

PUBLIC ACCOUNTS

NORTHWEST TERRITORIES 2004 - 2005

Section II Non Consolidated Financial Statements

N.W.T.
LEGISLATIVE LIBRARY
OCT 18 2005
Yellowknife, N.W.T.

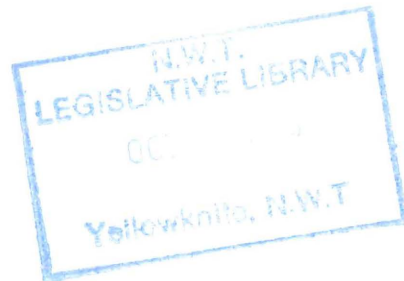


Northwest
Territories

**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2005**

**SECTION II
NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)**

**HONOURABLE FLOYD K. ROLAND
Minister of Finance**



This page intentionally left blank.

SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

Non-Consolidated Financial Statements (unaudited)

Statement of Financial Position	5
Statement of Change in Net Debt	6
Statement of Operations and Accumulated Surplus	7
Statement of Cash Flow	8
Notes to Financial Statements (unaudited)	9
Schedule A - Schedule of Revenues by Source	26
Schedule B - Schedule of Expenses	27
Schedule C - Tangible Capital Assets	28

Supplementary Schedules (unaudited)

Schedule 1 - Schedule of Revenues by Department	29
Schedule 2 - Schedule of Expenses by Department	34
Schedule 3 - Schedule of Recoveries of Prior Years' Expenses	37
Schedule 4 - Schedule of Summary of Capital Acquisitions	37
Schedule 5 - Schedule of Grants	38
Schedule 6 - Schedule of Contributions	40
Schedule 7 - Schedule of Special Warrants	43
Schedule 8 - Schedule of Inter-activity Transfers over \$250,000	46
Schedule 9 - Schedule of Debenture Loans Receivable from Municipalities	47
Schedule 10 - Schedule of Other Long-term Receivables	48
Schedule 11 - Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions	49
Schedule 12 - Schedule of Recoveries of Debts and Student Loans Previously Written Off	54
Schedule 13 - Schedule of Overdue Travel Advances	55
Schedule 14 - Schedule of Lease Commitments	56
Schedule 15 - Schedule of Guarantees	57
Schedule 16 - Schedule of Aged Accountable Advances Related to Prior Fiscal Years	58
Schedule 17 - Schedule of Projects for Canada and Others	59

This page intentionally left blank.

Government of the Northwest Territories**Non-Consolidated Statement of Financial Position (unaudited)**

As at March 31,
(thousands of dollars)

2005**2004****Financial resources**

Cash (note 3)	\$ 12,659	\$ 17,663
Short-term investments (note 4)	241,895	7,296
Accounts receivable (note 5)	40,471	33,160
Inventories and prepaid expenses (note 6)	12,186	11,436
Designated cash and investments (note 7)	25,390	26,229
Loans receivable (note 8)	57,166	58,068
Investment in Northwest Territories Power Corporation, at nominal value of one dollar	-	-

389,767**153,852****Liabilities**

Due to Canada (note 10)	327,853	57,099
Accounts payable and accrued liabilities (note 11)	135,571	114,905
Capital lease obligations (note 12)	12,035	13,110
Long term debt (note 13)	1,333	1,364
Pension, retirement and other employee future benefits (note 14)	45,784	43,026

522,576**229,504****Net debt****\$ (132,809)****\$ (75,652)****Non-financial assets**

Tangible capital assets (schedule C)	1,014,124	984,039
less: deferred capital contributions (note 15)	(202,997)	(213,210)

811,127**770,829****Accumulated surplus****\$ 678,318****\$ 695,177**

Commitments and contingencies (notes 18 and 19)

The accompanying notes and Schedules A, B and C are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Change in Net Debt (unaudited)

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

2005

2004

	Main Estimates (note 1c)		Actual
Net (debt) financial resources at beginning of year	\$ (75,652)	\$ (75,652)	\$ 29,447
Items affecting net financial resources:			
Annual deficit for the year	(45,651)	(16,859)	(65,267)
Increase in tangible capital assets, net book value (schedule C)	(42,010)	(30,085)	(37,959)
Increase (decrease) in deferred capital contributions (note 15)	13,441	(10,213)	(1,873)
Net debt at end of year	\$ (149,872)	\$ (132,809)	\$ (75,652)

The accompanying notes and Schedules A, B and C are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Accumulated Surplus (unaudited)

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

	2005		2004
	Main Estimates (note 1c)	Actual	
Revenues			
Revenues by source (schedule A)	\$ 913,510	\$ 977,058	\$ 867,750
Recoveries of prior years' expenses (schedule 3)	3,000	3,724	3,326
	916,510	980,782	871,076
Expenses (schedule B)			
Compensation and benefits	187,278	193,797	189,184
Grants and contributions	478,179	496,426	473,657
Valuation allowances	-	7,647	2,143
Other	238,350	254,342	227,566
Amortization	46,354	45,444	43,795
Estimated supplementary requirements (note 1c)	20,000	-	-
Estimated appropriation authority lapse (note 1c)	(8,000)	-	-
	962,161	997,656	936,345
Annual operating deficit	(45,651)	(16,874)	(65,269)
Petroleum Products Stabilization Fund - net revenue (note 16)	-	15	2
Projects for Canada, Nunavut and others			
Expenses	(45,757)	(47,134)	(56,472)
Recoveries	45,757	47,134	56,472
Annual deficit	\$ (45,651)	(16,859)	(65,267)
Accumulated surplus, at beginning of year		695,177	760,444
Accumulated surplus, at end of year		\$ 678,318	\$ 695,177

The accompanying notes and Schedules A, B and C are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories**Non-Consolidated Statement of Cash Flow (unaudited)**

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

2005**2004****Operating transactions**

Cash received from:

Canada	\$ 988,106	\$ 715,931
Taxation	181,490	172,311
Recoveries and general revenue	33,167	30,530
Projects for Canada, Nunavut and others	47,847	60,131
Recovery of costs incurred for related parties	87,420	83,859
Revolving funds sales	50,121	50,195

1,388,151 1,112,957

Cash paid for:

Compensation and benefits	194,991	184,579
Grants and contributions	496,021	471,873
Operations and maintenance	259,893	236,168
Projects for Canada, Nunavut and others	47,134	56,472
Direct costs incurred for related parties	90,398	87,935

1,088,437 1,037,027

Cash provided by (used for) operating transactions **299,714** **75,930**

Investing transactions

Acquisition of tangible capital assets	(76,823)	(84,746)
Disposal of tangible capital assets (net)	1,295	2,992
Capital contributions received and deferred	2,774	11,217
Designated cash and investments redeemed (purchased)	839	2,054
Loans receivable receipts	3,221	446
Loans receivable advanced	(319)	(3,829)

Cash used for investing transactions **(69,013)** **(71,866)**

Financing transactions

Repayment of capital lease obligations	(1,075)	(2,165)
Long-term financing proceeds	-	1,379
Long-term financing repaid	(31)	(15)

Cash used for financing activities **(1,106)** **(801)**

Increase in cash and cash equivalents **229,595** **3,263**

Cash and cash equivalents at beginning of year 24,959 21,696

Cash and cash equivalents at end of year* **\$ 254,554** **\$ 24,959**

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

The accompanying notes and Schedules A and B are an integral part of the non-consolidated financial statements.

March 31, 2005

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

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) Reporting entity

The Government prepares 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. 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.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. 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.

The following related Government Territorial Crown Corporations, boards and agencies are included in these statements only to the extent of the Government's contributions to, or revenues from, them:

- Aurora College
- Divisional Educational Councils and District Education Authorities
- Hospitals and Regional Health Boards
- Northwest Territories Business Credit Corporation
- Northwest Territories Development Corporation
- Northwest Territories Housing Corporation
- Northwest Territories Power Corporation
- Northwest Territories Opportunities Fund

Detailed financial information on revolving funds and Territorial Crown Corporations is included in Section III of the Public Accounts.

(c) Main estimates

The Main Estimates are the appropriations approved by the Legislative Assembly. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

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

March 31, 2005

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable.

The more significant management estimates relate to employee future benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and delinquent loans and amortization expense. Other estimates, such as Canada Health Transfer and Canada Social Transfer payments and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years.

(b) Short-term investments/designated cash and investments

Short-term investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis, dividend income is recognized as it is received and gains and losses are recognized as incurred. Unrealized losses on designated cash and investments in long-term investment portfolios and marketable securities are recognized when it is determined that there is a permanent impairment in the value of the investments and are included as a component of investment income.

(c) Inventories and prepaid expenses

Inventories for resale consist of bulk fuel and liquor products. Bulk fuels are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at replacement cost. Other inventories are valued at the lower of cost, determined on a first in, first out basis and net replacement value.

Prepaid expenses are advance payments made prior to year end to meet April 1 deadlines or a portion of a payment, such as insurance or licensing fees, related to future years.

d) 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 recorded on an accrual basis. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

(e) Investment in the Northwest Territories Power Corporation

The Government is the shareholder of the Northwest Territories Power Corporation, a Territorial Crown Corporation providing utility services in the Northwest Territories. The Government's share of the net assets of the Corporation has been recorded at a nominal value.

March 31, 2005

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Non-financial assets

Tangible Capital and other non-financial assets are accounted for as assets by the Government as they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Government unless they are sold.

(g) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50,000 and are intended to be used on an ongoing basis for delivering services. Individual assets less than \$50,000 are expensed when purchased.

Tangible capital assets are recorded at cost, or where actual cost was not available, estimated current replacement cost converted back to date of purchase by discounting current year dollars for inflation. Gifted and cost shared tangible capital assets from Canada are recorded at fair market value upon receipt, with the gifted or cost shared portion shown as a deferred capital contribution. This deferred capital contribution is amortized as revenue on the same basis as the related asset is amortized. Tangible capital assets, when placed in service are amortized on straight line basis over their estimated useful life based on the following guidelines:

Asset category	Amortization period
Land	Not amortized
Roads and bridges	40 years
Airstrips and aprons	40 years
Buildings	40 years
Ferries	25 years
Water/sewer works	15 - 25 years
Mainframe and software systems	5 - 10 years
Mobile and heavy equipment	7 - 15 years
Major equipment	5 - 15 years
Medical equipment	5 - 15 years
Leasehold improvements	Lesser of useful life or lease term plus renewal option

Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service. Capital lease agreements are recorded as a liability and a corresponding asset based on the present value of any payments due. The present value is based on the specified rate or the government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expenses. Works of art, historical treasures and crown lands are not recorded.

(h) Pension, retirement and other future benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Government contributes at a rate of 2.14 times (2004 - 2.14 times) the employee's contribution. The Government's contributions are charged as an expense on a current year basis and represents the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the contributors.

March 31, 2005

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Pension, retirement and other employee future benefits (continued)

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, severance and removal costs based on years of service. The benefits are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. The cost of the benefits has been determined based on management's best estimates using expected compensation levels and employee leave credits.

(i) Commitments and contingencies

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

The contingencies of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and is quantifiable, an estimated liability is recorded. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed. Contingent liabilities result from potential environmental contingencies or pending litigation and like items.

(j) Grant from Canada

The Grant from Canada is pursuant to Bill C-24: *An Act to amend the Federal-Provincial Fiscal Arrangements Act and to make consequential amendments to other Acts (fiscal equalization payments and funding to the territories)*. The Grant entitlement is a fixed amount for the 2004-2005 fiscal year with prior year adjustments depending on a number of variables, including population growth, provincial-local government spending growth, Government of the Northwest Territories revenues and other federal transfers.

(k) Projects for Canada, Nunavut and others

The Government undertakes projects for Canada, Nunavut and others. Where possible the Government receives accountable advances and any unexpended balances remaining at year end are recorded as current liabilities. Recoveries are accrued when expenses, as allowed under the project contract, exceed advances.

(l) Taxes

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

Fuel, tobacco and payroll taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act* and the *Payroll Tax Act* respectively. 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2005

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Transfer payments and other revenues

Transfer payments are recognized as revenue on an accrual basis unless for a specified purpose. Transfer payments and other funding received for specified purpose is deferred until the related expenses are incurred.

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

(n) Expenses

Expenses are recorded on an accrual basis in the year in which the related goods and services are utilized. Government grants and contributions are expensed in the period to which they relate.

