

17th Legislative Assembly of the Northwest Territories

Standing Committee on Government Operations

Report on the Review of the
2012-2013 Public Accounts

Chair: Mr. Michael M. Nadli

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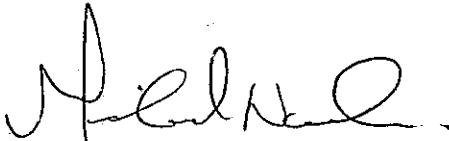
April Taylor
Committee Research
Analyst

February 25, 2014

SPEAKER OF THE LEGISLATIVE ASSEMBLY

Mr. Speaker:

Your Standing Committee on Government Operations is pleased to provide its Report on the Review of the 2012-2013 Public Accounts and commends it to the House.



Michael M. Nadli
Chairperson

**STANDING COMMITTEE ON
GOVERNMENT OPERATIONS**

**REPORT ON THE REVIEW OF THE
2021-2013 PUBLIC ACCOUNTS**

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EXECUTIVE SUMMARY

The public accounts are the Government of the Northwest Territories' financial statements for a given fiscal year and, as such, represent one of the key accountability mechanisms of the government. The Standing Committee on Government Operations has a mandate to review and report on the public accounts. A review of the 2012-2013 Public Accounts of the Northwest Territories took place on January 23 and 24, 2014, with the assistance of staff from the Office of the Auditor General of Canada and staff from the Office of the Comptroller General in the GNWT's Department of Finance. The Committee wishes to publicly thank these individuals for their contributions, which helped the Committee to undertake another successful review.

The Standing Committee on Government Operations is pleased to present this report on its review. The Committee intends to continue the practice of undertaking an annual review of the public accounts, so that GNWT spending issues are publicly examined and all relevant information is placed before the public.

TIMELINESS OF THE PUBLIC ACCOUNTS

This is the Standing Committee's second report on a review of the public accounts in the 17th Assembly, and only the second such report in approximately ten years. Previous reviews have been hindered by the Government's inability to complete the public accounts in a timely manner.

In their last report on the public accounts, members of the Committee indicated their preference to receive the interim public accounts, which are the non-consolidated financial statements for the GNWT, by August 31st of each year, to allow the information contained in the public accounts to inform the Committee's review of business plans for the coming fiscal year. Last year, the 2011-2012 Interim Public Accounts were tabled on October 18, 2012.

This year, the 2012-2013 Interim Public Accounts were tabled on October, 23, 2013. However, the documents were provided on an embargoed basis to the Committee on September 12, 2013, less than two weeks after the August 31st deadline and in time for review of the Main Estimates. The Committee wishes to thank the Minister of Finance and the Comptroller General for the early receipt of this information and reiterate its continued preference to receive the interim public accounts by August 31st in future years.

This year, the 2012-2013 Public Accounts were signed off on October 30, 2013 and tabled on November 6, 2013, well in advance of the statutory deadline of

February 20, 2014. This represents a one-month improvement in the sign-off date and an improvement of almost three and one-half months in the tabling date of the public accounts over last year. Members wish to acknowledge this achievement and to commend the Comptroller General and his staff for their continued dedication to completion of the public accounts at the earliest possible date each year.

Having said this, however, the Committee notes that there are particular agencies included within the government reporting entity that, for different reasons, were unable to meet the submission deadline for their audited public accounts.

The Committee acknowledges receipt from the Minister of Finance, on January 23, 2014, of a list of these agencies that did not meet the deadline for completion of their public accounts. A copy of this list is attached to this report as Appendix B.

The Committee believes that the timeliness of reporting as required by law is an important part of government accountability. Members thank the Minister of Finance for providing this list to the Committee. However, the Committee stresses the importance of appending the list to the public accounts, as part of the standard reporting process, so that it becomes part of the public record and offers further encouragement to public agencies to complete their financial statements on time.

INDEPENDENT AUDITOR'S REPORT: A CLEAN OPINION

In reviewing the public accounts, the Standing Committee examined the Independent Auditor's Report provided by the Auditor General of Canada.

Members were pleased to see that the Auditor General's opinion on the public accounts was *clean*. In other words, it contained no qualifications. The Auditor General's opinion was that the consolidated statements "present fairly, in all material respects, the financial position of the GNWT as at 31 March 2013, and the results of its operations, changes in its net debt, and its cash flows for the year, in accordance with Canadian public sector accounting standards".

While this is a positive thing, it is important to bear in mind the purpose of an audit of the public accounts. The public accounts do not tell the reader about management spending decisions and they are not audited to critically assess why money was spent in a certain way.

The Auditor General, as required by the *Northwest Territories Act*, reported that Canadian public sector accounting standards were applied on a basis consistent

with the previous fiscal year, except for a change in methods used to account for tax revenues and government transfers. These changes to accounting procedures were introduced this fiscal year as required by the Canadian Public Sector Accounting Board. The Auditor General also gave the opinion that proper books of account have been kept by the GNWT and that the consolidated financial statements are in agreement with those books.

It is worth noting, as well, that the NWT Housing Corporation received a clean opinion from the Auditor General of Canada for 2012-2013, as compared with the previous year.

Owing to the level of detail contained within the GNWT's financial statements, the Committee has opted not to attempt to summarize its review of this information within this Executive Summary. Interested parties are encouraged to read this report in full for the Committee's detailed review of the financial statements.

RECOMMENDATIONS

With respect to the review of the *2012-13 Public Accounts of the Northwest Territories*, the Committee makes the following recommendations:

1. The Standing Committee on Government Operations again recommends that the Minister of Finance provide the Committee with the interim public accounts by August 31st, in time for Committee review of the Government's business plans.
2. The Standing Committee on Government Operations again recommends that, as part of the standard reporting process, the Comptroller General include a list of agencies in the consolidated public accounts that did not meet the deadline for completion of their audits.
3. The Standing Committee on Government Operations again recommends that the Department of Finance continue to work with the Auditor General of Canada and GNWT departments, boards, and agencies toward the completion of both the interim and final public accounts at the earliest possible date each year.
4. The Standing Committee on Government Operations recommends that the NWT Housing Corporation submit its annual report within 90 days of the fiscal year end. If this does not prove to be possible, the NWT HC should seek appropriate approval for an extension to their deadline and provide the House with reasons for the delay.

