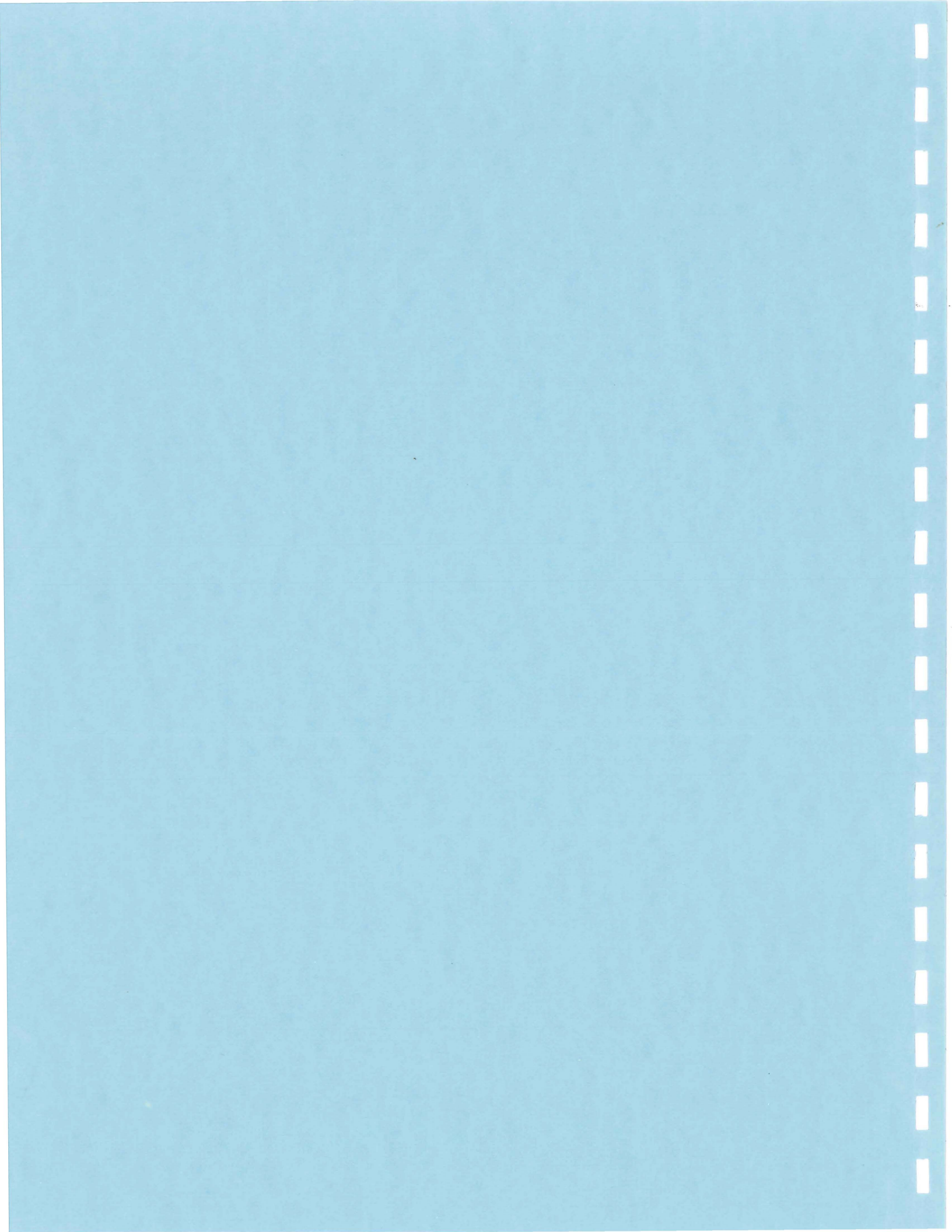


**GOVERNMENT OF THE NORTHWEST TERRITORIES  
INTERIM FINANCIAL REPORT**

**FOR THE YEAR ENDED MARCH 31, 1997**

**HONOURABLE JOHN TODD**

**Minister of Finance**





**GOVERNMENT OF THE NORTHWEST TERRITORIES**  
**INTERIM FINANCIAL REPORT**

**FOR THE YEAR ENDED MARCH 31, 1997**

**HONOURABLE JOHN TODD**

**Minister of Finance**



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Northwest  
Territories Minister of Finance

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

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 1997. The report is presented in accordance with subsection 51(3) of the Financial Administration Act.

A handwritten signature in black ink, consisting of a large, stylized letter 'A' with a horizontal bar and a vertical stem, enclosed within a circular flourish.

John Todd

Financial Management Board  
Yellowknife, NT  
August 1997

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## INTRODUCTION

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## COMPTROLLER GENERAL'S REPORT

### THE HONOURABLE JOHN TODD MINISTER OF FINANCE

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 1997. The report is submitted pursuant to subsection 51(3) of the Financial Administration Act.

The purpose of the report is to provide a preliminary report of the Government's operating results, on a non-consolidated basis, for the year ended March 31, 1997. The report has been reformatted for fiscal year 1996-97. In addition to the non-consolidated financial statements of the Government and supporting supplementary schedules, which have always formed part of the Interim Financial Report, the Guide, traditionally published as an accompaniment to the report, has been redesigned to provide a statistical analysis of the results for the year. This analysis can be found in part IV of the report.

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

For 1996-97 overall expenditures were down by almost \$88 Million from fiscal year 1995-96. The expenditure level in the social envelope (Justice, Housing Corporation, Health and Social Services and Education, Culture and Employment) dropped slightly (\$712 Million in FY 96-97, \$741 Million in FY 95-96). The level of Grants and Contributions increased from \$550 Million to \$562 Million.

Of the \$88 Million reduction from the previous year, almost \$30 Million was a result of reduced capital expenditures. The single largest reduction in expenditures, by department, was in Public Works and Services where Operations and Maintenance expenditures were \$30 Million less than the previous year, largely due to movement of budgets from Public Works and Services to other departments.

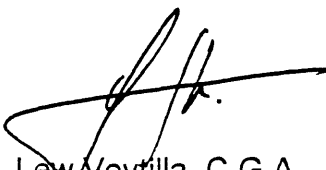
As expected, revenues were also significantly lower in 1996-97 than in the previous year. Of the over \$76 Million reduction in revenues, \$63 Million was directly as a result of reduced funding from Canada.

In order to improve the informative value of the interim report a statistical analysis section has been added to the report which shows how and where our money was spent, who it was spent on and from whom and from where our revenues were received. This analysis also provides comparative analysis over the last several years.

As you will note, this report has been tabled one full month earlier than in previous years. The OAG had commented several times over the past years about the timeliness of financial reporting in the GNWT. For fiscal year 1996-97, significant steps were taken to improve the timeliness of our reporting. First, the Year-end instruction manual was rewritten and reformatted to make it easier for all departments to use. Second, a much more proactive approach was taken to ensure that departments were able to meet the earlier target dates for submission of information required for the preparation of the financial statements. Third, materiality limits for Post Closing Adjustments were established. This ensured that departments recorded the necessary accruals of revenues and expenditures prior to the close of our Financial Information System for the year, resulting in a significant reduction in the number of Post Closing Adjustments.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Lew Voytilla', with a long horizontal stroke extending to the right.

Lew Voytilla, C.G.A.  
Comptroller General

**FINANCIAL SECTION**

**(unaudited)**

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## Government of the Northwest Territories

### Non-Consolidated Statement of Financial Position

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as at March 31, 1997  
(thousands of dollars)

1997

1996

#### Assets

##### Current

Due from Canada (Note 3)	\$ 27,584	\$ 87,551
Accounts Receivable (Note 4)	54,808	45,846
Inventories (Note 5)	36,903	38,102
Prepaid Expenses	4,140	5,591
Current Portion of Long-term Receivables and Loans	18,432	10,617

---

141,867

187,707

Segregated Cash and Investments (Note 6)

17,224

16,434

Long-term Receivables and Loans (Note 7)

55,198

79,019

Investment in Northwest Territories Power Corporation, at  
Nominal Value of One Dollar

Capital Assets, at Nominal Value of One Dollar

---

\$ 214,289

\$ 283,160

---

See the accompanying notes.

# Government of the Northwest Territories

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

as at March 31, 1997  
(thousands of dollars)

1997

1996

### Liabilities

#### Current

Bank Overdraft (Note 8b)	\$ 7,199	\$ 21,555
Short-term Loans (Note 8a)	59,691	104,713
Accounts Payable and Accrued Liabilities (Note 9)	116,486	112,224
Current Portion of Long-term Liabilities	13,162	9,613
Deferred Revenue	2,053	81

198,591

248,186

Pension Liabilities (Note 10a)	15,249	16,545
Employee Termination Benefits (Note 11a)	19,455	19,557
Note Payable (Note 12)	5,350	10,700

238,645

294,988

Commitments and Contingencies (Notes 15 and 16)  
Subsequent Event (Note 18)

#### Accumulated Deficit

Students Loan Fund Reserve	20,000	18,000
Petroleum Products Stabilization Fund (Note 13)	(3,029)	(2,654)
Deficit	(41,327)	(27,174)

(24,356)

(11,828)

\$ 214,289

\$ 283,160

See the accompanying notes.

## Government of the Northwest Territories

### Non-Consolidated Statement of Operations and Surplus

for the year ended March 31, 1997  
(thousands of dollars)

	1997		1996
	Main Estimates (note 1b)	Actual	Actual
Revenues (Schedule A)			
From Canada	\$ 934,183	\$ 962,565	\$ 1,025,517
Generated Revenues	233,958	216,591	230,178
	1,168,141	1,179,156	1,255,695
Recoveries of Prior Years' Expenditures (Note 2n)	-	2,787	4,722
	1,168,141	1,181,943	1,260,417
Expenditures			
Operations and Maintenance (Schedule B)	1,030,678	1,018,064	1,076,245
Capital (Schedule C)	194,313	176,032	205,757
Estimated Supplementary Requirements (Note 1c)	36,000	-	-
Estimated Appropriation Authority Lapse (Note 1c)	(45,000)	-	-
	1,215,991	1,194,096	1,282,002
Net Expenditure Before Undernoted	(47,850)	(12,153)	(21,585)
Projects for Canada and Others			
Expenditures	(43,286)	(43,477)	(43,106)
Recoveries	43,286	43,477	43,106
Adjustment of Ultimate Removal Liability	-	-	5,982
<b>Net Expenditure</b>	<b>\$ (47,850)</b>	<b>(12,153)</b>	<b>(15,603)</b>
Deficit at Beginning of Year		(27,174)	(11,571)
Allocated to Students Loan Fund Reserve		(2,000)	-
<b>Deficit at End of Year</b>		<b>\$ (41,327)</b>	<b>\$ (27,174)</b>

See the accompanying notes.



## Government of the Northwest Territories

### Non-Consolidated Statement of Cash Flows

for the year ended March 31, 1997 (thousands of dollars)	1997	1996
<b>Cash Provided By (Used in)</b>		
<b>Operating Activities</b>		
Net Expenditure for the Year	\$ (12,153)	\$ (15,603)
Items Not Affecting Cash:		
Provision for Doubtful Receivables, Loans, and Loan Remissions	611	1,464
Amortization of Pension Estimation Adjustment	(84)	(41)
Employee Leave and Termination Benefits	2,944	(6,994)
	(8,682)	(21,174)
Changes in Non-cash Assets and Liabilities		
Current Assets	(6,048)	(3,299)
Current Liabilities	6,737	1,116
Due from Canada	59,967	(13,700)
Petroleum Products Stabilization Fund	(375)	(770)
Pension Liabilities	(1,212)	2,188
<b>Net Cash (Used in) Provided By Operating Activities</b>	<b>50,387</b>	<b>(35,639)</b>
<b>Investing Activities</b>		
Segregated Cash and Investments	(790)	(162)
Long-term Receivables and Loans		
Advances	(11,050)	(18,604)
Repayments	26,181	15,917
<b>Net Cash (Used in) Provided By Investing Activities</b>	<b>14,341</b>	<b>(2,849)</b>
<b>Financing Activities</b>		
Repayment of Long-term Debt	(5,350)	(5,350)
<b>Net Cash Used in Financing Activities</b>	<b>(5,350)</b>	<b>(5,350)</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>59,378</b>	<b>(43,838)</b>
Cash and Cash Equivalents at Beginning of Year	(126,268)	(82,430)
<b>Cash and Cash Equivalents at End of Year*</b>	<b>\$ (66,890)</b>	<b>\$ (126,268)</b>

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

See the accompanying notes.

March 31, 1997

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## 1. AUTHORITY AND OPERATIONS

- (a) The Government of the Northwest Territories (Government) operates under the authority of the Northwest Territories Act (Canada). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.
- (b) The Main Estimates figures are those tabled before the Legislative Assembly during the May 1996 session. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.
- (c) The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates column on the statement of operations and surplus. They are included for the purpose of comparing the actual net expenditures for the year to the estimated net expenditures for the year.
- (d) Notwithstanding that the Government has entered into an agreement to divide the existing Northwest Territories into two separate territories, these financial statements have been prepared on a going concern basis. The eastern portion of the territory, to be known as Nunavut, will come into being on 1 April, 1999.

The creation of Nunavut will require the transfer of Government assets and liabilities. The full impact on the Government has not been determined, nor has an agreement been reached regarding the division of assets and liabilities. The Government has produced a Preliminary Report on the Division of Assets and Liabilities which has been sent the federal Ministers of Finance, and Indian and Northern Affairs, the Interim Commissioner for Nunavut, Nunavut Tungivik Incorporated and the Chairman of the Western Leaders Coalition. This report proposes a possible methodology for the division of assets and liabilities and it is anticipated that it will form the basis for discussion leading to an agreement amongst Canada, the Government and Nunavut.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### (a) Financial Statements

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

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

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

### (b) Reporting Entity

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

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

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

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

The following related Government boards and agencies are included in these statements only to the extent of the Government's contributions to them:

Aurora College  
Nunavut Arctic College  
Educational Councils  
Hospitals and Health Boards  
Legislative Assembly Retiring Allowances Fund  
Territorial Court Judges' Registered Pension Plan  
Northwest Territories Business Credit Corporation  
Northwest Territories Development Corporation  
Northwest Territories Housing Corporation  
Workers' Compensation Board

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

**(c) Sort-Term Investments/Segregated Cash and Investments**

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis and dividend income is recognized when it is received or declared.

Investment in securities denominated in foreign currencies are translated into Canadian dollars at the year end exchange rate. Foreign currency transactions during the year are translated into Canadian dollars at the exchange rate at the transaction date.

**(d) Inventories**

Inventories for resale consist of bulk fuel, liquor products and granular products. They are valued at the lower of cost and net realizable value.

Inventories of materials and supplies are valued at the lower of cost and replacement value.

**(e) Loans Receivable**

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

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

**(f) Investment in the Northwest Territories Power Corporation**

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

March 31, 1997

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(g) Capital Assets and Leases**

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

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

**(h) Commitments and Contingencies**

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

The contingent liabilities of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. When they become actual liabilities, they will be recorded in the accounts of the Government. An exception is made for losses on loan guarantees of associated enterprises borrowings, which are recorded as actual liabilities when it is likely that a future payment will be made and the amount of the loss can be reasonably determined.

Contingent liabilities result from the exercise of: guarantees; environmental contingencies; pending or threatened litigation; and like items.

**(i) Grant from Canada**

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

**(j) Projects for Canada and Others**

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

**(k) Taxes**

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

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

Property tax and school levies are assessed on a calendar year basis and are recognized on an accrual basis in the fiscal year in which the calendar year ends.

Notes to Non-Consolidated Financial Statements

March 31, 1997

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Other Revenues

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

(m) Operations, Maintenance and Capital Expenditures

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

(n) Recoveries of Prior Years' Expenditures

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

3. DUE FROM CANADA

	1997	1996
	(thousands of dollars)	
Grant Payable		
Grant Due From Canada - Schedule A	\$ 855,012	\$ 904,743
Less Payments Received	853,425	910,217
	1,587	(5,474)
Balance Payable at Beginning of Year	(6,234)	(760)
	(4,647)	(6,234)
Grant Payable at End of Year	(4,647)	(6,234)
Indian and Inuit Hospital and Medical Care	10,472	72,953
Cost Sharing Agreements and Projects on Behalf of Canada	1,110	2,286
Other	27,998	24,965
	34,933	93,970
Less:		
Unapplied Balance of Advances Under Agreements	2,055	1,494
Excess Income Tax and Established Programs Financing Advanced	5,294	4,925
	7,349	6,419
	\$ 27,584	\$ 87,551

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

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**March 31, 1997**

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**4. ACCOUNTS RECEIVABLE**

	1997	1996
	(thousands of dollars)	
Revolving Funds		
Petroleum Products	\$ 12,768	\$ 10,865
Fur Auction	699	385
Granular Program	241	562
Liquor Commission	51	3
Public Stores	25	15
Expo '92	-	123
	13,784	11,953
Less: Allowance for Doubtful Accounts	80	305
	13,704	11,648
Related Parties		
Northwest Territories Power Corporation	6,363	4,308
Regional Health Boards	4,548	309
Divisional Education Councils	3,683	5,555
Northwest Territories Housing Corporation	2,772	915
Nunavut Arctic College	1,025	1,334
Aurora College	950	1,434
Workers' Compensation Board	352	570
Liquor Commission	112	20
District Education Authorities	112	252
Petroleum Products	60	79
Northwest Territories Development Corporation	-	10
	19,977	14,786
Other Accounts Receivable	21,207	18,809
Accrued Interest	2,364	3,086
	23,571	21,895
Less: Allowance for Doubtful Accounts	2,444	2,483
	21,127	19,412
	<b>\$ 54,808</b>	<b>\$ 45,846</b>

During the year, \$241,000 (1996 - \$186,000) was written off with proper authority and accounts receivable totalling \$687,000 (1996 - \$759,000) were forgiven with proper authority.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1997

5. INVENTORIES

	1997	1996
	(thousands of dollars)	
Petroleum Products	\$ 27,801	\$ 26,775
Granular Program	6,368	8,382
Liquor Commission	2,566	2,544
Public Stores	168	390
Expo '92	-	11
	<b>\$ 36,903</b>	<b>\$ 38,102</b>

6. SEGREGATED CASH AND INVESTMENTS

	1997	1996
	(thousands of dollars)	
Investment Portfolio		
Marketable Securities	\$ 15,557	\$ 14,144
Cash and Other Assets	78	121
Treasury Bills	-	766
	<b>15,635</b>	<b>15,031</b>
Students Loan Fund		
Authorized Limit	20,000	18,000
Less: Loans Receivable	18,411	16,597
Cash Available for New Loans	1,589	1,403
	<b>\$ 17,224</b>	<b>\$ 16,434</b>

The cash and marketable securities held in the investment portfolio can only be used to meet the obligations of the Legislative Assembly Supplementary Retiring Allowance and cannot be used to discharge obligations incurred by the Government.