(o) Recoveries of prior years' expenses

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

(p) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars using exchange rates at year-end. Foreign currency transactions are translated into Canadian dollars using rates in effect at the time the transactions were entered into. All exchange gains and losses are included in net income for the year according to the activities to which they relate.

3. CASH

	2005	2004
	(thousands of dollars)	
Cash in bank	\$ 14,212	\$ 13,996
Overdraft at bank	(72,208)	(25,472)
Outstanding items	70,655	29,139
	\$ 12,659	\$ 17,663

The Government has a line of credit provided by a chartered bank. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The overdraft interest rate is based on prime and the collateral is on the Consolidated Revenue Fund of the Government. Interest is only charged when there is a net overdraft balance of the Government and its pool participants. Interest paid in 2005 was \$3,165 (2004 - \$3,090). The average borrowing rate during the year was 4.01% (2004 - 4.63%). As at March 31, 2005 there was no net overdraft balance (2004 - nil).

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

March 31, 2005

4. SHORT-TERM INVESTMENTS

The surplus cash of the Government is pooled with the surplus cash of certain Territorial Crown Corporations, boards and agencies. This investment pool is invested in a diversified portfolio of high grade, short and long term income producing assets.

At March 31, 2005 the investment pool had total investments of \$320 million (2004 - \$48 million). The Government's portion of this is \$241,895,000 (2004 - \$7,296,000). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines, Financial Administration Act and Investment Regulations. All short-term instruments, depending on the investment class, are rated R-1 Low or better from the Dominion Bond Rating Service Ltd. Investments are diversified limiting them, depending on the type of investment, to a maximum of 10% to 50% of the total portfolio. There is no significant concentration in any one investment.

At March 31, 2005 the average term to maturity was 40 days (2004 - 17 days). The portfolio yield for the year varied from 1.99% to 2.55% (2004 - 2.16% to 3.24%). In 2005 the Government earned interest on short-term investments of \$5,427,000 (2004 - \$1,710,000).

5. ACCOUNTS RECEIVABLE

	2005	2004
	(thousands of dollars)	
General	\$ 28,288	\$ 16,057
Government of Nunavut	6,852	7,935
Revolving funds sales	3,887	4,305
Accrued interest	825	126
	39,852	28,423
Less: allowance for doubtful accounts	13,013	6,102
	26,839	22,321
Receivables from related parties:		
Aurora College	1,416	711
Divisional Education Councils and District Education Authorities	3,575	3,124
Hospitals and Regional Health Boards	4,760	1,589
Northwest Territories Development Corporation	83	148
Northwest Territories Housing Corporation	490	1,734
Northwest Territories Power Corporation	3,308	3,533
	13,632	10,839
	\$ 40,471	\$ 33,160

During the year, \$554,000 in accounts receivable (2004 - \$145,000) were written off and \$541,000 (2004 - \$477,000) were forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2005

6. INVENTORIES AND PREPAID EXPENSES

	2005	2004
	(thousands of dollars)	
Inventories for resale		
Bulk fuels	\$ 5,048	\$ 3,863
Liquor products	2,668	2,868
Public stores	138	114
	7,854	6,845
Prepaid operational expenses	4,332	4,591
	\$ 12,186	\$ 11,436

Bulk fuel inventory write-down for 2005 was \$109,000 (2004 - \$115,000).

7. DESIGNATED CASH AND INVESTMENTS

	2005	2004
	(thousands of dollars)	
Investment portfolio:		
Marketable securities (market value \$22,948,000; 2004-\$12,909,000)	\$ 20,375	\$ 12,163
Treasury bills (market value approximates cost)	1,321	9,035
Cash and other assets (market value approximates cost)	121	110
	21,817	21,308
Students Loan Fund:		
Authorized limit	33,000	33,000
Less: loans receivable	29,427	28,079
	3,573	4,921
	\$ 25,390	\$ 26,229

The cash, treasury bills and marketable securities held in the investment portfolio, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance Plan I. The assets in the investment portfolio are managed by McLean Budden and UBS Global Asset Management. Supplementary Retiring Allowances Regulations restrict the investments McLean Budden and UBS Global Asset Management can make to those listed in the *Pension Benefits Standards Act*.

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

March 31, 2005

7. DESIGNATED CASH AND INVESTMENTS (continued)

The proportionate asset mix in the investment portfolio is as follows as at:

	2005	2004
	%	%
Canadian stocks	17.05	17.96
Cash and other assets	6.61	5.73
Corporate bonds	5.17	13.08
Federal bonds	26.42	18.28
Foreign stocks	35.51	33.98
Provincial bonds	9.24	10.97
	<u>100.00</u>	<u>100.00</u>

The average market yield on the portfolio is 0.5% (2004 - 2.7%) with maturity dates ranging from April 2005 to March 2036. The income from investments, including interest, dividends and gains or losses on disposal was \$1,437,000 (2004 - \$2,640,000).

8. LOANS RECEIVABLE

	2005	2004
	(thousands of dollars)	
Working Capital advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month	\$ 35,897	\$ 35,578
Students Loan Fund loans due in installments to 2017, bearing interest between 1.5% and 11.75%, net of allowance for doubtful accounts and loan remissions of \$20,268,000 (2004 - \$18,579,000)	9,159	9,500
Northwest Territories Power Corporation \$20,000,000 line of credit, secured by a promissory notes, bearing interest between 1.99% and 2.55%	10,000	8,000
Loans to municipalities due in installments to 2026, bearing an interest of 11.27%	-	2,618
Other	2,110	2,372
	<u>\$ 57,166</u>	<u>\$ 58,068</u>

The amount that is expected to be received in the current year is \$2,729,000 (2004 - \$2,807,000). The interest earned on loans receivable during the year was \$2,148,000 (2004 - \$1,801,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2005

8. LOANS RECEIVABLE (continued)

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

	2005	2004
	(thousands of dollars)	
Students Loan Fund:		
Forgivable loan remissions, including interest	\$ 1,080	\$ 1,620
Write-offs	86	291
	<u>\$ 1,166</u>	<u>\$ 1,911</u>

9. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2005 (2004 -nil). The borrowing limit under the *Borrowing Authorization Act* is \$175 million.

10. DUE TO CANADA

	2005	2004
	(thousands of dollars)	
Grant receivable (repayable)		
Grant per financing agreement	\$ 710,675	\$ 853,568
Less payments received	(911,558)	(633,377)
	(200,883)	220,191
Balance receivable at beginning of year	237,800	17,609
	36,917	237,800
Other receivables:		
Indian and Inuit hospital and medical care	14,653	19,205
Projects on behalf of Canada	17,094	13,917
Miscellaneous receivables	13,098	16,731
	<u>81,762</u>	<u>287,653</u>
Other payables:		
Advances for projects on behalf of Canada	(1,808)	(323)
Excess income tax advanced	(385,403)	(324,201)
Miscellaneous payables	(15,968)	(12,933)
Deferred funding for specified purposes	(6,436)	(7,295)
	<u>(409,615)</u>	<u>(344,752)</u>
	<u>\$ (327,853)</u>	<u>\$ (57,099)</u>

The amounts due to Canada are non-interest bearing.

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

March 31, 2005

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
	(thousands of dollars)	
Trade	\$ 85,971	\$ 65,469
Other liabilities, payroll deductions and contractors' holdbacks	15,160	14,042
Government of Nunavut	16	29
Employee vacation pay	11,206	10,411
Deferred revenue	1,433	397
Provision for equal pay settlement	8,223	10,632
	122,009	100,980
Payables to related parties:		
Aurora College	1,013	804
Divisional Education Councils and District Education Authorities	431	289
Hospitals and Regional Health Boards	11,186	10,290
Northwest Territories Development Corporation	4	48
Northwest Territories Housing Corporation	73	876
Northwest Territories Power Corporation	850	1,007
Workers' Compensation Board (Northwest Territories and Nunavut)	5	611
	13,562	13,925
	\$ 135,571	\$ 114,905

12. CAPITAL LEASE OBLIGATIONS

	2005	2004
	(thousands of dollars)	
Buildings	\$ 12,035	\$ 13,110

Interest expense related to capital lease obligations for the year was \$1,566,000 (2004 - \$1,692,000), at an implied average interest rate of 12.5% (2004 - 11.9%). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2005.

	(thousands of dollars)	
	2006	\$ 2,641
	2007	2,641
	2008	2,641
	2009	2,044
	2010	1,617
	Beyond 2010	7,940
Total minimum lease payments		19,524
Less: imputed interest 11.9%		7,489
Present value of minimum lease payments		\$ 12,035

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2005

13. LONG-TERM DEBT

	2005	2004
	(thousands of dollars)	
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$9,474, matured September 2004, bearing interest at 5.77%, terms remain in place while mortgage being renegotiated	\$ 1,333	\$ 1,364

Annual principal repayments are due as follows:

	(thousands of dollars)	
2006	\$	46
2007		41
2008		44
2009		46
2010		49
Beyond 2010		1,107

\$ 1,333

Interest paid during the year was \$64,000 (2004 - \$32,000).

14. PENSION, RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS

	2005	2004
	(thousands of dollars)	
Pension Liabilities		
Legislative Assembly Supplementary Retiring Allowance Plan	19,065	18,417
Judges' Supplemental Pension Plan	2,437	2,120
	21,502	20,537
Employee Future Benefits		
Resignation	\$ 14,540	\$ 13,604
Removal	5,545	5,317
Retirement	4,197	3,568
	24,282	22,489
Total	\$ 45,784	\$ 43,026

The expected payments for employee future benefits in the current year are \$2,768,000 (2004 - \$2,428,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2005

14. PENSION, RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Pension Expense

Pension expense for the Legislative Assembly Retiring Allowances Fund, the Territorial Court Judges' Registered Pension Plan, the Legislative Assembly Supplementary Retiring Allowance Plan and Judges' Supplemental Pension Plan for the year totaled \$1,650,000 (2004 - \$1,555,000). The Government's contributions to the Public Service Superannuation Plan were \$19,638,000 (2004 - \$19,699,000). The employees' contributions to the Public Service Superannuation Plan were \$8,114,000 (2004 - \$9,205,000).

Supplementary Pension Plans

The Government maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. Both plans are contributory defined benefit pension plans. These two pension plans are fully funded, consequently the Government has no net liabilities as at March 31, 2005 (2004 - nil). The funds related to these plans are administered by independent trust companies. As well there are three supplementary plans known as the Legislative Assembly Supplementary Retiring Allowance Plans I and II and the Judges' Supplemental Pension Plan. These three plans are non-contributory defined benefit pension plans. The Government is liable for all benefits. Benefits provided under all five plans are based on years of service and earnings.

Actuarial valuations were completed for the Legislative Assembly Retiring Allowances Fund and Legislative Assembly Supplementary Retiring Allowance Plans and the Judges' plans as of April 1, 2004, using the projected benefit method prorated on service. The valuations are 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. The three Legislative Assembly Plans' and the Judges' plans' actuarial valuations were extrapolated to January 31, 2005 and March 31, 2005 respectively.

15. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions relate to the portion of a tangible capital asset that was gifted from or cost shared with Canada. The most significant of these assets are roads and airports. The capital contributions are deferred and amortized to revenue over the same life as the related asset.

	2005	2004
	(thousands of dollars)	
Deferred capital contributions at beginning of year	\$ 213,210	\$ 215,083
Add: Assets gifted or cost shared during the year	2,774	11,217
Less: Amortization of capital contributions	(12,987)	(13,090)
Deferred capital contributions at end of year	\$ 202,997	\$ 213,210

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2005

16. PETROLEUM PRODUCTS STABILIZATION FUND

The Petroleum Products Stabilization Fund is included in the accumulated surplus. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenses of the Petroleum Products Stabilization Fund are charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$5,000,000.

	2005	2004
	(thousands of dollars)	
Surplus at beginning of the year	\$ 457	\$ 455
Plus: Petroleum Products Stabilization Fund		
- Annual operating surplus	15	2
Surplus at end of the year	\$ 472	\$ 457

17. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets 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.