5. The Standing Committee on Government Operations recommends that the Department of Finance undertake the necessary audits and investigations required to ensure that revenues from self-reporting taxes are fully maximized and that the Department report back to the Committee with respect to its findings by August 31, 2014.
6. The Standing Committee on Government Operations recommends that, in future, the public accounts include a detailed explanation of how the Government has performed for that fiscal year vis-à-vis the Fiscal Responsibility Policy.
7. The Standing Committee on Government Operations recommends that the Government of the Northwest Territories review its accounts receivable from Nunavut. The purpose of this review should be to develop targets and measures to improve collections, and to identify and write off those debts that are deemed to be uncollectible.
8. The Standing Committee on Government Operations again recommends that the Government of the Northwest Territories monitor its loans receivable and develop targets and measures to improve collections, with a view to reducing the allowance for doubtful accounts to less than 30%.
9. The Standing Committee on Government Operations recommends that the Government of the Northwest Territories continue to provide updated timetables or schedules for the environmental assessment of all known potentially contaminated sites for which the GNWT is responsible, to be included annually in the public accounts.
10. The Standing Committee on Government Operations recommends that the Government of the Northwest Territories provide a response to this report within 120 days.

The Committee looks forward to receiving the Government's response to this review.

STANDING COMMITTEE ON GOVERNMENT OPERATIONS

REPORT ON THE REVIEW OF THE 2012-2013 PUBLIC ACCOUNTS

INTRODUCTION

The Standing Committee on Government Operations (the “Committee”) is pleased to report on its review of the 2012-13 Public Accounts of the Northwest Territories. An internal review took place on January 23rd, and the public review took place on January 24, 2013. The Committee would like to thank Assistant Auditor General Terry DeJong and Guy LeGras, Principal, both of the Office of the Auditor General of Canada, for assisting in the review. Members would also like to thank Northwest Territories Comptroller General Warren St. Germaine and Assistant Comptroller General Louise Lavoie for their appearance before the Committee.

This is the Standing Committee’s second report on a review of the public accounts in the 17th Assembly, and only the second such report in approximately ten years.

TIMELINESS OF THE PUBLIC ACCOUNTS

The Office of the Comptroller General, a branch of the Government of the Northwest Territories’ (GNWT) Department of Finance, is responsible for overseeing the preparation of the public accounts. The Auditor General of Canada audits the accounts and financial transactions of the GNWT on an annual basis. The Office of the Auditor General also annually audits some of the larger agencies consolidated in the public accounts: the NWT Housing Corporation; the NWT Hydro Corporation, including its subsidiary, the NWT Power Corporation; the NWT Business Development and Investment Corporation (BDIC); and Aurora College. Components of these entities must also be audited, although not by the Auditor General of Canada, including health and social services authorities, education councils, and local housing organizations.

The *Financial Administration Act* s. 74 states that, unless the Legislative Assembly otherwise fixes a date, the public accounts for the fiscal year must be laid before the Legislative Assembly on or before December 31st following the end of the fiscal year or, if the Legislative Assembly is not then in Session, not later than 15 days after the commencement of the next Session of the Legislative

Assembly. Because the Legislative Assembly rarely sits in December, in practical terms this means that the law requires that the public accounts be tabled no later than the first Session of the new year. The statutory deadline for the 2012-2013 public accounts is February 20, 2014.

Last year, the Committee undertook a review of the practices of previous governments and Legislative Assembly committees with regard to the public accounts, going back to 1987. Members found that external factors, most commonly changes in national public sector accounting standards, have made timely submission and review of the public accounts a challenge. While recognizing this, the Standing Committee on Government Operations takes very seriously its mandate to scrutinize government accountability through an annual review of the public accounts. For this reason, timeliness in the submission of the public accounts remains an important concern for the Committee.

The Committee views the public accounts of the previous fiscal year as an important mechanism contributing to a comprehensive review of the Main Estimates for the coming fiscal year. The Committee acknowledges the desire of earlier public accounts committees to receive the consolidated public accounts of the government reporting entity by August 31st of each fiscal year in order to prepare for a fall review of the Main Estimates. However, the Committee recognizes that it is not practically feasible to expect to receive the audited public accounts by this deadline.

All organizations within the government reporting entity have a March 31st fiscal year-end, except for Aurora College, Divisional Education Councils and District Education Authorities, which have a June 30th fiscal year-end. As noted in last year's report, accounting standards and classifications differ for some of these bodies. It is not unusual, moreover, for some organizations to complete their audits past these deadlines. Given that August 31st is the deadline by which some of the agencies included in the government reporting entity are required by law to complete the audits of their accounts, it is a matter of course that these agencies will only be submitting their audited financial statements to the Comptroller General after the August 31st deadline set by earlier committees for receipt of these same accounts from the Comptroller General.

To address this, members of the Committee indicated their preference to receive the interim public accounts, which are the non-consolidated financial statements for the GNWT, by August 31st of each year. Last year, the 2011-2012 Interim Public Accounts were tabled on October 18, 2012.

This year, the 2012-2013 Interim Public Accounts were tabled on October, 23, 2013. However, the documents were provided on an embargoed basis to the Committee on September 12, 2013, less than two weeks after the August 31st

deadline and in time for review of the Main Estimates. The Committee wishes to thank the Minister of Finance and the Comptroller General for the early receipt of this information and reiterate its continued preference to receive the interim public accounts by August 31st in future years.

Recommendation 1

The Standing Committee on Government Operations again recommends that the Minister of Finance provide the Committee with the interim public accounts by August 31st in time for Committee review of the Government's business plans.

Last year, the Committee was pleased to see a notable improvement in the completion dates for the final public accounts and commended the Office of the Comptroller General for the effort made to get audits completed earlier than in previous years.

This year, the 2012-2013 Public Accounts were signed off on October 30, 2013 and tabled on November 6, 2013, well in advance of the statutory deadline of February 20, 2014. This represents a one-month improvement in the sign-off date and an improvement of almost three and one-half months in the tabling date of the public accounts over last year. Members wish to acknowledge this achievement and to commend the Comptroller General and his staff for their continued dedication to completion of the public accounts at the earliest possible date each year.

Having said this, however, the Committee notes that there are particular agencies included within the government reporting entity that, for different reasons, were unable to meet the submission deadline for their audited public accounts.

