

TABLED DOCUMENT NO. 95_17 (3) TABLED ON OCT 10 1996

**INTERIM FINANCIAL REPORT
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 1996**

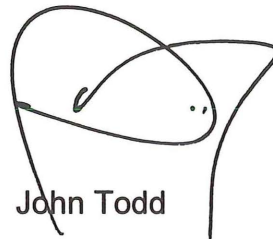
HONOURABLE JOHN TODD

Minister of Finance

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**THE HONOURABLE HELEN MAKSAGAK
COMMISSIONER OF THE NORTHWEST TERRITORIES**

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 1996. The report is presented in accordance with subsection 51(3) of the Financial Administration Act.



John Todd

Financial Management Board
Yellowknife, NT
September 1996



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Interim Financial Report of the Government of the Northwest Territories

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SECTION I
INTRODUCTION

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COMPTROLLER GENERAL'S REPORT

**THE HONOURABLE JOHN TODD
MINISTER OF FINANCE**


I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 1996. The report is submitted pursuant to subsection 51(3) of the Financial Administration Act.

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, 1996. The report includes the non-consolidated financial statements of the Government and supporting supplementary schedules.

The information in the report is unaudited and 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 is not complete at this time.

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

Respectfully submitted,



Lew Voytilla, C.G.A.
Comptroller General

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SECTION II
NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position

as at March 31, 1996 (thousands of dollars)	1996	1995
Assets		
Current		
Cash and short-term investments	\$ -	\$ 11,880
Due from Canada (note 3)	87,551	73,851
Accounts receivable (note 4)	39,466	37,323
Inventories (note 5)	38,102	37,203
Prepaid expenses	5,590	5,819
Current portion of long term receivables and loans	10,617	9,603
	181,326	175,679
Segregated cash and investments (note 6)	16,434	16,272
Long-term receivables and loans (note 7)	79,019	78,324
Investment in Northwest Territories Power Corporation	1	1
Capital assets	1	1
	\$ 276,781	\$ 270,277

The accompanying notes are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (continued)

as at March 31, 1996
(thousands of dollars)

1996

1995

Liabilities

Current

Bank overdraft	\$ 21,555	\$ -
Short-term loans (note 8)	104,713	94,310
Accounts payable and accrued liabilities (note 9)	105,845	102,839
Current portion of long-term liabilities	9,613	10,223
Deferred revenue	81	1,344

241,807

208,716

Pension liabilities (note 10a)	16,545	14,398
Employee termination benefits (note 11a)	19,557	26,568
Note payable (note 12)	10,700	16,050

288,609

265,732

Commitments and contingencies (notes 15 and 16)
Subsequent event (note 18)

Accumulated (deficit) surplus

Students Loan Fund	18,000	18,000
Petroleum Products Stabilization Fund (note 13)	(2,654)	(1,884)
Deficit	(27,174)	(11,571)

(11,828)

4,545

\$ 276,781

\$ 270,277

The accompanying notes are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Surplus

for the year ended March 31, 1996
(thousands of dollars)

	1996		1995
	Main Estimates (note 1b)	Actual	Actual
Revenues (schedule A)			
From Canada	\$ 1,005,209	\$ 1,025,517	\$ 1,004,039
Generated revenues	207,762	230,178	207,021
	1,212,971	1,255,695	1,211,060
Recoveries of prior years' expenditures (note 2m)	-	4,722	6,919
	1,212,971	1,260,417	1,217,979
Expenditures			
Operations and maintenance (schedule B)	1,025,485	1,076,245	1,052,846
Capital (schedule C)	194,657	205,757	191,537
Estimated supplementary requirements (note 1c)	40,000	-	-
Estimated appropriation authority lapse (note 1c)	(30,000)	-	-
	1,230,142	1,282,002	1,244,383
Net expenditure before undernoted	(17,171)	(21,585)	(26,404)
Projects for Canada and others			
Expenditures	(30,816)	(43,106)	(42,837)
Recoveries	30,816	43,106	42,837
Adjustment of ultimate removal liability (note 11b)	-	5,982	-
Net expenditure	\$ (17,171)	(15,603)	(26,404)
(Deficit) Surplus at beginning of year		(11,571)	19,833
Allocated to Students Loan Fund		-	(5,000)
Deficit at end of year		\$ (27,174)	\$ (11,571)

The accompanying notes are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flows

for the year ended March 31, 1996
(thousands of dollars)

1996

1995

Cash provided by (used in)

Operating activities

Net expenditure for the year \$ (15,603) \$ (26,404)

Items not affecting cash:

Provision for doubtful receivables, loans, and loan remissions 846 (35,866)

Amortization of pension estimation adjustment (41) (32)

Employee leave and termination benefits (6,994) (1,393)

(21,792) (63,695)

Changes in non-cash assets and liabilities

Current assets (2,659) (3,196)

Current liabilities 1,116 10,940

Due from Canada (13,700) 41,729

Petroleum Products Stabilization Fund (770) (1,329)

Pension liabilities 2,188 1,603

Net cash used in operating activities (35,617) (13,948)

Investing activities

Segregated cash and investments (162) (3,812)

Long-term receivables and loans

Advances (18,604) (10,982)

Repayments 15,895 15,944

Net cash (used in) provided by investing activities (2,871) 1,150

Financing activities

Repayment of long-term debt (5,350) (5,350)

Cash used in financing activities (5,350) (5,350)

Decrease in cash and cash equivalents (43,838) (18,148)

Cash and cash equivalents at beginning of year (82,430) (64,282)

Cash and cash equivalents at end of year* \$ (126,268) \$ (82,430)

* Cash and cash equivalents are represented by cash and short-term investments net of short-term loans.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

1. AUTHORITY AND OPERATIONS

(a) The Government of the Northwest Territories (the Government) operates under the authority of the Northwest Territories Act (Canada). The Government has an elected Legislative Assembly which 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 February 1995 and October 1994 sessions. 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 on the statement of operations and surplus. These amounts are not voted by the Legislative Assembly. They are estimates of funds required by supplementary appropriations and funds that will not be expended during the year.

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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

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 boards
- 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) Short-term investments/segregated 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.

(d) 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.

(e) 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.

(f) Investment in 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.

March 31, 1996

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) 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.

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.

(h) Grant from Canada

The grant is subject to the terms of a financial agreement with Canada. Periodic adjustments are made to the grant for income taxes, Established Programs Financing contributions and operating revenues collected by the Government which differ from the estimated amounts used to determine the grant for the fiscal year. Adjustments are also made to reflect new estimates of prior year entitlements.

(i) 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 expenditures in excess of advances are recorded as accounts receivable.

(j) 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 estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. Income tax revenue is recognized on a cash basis.

Fuel and tobacco taxes are levied under the authority of the Petroleum Products Tax Act and the Tobacco Tax Act. Payroll tax is levied under the authority of the Payroll Tax Act. 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.

(k) Other revenues

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

(l) Operations, maintenance and capital expenditures

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Recoveries of prior years' expenditures

Recoveries of prior years' expenditures and reversals of prior years' accruals are reported separate 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 CANADA

	1996 (thousands of dollars)	1995
Grant payable		
Grant due from Canada - schedule A	\$ 904,743	\$ 888,739
Less payments received	910,217	901,193
	(5,474)	(12,454)
Balance receivable (payable) at beginning of year	(760)	11,694
	(6,234)	(760)
Grant payable at end of year	(6,234)	(760)
Indian and Inuit hospital and medical care	7,462	65,491
Cost sharing agreements and projects on behalf of Canada	2,286	931
Other	90,456	20,289
	93,970	85,951
Less:		
Unapplied balance of advances under agreements	1,494	1,599
Excess Income Tax and Established Programs Financing advanced	4,925	10,501
	6,419	12,100
	\$ 87,551	\$ 73,851

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

March 31, 1996

4. ACCOUNTS RECEIVABLE

	1996 (thousands of dollars)	1995
Revolving funds		
Petroleum Products	\$ 10,865	\$ 10,689
Granular Program	562	307
Fur Marketing Service	385	558
Expo '92	123	123
Public Stores	15	26
Liquor Commission	3	2
	11,953	11,705
Less allowance for doubtful accounts	305	309
	11,648	11,396
Due from related parties		
Divisional Boards of Education	4,116	6,186
Northwest Territories Power Corporation	2,297	-
Aurora College	831	1,194
Nunavut Arctic College	269	2,390
Northwest Territories Housing Corporation	439	252
Workers' Compensation Board	436	-
Liquor Commission	18	398
Arctic College	-	283
Board of Secondary Education	-	59
Science Institute of the Northwest Territories	-	48
Northwest Territories Development Corporation	-	11
	8,406	10,821
Other accounts receivable	18,809	14,060
Accrued interest	3,086	3,039
	21,895	17,099
Less allowance for doubtful accounts	2,801	1,993
	19,094	15,106
	\$ 39,148	\$ 37,323

During the year \$186,000 (1995 - \$169,000) was written off with proper authority. During the year accounts receivable totalling \$759,000 (1995 - nil) were forgiven with proper authority. This is the first year Forgiveness Acts have been passed since 1988/89.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

5. INVENTORIES

	1996		1995
	(thousands of dollars)		
Petroleum Products	\$ 26,775	\$	26,720
Granular Program	8,382		7,727
Liquor Commission	2,544		2,335
Public Stores	390		410
Expo '92	11		11
	<hr/>		
	\$ 38,102	\$	37,203

6. SEGREGATED CASH AND INVESTMENTS

	1996		1995
	(thousands of dollars)		
Investment portfolio			
Cash and other assets	\$ 121	\$	645
Treasury bills	766		403
Marketable securities	14,144		12,044
	<hr/>		
	15,031		13,092
	<hr/>		
Students Loan Fund			
Authorized limit	18,000		18,000
Less loans receivable	16,597		14,820
	<hr/>		
Cash available for new loans	1,403		3,180
	<hr/>		
	\$ 16,434	\$	16,272

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

March 31, 1996

7. LONG-TERM RECEIVABLES AND LOANS

	1996 (thousands of dollars)	1995
Loans to municipalities due in instalments to 2026, bearing interest between 0.00% and 11.27%, net of valuation allowances of \$1,160,000 (1995 - \$1,277,000)	\$ 43,630	\$ 41,422
Promissory note due from the Northwest Territories Power Corporation, due in instalments to the 1998-99 fiscal year, bearing interest at 11%	16,050	21,400
Loan 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.	21,150	16,992
Students Loan Fund loans due in instalments to 2004, bearing interest between 4.5% and 12.5%, net of allowance for doubtful accounts and loan remissions of \$8,965,000 (1995 - \$7,870,000)	7,633	6,950
Agreements for sale	973	963
Mortgage Receivable	200	200
	<hr/> 89,636	<hr/> 87,927
Less current portion	10,617	9,603
	<hr/> \$ 79,019	<hr/> \$ 78,324

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

	1996 (thousands of dollars)	1995
Students Loan Fund		
Write-offs	\$ 132	\$ 127
Remissions	995	904
	<hr/> \$ 1,127	<hr/> \$ 1,031

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

8. SHORT-TERM LOANS

Short-term loans of \$104,713,000 bear interest at varying rates between 4.99% to 6.48%. The short-term loans were repaid as of April 1, 1996. The borrowing limit under the Borrowing Authorization Act was \$175,000,000 as of March 31, 1996.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	1996 (thousands of dollars)	1995
Due to related parties:		
Regional health boards	2,396	3,231
Petroleum Products Revolving Fund	1,054	998
Secondary Board of Education	258	-
Arctic College	147	-
Northwest Territories Development Corporation	50	-
Northwest Territories Power Corporation	-	1,622
Workers' Compensation Board	-	1,409
	3,905	7,260
Accounts payable	80,803	75,475
Other liabilities, payroll deductions and contractors' hold backs	13,104	12,698
Employee leave benefits	8,033	7,406
	101,940	95,579
	\$ 105,845	\$ 102,839

10. PENSIONS

(a) Pension Liabilities

	1996 (thousands of dollars)	1995
Legislative Assembly Supplementary Retiring Allowance	\$ 16,021	\$ 14,065
Judges' Supplemental Pension Plan	524	333
	\$ 16,545	\$ 14,398

The Legislative Assembly Retiring Allowance 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.

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

March 31, 1996

10. PENSIONS (continued)

Separate pension funds are maintained for the Legislative Assembly Retiring Allowance Fund and the Territorial Court Judges' Registered Pension Plan. The funds are administered by independent trust companies.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 1996 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, 1996 if they were not valued at the balance sheet date.