The assets in the investment portfolio are managed by Canada Trust. The proportionate asset mix as at March 31 was as follows :

Strip Bonds	42.77	35.32
Canadian Stocks	15.45	15.86
Provincial Bonds	14.26	11.58
Corporate Bonds	9.31	5.43
Federal Bonds	9.18	16.35
Foreign Stocks	8.53	9.20
Cash and Other Assets	0.50	6.26
	<u>100.00</u>	<u>100.00</u>

The average market yields on the federal, provincial, and corporate bonds for 1997 were 5.64%, 5.84% and 6.52%, respectively. The gain on investments earned in 1997 was \$1,189,000 (1996 - \$1,319,000).

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Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

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March 31, 1997

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7. LONG-TERM RECEIVABLES AND LOANS

	1997	1996
	(thousands of dollars)	
Loans to municipalities due in installments to 2026, bearing interest between 0.00% and 11.27%, net of valuation allowances of \$983,000 (1996 - \$1,160,000)	\$ 29,376	\$ 43,630
Loan advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month.	24,234	21,150
Promissory note due from the Northwest Territories Power Corporation, due in installments to the 1998-99 fiscal year, bearing interest at 11%	10,700	16,050
Students Loan Fund loans due in installments to 2004, bearing interest between 4.5% and 12.5%, net of allowance for doubtful accounts and loan remissions of \$10,017,000 (1996 - \$8,965,000)	8,394	7,633
Agreements for Sale	726	973
Offer to Purchase	200	200
	73,630	89,636
Less: Current Portion	18,432	10,617
	<b>\$ 55,198</b>	<b>\$ 79,019</b>

---

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

	1997	1996
	(thousands of dollars)	
Students Loan Fund		
Write-offs	\$ 53	\$ 149
Remissions, includes interest	1,490	1,010
	<b>\$ 1,543</b>	<b>\$ 1,159</b>

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Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1997

8. BANK OVERDRAFT AND SHORT-TERM LOANS

- (a) Short-term loans of \$59,691,000 bear interest at varying rates between 3.04% to 3.09%. The short-term loans were repaid as of April 1, 1997. The borrowing limit under the Borrowing Authorization Act was \$175,000,000 as of March 31, 1997.
- (b) The Canadian Imperial Bank of Commerce (CIBC) is the Government's primary banker. However, other chartered banks are used when the CIBC does not have a branch in a community or region. The bank overdraft of \$7,199,000 is comprised of cash balances(overdrafts) the Government has with the following chartered banks:

Canadian Imperial Bank of Commerce (33 accounts)	\$ (25,451,000)
Royal Bank of Canada (6 accounts)	18,022,000
Bank of Montreal (4 accounts)	239,000
Toronto Dominion Bank (1 account)	5,000
Bank of Nova Scotia (1 account)	5,000
Clearing Accounts - transactions in transit	<u>(19,000)</u>
	<u>\$ (7,199,000)</u>

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	1997	1996
	(thousands of dollars)	
Related Parties		
Regional Health Boards	\$ 4,664	\$ 2,704
Workers' Compensation Board	2,360	134
Nunavut Arctic College	1,303	1,065
Northwest Territories Power Corporation	1,242	2,011
Petroleum Products	1,168	1,133
Northwest Territories Housing Corporation	786	476
Divisional Education Councils	782	1,439
Aurora College	603	603
District Education Authorities	155	510
Northwest Territories Development Corporation	-	60
Liquor Commission	-	2
Arctic College	-	147
	<u>13,063</u>	<u>10,284</u>
Accounts Payable	82,963	80,803
Other Liabilities, Payroll Deductions and Contractors' Holdbacks	12,930	13,104
Employee Leave Benefits	7,530	8,033
	<u>103,423</u>	<u>101,940</u>
	<u>\$ 116,486</u>	<u>\$ 112,224</u>

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1997

10. PENSIONS

(a) Pension Liabilities

	1997	1996
	(thousands of dollars)	
Legislative Assembly Supplementary Retiring Allowance	\$ 14,626	\$ 16,021
Judges' Supplemental Pension Plan	623	524
	<b>\$ 15,249</b>	<b>\$ 16,545</b>

The Government also maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. The two pension plans are fully funded, consequently the Government has no liabilities as at March 31, 1997 (1996 - nil). The two funds are administered by independent trust companies.

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

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 1997 and January 1, 1995 respectively, using the projected benefit method prorated on service. The valuation is based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts. All actuarial valuations were extrapolated to March 31, 1997 if they were not valued at the balance sheet date.

(b) Pension Expense

	1997	1996
	(thousands of dollars)	
Legislative Assembly Supplementary Retiring Allowance and Judges' Supplemental Pension Plan:		
Benefit Cost Accruals		
Current Service	\$ 272	\$ 846
Past Service	-	400
	272	1,246
Interest on Accrued Benefits	1,014	1,198
Amortization of Estimation Adjustment	(84)	(41)
	1,202	2,403
Other Adjustments	(2,005)	-
	(803)	2,403
Territorial Court Judges' Registered Pension Plan	92	89
Legislative Assembly Retiring Allowances Fund	(20)	40
	<b>\$ (731)</b>	<b>\$ 2,532</b>

10. PENSIONS (continued)

(c) Public Service Superannuation Plan

The Government and its employees make contributions to the Public Service Superannuation Plan administered by Canada. These contributions represent the total obligation of the Government. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

11. EMPLOYEE TERMINATION BENEFITS

	1997 (thousands of dollars)	1996
Removal	\$ 11,162	\$ 12,108
Termination	14,385	9,854
Retirement	1,720	1,858
	27,267	23,820
Less: Current Portion	7,812	4,263
	<b>\$ 19,455</b>	<b>\$ 19,557</b>

12. NOTE PAYABLE

	1997 (thousands of dollars)	1996
Sinking fund notes redeemable in annual instalments to 1999, with interest at 11% payable semi-annually, issued to finance the purchase of the Northwest Territories Power Corporation	\$ 10,700	\$ 16,050
Less: Current Portion	5,350	5,350
	<b>\$ 5,350</b>	<b>\$ 10,700</b>

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

	Principal	Interest	Total
	(thousands of dollars)		
1997-1998	\$ 5,350	\$ 725	\$ 6,075
1998-1999	5,350	136	5,486

March 31, 1997

**13. PETROLEUM PRODUCTS STABILIZATION FUND**

The Petroleum Products Stabilization Fund was created under the authority of the Revolving Funds Act. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenditures of the Petroleum Products Revolving Fund are charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$5,000,000.

	1997 (thousands of dollars)	1996
Deficit at Beginning of the Year	\$ (2,654)	\$ (1,884)
Less: Petroleum Products Revolving Fund - Net Expenditures for the Year	(375)	(770)
<b>Deficit at End of the Year</b>	<b>\$ (3,029)</b>	<b>\$ (2,654)</b>

**14. TRUST ASSETS AND LIABILITIES**

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

	1997 (thousands of dollars)	1996
Public Trustee	\$ 4,177	\$ 5,121
Inuvik Utilidor	900	900
Supreme Court	449	395
Natural Resources - Capital	329	322
Territorial Court	284	130
Correctional Institutions	166	157
Other	135	124
	<b>\$ 6,440</b>	<b>\$ 7,149</b>

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements

March 31, 1997

15. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenditures payable subsequent to March 31, 1997:

	Expiry Date	Total (thousands of dollars)
Commercial and Residential Leases	2016	\$ 186,062
RCMP Policing Agreement	2012	79,923
Capital Commitments - Projects in Progress at March 31, 1997	2001	44,123
Operational Commitments	2000	33,558
Block Funding Agreements with Tax Based Municipalities	1999	13,269
Northwest Territories Development Corporation - Operating Subsidies	1998	6,208
Tungavik Federation of Nunavut Wildlife Income Support Fund/ Western Harvesters' Assistance Program	1999	5,919
Equipment Leases	2001	2,680
Workers' Compensation Board - Transfer of Responsibility	1999	1,380
		<b>\$ 373,122</b>

16. CONTINGENCIES

(a) Contingent Liabilities

The Government is contingently liable for the following:

	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2026	\$ 119,757
Loans payable by the Northwest Territories Housing Corporation	89,718
	<b>\$ 209,475</b>

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

(b) Pay Equity

The Union of Northern Workers (UNW) filed an equal pay complaint against the Government in March 1989 with the Canadian Human Rights Commission (CHRC). The dispute has not been settled. It has been referred to a Tribunal appointed under the Federal Human Rights Act. Also, efforts are underway with the UNW to try and find a negotiated solution to the complaint.

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

March 31, 1997

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16. CONTINGENCIES (continued)

(c) Environmental Restoration Costs

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

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

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

During 1996-97, the Government undertook an inventory of sites where possible environmental contamination may exist. The 624 sites identified include waste/sewage disposal facilities, fuel storage facilities (including tank farms, fuel caches and underground fuel tanks), power generating plants and garages/workyards. Although not included in this inventory, the Government also recognizes that there may be tertiary responsibility for environmental restoration in the case of Commissioner's land leased to third parties should these third parties not fulfill their responsibility for restoration.

17. RELATED PARTIES

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

	1997	1996
	(thousands of dollars)	
Divisional Education Councils and Authorities	\$ 139,585	\$ 142,834
Northwest Territories Housing Corporation	106,824	107,965
Hospitals and Health Boards	94,022	94,826
Aurora College and Nunavut Arctic College	28,257	27,808
Northwest Territories Development Corporation	6,011	6,180
Northwest Territories Business Credit Corporation	792	907
	<b>\$ 375,491</b>	<b>\$ 380,520</b>

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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 \$118,572,000 (1996 - \$127,734,000) were incurred and recovered from related parties.

The Government paid the Workers' Compensation Board premiums of \$1,689,000 (1996 - \$2,025,000). The Government also reimbursed the Workers' Compensation Board for hunters and trappers claims; an adjustment of \$1,670,000 (1996 - \$1,466,000) was made to the reserve held by the Board for hunter and trappers claims.

March 31, 1997

**17. RELATED PARTIES (continued)**

Revenue from the Northwest Territories Power Corporation in the year:

	1997		1996
	(thousands of dollars)		
Interest on the Promissory Note Receivable	\$ 1,320	\$	1,901
Dividend related to the Power Subsidy Program	5,854		4,292
	<b>\$ 7,174</b>	<b>\$</b>	<b>6,193</b>

**18. FAIR VALUE OF FINANCIAL INSTRUMENTS**

The fair value of accounts receivable, the bank overdraft, short-term loans, the note due from the NWT Power Corporation, accounts payable, accrued liabilities, termination benefits, and the note due to the NWT Power Corporation approximates the carrying amount of these instruments due to the short period to maturity. The fair value of the loan advances to the NWT Business Credit Corporation approximates the carrying value since interest is calculated at the existing Government of Canada three year bond rate.

The fair value of the municipal loans could not be determined within a reasonable time frame since each municipality would likely receive different terms for instruments having similar characteristics based on their respective financial positions. Under existing legislation municipalities are restricted as to who they can borrow from and what they can borrow for.

The fair value of students loans could not be determined within a reasonable time frame due to the unique characteristics of each loan. Each loan bears interest between 4.5% and 12.5%, however, the Government may forego collection of the loan provided the student meets certain criteria, which may vary from loan to loan.

**19. SUBSEQUENT EVENT**

In May 1997, the Canadian Imperial Bank of Commerce negotiated with the City of Yellowknife to refinance seven debentures held by the Government. The principal amount to be refinanced was \$11,345,000. The City is waiting for the Government to approve the By-law agreeing to the refinancing terms and buy-out. Consequently, the full amount of the "buy-out" is included in the Current Portion of Long-term Receivables and Loans.

**20. OVEREXPENDITURES**

Two departments overspent, at the item level (ie. vote level), \$1,202,000 and \$459,000, for operations and maintenance expenditure activities and capital expenditure activities, respectively. This contravenes section 32 of the Financial Administration Act which states... "No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

**21. COMPARATIVE FIGURES**

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

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**Schedule of Revenues by Source**

for the year ended March 31, 1997  
(thousands of dollars)

	1997		1996
	Main Estimates (note 1b)	Actual	Actual
From Canada			
Grant per Financing Agreement	\$ 829,888	\$ 853,313	\$ 895,951
Adjustments for:			
Income Tax Collections	-	1,270	6,186
Escalation	-	274	4,345
Established Program Financing Contributions	-	(3,949)	442
Operating Revenues	-	4,103	(827)
Keep Up Factor	-	1	(1,354)
	829,888	855,012	904,743
Established Programs Financing			
Health Insured Services	-	1,103	16,120
Post Secondary Education	-	138	5,212
	-	1,241	21,332
Transfer Payments			
Canada Health and Social Transfer	40,100	44,308	32,783
Health Care - Indian and Inuit	36,575	36,575	34,292
Health Related Services	15,754	13,966	15,944
Young Offenders Act	3,792	3,791	3,945
Legal and Correctional Services	3,264	3,326	3,842
Other	3,810	2,541	7,510
Continuing Education	1,000	1,805	1,126
	104,295	106,312	99,442
<b>Total from Canada</b>	<b>934,183</b>	<b>962,565</b>	<b>1,025,517</b>
Generated Revenues			
Taxation			
Individual	64,679	60,782	65,549
Corporate	25,952	24,996	27,521
Tobacco	16,872	16,525	18,036
Fuel	14,960	14,281	15,176
Payroll tax	12,135	11,833	12,088
Property and School	6,918	6,862	6,760
Insurance	1,250	1,678	1,600
	142,766	136,957	146,730

**Schedule of Revenues by Source**for the year ended March 31, 1997  
(thousands of dollars)

	1997		1996
	Main Estimates (note 1b)	Actual	Actual
<b>General Revenue</b>			
Liquor Commission - Net Revenues	15,949	15,755	15,905
Licences, Fees and Permits	10,797	9,070	9,143
Interest Income	5,906	6,963	7,848
Arctic Airport - Rentals and Fees	1,719	1,482	2,210
Gain on Investment	-	1,189	1,320
	34,371	34,459	36,426
<b>Other Recoveries</b>			
Insured and Third Party	7,800	8,030	18
Staff Housing	9,600	7,123	9,410
Power Subsidy	5,857	5,854	4,292
Miscellaneous	3,207	3,758	6,588
Rentals	2,936	2,553	3,421
Utilities	2,425	1,978	2,332
Debt Financing	1,313	1,320	1,902
Medical	1,500	1,280	2,402
Sale of Commercial Goods	55	67	42
	34,693	31,963	30,407
<b>Capital</b>			
Sale of Land, Houses and Other Assets	17,300	9,053	8,655
Other	1,985	2,488	4,158
Recoveries from Canada	2,843	1,671	3,802
	22,128	13,212	16,615
<b>Total Generated Revenues</b>	<b>233,958</b>	<b>216,591</b>	<b>230,178</b>
<b>Total Revenues by Source</b>	<b>\$ 1,168,141</b>	<b>\$ 1,179,156</b>	<b>\$ 1,255,695</b>

## Schedule of Operations and Maintenance Expenditures

for the year ended March 31, 1997  
(thousands of dollars)

1997

1996

	Main Estimates (note 1b)	Salaries and Wages	Grants and Contributions	Valuation Allowances	Other	Total Expenditures	Total Expenditures
Legislative Assembly	\$ 9,369	\$ 4,160	\$ -	\$ 1	\$ 5,705	\$ 9,866	\$ 10,015
Executive	65,484	23,274	7,635	-	28,904	59,813	61,676
NWT Housing Corporation	58,374	-	58,206	-	-	58,206	62,329
Finance	10,171	2,334	-	710	5,298	8,342	8,966
Justice	68,929	24,263	2,784	-	43,112	70,159	69,579
Safety and Public Services	6,879	1,192	-	1	1,946	3,139	6,669
Public Works and Services	92,753	29,519	573	-	57,208	87,300	117,477
Transportation	59,324	21,653	265	7	36,742	58,667	59,904
Renewable Resources	55,101	20,903	8,147	2	27,162	56,214	59,538
Municipal and Community Affairs	70,591	11,827	58,115	47	5,547	75,536	74,414
Health and Social Services	234,727	20,424	144,887	-	72,188	237,499	244,088
Energy, Mines and Petroleum Resources	5,217	2,369	225	1	2,535	5,130	4,768
Economic Development and Tourism	35,864	11,463	12,098	-	7,630	31,191	32,759
Education, Culture and Employment	257,895	18,057	189,821	2,408	46,716	257,002	264,063
	<b>\$ 1,030,678</b>	<b>\$ 191,438</b>	<b>\$ 482,756</b>	<b>\$ 3,177</b>	<b>\$ 340,693</b>	<b>\$ 1,018,064</b>	<b>\$ 1,076,245</b>

## Schedule of Capital Expenditures

for the year ended March 31, 1997  
(thousands of dollars)

1997

1996

	Main Estimates (note 1b)	Buildings and Works	Acquisition of Equipment	Grants and Contributions	Total Expenditures	Total Expenditures
Legislative Assembly	\$ 45	\$ 26	\$ 15	\$ -	\$ 41	\$ 277
Executive	-	459	-	-	459	13
NWT Housing Corporation	46,870	-	-	47,011	47,011	45,636
Finance	-	-	-	-	-	-
Justice	3,012	1,420	-	491	1,911	538
Safety and Public Services	-	-	-	-	-	107
Public Works and Services	5,890	5,990	210	957	7,157	12,897
Transportation	41,971	35,036	2,435	622	38,093	40,913
Renewable Resources	2,272	1,178	689	20	1,887	2,250
Municipal and Community Affairs	35,562	20,582	430	10,366	31,378	39,169
Health and Social Services	13,631	2,490	754	2,188	5,432	8,836
Energy, Mines and Petroleum Resources	25	18	7	-	25	-
Economic Development and Tourism	8,130	2,918	84	5,152	8,154	9,431
Education, Culture and Employment	36,905	22,152	315	12,017	34,484	45,690
	\$ 194,313	\$ 92,269	\$ 4,939	\$ 78,824	\$ 176,032	\$ 205,757

