



PUBLIC ACCOUNTS

NORTHWEST TERRITORIES 2003 - 2004

Section II Non Consolidated Financial Statements

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**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2004**

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

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

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**Public Accounts of the
 Government of the Northwest Territories**

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

As at March 31, (thousands of dollars)	2004	2003
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Financial resources

Cash (note 3)	\$ 17,663	\$ -
Short-term investments (note 4)	7,296	24,440
Due from Canada (note 5)	-	31,745
Accounts receivable (note 6)	33,160	52,433
Inventories and prepaid expenses (note 7)	11,436	10,567
Designated cash and investments (note 8)	26,229	26,231
Loans receivable (note 9)	58,068	50,097
Investment in Northwest Territories Power Corporation, at nominal value of one dollar	-	-

153,852	195,513
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Liabilities

Bank overdraft (note 3)	-	2,744
Due to Canada (note 5)	57,099	-
Accounts payable and accrued liabilities (note 11)	114,905	108,500
Capital lease obligations (note 12)	13,110	15,275
Long term debt (note 13)	1,364	-
Post employment benefits (note 14)	43,026	39,547

229,504	166,066
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Net (debt) financial resources	\$ (75,652)	\$ 29,447
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Non-financial assets

Tangible capital assets (schedule C)	984,039	946,080
less: deferred capital contributions (note 15)	(213,210)	(215,083)

770,829	730,997
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Accumulated surplus	\$ 695,177	\$ 760,444
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Commitments and contingencies (notes 18 and 19)

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

Government of the Northwest Territories

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

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

2004

2003

	Main Estimates (note 1c)		Actual
Net financial resources at beginning of year	\$ 29,447	\$ 29,447	\$ 127,117
Items affecting net financial resources:			
Annual deficit for the year	(76,778)	(65,267)	(33,541)
Increase in tangible capital assets, net book value (schedule C)	(52,789)	(37,959)	(64,662)
Increase (decrease) in deferred capital contributions (note 15)	(43)	(1,873)	533
Net (debt) financial resources at end of year	\$ (100,163)	\$ (75,652)	\$ 29,447

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

Government of the Northwest Territories

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

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

2004

2003

	Main Estimates (note 1c)	Actual	
Revenues			
Revenues by source (schedule A)	\$ 851,133	\$ 867,750	\$ 844,157
Recoveries of prior years' expenses (schedule 3)	3,000	3,326	1,972
	854,133	871,076	846,129
Expenses (Schedule B)			
Compensation and benefits	180,951	189,184	181,815
Grants and contributions	462,566	473,657	433,837
Valuation allowances	-	2,143	2,467
Other	235,118	227,566	221,577
Amortization	45,276	43,795	40,429
Estimated supplementary requirements (note 1c)	15,000	-	-
Estimated appropriation authority lapse (note 1c)	(8,000)	-	-
	930,911	936,345	880,125
Annual operating deficit	(76,778)	(65,269)	(33,996)
Petroleum Products Stabilization Fund - net revenue (note 16)	-	2	455
Projects for Canada, Nunavut and others			
Expenses	(45,757)	(56,472)	(53,561)
Recoveries	45,757	56,472	53,561
Annual deficit	\$ (76,778)	(65,267)	(33,541)
Accumulated surplus, at beginning of year		760,444	793,985
Accumulated surplus, at end of year		\$ 695,177	\$ 760,444

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

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

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

2004**2003****Operating transactions**

Cash received from:

Canada	\$ 715,931	\$ 173,777
Taxation	172,311	415,484
Recoveries and general revenue	30,530	36,393
Projects for Canada, Nunavut and others	60,131	50,906
Recovery of costs incurred for related parties	83,859	84,279
Revolving funds sales	50,195	48,953

1,112,957 809,792

Cash paid for:

Compensation and benefits	184,579	198,574
Grants and contributions	471,873	433,467
Operations and maintenance	236,168	255,390
Projects for Canada, Nunavut and others	56,472	53,561
Direct costs incurred for related parties	87,935	82,698

1,037,027 1,023,690

Cash provided by (used for) operating transactions **75,930** **(213,898)**

Capital transactions

Acquisition of tangible capital assets	(84,746)	(107,946)
Disposal of tangible capital assets (net)	2,992	2,855
Capital contributions received and deferred	11,217	13,057

Cash used for capital transactions **(70,537)** **(92,034)**

Investing transactions

Designated cash and investments redeemed (purchased)	2,054	2,656
Loans receivable receipts	446	2,213
Loans receivable advanced	(3,829)	(14,717)

Cash used for investing transactions **(1,329)** **(9,848)**

Financing transactions

Repayment of capital lease obligations	(2,165)	(931)
Long-term financing proceeds	1,379	-
Long-term financing repaid	(15)	-

Cash used for financing activities **(801)** **(931)**

Increase (decrease) in cash and cash equivalents **3,263** **(316,711)**

Cash and cash equivalents at beginning of year 21,696 338,407

Cash and cash equivalents at end of year* **\$ 24,959** **\$ 21,696**

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

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

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

(b) Reporting entity

The Government prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements. These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

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

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

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

(c) Main estimates

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

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

March 31, 2004

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Use of estimates

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

Some of the more significant management estimates relate to employee future benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and delinquent loans and amortization expense. Other estimates, such as Canada Health and Social Transfer payments and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years. Another significant estimate is the Grant from Canada, which incorporates estimates supplied by Statistics Canada and Canada's Department of Finance. Many of the statistical estimates are not finalized until three to seven years after the year end.