The pension liability for the Legislative Assembly Supplementary Retiring Allowance at year end includes the following components:

	1996 (thousands of dollars)	1995
Accrued benefit obligation	\$ 15,678	\$ 14,090
Unamortized estimation adjustment	343	(25)
	\$ 16,021	\$ 14,065

(b) Pension Expense

	1996 (thousands of dollars)	1995
Legislative Assembly Supplementary Retiring Allowance and Judges' Supplemental Pension Plan:		
Benefit costs		
Current service	\$ 846	\$ 847
Past service	400	1,038
	1,246	1,885
Cost of financing unfunded pension obligation (net of pension interest expenditure)	1,198	1,081
Amortization of estimation adjustment	(41)	(32)
Total pension related expenditures	2,403	2,934
Territorial Court Judges' Registered Pension Plan	89	131
Legislative Assembly Retiring Allowance Fund	40	25
	\$ 2,532	\$ 3,090

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

March 31, 1996

10. PENSIONS (continued)**(c) Public Service Superannuation Plan**

The Government and its employees make contributions to the Public Service Superannuation Plan administered by Canada. These contributions represent 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**(a) Liabilities**

	1996 (thousands of dollars)	1995
Removal	\$ 12,108	\$ 19,595
Termination	9,854	9,773
Retirement	1,858	2,073
	23,820	31,441
Less current portion	4,263	4,873
	\$ 19,557	\$ 26,568

(b) Change in accounting estimates

During the year, the method of estimating the liability for ultimate removal has been changed to reflect a more accurate estimate. The revised method has resulted in an additional decrease of \$5,982,000 in the liability. This decrease in liability is disclosed separately as it cannot be attributed entirely to the year 1995-96.

12. NOTE PAYABLE

	1996 (thousands of dollars)	1995
Sinking fund notes redeemable in annual instalments to 1999, with interest at 11% payable semi-annually, issued to finance the purchase of the Northwest Territories Power Corporation	\$ 16,050	\$ 21,400
Less current portion	5,350	5,350
	\$ 10,700	\$ 16,050

Principal and interest amounts due in each fiscal year to the due date:

	Principal	Interest (thousands of dollars)	Total
1996-1997	5,350	1,313	6,663
1997-1998	5,350	725	6,075
1998-1999	5,350	136	5,486

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

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.

	1996 (thousands of dollars)	1995
Deficit at beginning of the year	\$ (1,884)	\$ (555)
Less: Petroleum Products Revolving Fund net expenditures for the year	(770)	(1,329)
Deficit at end of the year	\$ (2,654)	\$ (1,884)

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.

	1996 (thousands of dollars)	1995
Public Trustee	\$ 5,121	\$ 4,905
Inuvik Utilidor	900	-
Supreme Court	395	431
Natural Resources - Capital	322	342
Correctional institutions	157	160
Territorial Court	130	104
Other	124	61
	\$ 7,149	\$ 6,003

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

15. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenditures payable subsequent to March 31, 1996:

	Expiry date	Total (thousands of dollars)
Commercial and Residential Leases	2015	\$ 183,489
Operational Commitments	2000	42,973
Capital Commitments - projects in progress at March 31, 1996	2001	36,271
Block Funding Agreements with tax based municipalities	1999	17,117
Tungavik Federation of Nunavut Wildlife Income Support Fund/ Western Harvesters' Assistance Program	1999	11,300
Northwest Territories Business Credit Corporation - working capital advances	-	6,850
Northwest Territories Development Corporation - Operating subsidies	1998	6,208
Equipment Leases	2001	4,287
		<hr/> \$ 308,495 <hr/>

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 2025	\$ 110,899
Loans payable by the Northwest Territories Housing Corporation	90,913
	<hr/> \$ 201,812 <hr/>

The Government funds 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. These potential liabilities cannot be determined.

(b) Pay Equity

A dispute originating in March 1989 has not been settled yet. A motion filed by the Government with the Federal Court of Canada applying for a declaration that the Canadian Human Rights Commission (CHRC) has no jurisdiction to deal with the complaint has been denied. This decision is being appealed by the Government.

It is not possible to reasonably determine the liability, if any, that may result from the claim. In the event that there is a liability, the expenditure will be charged to operations in the year an amount can reasonably be determined.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

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.

Reasonable estimates 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 is waiting for the pronouncement from the Canadian Institute of Chartered Accountants on the disclosure and reporting requirements of environmental costs and liabilities. Until such pronouncement is made, no reasonable estimates of the potential costs and liabilities can be made.

(d) Nunavut Territory

The Government has entered into an agreement to divide the existing Northwest Territories into two separate territories. The eastern portion will be known as Nunavut Territory. The proposed date for the division is 1999. The creation of a new territory will involve the transfer of Government assets and liabilities. The full financial impact on the Government has yet to be determined.

17. RELATED PARTIES

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

	1996	1995
	(thousands of dollars)	
Education boards	\$ 142,834	\$ 138,038
Northwest Territories Housing Corporation	107,965	101,313
Hospitals and health boards	94,826	93,935
Aurora College and Nunavut Arctic College	27,808	26,370
Northwest Territories Development Corporation	6,180	6,889
Northwest Territories Business Credit Corporation	907	859
Science Institute of the Northwest Territories	-	1,392
	\$ 380,520	\$ 368,796

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 \$127,734,000 (1995 - \$128,798,000) were incurred and recovered from related parties.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1996

17. RELATED PARTIES (continued)

The Government paid the Workers' Compensation Board premiums of \$2,025,000 (1995 - \$1,899,000). The Government also reimbursed the Workers' Compensation Board for hunters and trappers claims; an adjustment of \$1,466,000 (1995 - \$2,179,000) was made to the reserve held by the Board for hunter and trappers claims.

Revenue from the Northwest Territories Power Corporation in the year:

	1996		1995
	(thousands of dollars)		
Interest on the promissory note receivable	\$ 1,901		\$ 2,490
Dividend related to the power subsidy program	4,292		3,539
	\$ 6,193		\$ 6,029

18. SUBSEQUENT EVENT

Workers' Compensation Board

In April 1996, an agreement was signed by the Government with the Workers' Compensation Board for the transfer of the responsibility for the administration and enforcement of the Safety Act, Explosives Use Act, and Mine Health and Safety Act. The transfer was effective April 16, 1996 and was contingent upon legislative changes to several Acts, including the Workers' Compensation Act, the Mine Health and Safety Act, the Safety Act, and the Explosives Use Act.

The Government will compensate the Workers' Compensation Board (Board) for part of the cost of the transfer from April 16, 1996 to March 31, 1999. Additional and future costs will be recovered from employer assessments. The estimated annual cost of administering these program is \$2.1 million.

The Government agreed to make the following contributions to the Board:

	(thousands of dollars)
April 16, 1996 - March 31, 1997	\$ 1,397
April 1, 1997 - March 31, 1998	920
April 1, 1998 - March 31, 1999	460
	\$ 2,777

19. OVER-EXPENDITURES

One department has overspent \$545,000 at the department level for operations and maintenance expenditure activities. This contravenes section 32 of the Financial Administration Act which states... "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".

20. COMPARATIVE FIGURES

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

Schedule of Revenues by Source

for the year ended March 31, 1996
(thousands of dollars)

	1996		1995
	Main Estimates (note 1b)	Actual	Actual
From Canada			
Grant			
Grant per financing agreement with Canada	\$ 876,000	\$ 895,951	\$ 883,642
Adjustments for:			
Income tax collections	-	6,186	8,022
Escalation	-	4,345	1,191
Established Program Financing contributions	-	442	(2,925)
Operating revenues	-	(827)	(703)
Keep up factor	-	(1,354)	(488)
	876,000	904,743	888,739
Established Programs Financing			
Health insured services	12,847	12,733	13,666
Post-secondary education	3,595	5,212	5,669
Extended health care	3,241	3,387	3,322
	19,683	21,332	22,657
Transfer Payments			
Health care - Indian and Inuit	40,922	34,292	27,511
Canada Assistance Plan	29,538	32,783	35,835
Health related services	18,618	15,944	8,727
Economic Development Agreement	7,699	4,094	6,932
Young Offenders Act	3,945	3,945	3,945
Legal and correctional services	3,299	3,842	3,083
Continuing education	3,250	1,126	3,488
Other	2,255	3,416	3,122
	109,526	99,442	92,643
Total from Canada	1,005,209	1,025,517	1,004,039
Generated revenues			
Taxation			
Individual income	62,641	65,549	61,103
Corporate income	30,303	27,521	23,408
Tobacco	16,720	18,036	16,737
Payroll tax	12,437	12,088	11,770
Fuel	12,335	15,176	12,230
Property tax and school levy	5,786	6,760	5,605
Insurance	1,000	1,600	1,530
	141,222	146,730	132,383

Schedule of Revenues by Source

for the year ended March 31, 1996

(thousands of dollars)

	1996		1995
	Main Estimates (note 1b)	Actual	Actual
General revenues			
Liquor Commission - net revenues	16,937	15,905	15,036
Licences, fees and permits	8,985	9,462	8,184
Interest income	4,452	7,848	6,978
Gain on investment	-	1,320	598
	30,374	34,535	30,796
Other recoveries			
Rentals	14,783	15,040	14,687
Miscellaneous	5,267	6,289	4,154
Power subsidy	4,354	4,292	3,539
Utilities	2,370	2,332	2,986
Debt financing	1,902	1,902	2,490
Medical	1,900	2,402	1,468
Sale of commercial goods	2	41	5
	30,578	32,298	29,329
Capital			
Recoveries from Canada			
Arctic Aerodrome Program	1,248	437	2,324
Strategic Transportation Improvement	2,898	3,365	2,074
Federal Sales Tax rebate	-	-	1
Recreational facilities	-	-	(336)
Sale of land, houses and other assets	1,050	8,655	9,471
Other recoveries	392	4,158	979
	5,588	16,615	14,513
Total generated revenues	207,762	230,178	207,021
Total revenues by source	\$ 1,212,971	\$ 1,255,695	\$ 1,211,060

Schedule of Operations and Maintenance Expenditures

for the year ended March 31, 1996

(thousands of dollars)

1996

1995

	Main Estimates (note 1b)	Salaries and Wages	Grants and Contributions	Valuation Allowances	Other	Total Expenditures	Total Expenditures
Legislative Assembly	\$ 9,357	\$ 3,858	\$ -	\$ -	\$ 6,157	\$ 10,015	\$ 11,477
Executive	60,314	26,424	8,139	13	27,100	61,676	62,294
Northwest Territories Housing Corporation	62,035	-	62,329	-	-	62,329	57,049
Finance	7,099	2,501	-	641	5,824	8,966	8,296
Justice	69,493	23,495	3,311	-	42,773	69,579	68,398
Safety and Public Services	7,241	5,121	10	-	1,538	6,669	6,953
Public Works and Services	120,295	34,050	101	51	83,275	117,477	123,777
Transportation	46,507	21,623	14	5	38,262	59,904	47,271
Renewable Resources	48,092	20,938	8,407	53	30,140	59,538	69,599
Municipal and Community Affairs	69,098	10,446	58,459	28	5,481	74,414	67,626
Health and Social Services	264,698	23,162	120,347	40	100,539	244,088	218,066
Energy, Mines and Petroleum Resources	5,687	1,839	511	4	2,414	4,768	4,651
Economic Development and Tourism	34,166	11,090	13,468	-	8,201	32,759	36,299
Education, Culture and Employment	221,403	19,924	195,870	2,320	45,949	264,063	271,090
	\$ 1,025,485	\$ 204,471	\$ 470,966	\$ 3,155	\$ 397,653	\$ 1,076,245	\$ 1,052,846

Schedule of Capital Expenditures

for the year ended March 31, 1996
(thousands of dollars)

	1996				1995	
	Main Estimates (note 1b)	Buildings and Works	Acquisition of Equipment	Grants and Contributions	Total Expenditures	Total Expenditures
Legislative Assembly	\$ 230	\$ 178	\$ 99	\$ -	\$ 277	\$ 261
Executive	-	13	-	-	13	1,285
Northwest Territories Housing Corporation	49,000	-	-	45,636	45,636	44,264
Finance	-	-	-	-	-	-
Justice	154	336	56	146	538	749
Safety and Public Services	185	33	74	-	107	93
Public Works and Services	12,685	11,279	1,041	577	12,897	13,929
Transportation	36,304	38,318	2,056	539	40,913	37,023
Renewable Resources	2,471	1,440	757	53	2,250	2,532
Municipal and Community Affairs	39,744	28,693	1,276	9,200	39,169	33,793
Health and Social Services	10,403	6,421	827	1,588	8,836	6,708
Energy, Mines and Petroleum Resources	-	-	-	-	-	-
Economic Development and Tourism	8,370	4,543	112	4,776	9,431	10,333
Education, Culture and Employment	35,111	27,884	560	17,246	45,690	40,567
	\$ 194,657	\$ 119,138	\$ 6,858	\$ 79,761	\$ 205,757	\$ 191,537