	2005	2004
	(thousands of dollars)	
Correctional institutions and Other	\$ 212	\$ 245
Public Trustee	3,267	2,896
Natural resources - Capital	221	188
Supreme and Territorial courts	632	841
Workers' Compensation Board		
(Northwest Territories and Nunavut)	272,457	258,215
	\$ 276,789	\$ 262,385

The Workers' Compensation Board's (Northwest Territories and Nunavut) fiscal year end is December 31. Its most recent financial statements and those of the Public Trustee are reproduced in Section III of the Public Accounts of the Government.

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

March 31, 2005

18. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenses to be incurred subsequent to March 31, 2005:

	Expiry Date	2006	2007- 2026	Total
(thousands of dollars)				
Operational commitments	2013	\$ 18,198	\$ 17,522	\$ 35,720
Commercial leases	2019	9,914	32,567	42,481
RCMP Policing Agreement	2012	24,030	168,210	192,240
Capital commitments				
- Projects in progress at March 31, 2005	2008	16,516	2,066	18,582
Equipment leases	2010	932	815	1,747
Commissions Commitment	2010	1,445	2,892	4,337
Western Harvesters' Assistance Program	2006	134	-	134
		\$ 71,169	\$ 224,072	\$ 295,241

Chargeback of Services

The Government has 3 (2004 - 7) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of Nunavut are estimated at \$1,776,000 for the fiscal year 2005-2006 (2004 - \$9,920,000) .

19. CONTINGENCIES**(a) Contingent liabilities**

The Government is contingently liable for the following guarantees:

	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2034	\$ 140,183
Loans payable by the Northwest Territories Housing Corporation	26,053
Guaranteed operating lines of credit *	11,199
Northwest Territories Opportunities Fund	32,000
Guaranteed residential housing loans	11,400
Uninsured loss	424
	\$ 221,259

* The Government has guaranteed operating lines of credit for Arslanian Cutting Works (NWT) Ltd. to a maximum of \$9,000,000 and Deh Cho Bridge Corporation Ltd. to a maximum of \$3,000,000. At March 31, 2005, balances on the operating lines of credit are \$8,990,000 and \$2,209,000 respectively.

March 31, 2005

19. CONTINGENCIES (continued)

(a) Contingent liabilities (continued)

In addition, the Government had guaranteed an operating line of credit for Sirius Diamonds NWT Ltd. in the amount of \$7,960,000. Due to defaults under the guarantee agreement with the Government and the Royal Bank of Canada's intent to call the loan due from Sirius, the Government proceeded with the court appointment of an Interim Receiver and subsequently a Receiver. The Receiver has arranged for the sale of the assets of Sirius Diamonds NWT Ltd.; however, the proceeds will be insufficient to address the costs of the Receivership and payout to the Royal Bank of Canada. The Government has made provision for an estimated loss of \$6,509,000.

Additionally, the Government has provided a guarantee to the Canadian Blood Agency and Canadian Blood Services to cover a share of potential claims made by users of the national blood supply. The Government's share is limited to the Northwest Territories' population to the Canadian population.

(b) Environmental restoration costs

As circumstances and funding have permitted, the Government has been identifying sites of potential liability and remediating the sites as necessary. As of March 31, 2005 the Government has 115 sites, excluding fuel caches, that have been identified as possibly requiring environmental restoration. Of these sites, 88 have had either initial evaluations or have a plan in place to complete evaluation and/or remediation. The remaining 27 sites require initial or additional studies to determine the existence and/or extent of the environmental liability.

The Department of Resources, Wildlife and Economic Development maintains bulk fuel and forest fire suppression chemical storage facilities at 18 air tanker and helibase locations. These facilities are located within or adjacent to 13 communities. A Phase I and II environmental site assessment was completed on each of these facilities by the Department. The need for remedial actions or further assessment has been identified for 7 of these sites.

In addition, during 2005, the Department of Resources, Wildlife and Economic Development maintained 17 active fuel caches within communities, at locations other than those indicated above, and 92 active fuel caches at locations a distance from communities. Environmental site assessments have not been undertaken at these sites due to the relatively small number of drums on-site at any time (with the potential for limited local contamination) or the remoteness of the location. As these sites are re-supplied, each is inspected for potential environmental liabilities. The Department of Resources, Wildlife and Economic Development also maintains 58 inactive fuel caches where no fuel drums were stored during 2005. 15 of these inactive sites have been identified as requiring some measure of remediation.

In the case of the Petroleum Products Stabilization Fund (PPRF) comprehensive site assessments at each of its bulk fuel storage pipeline distribution systems have been completed (included in sites with plans in place above). The assessments confirmed that hydrocarbon contamination is present in varying levels at all sites. There have been nine Phase III Assessments and one Risk Assessment completed to date. Costs cannot be obtained until remediation has commenced and the scope of work is established. Remediation plans have been prepared to reduce these liabilities over the next five to ten years.

The Government will continue with its program of site inspection, assessment and remediation on an ongoing basis. In those cases where the cost of remediating sites is quantifiable, an estimated liability is accrued. As at March 31, 2005 the Government has recorded a \$23.75 million liability for the above ground remediation of Giant Mine. The estimated cost for Canada's share of the clean-up is \$300 million and includes both below and above ground remediation. The remaining sites do not yet have cost estimates of sufficient accuracy to predict the future costs, consequently, no liabilities have been accrued.

March 31, 2005

19. CONTINGENCIES (continued)

(c) Litigation

More individuals have come forward alleging abuse by a former school teacher in Nunavut, formerly party of the Northwest Territories. Pursuant to agreements negotiated prior to the division of the territories, the Governments of the Northwest Territories and Nunavut will jointly defend the suits. The cost of defending this action and any damages that may eventually be awarded will be shared by the two Governments 56.66% and 44.34% respectively. An estimate of the Government of the Northwest Territories share of the loss arising from these suits has been accrued, however the final outcome may vary significantly from this estimate.

A number of new cases of alleged sexual abuse by former Government of the Northwest Territories employees or contractors have been filed, or are pending against the Government, in addition to the case disclosed above. The Northwest Territories and Nunavut will jointly defend any such proceedings and the cost of defending these actions and any damages that may eventually be awarded will be shared by the Governments 56.66% and 44.34% respectively. An estimate of any potential liability that may result from these actions is not determinable at this time, consequently no liability has been accrued.

A claim related to the construction of the hydro system on the Taltson River has been filed against the Government, the Northwest Territories Power Corporation and the Government of Canada. It is anticipated that no significant loss will result from this claim.

(d) Grant, Transfer Payments and Taxes

The Grants from Canada for both 2004-2005 and 2005-2006 were changed to a legislated fixed amount as outcomes of the October 2004 First Ministers' Meetings. The legislated amount includes a provision for prior year adjustments to the 2004-2005 Grant but only for data known as of March 31, 2005. As a consequence, the Grant from Canada, other transfer payments and own source revenues are no longer inter-related. In addition the year-to-year fluctuations in corporate and personal income tax revenue, detailed in note 2(l), will have no impact on the Grant from Canada for 2004-2005 and 2005-2006. However, fluctuations in corporate and personal income tax still influences other transfer payments from Canada, most notably the Canada Social Transfer and the Canada Health Transfer.

The corporate and personal income tax revenue recognized in any one year is based on an estimate as described in note 2(l). Income tax determined by Canada combines actual assessments with an estimate that assumes that previous years' income tax levels will be sustained and are subject to revisions in future years. Differences between current estimates and future actual amounts can be significant. Any such differences will be recognized when the actual tax assessments are finalized in future years.

In the 2000 tax year a Northwest Territories corporate taxpayer paid Northwest Territories corporate income tax on a capital gain resulting from the disposition of publicly traded shares. In the 2003 tax year the same corporation incurred a large capital loss and applied for a \$162 million refund of Northwest Territories corporate income tax to be carried back to the 2000 tax year. The Canada Revenue Agency has reviewed the claim and determined that \$36 million may be carried back to the 2000 tax year, however the taxpayer has the right to appeal the Canada Revenue Agency's determination. The *Formula Financing Agreement* is currently under review and the possible impact on the Grant from Canada arising from this refund can not be determined at this time.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2005

20. RELATED PARTIES

Transactions with related parties and balances at year-end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government made grants and contributions to the following related parties.

	2005	2004
	(thousands of dollars)	
Hospitals and Regional Health Boards	\$ 184,963	\$ 171,808
Divisional Education Councils and District Education Authorities	113,355	108,450
Northwest Territories Housing Corporation	54,160	53,311
Aurora College	25,782	23,476
Northwest Territories Development Corporation	3,200	3,345
Northwest Territories Business Credit Corporation	796	807
	\$ 382,256	\$ 361,197

The Government funds communities, boards and agencies and other organizations offering services to the public. These organizations operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of boards and agencies. An estimate of the potential liability, if any, cannot be determined.

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 \$90,398,000 (2004 - \$87,935,000) were incurred and recovered from related parties.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$3,300,000 (2004 - \$3,500,000).

21. SUBSEQUENT EVENTS

On April 1, 2005 the Department of Resources, Wildlife and Economic Resources reorganized into two separate departments. The Department of Industry, Tourism and Investment will be responsible for economic development and the Department of Environment and Natural Resources will be responsible for resources and wildlife.

Non-Consolidated Schedule of Revenues by Source (unaudited)

March 31, (thousands of dollars)	2005		2004
	Main Estimates (note 1c)	Actual	Actual
Revenue from Canada			
Grant	\$ 614,877	\$ 710,675	\$ 853,568
Transfer payments	68,171	69,222	60,869
	683,048	779,897	914,437
Taxation			
Corporate Income Tax	31,750	3,508	(224,537)
Personal Income Tax	57,376	51,811	51,569
Fuel	17,804	19,452	17,271
Tobacco	15,406	14,379	15,242
Payroll	17,377	17,062	13,766
Property tax and school levies	13,912	14,406	10,092
Insurance	2,150	2,869	2,880
	155,775	123,487	(113,717)
Recoveries			
Program	16,267	13,417	8,156
Service	1,183	1,297	1,333
Lease and accommodations	1,225	1,892	1,513
Commodity sales	57	28	91
Salary recoveries - boards and agencies		-	74
Asset sales - furniture	100	129	104
Insurance proceeds	60	323	747
Transportation	48	77	53
Amortization of capital contributions (note 14)	13,209	12,987	13,090
	32,149	30,150	25,161
General			
Revolving Funds net revenue	20,953	19,929	20,028
Regulatory revenues	11,399	12,176	11,653
Other general revenues	2,471	1,987	1,708
Investment income	6,526	9,019	6,425
Gain on disposal of tangible capital assets	793	8	271
	42,142	43,119	40,085
Grants in Kind	396	405	1,784
Total Revenues	\$ 913,510	\$ 977,058	\$ 867,750

Government of the Northwest Territories

Schedule B

Non-Consolidated Schedule of Expenses (unaudited)

March 31,

(thousands of dollars)

2005

2004

	Main Estimates (note 1c)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Amortization	Total Expenses	Total Expenses
Legislative Assembly	\$ 14,963	\$ 5,512	\$ 390	\$ -	\$ 7,277	\$ 717	\$ 13,896	\$ 14,381
Executive	49,590	24,872	11,478	3,508	10,506	944	51,308	51,661
Finance	7,354	3,527	-	531	3,049	-	7,107	6,975
Municipal and Community Affairs	77,397	12,603	58,089	40	5,260	2,012	78,004	77,496
Public Works and Services	44,639	17,089	282	-	23,846	2,560	43,777	44,298
Health and Social Services	246,978	14,154	191,307	-	47,902	5,543	258,906	238,243
Justice	79,973	40,402	1,772	6	36,933	1,962	81,075	78,036
NWT Housing Corporation	53,047	-	54,160	-	-	-	54,160	53,311
Education, Culture and Employment	213,705	15,608	165,193	3,421	27,608	8,191	220,021	213,808
Transportation	76,940	25,220	498	31	29,475	22,690	77,914	73,493
Resources, Wildlife and Economic Development	85,575	34,810	13,257	110	62,486	825	111,488	84,643
Total 2005	\$ 950,161	\$ 193,797	\$ 496,426	\$ 7,647	\$ 254,342	\$ 45,444	\$ 997,656	
Total 2004	\$ 923,911	\$ 189,184	\$ 473,657	\$ 2,143	\$ 227,566	\$ 43,795		\$ 936,345

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)As at March 31,
(thousands of dollars)