The Committee acknowledges receipt from the Minister of Finance, on January 23, 2014, of a list of those agencies which did not meet the deadline for completion of their public accounts. A copy of this list is attached to this report as Appendix B.

Of the twenty-five public agencies required to submit their financial statements, three – Aurora College, BDIC, and the NWT Hydro Corporation – requested and received extensions to their deadlines and were successful in meeting those extended deadlines.

The Committee takes note of the fact that, of the twenty-five agencies listed, a total of eight neither met their individual deadlines nor requested an extension. Of those eight, two agencies (the Dettah District Education Authority and the Hay River Health and Social Services Authority) were more than one month late submitting their financial statements, and two (the NWT Opportunities Fund and the NWT Housing Corporation) were more than three months late.

The Northwest Territories Housing Corporation did not submit its 2012-2013 annual report to the Minister before the statutory deadline under Section 100 of the *Financial Administration Act*, which allows submission not later than 90 days after the end of the fiscal year, with an extension not exceeding 60 additional days as approved by the Minister of Finance.

The Corporation signed off on its financial statements on October 23, 2013 and tabled its 2012-2013 annual report on November 7, 2013. Despite its lateness, this is still a notable improvement over the previous year, wherein the Corporation signed off its financial statements on November 9, 2012 and tabled its 2011-2012 annual report on March 14, 2013.

The Committee encourages the NWT Housing Corporation to continue to improve the timeliness of its reporting, with the goal of meeting its statutory obligations. Should this prove impossible, the NWT Housing Corporation should seek appropriate approval for an extension to their deadline and provide the House with reasons for the delay.

The Committee believes that the timeliness of reporting as required by law is an important part of government accountability. Members thank the Minister of Finance for providing to the Committee a list indicating the dates for the completion of financial statements by public agencies. However, the Committee stresses the importance of appending that list to the public accounts, as part of the standard reporting process, so that it becomes part of the public record and offers further encouragement to public agencies to complete their financial statements on time.

Recommendation 2

The Standing Committee on Government Operations again recommends that, as part of the standard reporting process, the Comptroller General include a list of agencies in the consolidated public accounts that did not meet the deadline for completion of their audits.

Recommendation 3

The Standing Committee on Government Operations again recommends that the Department of Finance continue to work with the Auditor General of Canada and GNWT departments, boards, and agencies toward the completion of both the interim and final public accounts at the earliest possible date each year.

Recommendation 4

The Standing Committee on Government Operations recommends that the NWT Housing Corporation submit its annual report within 90 days of the fiscal year end. If this does not prove to be possible, the NWT HC should seek appropriate approval for an extension to their deadline and provide the House with reasons for the delay.

REVIEW OF THE GNWT PUBLIC ACCOUNTS FOR 2012-2013

Contents of the Public Accounts

As Comptroller General Warren St. Germaine stated in his opening comments on January 24th, the public accounts represent one of the key accountability mechanisms of the Government of the Northwest Territories. The public accounts are published in four parts: the Consolidated Financial Statements and Government Indicators (Section I); the Non-consolidated Financial Statements (Section II); the Supplementary Financial Statements – Other Entities (Section III); and the Supplementary Financial Statements – Boards (Section IV).

The volume under review in this report, titled “Section One: Consolidated Financial Statements and Government Indicators”, presents the financial position for the government as a single entity, as at March 31, 2013, and results of operations for the year ended March 31, 2013. The consolidated financial statements are prepared in accordance with the federal *Northwest Territories Act* and the *Financial Administration Act* of the Northwest Territories. They serve as a means by which the Government demonstrates how it has managed the resources, obligations and financial affairs for which it is responsible.

The consolidated financial statements present summary information for all GNWT departments, revolving funds, public agencies, territorial corporations and

other related entities, which are considered part of the “government reporting entity” established under the financial accounting standards of the Public Sector Accounting Board of Canada.

The “government reporting entity” includes: all GNWT departments; the NWT Business Development and Investment Corporation (BDIC); the NWT Housing Corporation; the eight education authorities and councils; Aurora College; the eight health and social services authorities; the NWT Opportunities Fund; the NWT Heritage Fund; the NWT Human Rights Commission; the NWT Status of Women Council; the NWT Sport and Recreation Council; and the Northwest Territories Hydro Corporation and its subsidiary, the NWT Power Corporation. It does not include the operations of the Workers’ Safety and Compensation Commission.

The document also provides a wealth of information in notes and schedules. All of this information is audited by the Auditor General of Canada, and the auditor’s report is included in the document. Section one of the public accounts also includes an unaudited narrative of key indicators of the financial health of the GNWT. It is important to recognize that, in this committee report, any reference to “notes” should be understood to refer to the annotated notes to the public accounts that are contained within the public accounts.

A second volume of the public accounts, titled “Section Two: Non-Consolidated Financial Statements”, presents the financial position and operating results, on an individual basis, of GNWT departments, the Legislative Assembly and revolving funds only. It does not include the boards and agencies consolidated in Section One, and the information is unaudited. These financial statements are prepared on a non-consolidated basis to show the operating results of the government separate from the entities included in the consolidated financial statements. More detailed results of operations are disclosed in the supplementary schedules of these financial statements. These schedules disclose further details regarding the nature of revenues and expenses by department.

Section Two is prepared earlier than Section One, and is tabled earlier as the interim public accounts. The Committee referred to but did not review this volume in full.

The third and fourth sections of the public accounts contain the supplementary financial statements for revolving, special purpose and other funds, and entities such as Aurora College, BDIC, the NWT Housing and Hydro Corporations, education councils, and health and social services authorities. These volumes also contain audits, where applicable, by independent auditors.

Independent Auditor's Report: A Clean Opinion

The Standing Committee examined, first, the Independent Auditor's Report provided by the Auditor General of Canada.

Members were pleased to see that the Auditor General's opinion on the public accounts was 'clean', that is, it contained no qualifications. The Auditor General's opinion was that the consolidated statements present fairly, in all material respects, the financial position of the GNWT as at March 31, 2013, and the results of its operations, changes in its net debt, and its cash flows for the year, in accordance with Canadian public sector accounting standards.

While this is a positive thing, the Committee wishes to point out to all readers of this report that it is important to bear in mind the purpose of an audit of the public accounts. The public accounts do not tell the reader about management spending decisions and they are not audited to critically assess why money was spent in a certain way. Reviewing the public accounts is an exercise in looking backward to ascertain if money was spent as it should have been spent, in accordance with the law and Legislative Assembly budget appropriations.