## Schedule of Revenues

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
<b>Legislative Assembly</b>					
Revenues					
Gain on Investments	\$ -	\$ -	\$ -	\$ 1,189	\$ 1,189
Registration Fees	-	-	-	2	2
	-	-	-	1,191	1,191
Recoveries					
Sundry	-	-	-	11	11
Government Publications	-	-	-	2	2
Cafeteria Rental Fee	10	-	10	2	(8)
	10	-	10	15	5
	10	-	10	1,206	1,196
<b>Executive</b>					
<b>Financial Management Board Secretariat</b>					
Revenues					
Non-Sufficient Funds Handling Fees	6	-	6	8	2
Recoveries					
Staff Housing	9,600	-	9,600	7,123	(2,477)
Power Subsidy	5,857	-	5,857	5,854	(3)
Leases - Staff Housing	900	-	900	332	(568)
Interest Revenue - Staff Housing	85	-	85	68	(17)
Tenant Damage	60	-	60	18	(42)
Sundry	-	-	-	10	10
Ration Repayments	39	-	39	-	(39)
	16,541	-	16,541	13,405	(3,136)
	16,547	-	16,547	13,413	(3,134)
<b>Finance</b>					
Grant from Canada	829,888	-	829,888	855,012	25,124
Taxation Revenue					
Personal Income Tax	64,679	-	64,679	60,782	(3,897)
Corporate Income Tax	25,952	-	25,952	24,996	(956)
Tobacco Tax	16,872	-	16,872	16,525	(347)
Fuel Tax	14,960	-	14,960	14,281	(679)
Payroll Tax	12,135	-	12,135	11,833	(302)
Property Taxes and School Levies	6,918	-	6,918	6,862	(56)
Insurance Company Taxes	-	1,250	1,250	1,678	428
	141,516	1,250	142,766	136,957	(5,809)
Revenues					
Liquor Income	-	15,949	15,949	15,755	(194)
Municipal Interest	3,625	-	3,625	3,761	136
Investment Interest	481	-	481	997	516
Insurance Licenses	-	124	124	160	(36)
	4,106	16,073	20,179	20,673	494

## Schedule of Revenues

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
<b>Finance (continued)</b>					
Recoveries					
Insured and Third Party	7,800	-	7,800	8,030	230
NWT Power Corporation	1,313	-	1,313	1,320	7
Investment Pool Costs	78	-	78	163	85
Sundry	-	-	-	7	7
	9,191	-	9,191	9,520	329
	<b>984,701</b>	<b>17,323</b>	<b>1,002,024</b>	<b>1,022,162</b>	<b>20,138</b>
<b>Justice</b>					
Revenues					
Public Trustee Interest	40	-	40	602	562
Securities Fees	460	-	460	559	99
Court Fines and Fees	618	-	618	510	(108)
Companies and Societies Registration	395	-	395	419	24
Land Titles	465	-	465	415	(50)
Document Fees	138	-	138	139	1
Justice of the Peace Fines	135	-	135	130	(5)
Public Trustee Fees	55	-	55	127	72
Firearm Acquisition Certificates	90	-	90	61	(29)
Public Trustee Management Fees	43	-	43	43	-
PPSA Fees	100	-	100	-	(100)
	2,539	-	2,539	3,005	466
Transfer Payments					
Young Offenders Act	3,792	-	3,792	3,791	(1)
Legal Aid	1,658	-	1,658	1,638	(20)
Exchange of Services Agreement	1,160	50	1,210	1,212	2
Mackenzie Court Workers	374	-	374	374	-
Firearm Acquisition Certificates Program	145	-	145	200	55
Air Charters Recoveries	190	-	190	151	(39)
Community Parole	72	-	72	52	(20)
Community Constable Pilot Project	-	-	-	50	50
	7,391	50	7,441	7,468	27
Recoveries					
Legal Aid Repayments	45	-	45	75	30
NWT Housing Corporation Lawyer	75	-	75	74	(1)
Special Allowances Young Offenders	20	-	20	40	20
Room and Board	20	-	20	14	(6)
Library Fees	22	-	22	12	(10)
Sundry	-	-	-	3	3
	182	-	182	218	36
	<b>10,112</b>	<b>50</b>	<b>10,162</b>	<b>10,691</b>	<b>529</b>

## Schedule of Revenues

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
<b>Safety and Public Services</b>					
Taxation Revenue					
Insurance Companies Tax	1,250	(1,250)	-	-	-
Revenues					
Lottery Licences	490	(490)	-	8	8
Miscellaneous Inspections	6	-	6	2	(4)
Electrical Permits	500	(500)	-	-	-
Vendor - Direct Seller Fees	10	(10)	-	1	1
Mine Inspection Fees	100	-	100	-	(100)
Examination & Certificates	25	-	25	-	(25)
Liquor Commission	15,949	(15,949)	-	-	-
Boiler Registrations	250	(250)	-	-	-
Insurance Licences	124	(124)	-	-	-
Business Licences	100	(100)	-	-	-
Professional Licences	70	(70)	-	-	-
Vital Statistics Fees	55	(55)	-	-	-
Gas Permits	55	(55)	-	-	-
Real Estate Licences Fees	12	(12)	-	-	-
Elevator Permits	10	(10)	-	-	-
	17,756	(17,625)	131	11	(120)
Transfer payments					
Labour Canada Agreement	188	(188)	-	-	-
Recoveries					
Workers Advisor	100	(100)	-	-	-
	19,294	(19,163)	131	11	(120)
<b>Public Works and Services</b>					
Revenues					
Electrical Permits	-	500	500	341	(159)
Boiler Registration	-	250	250	222	(28)
Gas Permits	-	55	55	52	(3)
Document Fees	50	-	50	32	(18)
Elevator Permits	-	10	10	26	16
	50	815	865	673	(192)
Transfer Payments					
Labour Canada Agreement	-	188	188	97	(91)
Recoveries					
Water/Sewer Maintenance Services	2,395	-	2,395	1,928	(467)
Rental to Others - Offices	1,100	-	1,100	1,156	56
Through Put Fees	-	-	-	204	204
Pelly Bay Resupply	-	-	-	88	88
Parking Stall Rentals	106	-	106	72	(34)
Sale of Heat Supply	30	-	30	50	20
Sale of Publications	40	-	40	27	(13)
Coin Laundry	10	-	10	9	(1)
Tenant Damage	-	-	-	6	6
Sale of Furniture	-	-	-	2	2
	3,681	-	3,681	3,542	(139)
	3,731	1,003	4,734	4,312	(422)

**Schedule of Revenues**for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
<b>Transportation</b>					
Revenues					
Motor Vehicle Plates	2,274	-	2,274	2,318	44
Lease/Rental Revenue - Airports	1,719	-	1,719	1,482	(237)
Landing and Others Fees - Airports	468	-	468	644	176
Drivers' Licenses	729	-	729	575	(154)
Concessions - Airports	725	-	725	367	(358)
Special Transport Permits	80	-	80	126	46
Motor Vehicle Abstracts	160	-	160	125	(35)
Driver Test Fees	112	-	112	101	(11)
Motor Vehicle Souvenir Plates	26	-	26	22	(4)
Miscellaneous Revenue - Airports	19	-	19	18	(1)
Personalized Motor Vehicle Plates	11	-	11	9	(2)
Age of Majority Cards	4	-	4	5	1
Motor Vehicle Accident Reports	1	-	1	1	-
Motor Vehicle Searches	1	-	1	1	-
	6,329	-	6,329	5,794	(535)
Transfer payments					
Administration Fees	5	65	70	61	(9)
Recoveries					
Rankin Inlet Forward Operations	-	-	-	400	400
Highway Maintenance - National Parks	90	-	90	83	(7)
Miscellaneous Highway Maintenance	-	1	1	7	6
Firearms Acquisition Certificate Photos	5	-	5	6	1
Sundry	-	-	-	1	1
Snowplowing Private Access Roads	5	-	5	-	(5)
	100	1	101	497	396
	<b>6,434</b>	<b>66</b>	<b>6,500</b>	<b>6,352</b>	<b>(148)</b>
<b>Renewable Resources</b>					
Revenues					
Game Licenses	750	-	750	866	116
Timber Permits	1,872	-	1,872	488	(1,384)
	2,622	-	2,622	1,354	(1,268)
Recoveries					
MARS Agreement	500	-	500	157	(343)
Sundry	-	-	-	34	34
Remote Sensing	40	-	40	13	(27)
	540	-	540	204	(336)
	<b>3,162</b>	<b>-</b>	<b>3,162</b>	<b>1,558</b>	<b>(1,604)</b>



## Schedule of Revenues

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
<b>Municipal and Community Affairs</b>					
Revenues					
Lottery Licenses	-	490	490	381	(109)
Quarry Fees	40	-	40	32	(8)
Land Document Fees	6	-	6	23	17
Business Licenses	-	100	100	14	(86)
Real Estate Licenses	-	12	12	1	(11)
Vender/Direct Seller Licenses	-	10	10	-	(10)
	46	612	658	451	(207)
Transfer payments					
Emergency Measures	148	-	148	147	(1)
Recoveries					
Land Leases	820	-	820	991	171
Sundry	-	-	-	2	2
	820	-	820	993	173
	<b>1,014</b>	<b>612</b>	<b>1,626</b>	<b>1,591</b>	<b>(35)</b>
<b>Health and Social Services</b>					
Revenues					
Professional Licenses	-	70	70	110	40
Vital Statistics Fees	-	55	55	46	(9)
Certified Nursing Assistant Fees	-	-	-	2	2
	-	125	125	158	33
Established Programs Financing					
Health Insured Services	-	-	-	1,103	1,103
Transfer Payments					
Canada Health and Social Transfer	40,100	-	40,100	44,308	4,208
Hospital Care - Indian and Inuit	28,605	-	28,605	28,605	-
Provision of Non-Insured Services	12,890	-	12,890	11,384	(1,506)
Medical Care - Indian and Inuit	7,970	-	7,970	7,970	-
Medical Transportation	2,864	-	2,864	2,582	(282)
Vocational Rehabilitation of Disabled Persons	1,500	-	1,500	1,827	327
Medical Transportation - Other Agents	634	-	634	58	(576)
Alcohol and Drug Treatment Program	580	(580)	-	-	-
	95,143	(580)	94,563	96,734	2,171
Recoveries					
Reciprocal Billing - Inpatient Services	1,100	-	1,100	1,014	(86)
Reciprocal Billing - Medical Services	300	-	300	265	(35)
Special Allowances	330	-	330	242	(88)
Personal Care Unit	478	-	478	141	(337)
Sundry	-	-	-	76	76
Workers' Compensation Board	-	100	100	75	(25)
Medical Transportation - User Fees	40	-	40	7	(33)
Children in Care	10	-	10	4	(6)
Medical Transportation - Ambulance	100	-	100	1	(99)
	2,358	100	2,458	1,825	(633)
	<b>97,501</b>	<b>(355)</b>	<b>97,146</b>	<b>99,820</b>	<b>2,674</b>

**Schedule of Revenues**for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
<b>Energy, Mines and Petroleum Resources</b>					
General Revenues					
Sale of Publications	-	-	-	2	2
Recoveries					
Sundry	-	-	-	21	21
	-	-	-	23	23
<b>Economic Development and Tourism</b>					
Revenues					
Investment Interest	1,400	-	1,400	1,268	(132)
Park and Visitor Sales	50	55	105	59	(46)
Establishment Licenses	33	-	33	30	(3)
Campground User Fees	15	-	15	25	10
Outfitters and Guide Licenses	13	-	13	13	-
	1,511	55	1,566	1,395	(171)
Transfer Payments					
Economic Development Agreement	420	143	563	-	(563)
Recoveries					
Sundry	-	-	-	6	6
Yellowknife Crafts	2	-	2	1	(1)
	2	-	2	7	5
	1,933	198	2,131	1,402	(729)
<b>Education, Culture and Employment</b>					
Revenues					
Student Loan Fund Interest	275	-	275	269	(6)
Teacher Certification Fees	4	-	4	6	2
Library Fees	1	-	1	1	-
University College Entrance Program	26	-	26	-	(26)
	306	-	306	276	(30)
Established Programs Financing					
Post Secondary Education	-	-	-	138	138
Transfer Payments					
Canada Student Loans Program	1,000	-	1,000	1,805	805

## Schedule of Revenues

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
<b>Education, Culture and Employment (continued)</b>					
Recoveries					
Investing in People	-	930	930	977	47
Northwest Territories Literacy Strategy	225	-	225	125	(100)
Portable Classroom	-	-	-	32	32
Sundry	-	-	-	23	23
Principal Training	-	-	-	23	23
Museum Store	3	-	3	4	1
Miscellaneous	40	-	40	-	(40)
	268	930	1,198	1,184	(14)
	1,574	930	2,504	3,403	899
<b>Total Operations and Maintenance</b>	<b>\$ 1,146,013</b>	<b>\$ 664</b>	<b>\$ 1,146,677</b>	<b>\$ 1,165,944</b>	<b>\$ 19,267</b>

## CAPITAL

## Executive

## Financial Management Board Secretariat

Sale of Staff Housing	\$ 17,000	\$ -	\$ 17,000	\$ 6,697	\$ (10,303)
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## Justice

Young Offenders Act -Minor Capital	45	-	45	-	(45)
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## Public Works and Services

Sale of Assets	300	1,062	1,362	1,985	623
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	300	1,062	1,362	1,985	623
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## Transportation

Strategic Transportation Improvement	1,798	-	1,798	1,671	(127)
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Resolute Bay ATB Recoveries	1,000	-	1,000	-	(1,000)
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	2,798	-	2,798	1,671	(1,127)
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**Schedule of Revenues**for the year ended March 31, 1997  
(thousands of dollars)

<b>CAPITAL</b>	<b>Main Estimates</b>	<b>FMB Approved Increases(Decreases)</b>	<b>Total Budget</b>	<b>Actual Revenues</b>	<b>Over(Under) Estimates</b>
<b>Municipal and Community Affairs</b>					
Public Buildings	410	-	410	401	(9)
Sale of Assets	-	-	-	142	142
Tundra Wetlands Sewage Treatment	-	-	-	55	55
Water and Sanitation	44	-	44	46	2
Site Development	32	-	32	34	2
Sport and Recreation	32	-	32	8	(24)
Fire Protection	25	-	25	3	(22)
Road construction - Non Tax-Based	3	-	3	1	(2)
Mobile Equipment	3	-	3	-	(3)
	<b>549</b>	<b>-</b>	<b>549</b>	<b>690</b>	<b>141</b>
<b>Health and Social Services</b>					
Sale of Assets	-	300	300	229	(71)
<b>Education Culture and Employment</b>					
Construction Recoveries	1,436	86	1,522	1,940	418
<b>Total Capital</b>	<b>\$ 22,128</b>	<b>\$ 1,448</b>	<b>\$ 23,576</b>	<b>\$ 13,212</b>	<b>\$ (10,364)</b>
<b>Total Revenues</b>	<b>\$ 1,168,141</b>	<b>\$ 2,112</b>	<b>\$ 1,170,253</b>	<b>\$ 1,179,156</b>	<b>\$ 8,903</b>

## Schedule of Expenditures

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Legislative Assembly</b>						
Office of the Clerk	\$ 4,421	\$ 2,608	\$ -	\$ 7,029	\$ 6,936	\$ 93
Expenditures on Behalf of Members	4,428	-	-	4,428	2,340	2,088
Commissioner of Official Languages	351	-	-	351	320	31
Office of the Chief Electoral Officer	20	-	-	20	130	(110)
Office of the Speaker	149	-	-	149	140	9
	<b>9,369</b>	<b>2,608</b>	<b>-</b>	<b>11,977</b>	<b>9,866</b>	<b>2,111</b>
<b>Executive</b>						
<b>Executives Offices</b>						
Cabinet Secretariat	7,730	(1,630)	232	6,332	6,293	39
Ministers' Offices	3,716	-	214	3,930	3,963	(33)
Commissioner's Office	226	-	-	226	205	21
	<b>11,672</b>	<b>(1,630)</b>	<b>446</b>	<b>10,488</b>	<b>10,461</b>	<b>27</b>
<b>Ministry of Aboriginal Affairs</b>	<b>2,983</b>	<b>143</b>	<b>(446)</b>	<b>2,680</b>	<b>2,651</b>	<b>29</b>
<b>Financial Management Board Secretariat</b>						
Directorate	21,009	118	63	21,190	21,427	(237)
Government Accounting	10,795	300	18	11,113	11,132	(19)
Human Resource Management	14,731	(4,543)	(81)	10,107	10,441	(334)
Audit, Budget and Evaluation	4,294	-	-	4,294	3,701	593
	<b>50,829</b>	<b>(4,125)</b>	<b>-</b>	<b>46,704</b>	<b>46,701</b>	<b>3</b>
	<b>65,484</b>	<b>(5,612)</b>	<b>-</b>	<b>59,872</b>	<b>59,813</b>	<b>59</b>
<b>NWT Housing Corporation</b>	<b>58,374</b>	<b>(168)</b>	<b>-</b>	<b>58,206</b>	<b>58,206</b>	<b>-</b>
<b>Finance</b>						
Treasury	8,301	70	-	8,371	6,497	1,874
Directorate	596	50	-	646	831	(185)
Fiscal Policy	718	-	-	718	554	164
Bureau of Statistics	556	-	-	556	460	96
	<b>10,171</b>	<b>120</b>	<b>-</b>	<b>10,291</b>	<b>8,342</b>	<b>1,949</b>

## Schedule of Expenditures

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Justice</b>						
Law Enforcement	28,183	150	-	28,333	28,235	98
Community Justice and Corrections	21,695	161	-	21,856	21,961	(105)
Registries and Court Services	9,424	181	-	9,605	9,441	164
Legal Services Board	5,102	-	-	5,102	5,125	(23)
Directorate	2,296	1,001	-	3,297	3,304	(7)
Lawyer Support Services	2,229	-	-	2,229	2,093	136
	<b>68,929</b>	<b>1,493</b>	<b>-</b>	<b>70,422</b>	<b>70,159</b>	<b>263</b>
<b>Safety and Public Services</b>						
Occupational Health and Safety	1,780	-	-	1,780	1,372	408
Directorate	904	(3)	-	901	1,061	(160)
Public Utilities Board	482	-	-	482	443	39
Consumer Affairs	849	(685)	-	164	247	(83)
Public Safety	2,365	(2,267)	-	98	14	84
Labour Board and Labour Services	499	(499)	-	-	2	(2)
	<b>6,879</b>	<b>(3,454)</b>	<b>-</b>	<b>3,425</b>	<b>3,139</b>	<b>286</b>
<b>Public Works and Services</b>						
Asset Management	-	(2,231)	70,251	68,020	65,616	2,404
Directorate	6,795	322	7,811	14,928	14,388	540
Project Management	7,096	(103)	(489)	6,504	6,499	5
Systems and Communications	2,374	-	(1,085)	1,289	797	492
Accommodation Services	23,502	-	(23,502)	-	-	-
Utilities	21,150	-	(21,150)	-	-	-
Buildings and Works	20,684	-	(20,684)	-	-	-
Supply Services	6,848	-	(6,848)	-	-	-
Vehicles and Equipment	3,278	-	(3,278)	-	-	-
Operations	1,026	-	(1,026)	-	-	-
	<b>92,753</b>	<b>(2,012)</b>	<b>-</b>	<b>90,741</b>	<b>87,300</b>	<b>3,441</b>
<b>Transportation</b>						
Airports	27,254	(1)	(200)	27,053	26,814	239
Highway Operations	17,446	-	-	17,446	16,844	602
Corporate Services	7,948	415	-	8,363	8,188	175
Ferries	3,951	-	-	3,951	3,952	(1)
Motor Vehicles	2,481	-	-	2,481	2,578	(97)
Community Access Roads	75	-	200	275	225	50
Community Marine	169	-	-	169	66	103
Planning and Development	-	-	-	-	-	-
	<b>59,324</b>	<b>414</b>	<b>-</b>	<b>59,738</b>	<b>58,667</b>	<b>1,071</b>