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SECTION III
SUPPLEMENTARY SCHEDULES
TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Revenues					
Gain on investments	\$ -	\$ -	\$ -	\$ 1,320	\$ 1,320
Recoveries					
Cafeteria rental fee	5	-	5	3	(2)
Sundry	-	-	-	23	23
	5	-	5	26	21
	5	-	5	1,346	1,341
Executive					
Financial Management Board Secretariat					
Revenues					
Interest on overdue accounts	300	-	300	-	(300)
NSF handling fees	10	-	10	6	(4)
CSB handling fees	-	-	-	9	9
Municipal interest	-	-	-	99	99
	310	-	310	114	(196)
Recoveries					
Power subsidy	4,354	-	4,354	4,292	(62)
Ration repayments	28	-	28	51	23
Sundry revenue	-	-	-	3	3
	4,382	-	4,382	4,346	(36)
	4,692	-	4,692	4,460	(232)
Finance					
Grant from Canada	876,000	-	876,000	904,743	28,743
Taxation Revenue					
Personal income tax	62,641	-	62,641	65,549	2,908
Corporate income tax	30,303	-	30,303	27,521	(2,782)
Tobacco tax	16,720	-	16,720	18,036	1,316
Payroll tax	12,437	-	12,437	12,088	(349)
Fuel taxes	12,335	-	12,335	15,176	2,841
Property taxes and school levies	5,786	-	5,786	6,760	974
	140,222	-	140,222	145,130	4,908
Revenues					
Municipal debenture interest	3,625	-	3,625	3,686	(57)
Investment interest	143	-	143	2,458	2,315
	3,768	-	3,768	6,144	2,258

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Finance (continued)					
Recoveries					
NWT Power Corporation Recovery	1,902	-	1,902	1,902	-
Investment pool interest	78	-	78	149	71
Uninsured loss recoveries	60	-	60	18	(42)
Sundry	-	-	-	5	5
	2,040	-	2,040	2,074	34
	1,022,030	-	1,022,030	1,058,091	35,943
Justice					
Revenues					
Fine and court fees	818	-	818	596	(222)
Land titles revenue	465	-	465	442	(23)
Securities fees	400	-	400	435	35
Companies and societies registration	395	-	395	396	1
Document fees	138	-	138	131	(7)
Justice of the Peace fines	135	-	135	156	21
Firearm Acquisition Certificates/Business Permits	90	-	90	76	(14)
Public Trustee fees	55	-	55	119	64
Public Trustee management fees	43	-	43	42	(1)
Public Trustee interest	40	-	40	30	(10)
	2,579	-	2,579	2,423	(156)
Transfer Payments					
Young Offenders Act	3,945	-	3,945	3,945	-
Legal aid	1,658	-	1,658	1,657	(1)
Exchange of Services Agreement	1,160	50	1,210	1,713	503
Mackenzie court workers	409	-	409	382	(27)
Air charters recoveries	240	-	240	151	(89)
Firearm Acquisition Certificates Program	145	-	145	145	-
Community Parole	72	-	72	63	(9)
Community Policing pilot project	-	55	55	27	(28)
	7,629	105	7,734	8,083	349
Recoveries					
NWT Housing Corporation lawyer	75	-	75	74	(1)
Legal aid repayments	45	-	45	91	46
Library fees	22	-	22	12	(10)
Special Allowances Young Offenders	20	-	20	31	11
Room and board	10	-	10	11	1
Sundry	-	-	-	2	2
	172	-	172	221	49
	10,380	105	10,485	10,727	242

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Safety and Public Services					
Taxation revenue					
Insurance companies tax	1,000	-	1,000	1,600	600
Revenues					
Liquor Commission	16,937	-	16,937	15,905	(1,032)
Electrical permits	400	-	400	348	(52)
Lottery licences	390	-	390	544	154
Boiler registrations	200	-	200	214	14
Insurance licences	124	-	124	120	(4)
Business licences	100	-	100	64	(36)
Professional licences	70	-	70	96	26
Vital statistics fees	55	-	55	53	(2)
Gas permits	35	5	40	44	4
Examination & certificates	25	-	25	20	(5)
Real estate licences fees	12	-	12	4	(8)
Elevator permits	10	-	10	18	8
Vendor, direct seller fees	10	-	10	11	1
Miscellaneous inspections	6	-	6	1	(5)
	18,374	5	18,379	17,442	(937)
Transfer payments					
Labour Canada Agreement	188	-	188	105	(83)
Recoveries					
Workers Advisor	100	-	100	77	(23)
	100	-	100	77	(23)
	19,662	5	19,667	19,224	(443)
Public Works and Services					
Revenues					
Sale of heat supply	50	-	50	20	(30)
Recoveries					
Staff housing	11,117	-	11,117	9,412	(1,705)
Municipal services subsidy	2,320	-	2,320	2,214	(106)
Rental to others - housing/office	2,255	-	2,255	1,739	(516)
Parking stall rental	106	-	106	86	(20)
Sale of government publication	63	-	63	42	(21)
Tenant damage	60	-	60	53	(7)
Tender document fees	77	-	77	58	(19)
BIP registration fees	35	-	35	-	(35)
Coin laundry	10	-	10	7	(3)
Use of photographs	5	-	5	2	(3)
Joint use agreement	4	-	4	3	(1)
Sale of electrical power	-	-	-	98	98
Sale of furniture	-	-	-	31	31
Maintenance services	-	-	-	5	5
Sundry	-	-	-	12	12
	16,052	-	16,052	13,762	(2,290)
	16,102	-	16,102	13,782	(2,320)

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Transportation					
Revenues					
Motor vehicle plates	2,198	-	2,198	2,296	98
Drivers licences	141	-	141	239	98
Arctic Airports	234	-	234	396	162
Motor vehicle - abstracts	120	-	120	175	55
Drivers test fees	97	-	97	107	10
Special transport permits	78	-	78	111	33
Motor vehicle - souvenir plates	20	-	20	28	8
Personalized plates - motor vehicle	11	-	11	10	(1)
Age of majority cards	8	-	8	4	(4)
Motor vehicle searches	1	-	1	1	-
Motor vehicle accident reports	1	-	1	2	1
Lease and rental	-	2,291	2,291	2,210	(81)
Concessions	-	514	514	427	(87)
Landing and other fees	-	457	457	580	123
Miscellaneous revenue	-	238	238	21	(217)
	2,909	3,500	6,409	6,607	198
Transfer payments					
Administration Fees	8	45	53	45	(8)
Recoveries					
Highway maintenance - national parks	90	-	90	89	(1)
Snowplowing private access roads	5	-	5	-	(5)
Rankin Inlet Forward Operations	-	-	-	400	400
Highway maintenance	-	-	-	15	15
Firearms acquisition certificate photos	-	-	-	6	6
Sundry revenue	-	-	-	3	3
	95	-	95	513	418
	3,012	3,545	6,557	7,165	608
Renewable Resources					
Revenues					
Timber permits	919	-	919	764	(155)
Game licenses	690	-	690	865	175
	1,609	-	1,609	1,629	20
Recoveries					
MARS agreement	660	-	660	289	(371)
Remote sensing	50	-	50	23	(27)
Sale of publications	23	-	23	1	(22)
Grant-in-kind, Deninu Kue First Nation	-	900	900	900	-
Sundry	-	-	-	24	24
	733	900	1,633	1,237	(396)
	2,342	900	3,242	2,866	(376)

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Municipal and Community Affairs					
Revenues					
Land document fees	195	-	195	14	(181)
Quarry fees	70	-	70	57	(13)
	265	-	265	71	(194)
Transfer payments					
Emergency measures	-	-	-	125	125
Recoveries					
Land leases	1,300	-	1,300	1,590	290
Sundry revenue	-	-	-	(36) *	(36)
	1,300	-	1,300	1,554	254
	1,565	-	1,565	1,750	185
Health and Social Services					
Revenues					
Certified nursing assistant fees	-	-	-	1	1
Established Programs Financing					
Health insured services	12,847	-	12,847	12,733	(114)
Extended health care	3,241	-	3,241	3,387	146
	16,088	-	16,088	16,120	32
Transfer payments					
Hospital care - Indian and Inuit	33,467	-	33,467	26,753	(6,714)
CAP - Other	27,827	-	27,827	29,940	2,113
Provision of non-insured services	15,754	-	15,754	13,800	(1,954)
Medical care - Indian and Inuit	7,455	-	7,455	7,539	84
Medical transportation	2,864	-	2,864	2,145	(719)
CAP - Spousal Assault	1,354	-	1,354	1,361	7
Vocational rehabilitation of disabled persons	1,037	-	1,037	2,049	1,012
Medical transportation - other agents	600	-	600	761	161
CAP - Child Sexual Abuse	357	-	357	93	(264)
CAP - Alcohol and Drug	-	-	-	1,131	1,131
CAP - Daycare	-	-	-	258	258
	90,715	-	90,715	85,830	(4,885)
Recoveries					
Reciprocal billing - hospital	1,100	-	1,100	1,629	529
Alcohol and Drug Treatment Program	580	-	580	501	(79)
Personal care unit	346	-	346	93	(253)
Reciprocal billing - medicare	200	-	200	256	56
Special allowances	195	-	195	251	56
Medical transportation co-payments	25	-	25	32	7
Medical transportation - ambulance	20	-	20	16	(4)
Children in care	10	-	10	3	(7)
Sundry	-	-	-	7	7
	2,476	-	2,476	2,788	312
	109,279	-	109,279	104,739	(4,540)
* Refund of land lease overpayments					

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Energy, Mines and Petroleum Resources					
General revenues					
Sale of publications	-	-	-	12	12
Transfer payments					
Economic Development Agreements	1,659	-	1,659	-	(1,659)
	1,659	-	1,659	12	(1,647)
Economic Development and Tourism					
Revenues					
Campground user fees	35	-	35	23	(12)
Establishment licenses	33	-	33	29	(4)
Outfitters and guides licenses	13	-	13	18	5
Business Credit Corporation fees	5	-	5	-	(5)
Building permits, tour and parks	1	-	1	-	(1)
Parks/Centres revenue	-	-	-	20	20
Investment interest	-	-	-	1,284	1,284
Corporate and technical services	-	-	-	2	2
Park and visitors services	-	30	30	25	(5)
	87	30	117	1,401	1,284
Transfer payments					
Economic Development Agreement	6,040	-	6,040	4,094	(1,946)
Parks planner	37	-	37	35	(2)
	6,077	-	6,077	4,129	(1,948)
Recoveries					
Yellowknife crafts	2	-	2	3	1
Sundry	-	-	-	2	2
	2	-	2	5	3
	6,166	30	6,196	5,535	(661)
Education, Culture and Employment					
Revenues					
Student Loan Fund interest	344	-	344	291	(53)
University College Entrance Program	25	26	51	15	(36)
Teacher certification fees	4	-	4	6	2
Library fees	1	-	1	1	-
Principal training	-	-	-	18	18
	374	26	400	331	(69)

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Education, Culture and Employment (continued)					
Established Programs Financing					
Post Secondary Education	3,595	-	3,595	5,212	1,617
Transfer payments					
Continuing Education	2,400	-	2,400	-	(2,400)
Canada Student Loans	850	-	850	1,126	276
	3,250	-	3,250	1,126	(2,124)
Recoveries					
Investing in People	3,000	-	3,000	2,417	(583)
Northwest Territories Literacy strategy	212	-	212	250	38
Use of photographs	40	-	40	-	(40)
Museum store	18	-	18	1	(17)
Portable classroom	-	-	-	32	32
Sundry	-	-	-	14	14
	3,270	-	3,270	2,714	(556)
	10,489	26	10,515	9,383	(1,132)
Total Operations and Maintenance	\$ 1,207,383	\$ 4,611	\$ 1,211,994	\$ 1,239,080	\$ 26,968

CAPITAL

Personnel

Sale of Government housing	\$ -	\$ -	\$ -	\$ 6,969	\$ 6,969
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Safety and Public Services

Mine rescue recoveries	35	-	35	-	(35)
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Public Works and Services

Sale of non-residential property	750	652	1,402	882	(520)
Sale of assets	300	-	300	544	244
	1,050	652	1,702	1,426	(276)

Transportation

Strategic Transportation Improvement	2,898	-	2,898	3,365	467
Rankin Inlet ATB recovery	1,165	-	1,165	438	(727)
Arctic Aerodrome Program	83	-	83	(1) *	(84)
	4,146	-	4,146	3,802	(344)

* Credit note to correct over-estimation on final invoice

Schedule of Revenues

for the year ended March 31, 1996
(thousands of dollars)

CAPITAL	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Municipal and Community Affairs					
Public buildings	202	-	202	60	(142)
Sport and recreation	84	-	84	9	(75)
Road construction - non tax-based	37	-	37	-	(37)
Site development	30	-	30	(1) *	(31)
Fire protection	4	-	4	3	(1)
Sale of assets	-	-	-	259	259
Mobile equipment	-	-	-	13	13
	357	-	357	343	(14)
Education Culture and Employment					
Construction recoveries	-	-	-	4,059	4,059
Other capital recoveries	-	-	-	16	16
	-	-	-	4,075	4,075
Total Capital	\$ 5,588	\$ 652	\$ 6,240	\$ 16,615	\$ 10,375
Total Revenues	\$ 1,212,971	\$ 5,263	\$ 1,218,234	\$ 1,255,695	\$ 37,343