The Auditor General, as required by the *Northwest Territories Act*, reported that Canadian public sector accounting standards were applied on a basis consistent with the previous fiscal year, except for a change in the methods for accounting for tax revenues and government transfers that was new for this fiscal year as required by the Canadian Public Sector Accounting Board. The Auditor General also opined that proper books of account have been kept by the GNWT and that the consolidated financial statements are in agreement with those books.

It is worth noting, as well, that the NWT Housing Corporation received a clean opinion from the Auditor General of Canada for 2012-2013, as compared with the previous year. In that audit, an inventory costing issue affected the comparability of information year over year, causing the Auditor General to issue a qualified opinion. The committee is pleased to see that this costing issue has been resolved and is encouraged by the trend towards more timely completion of its financial statements being exhibited by the NWT Housing Corporation.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

The consolidated statement of financial position is the Government's "balance sheet" as at March 31, 2013. The key figures describing the financial position of the GNWT are: financial assets, liabilities, net debt position, non-financial assets, and the accumulated surplus.

Financial Assets

In 2012-2013, the GNWT's total financial assets increased 1.28% to \$430,088,000 from \$424,671,000 in 2011-2012.

The Committee noted a modest 3.96% increase in cash and cash equivalents to \$70.461 million from \$67.775 million in the previous year. However, as indicated in Note 4, the GNWT decreased its short-term investment portfolio over the year from \$23.416 million to \$7.369, but has increased its cash holdings to \$63.092 million from \$44.359 million.

Portfolio investments increased 32.5% to \$72.515 million from \$54.725 million. As indicated in Note 5, of this \$72.515 million, \$72.437 million was held in marketable securities with a market value of \$75.576 million. The remaining \$78,000 was held in miscellaneous investments. As noted in last year's report, the Committee considers holding less cash and investing a greater proportion of the total in safe short-term instruments to be consistent with prudent financial management on the part of the GNWT.

Monies owing from the Government of Canada decreased 23.7% to \$21.996 million from \$28.850 million. According to Note 14, receivables from the Government of Canada include miscellaneous receivables and receivables for projects done on behalf of Canada.

Accounts receivable decreased 17% to \$62.183 million from \$75.075 million. According to Note 7, the biggest change was in general accounts receivable which dropped by \$7.883 million.

Investment (shareholder's equity) in the NWT Hydro Corporation increased 6.2% to \$110.577 million from \$104.067 million. As indicated in Note 10, the NWT Hydro Corporation's approved capital plan increased to \$28.384 million from \$22.860 million in 2011-2012. The consolidated balance sheet for the NWT Hydro Corporation shows that in 2012-2013 their net income doubled to \$6.490 million from \$3.231 million in 2011-2012. This is a significant increase from the year before, where the Power Corporation reported a 16% increase in net income from 2010-2011 to 2011-2012.

Liabilities

Liabilities are the Government's debts and financial obligations. The Committee noted that the GNWT's total liabilities decreased 12.98% to \$768 million in 2012-2013 from \$882.543 million in 2011-2012.

Short-term loans decreased 22.2% to \$104.962 million from \$134.941 million. The Comptroller General noted that while this is an improvement, it highlights the

need for the GNWT to undertake short-term borrowing in order to meet its cash flow requirements.

Deferred revenue decreased 43.6% to \$43.323 million from \$76.726. Per Note 13, the decrease in deferred revenue is largely attributable to a decrease under the Building Canada Plan from \$59 million to \$32 million and a new total of \$6.6 million in deferred revenue from Finance Canada.

The amount owing to the Government of Canada decreased by 11.4% to \$116.917 million from \$131.917 million. Per Note 14, payables to Canada include excess income tax advanced, advances for projects on behalf of Canada and miscellaneous payables. The repayment schedule for excess income tax advanced is also shown in this note.

Long-term debt declined by \$3 million, from \$198.123 million to \$195.030 million. The Committee learned that the most significant component of this is the debt associated with the Deh Cho Bridge.

Net Debt

Net Debt represents the difference between the Government's financial assets and its liabilities. The GNWT started the fiscal year with a net debt of \$457.872 million, carried over from 2011-2012. Over the course of the 2012-2013 fiscal year, the Government's net debt decreased by \$119.960 million, or 17.5%, to end the fiscal year at \$337.912 million. The Committee reviewed, in greater detail, the items affecting net debt when considering the Consolidated Statement of Change in Net Debt below.

Non-financial Assets

The Committee observed that the value of non-financial assets has increased to \$2,038.884 million (\$2.038 billion) from \$1,609.508 million (\$1.609 billion), an increase of 26.68%, consistent with the Government's stated objective of investing in infrastructure. Non-financial assets are made up of assets such as inventories and prepaid expenses, but the largest component by far is tangible capital assets which are used to provide services to the public. Tangible capital assets include such items as land, buildings, equipment, computers, leasehold improvements, roads, bridges, airstrips, water and sewer works, ferries, and medical and mobile equipment. Schedule A provides a summary of tangible capital assets.

Accumulated Surplus or Deficit

The Government's accumulated surplus or deficit represents the net assets of the Government, and is calculated as the sum of the net debt of the Government

plus its non-financial assets. In 2012-2013, the GNWT's accumulated surplus increased to \$1,700.972 million (\$1.7 billion) from \$1,151.636 million (\$1.152 billion) in 2011-2012. This is an increase of \$549.336 million or 47.7%. Given that from 2009-2012, the GNWT's accumulated surplus dropped on average 0.2% per year, the Committee was struck by the magnitude of the increase in the accumulated surplus over the course of one fiscal year. This was considered in greater detail when reviewing the Consolidated Statement of Operations and Accumulated Surplus below.

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

In the Consolidated Statement of Change in Net Debt, those items affecting the net debt position of the Government are detailed. Net debt was \$337.912 million at March 31, 2013. This amount is \$113.981 million less than budgeted for the year, and represents a decrease of \$119.960 million over the 2012 actual of \$457.872 million.

There was a significant acquisition of tangible capital assets in 2012-2013, in the amount of \$149.745 million, down somewhat from \$185.162 million spent in the previous year. However, the factor most contributing to the decrease in the GNWT's net debt is the increase in the annual surplus reported for 2012-2013.