2005 2004

	Land	Buildings	Other*	Leasehold Improvements	Equipment	Computers		
Cost of tangible capital assets, opening	\$ 1,572	\$ 661,604	\$ 625,635	\$ 19,812	\$ 49,154	\$ 25,558	\$ 1,383,335	\$ 1,306,368
Acquisitions	-	58,075	40,547	669	6,234	5,467	110,992	82,244
Disposals	-	(3,314)	-	-	(623)	-	(3,937)	(5,277)
Cost of tangible capital assets, closing	1,572	716,365	666,182	20,481	54,765	31,025	1,490,390	1,383,335
Accumulated amortization, opening	-	(236,501)	(201,490)	(11,963)	(26,364)	(14,386)	(490,704)	(449,194)
Amortization expense	-	(21,378)	(17,214)	(1,381)	(2,766)	(2,704)	(45,443)	(43,795)
Write-downs	-	-	-	-	(502)	-	(502)	(8)
Disposals	-	2,992	-	-	152	-	3,144	2,293
Accumulated amortization, closing	-	(254,887)	(218,704)	(13,344)	(29,480)	(17,090)	(533,505)	(490,704)
Net book value	\$ 1,572	\$ 461,478	\$ 447,478	\$ 7,137	\$ 25,285	\$ 13,935	956,885	892,631
Work in progress							57,239	91,408
							\$ 1,014,124	\$ 984,039

* includes roads, bridges, airstrips, aprons and water/sewer works

Change in tangible capital asset net book value	2005	2004
Acquisitions	\$ 76,823	\$ 84,746
Disposals/write-downs	(1,295)	(2,992)
Amortization	(45,443)	(43,795)
Increase	\$ 30,085	\$ 37,959

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Recoveries					
Merchandise	\$ 9	\$ -	\$ 9	\$ 3	\$ (6)
Concessions	4	-	4	-	(4)
Publications	3	-	3	2	(1)
Sale of Surplus Assets	-	-	-	1	1
Gain (loss) on investments	-	-	-	1,437	1,437
	16	-	16	1,443	1,427
Executive					
Executive Offices					
Recoveries					
Third Party	-	65	65	60	(5)
Financial Management Board Secretariat					
Recoveries					
NTPC dividend	4,000	(500)	3,500	3,300	(200)
Other	-	-	-	-	-
	4,000	(500)	3,500	3,300	(200)
General revenue					
Interest	16	120	136	2	(134)
Fees	4	-	4	10	6
Grant in Kind	-	120	120	120	-
	20	240	260	132	(128)
	4,020	(195)	3,825	3,492	(333)
Finance					
Operating Grant - Canada	614,877	88,486	703,363	710,675	7,312
Transfer Payments					
Canadian Health and Social Transfer	-	245	245	(1,337)	(1,582)
Canada Health Transfer and Reform Fund	15,467	2,985	18,452	17,007	1,445
Canada Social Transfer	8,354	191	8,545	8,152	393
	23,821	3,421	27,242	23,822	256

Government of the Northwest Territories

Schedule 1
(continued)

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Finance (continued)					
Recoveries					
Investment pool costs	187	-	187	250	63
Insured and third party	60	-	60	323	263
	247	-	247	573	326
Taxation					
Corporate	31,750	14,580	46,330	3,508	(42,822)
Personal	57,376	(1,108)	56,268	51,811	(4,457)
Fuel	17,804	(331)	17,473	19,452	1,979
Tobacco	15,406	(346)	15,060	14,379	(681)
Payroll	17,377	(1,128)	16,249	17,062	813
Property tax and school levies	13,912	(166)	13,746	14,406	660
Insurance	2,150	-	2,150	2,869	719
	155,775	11,501	167,276	123,487	(43,789)
General revenue					
Liquor Commission	20,853	(1,506)	19,347	19,898	551
Municipal interest	288	-	288	188	(100)
Investment interest	3,868	1,432	5,300	5,428	128
Fees	170	-	170	202	32
CHST - Trust Interest	198	-	198	170	(28)
	25,377	(74)	25,303	25,886	583
	820,097	103,334	923,431	884,443	(35,312)
Municipal and Community Affairs					
Grants					
Grants in Kind	-	494	494	-	(494)
Recoveries					
Land leases	975	-	975	1,619	644
Third party	155	-	155	156	1
	1,130	-	1,130	1,775	645
General revenue					
Fees	125	-	125	165	40
Licenses	115	-	115	119	4
Interest	-	-	-	37	37
Lease revenue	-	-	-	12	12
Deferred Capital Contributions	693	-	693	8	(685)
	933	-	933	341	(592)
	2,063	494	2,557	2,116	(441)

Non-Consolidated Schedule of Revenuesfor the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Public Works and Services					
Transfer payments					
Federal programs	35	-	35	37	2
Grants					
Grants in Kind	396	-	396	405	9
Recoveries					
Water and sewer maintenance	669	-	669	704	35
Commercial leases	230	-	230	248	18
Chargebacks	130	(4)	126	126	-
Sale of Surplus Assets	100	-	100	128	28
Utility services	50	-	50	50	-
Parking stall rentals	16	-	16	13	(3)
	1,195	(4)	1,191	1,269	78
General revenue					
Permits	435	-	435	459	24
Fees	293	-	293	270	(23)
Inspections	60	-	60	58	(2)
Registrations	-	-	-	50	50
Nunavut administration fees	-	-	-	1	1
Gain on sale of assets	100	-	100	-	(100)
	888	-	888	838	(50)
	2,514	(4)	2,510	2,549	39
Health and Social Services					
Transfer payments					
Federal cost shared	30,801	162	30,963	30,801	(162)
Canadian Health and Social Transfer	5,917	-	5,917	6,079	162
Federal programs	-	-	-	178	178
	36,718	162	36,880	37,058	178
Recoveries					
Program recipient	11,126	-	11,126	8,817	(2,309)
Third party	-	-	-	154	154
Capital Contributions	1,532	-	1,532	1,283	(249)
	12,658	-	12,658	10,254	(2,404)
General revenue					
Licenses	100	-	100	109	9
Fees	50	-	50	111	61
	150	-	150	220	70
	49,526	162	49,688	47,532	(2,156)

Non-Consolidated Schedule of Revenuesfor the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Justice					
Transfer payments					
Federal cost shared	6,527	-	6,527	7,352	825
Federal programs	70	-	70	13	(57)
	6,597	-	6,597	7,365	768
Recoveries					
Air charter	48	-	48	77	29
Program recipient	39	-	39	16	(23)
Publications	16	-	16	15	(1)
Room and board	4	-	4	7	3
	107	-	107	115	8
General revenue					
Fees	3,329	-	3,329	3,731	402
Fines	383	-	383	479	96
Interest	-	-	-	1	1
	3,712	-	3,712	4,211	499
	10,416	-	10,416	11,691	1,275
Education, Culture and Employment					
Transfer payments					
Federal programs	1,000	-	1,000	940	(60)
Recoveries					
Concessions	15	-	15	8	(7)
Utility Services	-	-	-	47	47
Recoveries	20	-	20	1	-
Capital contributions	133	-	133	133	-
CMHC subsidies	-	-	-	-	-
	168	-	168	189	40
General revenue					
Interest	550	-	550	430	(120)
Exam and certification	2	-	2	10	8
Fees	1	-	1	-	(1)
Lease	-	-	-	5	-
Concession	-	-	-	36	-
	553	-	553	481	(113)
	1,721	-	1,721	1,610	(133)

Non-Consolidated Schedule of Revenuesfor the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Transportation					
Recoveries					
Third party	612	167	779	743	(36)
Road / highway maintenance	147	-	147	120	(27)
Capital contributions	11,399	-	11,399	11,426	27
	12,158	167	12,325	12,289	(36)
General revenue					
Registrations	2,441	-	2,441	2,799	358
Fees	2,307	-	2,307	2,170	(137)
Lease	2,229	-	2,229	1,635	(594)
Licenses	474	-	474	368	(106)
Permits	209	-	209	213	4
Concession	242	-	242	304	62
Exam and certification	32	-	32	23	(9)
Interest	6	-	6	5	(1)
Inspections	1	-	1	1	-
	7,941	-	7,941	7,518	(423)
	20,099	167	20,266	19,807	(459)
Resources, Wildlife and Economic Development					
Recoveries					
User	315	-	315	168	(147)
Publications	10	-	10	-	(10)
Capital contributions	145	-	145	145	-
	470	-	470	313	(157)
General Revenue					
Investment interest	1,600	-	1,600	1,200	(400)
Licenses	833	-	833	807	(26)
Stores	100	-	100	32	(68)
Permits	-	-	-	1	1
Fees	35	-	35	22	(13)
	2,568	-	2,568	2,062	(506)
	3,038	-	3,038	2,375	(663)
Total operations and maintenance	\$ 913,510	\$ 103,958	\$1,017,468	\$ 977,058	\$ (36,756)

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	\$ 7,838	\$ 115	\$ (115)	\$ 7,838	\$ 7,219	\$ 619
Expenditures on Behalf of Members	5,315	-	-	5,315	5,073	242
Office of the Chief Electoral Officer	413	-	-	413	341	72
Statutory Offices	1,251	-	115	1,366	1,113	253
Office of the Speaker	146	-	-	146	150	(4)
	14,963	115	-	15,078	13,896	1,182
Executive						
Executives Offices						
Executive Offices	9,282	1,447	(4,653)	6,076	6,027	49
Ministers' Offices	3,730	-	-	3,730	3,642	88
Public Utilities Board	371	-	-	371	288	83
Beaufort Delta Regional Office	125	-	-	125	106	19
Commissioner's Office	242	-	-	242	240	2
	13,750	1,447	(4,653)	10,544	10,303	241
Financial Management Board Secretariat						
Government Accounting	11,898	-	-	11,898	10,545	1,353
Labour Relations and Compensation Services	7,576	323	25	7,924	7,280	644
Directorate	4,999	-	-	4,999	5,432	(433)
Budgeting and Evaluation	1,641	226	-	1,867	5,245	(3,378)
Audit Bureau	1,263	-	(25)	1,238	948	290
Corporate Human Resources	-	-	4,878	4,878	3,882	996
	27,377	549	4,878	32,804	33,332	(528)
Aboriginal Affairs	8,463	-	(225)	8,238	7,673	565
	49,590	1,996	-	51,586	51,308	278
Finance						
Treasury	4,472	605	(248)	4,829	4,255	574
Directorate	1,336	-	248	1,584	1,428	156
Bureau of Statistics	728	120	-	848	704	144
Fiscal Policy	818	-	-	818	720	98
	7,354	725	-	8,079	7,107	972

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Municipal and Community Affairs						
Regional Operations	60,272	3,129	3,816	67,217	64,637	2,580
Community Financial Services	1,196	-	-	1,196	859	337
Directorate	3,890	541	111	4,542	4,447	95
School of Community Government	2,169	-	-	2,169	2,068	101
Lands Administration	7,209	295	(4,110)	3,394	2,944	450
Sport, Recreation and Youth	1,031	-	233	1,264	1,536	(272)
Community Governance	772	-	-	772	625	147
Emergency Services	858	-	(50)	808	888	(80)
	77,397	3,965	-	81,362	78,004	3,358
Public Works and Services						
Asset Management	35,315	62	(150)	35,227	34,583	644
Directorate	7,763	-	150	7,913	7,714	199
Systems and Communications	799	-	-	799	759	40
Petroleum Products	762	-	-	762	721	41
	44,639	62	-	44,701	43,777	924
Health and Social Services						
Health Services Programs	132,247	12,250	(793)	143,704	143,681	23
Community Health Programs	61,601	726	(584)	61,743	59,079	2,664
Program Delivery Support	31,790	(291)	1,358	32,857	32,944	(87)
Supplementary Health Programs	15,043	1,883	178	17,104	17,840	(736)
Ministry and Corporate Services	6,297	50	(159)	6,188	5,362	826
	246,978	14,618	-	261,596	258,906	2,690
Justice						
Community Justice and Corrections	32,554	1,566	-	34,120	33,545	575
Law Enforcement	22,802	217	-	23,019	22,939	80
Registries and Court Services	10,013	434	49	10,496	10,046	450
Services to Government	10,455	105	(49)	10,511	10,418	93
Legal Aid Services	4,149	266	-	4,415	4,127	288
	79,973	2,588	-	82,561	81,075	1,486