* Credit note to reverse invoice issued in error

Schedule of Expenditures

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	\$ 4,541	\$ 114	\$ -	\$ 4,655	\$ 4,458	\$ 197
Expenditures on behalf of Members	4,134	-	-	4,134	5,095	(961)
Commissioner of Official Languages	353	-	-	353	330	23
Office of the Chief Electoral Officer	172	-	-	172	3	169
Office of the Speaker	157	-	-	157	129	28
	9,357	114	-	9,471	10,015	(544)
Executive						
Executives Offices						
Executive Council Secretariat	6,705	(27)	162	6,840	6,629	211
Ministers' Offices	3,865	-	3	3,868	3,975	(107)
Commissioner's Office	269	-	-	269	229	40
	10,839	(27)	165	10,977	10,833	144
Ministry of Intergovernmental and Aboriginal Affairs	4,215	-	-	4,215	3,978	237
Personnel Secretariat	4,136	14	(175)	3,975	3,875	100
Financial Management Board Secretariat						
Human Resource Management	24,827	1,321	(50)	26,098	25,665	433
Financial Management	10,553	882	(50)	11,385	11,514	(129)
Audit, Budget and Evaluation	3,405	(48)	50	3,407	3,058	349
Directorate	2,339	17	60	2,416	2,753	(337)
	41,124	2,172	10	43,306	42,990	316
	60,314	2,159	-	62,473	61,676	797
NWT Housing Corporation	62,035	294	-	62,329	62,329	-
Finance						
Revenue and Asset Management	4,213	3,147	-	7,360	6,358	1,002
Tax Administration	778	-	46	824	737	87
Fiscal Policy	883	-	(10)	873	775	98
Directorate	654	-	(36)	618	607	11
Bureau of Statistics	571	-	-	571	489	82
	7,099	3,147	-	10,246	8,966	1,280

Schedule of Expenditures

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Justice						
Law Enforcement	28,714	465	-	29,179	29,120	59
Community Justice and Correction	21,812	142	-	21,954	21,203	751
Registries and Court Services	8,894	41	-	8,935	8,553	382
Legal Services Board	5,265	210	-	5,475	5,469	6
Directorate	2,515	-	-	2,515	2,399	116
Lawyer Support Services	2,293	603	-	2,896	2,835	61
	69,493	1,461	-	70,954	69,579	1,375
Safety and Public Services						
Safety	2,574	-	(5)	2,569	2,256	313
Mine inspection services	1,009	-	(100)	909	905	4
Directorate	947	-	95	1,042	984	58
Consumer Affairs	864	-	10	874	869	5
Fire safety	854	-	-	854	811	43
Labour Board and Labour Services	504	-	-	504	487	17
Public Utilities Board	489	-	-	489	357	132
	7,241	-	-	7,241	6,669	572
Public Works and Services						
Accommodation Services	39,638	486	(18)	40,106	39,710	396
Utilities	24,581	(283)	-	24,298	23,703	595
Buildings and Works	24,800	(613)	51	24,238	23,834	404
Project Management	7,614	(17)	(86)	7,511	7,328	183
Supply Services	7,161	121	(100)	7,182	6,883	299
Directorate	6,906	-	183	7,089	7,052	37
Systems and Communication	4,286	102	12	4,400	4,048	352
Vehicles and Equipment	3,484	(23)	(12)	3,449	3,402	47
Operations	1,825	-	(30)	1,795	1,517	278
	120,295	(227)	-	120,068	117,477	2,591
Transportation						
Arctic Airports	14,002	14,172	-	28,174	27,716	458
Highway Operations	18,211	-	-	18,211	17,087	1,124
Marine Services	4,361	-	-	4,361	4,346	15
Transportation Engineering	3,098	416	-	3,514	3,385	129
Corporate Services	2,953	64	-	3,017	3,520	(503)
Motor Vehicles	2,560	-	-	2,560	2,481	79
Community access roads	1,322	63	-	1,385	1,369	16
	46,507	14,715	-	61,222	59,904	1,318

Schedule of Expenditures

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Renewable Resources						
Forest Fire Management	22,471	7,230	73	29,774	30,257	(483)
Field Operations	9,113	-	109	9,222	9,134	88
Conservation Education and Resource Development	8,378	3,983	(85)	12,276	11,696	580
Wildlife Management	3,914	(12)	(135)	3,767	3,879	(112)
Directorate	1,986	-	(3)	1,983	2,025	(42)
Policy and Planning	818	206	(16)	1,008	891	117
Forest Management	748	47	53	848	918	(70)
Environmental Protection	664	54	4	722	738	(16)
	48,092	11,508	-	59,600	59,538	62
Municipal and Community Affairs						
Community Development	50,943	4,110	3	55,056	54,578	478
Sport and Recreation	9,262	-	(40)	9,222	8,920	302
Directorate	6,137	1,221	4	7,362	7,964	(602)
Community Planning and Lands	2,756	-	33	2,789	2,952	(163)
	69,098	5,331	-	74,429	74,414	15
Health and Social Services						
Health and Hospital Boards	93,785	-	(1,061)	92,724	93,808	(1,084)
Community Programs and Services	86,907	(31,126)	1,743	57,524	53,416	4,108
Health Services Development	75,365	15,643	234	91,242	88,072	3,170
Directorate	8,641	66	(916)	7,791	8,792	(1,001)
	264,698	(15,417)	-	249,281	244,088	5,193
Energy, Mines and Petroleum Resources						
	5,687	(200)	-	5,487	4,768	719
Economic Development and Tourism						
Corporate and Technical Services	11,944	(68)	(165)	11,711	11,523	188
Economic Development Agreement	8,443	-	(20)	8,423	6,541	1,882
Parks and Visitors Services	3,850	14	(192)	3,672	3,602	70
Directorate	3,327	798	155	4,280	4,422	(142)
Tourism Development and Marketing	2,989	-	47	3,036	2,989	47
Finance and Administration	1,428	-	5	1,433	1,409	24
Policy and Planning	1,288	-	170	1,458	1,432	26
Business Credit Corporation	897	-	-	897	841	56
	34,166	744	-	34,910	32,759	2,151

Schedule of Expenditures

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Education, Culture and Employment						
Educational Development	146,909	1,726	1,055	149,690	149,294	396
Culture and Careers	70,930	43,060	(1,974)	112,016	109,880	2,136
Directorate and Administration	3,564	-	919	4,483	4,889	(406)
	221,403	44,786	-	266,189	264,063	2,126
Total Operations and maintenance	\$ 1,025,485	\$ 68,415	\$ -	\$ 1,093,900	\$ 1,076,245	\$ 17,655
CAPITAL						
Legislative Assembly	\$ 230	\$ 70	\$ -	\$ 300	\$ 277	\$ 23
NWT Housing Corporation	49,000	635	-	49,635	45,636	3,999
Personnel Secretariat	-	13	-	13	13	-
Justice						
Community Justice and Corrections	134	2,626	-	2,760	530	2,230
Registries and Court Services	20	-	-	20	8	12
	154	2,626	-	2,780	538	2,242
Safety and Public Services						
Mine Safety	93	-	-	93	57	36
Safety	92	(4)	-	88	50	38
	185	(4)	-	181	107	74
Public Works and Services						
Petroleum Products	7,830	586	(105)	8,311	7,067	1,244
Buildings and Works	2,822	327	(290)	2,859	2,600	259
Accommodation Services	1,131	2,098	316	3,545	1,892	1,653
Vehicles and Equipment	647	70	-	717	688	29
Systems and Computer Services	190	(50)	-	140	113	27
Directorate	65	(26)	79	118	87	31
Supply Services	-	440	-	440	440	-
Project Management	-	84	-	84	10	74
	12,685	3,529	-	16,214	12,897	3,317
Transportation						
Transportation Planning	23,236	(658)	(104)	22,474	22,127	347
Arctic Airports	9,897	8,521	743	19,161	16,768	2,393
Highway Operations	1,721	-	(546)	1,175	981	194
Marine Services	1,450	-	(93)	1,357	1,037	320
	36,304	7,863	-	44,167	40,913	3,254

Schedule of Expenditures

for the year ended March 31, 1996
(thousands of dollars)

CAPITAL	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Renewable Resources						
Field Operations	1,472	(49)	99	1,522	1,441	81
Forest Fire Management	871	(91)	(114)	666	666	-
Wildlife Management	96	-	(13)	83	83	-
Environmental Protection	25	-	(16)	9	9	-
Forest Management	7	-	3	10	10	-
Directorate	-	-	33	33	33	-
Conservation Education	-	-	8	8	8	-
	2,471	(140)	-	2,331	2,250	81
Municipal and Community Affairs						
Community Development	19,445	2,168	(72)	21,541	19,045	2,496
Community Planning and Land	12,125	(231)	(366)	11,528	10,156	1,372
Sport and Recreation	8,134	1,155	438	9,727	9,930	(203)
Directorate	40	-	-	40	38	2
	39,744	3,092	-	42,836	39,169	3,667
Health and Social Services						
Territorial Hospital Insurance Services	6,180	3,273	307	9,760	4,971	4,789
Community Program and Services	4,223	979	(307)	4,895	3,865	1,030
	10,403	4,252	-	14,655	8,836	5,819
Economic Development and Tourism						
Corporate and Technical Services	4,901	(125)	-	4,776	4,776	-
Parks and Visitors Services	3,469	1,343	-	4,812	4,655	157
	8,370	1,218	-	9,588	9,431	157
Education, Culture and Employment						
Educational Development	29,226	1,421	(188)	30,459	28,457	2,002
Culture and Careers	5,885	13,688	188	19,761	17,233	2,528
	35,111	15,109	-	50,220	45,690	4,530
Total Capital	\$ 194,657	\$ 38,263	-	\$ 232,920	\$ 205,757	27,163
Total Expenditures	\$ 1,220,142	\$ 106,678	-	\$ 1,326,820	\$ 1,282,002	44,818

Schedule of Recoveries of Prior Years' Expenditures

for the year ended March 31, 1996
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	\$ 50	\$ -	\$ (4)	\$ 46
Executive	322	-	121	443
Finance	18	-	4	22
Justice	103	-	126	229
Safety and Public Services	1	-	4	5
Public Works and Services	591	-	906	1,497
Transportation	89	-	225	314
Renewable Resources	119	-	28	147
Municipal and Community Affairs	73	-	290	363
Health and Social Services	768	-	(506)	262
Energy, Mines and Petroleum Resources	34	-	1	35
Economic Development and Tourism	350	-	81	431
Education, Culture and Employment	309	-	619	928
TOTAL	\$ 2,827	\$ -	\$ 1,895	\$ 4,722

Schedule of Grants

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Women's initiatives	\$ 100	\$ -	\$ -	\$ 100	\$ 99	\$ 1
NWT Literacy Council	-	-	1	1	1	-
	100	-	1	101	100	1
Intergovernmental and Aboriginal Affairs						
Metis Nation	250	-	-	250	250	-
	350	-	1	351	350	1
Justice						
Aboriginal court challenges	40	-	-	40	30	10
Canadian Association of Provincial Court Judges	3	-	-	3	3	-
Uniform Law Conference	3	-	-	3	3	-
	46	-	-	46	36	10
Safety and Public Services						
NWT Association of Fire Chiefs and Fire Fighters	10	-	-	10	10	-
Renewable Resources						
Nunavut Hunter Income Support Trust	3,000	-	-	3,000	3,000	-
Fur Price Program	595	-	-	595	370	225
Disaster compensation	15	300	-	315	129	186
Humane trap development	5	-	-	5	-	5
Deninu Kue First Nation (Grant-in-Kind)	-	900	-	900	900	-
	3,615	1,200	-	4,815	4,399	416
Municipal and Community Affairs						
Grant in lieu of taxes	3,724	459	-	4,183	4,047	136
Home owners' property tax rebate	1,000	-	-	1,000	1,046	(46)
Senior citizens and disabled property tax	155	-	-	155	152	3
NWT Association of Municipalities	71	-	-	71	71	-
Support to settlements	36	-	-	36	45	(9)
Sport organizations	10	-	-	10	1	9
NWT Association of Municipal Administrators	5	-	-	5	5	-
	5,001	459	-	5,460	5,367	93