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

The Statement of Operations and Accumulated Surplus in the public accounts is the GNWT's "income statement." It indicates the surplus or deficit from operations for the year by reporting the income (revenues) the Government has realized, the cost of services provided (expenses), and the difference between the two (annual surplus). The accumulated surplus is the ongoing tally of the operating surpluses and deficits over the years.

The GNWT's total revenues are made up by the grant from Canada provided under the territorial formula financing agreement, other transfer payments, taxation and general revenues, and the recoveries of prior year expenses. Total revenues for 2012-2013 increased to \$1,792.435 million (\$1.792 billion) from \$1,536.251 million (\$1.536 billion) in the previous fiscal year. This is \$123 million, or 7.37% higher than the forecast amount of \$1,669.399 million (\$1.669 billion) and amounts to an increase of \$256.184 million or 16.68% over the total revenues at the end of 2011-2012.

Under taxation and general revenues, the largest increases were in transfer payments (up 35.4%), corporate and personal income taxes (up 125%), sales (up 22.8%), and recoveries of prior year expenses (up 240%).

Recoveries of prior year expenses totalled \$27.688 million for 2012-2013. The Committee learned that, of this amount, \$17 million can be attributed to a recovery resulting from an agreement made between the GNWT and Canada. Under this agreement, the GNWT assumed a \$17 million responsibility to relocate the Giant Mine access road, in exchange for a reduction by the same amount in the GNWT's financial obligations respecting the clean-up of contaminated sites. This is discussed further on in the report under "environmental liabilities."

Expenses for 2012-2013 increased to \$1,623.938 million (\$1.624 billion) from \$1,533.100 million (\$1.533 billion) in the previous year, an increase of 5.9%. While revenues exceeded the budget by 7.37%, expenses were \$17.535 million, or 10.92%, higher than anticipated.

The Consolidated Statement of Operations and Accumulated Surplus breaks out departmental spending by grouping departments into spending categories or "envelopes." The Committee noted that expenses increased in all envelopes, except the Legislative Assembly and statutory offices, with the biggest increases being in infrastructure (6.6% increase), health, social services and housing (5.1% increase), justice (8.1% increase) and general government (23.5% increase), which is comprised of Aboriginal Affairs & Intergovernmental Relations, Executive, Finance, and Human Resources. Legislative Assembly expenses decreased by 4.3%. Note 23 provides a breakdown indicating which Government departments and agencies are included in each envelope.

Note 23 itemizes expenses by type of expense (referred to as "object"). Grants and contributions accounted for \$201.274 million, or 12.4% of Government spending. Operations and maintenance spending totalled \$630.323 million, or 38.8% of Government spending. Compensation and benefits made up the largest Government spending object, totalling \$695.830 million, or 42.85% of total Government spending. Valuation allowances and the amortization of tangible capital assets made up the remaining expenditures.

Because revenues for 2012-2013 exceeded expenses, the GNWT reports an annual operating surplus of \$168.497 million, up from \$3.151 million the previous year, an increase of 52.47%.

When this annual operating surplus is adjusted to include net income from investment in the NWT Hydro Corporation, the GNWT reports an annual surplus of \$174.987 million for 2012-2013. This is more than double the \$69.227 million

annual surplus anticipated for the year, and 27 times higher than the annual surplus of \$6.382 reported in 2011-2012.

As previously indicated, the accumulated surplus for 2012-2013 increased to \$1,700.972 million (\$1.7 billion) from \$1,151.636 million (\$1.15 billion) in the previous fiscal year, which is \$480 million higher than forecast. However, as indicated in Note 3, \$374.349 million of this increase is due to changes in accounting policy, resulting in a restated annual surplus at the beginning of 2012-2013 of \$1,525.985 million (\$1.526 billion).

The change in accounting policy that precipitated this \$374 million increase in the accumulated surplus is a change in the way the Government is required to report transfers from the federal government of capital and donated assets. These transfers used to be recorded as deferred capital contributions and recognized as revenue over time, consistent with the annual amortization of the related capital asset. With the change in the accounting policy, the full value of transfers and contributions must now be recognized as revenue up front, in the year in which the tangible capital asset is purchased or construction completed, rather than being smoothed out over time. The resulting adjustment of \$374 million has been made to the opening balance of the accumulated surplus of the current period to reflect the cumulative effect of the change on prior periods. This gives the appearance of a \$374 million windfall to the Government, but it is a windfall on paper only, not a cash transaction.

The Committee expressed concern that aspects of the public accounts, such as this, leave the reader with the misleading impression that the Government is in a healthy financial situation when, in fact, the GNWT's fiscal position is fragile and somewhat tenuous.

In order to more accurately understand the Government's fiscal position, it is important to look at the consolidated statement of cash flow, which is discussed in further detail below, and also at the non-consolidated public accounts, which provide information on the fiscal situation of the Government itself, absent its boards, authorities and government business enterprises (corporations).

For example, the figure for cash and cash equivalents reported on the statement of cash flow illustrates this point. The Consolidated Statement of Cash Flow shows the government reporting entity with a cash surplus of \$70.461 million as at March 31, 2013. However, by comparison, the cash holdings of the GNWT departments as at the same date, reported in the Non-Consolidated Statement of Cash Flow, show a deficit of \$16.655 million. When you add to this deficit the short-term borrowings of \$104.962 million shown in Note 8 to the non-consolidated financial statements and the long-term debt of \$195.030 million shown in Note 16 to the consolidated financial statements, and other debt

obligations of the GNWT, it reveals that the GNWT had a total debt of \$541.493 million in 2012-2013, leaving a borrowing capacity of \$258.507 million before the Government reaches its authorized borrowing limit of \$800 million (debt wall).

There are two ways that government can pay for the services it provides to the public: raising revenue and cutting costs. The Committee would like to see the Government focus greater attention on the revenue side of this equation. The GNWT is dependent on the federal government for the large majority of its revenues, which are determined by the formula financing agreement and come in the form of the grant from Canada. That leaves own-source revenues as the only means by which the GNWT can increase its revenues. While there is no desire to raise taxes to increase own-source revenues, the Committee feels that the GNWT could be doing more to maximize its existing revenues by ensuring that bad debts are kept to a minimum and that taxes already in place are being fully collected.