## Schedule of Expenditures

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Renewable Resources</b>						
Forest Fire Management	28,130	-	(384)	27,746	25,644	2,102
Conservation Education and Resource Development	10,344	1,156	-	11,500	10,682	818
Field Operations	9,031	-	(25)	9,006	9,900	(894)
Wildlife Management	3,477	-	-	3,477	3,769	(292)
Directorate	1,860	503	-	2,363	2,682	(319)
Forest Management	765	-	-	765	1,440	(675)
Policy and Planning	806	-	409	1,215	1,421	(206)
Environmental Protection	688	-	-	688	676	12
	<b>55,101</b>	<b>1,659</b>	<b>-</b>	<b>56,760</b>	<b>56,214</b>	<b>546</b>
<b>Municipal and Community Affairs</b>						
Community Development	59,702	2,976	(316)	62,362	61,192	1,170
Directorate	5,544	767	317	6,628	8,633	(2,005)
Community Planning and Lands	2,656	-	(1)	2,655	3,090	(435)
Sport and Recreation	2,689	-	-	2,689	2,621	68
	<b>70,591</b>	<b>3,743</b>	<b>-</b>	<b>74,334</b>	<b>75,536</b>	<b>(1,202)</b>
<b>Health and Social Services</b>						
Community Programs and Services	143,988	3,456	134	147,578	143,456	4,122
Support and Health Services	88,533	7,007	(228)	95,312	91,669	3,643
Directorate	2,206	260	94	2,560	2,374	186
	<b>234,727</b>	<b>10,723</b>	<b>-</b>	<b>245,450</b>	<b>237,499</b>	<b>7,951</b>
<b>Energy, Mines and Petroleum Resources</b>						
	<b>5,217</b>	<b>239</b>	<b>-</b>	<b>5,456</b>	<b>5,130</b>	<b>326</b>
<b>Economic Development and Tourism</b>						
Corporate and Technical Services	16,554	-	(1,240)	15,314	15,166	148
Directorate	8,533	-	195	8,728	4,210	4,518
Parks and Visitors Services	3,692	55	5	3,752	3,611	141
Tourism Development and Marketing	2,907	-	(25)	2,882	2,804	78
Finance and Administration	1,525	244	(35)	1,734	1,677	57
Economic Development Agreement	650	-	1,100	1,750	1,584	166
Policy, Planning and Human Resources	1,186	169	-	1,355	1,327	28
Business Credit Corporation	817	-	-	817	812	5
	<b>35,864</b>	<b>468</b>	<b>-</b>	<b>36,332</b>	<b>31,191</b>	<b>5,141</b>

## Schedule of Expenditures

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Education, Culture and Employment</b>						
Educational Development	149,425	1,183	(5)	150,603	149,026	1,577
Culture and Careers	104,130	1,164	20	105,314	103,345	1,969
Directorate and Administration	4,340	268	(15)	4,593	4,631	(38)
	<b>257,895</b>	<b>2,615</b>	<b>-</b>	<b>260,510</b>	<b>257,002</b>	<b>3,508</b>
<b>Total Operations and Maintenance</b>	<b>\$ 1,030,678</b>	<b>\$ 12,836</b>	<b>\$ -</b>	<b>\$ 1,043,514</b>	<b>\$ 1,018,064</b>	<b>\$ 25,450</b>
<b>CAPITAL</b>						
<b>Legislative Assembly</b>	<b>\$ 45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45</b>	<b>\$ 41</b>	<b>\$ 4</b>
<b>Executive</b>						
<b>Financial Management Board Secretariat</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>459</b>	<b>(459)</b>
<b>NWT Housing Corporation</b>	<b>46,870</b>	<b>141</b>	<b>-</b>	<b>47,011</b>	<b>47,011</b>	<b>-</b>
<b>Justice</b>						
Community Justice and Corrections	3,012	(110)	(10)	2,892	1,902	990
Registries and Court Services	-	-	10	10	9	1
	<b>3,012</b>	<b>(110)</b>	<b>-</b>	<b>2,902</b>	<b>1,911</b>	<b>991</b>
<b>Public Works and Services</b>						
Petroleum Products	3,575	944	(448)	4,071	3,562	509
Asset Management	-	2,494	2,594	5,088	3,455	1,633
Systems and Communications	140	-	(5)	135	74	61
Directorate	25	-	9	34	66	(32)
Project Management	-	73	-	73	-	73
Buildings and Works	1,700	-	(1,700)	-	-	-
Accommodation Services	252	-	(252)	-	-	-
Vehicles and Equipment	198	-	(198)	-	-	-
	<b>5,890</b>	<b>3,511</b>	<b>-</b>	<b>9,401</b>	<b>7,157</b>	<b>2,244</b>
<b>Transportation</b>						
Highway Operations	22,145	-	(467)	21,678	21,056	622
Arctic Airports	13,704	(272)	226	13,658	11,356	2,302
Community Marine	4,389	-	(495)	3,894	3,581	313
Community Access Roads	950	-	650	1,600	1,477	123
Ferries	658	-	49	707	618	89
Motor Vehicles	125	-	37	162	5	157
	<b>41,971</b>	<b>(272)</b>	<b>-</b>	<b>41,699</b>	<b>38,093</b>	<b>3,606</b>



## Schedule of Expenditures

for the year ended March 31, 1997  
(thousands of dollars)

CAPITAL	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Renewable Resources</b>						
Field Operations	1,560	(288)	98	1,370	1,333	37
Forest Fire Management	621	(3)	(150)	468	426	42
Wildlife Management	60	(1)	2	61	61	-
Directorate	-	-	50	50	44	6
Environmental Protection	25	(1)	-	24	23	1
Forest Management	6	-	-	6	-	6
	<b>2,272</b>	<b>(293)</b>	<b>-</b>	<b>1,979</b>	<b>1,887</b>	<b>92</b>
<b>Municipal and Community Affairs</b>						
Community Development	20,851	(229)	(871)	19,751	17,851	1,900
Community Planning and Land	8,445	-	(580)	7,865	7,468	397
Sport and Recreation	6,206	64	1,411	7,681	5,959	1,722
Directorate	60	-	40	100	100	-
	<b>35,562</b>	<b>(165)</b>	<b>-</b>	<b>35,397</b>	<b>31,378</b>	<b>4,019</b>
<b>Health and Social Services</b>	<b>13,631</b>	<b>428</b>	<b>-</b>	<b>14,059</b>	<b>5,432</b>	<b>8,627</b>
<b>Energy, Mines and Petroleum Resources</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>-</b>
<b>Economic Development and Tourism</b>						
Corporate and Technical Services	4,901	251	-	5,152	5,152	-
Parks and Visitors Services	3,229	(35)	-	3,194	3,002	192
Finance and Administration	-	-	-	-	-	-
	<b>8,130</b>	<b>216</b>	<b>-</b>	<b>8,346</b>	<b>8,154</b>	<b>192</b>
<b>Education, Culture and Employment</b>						
Educational Development	32,067	-	126	32,193	29,206	2,987
Culture and Careers	4,838	1,161	(126)	5,873	5,278	595
	<b>36,905</b>	<b>1,161</b>	<b>-</b>	<b>38,066</b>	<b>34,484</b>	<b>3,582</b>
<b>Total Capital</b>	<b>\$ 194,313</b>	<b>\$ 4,617</b>	<b>\$ -</b>	<b>\$ 198,930</b>	<b>\$ 176,032</b>	<b>\$ 22,898</b>
<b>Total Expenditures</b>	<b>\$ 1,224,991</b>	<b>\$ 17,453</b>	<b>\$ -</b>	<b>\$ 1,242,444</b>	<b>\$ 1,194,096</b>	<b>\$ 48,348</b>

**Schedule of Recoveries of Prior Years' Expenditures**

for the year ended March 31, 1997  
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	\$ 40	\$ -	\$ 12	\$ 52
Executive	108	-	97	205
Finance	-	-	(2,632)*	(2,632)
Justice	192	-	173	365
Safety and Public Services	-	-	4	4
Public Works and Services	528	-	607	1,135
Transportation	57	-	40	97
Renewable Resources	49	-	29	78
Municipal and Community Affairs	22	-	30	52
Health and Social Services	254	-	1,173	1,427
Energy, Mines and Petroleum Resources	22	-	4	26
Economic Development and Tourism	153	-	73	226
Education, Culture and Employment	947	-	805	1,752
<b>TOTAL</b>	<b>\$ 2,372</b>	<b>\$ -</b>	<b>\$ 415</b>	<b>\$ 2,787</b>

\* In previous years, entries that were required to the Government's accounting system to balance the amounts related to the NWT Liquor Commission to the Commission's annual audited financial statements were not made. The cumulative effect of these entries was recorded this year. The net effect of this adjustment is reported above.

## Schedule of Grants

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Executive</b>						
<b>Executive Offices</b>						
Women's Initiatives	\$ 100	\$ -	\$ -	\$ 100	\$ 97	\$ 3
NWT Literacy Council	-	-	4	4	3	1
	100	-	4	104	100	4
<b>Intergovernmental and Aboriginal Affairs</b>						
Metis Nation	250	-	-	250	250	-
	250	-	-	250	250	-
	350	-	4	354	350	4
<b>Justice</b>						
Community Supervision Initiative	-	-	-	-	14	(14)
Uniform Law Conference	3	-	-	3	3	-
Canadian Association of Provincial Court Judges	3	-	-	3	3	-
Aboriginal Court Challenges	40	-	-	40	-	40
	46	-	-	46	20	26
<b>Public Works &amp; Services</b>						
Deninu K'ue Development Corporation (Grant-in-Kind)	-	-	-	-	14	(14)
<b>Transportation</b>						
Airports	-	-	100	100	-	100
<b>Renewable Resources</b>						
Nunavut Hunter Income Support Trust	3,000	-	-	3,000	3,000	-
Fur Price Program	595	-	-	595	337	258
Disaster Compensation (Activity800)	300	-	-	300	64	236
Disaster Compensation	15	-	-	15	18	(3)
Dene Nation	-	-	-	-	5	(5)
Humane Trap Development	5	-	-	5	-	5
	3,915	-	-	3,915	3,424	491
<b>Municipal and Community Affairs</b>						
Grant in Lieu of Taxes	4,548	-	-	4,548	3,987	561
Senior Citizen's & Disabled Property	155	-	20	175	170	5
NWT Association of Municipal	5	-	-	5	130	(125)
NWT Association of Municipalities	71	-	-	71	71	-
Community Empowerment Transfers	-	-	-	-	17	(17)
Sport Organizations Grants	10	-	-	10	14	(4)
Community Empowerment	-	-	-	-	12	(12)
Home Owner's Property Tax Rebate	-	-	-	-	7	(7)
	4,789	-	20	4,809	4,408	401

## Schedule of Grants

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Economic Development and Tourism</b>						
Small Business Grants	622	-	-	622	588	34
Nunavut Tourism	72	-	-	72	62	10
Student Bursary	25	-	-	25	13	12
	<b>719</b>	<b>-</b>	<b>-</b>	<b>719</b>	<b>663</b>	<b>56</b>
<b>Education, Culture and Employment</b>						
Student Grants	11,502	-	-	11,502	10,289	1,213
Community Broadcasting Grants	117	-	-	117	156	(39)
Cultural Organizations	8	-	-	8	10	(2)
Cultural Enhancement	12	-	(12)	-	-	-
	<b>11,639</b>	<b>-</b>	<b>(12)</b>	<b>11,627</b>	<b>10,455</b>	<b>1,172</b>
<b>Total Operations and Maintenance</b>	<b>\$ 21,458</b>	<b>\$ -</b>	<b>\$ 112</b>	<b>\$ 21,570</b>	<b>\$ 19,334</b>	<b>\$ 2,236</b>
<b>CAPITAL</b>						
<b>Public Works and Services</b>						
Sale of Sanikluq Power Plant-NWTPC (Grant-in-Kind)	\$ -	\$ 833	\$ -	\$ 833	\$ 883	\$ (50)
Tenant Improvements - Deninu K'ue Development Corp (Grant-in-Kind)	-	-	-	-	74	(74)
	<b>-</b>	<b>833</b>	<b>-</b>	<b>833</b>	<b>957</b>	<b>(124)</b>
<b>Health and Social Services</b>						
Community Programs and Services	-	300	-	300	-	300
<b>Education, Culture and Employment</b>						
Culture and Careers	-	-	-	-	-	-
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 1,133</b>	<b>\$ -</b>	<b>\$ 1,133</b>	<b>\$ 957</b>	<b>\$ 176</b>
<b>Total Grants</b>	<b>\$ 21,458</b>	<b>\$ 1,133</b>	<b>\$ 112</b>	<b>\$ 22,703</b>	<b>\$ 20,291</b>	<b>\$ 2,412</b>

## Schedule of Contributions

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Executive</b>						
<b>Executive Offices</b>						
Status of Women Council	312	-	-	312	312	-
Native Women's Association	175	-	-	175	175	-
Future of Work in Nunavut	-	-	100	100	100	-
Regional Councils	-	-	75	75	73	2
Executive Contributions	-	-	60	60	60	-
	487	-	235	722	720	2
<b>Financial Management Board Secretariat</b>						
Power Subsidy	5,857	300	-	6,157	6,261	(104)
<b>Ministry of Intergovernmental and Aboriginal Affairs</b>						
Self Government	60	122	29	211	194	17
Aboriginal Organizations	150	-	(33)	117	110	7
	210	122	(4)	328	304	24
	6,554	422	231	7,207	7,285	(78)
<b>NWT Housing Corporation</b>	<b>58,374</b>	<b>(168)</b>	<b>-</b>	<b>58,206</b>	<b>58,206</b>	<b>-</b>
<b>Justice</b>						
Legal Aid Clinics	1,680	-	-	1,680	1,628	52
Community Justice Contributions	918	-	100	1,018	856	162
Community Supervision Initiative	-	-	-	-	145	(145)
Victims Assistance Contributions	470	-	-	470	135	335
	3,068	-	100	3,168	2,764	404
<b>Public Works and Services</b>						
CTI - Tuktoyaktuk	\$ -	\$ -	\$ -	\$ -	\$ 205	\$ (205)
CTI - Holman	-	-	-	-	117	(117)
Grise Fiord Sealift	-	-	-	-	60	(60)
CTI - Cambridge Bay	-	-	67	67	54	13
Aurora College	-	-	-	-	50	(50)
CTI - Taloyoak	-	-	36	36	47	(11)
West Kitikmeot/Slave Study Office Space (Contribution-in-Kind)	-	-	-	-	26	(26)
	-	-	103	103	559	(456)

## Schedule of Contributions

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Transportation</b>						
Community Access Road	14	-	200	214	209	5
Aurora College	-	-	50	50	50	-
Rae - Edzo	-	-	6	6	6	-
	<b>14</b>	<b>-</b>	<b>256</b>	<b>270</b>	<b>265</b>	<b>5</b>
<b>Renewable Resources</b>						
Western Harvesters Support Program	2,454	330	-	2,784	1,830	954
Community Harvesters Assistance Program	859	-	3	862	820	42
Local Wildlife Committees	696	-	(20)	676	648	28
West Kitikmeot Slave Study	-	-	536	536	536	-
Regional Wildlife Organizations	217	-	-	217	217	-
West Kitikmeot Slave Study (Contribution-in Kind)	-	-	176	176	176	-
Commercial Caribou Harvesting	-	-	100	100	100	-
Wildlife Management Boards	88	-	-	88	74	14
Community Organized Hunts	57	-	-	57	72	(15)
Western Arctic Leadership Program	-	-	50	50	50	-
Community Integrated Resource	-	-	43	43	43	-
Deninu Kue First Nation	-	-	38	38	38	-
Support to the Fur Industry	33	-	(8)	25	25	-
Tulita Dene Band	-	-	10	10	20	(10)
Dene Cultural Institute	-	-	20	20	20	-
Fort Simpson Community Revitalization	-	-	15	15	15	-
Dene Nation	-	-	10	10	10	-
Tuaro Dairy Corporation	-	-	7	7	7	-
Recycle Depot	-	-	5	5	5	-
Gwich'in Tribal Council	-	-	5	5	5	-
Dene Cultural Institute	-	-	5	5	5	-
Gerald Aponsowicz	-	-	4	4	4	-
Ecology North	-	-	2	2	2	-
Gwich'in Social & Cultural Institute	-	-	1	1	1	-
	<b>4,404</b>	<b>330</b>	<b>1,002</b>	<b>5,736</b>	<b>4,723</b>	<b>1,013</b>

## Schedule of Contributions

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Municipal and Community Affairs</b>						
Municipal Operating Assistance Program	29,705	-	123	29,828	29,843	(15)
Water/Sewer Services Subsidy Program	8,808	1,127	629	10,564	10,500	64
Block Funding Transfer Payment	5,627	-	96	5,723	5,723	-
Settlement Oper. Assistance Program	2,636	-	(88)	2,548	2,574	(26)
Community Empowerment Transfers	1,224	984	-	2,208	2,202	6
Municipal Equalization Transfer Payments	2,221	-	(636)	1,585	1,592	(7)
Summer Pool Operating Contributions	302	-	28	330	288	42
Sport North Contribution	178	-	-	178	230	(52)
Fire Fighting Training	-	-	200	200	163	37
NWT Winter Regional Games Program	146	-	-	146	147	(1)
Intercommunity Sport Competition	182	-	(4)	178	142	36
Dene and Inuit Games Contribution	169	-	(25)	144	132	12
Community Empowerment	191	-	-	191	124	67
NWT Ski Program Contribution	30	-	-	30	30	-
NWT Sport Development Staff Program	49	-	-	49	8	41
Recreation Leaders' Program Allowances	50	-	-	50	7	43
Leadership Subsidy	-	-	-	-	2	(2)
Fire Fighting Training	200	-	(200)	-	-	-
	<b>51,718</b>	<b>2,111</b>	<b>123</b>	<b>53,952</b>	<b>53,707</b>	<b>245</b>
<b>Health and Social Services</b>						
Health & Hospital Boards	84,699	4,078	412	89,189	89,779	(590)
Medical Travel Benefit Program	18,513	2,800	(143)	21,170	20,890	280
Addictions Programs	8,432	-	(742)	7,690	7,536	154
Physicians Specialist Services	5,035	1,124	-	6,159	6,309	(150)
Elders/Physically-Mentally Challenged	4,551	-	738	5,289	4,408	881
Inuvik Regional Health Board	-	-	3,340	3,340	4,244	(904)
Home Care	4,275	-	-	4,275	3,454	821
Community Action Fund	2,900	-	(420)	2,480	2,178	302
Family Violence Prevention Services	2,178	-	(162)	2,016	1,996	20
Town of Iqaluit	1,621	-	-	1,621	1,736	(115)
Employee Medical Travel Assistance	-	1,326	(127)	1,199	1,199	-
Community Wellness Programs	934	-	(215)	719	718	1
Non-Profit Health-Oriented Org.	215	-	-	215	235	(20)
Prevention of Child Sexual Abuse	200	-	-	200	61	139
Hamlet of Cape Dorset	-	-	-	-	51	(51)
Medical Professional Development	50	-	-	50	50	-
Group Liability Insurance Plan/Storefront	50	-	-	50	43	7
Feasibility Studies	100	-	-	100	-	100
Transfer of Social Services	98	-	-	98	-	98
	<b>133,851</b>	<b>9,328</b>	<b>2,681</b>	<b>145,860</b>	<b>144,887</b>	<b>973</b>

