 1995 | 1996 | 1997 | 1998 | |
|---|---|---|---|---|---|---|
| | | | (thousands of dollars) | | | |
| Grants from Canada | $ 849,053 | $ 888,739 | $ 904,743 | $ 855,012 | $ 885,547 | |
| Established Programs Financing | 22,209 | 22,657 | 21,332 | 1,241 | 642 | |
| Transfer Payments | 102,734 | 92,643 | 99,442 | 106,312 | 99,587 | |
| Taxation | | 131,618 | 132,383 | 146,730 | 136,957 | 162,902 |
| General | 33,541 | 30,796 | 34,535 | 34,459 | 34,539 | |
| Other recoveries | 24,503 | 29,329 | 32,298 | 31,963 | 20,641 | |
| Capital | 15,985 | 14,513 | 16,615 | 13,212 | 17,900 | |
| | $1,179,643 | $1,211,060 | $1,255,695 | $1,179,156 | $ 1,221,758 | |

FIVE YEAR REVENUE SUMMARY (EXCLUDING GRANT FROM CANADA)



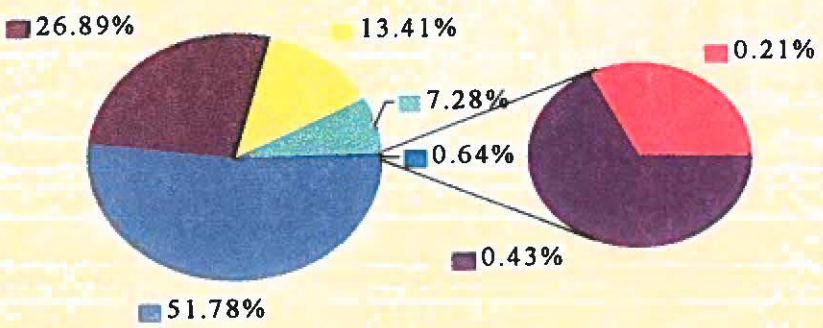
## 5. WHERE THE DOLLARS WERE SPENT IN 1998

### EXPENDITURES BY PROGRAM




- Education, Culture & Employment - 26.56%
- Health and Social Services - 22.03%
- Resources, Wildlife & Economic Development - 8.97%
- Municipal & Cummunity Affairs - 8.57%
- NWT Housing Corporation - 8.34%
- Transportation - 7.48%
- Justice - 6.54%
- Public Works and Services - 4.93%
- Executive - 4.73%
- Legislative Assembly - 1.10%
- Finance - 0.73%

### EXPENDITURES BY OBJECT




- Grants and Contributions - 51.78%
- Other O and M - 26.89%
- Salaries and Wages - 13.41%
- Buildings and Works - 7.28%
- Acquisition of Equipment - 0.43%
- Valuation Allowances - 0.21%

## 6. WE SPENT MORE THAN INITIALLY PROJECTED IN 1998

| Department | Main Estimates | Actual Expenditures | (Over)/ Under Estimate |
|---|---|---|---|
| | | (thousands of dollars) | |
| **Operations and Maintenance** | | | |
| Legislative Assembly | $ 11,999 | $ 12,353 | ($ 354) |
| Executive | 53,445 | 54,524 | ( 1,079) |
| Finance | 9,351 | 8,658 | 693 |
| Municipal and Community Affairs | 75,008 | 78,474 | ( 3,466) |
| Public Works and Services | 83,672 | 54,022 | 29,650 |
| Health and Social Services | 242,204 | 253,082 | ( 10,878) |
| Justice | 71,434 | 74,633 | ( 3,199) |
| NWT Housing Corporation | 55,118 | 55,168 | ( 50) |
| Education, Culture and Employment | 259,421 | 272,726 | ( 13,305) |
| Transportation | 55,631 | 56,444 | ( 813) |
| Resources, Wildlife and Economic Development | 88,703 | 102,247 | ( 13,544) |
| **Total O and M Expenditures** | **$ 1,005,986** | **$ 1,022,331** | **($ 16,345)** |
| **Capital** | | | |
| Legislative Assembly | $ 540 | $ 631 | ($ 91) |
| Executive | - | 1,331 | ( 1,331) |
| Finance | - | - | - |
| Municipal and Community Affairs | 24,962 | 22,703 | 2,259 |
| Public Works and Services | 3,835 | 4,187 | ( 352) |
| Health and Social Services | 5,479 | 6,963 | ( 1,484) |
| Justice | 1,154 | 2,555 | ( 1,401) |
| NWT Housing Corporation | 43,217 | 43,217 | - |
| Education, Culture and Employment | 26,339 | 40,762 | ( 14,423) |
| Transportation | 29,885 | 31,852 | ( 1,967) |
| Resources, Wildlife and Economic Development | 3,966 | 3,675 | 291 |
| **Total Capital Expenditures** | **$ 139,377** | **$ 157,876** | **($ 18,499)** |
| **Total Expenditures** | **$ 1,145,363** | **$ 1,180,207** | **($ 34,844)** |