Schedule of Grants

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Health and Social Services						
Youth initiatives	200	(200)	-	-	-	-
Foster Parent Association and foster homes	90	-	-	90	5	85
	290	(200)	-	90	5	85
Economic Development and Tourism						
Small business grants	420	-	302	722	720	2
Nunavut tourism	-	-	42	42	42	-
Student bursary	-	-	25	25	15	10
	420	-	369	789	777	12
Education, Culture and Employment						
Student grants	10,237	1,010	-	11,247	11,390	(143)
Community broadcasting	151	-	-	151	117	34
Cultural enhancement	13	-	-	13	14	(1)
Cultural organizations	9	-	-	9	9	-
Youth Initiatives - career development	-	200	-	200	-	200
Hnatyshyn Foundation for the Arts	-	-	10	10	10	-
	10,410	1,210	10	11,630	11,540	90
Total Operation and Maintenance	\$ 20,142	\$ 2,669	\$ 380	\$ 23,191	\$ 22,484	\$ 707
CAPITAL						
Public Works and Services						
Old liquor warehouse - Inuvik (Grant-in-Kind)	\$ -	\$ 440	\$ -	\$ 440	\$ 440	\$ -
Old Northern Health Building - Yellowknife (Grant-in-Kind)	-	225	-	225	-	225
Vehicles and equipment related to Arcade (Grant-in-Kind)	-	70	-	70	70	-
Old Arcade Building and garage - Gjoa Haven (Grant-in-Kind)	-	67	-	67	67	-
	-	802	-	802	577	225
Total Capital	\$ -	\$ 802	\$ -	\$ 802	\$ 577	\$ 225
Total Grants	\$ 20,142	\$ 3,471	\$ 380	\$ 23,993	\$ 23,061	\$ 932

Schedule of Contributions

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Health and Social Services						
Health and hospital boards	93,785	-	(159)	93,626	93,573	53
Community programs / operating	4,533	-	(100)	4,433	4,270	163
Treatment centres / operating	4,048	-	597	4,645	4,484	161
Town of Iqaluit	3,395	(1,683)	-	1,712	1,742	(30)
Elders / physically - mentally challenged	3,265	-	300	3,565	3,308	257
Community Action Fund	2,900	-	-	2,900	2,821	79
Family violence prevention services	2,547	-	25	2,572	2,634	(62)
Non-profit organizations	541	-	-	541	497	44
Community based wellness programs	301	-	100	401	237	164
Youth initiatives alcohol and drugs	242	-	-	242	168	74
Prevention of child sexual abuse	200	-	-	200	77	123
Treatment centres / community programs equipment	196	-	(25)	171	19	152
Youth initiatives community groups	195	(195)	-	-	-	-
Family counselling	101	-	-	101	100	1
Community transfer / Social Services	100	-	(7)	93	62	31
Community transfer / feasibility studies	98	-	-	98	35	63
Suicide prevention	73	-	-	73	30	43
Group liability insurance plan / Storefront	50	-	-	50	45	5
Physicians' professional development	50	-	-	50	50	-
Physicians specialist services	-	-	4,250	4,250	4,250	-
Independent living and seniors	-	-	2,218	2,218	1,940	278
	116,620	(1,878)	7,199	121,941	120,342	1,599
Energy, Mines and Petroleum Resources						
Minerals Initiatives Program	1,060	-	(195)	865	175	690
Northern Accord	100	-	-	100	93	7
Development impact zones	40	-	-	40	40	-
Canadian Energy Research Institute	25	-	-	25	25	-
Prospector's assistance	-	-	75	75	59	16
Inuvik photovoltaic system	-	-	50	50	50	-
Community mobilization	-	-	25	25	25	-
Community support / BHP Project Review	-	-	25	25	24	1
Southern Mackenzie Natural Gas Study	-	-	15	15	15	-
Circumpolar Aboriginal Co-management Workshop	-	-	5	5	5	-
	1,225	-	-	1,225	511	714

Schedule of Contributions

for the year ended March 31, 1996

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Economic Development and Tourism						
Economic Development Agreement	7,943	-	-	7,943	6,125	1,818
Business Development Fund	3,264	-	(342)	2,922	2,911	11
NWT Development Corporation	1,344	-	60	1,404	1,404	-
Commercial fisheries	672	-	-	672	555	117
Industry association core funding	416	-	-	416	410	6
Business Credit Corporation	322	-	-	322	237	85
Core funding / organizational support	300	-	-	300	300	-
Municipality of Sanikiluaq	100	-	(20)	80	80	-
Village of Fort Simpson	100	-	-	100	75	25
Hamlet of Taloyoak	90	-	-	90	90	-
Hamlet of Tuktoyaktuk	77	(77)	-	-	-	-
Hamlet of Aklavik	76	-	-	76	76	-
Forest industry assistance	50	-	-	50	22	28
Community futures	-	261	-	261	261	-
Hamlet of Fort Good Hope	-	8	83	91	90	1
Denesoline Corporation	-	-	40	40	40	-
Hamlet of Clyde River	-	-	20	20	15	5
	14,754	192	(159)	14,787	12,691	2,096
Education, Culture and Employment						
Education authority	140,106	1,726	1,056	142,888	142,834	54
College contributions	28,158	-	(397)	27,761	27,808	(47)
Investing in People	6,000	-	-	6,000	4,607	1,393
Community Teacher Education Program	1,540	-	-	1,540	1,516	24
Early Childhood Program	1,238	-	-	1,238	1,011	227
NWT TTA Professional Improvement Fund	526	-	(60)	466	464	2
Community library services	355	-	-	355	351	4
Cultural organizations	266	-	-	266	301	(35)
Literacy funding	221	-	-	221	227	(6)
NWT Arts council	214	-	-	214	186	28
Community museums	191	-	-	191	191	-
Native communications	105	-	150	255	255	-
Tree of Peace	100	-	-	100	99	1
Cultural enhancement	88	-	-	88	89	(1)
Oral Tradition Program	84	-	-	84	75	9
Northern performers	83	-	-	83	76	7
Labour pools	67	-	-	67	67	-
Project change school	60	-	-	60	60	-
University of Alberta	20	-	-	20	-	20
Youth business works	10	-	-	10	4	6
Social assistance - Baffin	-	2,973	-	2,973	3,573	(600)
Numeracy and Literacy Initiative	-	-	78	78	77	1
Youth Initiatives	-	195	-	195	414	(219)
Vocational Rehabiliational Devel. Prg.	-	-	45	45	45	-
	179,432	4,894	872	185,198	184,330	868
Total Operations and Maintenance	\$ 435,474	\$ 9,101	\$ 19,708	\$ 455,308	\$ 448,482	\$ 6,826

Schedule of Contributions

for the year ended March 31, 1996
(thousands of dollars)

CAPITAL	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Northwest Territories Housing Corporation	\$ 49,000	\$ 636	\$ -	\$ 49,636	\$ 45,636	\$ 4,000
Justice						
Wilderness Camps	-	150	-	150	146	4
Transportation						
Community access roads	270	66	169	505	485	20
Future Freshwater Wharf Project	-	-	62	62	54	8
	270	66	231	567	539	28
Renewable Resources						
Hook Lake Bison Handling Facility	-	-	48	48	48	-
Aklavik Bowhead Committee boat	-	-	5	5	5	-
	-	-	53	53	53	-
Municipal and Community Affairs						
Water and sanitation	3,560	331	(201)	3,690	3,176	514
Sport and recreation	3,195	756	(169)	3,782	3,405	377
Mobile equipment	2,073	(83)	(260)	1,730	1,664	66
Roads and sidewalks	1,208	(150)	(30)	1,028	12	1,016
Road / site / land	798	-	(67)	731	706	25
Public buildings and fire protection	469	-	(26)	443	207	236
Lands	50	-	(45)	5	-	5
Community planning	40	-	(18)	22	30	(8)
	11,393	854	(816)	11,431	9,200	2,231
Health and Social Services						
Health and hospital boards	1,867	595	633	3,095	1,253	1,842
Community programs and services	510	259	(67)	702	335	367
	2,377	854	566	3,797	1,588	2,209
Economic Development and Tourism						
NWT Development Corporation	4,901	(125)	-	4,776	4,776	-
Education, Culture and Employment						
Educational development	7,478	17	48	7,543	7,624	(81)
Culture and careers	1,462	10,599	(102)	11,959	9,622	2,337
	8,940	10,616	(54)	19,502	17,246	2,256
Total Capital	\$ 76,881	\$ 13,051	\$ (20)	\$ 89,912	\$ 79,184	\$ 10,728
Total Contributions	\$ 512,355	\$ 22,152	\$ 19,688	\$ 545,220	\$ 527,666	\$ 17,554

Schedule of Special Warrants

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Justice			
	To fund the Criminal Injuries Compensation Program.	16-Aug-95	\$ 168
Renewable Resources			
	To fund a contribution to the Deninu Kue First Nation under the Western NWT Harvesters Assistance Program.	16-Aug-95	200
	To fund a contribution to the Deline Hunters and Trappers Association under the Western NWT Harvesters Assistance Program.	19-Oct-95	223
	To fund a contribution to the Ernie McDonald Land Corporation under the Western NWT Harvesters Assistance Program.	11-Jan-96	32
Municipal and Community Affairs			
	To fund the execution of the Minutes of Settlement in the Supreme Court of the Northwest Territories case involving the Incorporated Municipality of the Town of Iqaluit.	16-Aug-95	235
	To fund disaster assistance payments to provide compensation to affected businesses and residents and to reimburse emergency operation costs incurred by municipalities and GNWT departments related to the evacuation of residents of Fort Norman and Norman Wells in the face of a forest fire threat.	30-Aug-95	231
	To fund the continued development and delivery of municipal by-law enforcement officer training in association with Aurora and Nunavut College (\$73), and for phased implementation of additional by-law support (\$127) to communities.	12-Oct-95	200
	To fund the enhancement and development of Community Works Administration Training in support of the Community Transfer Initiative.	13-Oct-95	200
	To fund the Water and Sewage Subsidy Program resulting from an increase in new housing units, sale of staff housing, new commercial customers and an increase in residential and commercial consumption of existing customers.	09-Jan-96	2,396
Health and Social Services			
	To fund the Alcohol and Drug Treatment Program pursuant to the Contribution Agreement with Health Canada.	19-May-95	580
	To fund projected 1995-96 funding shortfalls in the following Department of Health and Social Services budgets resulting from mandatory reporting of suspected child abuse; zero tolerance family violence policing; pro-active approach to suicide intervention and child sexual abuse; and an increase in the number of children requiring southern placement. (Foster Care -\$1,973 and Residential Care for Children - Southern Institutions - \$1,058).	25-Jan-96	3,031
	To fund projected 1995-96 funding shortfalls in the following Department of Health and Social Services budgets resulting from airfare price increases; unbudgeted population growth; and non-controllable price increases by provincial health authorities. (Medical travel - \$9,032 and Out-of-Territories Hospitals - \$5,004).	25-Jan-96	14,036

Schedule of Special Warrants

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Economic Development and Tourism			
	To fund the continued development of the Mortgage Investment Corporation.	25-Aug-95	500
	To fund the Community Futures Program. This reflects the transfer of funding from the federal government for this program.	19-Oct-95	298
Education, Culture and Employment			
	To fund the 1995-96 costs of a lease arrangement for emergency portable classrooms required as a result of the destruction by fire of the Fort McPherson School.	16-Jan-96	122
			<u>\$ 22,452</u>
CAPITAL			
Legislative Assembly			
	To fund a carry-over from the 1994-95 fiscal year to the 1995-96 fiscal year for the following projects: lighting for highway intersection and signage for capital site.	16-Aug-95	\$ 76
Executive			
	To fund a carry-over from the 1994-95 fiscal year for the Snare Lake Staff Housing Upgrade.	19-Jul-95	13
Northwest Territories Housing Corporation			
	To fund the purchase of a house from an employee in Tuktoyaktuk under the provision of the GNWT's Employee House Purchase Plan.	26-Sep-95	166
	To fund the purchases of houses from employees in Arctic Bay, Broughton Island and Norman Wells under the provisions of the GNWT's Employee House Purchase Plan.	02-Nov-95	248
Justice			
	To fund a carry-over from the 1994-95 fiscal year to the 1995-96 fiscal year for the following projects: River Ridge Security Upgrade; Isumaqsunngitukkuvik Secure Facility Upgrade; Territorial Women's Correctional Centre.	23-Jun-95	630
Public Works and Services			
	To fund a carry-over from 1994-95 to 1995-96 for the Building and Learning Strategy Project.	16-May-95	84
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: office renovations - Yellowknife; office renovations - various Fort Smith; office renovations - various Baffin.	16-May-95	1,323
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: workshop / storage - Repulse Bay; central heating plant - Fort Simpson; Brown Building upgrade - Iqaluit; residual heat recovery - various.	16-May-95	327
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: fuel tank construction - Clyde River; tank farm upgrade - Arviat.	16-May-95	826

Schedule of Special Warrants

for the year ended March 31, 1996
(thousands of dollars)