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

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis, dividend income is recognized as it is received and gains and losses are recognized as incurred. Unrealized losses are recognized when it is determined that there is a permanent impairment in the value of the investments.

Investment in securities denominated in foreign currencies are translated into Canadian dollars at the prevailing exchange rate at year end. Foreign currency transactions during the year are translated into Canadian dollars at the exchange rate at the transaction date. Gains (losses) on foreign currency translation are included as revenues (expenses).

(c) Inventories and prepaid expenses

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

Prepaid expenses are advance payments made prior to year end to meet April 1 deadlines.

d) Loans receivable

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

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

(e) Investment in the Northwest Territories Power Corporation

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

March 31, 2004

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Non-financial assets

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

(g) Tangible capital assets and leases

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

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

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

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

(h) Post employment benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Government contributes at a rate of 2.14 times (2003 - 2.14 times) the employee's contribution. The Government's contributions are charged as an expense on a current year basis and represents the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

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

March 31, 2004

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Post employment benefits (continued)

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

(i) Commitments and contingencies

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

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

(j) Grant from Canada

The Grant from Canada is subject to the terms of the *Formula Financing Agreement* with Canada. The Grant entitlement depends on a number of variables, including population growth, provincial-local government spending growth, national GDP growth, Government of the Northwest Territories revenues and other federal transfers.

The initial payments of the Grant are based on estimates of these variables, supplied by Statistics Canada, Canada's Department of Finance and the Government. Adjustments are made as final data becomes available which can take between three to seven years. These adjustments can be significant and can affect both current and future years' Grant entitlement positively or negatively. Population figures are initially based on Statistics Canada's post-censal estimates, which are adjusted to census data every five years. All known changes to estimates, relating to current year and prior years, are recorded in the current year as revenue adjustments.

(k) Projects for Canada, Nunavut and others

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

(l) Taxes

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Taxes (continued)

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

(m) Other revenues/deferred revenue

Licenses, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis. Funding received for specified purposes is deferred until the related expenses are incurred.

(n) Expenses

Expenses are recorded on an accrual basis. The Government records expenses in the year in which the related goods and services are utilized. Government grants and contributions are accrued as expenses when paid or earlier if the recipient has fulfilled the terms of the contractual agreement.

(o) Recoveries of prior years' expenses

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

3. CASH (BANK OVERDRAFT)

	2004	2003
	(thousands of dollars)	
Cash in bank	\$ 13,996	\$ 15,364
Overdraft at bank	(25,472)	(11,811)
Outstanding items	29,139	(6,297)
	\$ 17,663	\$ (2,744)

The Government has a line of credit provided by a chartered bank. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The overdraft interest rate is based on prime and the collateral is on the Consolidated Revenue Fund of the Government. Interest is only charged when there is a net overdraft balance of the Government and its pool participants. Interest paid in 2004 was \$3,090 (2003 - \$2,000). The average borrowing rate during the year was 4.63% (2003 - 3.57%). As at March 31, 2004 there was no net overdraft balance (2003 - nil).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

4. SHORT-TERM INVESTMENTS

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

At March 31, 2004 the investment pool had total investments of \$48 million (2003 - \$55 million). The Government's portion of this is \$ 7,296,000 (2003 - \$24,440,000). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines, Financial Administration Act and Investment Regulations. All short-term instruments, depending on the investment class, are rated R-1 Low or better from the Dominion Bond Rating Service Ltd. Investments are diversified limiting them, depending on the type of investment, to a maximum of 10% to 50% of the total portfolio. There is no significant concentration in any one investment.

At March 31, 2004 the average term to maturity was 17 days (2003 - 18 days). The portfolio yield for the year varied from 2.16% to 3.24% (2003 - 2.03% to 2.94%). In 2004 the Government earned interest on short-term investments of \$1,710,000 (2003 - \$4,004,000).

5. DUE FROM (TO) CANADA

	2004	2003
	(thousands of dollars)	
Grant receivable		
Grant per financing agreement	\$ 853,568	\$ 346,409
Less payments received	(633,377)	(110,402)
	220,191	236,007
Balance receivable (repayable) at beginning of year	17,609	(218,398)
	237,800	17,609
Other receivables:		
Indian and Inuit hospital and medical care	19,205	25,471
Projects on behalf of Canada	13,917	16,322
Miscellaneous receivables	16,731	19,395
	287,653	78,797
Other payables:		
Advances for projects on behalf of Canada	(323)	(1,018)
Excess income tax advanced	(324,201)	(35,004)
Miscellaneous payables	(12,933)	(11,030)
Deferred funding for specified purposes	(7,295)	-
	(344,752)	(47,052)
	\$ (57,099)	\$ 31,745

The amounts due (to) from Canada are non-interest bearing.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

6. ACCOUNTS RECEIVABLE

	2004	2003
	(thousands of dollars)	
General	\$ 16,057	\$ 17,676
Government of Nunavut	7,935	30,590
Revolving funds sales	4,305	4,014
Accrued interest	126	208
	<hr/> 28,423	<hr/> 52,488
Less: allowance for doubtful accounts	6,102	7,092
	<hr/> 22,321	<hr/> 45,396
Receivables from related parties:		
Aurora College	711	1,307
Divisional Education Councils and District Education Authorities	3,124	303
Hospitals and Regional Health Boards	1,589	674
Northwest Territories Development Corporation	148	67
Northwest Territories Housing Corporation	1,734	631
Northwest Territories Power Corporation	3,533	4,055
	<hr/> 10,839	<hr/> 7,037
	<hr/> \$ 33,160	<hr/> \$ 52,433

During the year, \$145,000 in accounts receivable (2003 - \$101,000) were written off and \$477,000 (2003 - \$219,000) were forgiven.