Self-reporting taxes such as personal income tax, liquor, fuel and tobacco taxes are of particular interest to the Committee because these taxes are submitted to the Government on an honour system. In such a system, the chances are increased that revenues which should be coming to the Government do not get collected, either due to mistakes or misunderstanding on behalf of the individual required to submit tax payments, or due to tax fraud.

For example, tobacco taxes decreased to \$15.587 million in 2012-2013 from \$17.108 million in 2011-2012, a decrease of 8.9%. However, statistics do not suggest that there was **not** a corresponding drop in the incidence of smoking in the Northwest Territories from one year to the next. It can therefore be inferred that there is a reason for the decrease in revenues which is not related a drop in smoking rates. The Comptroller General advised the Committee that the Finance department is aware of this issue and is conducting an audit to determine if there is a problem.

The Committee encourages the Government to explore avenues for scrutinizing these revenues to ensure that all of the taxes that should be collected are being submitted to the Government.

Recommendation 5

The Standing Committee on Government Operations recommends that the Department of Finance undertake the necessary audits and investigations required to ensure that revenues from self-reporting taxes are fully maximized and that the Department report back to the Committee with respect to its findings by August 31, 2014.

A final point to be raised by the Committee respecting this section of the public accounts relates to the GNWT's Fiscal Responsibility Policy. This policy is intended to govern fiscal management and borrowing. To finance infrastructure investment in accordance with the policy, the Government must fund a minimum of 50% of infrastructure expenditures from cash generated from operating surpluses and 50% maximum through short- or long-term debt. This policy also indicates that if debt servicing payments exceed 5% of total revenues, the Government is required to generate additional operating surpluses in the following two years so that by the third year the debt servicing payments are brought back down below the 5% threshold.

When this policy was implemented, the Chair of the Financial Management Board indicated that the Government will be held accountable to this policy by reporting on the debt management results of the Government through the public accounts. With a view to increased public accountability, the Committee would like to see future public accounts include a detailed explanation, perhaps in the unaudited "government indicators" section, indicating how the government has performed for that fiscal year vis-à-vis the Fiscal Responsibility Policy. This reporting should include total infrastructure investment, how it has been funded and whether the Government has succeeded in keeping its debt affordable as defined in the policy, along with any other salient highlights the Government deems noteworthy.

Recommendation 6

The Standing Committee on Government Operations recommends that, in future, the public accounts include a detailed explanation of how the government has performed for that fiscal year vis-à-vis the Fiscal Responsibility Policy.

CONSOLIDATED STATEMENT OF CASH FLOW

The Consolidated Statement of Cash Flow reports the change in cash and cash equivalents in the year and how the Government financed its activities and met its cash requirements. The Consolidated Statement of Cash Flow itemizes the cash used by the Government during the fiscal year for operating, investing and capital transactions, and financing activities. The GNWT uses the indirect method for reporting this information. This method begins with the operating surplus/deficit and adds or deducts non-cash items.

The GNWT started the 2012-2013 fiscal year with cash and cash equivalents totalling \$67.775 million, as compared with \$117.533 million in 2011-2012. Over the fiscal year, the GNWT had total cash provided by and used in operating transactions in the amount of \$199.391 million, as compared with \$58.980 million in the previous year. The \$199.391 million includes the \$174.987 annual surplus reported on the Consolidated Statement of Operations and Accumulated Surplus.

Cash provided for and used in investing transactions reduced the GNWT's cash flow by \$18.752 million, as compared with the previous year, which saw investing transactions increase the Government's cash flow by \$53.755 million.

\$141.729 million was spent on capital transactions, as compared with \$168.883 the previous year.

Cash used for financing activities cost \$36.224 million in 2012-2013, whereas it paid the GNWT \$6.390 million in 2011-2012.

The GNWT saw net increase in cash and cash equivalents in 2012-2013, as compared with a net decrease of \$49.758 million in the previous year.

When this net increase/decrease is added to the Government's figures for cash and cash equivalents at the start of each fiscal year, you get totals of \$70.461 million and \$67.775 million for 2012-2013 and 2011-2012 respectively. These are the figures reported on the first line of the Consolidated Statement of Financial Position.

KEY NOTES TO THE FINANCIAL STATEMENTS FOR 2012-2013

Note 7: Accounts Receivable

Again this year, the Standing Committee noted with concern the substantial amount of money owing in accounts receivable from the Government of Nunavut. While this figure has decreased from close to \$10 million in 2011-2012 to \$7.788 million this year, the Committee reiterates its concern that maintaining such a large interest-free receivable has cost implications for the GNWT, in that the Government may have to borrow and pay interest on additional funds for its own needs, in addition to the loss of potential interest revenue. The Committee was encouraged last year to hear that the Government was reviewing its interest rate policy for other jurisdictions, with a view to perhaps charging Nunavut interest on individual items. The Committee is far less encouraged this year to hear the Comptroller General acknowledge that this account receivable is costing the GNWT money, but that it is not a common practice to charge interest to other jurisdictions.

Recommendation 7

The Standing Committee on Government Operations recommends that the Government of the Northwest Territories review its accounts receivable from Nunavut. The purpose of this review should be to develop targets and measures to improve collections, and to identify and write-off those debts that are deemed to be uncollectable.

Note 9: Loans Receivable

This note provides information on the GNWT's loans receivable, which include: NWT Business Development and Investment Corporation loans to businesses that are receivable over a maximum of 25 years in the amount of \$43.940 million, before an allowance for doubtful accounts of \$6.429 million; an Arslanian Cutting Works promissory note receivable in the amount of \$5.635 million with an allowance for doubtful accounts of \$4.135 million (the note indicates that the debtor has initiated legal proceedings for receivership); student loan fund loans in the amount of \$37.712 with an allowance for doubtful accounts and loan remissions in the amount of \$18.070 million; and NWT Housing Corporation mortgages and loans to individuals in the amount of \$15.509 million, with an allowance for doubtful accounts of \$13.912 million.