Non-Consolidated Schedule of Expendituresfor the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
NWT Housing Corporation	53,047	1,113	-	54,160	54,160	-
Education, Culture and Employment*						
Education and Culture	134,837	9,774	12	144,623	144,048	575
Advanced Education and Careers	72,428	214	(287)	72,355	69,145	3,210
Directorate and Administration	6,440	-	275	6,715	6,828	(113)
	213,705	9,988	-	223,693	220,021	3,672
Transportation						
Airports	21,931	433	-	22,364	22,577	(213)
Highways	37,325	1,154	26	38,505	37,898	607
Corporate Services	7,997	-	(26)	7,971	8,056	(85)
Ferries	5,528	147	-	5,675	5,684	(9)
Motor Vehicles	3,236	-	-	3,236	3,153	83
Community Local Access Roads	587	-	-	587	423	164
Community Marine	336	-	-	336	123	213
	76,940	1,734	-	78,674	77,914	760
Resources, Wildlife and Economic Development						
Resource Management and Economic Development	36,558	715	166	37,439	36,263	1,176
Forest Management	30,161	4,686	(19)	34,828	32,607	2,221
Corporate Management	15,925	865	(147)	16,643	16,859	(216)
Environmental Protection	2,931	20,025	-	22,956	25,759	(2,803)
	85,575	26,291	-	111,866	111,488	378
Total operations and maintenance	\$ 950,161	\$ 63,195	\$ -	\$1,013,356	\$ 997,656	\$ 15,700

Non-Consolidated Schedule of Recoveries of Prior Years' Expenditures

for the year ended March 31, 2005
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	\$ 6	\$ -	\$ 3	\$ 9
Executive	133	-	68	201
Finance	-	-	2	2
Municipal and Community Affairs	-	-	135	135
Public Works and Services	212	-	81	293
Health and Social Services	477	1	38	516
Justice	172	-	183	355
Education, Culture and Employment	62	67	850	979
Transportation	459	-	9	468
Resources, Wildlife and Economic Development	623	-	143	766
	\$ 2,144	\$ 68	\$ 1,512	\$ 3,724

Government of the Northwest Territories**Non-Consolidated Schedule of Summary of Capital Acquisitions**

for the year ended March 31, 2005
(thousands of dollars)

DEPARTMENT	Main Estimates	Supplementary Estimates	Total Appropriation	Actual Expenditure
Legislative Assembly	\$ 215	\$ -	\$ 215	\$ 205
Executive	497	(54)	443	351
Finance	-	-	-	-
Municipal and Community Affairs	7,488	7,545	15,033	5,745
Public Works and Services	2,920	2,261	5,181	2,729
Health and Social Services	9,930	7,636	17,566	11,392
Justice	645	1,305	1,950	829
Education, Culture and Employment	9,609	8,926	18,535	11,097
Transportation	47,752	5,171	52,923	38,962
Resources, Wildlife and Economic Development	2,203	1,810	4,013	2,886
	\$ 81,259	\$ 34,600	\$ 115,859	\$ 74,196

Non-Consolidated Schedule of Grants

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Native Women's Association (grant in kind)	\$ 108	\$ -	\$ -	\$ 108	\$ 108	\$ -
Women's Initiatives	50	-	2	52	51	1
Donation- Tsunami Relief Fund	-	-	50	50	50	-
	158	-	52	210	209	1
Financial Management Board Secretariat						
Deton'Cho Diamonds (grant in kind)	120	-	-	120	120	-
	120	-	-	120	120	-
Aboriginal Affairs						
Metis Nation	225	-	-	225	159	66
Aboriginal Organizations	75	-	-	75	178	(103)
	300	-	-	300	337	(37)
	578	-	52	630	666	(36)
Municipal and Community Affairs						
Community Government Funding	30,660	-	(471)	30,189	30,191	(2)
Grant in Lieu of Property Taxes	4,543	-	(245)	4,298	4,280	18
Additional Funding	3,433	-	-	3,433	3,431	2
Senior Citizens and Disabled Property Tax Relief- MTA	244	-	-	244	228	16
Community Government Funding - Extraordinary Funding	225	541	111	877	887	(10)
Sport North lease (grant in kind)	28	-	-	28	37	(9)
Yellowknife Assoc of Concerned Citizens Rae Airstrip Areodrome Senior Citizens and Disabled Persons Property Tax Relief- GTA	55	-	-	55	36	19
Grant-in-kind- Hamlet of Ft. McPherson	-	494	-	494	472	22
	39,188	1,035	(605)	39,618	39,562	56
Public Works and Services						
Management services for Rockhill Apartments (grant in kind)	260	-	-	260	260	-
	260	-	-	260	260	-
Health and Social Services						
Medical Profession	25	-	-	25	25	-

Non-Consolidated Schedule of Grants

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Justice						
Aboriginal Court Challenges	40	-	-	40	5	35
Law Bursaries	30	-	-	30	40	(10)
National Justice issues	9	-	5	14	12	2
	79	-	5	84	57	27
Education, Culture and Employment						
Student Grants	8,578	-	480	9,058	8,918	140
Community Broadcasting	52	-	-	52	52	-
	8,630	-	480	9,110	8,970	140
Resources, Wildlife and Economic Development						
Fur Price Program	345	-	-	345	596	(251)
Small Business Grants	287	-	(13)	274	237	37
Fire Damage Compensation	100	-	-	100	14	86
Disaster Compensation Program	15	-	18	33	33	-
Humane Trap Development	5	-	(5)	-	-	-
	752	-	-	752	880	(128)
Total Operations and Maintenance	\$ 49,512	\$ 1,035	\$ (68)	\$ 50,479	\$ 50,420	\$ 59

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2005

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Status of Women Council	\$ 318	\$ -	\$ -	\$ 318	\$ 317	\$ 1
Native Women's Association	197	-	-	197	197	-
National Aboriginal Achievement Awards	-	-	30	30	30	-
Tuktoyaktuk Public Private Partnership Proposal	-	-	15	15	15	-
	515	-	45	560	559	1
Financial Management Board Secretariat						
Power Subsidy	8,307	-	-	8,307	7,197	1,110
Superannuation Costs - NTPC	939	-	-	939	1,116	(177)
Superannuation Costs - WCB	299	-	-	299	299	-
	9,545	-	-	9,545	8,612	933
Aboriginal Affairs						
Intergovernmental Forum	1,130	-	-	1,130	994	136
Devolution	500	-	-	500	647	(147)
Self Government	20	-	-	20	-	20
	1,650	-	-	1,650	1,641	9
	11,710	-	45	11,755	10,812	943
Municipal and Community Affairs						
Water Sewer Services Subsidy Program	6,475	378	-	6,853	6,868	(15)
Infrastructure - Various Territorial	2,709	2,173	(30)	4,852	3,740	1,112
Cost Shared Water / Sewer Tax Based	2,500	-	-	2,500	1,900	600
Community Development Fund	600	-	33	633	537	96
Recreation Contributions	975	-	-	975	980	(5)
Youth Contributions	150	-	20	170	170	-
Core Funding	440	-	-	440	390	50
Granular Materials	250	-	-	250	250	-
Regional leadership	187	-	(20)	167	88	79
Transfer Payments (other Government departments)	105	-	-	105	105	-
Fire Training	90	-	50	140	115	25
Volunteer Contributions	20	-	-	20	16	4
Land Development	300	84	-	384	315	69
Water Licensing	106	-	-	106	66	40
Community Financial Services	-	-	75	75	64	11
Recreation Organization Funding	300	-	-	300	291	9
Community Initiatives Programs	1,000	-	-	1,000	975	25
Youth Corps	750	-	(20)	730	563	167
Main Street Paving	1,000	165	-	1,165	1,094	71
	17,957	2,800	108	20,865	18,527	2,338
Public Works and Services						
Community transfer agreement (with Holman)	169	(169)	-	-	-	-
Community transfer agreement (with Fort Resolution)	143	(121)	-	22	22	-
	312	(290)	-	22	22	-

Non-Consolidated Schedule of Contributionsfor the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Health and Social Services						
Boards of Management	175,894	7,046	2,603	185,543	184,961	582
Professional Development, Recruitment, & Retention	2,063	-	1,932	3,995	3,921	74
Health Awareness, Activities and Education	577	10	594	1,181	1,031	150
Health Promotion	160	-	409	569	569	-
GNWT's response to the Draft Social Agenda	-	800	-	800	800	-
	178,694	7,856	5,538	192,088	191,282	806
Justice						
Community Justice	1,079	385	-	1,464	1,357	107
Victims Assistance	250	-	-	250	200	50
Wilderness Camps	165	-	-	165	25	140
Aurora College	-	-	-	-	75	(75)
New Beginnings Alternate Program	-	-	58	58	58	-
	1,494	385	58	1,937	1,715	222
NWT Housing Corporation	53,047	1,113	-	54,160	54,160	-
Education, Culture and Employment						
Education Authority	110,615	2,760	-	113,375	113,355	20
College Contributions	26,216	114	50	26,380	25,782	598
Mildred Hall School renovation	3,544	3,308	-	6,852	5,820	1,032
Healthy Children Initiative	2,210	-	-	2,210	2,227	(17)
Literacy Funding	2,057	-	-	2,057	1,566	491
Early Childhood Program	1,699	877	(85)	2,491	2,404	87
Language Communities	743	-	-	743	740	3
NWTTA Professional Improvement Fund	1,112	-	-	1,112	957	155
Community Skills for Work	650	-	-	650	605	45
Oil and Gas Industry	550	-	-	550	642	(92)
NWT Arts Council	280	-	-	280	325	(45)
Cultural Organizations	259	-	-	259	284	(25)
Community Library Services	194	-	-	194	191	3
Community Museums	186	-	-	186	186	-
Student Success Centres	180	-	-	180	173	7
Community Libraries - Infrastructure	-	92	-	92	15	77
Cultural Projects	111	-	-	111	71	40
Dene Language Programming	100	-	-	100	100	-
Community Museums - Infrastructure	27	37	-	64	49	15
Northern Performers	71	-	-	71	71	-
Native Communications	70	-	-	70	70	-
Language Acquisition & Maintenance	540	-	(100)	440	260	180
College Development/Infrastructure	250	-	-	250	250	-
Skills Canada NWT / NU	-	-	80	80	80	-
GNWT Literacy Strategy - Fort Good Hope foundation repair	-	-	-	-	-	-
	151,664	7,188	(55)	158,797	156,223	2,574

Non-Consolidated Schedule of Contributionsfor the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Transportation						
Community Local Access Roads	537	-	-	537	389	148
Community Marine Airports	150	-	-	150	93	57
	20	-	-	20	16	4
	707	-	-	707	498	209
Legislative Assembly						
Human Rights Commission	630	-	(240)	390	390	-
	630	-	(240)	390	390	-
Resources, Wildlife and Economic Development						
NWT Development Corporation	3,200	-	-	3,200	3,200	-
Business Development Fund	1,279	-	(19)	1,260	939	321
Community Futures	1,132	-	-	1,132	992	140
Community Transfer	1,117	-	5	1,122	1,005	117
Tourism Industry Marketing	1,821	-	-	1,821	1,821	-
Mackenzie Valley Maximizing Northern Employment	975	100	-	1,075	710	365
Community Harvester Assistance Program	500	-	(75)	425	391	34
Fisheries	473	-	40	513	515	(2)
Interim Resource Management Agreement	395	-	-	395	375	20
Energy Conservation	-	375	-	375	375	-
Arctic Energy Alliance	300	-	(73)	227	100	127
Local Wildlife Committees	260	-	(50)	210	210	-
Diavik Socio-Economic Agreement	258	-	(10)	248	232	16
Business Credit Corporation	230	-	-	230	180	50
Western Harvester Support Program	138	-	24	162	163	(1)
West Kitikmeot Slave Study	212	200	-	412	334	78
Hook Lake Bison Recovery	129	-	(64)	65	49	16
Prospectors' Assistance Program	125	-	(125)	-	-	-
Wildlife Management Boards	90	-	-	90	78	12
Mackenzie River Basin Board	78	-	10	88	87	1
Canadian Energy Research Institute	40	-	-	40	36	4
Great Northern Arts Festival	20	-	-	20	-	20
Diamond contributions	25	-	25	50	50	-
Support to Fur Industry	20	-	(20)	-	-	-
Snap Lake Monitoring	15	-	-	15	15	-
NWT Arctic Tourism - Aurora	250	-	(50)	200	-	200
Corporate Management contributions	-	-	145	145	145	-
Resource Management contributions	-	-	420	420	359	61
Forest Management Agreement	-	-	-	-	-	-
Environmental Protection contributions	-	-	16	16	16	-
	13,082	675	199	13,956	12,377	1,579
Total Operations and Maintenance	\$ 428,667	\$ 19,727	\$ 5,893	\$ 454,287	\$ 446,006	\$ 8,671