7. INVENTORIES AND PREPAID EXPENSES

	2004	2003
	(thousands of dollars)	
Inventories for resale		
Bulk fuels	\$ 3,863	\$ 4,874
Liquor products	2,868	2,191
Public stores	114	92
	<hr/> 6,845	<hr/> 7,157
Prepaid operational expenses	<hr/> 4,591	<hr/> 3,410
	<hr/> \$ 11,436	<hr/> \$ 10,567

Bulk fuel inventory write-down for 2004 was \$115,000 (2003 - \$122,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

8. DESIGNATED CASH AND INVESTMENTS

	2004	2003
	(thousands of dollars)	
Investment portfolio:		
Marketable securities (market value \$12,909,000; 2003-\$15,665,000)	\$ 12,163	\$ 17,381
Treasury bills (market value approximates cost)	9,035	2,050
Cash and other assets (market value approximates cost)	110	56
	21,308	19,487
Students Loan Fund:		
Authorized limit	33,000	33,000
Less: loans receivable	28,079	26,256
Segregated and designated for new loans	4,921	6,744
	\$ 26,229	\$ 26,231

The cash and marketable securities held in the investment portfolio, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance Plan and cannot be used for any other purpose. The assets in the investment portfolio are managed by CIBC Mellon Global Securities Company. Supplementary Retiring Allowances Regulations restrict the investments that CIBC Mellon Global Securities Company can make to those listed in the *Pension Benefits Standards Act*.

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

	2004	2003
	%	%
Canadian stocks	17.96	17.35
Cash and other assets	5.73	10.77
Corporate bonds	13.08	13.63
Federal bonds	18.28	16.68
Foreign stocks	33.98	29.28
Provincial bonds	10.97	12.29
	<u>100.00</u>	<u>100.00</u>

The average market yield on the portfolio is 2.7% (2003 - 3.6%) with maturity dates ranging from April 2004 to March 2035. The gain (loss) on investments, including interest, dividends and gains or losses on disposal was \$2,640,000 (2003 loss - \$2,376,000).

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

March 31, 2004

9. LOANS RECEIVABLE

	2004	2003
	(thousands of dollars)	
Working Capital advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month	\$ 35,578	\$ 31,204
Students Loan Fund loans due in installments to 2016, bearing interest between 1.5% and 12.50%, net of allowance for doubtful accounts and loan remissions of \$18,579,000 (2003 - \$16,799,000)	9,500	9,457
Northwest Territories Power Corporation \$20,000,000 line of credit, secured by a promissory notes, bearing interest between 2.16 and 3.24%	8,000	4,000
Loans to municipalities due in installments to 2026, bearing an interest of 11.27%	2,618	2,713
Other*	2,372	2,723
	\$ 58,068	\$ 50,097

The amount that is expected to be received in the current year is \$1,236,000 (2003 - \$1,510,000). The interest earned on loans receivable during the year was \$1,801,000 (2003 - \$1,914,000).

The carrying value, at the lower of cost or net recoverable value, is estimated to be the fair value of these loans receivable due to the significant valuation allowances provided. The carrying value of the loans receivable should not be seen as the realizable value on immediate settlement of these loans due to the uncertainty associated with such a settlement.

* Other receivables includes a loan to Deton'Cho Corporation repayable in 20 equal installments over ten years and bearing no interest. This loan results from a guarantee the Government made for Deton'Cho Diamonds Inc. that was subsequently called by the bank. Foregone interest, calculated at the Government's long term borrowing rate is recorded as a Grant in Kind, in 2004 interest was \$134,000 (2003 - \$95,202).

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

	2004	2003
	(thousands of dollars)	
Students Loan Fund:		
Forgivable loan remissions, including interest	\$ 1,620	\$ 1,251
Write-offs	291	392
	\$ 1,911	\$ 1,643

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

March 31, 2004

10.SHORT-TERM LOANS

There were no short-term loans as at March 31, 2004 (2003 -nil). The borrowing limit under the *Borrowing Authorization Act* is \$175 million.

11.ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2004	2003
	(thousands of dollars)	
Trade	\$ 65,469	\$ 48,011
Other liabilities, payroll deductions and contractors' holdbacks	14,042	13,336
Government of Nunavut	29	8,587
Employee vacation pay	10,411	10,246
Deferred revenue	397	211
Provision for equal pay settlement	10,632	15,071
	100,980	95,462
Payables to related parties:		
Aurora College	804	1,381
Divisional Education Councils and District Education Authorities	289	1,201
Hospitals and Regional Health Boards	10,290	8,351
Northwest Territories Development Corporation	48	10
Northwest Territories Housing Corporation	876	1,107
Northwest Territories Power Corporation	1,007	988
Workers' Compensation Board (Northwest Territories and Nunavut)	611	-
	13,925	13,038
	\$ 114,905	\$ 108,500

12.CAPITAL LEASE OBLIGATIONS

	2004	2003
	(thousands of dollars)	
Buildings	\$ 13,110	\$ 15,275

Interest expense related to capital lease obligations for the year was \$1,692,000 (2003 - \$1,845,000), at an implied average interest rate of 11.9% (2003 - 11.7%). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2004.