## Schedule of Contributions

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Energy, Mines and Petroleum Resources</b>						
Prospectors Assistance Program	100	-	-	100	78	22
Develop Impact Zones	40	-	-	40	57	(17)
Yellowknives Dene First Nations	-	-	-	-	30	(30)
Dogrib Treaty II	-	-	-	-	30	(30)
Canadian Energy Research Institute	25	-	-	25	25	-
N.W.T. Community Mobility	-	-	-	-	5	(5)
Northern Accord Contributions	100	-	-	100	-	100
	<b>265</b>	<b>-</b>	<b>-</b>	<b>265</b>	<b>225</b>	<b>40</b>
<b>Economic Development and Tourism</b>						
Business Development Fund	7,943	-	(1,220)	6,723	5,806	917
Economic Development Agreement	600	-	1,100	1,700	1,485	215
NWT Development Corp.	5,749	-	(190)	5,559	859	4,700
Community Futures	819	-	-	819	743	76
Commercial Fisheries	672	-	28	700	658	42
Ind. Association Core Funding	344	-	55	399	399	-
Aurora Fund	-	-	300	300	300	-
Core Funding	300	-	-	300	250	50
Business Credit Corporation	321	-	-	321	134	187
Fort Good Hope	91	-	-	91	90	1
Hamlet of Taloyoak	90	-	-	90	90	-
Hamlet of Tuktoyaktuk	84	-	-	84	76	8
Hamlet of Aklavik	76	-	-	76	76	-
Village of Fort Simpson	75	-	-	75	75	-
Town of Norman Wells	-	-	65	65	64	1
Charter Community of Deline	-	-	63	63	63	-
Hamlet of Fort McPherson	-	-	61	61	61	-
Municipality of Sanikiluaq	100	-	(30)	70	54	16
Hamlet of Baker Lake	-	-	48	48	48	-
Hamlet of Tulita	-	-	47	47	46	1
Hamlet of Broughton Island	-	-	30	30	29	1
Town of Inuvik	-	-	19	19	19	-
Jim Bourque Scholarship	-	-	10	10	10	-
Forest Industry Assist	50	-	(28)	22	-	22
	<b>17,314</b>	<b>-</b>	<b>358</b>	<b>17,672</b>	<b>11,435</b>	<b>6,237</b>



## Schedule of Contributions

for the year ended March 31, 1997  
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>Education, Culture and Employment</b>						
Education Authority Contributions	139,525	1,183	15	140,723	139,585	1,138
College Contribution	27,703	285	-	27,988	28,257	(269)
Town of Iqaluit	2,916	-	-	2,916	3,394	(478)
Investing in People	2,000	930	-	2,930	2,297	633
NWTTA PI Fund	509	-	765	1,274	1,206	68
Early Childhood Program	1,393	-	-	1,393	1,194	199
Community Teacher Education Program	1,290	-	-	1,290	1,100	190
Literacy Funding	581	-	-	581	454	127
Community Library Services	307	-	6	313	316	(3)
Alternative Governance Structures	300	-	-	300	253	47
Cultural Organizations	239	-	-	239	239	-
NWT Arts Council	193	-	-	193	195	(2)
Community Museums	172	-	-	172	172	-
Dene Language Programming	150	-	-	150	150	-
Cultural Enhancement	79	-	12	91	119	(28)
Native Communications	105	-	-	105	105	-
Youth Initiatives Community Groups	295	-	-	295	104	191
Oral Traditions Program	75	-	-	75	102	(27)
Northern Performers	75	-	-	75	79	(4)
Vocational Training for Disabled Persons	45	-	-	45	45	-
Early Childhood Intervention	950	-	-	950	-	950
	<b>178,902</b>	<b>2,398</b>	<b>798</b>	<b>182,098</b>	<b>179,366</b>	<b>2,732</b>
<b>Total Operations and Maintenance</b>	<b>\$ 454,464</b>	<b>\$ 14,421</b>	<b>\$ 5,652</b>	<b>\$ 474,537</b>	<b>\$ 463,422</b>	<b>\$ 11,115</b>

## Schedule of Contributions

for the year ended March 31, 1997  
(thousands of dollars)

CAPITAL	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
<b>NWT Housing Corporation</b>	\$ 46,870	\$ 141	\$ -	\$ 47,011	\$ 47,011	\$ -
<b>Justice</b>						
Wilderness Camps	-	-	974	974	491	483
<b>Transportation</b>						
Community Access Road	565	-	120	685	595	90
Marine Minor Works	100	-	(45)	55	27	28
	665	-	75	740	622	118
<b>Renewable Resources</b>						
Deninu Kue First Nation	-	-	-	-	20	(20)
<b>Municipal and Community Affairs</b>						
Water and Sanitation	7,525	-	(810)	6,715	6,309	406
Mobile Equipment	1,610	-	61	1,671	1,662	9
Road / Site / Land	1,751	-	(373)	1,378	1,417	(39)
Sport and Recreation	747	64	1,027	1,838	518	1,320
Public Buildings and Fire Protection	797	-	(387)	410	408	2
Emergency Measures	-	-	40	40	43	(3)
Granular Material	38	-	(7)	31	9	22
Community Planning	40	-	(6)	34	-	34
	12,508	64	(455)	12,117	10,366	1,751
<b>Health and Social Services</b>						
Community Programs and Services	6,361	583	20	6,964	2,188	4,776
<b>Economic Development and Tourism</b>						
NWT Development Corporation	4,901	251	-	5,152	5,152	-
<b>Education, Culture and Employment</b>						
Various Organizations	12,579	-	1,063	13,642	12,017	1,625
<b>Total Capital</b>	\$ 83,884	\$ 1,039	\$ 1,677	\$ 86,600	\$ 77,867	\$ 8,733
<b>Total Contributions</b>	\$ 538,348	\$ 15,460	\$ 7,329	\$ 561,137	\$ 541,289	\$ 19,848

## Schedule of Special Warrants

for the year ended March 31, 1997  
(thousands of dollars)

Purpose	Date of FMB Approval	Amount Authorized
<b>OPERATIONS AND MAINTENANCE</b>		
<b>Legislative Assembly</b>		
To transfer funding, associated with the operation and maintenance of the Legislative Assembly building, from Public Works and Services.	04-Nov-96	\$ 2,574
<b>Education, Culture and Employment</b>		
To provide funding to complete projects initiated in the 1995-96 fiscal year under the "Investing in People" Cooperation Agreement between the Department of Education Culture and Employment and Human Resources Development Canada.	11-Jul-96	561
To transfer funding, associated with the operation and maintenance of the Prince of Whales Northern Heritage Centre building, from Public Works and Services.	04-Nov-96	<u>257</u>
<b>Total Operations and Maintenance</b>		<b>\$ <u>3,392</u></b>
<b>CAPITAL</b>		
<b>Public Works and Services</b>		
To carry over funds from the 1995-96 fiscal year to the 1996-97 fiscal year for the following projects: Office Renovations, Fort Smith - \$813,000; Office Renovations Baffin - \$250,000; Office Renovations Keewatin - \$145,000; Sale of Old Northern Health Property - Yellowknife - \$225,000	15-June-96	\$ 1,485
To carry over funds from the 1995-96 fiscal year for the upgrade of the Laing Building, Yellowknife.	15-June-96	118
To carry over funds from the 1995-96 fiscal year to the 1996-97 fiscal year for the following projects - Tank Farm Construction, Clyde River - \$100,000; Tank Farm Construction, Igloolik - \$682,000; Fuel Tank Construction, Colville Lake - \$86,000; Fuel Tank Construction & Relocation, Lutsel K'e - \$76,000; Ministerial Furnishings - \$52,000.	15-June-96	944
To carry over funds from the 1995-96 fiscal year to the 1996-97 fiscal year for the Building and Learning Strategy projects.	15-June-96	73
<b>Transportation</b>		
To carry over funds from the 1995-96 fiscal year to the 1996-97 fiscal year for the Coppermine Airport Upgrading.	11-July-96	65
<b>Municipal and Community Affairs</b>		
To carry over funds from the 1995-96 fiscal year to the 1996-97 fiscal year for the following projects - Well Pumphouse, Lac La Marter - \$62,000; and Fire Hall, Wrigley - \$68,000	11-Jul-96	130
To carry over funds from the 1995-96 fiscal year to the 1996-97 fiscal year for the Above Ground Pool, Tulita.	11-July-96	64
<b>Health and Social Services</b>		
To increase previously approved capital carryovers by \$4,000 and to carryover the Stanton Lighting Retrofit project in the amount of \$153,000	11-July-96	157
<b>Education, Culture and Employment</b>		
To provide funding for the direct costs to deliver Building and Learning Strategy capital projects in all regions for 1996-97 - \$1,431,000	15-June-96	<u>1,431</u>
<b>Total Capital</b>		<b>\$ <u>4,467</u></b>

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

for the year ended March 31, 1997  
(thousands of dollars)

	Transfer to (from)	Explanation
<b>OPERATIONS AND MAINTENANCE</b>		
<b>Executive</b>		
Aboriginal Affairs Cabinet Secretariat(Executive Offices)	\$ (446) 446	Transfer funding, associated with the Intergovernmental Affairs function, from Aboriginal Affairs to Executive Offices.
<b>Health and Social Services</b>		
Community Programs and Services Support and Health Services Administration	289 (289)	Transfer funding associated with 5 positions, which formerly administered the medical travel function, to the Health and Hospital Boards who now have assumed responsibility for this function.
Support and Health Services Administration Community Programs and Services	455 (455)	Transfer funding to correct budget allocations in the 1996-97 Supplementary Appropriation Act No. 1 and the 1996-97 Supplementary Appropriation Act No.2.
<b>Economic Development and Tourism</b>		
Corporate and Technical Services Economic Development Agreement	(1,100) 1,100	Transfer of funding from the Business Development Fund to the Economic Development Agreement to take advantage of additional revenues provided by Industry Canada through the cost shared Economic Development Agreement.
<b>CAPITAL</b>		
<b>Transportation</b>		
Community Access Roads Community Marine	\$ 900 (900)	Transfer capital funding from the deferred Rankin Inlet Moorings project to other capital projects.
<b>Municipal and Community Affairs</b>		
Community Development Sport and Recreation	(1,055) 1,055	Transfer capital funding from the Fort Simpson alternate island access project to provide funding for a community hall in Fort Simpson.
Community Development Sport and Recreation Directorate Community Planning and Lands	(390) 446 40 (96)	Transfer capital funding between activities to ensure the completion of approved 1996-97 projects.
Community Development Community Planning and Lands	375 (375)	Transfer surplus project funds to projects requiring additional funds to ensure proper completion.

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

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for the year ended March 31, 1997  
(thousands of dollars)

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CAPITAL (Cont'd)	Transfer to (from)	Explanation
<b>Education, Culture and Employment</b>		
Culture and Careers	(372)	Transfer capital project budgets to establish new minor capital projects and adjust other project budgets.
Educational Development	372	

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

for the year ended March 31, 1997  
(thousands of dollars)

	<b>Original Amount</b>	<b>Principal Balance March 31, 1996</b>	<b>New Loans</b>	<b>Principal Repayments</b>	<b>Principal Balance March 31, 1997</b>
Municipality of Yellowknife	\$ 36,321	\$ 25,584	\$ 1,460	\$ 15,498	\$ 11,546
Yellowknife Catholic School Board	1,000	1,010	-	44	966
Municipality of Fort Smith	5,074	4,545	-	243	4,302
Municipality of Fort Simpson	203	173	-	10	163
Municipality of Hay River	7,957	5,269	600	955	4,914
Municipality of Inuvik	4,041	2,387	1,090	234	3,243
Municipality of Norman Wells	1,273	736	350	62	1,024
Municipality of Iqaluit	6,916	5,086	-	884	4,202
	62,785	44,790	3,500	17,930	30,360
Less: Valuation Allowance		1,160			984
	<b>\$ 62,785</b>	<b>\$ 43,630</b>	<b>\$ 3,500</b>	<b>\$ 17,930</b>	<b>\$ 29,376</b>

## Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 1997  
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 1996	New Loans	Principal Repayments	Principal Balance March 31, 1997
<b>Municipality of Yellowknife</b>							
130 Frame Lake South Sub-Division	1997	9.00	\$ 1,166	\$ 225	\$ -	\$ 108	\$ 117
132 Frame Lake South Improvements	1997	8.75	334	63	-	30	33
174 Frame Lake South	2003	9.13	961	586	-	54	532
211 Utility Fund	2000	9.00	1,615	1,071	-	1,071	-
212 General Fund	2002	9.00	6,589	4,690	-	612	4,078
213 Water and Sewer Replacement	2003	8.50	3,400	2,924	-	2,924	-
214 Paving program	2003	8.50	1,436	1,235	-	114	1,121
215 Water and Sewer Replacement	2003	8.50	300	258	-	258	-
216 Capital Fund	2001	7.74	4,590	3,466	-	521	2,945
217 Utility Fund	2000	7.71	2,193	1,549	-	1,549	-
218 Land Development Fund	1999	7.75	8,357	5,884	-	5,884	-
220 Paving, Gutters and Sidewalks	2005	8.90	1,170	1,170	-	77	1,093
221 Water and Infrastructure Replacement	2005	8.90	500	500	-	500	-
222 Water and Sewer Infrastructure Replacement	2005	8.90	900	900	-	900	-
223 Pump House #2 Upgrade	2005	8.90	600	600	-	600	-
224 Trails End Water and Sewer Replacement	2005	9.25	750	463	-	296	167
225 Paving, Gutters and Sidewalks	2006	8.30	1,460	-	1,460	-	1,460
			<b>36,321</b>	<b>25,584</b>	<b>1,460</b>	<b>15,498</b>	<b>11,546</b>
<b>Yellowknife Catholic School Board</b>							
1 New High School (1994)	2014	10.70	1,000	1,010	-	44	966
<b>Municipality of Fort Smith</b>							
21 Personal Care Facility	1997	9.00	140	27	-	13	14
43 Personal Care Facility	2026	11.27	2,765	2,730	-	12	2,718
44 Expansion, Renovation of Fire Hall	2008	8.80	335	248	-	32	216
45 Refinance Previous Debentures	2002	8.25	1,484	1,190	-	163	1,027
46 West Grove Subdivision	2005	9.15	350	350	-	23	327
			<b>5,074</b>	<b>4,545</b>	<b>-</b>	<b>243</b>	<b>4,302</b>
<b>Municipality of Fort Simpson</b>							
6 Fire Hall Addition	2006	9.00	136	114	-	7	107
7 Fire Truck and Alarm System	2008	9.00	67	59	-	3	56
			<b>203</b>	<b>173</b>	<b>-</b>	<b>10</b>	<b>163</b>

## Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 1997  
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 1996	New Loans	Principal Repayments	Principal Balance March 31, 1997
<b>Municipality of Hay River</b>							
66							
Water and Sewer Infrastructure Improvements	2002	8.45	180	140	-	16	124
68							
Infrastructure Upgrades	2001	9.00	496	87	-	14	73
72							
Local Improvements	2000	9.00	229	177	-	34	143
73							
Water and Sewer Capital Works and Infrastructure Improvements	1996	9.00	191	69	-	69	-
74							
Road Paving	2002	8.45	794	665	-	73	592
75							
Commercial Sub-Division	2003	7.75	1,200	958	-	163	795
80							
Drainage Improvements	1996	8.25	11	6	-	6	-
81							
Drainage Improvements	2001	8.25	30	27	-	4	23
82							
Paving	2005	8.25	111	104	-	7	97
84							
Local Improvements	1997	8.25	33	23	-	11	12
85							
Residential Subdivision	1999	8.25	762	277	-	179	98
86							
Residential Subdivision	1999	8.25	228	90	-	53	37
87							
Road Paving and Capital Infrastructure Improvements	2001	8.25	735	653	-	89	564
89							
Southern Expansion, Land Development	2005	9.10	2,200	1,836	-	223	1,613
90							
Woodland Drive Sewer Trunk Replacement	2004	10.45	157	157	-	14	143
91							
Water, Sewer & Road Infrastructure	2006	8.30	400	-	400	-	400
92							
Water, Sewer & Road Infrastructure	2006	8.30	200	-	200	-	200
			<b>7,957</b>	<b>5,269</b>	<b>600</b>	<b>955</b>	<b>4,914</b>
<b>Municipality of Inuvik</b>							
5							
Town Hall / Fire Hall	2000	9.00	350	141	-	21	120
33							
Refinance Previous Debentures	2005	8.25	944	779	-	56	723
34							
Refinance Previous Debentures	2010	8.34	1,657	1,467	-	157	1,310
35							
Recreation Centre	2007	7.30	400	-	400	-	400
36							
Recreation Centre Completion	2012	8.05	690	-	690	-	690
			<b>4,041</b>	<b>2,387</b>	<b>1,090</b>	<b>234</b>	<b>3,243</b>
<b>Municipality of Norman Wells</b>							
6							
MacKenzie Drive Road Upgrade	2010	9.00	183	168	-	6	162
7							
Residential Sub-Division	1998	6.95	250	107	-	39	68
8							
Refinance Previous Debentures	2011	8.25	490	461	-	17	444
9							
Residential Subdivision	2001	7.40	350	-	350	-	350
			<b>1,273</b>	<b>736</b>	<b>350</b>	<b>62</b>	<b>1,024</b>
<b>Municipality of Iqaluit</b>							
13							
Local Improvements	2011	9.00	298	284	-	23	261
14							
Refinance Previous Debentures	2008	0.00	4,868	3,052	-	313	2,739
15							
New Expansion Area, Phase IV (#1)	2013	9.50	750	750	-	240	510
16							
New Expansion Area, Phase IV (#2)	2013	9.50	50	50	-	33	17
17							
Expansion Area, Phase IV	2005	9.65	300	300	-	23	277
18							
Expansion Area, Phase IV	2005	9.65	650	650	-	252	398
			<b>6,916</b>	<b>5,086</b>	<b>-</b>	<b>884</b>	<b>4,202</b>
Less: Valuation Allowance				<b>1,160</b>			<b>984</b>
			<b>6,916</b>	<b>3,926</b>	<b>-</b>	<b>884</b>	<b>3,218</b>
			<b>\$ 62,785</b>	<b>\$ 43,630</b>	<b>\$ 3,500</b>	<b>\$ 17,930</b>	<b>\$ 29,376</b>