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Executive			
Executive Offices			
	To provide a donation to the Canadian Red Cross to aid in the relief effort for victims of the earthquake and tsunami in Southeast Asia.	13-Jan-05	50
	To fund the 2004-05 costs of hosting the 2004 Western Premiers' Conference in Inuvik. The impact on government operations will be partially offset by corporate sponsorship donations.	30-Jun-04	217
Financial Management Board Secretariat			
	To provide funding for the legal and interim receiver fees related to the interim receivership of Arslanian Cutting Works (NWT) Ltd.	23-Sep-04	226
Municipal and Community Affairs			
	To provide funding for continuation of projects which were not completed in the 2003/2004 fiscal year as follows:	10-May-04	1,382
	Community Hall - Wha Ti		139
	Curling Rink - Aklavik		793
	Above Ground Swimming Pool - Fort Providence		450
			<u>1,382</u>
Health and Social Services			
	To carry over funding related to the Social Agenda community demonstration projects started, but not completed, in 2003/04.	10-May-04	263
Education, Culture and Employment			
	To provide funding for emergency repairs to Samuel Hearne Senior Secondary School in Inuvik due to the collapse of the front foyer roof and fire in the gymnasium and industrial arts wing.	30-Jun-04	2,500
Transportation			
	To provide funding for the application of calcium chloride on the Dempster Highway in order to stabilize the surface.	30-Jun-04	273

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2005
(thousands of dollars)

Purpose	Date of FMB Approval	Amount Authorized
Resources, Wildlife & Economic Development		
To provide funding for additional fire suppression costs incurred due to the severe forest fire conditions in 2004.	22-Aug-04	4,651
Total Operations and Maintenance		\$ <u>9,562</u>
CAPITAL INVESTMENT		
Municipal and Community Affairs		
To provide funding for the continuation of projects which were not completed in the 2003/2004 fiscal year as follows:	10-May-04	4,319
Outdoor Rink - Colville Lake		76
Utilidor Rebuild - Fort McPherson		470
Water Intake - Fort Providence		58
Sewage and Solid Waste Site - Gameti		444
Sewage Holding Vault Upgrade - Rae Edzo		112
Water Treatment Plant Upgrade - Rae Edzo		1,597
Sewage Treatment - Rae Edzo		397
Solid Waste Site - Rae Edzo		30
Water Treatment Plant and Truck Fill Station - Tsiigehtchic		581
Kudlak Lake Evaluation - Tuktoyaktuk		345
Water Treatment Plant and Truck Fill Station - Wrigley		25
Sewage Lift Station - Rae Edzo		<u>184</u>
		<u>4,319</u>
Public Works and Services		
To provide funding to continue renovations required to the first floor of the Arthur Laing Building to accommodate the Human Rights Commission, the Equal Pay Commissioner, as well as other statutory commissioners (Languages Commissioner, Conflict of Interest Commissioner and Information and Privacy Commissioner).	10-May-04	317
Health and Social Services		
To provide funding for the continuation of the Health Centre project in Sachs Harbour, which was not completed in the 2003/2004 fiscal year.	10-May-04	2,040

Non-Consolidated Schedule of Special Warrantsfor the year ended March 31, 2005
(thousands of dollars)

Purpose	Date of FMB Approval	Amount Authorized
Justice		
To provide funding for the continuation of projects which were not completed in the 2003/2004 fiscal year as follows:	10-May-04	1,190
Labour Services Database	31	
Courthouse Functional Plan	154	
Legal Aid Information System	216	
Document Imaging System	125	
Courthouse Security	39	
Maintenance Enforcement Database	30	
Community Justice Information System	106	
North Slave Correctional Centre	332	
Young Offender Facility	102	
South Mackenzie Correctional Centre Air Conditioning Unit	55	
	<u>1,190</u>	
To provide funding for leasehold improvements for the new Family Law Legal Services Clinic in Yellowknife.	22-Aug-04	115
Education, Culture and Employment		
To provide funding for the continuation of projects which were not completed in the 2003/2004 fiscal year as follows:	10-May-04	2,849
Prince of Wales Northern Heritage Centre Renovation - Yellowknife	1,000	
Small Community School Capital Infrastructure	200	
Aurora College Campus Building - Inuvik	1,649	
	<u>2,849</u>	
Transportation		
To provide funding for renovations to the Yellowknife Air Terminal Building and installation of an explosive detection system, as mandated by the Canadian Air Transport Security Authority.	30-Jun-04	3,400
The total additional investment of \$11.2 million over the 2004/05, 2005/06 and 2006/07 fiscal periods will be offset by funding received from the Canadian Air Transport Security Authority (\$4.6 million) and Airport User Fees (\$6.6 million).		
Resources, Wildlife and Economic Development		
To provide funding for the continuation of projects which were not completed in the 2003/2004 fiscal year as follows:	10-May-04	\$ 610
Office Shop - Sachs Harbour	190	
Warehouse - Holman	194	
Warehouse - Tuktoyaktuk	85	
Business Incentive Policy and Contract Registry System	141	
	<u>610</u>	
Total Capital Investment Expenditures		<u>\$ 14,840</u>
Total Special Warrants		<u>\$ 24,402</u>

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

for the year ended March 31, 2005
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Executive		
Financial Management Board Secretariat	\$ 4,878	Transfer of Corporate Human Resource Services from the Executive Offices to the Financial Management Board Secretariat.
Corporate Human Resources		
Executive Offices	(4,878)	
Executive Offices		
Health and Social Services		
Community Health Programs	(822)	Reconciliation of Opening 2004/2005 Main Estimates to Draft "Authorities Planning Target"
Health Services Programs	(578)	
Program Delivery Support	1,400	
Program Delivery Support	(354)	To transfer funding reduction associated with the transfer of the insurance premium on the liability insurance for Health Authorities to the Department of Finance to the correct Activity.
Health Services Program	354	
Health Service Program	(477)	To transfer funding approved in Supp No. 3 for the Health and Social Services Authorities' to the correct Activities: \$153,000 for Administrative Support Services for the Dogrib CSB; \$178,000 for Ambulance Services for the Dogrib CSB; and \$146,000 for re-evaluation of nursing and allied health care jobs.
Program Delivery Support	153	
Supplementary Health Programs	178	
Community Health Programs	146	
Education, Culture and Employment		
Directorate	275	Surplus Income Assistance funding transferred to the Directorate to fund the update of the Department's Strategic Plan.
Advanced Education and Careers	(275)	
CAPITAL INVESTMENT		
Education Culture and Employment		
Advanced Education and Careers	(1,280)	To transfer the funding for the French First Language School project in Hay River to the correct departmental activity.
Education and Culture	1,280	

Non-Consolidated Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 2005
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 2004	New Loans	Principal Repayments	Principal Balance March 31, 2005
Municipality of Fort Smith							
43 Personal care facility, amalgamation of debentures #39 and #41	2026	11.27	\$ 2,765	\$ 2,618	\$ -	\$ 2,618	\$ -

Schedule of Other Long-term Receivables

for the year ended March 31, 2005
(thousands of dollars)

	Principal Balance March 31, 2004	New Loans	Principal Balance Principal Repayments	March 31, 2005
Agreements for sale	\$ 38	\$ -	\$ 2	\$ 36
Deton'Cho Corporation	2,340	-	260	2,080
	\$ 2,378	\$ -	\$ 262	\$ 2,116

The loan to Deton'Cho Corporation is repayable in 20 equal installments over ten years and bears no interest. This loan results from a guarantee the Government made for Deton'Cho Diamonds Inc. that was subsequently called by the bank. Foregone interest, calculated at the Government's long term borrowing rate is recorded as a Grant in Kind, in 2005 interest was \$120,000 (2004 - \$134,000).

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

for year ending March 31, 2005

ACCOUNTS RECEIVABLE WRITTEN OFF

Financial Management Board Secretariat		Transportation	
Blue Moon Bowling	\$525	Northern Airlink Ltd.	507
Drybones, Beverly	684		<u>507</u>
Fort Liard Metis Development	3500		
Leahy's Electrical Services	565	Education, Culture and Employment	
Menacho, Wilbert	5543	Belanger, Rene Jr.	1,242
Sweet Scent Laundry	2025	Bourke, Travis H.	2,780
	<u>\$12,842</u>	Giroux, Diane	5,765
		Larocque, Pat	3,199
		Latham, Leigh	2,950
		Lavolette, Robert	7,500
		Lemon, Heather	1,373
		MacDonald, Brian	2,096
		Maghagak, Rhonda Koikhok	1,045
		Mangelana, Sandra	714
		Menacho, Frederick Patrick	7,400
		Metis Heritage Association	84,184
		Metis Nation-NWT	35,000
		Michel, Belinda	1,098
		Michel, James S.	634
		Michel, Sharon	717
		Napier, Lorne Alexander	995
		Polar Kids	1,550
		Rose Family Day Home	524
		Ruben, Marcus	672
		Ruben, Ray	954
		Smith, Peter R.	700
		Sydney, Dolly	947
		Thrasher, James	3,418
		Tonka, Danzer	4,553
		Wedzin, Lloyd	863
			<u>172,873</u>
		Public Works & Services	
		Heron, Tom	777
		McKay, Christopher	1,159
			<u>1,936</u>
Municipal and Community Affairs			
Aklavik Aboriginal Committee	\$ 20,000		
Beaulieu, Melanie Estate of	1,800		
DNB Construction Ltd.	1,950		
Fort Liard Metis Development Corporation Ltd.	5,652		
Lacorne, Louis	1,800		
Lafferty, David & Wedzin, Louisa	1,388		
Lafferty, Michael & Beaulieu, Jennifer	750		
Mackenzie, William & Betty Ann	2,000		
Mantla, Edward & Rose	1,100		
Mantla, Peter & Mary	2,676		
McNeely, Wilfred J.	4,366		
Nasken, Bernadette	1,500		
Norman Wells Laundry & Drycleaners Ltd	642		
Northern Backhoe Service Ltd.	535		
Northern Pork Ltd.	7,525		
Ogina, Peter J. & Joanne M.	900		
Ruben, Arnold & Kathy	1,000		
Ruben, Peter & Illasiak, Molly	2600		
Sabourin, Monique	1,655		
Smith, John & Louisa	2,100		
Wedzin, Archie	1,000		
Wedzin, Joe	1,000		
Yakeleya, Carl & Kodakin, Susan	2,431		
Zoe, Marcel	2,693		
	<u>69,063</u>		

**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions**
for year ending March 31, 2005
Resources, Wildlife and Economic
Development

Baton, George	2,425
Essery, Robert	1,476
Guay, Dale	5,587
Long Island Logging	33,094
Neyelle, Michael Robert	1,759
Quick Cutz (Proprietorship)	8,860
Tainchay's Patio Hamburger Stand	4,495
Territorial Mediation & Alternative Dispute Resolution Services	956
	<u>58,652</u>

Health and Social Services

Northern Addiction Services	119,652
	<u>119,652</u>

Justice

Charlie Soupay Friendship Centre	2,000
	<u>2,000</u>

All Accounts Written Off over \$500 205,020
All Departments-Other Miscellaneous

Accounts Less than \$500	<u>5,731</u>
Student Loan Interest Written Off	<u>25,150</u>
Total Accounts Written Off	<u>\$ 468,406</u>

STUDENT LOAN FUND

Fortin, Gerald	24,260
Gray, Steven	20,120
MacLeod, Mary	26,302
Stapleton, Craig	15,308
	<u>85,990</u>

Total Accounts and Loans Written Off \$ 554,396
FORGIVENESS
541,055

Non-Consolidated Schedule of Bad Debt Write offs, Forgiveness and Student Loan Remissions**for the year ended March 31, 2005****STUDENT LOAN REMISSIONS**