	(thousands of dollars)	
	2005	\$ 2,641
	2006	2,641
	2007	2,641
	2008	2,641
	2009	2,044
	Beyond 2009	9,557
Total minimum lease payments		22,165
Less: imputed interest 11.9%		9,055
Present value of minimum lease payments		\$ 13,110

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

March 31, 2004

13. LONG-TERM DEBT

	2004	2003
	(thousands of dollars)	
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$9,474, maturing September 2004, bearing interest at 5.77%.	\$ 1,364	\$ -

Annual principal repayments are due as follows:

	(thousands of dollars)	
2005	\$	37
2006		39
2007		41
2008		44
2009		46
Beyond 2009		1,157

\$ 1,364

Interest paid during the year was \$32,562 (nil - 2003).

14. POST EMPLOYMENT BENEFITS

	2004	2003
	(thousands of dollars)	
Employee Future Benefits		
Resignation	\$ 13,604	\$ 12,261
Removal	5,317	5,417
Retirement	3,568	2,252
	22,489	19,930
Pension Liabilities		
Legislative Assembly Supplementary Retiring Allowance Plan	18,417	17,714
Judges' Supplemental Pension Plan	2,120	1,903
	20,537	19,617
Total	\$ 43,026	\$ 39,547

The expected payments due for employee future benefits in the current year are \$2,428,000 (2003 - \$2,085,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

14. POST EMPLOYMENT BENEFITS (continued)

The Government maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. Both plans are contributory defined benefit pension plans. These two pension plans are fully funded, consequently the Government has no net liabilities as at March 31, 2004 (2003 - nil). The funds related to these plans are administered by independent trust companies. As well there are three supplementary plans known as the Legislative Assembly Supplementary Retiring Allowance Plans I and II and the Judges' Supplemental Pension Plan. These three plans are non-contributory defined benefit pension plans. The Government is liable for all benefits. Benefits provided under all four plans are based on service and/or earnings.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 2000 and April 1, 2001 respectively, using the projected benefit method prorated on service. Actuarial valuations have not been completed for the Legislative Assembly Supplementary Retiring Allowance Plan II. 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. The actuarial valuations were extrapolated to March 31, 2004, if they were not valued at the balance sheet date.

Pension Expense

Pension expense for the Legislative Assembly Retiring Allowances Fund, the Territorial Court Judges' Registered Pension Plan, the Legislative Assembly Supplementary Retiring Allowance Plan and Judges' Supplemental Pension Plan for the year totaled \$1,555,000 (2003 - \$2,964,000). The Government's contributions to the Public Service Superannuation Plan were \$19,699,000 (2003 - \$19,855,000). The employees' contributions to the Public Service Superannuation Plan were \$9,205,000 (2003 - \$9,278,000).

15. DEFERRED CAPITAL CONTRIBUTIONS

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

	2004	2003
	(thousands of dollars)	
Deferred capital contributions at beginning of year	\$ 215,083	\$ 214,550
Add: Assets gifted or cost shared during the year	11,217	13,057
Less: Amortization of capital contributions	(13,090)	(12,524)
Deferred capital contributions at end of year	\$ 213,210	\$ 215,083

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

16. PETROLEUM PRODUCTS STABILIZATION FUND

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

	2004	2003
	(thousands of dollars)	
Surplus (Deficit) at beginning of the year	\$ 455	\$ (4,191)
Supplemental stabilization funding	-	4,191
	455	-
Less: Petroleum Products Stabilization Fund		
- Annual operating surplus	2	455
Surplus at end of the year	\$ 457	\$ 455

17. TRUST ASSETS UNDER ADMINISTRATION

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

	2004	2003
	(thousands of dollars)	
Correctional institutions and Other	\$ 245	\$ 233
Public Trustee	2,896	2,695
Natural resources - Capital	188	188
Supreme and Territorial courts	841	420
Workers' Compensation Board (Northwest Territories and Nunavut)	258,215	263,585
	\$ 262,385	\$ 267,121

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

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

March 31, 2004

18.COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenses to be incurred subsequent to March 31, 2004:

	Expiry Date	2005	2006- 2026	Total
(thousands of dollars)				
Operational commitments	2013	\$ 23,337	\$ 19,922	\$ 43,259
Commercial and residential leases	2019	10,287	38,506	48,793
RCMP Policing Agreement	2012	22,409	179,272	201,681
Capital commitments				
- Projects in progress at March 31, 2004	2006	16,866	2,380	19,246
Equipment leases	2008	988	1,085	2,073
Commissions Commitment	2006	1,291	1,499	2,790
Western Harvesters' Assistance Program	2006	134	134	268
		\$ 75,312	\$ 242,798	\$ 318,110

Chargeback of Services

The Government has 7 (2003 - 6) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of Nunavut are estimated at \$9,920,000 (2003 - \$10,102,000) for the fiscal year 2004-2005.

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

The Government is contingently liable for the following guarantees:

	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2032	\$ 116,182
Loans payable by the Northwest Territories Housing Corporation	26,659
Loans payable by the Northwest Territories Power Corporation	3,000
Guaranteed operating lines of credit	17,140
Northwest Territories Opportunities Fund	2,000
Guaranteed residential housing loans	11,200
Uninsured loss	407
	\$ 176,588

March 31, 2004

19. CONTINGENCIES (continued)

(b) Environmental restoration costs

As circumstances and funding have permitted, the Government has been identifying sites of potential liability and remediating the sites as necessary. To date, the Government has remediated, or determined that no liability exists, at 44 sites. An additional 53 sites have plans in place for remediation while 229 require initial or additional studies to determine the existence and/or extent of the environmental liability.