## Schedule of Other Long-term Receivables

for the year ended March 31, 1997  
(thousands of dollars)

	Principal Balance March 31, 1996	New Loans	Principal Repayments	Principal Balance March 31, 1997
Agreements for Sale	\$ 973	\$ -	\$ (247)	\$ 726
Offer to Purchase - Kekortak Co-Op, Gjoa Haven	200	-	-	200
	<b>\$ 1,173</b>	<b>\$ -</b>	<b>\$ (247)</b>	<b>\$ 926</b>

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

for the year ended March 31, 1997

## ACCOUNTS RECEIVABLE WRITTEN OFF

## Municipal and Community Affairs

Bertrand, Angus	\$ 970
Camsell, Ernie	750
Firth, Wilbert Angus	539
Francis, John T.	1,000
Gardebois, Clarence	1,500
Gonet, John	750
Horesay, Joey & Pamela	550
Inuktalik, David	500
Kikoak, Susie	1,543
Koe, Kenneth Joseph	765
Taylor, Robert	750
Vital, Freddy	656
Wetrade, Rosalie	1,250
Weyallon, Leon	500
	<u>12,023</u>

## Transportation

Mackenzie Times Northern Multimedia	1,201
Stewart, Abraham	2,326
	<u>3,527</u>

## Health and Social Services

Cardinal, Cyril	1,361
Chemelyk, Todd	504
Hill, Nancy	13,515
Hunt, Susan	658
Pete, Eileen	2,208
Straker, Jeffrey	2,435
Taptoona, Kitik	786
Treeshin, Ted	15,820
	<u>37,287</u>

## Justice

Nitsiza, Frank J.	1,587
	<u>1,587</u>

## Renewable Resources

Ottokre, Ping	1,783
Lavoilette, Pat	1,494
	<u>3,277</u>

## Economic Development and Tourism

Abel's Dance Group	2,538
Arroyo, Jose L.	5,882
Renshaw, Roberta	2,941
Dependence de G. Tributaria	15,403
Central Hisparo	12,719
Cosmos, Angel (Nolani)	8,710
	<u>48,193</u>

## Education, Culture and Employment

Akhaitak, Estate of Deborah	728
Chinna, Martha	1,375
Cross, Joel Allen	803
Epsilon, Leonard	1,670
Erkloo, David	1,688
Etidloie, Mark	560
Evaloakjuk, Valerie	575
Falsnes, Oliver	1,250
Favel, Ruby	1,835
Firth, Ruby Elizabeth	675
Francis, John	675
Francois, Stella	2,700
Fraser, Dawn Melissa	675
Goose, Leanne Maidie	895
Grimard, Allan Paul	1,273
Hansen, Lori Roberta	1,200
Hardisty, Howard	1,898
Inuvik Drummers	1,000
Irquit, David	911
Ishulutak, Pitsiulaq	1,205
Issugangituaq, Samo	2,410
Jerome, Dino Fred	1,013
Kailek, Richard	688
Kahak, Bessie Rose	2,871
Kilabuk, Noah	2,108
Koe, Glen Henry	4,707
Kooneeliusie, Davidee J.	2,591
Kreelak, Mary	850
Kudluk, Liveena	1,808
Kunilusie, Gary, Matatee	1,409
Kunnizzi, Robert	784
Mandeville, Albert	1,350
Moore, Rosalyn	953
Ningiuk, Zipporah	1,660
Nitsiza, Dolphus Sonny	675
Nuvaqiq, Tim	1,545
Owlijoot, Rachel	913
Pauloosie, Jimmy	1,013
Pierrot, Barbara	2,410
Pillakapsi, Leonie	523
Piugattuk, Catherine	2,020
Poitras, Austen G.P.	675
Rogers, Estate of Darren James	740
Shappa, Hami	610
Stewart, Kurt Alexis	1,013
Taipana, Jamie Oliver Kakagun	1,391
Tavalok, Abel	1,330
Tees, Allan	714
Tuccaro, Raylene Dawn	675
Tulugah, Jolly Albert	675
Ukallianuk, Lucien Jr.	675
Ukalik, Charley	850
Unka, Cheryl Lynn	603
Yakalaya, Valerie	628
	<u>68,471</u>

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

for the year ended March 31, 1997

**Public Works and Services**

Arey, Joseph Jr.	512
Arragutainaq, Lucassie	2,432
Cookie, Johnnie Jr.	503
Kittosuk, Lucassie	2,016
Sala, Isac	1,181
Suna Likaa Ltd.	2,358
Takatak, Charlie	871
Tooktoo, Charlie	657
	<u>10,530</u>

**Student Loan Fund**

Akhiatak, Estate of Deborah	7,500
Barry, Jennifer	1,500
Demaine, Estate of Shawn	4,800
Evvik, Michael	643
Francois, Stella	3,021
Gruben, Louisa	5,000
Hereter, Estate of Aaron	7,919
T'Seleie, Bella	966
Williamson, Ben	12,525
Zillman, Shawna	9,600

**Total Loans Written Off** 53,474

**Total Accounts Written Off Over \$500** 184,895

**Total Accounts and Loans Written Off** \$ 294,722

**All Departments - Other Miscellaneous  
Accounts Less Than \$500** 46,422

**Student Loan Interest Written Off** 9,931

**Accounts Forgiven, Not Previously Written  
Off 1996/97 Forgiveness** -

**Total Accounts Written Off** 241,248

**FORGIVENESS**

**1996/97 Forgiveness** \$ 686,766

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

for the year ended March 31, 1997

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

Abernethy, Susan	\$ 1,379	Chalifoux, Brenda	2,694
Adkins, Gary	4,046	Chambers, Brian	3,005
Adlem, Cassandra	5,000	Charlie, Annie	4,977
Akavak, Pitsula	3,115	Cheema, Simervir	2,447
Alivaktuk, Meeka	3,058	Chilibeck, Jason	2,742
Allison, Kenneth	3,677	Chorostkowski, Bradley	3,005
Amrow, Kelly	3,419	Christie-Williams, Emma	2,747
Anderson, Wanda	2,132	Clancy, Patrick	2,860
Andrew, Jessie	3,997	Clarke, Sven	1,083
Angilirq, Amelia	5,046	Clay, Scott	1,859
Angutiqjuaq, Ruthie	3,181	Cockney, Evelyn	3,247
Archie, Verna	3,038	Cockney, Stella	5,000
Armstrong, Brian	2,673	Coedy, William	2,710
Ashton, Cindy	1,150	Collins, Jennifer	2,227
Ashton, Toderick	1,590	Cook, Ty	1,016
Atkinson, Emily	1,546	Cooke, Douglas	2,488
Attagutsiak, Eunice	2,796	Corbeil, Andre	1,738
Attagutalukutuk, Rebecca	5,000	Corey, Grant	2,834
Aubin, Doris	1,997	Couturier, Marie	1,206
Aumond, Michael	3,161	Craig, John	2,238
Avery, Bradley	1,027	Crawford, Barbara	2,173
Bawinhimer, Karyne	5,452	Crozier, James	1,595
Beaulieu, Debbie	4,776	Cronk, Mark	2,791
Bell, Adrian	1,747	Crout, Andrew	2,750
Bell, Brendan	1,308	Cucheran, Timothy	1,947
Bell, Craig	2,521	Davidge, Scott	1,624
Benoit, Brenda	2,148	Davies, Angela	1,791
Berg, Gary	1,022	Davies, Paul	648
Berg, Melodie	1,124	Day, Clara	2,000
Bernhardt, John Barry	2,148	Dean, Shaun	2,238
Bertolini, Alex	3,488	DeGroot, Theresa	953
Berton, Fabrizio	876	Delmage, Ronald	3,312
Bishop, Josephine	2,627	Delorey, Monique	2,099
Blackduck, Irene	7,500	Demaine, Kimberly	2,542
Blondin-Forrest, Evelyn	3,128	Devereaux, Sheri	2,538
Bodnar, Victoria	2,058	Dialla, Sheila	4,357
Boettger, Anne Louise	1,920	Dievert, Brent	3,263
Bonnycastle, Colin	2,669	Dievert, Leanne	3,148
Bouchard, Robert	3,411	Duggan, Moira	923
Boudreau, Carol	3,526	Dumond, Sandra	3,214
Boulanger, Joseph	5,210	Dunn, Kevin	3,029
Bourque, Mary	4,362	Dwyer, Richard	1,972
Branch, Jennifer	1,882	Dyce, Michael	3,066
Broekaert, Paulette	4,400	Edwards, Gladis	2,799
Brown, Ralph	2,266	Eetoolook, Mary	4,702
Brown, Tara	634	Ekanale, Alma	2,730
Bryant, Tracey	3,513	Ekpakohak, Joanne	923
Budgell, Stephen	3,200	Elief, Freda	2,456
Bugg, Terri-Ann	2,238	Elkin, Derek	2,890
Bullock, Curtis	2,669	Ekpakohak, Joanne	2,275
Burbidge, Wade	2,765	Emaghok, Georgina	2,090
Burles, Jacquelyn	551	Engler, Garry	1,623
Burlingame, Todd	2,969	Erasmus, Eileen	1,318
Burill, Kevin	1,686	Eskelson-Minault	2,895
Cairns, Valerie	2,895	Etuangat, Phoebe	4,230
Cane, Myles	2,645	Eyakfo, Celine	1,988
Carreau Jr., Robert	1,066	Fearn, David	2,395
Carreau Sr., Robert	1,738	Felix, Loretta	2,349
Carter, Lisa	1,490	Ferguson, Marian	2,562
Caudron, Cindy	2,104	Feria, Marites	2,788

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

for the year ended March 31, 1997

Flaherty, Elisapee	4,206	Hickey, Jeannie	997
Foddis, Walter	3,222	Hiebert, Patricia	750
Forbes, Tommy	2,373	Higgins, Eelee	4,464
Fortin, Gerard	1,171	Hill, W.R. Duncan	2,112
Fournier, Renee	1,964	Hodgkins, Andrew	3,169
Fowler, Sean	1,791	Hodgson, Diana	1,650
France, Matthew	3,200	Hoffmann, Nicole	1,500
Franceschi, Luideo	1,856	Holmes, Naomi	3,309
Francey, Judy	6,029	Horn, Kory	2,857
Frank, Catherine	1,757	Horton, Mark	2,304
Frano, Stacey	2,000	Hostland, Craig	5,103
Froese, Kelly	1,706	House, Sheldon	2,612
Gallagher, Lisa	2,579	Hughes, Theresa	3,181
Gamble, Jennifer	2,074	Humphreys, Jacqueline	2,029
Gard, Paul	3,370	Huskey, Peter	7,000
Gauthier, Laurier	2,944	Hustins, Lenora	3,870
Gauthier, Neil	2,579	Imbeault, Sylvia	1,688
Gauthier, Shauna	2,738	Impett, Michael	2,398
Gee, Allan	1,431	Inch, Jennifer	1,603
Gee, Kendra	1,849	Innuksuk, Michael	2,898
Gibbons, Darlene	749	Israel, Parker	761
Gilbert, Brent	1,234	Jackman, Dana	3,200
Gill, Michael	1,775	Jardine, Christopher	1,197
Gillis, Mary	2,812	Jaworenko, Rocky	2,804
Girardin, Bernard	2,200	Jeremick'ca, Mary Ann	7,128
Golding, Linda	2,156	Joaquin, Blesila	1,542
Goldsmith, Mary	2,200	Johnson, Karen	1,648
Goodzeck, Jonathan	2,985	Johnson, Robert	1,874
Gordon, Annie	2,673	Johnson, Timothy	543
Goudreau, Mariette	2,263	Johnston, Lynne	2,898
Goudreau, Simone	1,236	Jones, Alanhea	1,600
Grady, Sean	4,500	Jones, Barbra	2,714
Graham, Ronald	2,400	Jones, Chamberlain	1,123
Grandjambe, Janet	2,906	Jones, Gregory	2,980
Green, Cecilia	1,972	Jones, Irene	1,123
Green, Ingrid	8,607	Jonkisz, Barbara	766
Green, Paul	2,722	Joss, Sadie	3,562
Greenland, Heather	3,145	Julian, Lynn	4,956
Grundy, Paul	2,747	Kapicki, Brent	3,067
Ha, Long	2,997	Kapicki, Jodie	2,636
Habibi, Ann Marie	1,001	Kay, Ruth	2,714
Haener, Madelon	2,628	Kaye, Annie	2,148
Haining, Margaret Jean	2,903	Keenainak, Licia	4,566
Haist, Kathleen	4,636	Kemeys-Jones	1,873
Halifax, Craig	3,200	Kenny, Angela	2,148
Hall, Thomas	786	Kiem, Andrew	857
Hancsicsak (Costache), Michelle	2,661	Kilabuk, Sandra	4,633
Harder, David	1,119	Kilburn, Lynnel	750
Hardin, Peter	2,258	King, Andrew	3,200
Harker, Brooke	3,010	Knapp, Jason	950
Hart, Katherine	2,853	Kolothumkattil, Raghu	1,258
Hartery, Bruce	1,439	Komaksiutiksak, Jerry	3,988
Hartery, Keith	1,041	Kovalench, Tracy	2,714
Hartop, Jason	9,845	Kovatch, Craig	792
Hartwig, Tara	1,799	Krause, Arnold	2,947
Hawick, Margaret	3,288	Krause, Michelle	2,947
Hawkins, Robert	2,058	Kuppaq, Timothy	2,340
Healy, Kylie	3,200	Lacasse, Serge	1,001
Heath, Robert	2,568	Lalonde, Vicenta	1,969
Hehn, Shirley	3,071	Lamb, Frank	3,469
Helyar, Maurice	2,217	Langlois, Colette	1,906
Henderson, Colin	1,600	Latour, Colinda	1,447

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

for the year ended March 31, 1997

Lau-a, Grace	1,516	Mantla, Therese	1,931
Lau-a, Revi	2,923	Menzies, Laurel	2,340
Laurell, Ari	3,164	Naidoo, Mahendra	2,603
Laws, Ian	3,062	Nasogaluak Jr., David	15,864
Leblanc, Susan	2,812	Nadogaluak, Joseph	3,247
Lefebvre, Melissa	2,074	Nasrabadi, Jamal	3,222
Lefebvre, Ruth	1,423	Nelson, Erica	1,033
Lehmann, David	3,186	Nendsa, Christopher	2,628
Lenoir, Martha	5,329	Newton, Joy	936
Lester, Ginger	2,115	Nickolson, Mitchell	906
Lewis, Lara	3,625	Nielsen, Stephen	4,284
Lindsay, Tonya	1,849	Nightingale, David	1,627
Lines, Eileen	4,923	Nind, Ben	2,464
Look, Randall	2,710	Nolsoe, David	5,763
Lyall, Jessie	5,054	Nowdlak, Lena	3,516
Lyall, Margaret	4,423	O'Connor, Kathleen	1,600
Lyons, Teresa	3,074	O'Hare, Kathleen	1,972
Ma, David	1,890	O'Neill, Anna	3,362
Macdonald, Paul C.	1,340	O'Rourke, Sharon	4,153
MacIntyre, Joey	1,791	O'Toole, Colleen	2,398
Mack, Nolan	1,066	Ohokannoak, Susie	2,582
MacKay, Angus	3,120	Okpakok-Karoo, Tikkiq	2,008
Mackie, Judy	1,747	Oleekatalik, Jimmy	1,923
MacLellan, Karen	1,107	Olsen, Richard	1,923
MacLennan, Caralene	2,308	Onalik, Janet	2,230
Magee, Lisa	880	Osted, Poul	5,219
Mah, David	2,927	Overbo, Wayne	1,798
Mahussier, Michael	2,870	Page, Richard	2,929
Maille, Alexandra	3,200	Palluq-Atagoyuk, Jeela	2,033
Malanchuk, Lee	1,886	Panipakoocho, Ely	2,508
Malmsten, Joseph	2,988	Paquet, Jean-Marc	2,200
Manik, Doreen	1,471	Parker, Jeanelle	3,200
Mansell, Andrea	1,750	Parker, Teresa	2,488
Mantla, Alestine	1,947	Pascal, Olive	3,194
Marchiori, Dennis	2,914	Patenaude, Gilles	1,931
Mark, Fay	2,480	Patrick, Randy	3,810
Markowski, Andrea	2,246	Pattle, Joella	1,662
Markuca, Mike	1,887	Paulette, Lesley	2,005
Marlowe, Evelyn	3,677	Pauloosie, Tina	1,988
Martin, Marnie	1,799	Pelechety, David	3,345
Martin, Megan	1,283	Perraud, Patrick	882
McCagg, Natasha	1,376	Peterson, Chad	1,808
McCallum, Christopher	1,600	Petrie, Gordon	2,714
McCann, Tim	1,988	Phillpot, Darha	1,107
McDermott, Simon	3,260	Pilon, Conrad Jr.	1,533
McDonald, James	2,743	Pinto, Jeffrey	695
McDougall, Thalie	2,365	Pollock Kari	3,062
McGrath, Monica	1,763	Popma, Velma	640
McGregor, Fiona	2,865	Porter, Ron	1,472
McKercher, Barbara Ann	1,582	Price, George	2,919
McLean, Shawn	1,607	Profit, Troy	947
McMahon, Lorena	2,189	Pryznyk, Jennifer	2,960
Menton, Matthew	2,516	Pryznyk, Jonathan	3,200
Mercredi, Brenda	4,623	Qanatsiaq, Nunia	2,817
Miller, Joseph	2,620	Qappik, Mary	4,927
Mitchell, Tamara	2,123	Qaqqaq, Sarah	3,013
Mitchener, Kevin	2,622	Quassa, Joanna	4,276
Moisan, Pascal	2,525	Quiring, Annette	1,673
Mounsey, Paul	2,013	Qulaut, Patricia	4,623
Mount, Pierre	2,710	Rabesca, Marie Adele	7,500
Muckpaloo, Iga	3,766	Ramirez, Asuncion	5,200
Munro, Larry	2,960	Ramsay, David	2,972