The allowance for doubtful accounts is an estimate of the amount of accounts receivable upon which the GNWT does not expect to collect. For 2012-2013, the GNWT allowance for doubtful accounts is \$42.546 million, or 41.4% of the total loans receivable. In 2011-2012, the allowance for doubtful accounts was \$39.158 million, or 38.45% of the total loans receivable. In the year prior, the allowance for doubtful accounts was approximately 30% of the loans receivable. The Committee is concerned about the trend it is seeing towards an incremental increase in doubtful accounts over time. As with last year, the Committee would like to see better overall performance in GNWT collections, fewer accounts designated as uncollectible, and a lower allowance for doubtful accounts as a percentage of the loans receivable.

Outstanding Northwest Territories Housing Corporation mortgages were also a concern for the Committee again this year. Last year, the notes to the NWT Housing Corporation's financial statements indicated total mortgages receivable in excess of \$35 million. However, from this figure was subtracted an allowance for mortgage subsidies of \$20 million and an additional \$13 million for impaired mortgages, leaving net mortgages receivable in the amount of only \$2.5 million.

This year, the notes to the NWT Housing Corporation's financial statements do not report a figure for the total mortgages receivable. However, the figure for mortgages receivable, net of mortgage subsidies, is roughly equivalent to last year at \$15.5 million, and the allowance for impaired mortgages is \$13.9 million as compared with \$12.8 million for last year, indicating the likelihood that the total mortgages receivable is still in the order of magnitude of \$40 million. For the fiscal year in question, the allowance for impaired mortgages has increased by roughly \$1 million, and the net mortgages receivable has decreased by approximately \$1 million, to a total of \$1.597 million.

For this reason, Committee members wish to reiterate their belief that the NWT Housing Corporation can do better than this in collecting on its mortgage receivables. The Committee continues to look forward to seeing an improvement in the NWT Housing Corporation's mortgage collections within the life of this Assembly.

With respect to student loans, the Committee acknowledged that a proportion of student loans are forgivable provided the student remains in the NWT to work after graduation, however, the Committee still wondered what proportion of student loans are written off. The Committee was advised by the Comptroller General that certain student loan funds accounts have been sent to collection agencies, but that the Government does not have a target number for what proportion of student loans can expect to be collected.

Recommendation 8

The Standing Committee on Government Operations again recommends that the Government of the Northwest Territories monitor its loans receivable and develop targets and measures to improve collections, with a view to reducing the allowance for doubtful accounts to less than 30%.

Note 16: Long-Term Debt

This note provides details of the GNWT's long-term borrowing. The GNWT's long-term debt includes: loans from the Canada Mortgage and Housing Corporation; Yellowknife Catholic School debentures; and real return senior bonds redeemable at the option of the issuer. These borrowings totalled \$195.030 million for 2012-2013, a nominal decrease from \$198.123 million in 2011-2012.

The note also shows how the Government's authorized borrowing limit is being used. In 2012-2013, the GNWT used \$541.493 million of its \$800 million

borrowing limit, leaving an available borrowing capacity of \$258.508 million. In comparison with 2011-2012, the GNWT has reduced its long-term debt and increased its borrowing room by \$30.290 million.

Note 22: Environmental Liabilities

The GNWT recognizes that there are costs associated with the remediation of environmentally-contaminated sites for which the Government is responsible. As of March 31, 2013, the GNWT has identified 122 sites as potentially requiring environmental remediation. Where an estimate can be determined for remediation costs, a liability is recorded in accordance with public sector accounting standards in the year in which the remediation costs become known.

Of the 122 sites, 23 are active or decommissioned landfill sites that are outside incorporated communities, and therefore are the responsibility of the GNWT. A liability of \$895,000 has been recorded for these sites.

Giant Mine, another of the 122 sites, has been formally designated as contaminated under the NWT *Environmental Protection Act*. In 2005, the GNWT recorded a liability for its share of the above-ground remediation. The balance of the Government's share of the Giant Mine remediation liability as at March 31, 2013 was approximately \$3.162 million, as compared with \$20.207 million in 2011-2012. The reason for this change was a \$17 million transfer to the Highway 4 Realignment Project to bypass Giant Mine. Members had questions for the Auditor General about the nature of this transfer. Members learned that this transfer was not a cash transfer but, in essence, the exchange of one liability for another. In effect, the GNWT assumed the liability costs associated with building the bypass road – a component of the above-ground remediation – in exchange for an equivalent reduction in its obligation to do other remedial work. The Auditor General advised the Committee that while this type of a transfer is uncommon, it was recorded correctly in the Government's books.

The remaining 98 identified sites include 14 airports or airport-related sites, 18 sewage lagoons, 14 fuel tanks and 8 highways. Most of these have been investigated but are awaiting full assessment. GNWT remediation costs for the sites that are known to be contaminated are estimated at \$22.288 million. Ongoing efforts to assess the remaining sites may result in additional environmental liabilities.

The Committee acknowledges the receipt of information on the status of sites with known or potential contamination for which the GNWT is responsible which was provided as part of the GNWT's Response to Committee Report 4-17(4) – Report on the Review of the 2011-2012 Public Accounts, and asks that the Committee continue to be provided with updated information at regular intervals.

Recommendation 9

The Standing Committee on Government Operations recommends that the Government of the Northwest Territories continue to provide updated timetables or schedules for the environmental assessment of all known potentially contaminated sites for which the GNWT is responsible, to be included annually in the public accounts.

The Committee questioned the Auditor General about the accuracy of the estimated remediation costs for environmentally-contaminated sites. The Committee was advised that the cost estimates are determined by third party experts. The Auditor General does not audit these estimates with a view to their accuracy, but rather to determine if the estimates have been appropriately recorded in the Government's financial statements.

Note 26: Over-expenditure

As indicated in Note 1, the GNWT operates under the authority of the federal *Northwest Territories Act*. The government has an elected legislative assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by law. Government spending is authorized by way of annual budget approval and the approval of any supplementary appropriations. Spending in amounts which exceed appropriations are considered over-expenditures.

During 2012-2013, the Department of Health and Social Services exceeded its appropriation by \$3.794 million. This over-expenditure contravenes the *NWT Financial Administration Act*, subsection 32, which states that "No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded."

Members noted with concern what they perceive to be a tendency for departments to overspend and then come forward with requests for supplementary appropriations. The Committee questioned the Comptroller General as to whether departments could be looking more closely at reallocating funding within, to reprofile existing surpluses rather than seeking the appropriation of additional funds. The Comptroller General advised the Committee that prudent fiscal managers should be looking at these opportunities, but that it is often the case that departments do not know where some of their shortages and surpluses exist until they prepare their financial statements at year-end. The Committee encourages the Government to continue striving to reduce the incidence of over-expenditures.