Of the 229 total sites identified as requiring more investigation, 126 are active fuel caches managed by the Department of Resources, Wildlife and Economic Development that are located a distance from communities. Many of these caches, because of their remoteness and the small number of drums involved (with the potential for only limited local contamination), have not yet been formally assessed. As these sites are re-supplied, each is inspected for liabilities. In addition, the Department currently has 48 inactive fuel caches where there are no drums stored.

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

The Government will continue with its program of site inspection, assessment and remediation on an ongoing basis. In those cases where the cost of remediating sites is quantifiable, an estimated liability is accrued. As at March 31, 2004, cost estimates of sufficient accuracy are not yet available to predict future costs, if any, of restoration, consequently, no liabilities have been accrued.

(c) Guarantees

The Government has guaranteed operating lines of credit for Sirius Diamonds NWT Ltd. to a maximum of \$8,000,000; Arslanian Cutting Works (NWT) Ltd. to a maximum of \$9,200,000 and Deh Cho Bridge Corporation Ltd. to a maximum of \$2,000,000 subject to terms of the guarantee agreements which may require specific approval for future advances. At March 31, 2004, balances on the operating lines of credit are \$7,960,000 and \$9,180,000 and \$1,499,000 respectively. Subsequent to March 31, 2004 the banks have called the guarantees for Sirius Diamonds NWT Ltd. and Arslanian Cutting Works (NWT). Sirius Diamonds NWT Ltd. has filed a Notice of Intention to File a Proposal under the *Bankruptcy and Insolvency Act* which provided them with a period of time to file a proposal to satisfy the guaranteed loan amount or restructure the company through new investment. At the date these financial statements were prepared this has not yet occurred. While the Government has booked a loss provision of \$3,000,000 for this guarantee it is not known what the final outcome will be. Arslanian Cutting Works (NWT) has subsequently restructured and the guarantee has been reduced to \$3,200,000.

The Government has guaranteed the funds advanced to the Northwest Territories Opportunities Fund by Canada. Funds advanced to March 31, 2004 are \$2,000,000 (2003 - nil).

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

19. CONTINGENCIES (continued)

(d) Litigation

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

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

(e) Grant, Transfer Payments and Taxes

The Grant from Canada, other transfer payments and own source revenues are inter-related. As detailed in note 2(j) and note 2(l), year-to-year fluctuations in corporate and personal income tax revenue, can have a significant impact on the Grant and transfer payments from Canada.

The Corporate and Personal Income Tax revenue recognized in any one year is based on an estimate as described in note 2(l). Income tax determined by Canada combines actual assessments with an estimate that assumes that previous years' income tax levels will be sustained. If tax revenue is not sustained, then future tax revenue will decrease and the Grant will increase, albeit at a somewhat smaller amount.

Differences between current estimates and future actual amounts, if any, can be significant. Any such differences will be recognized when the actual tax assessments and census results are finalized over the next one to five years. During the current year the information upon which Corporate and Personal Income Tax estimates are based was refined to reflect better estimates of the expected actual result. The effect of this change on the Income tax revenue reported for 2004 is an increase of \$1,100,000. The effect of this change on future years could be significant.

20. RELATED PARTIES

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

	2004	2003
	(thousands of dollars)	
Hospitals and Regional Health Boards	\$ 171,808	\$ 153,702
Divisional Education Councils and District Education Authorities	108,450	102,421
Northwest Territories Housing Corporation	53,311	49,486
Aurora College	23,476	22,772
Northwest Territories Development Corporation	3,345	3,450
Northwest Territories Business Credit Corporation	807	756
	\$ 361,197	\$ 332,587

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2004

20. RELATED PARTIES (continued)

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

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of \$87,935,000 (2003 - \$82,698,000) were incurred and recovered from related parties.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$3,500,000 (2003 - \$4,000,000).

21. FINANCIAL INSTRUMENTS

The fair value of short-term financial instruments, including cash/bank overdraft, short-term investments, due (to) from Canada, accounts receivable, and accounts payable and accrued liabilities approximate the carrying amounts because of the short term to maturity.

The fair value of the Government's long-term financial instruments, including designated cash and investments, loans receivable, capital lease obligations, and long-term debt are detailed in the related separate notes. Where fair value amounts are not detailed, the carrying amounts approximate the fair value.

22. OVEREXPENDITURE

The Department Health and Social Services exceeded the amounts appropriated to them for operations and maintenance activities by \$ 1,248,000. This contravenes the *Financial Administration Act*, (FAA) section 32, which states..."No person shall incur an expense that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

23. COMPARATIVE FIGURES

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

Non-Consolidated Schedule of Revenues by Source (unaudited)

March 31, (thousands of dollars)	2004		2003
	Main Estimates (note 1c)	Actual	Actual
Revenue from Canada			
Grant *	\$ 809,191	\$ 853,568	\$ 346,409
Transfer payments*	57,251	60,869	61,578
	866,442	914,437	407,987
Taxation			
Corporate Income Tax*	(181,587)	(224,537)	274,593
Personal Income Tax*	51,001	51,569	50,629
Fuel	17,580	17,271	15,612
Tobacco	15,048	15,242	12,866
Payroll	12,369	13,766	12,718
Property tax and school levies	7,047	10,092	6,824
Insurance	2,150	2,880	2,348
	(76,392)	(113,717)	375,590
Recoveries			
Program	7,717	8,156	7,801
Service	1,755	1,333	1,800
Lease and accommodations	1,256	1,513	1,440
Commodity sales	56	91	53
Salary recoveries - boards and agencies	75	74	74
Asset sales - furniture	65	104	144
Insurance proceeds	60	747	4
Transportation	48	53	55
Amortization of capital contributions (note 14)	12,844	13,090	12,524
	23,876	25,161	23,895
General			
Revolving Funds net revenue	20,992	20,028	19,199
Regulatory revenues	11,401	11,653	11,561
Other general revenues	1,656	1,708	1,505
Investment income	2,770	6,425	3,683
Gain on disposal of tangible capital assets	100	271	367
	36,919	40,085	36,315
Grants in Kind	288	1,784	370
Total Revenues	\$ 851,133	\$ 867,750	\$ 844,157