## 7. REVISED PROJECTIONS

During the fiscal year, departments may find that their original estimates are not sufficient to meet program needs and return to the Legislative Assembly to request a larger budget. A new budget has to be approved before any money can be spent over and above the original appropriation. These Supplementary estimates are prepared and approved through a process similar to the Main Estimates.

**Actual Expenditures Compared to Total Appropriation by Department for the year ended March 31, 1998**

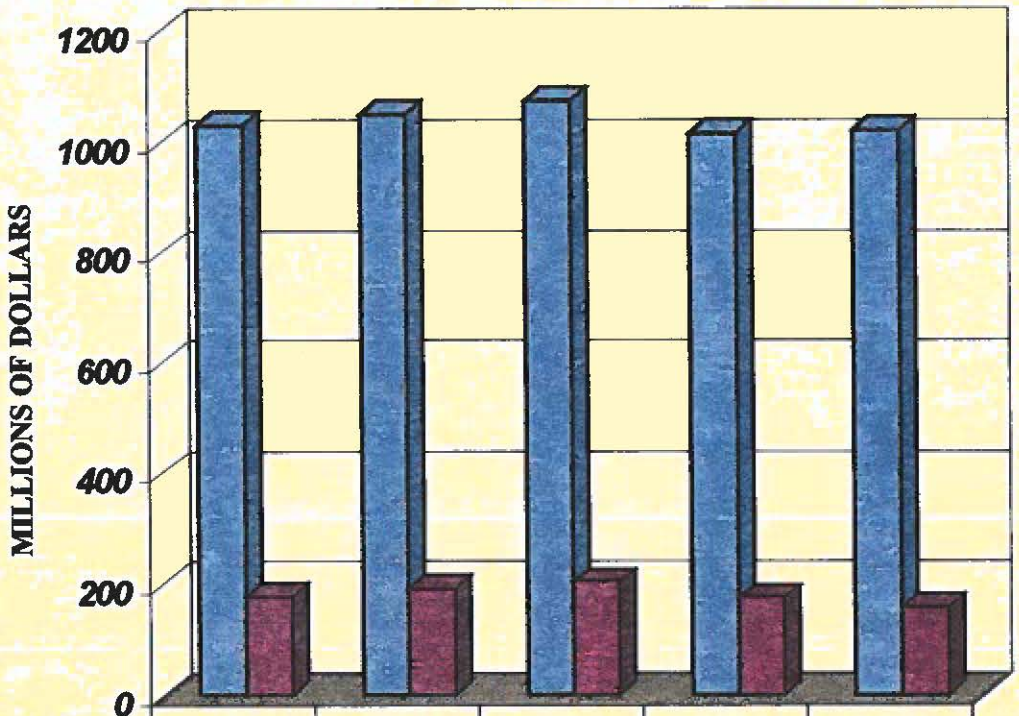
| | Total Appropriation | Actual | (Over)Under Estimate |
|---|---|---|---|
| | | (thousands of dollars) | |
| **Operations and Maintenance** | | | |
| Legislative Assembly | $ 13,147 | $ 12,353 | $ 794 |
| Executive | 54,950 | 54,524 | 426 |
| Finance | 9,484 | 8,658 | 826 |
| Municipal and Community Affairs | 79,801 | 78,474 | 1,327 |
| Public Works and Services | 56,728 | 54,022 | 2,706 |
| Health and Social Services | 253,577 | 253,082 | 495 |
| Justice | 74,935 | 74,633 | 302 |
| Northwest Territories Housing Corporation | 55,168 | 55,168 | - |
| Education, Culture and Employment | 274,362 | 272,726 | 1,636 |
| Transportation | 56,760 | 56,444 | 316 |
| Resources, Wildlife and Economic Development | 102,274 | 102,247 | 27 |
| **Total Operations and Maintenance** | **$ 1,031,186** | **$ 1,022,331** | **$ 8,855** |
| **Capital** | | | |
| Legislative Assembly | $ 640 | $ 631 | $ 9 |
| Executive | 2,119 | 1,331 | 788 |
| Finance | - | - | - |
| Municipal and Community Affairs | 29,942 | 22,703 | 7,239 |
| Public Works and Services | 5,038 | 4,187 | 851 |
| Health and Social Services | 12,787 | 6,963 | 5,824 |
| Justice | 2,946 | 2,555 | 391 |
| Northwest Territories Housing Corporation | 43,217 | 43,217 | - |
| Education, Culture and Employment | 45,419 | 40,762 | 4,657 |
| Transportation | 33,984 | 31,852 | 2,132 |
| Resources, Wildlife and Economic Development | 4,379 | 3,675 | 704 |
| **Total Capital** | **$ 180,471** | **$ 157,876** | **$ 22,595** |
| **Total Expenditures** | **$ 1,211,657** | **$ 1,180,207** | **$ 31,450** |