CAPITAL	Purpose	Date of FMB Approval	Amount Authorized
Transportation			
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: air terminal building replacement - Wrigley; air terminal building replacement - Cape Dorset; air terminal building - Pangnirtung; air terminal building replacement - Rankin Inlet; airport upgrading - Coppermine; airport development - Fort Good Hope.	16-May-95	1,522
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: community access roads; bridge rehabilitation - Highway #1 - Kakisa River; highway reconstruction - Highway #8 - Dempster km0-257; new airport development.	16-May-95	248
Renewable Resources			
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: office / warehouse - Pond Inlet; office / warehouse - Arviat; office / warehouse - Rankin Inlet; Warehouse - Repulse Bay; office renovation - Fort Smith	19-May-95	547
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: air tanker base - storage area - Inuvik; satellite base - Kakisa Lake.	19-May-95	169
Municipal and Community Affairs			
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: water storage tank relining - Norman Wells; twin supply main - Iqaluit; firehall replacement - Fort Providence; water supply improvement - Jean Marie River; water supply improvement - Nahanni Butte; two bay maintenance garage - Arctic Bay; water supply improvement - Lake Harbour; sewage lagoon - Pond Inlet; maintenance garage - Sanikiluaq; hamlet office - Resolute Bay; parking garage - Baker Lake; solid waste / sewage improvements - Coral Harbour; sewage disposal improvement - Rankin Inlet.	16-May-95	2,975
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: recreation complex - Inuvik; recreation complex - Baker Lake; pool - Baker Lake; arena - Lac La Martre; arena retrofit - Coppermine; recreation centre - Fort Smith; primary gym - Snare Lake; community hall - Lutsek K'e.	16-May-95	1,485
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: Nuvuk residential subdivision - Rankin Inlet; access to new gravel pit - Pangnirtung; area 5 land development - Pond Inlet.	16-May-95	394
Health and Social Services			
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: handicapped adults group home - Inuvik; elder's residence - Gjoa Haven; elder's residence - Fort Resolution; McAteer House purchase - Yellowknife.	19-May-95	2,161
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: health centre - Fort Resolution; health centre - Fort Good Hope; replace hospital - Inuvik; health centre - Clyde River; replace hospital - Iqaluit; health centre - Arviat; program health facility - Rankin Inlet; ventilation upgrade - Iqaluit.	19-May-95	3,273

Schedule of Special Warrants

for the year ended March 31, 1996
(thousands of dollars)

CAPITAL	Purpose	Date of FMB Approval	Amount Authorized
Economic Development and Tourism			
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: Twin Falls Gorge Park - Enterprise; Western Arctic Regional Visitor Centre - Inuvik; Mallikjuaq Island Historic Park - Cape Dorset; Sylvia Grinnel Park - Iqaluit; Kattannilik Territorial Park - Lake Harbour; Reid Lake Park - Yellowknife; Prelude Lake Park - Yellowknife.	16-May-95	748
Education, Culture and Employment			
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: Nunatta Sanakkutangit Museum - Iqaluit; Dene Cultural Institute - Hay River; renovations Aurora Campus - Inuvik; Applied Arts / Library Building - Fort Smith; renovate Community Learning Centre - Coral Harbour; renovate Kivalliq Hall - Rankin Inlet; Building and Learning Strategy - various communities; Canada - NWT Infrastructure Program - various communities.	16-May-95	2,526
	To fund carry-overs from 1994-95 to 1995-96 for the following projects: school addition - Alookie School - Pangnirtung; school addition - Sanikiluaq; renovate elementary school - Fort Simpson; addition - Pudlat School - Cape Dorset; school addition - Fort Norman; renovate Joseph B. Tyrel Elementary School - Fort Smith; renovate Diamond Jenness High School - Hay River; addition - Harry Camsell School - Hay River; regional library - Inuvik.	16-May-95	2,644
	To fund the GNWT's share of costs associated with the Canada - NWT Infrastructure Agreement.	19-May-95	3,800
			\$ <u>26,185</u>

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

for the year ended March 31, 1996
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Health and Social Services		
Community Programs and Services Directorate	\$ 970 (970)	To correct allocation of previously authorized transfer of Social Assistance to the Department of Education, Culture and Employment.
Community Programs and Services Health Services Department Health and Hospital Boards	597 201 (798)	To realign the department's Main Estimates according to new accounting structure.
Education, Culture and Employment		
Directorate Culture and Careers	693 (693)	To correct allocation of previously authorized transfer of Social Assistance from the Department of Health and Social Services.
Directorate Culture and Careers Educational Development	226 (1,250) 1,024	To transfer surplus funding from Culture and Careers to fund projected shortfall in Directorate and Educational Development Activities.
CAPITAL		
Transportation		
Arctic Airports Highway Operations Marine Services	(111) (196) 307	To reallocate capital funding to provide additional funding required for Coppermine Airport Development Project and the Dory Point Ferry and to establish a new project to retrofit the Igloolik snowblower.
Transportation Planning Marine Services	400 (400)	To fund projected shortfalls in capital construction budgets for various capital projects.
Arctic Airports Transportation Planning Highway Operations	879 (529) (350)	To fund projected shortfalls in capital construction budgets for various capital projects.

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

for the year ended March 31, 1996
(thousands of dollars)

CAPITAL	Transfer to (from)	Explanation
Municipal and Community Affairs		
Community Development	\$ 358	To reallocate capital funding to ensure the completion of 1995-96 approved capital projects.
Sport and Recreation	(80)	
Community Planning and Lands	(278)	
Community Development	19,445	To realign the department's 1995-96 Capital Estimates according to new accounting structure.
Community Planning and Lands	12,125	
Community Works and Capital Planning	(19,445)	
Community Planning	(10,225)	
Surveys and Mapping	(1,350)	
Lands	(550)	
Sport and Recreations	300	To reprofile funding for mobile equipment projects for Coral Harbour to enable renovations to the community arena to be completed in 1995-96.
Community Works and Capital Planning	(300)	
Health and Social Services		
Community Programs and Services	4,223	To realign the department's 1995-96 Capital Estimates according to new accounting structure.
Community Development	(3,910)	
Health and Hospital Boards	(313)	

Schedule of Debenture Loans Receivable from Municipalities (Summary)

for the year ended March 31, 1996
(thousands of dollars)

	Original Amount	Principal Balance March 31, 1995	New Loans	Principal Repayments	Principal Balance March 31, 1996
Municipality of Yellowknife	\$ 35,246	\$ 25,482	\$ 3,920	\$ 3,818	\$ 25,584
YK Catholic School Board	1,000	1,000	-	(10)	1,010
Municipality of Fort Smith	5,073	4,439	350	244	4,545
Municipality of Fort Simpson	203	192	-	19	173
Municipality of Hay River	7,841	4,681	2,357	1,769	5,269
Municipality of Inuvik	2,951	2,636	-	249	2,387
Municipality of Norman Wells	923	794	-	58	736
Municipality of Iqaluit	6,916	3,475	1,750	139	5,086
	60,153	42,699	8,377	6,286	44,790
Less Valuation allowances	-	1,277	-	-	1,160
	\$ 60,153	\$ 41,422	\$ 8,377	\$ 6,286	\$ 43,630

Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 1996
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 1995	New Loans	Principal Repayments	Principal Balance March 31, 1996
Municipality of Yellowknife							
130 Frame Lake South sub-division	1997	9.00	\$ 1,165	\$ 324	\$ -	\$ 99	\$ 225
132 Frame Lake South improvements	1997	8.75	334	91	-	28	63
174 Frame Lake South	2003	9.13	961	633	-	47	586
211 Utility Fund	2000	9.00	1,615	1,249	-	178	1,071
212 General Fund	2002	9.00	6,589	5,241	-	551	4,690
213 Water and sewer replacement	2003	8.50	3,400	3,171	-	247	2,924
214 Paving program	2003	8.50	1,436	1,339	-	104	1,235
215 Water and sewer replacement	2003	8.50	300	280	-	22	258
216 Capital Fund	2001	7.74	4,590	3,956	-	490	3,466
217 Utility Fund	2000	7.71	2,193	1,828	-	279	1,549
218 Land Development Fund	1999	7.75	8,357	7,135	-	1,251	5,884
219 Mobile Home Park Fund	1996	6.10	386	235	-	235	-
220 Paving, gutters and sidewalks	2005	8.90	1,170	-	1,170	-	1,170
221 Water and infrastructure replacement	2005	8.90	500	-	500	-	500
222 Water and sewer infrastructure replacement	2005	8.90	900	-	900	-	900
223 Pumphouse #2 upgrade	2005	8.90	600	-	600	-	600
224 Trails End water and sewer replacement	2005	9.25	750	-	750	287	463
			35,246	25,482	3,920	3,818	25,584
YK Catholic School Board							
1 New High School (1994)	2014	10.70	1,000	1,000	-	(10)	1,010
Municipality of Fort Smith							
21 Personal care facility	1997	9.00	140	39	-	12	27
43 Personal care facility	2026	11.27	2,764	2,742	-	12	2,730
44 Expansion, renovation of firehall	2008	8.80	335	317	-	69	248
45 Refinance previous debentures	2002	8.25	1,484	1,341	-	151	1,190
46 West Grove subdivision	2005	9.15	350	-	350	-	350
			5,073	4,439	350	244	4,545
Municipality of Fort Simpson							
6 Firehall addition	2006	9.00	136	122	-	8	114
7 Fire Truck and Alarm System	2008	9.00	67	70	-	11	59
			203	192	-	19	173

Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 1996
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 1995	New Loans	Principal Repayments	Principal Balance March 31, 1996
Municipality of Hay River							
16 Water and sewer system	1995	8.25	137	12	-	12	-
66 Water and sewer infrastructure improvements	2002	8.45	180	154	-	14	140
68 Infrastructure upgrades	2001	9.00	496	415	-	328	87
72 Local improvements	2000	9.00	229	204	-	27	177
73 Water and sewer capital works and infrastructure improvements	1996	9.00	191	133	-	64	69
74 Road paving	2002	8.45	794	732	-	67	665
75 Commercial sub-division	2003	7.75	1,200	1,077	-	119	958
79 Purchase water meters	1995	8.25	7	7	-	7	-
80 Drainage improvements	1996	8.25	11	11	-	5	6
81 Drainage improvements	2001	8.25	30	30	-	3	27
82 Paving	2005	8.25	111	111	-	7	104
84 Local improvements	1997	8.25	33	33	-	10	23
85 Residential subdivision	1999	8.25	762	459	-	182	277
86 Residential subdivision	1999	8.25	228	228	-	138	90
87 Road paving and capital infrastructure improvements	2001	8.25	735	735	-	82	653
88 Woodland Drive sewer trunk replacement	2005	10.45	340	340	-	340	-
89 Southern expansion, land development	2005	9.10	2,200	-	2,200	364	1,836
90 Woodland Drive sewer trunk replacement	2004	10.45	157	-	157	-	157
			7,841	4,681	2,357	1,769	5,269
Municipality of Inuvik							
5 Town hall / fire hall	2000	9.00	350	160	-	19	141
33 Refinance previous debentures	2005	8.25	944	878	-	99	779
34 Refinance previous debentures	2010	8.34	1,657	1,598	-	131	1,467
			2,951	2,636	-	249	2,387
Municipality of Norman Wells							
6 MacKenzie Drive road upgrade	2010	9.00	183	174	-	6	168
7 Residential sub-division	1998	6.95	250	143	-	36	107
8 Refinance previous debentures	2011	8.25	490	477	-	16	461
			923	794	-	58	736
Municipality of Iqaluit							
13 Local improvements	2011	9.00	298	284	-	-	284
14 Refinance previous debentures	2008	0.00	4,868	3,191	-	139	3,052
15 New expansion area, phase IV (#1)	2013	9.50	750	-	750	-	750
16 New expansion area, phase IV (#2)	2013	9.50	50	-	50	-	50
17 Expansion area, phase IV	2005	9.65	300	-	300	-	300
18 Expansion area, phase IV	2005	9.65	650	-	650	-	650
			6,916	3,475	1,750	139	5,086
Less Valuation allowances			-	1,277	-	-	1,160
			6,916	2,198	1,750	139	3,926
			\$ 60,153	\$ 41,422	\$ 8,377	\$ 6,286	\$ 43,630

Schedule of Other Long-term Receivables

for the year ended March 31, 1996
(thousands of dollars)

	Principal Balance March 31, 1995	New Loans	Principal Repayments	Principal Balance March 31, 1996
Agreements for Sale	\$ 963	\$ 247	\$ 237	\$ 973
Mortgage Receivable - Kekertak Co-op, Gjoa Haven	200	-	-	200
	\$ 1,163	\$ 247	\$ 237	\$ 1,173