* The Grant from Canada, Transfer payments and Corporate and Personal Income Tax Revenue are inter-related. A decrease in income tax revenue received in the year will result in the Grant from Canada being increased, as occurred in the year ended March 31, 2004. The current year tax revenue is a negative amount as a result of an overpayment of previous year's Corporate Income Taxes to the Government of the Northwest Territories by Canada. This overpayment is repayable to Canada.

Government of the Northwest Territories

Schedule B

Non-Consolidated Schedule of Expenses (unaudited)March 31,
(thousands of dollars)

2004

2003

	Main Estimates (note 1c)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Amortization	Total Expenses	Total Expenses
Legislative Assembly	\$ 14,432	\$ 6,144	\$ -	\$ 6	\$ 7,520	\$ 711	\$ 14,381	\$ 15,784
Executive	50,103	24,367	11,982	-	14,031	1,281	51,661	49,550
Finance	10,521	3,592	-	163	3,220	-	6,975	7,491
Municipal and Community Affairs	77,994	11,410	59,100	84	5,291	1,611	77,496	71,067
Public Works and Services	44,218	16,543	1,096	-	24,076	2,583	44,298	42,178
Health and Social Services	226,182	14,329	176,559	-	42,561	4,794	238,243	212,670
Justice	75,256	39,528	1,637	8	35,750	1,113	78,036	74,249
NWT Housing Corporation	52,971	-	53,311	-	-	-	53,311	49,486
Education, Culture and Employment	210,474	16,237	153,982	1,860	33,930	7,799	213,808	204,098
Transportation	76,251	24,313	518	-	25,748	22,914	73,493	73,736
Resources, Wildlife and Economic Development	85,509	32,721	15,472	22	35,439	989	84,643	79,816
Total 2004	\$ 923,911	\$ 189,184	\$ 473,657	\$ 2,143	\$ 227,566	\$ 43,795	\$ 936,345	
Total 2003	\$ 852,988	\$ 181,815	\$ 433,837	\$ 2,467	\$ 221,577	\$ 40,429		\$ 880,125

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

As at March 31,
(thousands of dollars)

							2004	2003
	Land	Buildings	Other*	Leasehold Improvements	Equipment	Computers		
Cost of tangible capital assets, opening *	\$ 1,685	\$ 608,196	\$ 612,701	\$ 17,670	\$ 46,091	\$ 20,025	\$ 1,306,368	\$ 1,195,556
Acquisitions	-	56,796	14,710	2,142	3,063	5,533	82,244	113,611
Disposals	(113)	(3,388)	(1,776)	-	-	-	(5,277)	(2,799)
Cost of tangible capital assets, closing	1,572	661,604	625,635	19,812	49,154	25,558	1,383,335	1,306,368
Accumulated amortization, opening	-	(217,140)	(186,047)	(10,726)	(23,808)	(11,473)	(449,194)	(408,709)
Amortization expense	-	(20,689)	(16,408)	(1,237)	(2,556)	(2,905)	(43,795)	(40,429)
Write-downs	-	-	-	-	-	(8)	(8)	(1,169)
Disposals	-	1,328	965	-	-	-	2,293	1,113
Accumulated amortization, closing	-	(236,501)	(201,490)	(11,963)	(26,364)	(14,386)	(490,704)	(449,194)
Net book value	\$ 1,572	\$ 425,103	\$ 424,145	\$ 7,849	\$ 22,790	\$ 11,172	892,631	857,174
Work in progress							91,408	88,906
							\$ 984,039	\$ 946,080

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

Change in tangible capital asset net book value	2004	2003
Acquisitions	\$ 84,746	\$ 107,946
Disposals/write-downs	(2,992)	(2,855)
Amortization	(43,795)	(40,429)
Increase	\$ 37,959	\$ 64,662

*Opening cost of Tangible Capital Assets reallocated with no effect to total cost.

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Recoveries					
Merchandise	\$ 8	\$ -	\$ 8	\$ 4	\$ (4)
Concessions	4	-	4	1	(3)
Publications	3	-	3	2	(1)
Sale of Surplus Assets	-	-	-	4	4
	15	-	15	11	(4)
General revenue					
Fees	1	-	1	-	(1)
Gain (loss) on investments	-	-	-	2,640	2,640
	1	-	1	2,640	2,639
	16	-	16	2,651	2,635
Executive					
Financial Management Board Secretariat					
Recoveries					
NTPC dividend	4,000	-	4,000	3,500	(500)
Staff Housing	10	-	10	8	(2)
	4,010	-	4,010	3,508	(502)
General revenue					
Interest	16	-	16	139	123
Fees	4	-	4	11	7
Gain on sale of assets	-	-	-	267	267
	20	-	20	417	397
	4,030	-	4,030	3,925	(105)
Finance					
Operating Grant - Canada	809,191	27,047	836,238	853,568	17,330
Transfer Payments					
Canadian Health and Social Transfer	26,644	(5,632)	21,012	21,012	-
Recoveries					
Investment pool costs	187	-	187	183	(4)
Insured and third party	60	-	60	747	687
Publications	-	-	-	2	2
	247	-	247	932	685