## 8. A FIVE YEAR EXPENDITURE SUMMARY

Amounts reported for prior years in the table below have not been adjusted to reflect organizational changes that took place within the government during 1997-98.

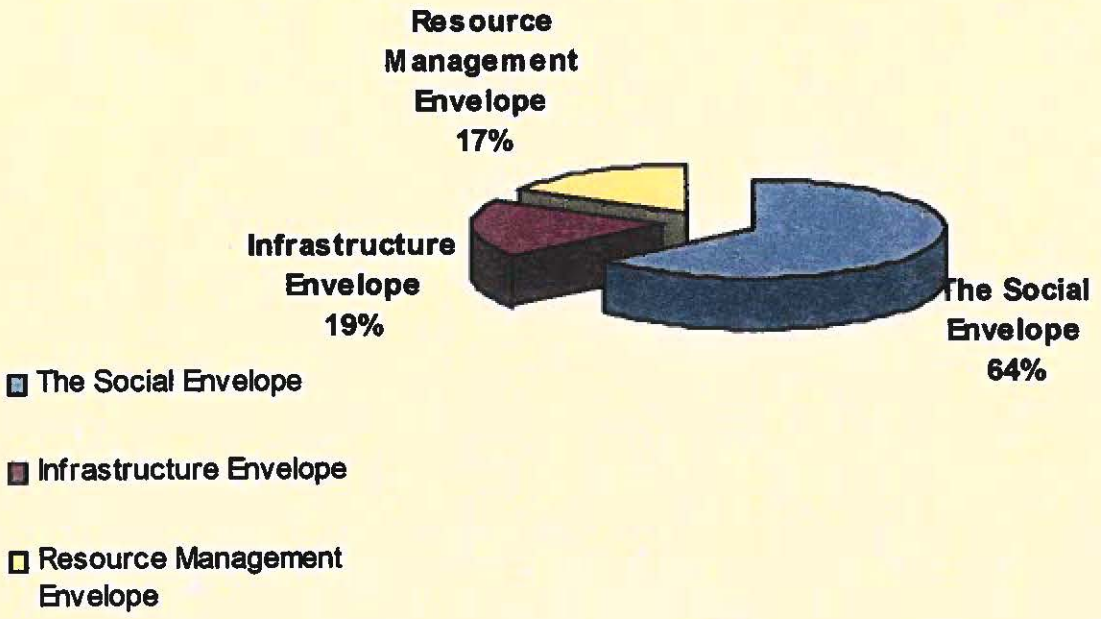
| | 1994 | 1995 | 1996 | 1997 | 1998 |
|---|---|---|---|---|---|
| | | | (thousands of dollars) | | |
| **Operations and Maintenance** | | | | | |
| Legislative Assembly | $ 10,867 | $ 11,477 | $ 10,015 | $ 9,866 | $ 12,353 |
| Executive | 63,694 | 62,294 | 61,676 | 59,813 | 54,524 |
| Finance | 9,829 | 8,296 | 8,966 | 8,342 | 8,658 |
| Municipal and Community Affairs | 64,301 | 67,626 | 74,414 | 75,536 | 78,474 |
| Public Works and Services | 133,718 | 130,730 | 124,146 | 90,439 | 54,022 |
| Health and Social Services | 273,265 | 272,193 | 244,088 | 237,499 | 253,082 |
| Justice | 66,876 | 68,398 | 69,579 | 70,206 | 74,633 |
| NWT Housing Corporation | 54,431 | 57,049 | 62,329 | 58,206 | 55,168 |
| Education, Culture and Employment | 214,944 | 216,963 | 264,063 | 257,002 | 272,726 |
| Transportation | 46,259 | 47,271 | 59,904 | 58,667 | 56,444 |
| Resources, Wildlife and Economic Development | 95,162 | 110,549 | 97,065 | 92,535 | 102,247 |
| **Total Operations and and Maintenance** | $ 1,033,346 | $ 1,052,846 | $ 1,076,245 | $ 1,018,064 | $ 1,022,331 |
| **Capital** | | | | | |
| Legislative Assembly | $ 6,802 | $ 261 | $ 277 | $ 41 | $ 631 |
| Executive | 1,261 | 1,285 | 13 | 459 | 1,331 |
| Finance | - | - | - | - | - |
| Municipal and Community Affairs | 34,229 | 33,793 | 39,169 | 31,378 | 22,703 |
| Public Works and Services | 12,611 | 14,022 | 13,004 | 7,157 | 4,187 |
| Health and Social Services | 8,111 | 6,708 | 8,836 | 5,432 | 6,963 |
| Justice | 451 | 749 | 538 | 1,911 | 2,555 |
| NWT Housing Corporation | 40,920 | 44,264 | 45,636 | 47,011 | 43,217 |
| Education, Culture and Employment | 23,972 | 40,567 | 45,690 | 34,484 | 40,762 |
| Transportation | 36,408 | 37,023 | 40,913 | 38,093 | 31,852 |
| Resources, Wildlife and Economic Development | 11,716 | 12,865 | 11,681 | 10,066 | 3,675 |
| **Total Capital** | $ 176,481 | $ 191,537 | $ 205,757 | $ 176,032 | $ 157,876 |
| **Total Expenditures** | $ 1,209,827 | $ 1,244,383 | $ 1,282,002 | $ 1,194,143 | $ 1,180,207 |