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

Name	Amount (\$)	Name	Amount (\$)
Ahmed, Zaid	1,199.28	Coleman, Jennifer	3,474.32
Allen, Vanessa	1,687.84	Colford, Joshua	1,972.80
Alty, Rebecca	2,224.88	Collins, Amy	2,981.12
Aneliunas, Rymanteq	2,380.43	Colton, Kristen	1,874.16
Ashcroft, Brandon	2,542.72	Cook, James	1,874.16
Aucoin, Valerie	448.84	Cordero, Nina	1,161.76
Auge, Valerie	3,524.24	Cowger, Heather	1,830.32
Bachand, Brendan	1,139.84	Cox, Marian	3,145.52
Balmer, Benjamin	2,794.28	Coyne, Patricia	3,518.16
Banic, Jack	9,250.24	Coyne, Susan	580.88
Barbour, Shona	3,594.88	Crawley, Meagan	4,088.08
Baryluk, Steven	2,137.20	Critch, Amber	1,534.40
Beaulieu, Debbie	6,400.64	Critch, Maria	3,189.36
Bell, Jason	3,050.00	Critch, Sarah	1,896.08
Bennington, Andrea	3,759.28	Crouteau, Lisa	4,592.24
Besarra, Lanilyn	2,060.48	Crouch, Robert	3,408.56
Besarra, Renfred	2,126.24	Cumming, George	3,500.00
Bevington, Nick	3,912.72	Cutten, Murray	2,750.96
Blesse, Lynette	2,367.36	Daniels, Melissa	4,011.36
Bodnar, Victoria	11,442.46	Davidge, Leah	1,030.24
Bohnet, Seth	2,367.36	Dawe, Jonathan	2,800.00
Boline, Priscilla	1,500.00	Degrow, Azure	3,551.04
Booth, Allister	2,553.68	DeKlerk, Abraham	3,046.52
Bourassa, Darcy	3,046.88	DeKlerk, Jacobus	2,071.44
Bourassa, Kelly	4,307.28	Desilets, Angela	2,805.76
Bourget, Lorna	2,783.84	Desjardins, Meagan	3,046.88
Bourque, Mary	1,479.60	Desjarlais, Tracy	1,918.00
Bowden, Jeffrey	4,263.44	Deyelle, Liette	3,101.68
Bower, Trevor	1,391.92	Dillabough, Su-Elle	1,950.88
Braden, Kelda	2,553.68	Dillon, Kathleen	1,753.60
Braden, Lauren Rae	2,060.48	Dillon, Sarah	3,298.96
Bromley, Mitchell	2,800.00	Doering, Tamara	8,800.00
Brookes, Shelley	2,827.68	Domes, Kerri	531.04
Brown, Cygni	2,783.84	Doyle, Carolyn	4,284.24
Bryan, Darryl	2,800.00	Doyle, Shantana	2,257.76
Bryan, Jordan	795.43	Dube, Noel	3,600.00
Buchanan, Christopher	1,030.24	Duchesne, Mary-Anne	5,129.28
Buhler, Dwayne	1,040.64	Duval, Eugene	6,174.96
Bui, Trung	1,402.88	Emocling, Rosaly	4,437.80
Bujold, Carrie	1,819.36	Emsley, Corey	2,345.44
Burrill, Kevin	1,907.04	Epp, Robert	2,608.48
Burru, Jennifer	3,353.76	Esau, Aleta	4,175.76
Bussell, Leann	2,668.80	Evans, Heather	2,586.56
Butterfield, Charles	3,331.84	Fair, Saro	4,548.40
Bye, Miranda	646.64	Fedun, Amanda	4,493.60
Campbell, Josh	5,019.68	Feil, Wendy	316.34
Cassidy, Andrew	17,200.00	Fillatre, Elizabeth	3,309.92
Castaneda, Liz	5,200.00	Fillatre, Gerald	2,060.48
Chambers, Geoffrey	3,496.24	Forbes, Crystal	2,575.60
Chang, Carrie	2,800.00	Foster, James	2,422.16
Charlebois, Julie	2,175.62	Francis, Dianne	1,578.24
Chenard, Mavis	1,918.00	Fraser, Wendy	3,627.76
Christensen, Michael	2,509.84	Froese, Tiffany	3,089.44
Chueng, Gina	1,285.94	Gacayan, Mary Cris	4,550.00
Chueng, William	1,885.12	Gamble, Christopher	3,441.44
Cleveland, Caitlin	2,082.40	Gaudet, Micheline	3,759.28
Coe, Leslie	2,992.08	Gaukel, Lori	2,060.48

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

for the year ended March 31, 2005

Name	Amount (\$)	Name	Amount (\$)
Gebauer, Lindsey	1,149.92	Langlois, Michel	1,348.08
Gentleman, Karen	2,093.36	Lantz, Crystal	4,208.64
George, Amber	1,402.88	Laroque, Chelsey	5,600.00
George, Troy	750.48	Latour-Theede, Nicole	4,055.20
Ghaleb, Farook	1,418.88	Leblanc, Philippe	3,770.24
Gibson, Alison	2,608.48	LeDrew, Mark	2,652.32
Goodliffe, Martin	380.04	Lee, Nahum	1,643.78
Gordon, Adam	2,169.52	Lee, Olivia	2,893.44
Goudreau, Tyler	3,101.68	Leishman, Deborah	1,457.68
Grabke, Dwight	712.40	Lennie, Ashley	1,750.00
Green, Helen	4,318.24	Leonard, Deanna	5,063.52
Green, Paul	2,004.03	Li, Vincent	3,715.44
Greene, Jason	1,932.88	Linn, Crystal	4,394.96
Greenland, Sheila	2,250.00	Look, Jamie	6,948.64
Grundy, Lindsay	1,708.88	Lowing, Christina	3,594.88
Guay, Kate	986.40	Lundrigan, Sheldon	4,285.36
Ha, Nguyet	1,928.96	MacLaren, Angela	1,918.00
Haley, Nikki	2,126.24	MacPherson, Aclum	4,526.48
Hamilton, Tom	2,093.36	MacPherson, Catherine	13,300.00
Harbicht, David	2,005.68	MacPherson, Gaeleen	3,967.52
Harker, Brooke	5,523.84	MacVicar, Patricia	317.20
Harney, Kami	2,542.72	Mager, Justin	2,718.08
Harrison, Grazyna	2,750.96	Mathisen, Herb	2,707.12
Harrison, Lisa	3,408.56	Mathison, Steve	1,911.62
Hasanbasic, Amer	2,800.00	Matthews, Ioan	1,161.76
Hayward, Trent	2,915.36	McCann, Tim	2,027.60
Healy, Damien	4,636.08	McCordic, Frederick	734.32
Heisler, Cheyanne	1,030.24	McCreadie, Tanis	4,471.68
Hewiko, Odessa	4,822.40	McDonald, Jonathan	3,233.20
Hilliard, Sheila	3,507.20	Mcdonald, Josh	4,077.12
Hinton, Rory	3,178.52	McDuff, Tylor	1,074.08
Houghton, David	2,213.92	McGee, Debra	8,481.76
Hoyles, Jaime	2,992.08	McKay, Angelika	3,452.40
Hoyles, Vita	4,241.52	McLachlan, Corey	2,546.92
Hunt, Maria	3,189.36	McLeod, Anna	407.36
Hurley, Lisa	2,159.12	Menton, Andrew	3,239.16
Huynh, Tho	1,972.80	Menton, Jonathon	1,315.20
Impett, Catherine	2,014.00	Meszaros, Amanda	3,812.80
Inman, Trevor	3,989.44	Michel, Karen	2,772.88
Izzard, Michelle	2,137.20	Mihov, Dobry	1,063.12
Jagpal, Harmeet	2,016.64	Misling, Kera	4,789.52
Jaque, Aaron	2,750.96	Monroe, David	2,279.68
Jasken, Jenel	3,627.76	Monroe, Elizabeth	48.36
Jeffery, Elizabeth	2,301.60	Morgan, Carrie	1,432.32
Johnston, Dale	2,564.64	Morgan, Lacey	3,277.04
Johnston, Shawn	1,676.88	Morris, Sally	1,802.48
Jones, Andrew Morgan	2,389.28	Morrison, Kacheena	2,323.52
Jones, Pamela	1,249.44	Moss, Trevor	2,455.04
Kailek, Shelley	5,458.08	Mujicn, Senad	2,783.84
Kallos, Sarah Joy	4,340.16	Munro, Megan	4,767.60
Kalnay, Sarah	2,531.76	Nendsa, Norman	3,867.76
Kanwal, Sharon	964.48	Nikiforuk, Hiedi	1,993.84
Kasteel, Trevor	142.49	Noel, Jason	854.88
Kauhausen, Jardin	2,159.12	Nolting, Antje	3,035.92
Kelln, Jill	5,206.00	Nowicki, Karen	4,110.00
Kenny, Elizabeth	1,720.72	Oake, Dean	1,371.60
Kenny, Irene	1,863.20	O'Connor, Elise	3,562.00
King, Jason	1,096.00	O'Keefe, Brie	2,334.48
King, Patricia	2,159.12	Ondrack, Anthony	2,794.80
Kovalench, Tracy	882.88	Oosenbrug, Joslyn	1,227.52
Kronstal, Alana	3,123.60	Op Der Heijde, Meghan	6,170.48
Kuptana, Donald	1,983.76	Osted, Katherine	2,958.09
Lajoie, Karen	3,024.96	Pandke, Monica	114.64

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

for the year ended March 31, 2005

Name	Amount (\$)	Name	Amount (\$)
Papineau, Patrick	4,142.88	Snodgrass, Trenton	4,900.00
Paul, Theresa	3,441.44	Sorenson, Robin	1,249.44
Pawluck, Sahara	6,028.00	Stard, Evan	2,641.36
Penkala, Andrew	2,970.16	Stard, Tamara	690.48
Perrino, Jason	3,331.84	Stevens, Fletcher	2,235.84
Phillips, Robert	3,266.08	Stevens-Dame, Jay	8,022.72
Phillpot, Darha	3,397.60	Stinson, Starr	1,764.56
Pin, David	3,583.92	Stone, Danielle	3,572.96
Pin, Sophia	1,326.16	Straker, Benji	3,200.32
Prio, Lorie	3,255.12	Straker, Evelyne	3,200.32
Pisz, Emilia	4,296.32	Straker, Jeremy	2,970.16
Poitrass, Kristina	5,458.08	Stringer, Jeremy	4,394.96
Pollard, Kailey	3,277.04	Stuckless, Carla	3,364.72
Porter, Charles Harvey	4,329.20	Sundberg, Jill	1,311.44
Postma, Christopher	5,200.00	Swallow, Michelle	3,145.52
Posynick, Gillian Zoe	4,197.68	Talbot, Brett	6,300.00
Potter, Jamie	4,745.68	Testart, Tawanis	4,011.36
Quiring, Patricia	3,156.48	Thompson, Erin	2,904.40
Radcliffe, David	3,890.80	Thompson, James	6,803.12
Ramm, Michelle	2,098.00	Thompson, Jeanette	3,277.04
Ransom, Loretta	4,964.88	Toner, Patrick	986.40
Readman, Tristan	1,074.08	Tran, Kia	3,693.52
Riddell, Sara	385.38	Tricoteux, Daniel	4,756.64
Riley, Rebecca	3,003.04	Trobak, Tara	2,838.64
Rivera, Jemma	4,855.28	Ulrich, Lisa	3,134.56
Rivera, Mildred	4,055.20	Van Dyke, Benjamin	1,966.48
Rivet, Mathew	2,800.00	Van Metre, Kimberly	4,679.92
Robertson, Benjamin	2,805.76	Vandal, Kelsey	2,800.00
Robles, Alexandra	3,507.20	Venema, Jennifer	3,463.36
Roemer, Christine	3,200.32	Venezuela, Christian	1,150.80
Rogers, Donna Ann	4,131.92	Vielhauer, Cora	4,625.12
Rose, Kent	2,818.32	Vincent, Marie-Elaine	2,816.72
Rosendahl, Jennifer	3,430.48	Von Hagen, Aaron	2,542.72
Rosendahl, Steven	4,241.52	Vyse, Kristie	2,800.00
Round, Daniel	2,200.00	Waddell, Jeffrey	4,066.11
Rowe, Rebecca	5,600.00	Waddell, Scott	5,732.08
Roy, Cristle	2,586.56	Wagner, Courtney	2,959.20
Ruddick, David	826.16	Wagner, Derek	6,038.96
Rudkevitch, Darwin	2,652.40	Walsh, Kerry	184.48
Rudolph, Christine	2,035.67	Ward, Sarah	1,282.32
Ruptash-Stauffer, Janine	3,737.36	Ward, Tracey	64.48
Ryan, Ronald	3,485.28	Washburn, Amanda	2,827.68
Samms, Adam	3,748.32	Wasylkiw, Tasha	3,715.44
Savage, Genevieve	3,836.00	Waugh, Tracy	1,818.08
Scantland, Tanya	2,245.60	Wettig, Darren	2,448.32
Schwartzberger, Jeffrey	2,882.48	Wilson, Douglas	629.68
Semple, Judy	3,000.00	Wolki, Frances	6,000.00
Shank, Jacob	2,597.52	Wood, Maury	1,864.52
Shannon, Christina	249.36	Woodham, Matthew	4,481.52
Shannon, Samuel	2,794.80	Worsley, Vanessa	5,315.60
Sharman, Jennifer	2,038.56	Wouters, Desiree	3,814.08
Shea, Erin	3,649.68	Wouters, Morgan	1,742.64
Shipman, Brandy	4,362.08	Wowk, Jeffrey	2,487.92
Sian, Sherry	4,427.84	Woytuik, Melissa	1,750.00
Simms, Hayward	2,200.00	Wyse, John	709.88
Simpson, Caelly	5,545.76	Yaxley, Neo	1,249.44
Slade, Dustin	1,271.36	York, Amalia	4,581.28
Smith, Angeline	65.76	York, Stuart	1,687.84
Smith, Glenn	2,286.18	Ziemann, Janice	3,704.48
Smith, Heather	3,134.56		
Smith, Ryan	6,291.04		
Smith, Stephen	3,989.44		
		Total:	\$1,079,802.17

Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off

for the year ended March 31, 2005

Education, Culture and Employment

Blanchard, Constance	\$ 993
Brinston, Shannon A	604
Clarke, Sven	1,337
Coles, William	519
Cook, Wilbert Francis	1,053
Dryneck, Rita	1,315
Gargan, Diana Marina	1,701
Hall, Glenn J	3,944
Harvey, Christopher	8,489
Illes, Attila	525
Kilabuk, Elijah	1,774
Kirby, Arleen	530
Kobasiuk, Deana Lee	1,353
MacDonald, Brian William	3,510
Mainville, Gerald	13,557
Rasmusan-Tauthahn, Gary	700
Tambour, Verda May	1,407
Taureau, Lena	<u>979</u>
	44,290

**All departments -
miscellaneous accounts
under \$500** **25,023**

Total payments received **\$ 69,313**

Non-Consolidated Schedule of Overdue Travel Advances

as at March 31, 2005

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.

Legislative Assembly

Menicoche, Kevin	\$ 343
	<u>343</u>

Health and Social Services

Pierrot, Delphine	500
Swan, Robert	400
Fyten, Phila	<u>250</u>
	<u>1,150</u>

Justice

Debogorski, Curtis	1,000
Kochon, Wilbert	300
Harris, Alan James	100
Wright, Elizabeth	300
Wasicuna, Robert	500
Chalupa, Christina	<u>300</u>
	<u>2,500</u>

Total overdue travel advances	\$ <u>3,993</u>
--------------------------------------	------------------------

Non-Consolidated Schedule of Lease Commitments - Commercial *

for the year ended March 31, 2005

(thousands of dollars)

	2006	2007	2008	2009	2010	2011-2019	Total
Yellowknife	\$ 7,562	\$ 5,742	\$ 5,275	\$ 4,853	\$ 3,859	\$ 4,076	\$ 31,367
Fort Smith	1,418	1,271	1,001	474	474	1,829	6,467
Inuvik	935	795	672	580	430	1,235	4,647
	\$ 9,915	\$ 7,808	\$ 6,948	\$ 5,907	\$ 4,763	\$ 7,140	\$ 42,481

* The Government of the Northwest Territories no longer has any residential leases.

Non-Consolidated Schedule of Guaranteesfor the year ended March 31,
(thousands of dollars)

2005

2004

Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	\$ 26,053	\$ 26,659
---	-----------	-----------

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 October 27, 2018	10,000	10,000
e) maturing February 27, 2026	8,700	8,700
f) maturing December 18, 2032	18,666	19,333
g) maturing December 14, 2034	25,000	-

Debenture series issued by the Northwest Territories Power Corporation

a) maturing May 1, 2025	7,272	7,379
b) maturing October 1, 2025	7,294	7,400
c) maturing September 1, 2026	8,251	8,370

Loans payable by the Northwest Territories Power Corporation

a) banker's acceptance	-	3,000
------------------------	---	-------

Guarantee of operating lines of credit	11,199	17,140
--	--------	--------

Guarantee of Northwest Territories Opportunities Fund	32,000	2,000
---	--------	-------

Guarantee of residential housing loans	11,400	11,200
--	--------	--------

\$ 220,835	\$ 176,181
-------------------	-------------------

Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
for the year ended March 31, 2005

	Date Issued	
Justice		
Dechi Laot'I First Nation	June 6, 2003	5,250
Dechi Laot'I First Nation	November 24, 2003	5,250
Hay River Youth Justice	December 3, 2003	18,500
Hay River Youth Justice	February 2, 2004	20,000
Town of Inuvik	January 9, 2004	5,000
Yellowknives Dene First Nation	June 26, 2003	6,750
Yellowknives Dene First Nation	June 26, 2004	10,000
YWCA of Yellowknife	October 24, 2003	15,069
		85,819
Resources, Wildlife and Economic Development		
NWT 2000 Com Inc.	March 30, 2003	7,200
Mary Madeline Nitsiza	March 30, 2003	1,225
Elias Saravanja	March 30, 2003	3,500
		11,925
Total		\$ 97,744

**Non-Consolidated Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered**

 for the year ended March 31, 2005

Legislative Assembly

Official Languages	\$ 15,692
--------------------	-----------

15,692

Executive**Executive Offices**

Secondments	247,538
French Languages	3,813

251,351

Financial Management Board Secretariat

Equal Pay Litigation	169,583
French Languages	2,093

171,676

Aboriginal Affairs

Intergovernmental Forum Contributions	1,730,992
Secondments	27,659
Gwich'in Land Claims Implementation	122,027
Sahtu Land Claims Implementation	88,641
Inuvialuit Implementation	83,413

2,052,732

2,475,759

Finance

2004 Community Housing Needs Survey	30,000
Canada/NWT Cooperation Agreement for French and Aboriginal Languages 2004-05	3,000

33,000

Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered

for the year ended March 31, 2005

Municipal and Community Affairs

Community Training Program	125,000
Sahtu Implementation	150
Gwich'in Implementation	150
Tli Cho Implementation	68,712
Official Languages- French	14,891
Boat Operators/Winter Survival- RCMP	11,666
PAN Territorial Sport Strategy	222,160
Hamlet of Fort Providence	5,395
Search and Rescue (SAR) Programs- Communications	37,108
Search and Rescue (SAR) Programs- Training	14,535
Community Government Training for Gov't of Nunavut	60,000

559,767**Public Works and Services**

Aurora College - Inuvik	369,066
Inuvik Regional Health Board	372,304
WCB Office Renovations, Centre Square Floors	60,444
Aurora College - Fort Smith	247,752
Aurora College - North Slave	14,469
Beaufort / Delta Education Board	116,941
French Languages Agreement	84,412
Gwich'in Implementation	4,000
Sahtu Implementation	3,000
Nunavut Project Management Training	24,870
Aurora College- Tallah Building	20,184
Hay River Reserve Band Office Renovations	31,422

1,348,864

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

for the year ended March 31, 2005

Health and Social Services

Provision of Non-Insured Services*	8,171,360
Home and Community Care	3,482,213
Brighter Futures	2,847,431
Primary Health Care Transition Fund	2,246,261
Canada Pre-natal Nutrition Program	754,383
Aboriginal Diabetes Initiative	261,893
Fetal Alcohol Syndrome / Effects	220,178
Tobacco Mass Media Strategy	434,673
Official Languages	309,941
Tobacco Control Strategy- FNIB	216,643
Program Management	81,610
NWT National Diabetes Surveillance System	33,659
Northern Tobacco Use Monitoring Survey	40,000
Official Languages-RMAF Project	2,369
NWT A&D Survey	150,000
NWT Liaison Officer (CCHOTA)	3,919
Program Delivery Support- INFOWAY	213,529
Material- Promotion/Prevention (Injury Prevention)	30,000

19,500,062

Justice

Exchange of Services - Nunavut Inmates	1,871,903
Official Languages - French	401,609
Family Law Initiative	135,604
Public Trustee - Estates Clerk	84,700
Tli Cho Agreement	73,804
YCJA Implementation Component- Probation Directives	8,728
NWT Law Foundation Library Project	50,000
RCMP - First Nations Policing - Community Consultation	178,933
Gwich'in Land Claims	20,000
Sahtu Land Claims	22,711
Law Society of the NWT Library Project	20,000
NWT Victims Support Network	18,112
RCMP - First Nations Policing - Recruitment	227,829
Maintenance Enforcement Program-Statistical Reporting	45,000
NWT Law Foundation- Law Library Plaque	1,400
Victims Services Project	25,000
Proceeds of Crime of Project	31,508
Tri-Territorial Conference-Community Justice	80,000
Supportive Training-NWT Justice Comm.	40,000
Reintegration Workshop	45,000
Victims of Youth Crime	35,903

3,417,744

* The costs of the federal program exceeded funding by \$158,000 for the current year. The unfunded portion of the program's costs are included in the Department of Health and Social Service's operation costs.

Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered

for the year ended March 31, 2005

Education, Culture and Employment

Nunavut Contract- Senior Supplementary Benefits	910,965
Control of Holdings- Video Collection	11,109
Historic Places Initiative	375,194
Canada NWT Co-op Agreement	3,406,937
Older Worker Pilot Project	54,445
Nunavut Contract- Museum and Archives	169,500
NWT Timeline- Library and Archives Canada	50,300
Archaeological Database Integration	28,221
Canada NWT Co-op Agreement- Special Projects	17,496
Experimental Science Resources	86,955
Expo Interactive Network	9,983
Official Languages in Education	674,494
Gwich'in Implementation	34,586
Sahtu Implementation	28,256
University College Entrance Program	266,780
Labour Market Development Agreement (LMDA)	4,599,616
Millenium Scholarship Foundation Agreement	40,000

10,764,837**Transportation**

Airports Funding Advances CARS	3,207,513
Coast Guard Minor Works	449,765
National Safety Code	-
Alberta road maintenance	99,425
French Language Services - Transportation	12,252
Hay River Corridor maintenance	19,610

3,788,565

Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered

for the year ended March 31, 2005

Resources, Wildlife and Economic Development

Sahtu Land Claims Implementation	157,000
Inuvialuit Land Claim Implementation	3,337,682
Gwich'in Land Claims Implementation	140,000
French Languages	30,738
Sahtu Geographic Information System Project	72,952
Sahtu Banding Project	19,015
Bison Control Program	43,567
Dall sheep study	305
Secondment-Gary Bohnet Salary	161,085
Daring Lake Breeding Bird surveys	7,350
Geoscience Centre	181,447
Heritage Rivers Project	30,049
Sahtu Renewable Resources Board	41,700
SMART Tourism	21,514
Gwich'in Renewable Resources Board	25,000
Habitat Stewardship Program for Species at Risk	50,000
Agricultural Policy Framework Agreement	55,030
Secondment-Hendrick Falck	64,107
Secondment-Joe Dragon	78,384
Knowledge and Innovation Fund	22,595
Lapidary Facility	99,955
NWT Cumulative Impact Monitoring Program	53,000
MERA/NRSGIS Technician	48,366
Parks Canada	25,000
West Kitikmeot Slave study	218,300
Energy Conservation Program	70,548
Development of Spatial Data Warehouse	100,000
Protected Areas Strategy	15,000
Northern Oil and Gas Program	50,000
Mackenzie Valley Resources Management Program	10,000

5,229,689

Total**\$ 47,133,979**