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Finance (continued)					
Taxation					
Corporate	(181,587)	(50,191)	(231,778)	(224,537)	7,241
Personal	51,001	6,985	57,986	51,569	(6,417)
Fuel	17,580	1	17,581	17,271	(310)
Tobacco	15,048	443	15,491	15,242	(249)
Payroll	12,369	1,184	13,553	13,766	213
Property tax and school levies	7,047	3,604	10,651	10,092	(559)
Insurance	2,150	-	2,150	2,880	730
	(76,392)	(37,974)	(114,366)	(113,717)	649
General revenue					
Liquor Commission	20,897	(286)	20,611	19,990	(621)
Municipal interest	313	131	444	298	(146)
Investment interest	310	1,490	1,800	1,710	(90)
Fees	175	(5)	170	173	3
CHST - Trust Interest	-	113	113	80	(33)
	21,695	1,443	23,138	22,251	(887)
	781,385	(15,116)	766,269	784,046	17,777
Municipal and Community Affairs					
Grants					
Grants in Kind	-	1,388	1,388	1,388	-
Recoveries					
Land leases	975	-	975	1,243	268
Third party	-	-	-	189	189
Program recipient	-	-	-	1	1
	975	-	975	1,433	458
General revenue					
Fees	200	-	200	124	(76)
Licenses	115	-	115	115	-
Interest	-	-	-	47	47
Lease revenue	-	-	-	10	10
Permits	-	-	-	1	1
Gain on sale of assets	-	1,584	1,584	4	(1,580)
	315	1,584	1,899	301	(1,598)
	1,290	2,972	4,262	3,122	(1,140)
Public Works and Services					
Transfer payments					
Federal programs	37	-	37	36	(1)
Grants					
Grants in Kind	288	108	396	396	-

Non-Consolidated Schedule of Revenuesfor the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Public Works and Services (continued)					
Recoveries					
Water and sewer maintenance	1,209	-	1,209	858	(351)
Commercial leases	242	-	242	239	(3)
Chargebacks	162	(85)	77	77	-
Sale of Surplus Assets	65	-	65	100	35
Utility services	50	-	50	50	-
Parking stall rentals	25	-	25	14	(11)
Publications	-	-	-	1	1
	1,753	(85)	1,668	1,339	(329)
General revenue					
Permits	485	-	485	497	12
Fees	300	-	300	264	(36)
Inspections	80	-	80	61	(19)
Registrations	-	-	-	49	49
Gain on sale of assets	100	-	100	-	(100)
	965	-	965	871	(94)
	3,043	23	3,066	2,642	(424)
Health and Social Services					
Transfer payments					
Federal cost shared	22,838	7,490	30,328	30,329	1
Canadian Health and Social Transfer	823	-	823	823	-
Federal programs	-	-	-	403	403
	23,661	7,490	31,151	31,555	404
Recoveries					
Program recipient	2,723	-	2,723	3,057	334
Third party	-	-	-	301	301
Capital Contributions	1,300	66	1,366	1,283	(83)
	4,023	66	4,089	4,641	552
General revenue					
Licenses	100	-	100	106	6
Fees	50	-	50	75	25
	150	-	150	181	31
	27,834	7,556	35,390	36,377	987
Justice					
Transfer payments					
Federal cost shared	5,839	833	6,672	6,878	206
Federal programs	70	-	70	54	(16)
	5,909	833	6,742	6,932	190

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Justice (continued)					
Recoveries					
Boards and agencies	75	-	75	74	(1)
Air charter	48	-	48	53	5
Program recipient	39	-	39	26	(13)
Publications	16	-	16	9	(7)
Room and board	4	-	4	4	-
	182	-	182	166	(16)
General revenue					
Fees	3,605	-	3,605	3,474	(131)
Fines	107	-	107	427	320
Interest	-	-	-	4	4
	3,712	-	3,712	3,905	193
	9,803	833	10,636	11,003	367
Education, Culture and Employment					
Transfer payments					
Federal programs	1,000	-	1,000	1,334	334
Recoveries					
Program recipient	20	-	20	50	30
Concessions	15	-	15	13	(2)
Third party	-	-	-	26	26
Publications	-	-	-	57	57
Merchandise	-	-	-	2	2
Commercial leases	-	-	-	6	6
Capital contributions	133	-	133	133	-
	168	-	168	287	119
General revenue					
Interest	525	-	525	452	(73)
Exam and certification	2	-	2	11	9
Fees	1	-	1	-	(1)
	528	-	528	463	(65)
	1,696	-	1,696	2,084	388
Transportation					
Recoveries					
Third party	620	-	620	683	63
Road / highway maintenance	147	-	147	165	18
Capital contributions	11,411	174	11,585	11,529	(56)
	12,178	174	12,352	12,377	25