GOVERNMENT INDICATORS

This unaudited section of the Public Accounts provides background information on factors such as the Northwest Territories Gross Domestic Product, debt management, and trends in net financial resources and annual surplus. It concludes with an assessment of the GNWT's fiscal health in terms of accepted accounting criteria of sustainability, flexibility, and vulnerability.

Sustainability is defined as the degree to which a government can maintain existing programs and meet existing creditor requirements without increasing the debt burden on the economy. The GNWT had a net debt of \$338 million at the end of 2012-2013 as compared with \$458 million at the end of the prior year. The GNWT points out that this improvement in their financial position is encouraging but that, as has been highlighted by the Committee, this improvement is in part attributable to accounting changes resulting in the recognition of revenues previously deferred and that this is a one-time event not likely to be repeated.

The net debt represents 18.8% or approximately ten weeks of revenue. Excluding the debt of the NWT Hydro Corporation, the GNWT's long-term debt was \$195 million or 10.8% of the revenues for the year and less than 6% of the GDP.

However, the Government notes again this year that it has limited flexibility to raise new revenues. The GNWT's own-source revenue increased from 27.1% of total revenue in 2011-2012 to 30.7% in 2013. Personal and corporate income tax revenues were also up this year, but these rates are set by Canada and are subject to a high degree of volatility. The GNWT also highlights its federally imposed borrowing limit of \$800 million as a constraint on flexibility. This figure represents 49.3% of the 2012-2013 expenses or 26 weeks of operations. The limit on the Government's borrowing capacity precludes the use of debt to increase financial resources. However, it is noted that an increase in debt would only provide a short-term improvement in flexibility.

The GNWT notes that it has little room to increase own-source taxes and still remain competitive with other provinces and territories. On the positive side, the Government notes that as of April 1, 2014 when devolution takes effect, the GNWT will have access to resource revenues that, prior to that date, were collected by Canada. The GNWT anticipates that access to these additional resources will increase the Government's flexibility to increase its own resources.

Vulnerability is a measure of how dependent a government is on sources of funding that are within its own control or influence. The Government's reliance

on a grant from Canada, limited ability to raise own-source revenues and the volatility related to corporate and personal income taxes are all quoted as factors contributing to the GNWT's fiscal vulnerability.

The formula used for the annual grant from Canada will remain in effect until March 31, 2014. The *Federal-Provincial Fiscal Arrangements Act* was amended through a federal budget bill with the effect of extending the authority of the Government of Canada to make territorial formula financing payments until March 31, 2019.

CONCLUSION

The Standing Committee on Government Operations has a mandate to review the public accounts of the Government of the Northwest Territories. Members were pleased with the assistance provided by the Office of the Auditor General and the frank and thoughtful responses of the NWT Comptroller General in this review. The Standing Committee intends to continue the practice of undertaking a public review of the public accounts, so that GNWT spending issues are publicly examined and all relevant information is placed before the public.

Recommendation 10

The Standing Committee on Government Operations recommends that the Government of the Northwest Territories provide a response to this report within 120 days.

Appendix A: Historic Completion Dates for the Public Accounts of the Northwest Territories

Year	Date Signed:	Date Tabled:	Tabled Doc:
2006-07 Public Accounts*	July 27, 2007	November 27, 2007	3-16(1)
2007-08 Public Accounts	December 5, 2008	February 16, 2009	14-16(3)
2008-09 Public Accounts	December 7, 2009	February 9, 2010	67-16(4)
2009-10 Public Accounts	May 11, 2011	May 17, 2011	28-16(6)
2010-11 Public Accounts	February 13, 2012	February 16, 2012	15-17(2)
2011-12 Public Accounts	November 30, 2012	February 18, 2013	22-17(4)
2012-13 Public Accounts	October 30, 2013	November 6, 2013	10-17(5)

*The 2006-07 Public Accounts were signed off early, but at that time the government was still allowed to use draft financial statements from boards and agencies in the consolidation. After that year, completed audits were required for all the entities included in the consolidation, with notable impact on the completion dates.

Appendix B: Public Agencies Completion of Financial Statements

Entity	Due Date	Extension Due Date	Completion Date
Beaufort Delta Divisional Education Council	28-Sep-12		27-Sep-12
Commission scolaire francophone Territoires du Nord-Quest	28-Sep-12		5-Oct-12
Deh Cho Divisional Education Council	28-Sep-12		20-Sep-12
Dettah District Education Authority	28-Sep-12		6-Nov-12
Sahtu Divisional Education Council	28-Sep-12		18-Sep-12
South Slave Divisional Education Council	28-Sep-12		22-Sep-12
Yellowknife Catholic Schools District Education Authority	28-Sep-12		13-Sep-12
Yellowknife Education District No.1 District Education Authority	28-Sep-12		14-Sep-12
Aurora College	28-Sep-13	27-Nov-13	19-Nov-13
Beaufort Delta Health and Social Service Authority	29-Jun-13		5-Jun-13
Deh Cho Health and Social Services Authority	29-Jun-13		10-Jul-13
Fort Smith Health and Social Service Authority	29-Jun-13		25-Jun-13
Hay River Health and Social Services Authority	29-Jun-13		8-Aug-13
Sahtu Health and Social Service Authority	29-Jun-13		28-Jun-13
Stanton Territorial Health Authority	29-Jun-13		12-Jul-13
Yellowknife Health and Social Service Authority	29-Jun-13		25-Jun-13
Tlicho Community Services Agency	29-Jun-13		28-Jun-13
Northwest Territories Business Development and Investment Corporation	29-Jun-13	29-Aug-13	26-Aug-13
Northwest Territories Housing Corporation	29-Jun-13		23-Oct-13
Northwest Territories Human Rights Commission	29-Jun-13		24-Jun-13
Northwest Territories Opportunities Fund	29-Jun-13		30-Sep-13
Northwest Territories Sport and Recreation Council	29-Jun-13		17-May-13
Status of Women Council of the Northwest Territories	29-Jun-13		28-Jun-13
Northwest Territories Heritage Fund	29-Jun-13		15-Jul-13
Northwest Territories Hydro Corporation	29-Jun-13	31-Jul-13	31-Jul-13