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

for the year ended March 31, 1997

Rapley, Patricia	3,419	Takolik, Sarah	4,095
Rapo, Anthony	1,632	Tensen, Ingrid	2,403
Readman, Tristan	1,882	Tessier (Wilson), Joselyn	4,488
Redvers, Clara	2,495	Thai, Kiet	1,600
Regel, Maureen	2,200	Thody, Lyall	3,090
Reid, Anne	1,931	Thorburn, Tracey-Lynn	777
Relucio, Maria Jessica	734	Tootoo, Carol	2,200
Rennie, John	3,675	Tordoff, Rodney	1,648
Rennie, Tanya	2,587	Tricoteux, Andre	3,988
Richinger, David	1,903	Tucktoo, Selena	4,079
Richinger, Lisa	2,853	Tulugarjuk, Susan	4,546
Ring, Larry	2,488	Turner, David	2,743
Robertson, Dean	2,337	Turvey, Amanda	3,173
Robidas-Wilson, Isabelle	3,200	Ulikatar, Tony	2,673
Rogers, Lena	3,197	Uluadluak, Nancy	3,538
Romans, Joanne	2,677	Ungalaq, Mary	4,525
Rossignol, Kim	1,832	Usherwood, Helene	2,669
Saint, Stephen	2,735	Van Dine, Stephen	2,279
Sanderson, Pamela	4,791	Van Vliet, Carmen	3,456
Sanguez, Linda	2,760	Vanthuynne, Cory	1,382
Sawchuk, Kimberly	4,000	Veerasammy, David	1,590
Schick, Margo	1,931	Villeneuve, Joyce	2,911
Schofield, R. Haydn	2,706	Voelske (Clunie), Cynthia	2,712
Schollar, Geraldine	2,382	Wadell, Randy	2,156
Schott, Kevin	824	Walker, Valoree	1,464
Schwartzenberger, Tina	3,001	Walker, Valoree	1,283
Seaton, Julia	2,215	Wallis, Stuart	2,636
Sebastian, Carla	4,411	Ward, Terra	2,525
Seguin, Chad	1,266	Warren, Brenda	956
Semple, Annie	3,456	Warren, Genevieve	4,400
Sherburne, Stephen	2,857	Wasserman, Israel	2,956
Shevkenek, Violet	2,156	Wasylucha, Jeff	2,025
Shott, Kevin	1,763	Waters, Donna	3,633
Sian, Sherry	2,373	Welna, Clayton	2,000
Sims, Jennifer	3,200	West, Nicholas	2,271
Simms, Carl	1,255	Westcott, David	1,956
Simms, Hayley	3,115	Wettig, Darren	1,126
Smith, Ed	1,599	Whane, Celine	2,403
Smith, Patricia	2,414	Whelly, Sean	4,821
Smith, Raphael	3,427	White, Thomas	1,673
Sorenson, Meeka	1,258	Williams, Bethan	2,738
Sorenson, Ridd	1,390	Williamson, Karla	1,964
Sorge, Timothy	2,566	Wilson, Judith	1,928
Speight, Beverly	2,710	Wolfe, Brett	2,000
Speight, Gary	1,840	Wong, Gary	582
Spence, Matthew	2,895	Yeo, Brian	4,400
Spry, Steven	2,763	Young, Gwen	2,661
Squires, Peggy	2,734	Zorn, Marvin	1,410
Stevens, Stan	873		
Stewart, Andrew	1,612	Total Loan Remissions over \$500.	1,235,824
Stewart, Jody	3,200		
Stewart, Scott	1,840	Miscellaneous Remissions under \$500.	3,487
Stirling, Lynn	3,013		
Stuempel, Timothy	1,005	<b>Total Loan Remissions</b>	<b>\$ 1,239,311</b>
St. Jean, Margaret Janne	2,554		
Sumcad, Cygni	1,939		
Sundberg, Katherine	1,210		
Sunderland, Robert	1,438		
Sutherland, Robert	1,931		
Swanston, Catherine	1,986		
Tait, Christopher	2,038		

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

for the year ended March 31, 1997

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

Bartsh, Bryon	\$ 9,713
Bastien, Roberta	9,770
Beairsto, Rodney	453
Brown, Kenneth Charles	10,583
Campion, Lisa	313
Caron, Kinball	2,096
Cazon, Sharron R.	993
Childs, Mayva	15,907
Clarke, Lawrence	195
Cochrane, Shannon	9,390
Colford, Paula	4,374
Condon, Erin	4,921
Desroches, Douglas David	4,956
Dube, John	6,422
Gillmore, Diana	507
Golding, Neil	7,956
Hansen, Ingrid	2,600
Harris, Brenda	2,742
Henkel, Bradley	2,537
Irlbacher, Geraldine	13,216
Kelshall, Marcella	4,075
Kudluk, Henry	4,693
Lapierre, Tiffany	22,008
Leon, Susan A.	7,123
MacKean, Andrew	2,382
McDonald, Vickie Lynn	17,749
Miller, Sandra Mae	28,934
Moore, Robert Andrew	9,542
Payne, Kimberly Ann	6,843
Peterson, Colin Sean	11,777
Plaquin, David Anthony	7,622
Price, Kandis	5,745
Rivalin, Sean	3,567
Warner, Boyd	347
Yachney, Jeri Lynn	9,115
<b>Total</b>	<b>\$ <u>251,166</u></b>



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

for the year ended March 31, 1997

Petroleum Products	\$ 75,892
Liquor Commission	14,849
Expo '92	11,000
	<b>\$ 101,741</b>

## Schedule of Recoveries of Debts Previously Written Off

for the year ended March 31, 1997

## Justice

Allard, James S.	\$ 19
Beck, Stanley	30
Beck, Stanley	6
Bertrand, Eric J.	4
Cockney, Steve Albert	34
Codille, Dolphus	60
Desjarlais, Joseph	92
Grandjambe, George	225
Grandjambe, George	225
Grandjambe, George	191
Kalluk, Zipporah	100
Klengenberg, Roy R.	85
Niditchie, George	50
Niditchie, George	(100)
Punch, Frederick J.	17
Sabourin, Matthew R.	9
Sowdluapik, Joopa	51
Yelle, Gerry L.	74
	<u>1,172</u>

## Public Works and Services

Emikotailuk, Mina	194
Firth, Darlene	93
Gruben, Eileen	675
Haogak, Estate of Charlie	10
Inuktaluk, Mary	37
Kowmageak, Paul	157
Meeko, Caroline	72
Northstar Electric Enterprise	58
	<u>1,296</u>

## Transportation

Ekenale, Alma	<u>3,100</u>
	<u>3,100</u>

## Municipal and Community Affairs

Camsell, Eric	40
Nasken, Bernadette	610
Pilgrim, Marlene	190
	<u>840</u>

## Finance

Estate of Joelee Arreak	35
Entry processed after April 28, 1997	500
	<u>535</u>

## Health and Social Services

Allard, James	\$ 50
Arcand, Caroline	100
Beamish, David	45
Beaulieu, Louise	100
Berc, Rita	100
Boucher, Mary Rose	41
Browning, Allan	100
Courtoreille, Richard	2
Cummings, George	100
Debastien, Sarah	50
Deschene, Beatrice	100
Desjarlais, Therese	50
Dion, Margaret	200
Doctor, Diane	38
Dorey, Valerie	161
Duchesne, Maryanne	100
Enook, Joe	41
Epworth, Bernadette	100
Erasmus, Rawna	100
Firth, Frank	54
Handley, Michelle	54
Harder, Laura	181
Harvey, Daniel	-
Jackson, Lawrence	50
Kotokak, Lena	98
Lafferty, Alexis	57
Lafferty, Doug	50
Lafferty, Leonie	2
Lafferty, Michel	102
Laserich, Joanne	100
Legget, David	107
Louise, Rosalie	107
Macdonald, Brian	54
Mandeville, Bernadette	100
Mandeville, Dorothy	4
Masuzumi, Andrew	100
Masuzumi, Barney	100
Mercredi, Albert	107
Moores, Robert	50
O'Hare, Kathleen	50
Payne, Donald	54
Rapo, Rudy	100
Stubbert, Raymond	(50)
Thurber, Georgina	40
Van Buskirk, Paula	250
	<u>3,499</u>

## Schedule of Recoveries of Debts Previously Written Off

for the year ended March 31, 1997

## Education, Culture and Employment

Arrowmaker, A.	105
Avaligak, J.	5
Bastian, R.	115
Beairsto, R.	31
Berton Enterprises	230
Bonnerouge, R.	400
Clarke, L.W.	3,704
Curley, L.	300
Dryneck, E.	129
Dunford, G.F.	1,962
Dyck, C.A.	600
Eajericon, R.	5
Gargon, S.	150
Gauvin, C.R.	50
Gilmore, D.	167
Hadley, M.	147
Heron, J.	188
Ingiagasuk, R.	62
Kay, M.J.	200
Kelshell, M.	65
Kikoak, L.	240
Kunillusie, M.	1,550
Kunillusie, M.	285
Kuptana, R.	82
Lafferty, C.	89
Morfitt, K.	198
Newkingak, M.	1,753
Nilsiza, A.	44
Okpatauyuk, C.	238
Qyuapik, J.	77
Wanderingspirit, F.	349
Wood, C.	400
Wright, C.D.	330
Yallee, L.A.	330
Yukon, J.	2,287
	<u>16,867</u>

**Total Debts Recovered**                      \$ 27,309

## Schedule of Overdue Travel Advances

as at March 31, 1997

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.

**Justice**

Hope, Jimmy	\$ 747
Idout, Carmen	150
Ippiak, Lizzie	<u>328</u>
	1,225

**Public Works and Services**

Adams, Mary	200
Adams, Eward.	300
Gordon, Tommy	<u>102</u>
	602

**Renewable Resources**

Keddy, Timothy J.	250
Masugumi, Barney	300
Suluk, Bobby	<u>325</u>
	875

**Municipal and Community Affairs**

Carmicheal, Daniel	68
Kup, Pamela	27
Pawluk, Timothy J.	<u>200</u>
	295

**Health and Social Services**

Gresl, Elsie A.	<u>200</u>
	200

<b>Total Overdue Travel Advances</b>	<b>\$ <u>3,197</u></b>
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## Schedule of Lease Commitments

for the year ended March 31, 1997  
(thousands of dollars)

		1998	1999	2000	2001	2002	2003-2016	Total
<b>Yellowknife</b>	Commercial	\$ 6,652	\$ 5,601	\$ 5,359	\$ 4,917	\$ 3,754	\$ 30,271	\$ 56,554
	Residential	-	-	-	-	-	-	-
		<b>6,652</b>	<b>5,601</b>	<b>5,359</b>	<b>4,917</b>	<b>3,754</b>	<b>30,271</b>	<b>56,554</b>
<b>Fort Smith</b>	Commercial	1,450	1,304	1,251	796	686	5,713	11,200
	Residential	1,070	1,041	1,028	1,028	1,028	7,252	12,447
		<b>2,520</b>	<b>2,345</b>	<b>2,279</b>	<b>1,824</b>	<b>1,714</b>	<b>12,965</b>	<b>23,647</b>
<b>Inuvik</b>	Commercial	826	726	645	453	390	3,595	6,635
	Residential	626	480	468	424	410	4,681	7,089
		<b>1,452</b>	<b>1,206</b>	<b>1,113</b>	<b>877</b>	<b>800</b>	<b>8,276</b>	<b>13,724</b>
<b>Baffin</b>	Commercial	849	576	455	386	108	423	2,797
	Residential	4,175	4,118	2,726	2,703	2,385	14,669	30,776
		<b>5,024</b>	<b>4,694</b>	<b>3,181</b>	<b>3,089</b>	<b>2,493</b>	<b>15,092</b>	<b>33,573</b>
<b>Keewatin</b>	Commercial	929	895	660	618	555	3,550	7,207
	Residential	2,637	2,637	2,637	2,605	2,510	20,553	33,579
		<b>3,566</b>	<b>3,532</b>	<b>3,297</b>	<b>3,223</b>	<b>3,065</b>	<b>24,103</b>	<b>40,786</b>
<b>Kitikmeot</b>	Commercial	932	932	932	927	873	3,698	8,294
	Residential	955	930	930	926	883	4,860	9,484
		<b>1,887</b>	<b>1,862</b>	<b>1,862</b>	<b>1,853</b>	<b>1,756</b>	<b>8,558</b>	<b>17,778</b>
		<b>\$ 21,101</b>	<b>\$ 19,240</b>	<b>\$ 17,091</b>	<b>\$ 15,783</b>	<b>\$ 13,582</b>	<b>\$ 99,265</b>	<b>\$ 186,062</b>

## Schedule of Guarantees and Indemnities

for the year ended March 31, 1997  
(thousands of dollars)

	1997	1996
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	\$ 89,718	\$ 90,913
Sinking fund debentures issued by the Northwest Territories Power Corporation		
a) maturing March 9, 2009	20,000	20,000
b) maturing June 6, 2011	15,000	15,000
c) maturing May 28, 2012	20,000	20,000
d) maturing May 12, 2014	20,000	20,000
e) maturing February 27, 2026	20,000	20,000
Debenture series issued by the Northwest Territories Power Corporation		
a) maturing May 1, 2025	7,891	7,939
b) maturing October 1, 2025	7,910	7,960
c) maturing September 1, 2026	8,956	-
	<b>\$ 209,475</b>	<b>\$ 201,812</b>

## Schedule of Projects for Canada and Others

for the year ended March 31, 1997  
(thousands of dollars)

DEPARTMENTS	Main Estimates	Vote 4 Expenditures	Vote 5 Revenues
Legislative Assembly	\$ -	\$ 56	\$ 56
Executive	9,684	4,227	4,227
Northwest Territories Housing Corporation	-	-	-
Finance	1	251	251
Justice	991	1,129	1,129
Safety and Public Services	65	56	56
Public Works & Services	11,714	10,460	10,460
Transportation	5,091	5,079	5,079
Renewable Resources	3,381	3,973	3,973
Municipal and Community Affairs	1,030	1,278	1,278
Health and Social Services	5,892	7,535	7,535
Energy, Mines and Petroleum Resources	81	59	59
Economic Development and Tourism	77	158	158
Education, Culture and Employment	5,279	9,216	9,216
	<b>\$ 43,286</b>	<b>\$ 43,477</b>	<b>\$ 43,477</b>

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**STATISTICAL  
SECTION**



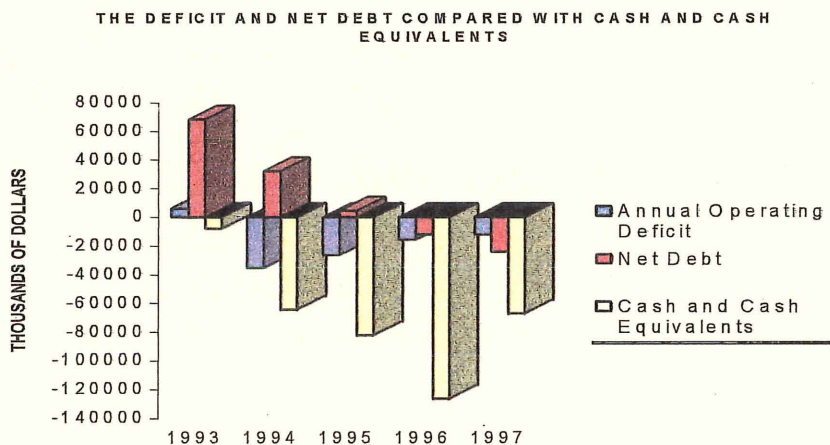
1. THE NET DEBT – A FIVE YEAR SUMMARY

	1993	1994	1995	1996	1997
	(thousands of dollars)				
Total Assets	\$ 240,204	\$ 262,403	\$ 270,277	\$ 283,160	\$ 214,289
Total Liabilities	<u>171,851</u>	<u>230,125</u>	<u>265,732</u>	<u>294,988</u>	<u>238,645</u>
Net Surplus(Debt)	<u>\$ 68,353</u>	<u>\$ 32,278</u>	<u>\$ 4,545</u>	<u>(\$ 11,828)</u>	<u>(\$ 24,356)</u>
Net Surplus(Debt) at Beginning of Year	\$ 62,891	\$ 68,353	\$ 32,278	\$ 4,545	(\$ 11,828)
Surplus(Deficit) for the Year	5,935	(35,312)	(26,404)	(15,603)	(12,153)
PPRF Surplus(Deficit) *	<u>(473)</u>	<u>(763)</u>	<u>(1,329)</u>	<u>(770)</u>	<u>(375)</u>
Net Surplus (Debt) at End of Year.	<u>\$ 68,353</u>	<u>\$ 32,278</u>	<u>\$ 4,545</u>	<u>(\$ 11,828)</u>	<u>(\$ 24,356)</u>

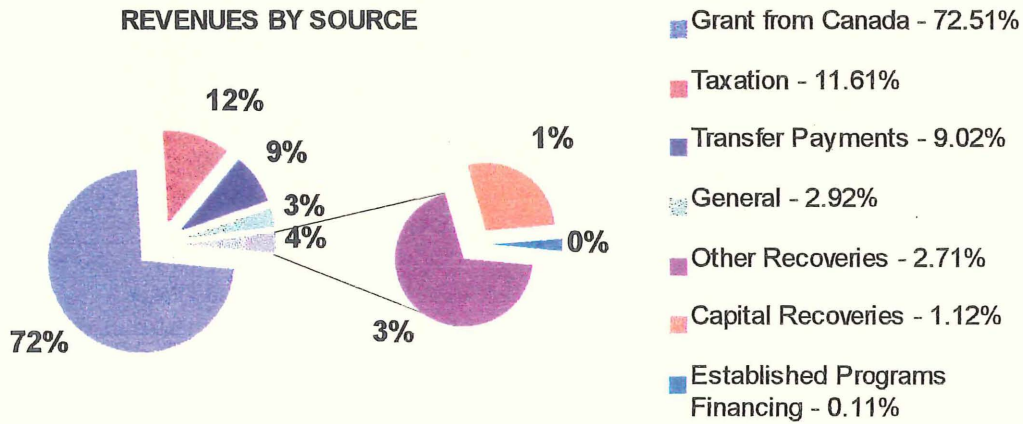
\* PPRF is the Petroleum Products Revolving Fund.

Short-term borrowing was less in 1997 because of less spending and cash received from repayment of long-term receivables. Consequently, our cash position improved significantly from the previous two years despite the continued Net Debt position of the government.

The annual operating deficit has decreased steadily since 1994 when it was at its highest (\$35.3 million). The 1997 operating deficit of \$12.2 million was well below the maximum deficit of \$45 million allowed by the Deficit Elimination Act. This Act came into force on April 1, 1996.



2. WHERE THE DOLLARS CAME FROM IN 1997



3. OUR REVENUES WERE HIGHER THAN INITIALLY PROJECTED IN 1997

This was mainly the result of the Grant from Canada being higher than initially estimated. Before the Grant amount is finalized, several adjustments are made to it throughout the year. These adjustments include, for example, adjustments for income tax collection and transfer payments. The effects of these adjustments cannot be determined in advance.