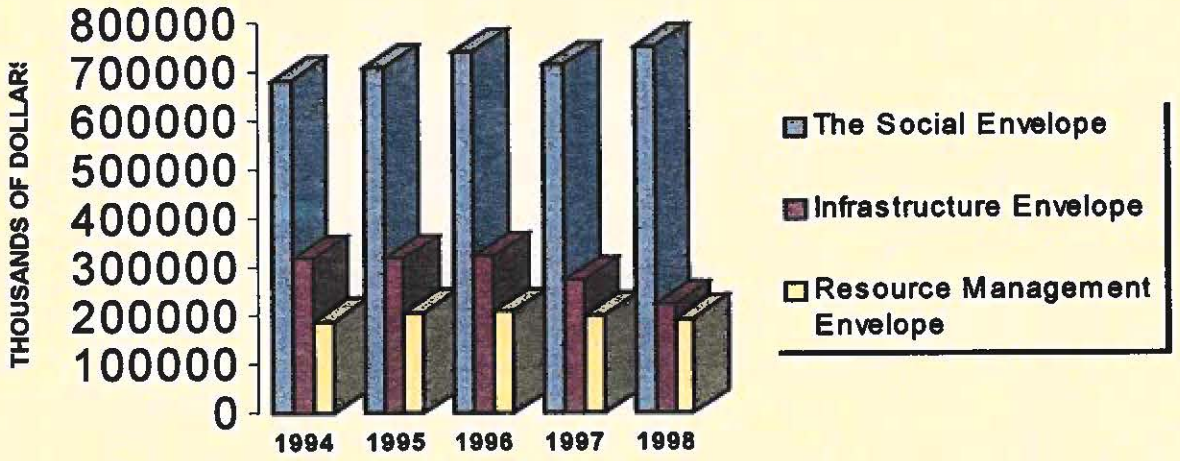
**FIVE YEAR EXPENDITURE SUMMARY**




| | 1994 | 1995 | 1996 | 1997 | 1998 |
|---|---|---|---|---|---|
| O&M | 1033.356 | 1052.846 | 1076.245 | 1018.064 | 1022.331 |
| CAPITAL | 176.481 | 191.537 | 205.757 | 176.032 | 157.876 |

## 9 HOW THE DOLLARS WERE SPENT



# GLOSSARY

**Assets**

Assets are the resources controlled by the Government.

**Commitments**

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

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

**Contingencies**

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

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

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

**Current Assets**

Current assets are reasonably expected to be realized in cash, or to be sold or consumed during the Government's normal operating cycle (April 1 to March 31). Examples of current assets, in addition to cash, are, short-term investments, accounts receivable, inventories and prepaid expenses.

**Current Liabilities**

Current liabilities are short-term liabilities that are expected to be paid with current assets. Examples of current liabilities are, bank overdrafts, short-term loans, accounts payable, accrued liabilities and the current portion of any long-term debt (ie. that portion of the long-term debt due within a year).

**Deferred Revenue**

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

**Liabilities**

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

**Statement of Cash Flows**

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

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

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

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

**Statement of Financial Position**

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

**Statement of Operations and Surplus**

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