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

for the year ended March 31, 1996

ACCOUNTS RECEIVABLE WRITTEN OFF

Public Works and Services		Student Loan Fund	
Nowdlake, Meeka	\$ 1,165	Cheyne, Katheryn	3,123
		Desjarlais, Dorothy	2,795
Health and Social Services		Dolan, Heather	26,379
Mottrang, Diane	800	Gustaw, Karl Victor	22,080
Pameolik, Elizabeth	<u>710</u>	Heywood, Charlotte	4,692
	<u>1,510</u>	Ireland, Claudette	1,967
		Kimble, Marlene	3,552
Economic Development and Tourism		Lapierre, Tiffany	22,008
Guided Arctic Expeditions	67,500	MacDonald, Brian William	3,704
Won Construction	<u>3,379</u>	Mann, Candace Kathleen	3,557
	<u>70,879</u>	Miller, Sandra Mae	28,933
		Oliver, Gerald Alexande	1,160
Education, Culture and Employment		Paul, Kimberly	5,119
Alarak, Rosalie	1,275	Ross, Doug E.	3,373
Ashoona, Kovianatok	3,155	Simon, Charlie	1,189
Deneron, Bertha	2,514	Solowy, Kevin Estate of	6,400
Eyaituk, Agnes	6,412	Tham, Jeremy Kun Mun	2,727
Klengenberg, Tony	1,784	Vermeulen, Daniel	2,667
Mayo, Ray	818	Wilson, John William	<u>3,946</u>
Noah, Matthew	1,505		
Paul, Kimberly	1,250	Total Loans Written Off	<u>149,371</u>
Qiyuapik, Jeannie Estate of	766		
Timgmiak, Abel	<u>768</u>	Total Accounts and Loans Written Off	<u>\$ 335,065</u>
	<u>20,247</u>		
Total Accounts Written Off Over \$500	93,801		
All Departments - Other Miscellaneous Accounts Less Than \$500	7,988		
Student Loan Interest Written Off	10,199		
Accounts Forgiven, Not Previously Written Off 1995/96 Forgiveness	<u>73,706</u>		
Total Accounts Written Off	<u>185,694</u>		

FORGIVENESS

Total Forgiveness (including 95/96 write-offs)	
1994/95 Forgiveness	\$ 401,656
1995/96 Forgiveness	<u>357,236</u>
	<u>\$ 758,892</u>

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

for the year ended March 31, 1996

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.

Abernethy, David	\$ 1,058	Chatman, Jody	892
Abernethy, Glen	1,242	Chilibeck, Jason	1,533
Abernethy, Susan	2,697	Chorostkowski, Bradley	2,132
Allison, Kenneth	2,653	Christie-Williams, Emma	2,398
Allison, Simon	1,612	Christie-MacLean, M. Alexandra	1,357
Amrow, Kelly	2,612	Clancy, Patrick	2,661
Antoniak, James	531	Clarke, Sven	2,771
Ashton, Cindy	1,849	Clay, Scott	2,541
Ashton, Toderick	2,074	Clunie, Cynthia	2,488
Atkinson, Emily	2,258	Coedy, William	2,340
Attagutsiak, Eunice	1,791	Collins, Jennifer	2,173
Aumond, Michael	3,120	Connors, Jerry	964
Avery, Bradley	2,173	Cooke, Douglas	988
Aymar, Louise	2,384	Corbeil, Andre	3,271
Azzolini, Luciano	1,367	Corey, Grant	2,579
Bauhaus, Rene	1,224	Cottrell, Corey	3,200
Beauchesne, Julie	2,219	Crawford, Roberta	849
Bell, Adrian	1,316	Croizier, James	3,206
Bell, Craig	3,247	Cronk, Mark	3,230
Berg, Gary	2,722	Daniels, Renee	1,107
Berg, Melodie	3,403	Davidge, Scott	2,804
Bernhardt, John Barry	4,312	Dean, Shaun	2,599
Berton, Fabrizio	2,324	Debogorski, Curtis	2,058
Bies, Robert	1,807	DeGroot, Teresa	3,447
Bishop, Josephine	4,873	Delmage, Ronald	3,112
Blewett, Christopher	1,058	Demaine, Kimberly	1,271
Bobinski, Cameron	1,051	Demeule, Rene	3,200
Boettger, Anne Louise	2,480	Deschamps, Alain	4,400
Bonnycastle, Colin	3,332	Desjarlais, Michelle	1,440
Bouchard, Robert	2,661	Dewsbury, Bradley	1,357
Boudreau, Carol	2,661	Dievert, Brent	2,258
Bourne, Mabel	1,500	Dievert, Leanne	2,308
Bourque, Kristine	3,750	Doig, Eric	3,681
Boyd, Richard	2,132	Doolittle, George	4,400
Boyle, Melanie	1,696	Duggan, Moira	1,837
Brown, Rod	2,738	Dunn, Kevin	5,046
Brown, Tara	2,566	Edgecombe, Nancy	2,472
Brown, Vincent	2,200	Edwards, J. Bryan	4,400
Buchstein, Eric	2,461	Elkin, Brett	2,229
Buckle, Carolyn	2,153	Elkin, Derek	2,571
Bullock, Curtis	2,173	Erasmus, Eileen	5,789
Burles, Jacquelyn	2,936	Eskelson, Roslind	3,219
Burlingame, Todd	2,702	Evans, Benjamin	667
Burr, James	590	Evans, Maurice	1,101
Burrill, Kevin	2,148	Evoy, Theresa	1,225
Cadwell-Lepine, Paula	2,978	Feil, Renee	775
Cairns, Valerie	3,395	Fell, Alvin	3,444
Campbell, Blake	3,100	Feria, Marites	890
Cameron, Barbara	3,927	Ferguson, Marian	1,275
Cane, Myles	2,558	Foddis, Walter	2,865
Cargill, Douglas	2,493	Fortin, Gerry	2,664
Carreau, Robert Sr.	3,107	Foster-Balaktis, Joelle	1,947
Carter, Lisa	988	Fournier, Christopher	1,985
Carter(Smith), Melanie	2,539	Fowler, Candace	1,382
Case, Cheryl	1,964	Franceschi, Luideo	2,944
Caudron, Cindy	4,296	Frank, Catherine	1,923
Chalifoux, Brenda	1,882	Gallagher, Lisa	2,382
Chambers, James	1,162	Gauthier, Laurier	2,853
Chapman, Blair	2,568	Gauthier, Neil	3,054

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

for the year ended March 31, 1996

Gauthier,Shauna	2,390	Itsi,Maria	4,840
Gee,Allan	2,008	Jackson,Kevin	4,136
Gellatly,Shelley	2,200	Jardine,Scott	1,115
Gibbons,Darlene	4,251	Jaworenko,Rocky	2,972
Gilbert,Brent	2,538	Joaquin,Blesila	2,308
Gilbert,David	1,393	Johnson,Douglas	3,980
Gillis,Mary	1,980	Johnson,Karen	914
Goit,Christopher	1,099	Johnson,Robert	1,730
Goldney,Paul	2,524	Johnson ,Timothy	2,582
Goldstick,William	906	Johnston,Lynne	5,321
Goodzeck,Jonathan	2,632	Jones,Barbara	2,529
Gostick,William	1,711	Jones,Gregory	2,008
Goudreau,Mariette	2,123	Jonkisz,Barbara	1,808
Goudreau,Simone	2,669	Joyce,Tonja	1,595
Gray,Alistair	2,132	Kapicki,Brent	3,103
Green,Paul	1,025	Kapicki,Jodi	2,636
Griffore,Naomi	1,824	Kashman,Joyce	2,304
Grundy,Mary	602	Keim,Andrew	5,801
Grundy,Paul	2,890	Kelly,Michele	2,134
Guigon (Gadet),Adelle	2,199	Kennedy,Linda	1,625
Guinan,Derran	1,345	Kennelly,Julieta	2,068
Ha,Long	3,001	Kiem,Francis	673
Habibi,Anne Marie	1,849	King,Scott	2,653
Haener,Frances	2,234	Knapp,Jason	2,250
Haener,Madelon	2,804	Koe,Julie Anne	4,775
Haining,Margaret Jean	2,760	Kotelewetz,Tania	2,316
Hall,Thomas	2,603	Kovalench,Shelly	2,164
Hancsicsak ,Michele	3,617	Kovatch,Craig	2,977
Harder,David	3,029	Krause,Arnold	2,612
Harding,Peter	3,255	Krause,Michelle	2,612
Harding,Robert	2,166	Kretchmar,Bernard	1,656
Hart,Katherine	2,357	Lacasse,Serge	2,686
Hart,Robert	1,837	LaCroix,Melanie	671
Hartery,Bruce	2,799	Lalonde,Vicenta	2,431
Hawick,Margaret	2,669	Lamb,Frank	1,758
Hazenberg,Melissa	638	Lange,Patricia	942
Heath,Robert	1,832	Latour,Kenneth	1,464
Hehn,Shirley	3,164	Latour-Theede,Nicole	3,200
Heins,Lucie	1,862	Lau-a,Revi	3,079
Helyar,Maurice	2,697	Laws,Ian	2,812
Henderson,Lindsay	1,668	Le Clerc,Gail	1,500
Herter,Aaron	2,200	Le Clerc,Marc	1,238
Hiebert,Patricia	2,250	Lefebvre,Ruth	2,812
Hill,Catriona	988	Lehmann,David	2,784
Hilworth,Kerry	1,000	Leishman,Deborah	1,450
Hinchey,Robert	2,240	Lewis,Lara	2,908
Hodgkins,Andrew	2,538	Look,Mary Anne	1,052
Hoffman,Nicole	1,206	Look,Randall	2,817
Holmes,Naomi	2,513	MacDonald,Paul C.	2,390
Horn,Kory	2,977	MacKay,Angus	2,255
House,Sheldon	2,472	MacKay,Christy	6,707
Howie,Jason	1,414	MacKenzie,Diane	2,101
Hughes,Theresa	3,194	Maduke,John	1,041
Humphreys,Jacqueline	923	Magee,Lisa	3,518
Huss,Kenneth	1,997	Mah,David	1,558
Huva,Sandra	2,750	Mahe,Dana	4,384
Hval,Cheryl	647	Mahussier,Michael	1,664
Imbeault,Sonya	2,250	Mainville,Gerry	1,766
Inch,Jennifer	2,714	Malanchuk,Lee	1,714
Innuksuk,Michael	3,349	Malegana,Joyce	4,824
Israel,Heath	1,435	Malhussier,Michael	857
Israel,Parker	2,488	Malmsten,Joseph	2,636

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

for the year ended March 31, 1996

Manernaluk, Monda	4,000	Pollock, Kari	2,546
Mang, Diane	2,750	Popma, Velma	3,760
Manik, Doreen	3,529	Popoff, William	1,353
Marchiori, Dennis	2,587	Porter, Ron	2,373
Mark, Fay	3,419	Posynick, James	1,389
Marsh, Gary	2,453	Praamsma, Jennifer	618
Marshall, Darryle	795	Price, George	2,279
Marshall, Kirby	2,854	Pryznyk, Jennifer	1,840
Martin, Aaron	1,145	Pumphrey, Ron	8,596
Martin, Marnie	2,796	Qanatsiaq, Nunia	4,702
Martin, Megan	2,497	Ramsay, David	2,505
Marykuca, Michael	3,291	Rankin, Garnet	1,879
McCagg, Natasha	1,824	Rapley, Patricia	2,747
McCrea, Ian	866	Reason, Monique	1,988
McDermid, Gordon	2,535	Redvers, Clara	2,505
McDermott, Simon	1,681	Relucio, Maria Jessica	2,988
McDonald, James	2,636	Rennie, John	10,970
McDougall, Thalie	2,464	Richinger, David	1,533
McGrath, Monica	2,636	Richinger, Lisa	3,321
McGregor, Fiona	3,018	Riddell, Leslie	2,620
McPherson, Johnny	2,662	Ring, Larry	3,554
Menard, Allan	2,988	Robertson, Dean	3,013
Mercredi, Brenda	7,812	Rogers, Lena	1,923
Meszies, Fiona	2,053	Romans, Joanne	2,456
Miller, Joseph	3,247	Saint, Stephen	3,485
Milovac, Mario	2,161	Sanderson, Pamela	4,592
Mitchener, Kevin	2,845	Sanford, Leslie	2,000
Morash, Joanne	2,088	Sanguetz, Linda	3,640
Mounsey, Paul	2,607	Schofield, R. Haydn	2,853
Mount, Pierre	2,661	Scobel, Coreen	1,582
Munro, Larry	3,013	Schwartzberger, Tina	2,082
Naidoo, Mahendra	3,567	Sheck, Leah	1,569
Nasogaluak Jr., David	2,923	Sherburne, Stephen	2,628
Nasogaluak, Joseph	4,194	Shott, Kevin	2,645
Nendsa, Christopher	3,485	Sian, Sherry	1,599
Newton, Joy	3,464	Silzer, Erica	1,602
Nichol, Darrin	2,268	Silzer, Leanne	2,000
Nickolson, Mitchell	1,714	Simms, Carl	3,005
Nightingale, David	1,640	Simms, Hayley	2,919
Nind, Ben	2,878	Sims, Melanie	1,519
Nind, Naomi	939	Smith, Day	2,837
Nolsoe, David	6,338	Smith, Raphael	1,914
Noseworthy, Lisa	2,493	Sousa, Yvonne	799
Ohokannoak, Susie	1,882	Spear, Russell	632
Onalik, Janet	1,599	Speight, Gary	1,016
O'Neill, Anna	2,673	Speight, Beverly Ann	1,689
O'Rourke, Lynn	1,290	Spence, Matthew	3,669
Overbo, Wayne	1,796	Spry, Steven	2,255
Page, Richard	2,771	Squires, Peggy	3,730
Palluq-Atagoyuk, Jeela	1,623	Stevens, Stan	1,099
Pandke, Jeffrey	1,140	Stewart, Andrew	1,247
Patrick, Randy	2,140	Stewart, Scott	1,247
Pattle, Joella	2,738	Stirling, Lynn	3,136
Paulette, Lesley	3,128	St. Jean, Margaret Janne	2,870
Pelechety, David	2,853	Strikwerda, Duane	791
Peterson, George	1,870	Stuempel, Timothy	714
Petrie, Gordon	2,214	Sumcad, Ferdinand	1,650
Picek, Christopher	2,025	Sundberg, Katherine	2,636
Pilon, Conrad Jr.	3,677	Sutendra, Umesh	1,651
Pin, Juliet	2,325	Swann, Jeffery	1,906
Pinto, Jeffrey	2,505	Swanston, Catherine	2,414
Plaza, Danielle	2,755	Taylor, Brahm	2,707