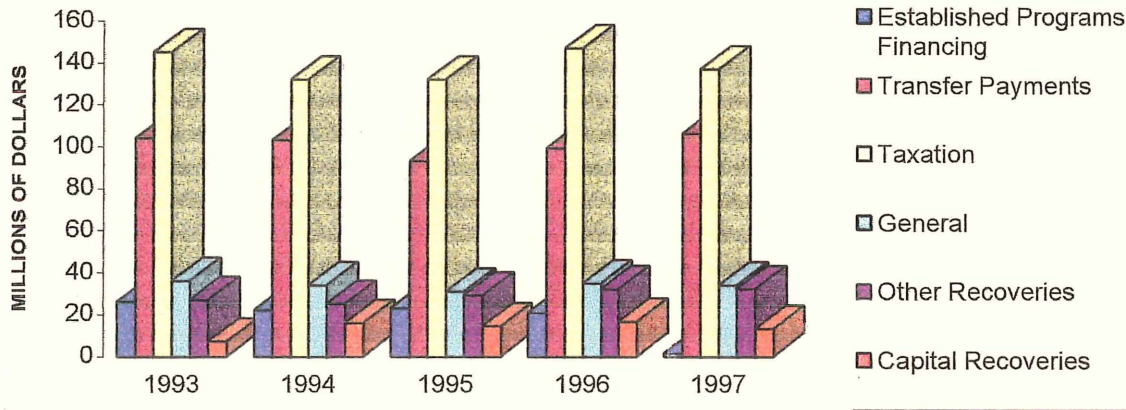
	Main Estimates	Actual Revenue (thousands of dollars)	Over(Under) Estimate
Grant From Canada	\$ 829,888	\$ 855,012	\$ 25,124
Established Programs Financing	-	1,241	1,241
Transfer Payments	104,295	106,312	2,017
Taxation	142,766	136,957	(5,809)
General	34,371	34,459	88
Other Recoveries	34,693	31,963	(2,730)
Capital Recoveries	22,128	13,212	(8,916)
	<u>\$ 1,168,141</u>	<u>\$ 1,179,156</u>	<u>\$ 11,015</u>

**4. A FIVE YEAR REVENUE SUMMARY**

1997 was the last year of Established Programs Financing.

	1993	1994	1995	1996	1997
	(thousands of dollars)				
Grants from Canada	\$ 780,940	\$ 849,053	\$ 888,739	\$ 904,743	\$ 855,012
Established Programs Financing	26,235	22,209	22,657	21,332	1,241
Transfer Payments	103,873	102,734	92,643	99,442	106,312
Taxation	145,306	131,618	132,383	146,730	136,957
General	36,040	33,541	30,796	34,535	34,459
Other recoveries	26,645	24,503	29,329	32,298	31,963
Capital	7,122	15,985	14,513	16,615	13,212
	<b>\$ 1,126,161</b>	<b>\$ 1,179,643</b>	<b>\$ 1,211,060</b>	<b>\$ 1,255,695</b>	<b>\$ 1,179,156</b>

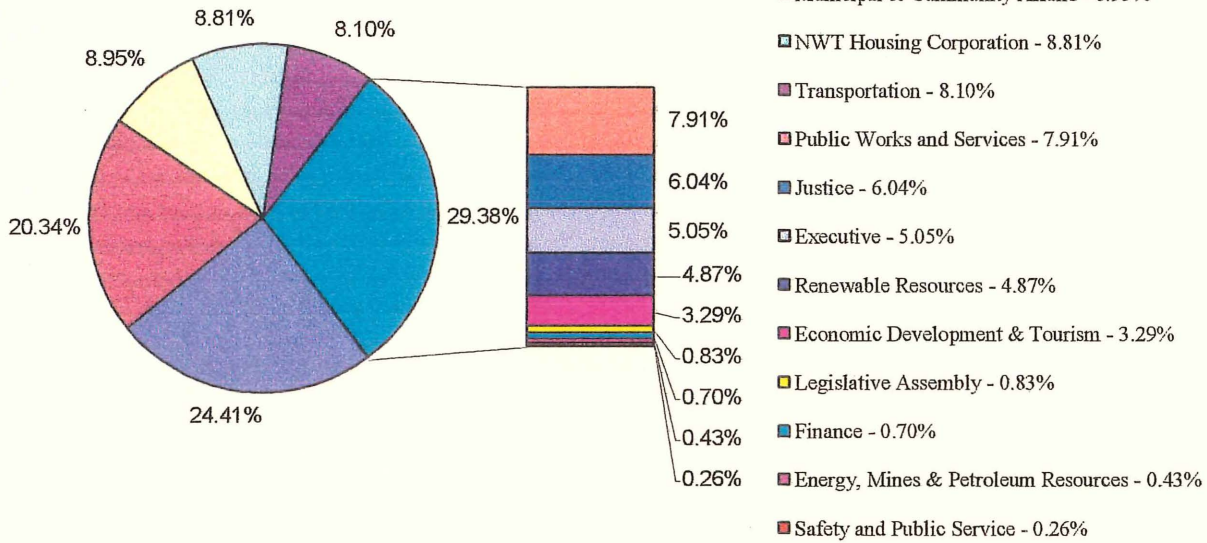
**FIVE YEAR REVENUE SUMMARY (EXCLUDING GRANT FROM CANADA)**



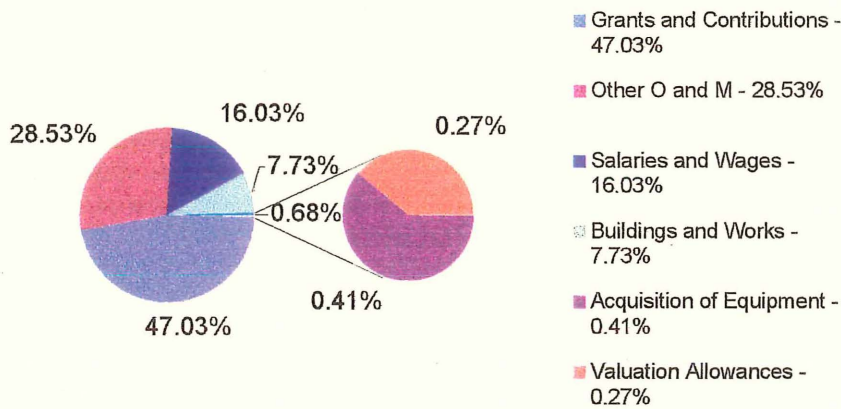


5. WHERE THE DOLLARS WERE SPENT IN 1997

EXPENDITURES BY PROGRAM



EXPENDITURES BY OBJECT





6. WE SPENT LESS THAN INITIALLY PROJECTED IN 1997

Department	Main Estimates	Actual Expenditures (thousands of dollars)	(Over)/ Under Estimate
<b>Operations and Maintenance</b>			
Legislative Assembly	\$ 9,369	\$ 9,866	\$ (497)
Executive	65,484	59,813	5,671
NWT Housing Corporation	58,374	58,206	168
Finance	10,171	8,342	1,829
Justice	68,929	70,159	(1,230)
Safety and Public Services	6,879	3,139	3,740
Public Works and Services	92,753	87,300	5,453
Transportation	59,324	58,667	657
Renewable Resources	55,101	56,214	(1,113)
Municipal and Community Affairs	70,591	75,536	(4,945)
Health and Social Services	234,727	237,499	(2,772)
Energy, Mines and Petroleum Resources	5,217	5,130	87
Economic Development and Tourism	35,864	31,191	4,673
Education, Culture and Employment	<u>257,895</u>	<u>257,002</u>	<u>893</u>
<b>Total O and M Expenditures</b>	<b><u>\$ 1,030,678</u></b>	<b><u>\$ 1,018,064</u></b>	<b><u>\$ 12,614</u></b>
<b>Capital</b>			
Legislative Assembly	\$ 45	\$ 41	\$ 4
Executive	-	459	(459)
NWT Housing Corporation	46,870	47,011	(141)
Finance	-	-	-
Justice	3,012	1,911	1,101
Safety and Public Services	-	-	-
Public Works and Services	5,890	7,157	(1,267)
Transportation	41,971	38,093	3,878
Renewable Resources	2,272	1,887	385
Municipal and Community Affairs	35,562	31,378	4,184
Health and Social Services	13,631	5,432	8,199
Energy, Mines and Petroleum Resources	25	25	-
Economic Development and Tourism	8,130	8,154	(24)
Education, Culture and Employment	<u>36,905</u>	<u>34,484</u>	<u>2,421</u>
<b>Total Capital Expenditures</b>	<b><u>\$ 194,313</u></b>	<b><u>\$ 176,032</u></b>	<b><u>\$ 18,281</u></b>
<b>Total Expenditures</b>	<b><u>\$ 1,224,991</u></b>	<b><u>\$ 1,194,096</u></b>	<b><u>\$ 30,895</u></b>

7. **REVISED PROJECTIONS**

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

**Actual Operation and Maintenance Expenditures Compared to Total Appropriation  
by Department for the year ended March 31, 1997**

	<b>Total Appropriation</b>	<b>Actual</b>	<b>(Over)Under Appropriation</b>
		<b>(thousands of dollars)</b>	
Legislative Assembly	\$ 11,977	\$ 9,866	\$ 2,111
Executive	59,872	59,813	59
Northwest Territories Housing Corporation	58,206	58,206	-
Finance	10,291	8,342	1,949
Justice	70,422	70,159	263
Safety and Public Services	3,425	3,139	286
Public Works and Services	90,741	87,300	3,441
Transportation	59,738	58,667	1,071
Renewable Resources	56,760	56,214	546
<b>Municipal and Community Affairs</b>	<b>74,334</b>	<b>75,536</b>	<b>(1,202)</b>
Health and Social Services	245,450	237,499	7,951
Energy, Mines and Petroleum Resources	5,456	5,130	326
Economic Development and Tourism	36,332	31,191	5,141
<u>Education, Culture and Employment</u>	<u>260,510</u>	<u>257,002</u>	<u>3,508</u>
<b>Total Operations and Maintenance</b>	<b>\$ 1,043,514</b>	<b>\$ 1,018,064</b>	<b>\$ 25,450</b>



**Actual Capital Expenditures Compared to Total Appropriation  
by Department for the year ended March 31, 1997**

	<b>Total Appropriation</b>	<b>Actual</b>	<b>(Over)Under Appropriation</b>
Legislative Assembly	\$ 45	\$ 41	\$ 4
<b>Executive</b>	-	<b>459</b>	<b>(459)</b>
Northwest Territories Housing Corporation	47,011	47,011	-
Finance	-	-	-
Justice	2,902	1,911	991
Safety and Public Services	-	-	-
Public Works and Services	9,401	7,157	2,244
Transportation	41,699	38,093	3,606
Renewable Resources	1,979	1,887	92
Municipal and Community Affairs	35,397	31,378	4,019
Health and Social Services	14,059	5,432	8,627
Energy, Mines and Petroleum Resources	25	25	-
Economic Development and Tourism	8,346	8,154	192
Education, Culture and Employment	38,066	34,484	3,582
<b>Total Capital</b>	<b>\$ 198,930</b>	<b>\$ 176,032</b>	<b>\$ 22,898</b>
<b>Total Expenditures</b>	<b>\$ 1,242,444</b>	<b>\$ 1,194,096</b>	<b>\$ 48,348</b>

Section 32 of the Financial Administration Act (Act) states... "No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded". Simply put, any department that has overspent at the item level (ie. vote level) has contravened section 32 of the Act.

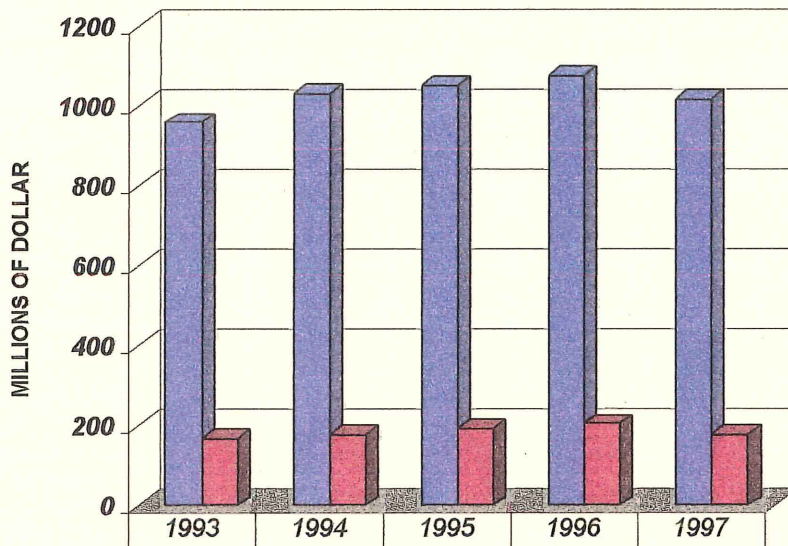
As highlighted in the tables above, two departments overspent \$1,202,000 and \$459,000, for operations and maintenance activities (vote 1) and capital activities (vote 2), respectively.

## 8. A FIVE YEAR EXPENDITURE SUMMARY

Amounts reported for prior years in the table below have not been adjusted to reflect organizational changes that took place within the government during 1996-97.

	1993	1994	1995	1996	1997
	(thousands of dollars)				
<b>Operations and Maintenance</b>					
Legislative Assembly	\$ 10,857	\$ 10,867	\$ 11,477	\$ 10,015	\$ 9,866
Executive	57,634	63,694	62,294	61,676	59,813
NWT Housing Corporation	53,732	54,431	57,049	62,329	58,206
Finance	9,213	9,829	8,296	8,966	8,342
Justice	63,327	66,876	68,398	69,579	70,159
Safety and Public Services	6,322	6,515	6,953	6,669	3,139
Public Works and Services	130,159	127,203	123,777	117,477	87,300
Transportation	39,775	46,259	47,271	59,904	58,667
Renewable Resources	42,631	56,956	69,599	59,538	56,214
Municipal & Community Affairs	59,246	64,301	67,626	74,414	75,536
Health and Social Services	257,389	273,265	272,193	244,088	237,499
Energy, Mines and Petroleum Resources	4,590	4,997	4,651	4,768	5,130
Economic Development and Tourism	34,521	33,209	36,299	32,759	31,191
Education, Culture & Employment	190,163	214,944	216,963	264,063	257,002
<b>Total Operations and and Maintenance</b>	<b>\$ 959,559</b>	<b>\$ 1,033,346</b>	<b>\$ 1,052,846</b>	<b>\$ 1,076,245</b>	<b>\$ 1,018,064</b>
<b>Capital</b>					
Legislative Assembly	\$ 3,163	\$ 6,802	\$ 261	\$ 277	\$ 41
Executive	281	1,261	1,285	13	459
NWT Housing Corporation	32,807	40,920	44,264	45,636	47,011
Finance	-	-	-	-	-
Justice	767	451	749	538	1,911
Safety and Public Services	38	72	93	107	-
Public Works and Services	7,926	12,539	13,929	12,897	7,157
Transportation	33,971	36,408	37,023	40,913	38,093
Renewable Resources	761	2,145	2,532	2,250	1,887
Municipal & Community Affairs	37,973	34,229	33,793	39,169	31,378
Health and Social Services	10,355	8,111	6,708	8,836	5,432
Energy, Mines and Petroleum Resources	-	-	-	-	25
Economic Development & Tourism	12,294	9,571	10,333	9,431	8,154
Education, Culture & Employment	27,497	23,972	40,567	45,690	34,484
<b>Total Capital</b>	<b>\$ 167,833</b>	<b>\$ 176,481</b>	<b>\$ 191,537</b>	<b>\$ 205,757</b>	<b>\$ 176,032</b>
<b>Total Expenditures</b>	<b>\$ 1,127,392</b>	<b>\$ 1,209,827</b>	<b>\$ 1,244,383</b>	<b>\$ 1,282,002</b>	<b>\$ 1,194,096</b>

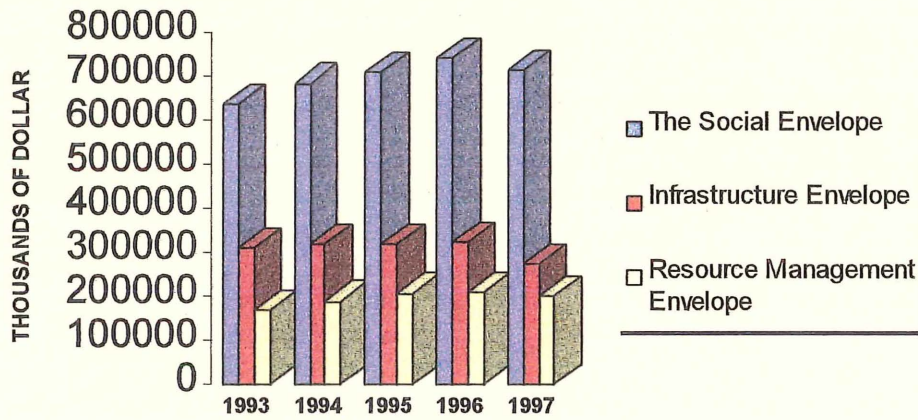
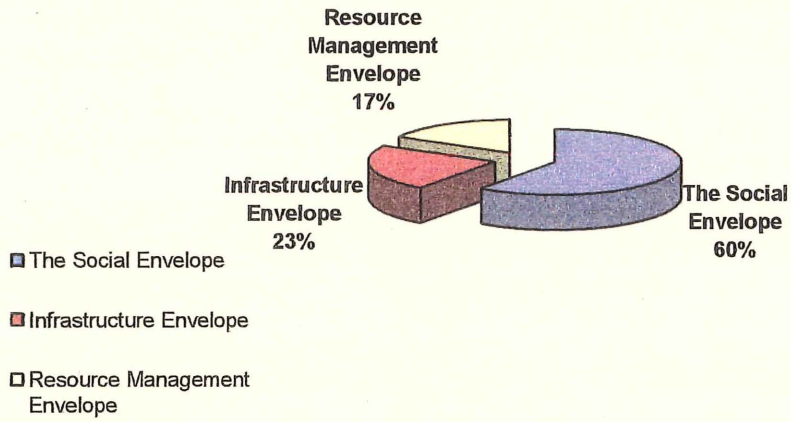
FIVE YEAR EXPENDITURE SUMMARY



	1993	1994	1995	1996	1997
■ O&M	959.559	1033.356	1052.846	1076.245	1018.064
■ CAPITAL	167.833	176.481	191.537	205.757	176.032



9 HOW THE DOLLARS WERE SPENT





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**GLOSSARY**

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## **Statement of Financial Position**

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

### **Assets**

Assets are the resources controlled by the Government.

### **Current Assets**

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

### **Liabilities**

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

### **Current Liabilities**

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

### **Commitments**

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

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

### **Contingencies**

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

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

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



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### **Statement of Operations and Surplus**

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

### **Statement of Cash Flows**

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

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

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

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