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

for the year ended March 31, 1996

Taylor, Jill	1,386
Tensen, Ingrid	1,997
Thody, Lyall	1,214
Thody, Pamela	1,720
Thompson, Ted	799
Thornburn, Tracey-Lynn	2,423
Tomlinson, Julian	884
Tordoff, Rodney	3,697
Turner, David	3,128
Tutton, Wayne	1,600
Unka, Norenda	5,400
Usherwood, Helene	2,719
Vail, Roger	3,329
Van Dine, Stephen	2,980
Vandenberghe, Tamar	1,107
Veerasammy, David	980
Villeneuve, Joyce	1,947
Vincent, Thelma	3,045
Waddell, Randy	3,293
Walker, Valoree	3,276
Wallbridge, Garth	1,031
Wallis, Stuart	2,947
Wasykiw, Blaine	2,107
Waters, Donna	2,112
Weir, Laurie	3,337
Wenc, Conrad	2,120
West, Nicholas	2,115
Wettig, Darren	2,074
Whane, Celine	5,156
Whitaker, Allison	4,400
Whittaker, Laurence	568
Williams, Bethan	1,714
Williamson, Karla	2,653
Wilson, Allan	2,046
Wilson, Judith	2,472
Wong, Garry	2,620
Wong, Keith	1,706
Wood, Eric	2,200
Worsley, Katherine	2,601
Yaceyko, Cordilee	3,200
Young, Gwen	3,202
Zorn, Marvin	1,266
Zorn, Michael	990
Total Loan Remissions over \$500.00	990,978
Miscellaneous Remissions under \$500.00	4,070
Loan Remissions	\$ <u>995,048</u>

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

for the year ended March 31, 1996

Safety and Public Services

Liquor Commission inventory

\$ 51,958

Schedule of Recoveries of Debts Previously Written Off

for the year ended March 31, 1996

Justice		Renewable Resources	
Bertrand, Antoine	\$ 74	Adjun, Larry	35
Bertrand, Eric	86	Allen, Victor	49
Bloomstrand, Marvin	119	Beaulieu, Robert	50
Cazon, Albert	100	Charlie, Joseph	295
Daniels, Sherry	500	Cheezie, Philip	175
Drybones, Edward	60	Desjarlais, John	86
Grandjambe, George	225	Eetuk, Omajualik	10
Joesphee, Lyta	250	Elleze, Gregory	107
Kalvin, Elais	100	Giroux, David W.	300
Kendi, Andrew	97	Harrison, Fred	150
King, Raymond	74	Judai, Itee	20
Niditchie, George	100	Koe, Thomas	14
Nitah, Fred	40	Laviolette, Ken	353
Punch, Louis	50	Machmer, Olassie	625
Sabourin, Matthew	22	Marlowe, Raymond M.	30
Sanderson, Jerry	100	Minoza, Fred	35
Tauta, Larry	55	Norwegian, Rosie	146
	<u>2,052</u>	Sanderson, Isidore	341
		Yakelaya, Carl J.	100
		Government of Canada (GST reclaim)	<u>204</u>
			<u>3,125</u>
Public Works and Services		Municipal and Community Affairs	
Appak, Louisa	191	Aliqatuqtuq, Loasie	100
Appaqaq, Mina	29	Iyerak, Joe	400
Arraqutainay, Joe	1,754	Jumbo, Edward	62
Audla, Anthony	73	Kanayuk, Tommy	250
Beaulieu, Theresa	1,655	Ranger Distributors	272
Cookie, Rhoda	323	Government of Canada (GST reclaim)	<u>344</u>
Crow, Betsy	77		<u>1,428</u>
Emikotialuk, Johnassi	75		
Eyaituk, Davidee	396		
Firth Ernest Contracting	50		
Firth, Darlene	257		
Itsi, John	458		
Kattuk, Peter	482		
Kavik, Davidee	40		
Kowcharlie, Thomassi	459		
Manuk, Joanassie	130		
Mickeyook, Pauloosie	319		
Phillips, Marilyn	224		
Pitseolak, Mark	108		
Takatak, Annie	73		
Uppik, Davidee	566		
Miscellaneous Minor Recoveries	34		
Government of Canada (GST reclaim)	<u>4,633</u>		
	<u>12,406</u>		
Transportation			
Ekenale, Alma	1,600		
Mivvik,	45		
Government of Canada (GST reclaim)	<u>3</u>		
	<u>1,648</u>		

Schedule of Recoveries of Debts Previously Written Off

for the year ended March 31, 1996

Health and Social Services		Education, Culture and Employment	
Arden, Margaret E.	150	Arrowmaker, Jimmy	50
Bartkowski, Erwin	27	Berton Enterprises	27
Beaulieu, Theresa Ann	95	Bonnetrouge, Randy	430
Bjornson, Reginald D.	50	Bourke, Jenny	376
Blake, Phillip	50	Brown, Kenneth C.	211
Blake, Verna	50	Dunford, Gary Francis	1,287
Bourke, Edwin A.	50	Dyck, Carol Ann	1,100
Bye, Jacqueline Y.	321	Easingwood, Brian	(321)
Cholette, Michelle M.	50	Gargan, Sandra	500
Connelly, Richard	100	Greenland, Mary	251
Crawford, John M.	40	Irlbacher, Geraldine Therese	984
Delorme, Angus	34	Kay, Lucy Elizabeth	972
Deschene, Beatrice M.	100	Kelly, Sandy	70
Desjarlais, John	100	Kikoak, Patricia	550
Doctor, Diane	32	Kuniliusie, Morris	55
Doyle, Arthur John	100	Leon, Susan A.	600
Fabien, Frank	50	McDonald, Vickie	2,826
Forrest, Laurie	100	Modeste, Linda	37
Foster, Robert Jr.	107	Neyelle, Julia	413
Harrison, Patrick	100	Nowdlak, Charlie	85
Harvey, Daniel F.	50	Nuliayak, Rosie	37
Kakfwi, Wayne Mathew	50	Payne, Kimberly Ann	1,784
Kendi, Andrew	100	Pierrot, Ronald	50
Lafferty, Edna E.	161	Pitsiolak, Mark	635
Lafferty, Rachael	50	Pitts, William Lee, Estate of	3,503
Loutit, Florence	100	Plamondon, Maragaret	50
Main, Gordon J.	107	Qavavau, Akalayok	560
Mason, Barbara	100	Roland, John	38
Mason, Marcel David	100	Selnes, Linda Joyce	637
McKay, Denise	50	Tetso, Archie	108
McKay, Denise V.	53	Univqsaraq, Meeka	1,985
McKay, Lena E.	154	Utanaaqu, Susie, Q.	359
McLeod, John W.	53	Wozny, Sidney William	461
Mercredi, Brenda Elizabeth	100	Yallee, Lori Ann	<u>1,675</u>
Mercredi, Louis	50		<u>22,385</u>
Norwegian, Rose	107		
Odgaard, Roger Flemming	100		
Okkumaluk, Therese	1,839	Total Debts Recovered	\$ <u>52,822</u>
Peterson, Terry May	247		
Sibbeston, Darlene	50		
Simpson, Nora	86		
Snider, Darrell Dean	180		
Government of Canada (GST reclaim)	<u>4,177</u>		
	<u>9,770</u>		
Economic Development and Tourism			
Government of Canada (GST reclaim)	8		

Schedule of Overdue Travel Advances

as at March 31, 1996

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.

Government**Public Works and Services**

Callas, Chic	\$ 300
Dowdall, Scott	100
Gordon, Tommy	185
Pemik, Paul	<u>185</u>
	770

Transportation

Akecagok, Lazarus	560
Vogt, C.	<u>130</u>
	690

Renewable Resources

Akavak, Matthew	300
Suluk, Bobby	180
Veitch, Alasdair	<u>218</u>
	698

Municipal and Community Affairs

Hleucka, Shane	250
Pierce, James M.	<u>400</u>
	650

Health and Social Services

Fahey, Michael	500
Karpan, Bernie	<u>96</u>
	596

Education, Culture, and Employment

Autut, Lena	380
Awa, Rebecca	555
Jaypoody, Jacob	200
Qaqasiq, Leesee	195
Slifka, Shane	<u>146</u>
	1,476

Total Government overdue travel \$ 4,880

Other**Justice**

Ippiak, Lizzie	328
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Total other overdue travel \$ 328

Total overdue travel \$ 5,208

Schedule of Lease Commitments

for the year ended March 31, 1996
(thousands of dollars)

		1997	1998	1999	2000	2001	2002-2015	Total
Yellowknife	Commercial	\$ 6,796	\$ 6,346	\$ 5,300	\$ 5,181	\$ 4,862	\$ 32,985	\$ 61,470
	Residential	395	341	341	341	341	2,297	4,056
		7,191	6,687	5,641	5,522	5,203	35,282	65,526
Fort Smith	Commercial	924	681	555	501	457	4,401	7,519
	Residential	648	609	595	582	582	4,265	7,281
		1,572	1,290	1,150	1,083	1,039	8,666	14,800
Inuvik	Commercial	936	737	656	602	409	3,948	7,288
	Residential	503	417	271	256	236	2,705	4,388
		1,439	1,154	927	858	645	6,653	11,676
Baffin	Commercial	681	528	306	255	236	575	2,581
	Residential	4,405	2,859	2,793	2,457	2,457	15,218	30,189
		5,086	3,387	3,099	2,712	2,693	15,793	32,770
Keewatin	Commercial	1,079	847	778	582	539	6,261	10,086
	Residential	2,243	1,995	1,995	1,995	1,995	19,404	29,627
		3,322	2,842	2,773	2,577	2,534	25,665	39,713
Kitikmeot	Commercial	970	961	932	932	927	4,571	9,293
	Residential	929	884	884	884	858	5,272	9,711
		1,899	1,845	1,816	1,816	1,785	9,843	19,004
		\$ 20,509	\$ 17,205	\$ 15,406	\$ 14,568	\$ 13,899	\$ 101,902	\$ 183,489

Schedule of Guarantees and Indemnities

for the year ended March 31, 1996
(thousands of dollars)

	1996	1995
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	\$ 90,913	\$ 92,347
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	-
Debenture series issued by the Northwest Territories Power Corporation		
a) maturing May 1, 2025	7,939	-
b) maturing October 1, 2025	7,960	-
	\$ 201,812	\$ 167,347

Schedule of Projects for Canada and Others

for the year ended March 31, 1996
(thousands of dollars)

DEPARTMENTS	Main Estimates	Vote 4 Expenditures	Vote 5 Revenues
Legislative Assembly	\$ -	\$ 103	\$ 103
Executive	7,896	8,744	8,744
Northwest Territories Housing Corporation	-	-	-
Finance	-	251	251
Justice	766	1,394	1,394
Safety and Public Services	60	71	71
Public Works & Services	11,488	11,794	11,794
Transportation	3,933	4,717	4,717
Renewable Resources	3,258	3,958	3,958
Municipal and Community Affairs	401	1,947	1,947
Health and Social Services	1,170	3,120	3,120
Energy, Mines and Petroleum Resources	137	137	137
Economic Development and Tourism	97	87	87
Education, Culture and Employment	1,610	6,783	6,783
	\$ 30,816	\$ 43,106	\$ 43,106