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Transportation (continued)					
General revenue					
Registrations	2,369	-	2,369	2,690	321
Fees	2,241	-	2,241	2,105	(136)
Lease	1,414	-	1,414	1,418	4
Licenses	460	-	460	402	(58)
Permits	255	-	255	154	(101)
Concession	242	-	242	280	38
Exam and certification	32	-	32	26	(6)
Interest	6	-	6	4	(2)
Inspections	1	-	1	1	-
	7,020	-	7,020	7,080	60
	19,198	174	19,372	19,457	85
Resources, Wildlife and Economic Development					
Recoveries					
User	315	-	315	322	7
Publications	10	-	10	-	(10)
Capital contributions	-	145	145	145	-
	325	145	470	467	(3)
General Revenue					
Investment interest	1,600	-	1,600	1,050	(550)
Licenses	783	-	783	880	97
Stores	95	-	95	38	(57)
Permits	25	-	25	-	(25)
Fees	10	-	10	8	(2)
	2,513	-	2,513	1,976	(537)
	2,838	145	2,983	2,443	(540)
Total operations and maintenance	\$ 851,133	\$ (3,413)	\$ 847,720	\$ 867,750	\$ 20,030

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	\$ 7,592	\$ 283	\$ -	\$ 7,875	\$ 7,875	\$ -
Expenditures on Behalf of Members	5,320	-	-	5,320	4,950	370
Office of the Chief Electoral Officer	876	163	-	1,039	1,053	(14)
Commissioner of Official Languages	501	(100)	-	401	375	26
Office of the Speaker	143	(20)	-	123	128	(5)
	14,432	326	-	14,758	14,381	377
Executive						
Executives Offices						
Cabinet Secretariat	10,176	(57)	(50)	10,069	9,787	282
Ministers' Offices	3,694	(88)	-	3,606	3,775	(169)
Public Utilities Board	361	(21)	-	340	320	20
Beaufort Delta Regional Office	300	-	50	350	305	45
Commissioner's Office	202	4	-	206	194	12
	14,733	(162)	-	14,571	14,381	190
Financial Management Board Secretariat						
Government Accounting	10,383	527	-	10,910	10,360	550
Labour Relations and Compensation Services	7,855	64	-	7,919	10,610	(2,691)
Directorate	5,900	1,059	-	6,959	6,525	434
Budgeting and Evaluation	1,478	41	-	1,519	1,377	142
Audit Bureau	1,243	(11)	-	1,232	991	241
	26,859	1,680	-	28,539	29,863	(1,324)
Aboriginal Affairs	8,511	(191)	-	8,320	7,417	903
	50,103	1,327	-	51,430	51,661	(231)
Finance						
Treasury	7,546	(1,520)	(198)	5,828	4,018	1,810
Directorate	1,282	(32)	248	1,498	1,449	49
Bureau of Statistics	885	(13)	-	872	866	6
Fiscal Policy	808	(16)	(50)	742	642	100
	10,521	(1,581)	-	8,940	6,975	1,965

Non-Consolidated Schedule of Expendituresfor the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Municipal and Community Affairs						
Regional Operations	62,080	3,196	2,295	67,571	63,650	3,921
Community Financial Services	4,957	(55)	(3,993)	909	656	253
Directorate	3,996	(115)	1,124	5,005	4,571	434
School of Community Government	2,266	(120)	(135)	2,011	1,742	269
Lands Administration	2,178	1,648	205	4,031	4,008	23
Sport, Recreation and Youth	1,043	(10)	381	1,414	1,384	30
Community Governance	771	(20)	(14)	737	593	144
Emergency Services	703	(25)	137	815	892	(77)
	77,994	4,499	-	82,493	77,496	4,997
Public Works and Services						
Asset Management	35,105	(437)	(120)	34,548	34,669	(121)
Directorate	7,525	(53)	47	7,519	7,334	185
Systems and Communications	839	(43)	73	869	831	38
Petroleum Products	749	733	-	1,482	1,464	18
	44,218	200	-	44,418	44,298	120
Health and Social Services						
Health Services Programs	118,535	7,841	(389)	125,987	127,193	(1,206)
Community Health Programs	58,665	(220)	1,175	59,620	57,935	1,685
Program Delivery Support	28,585	2,734	(577)	30,742	30,565	177
Supplementary Health Programs	14,200	(20)	142	14,322	17,227	(2,905)
Ministry and Corporate Services	6,197	205	(351)	6,051	5,323	728
	226,182	10,540	-	236,722	238,243	(1,521)
Justice						
Community Justice and Corrections	32,265	895	(253)	32,907	33,080	(173)
Law Enforcement	20,608	1,150	-	21,758	21,756	2
Registries and Court Services	10,293	803	222	11,318	10,640	678
Corporate Services	8,251	(48)	31	8,234	8,613	(379)
Legal Services Board	3,839	304	-	4,143	3,947	196
	75,256	3,104	-	78,360	78,036	324

Non-Consolidated Schedule of Expendituresfor the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
NWT Housing Corporation	52,971	1,214	-	54,185	53,311	874
Education, Culture and Employment*						
Education and Culture	134,805	1,995	55	136,855	141,574	(4,719)
Advanced Education and Careers	70,654	(738)	(43)	69,873	67,108	2,765
Directorate and Administration	5,015	(170)	(12)	4,833	5,126	(293)
	210,474	1,087	-	211,561	213,808	(2,247)
Transportation						
Airports	21,442	(370)	-	21,072	22,202	(1,130)
Highways	36,854	(1,142)	(49)	35,663	34,595	1,068
Corporate Services	8,223	(179)	(58)	7,986	8,045	(59)
Ferries	5,265	(270)	49	5,044	4,982	62
Motor Vehicles	3,295	(84)	58	3,269	3,021	248
Community Local Access Roads	837	(100)	-	737	520	217
Community Marine	335	(50)	-	285	128	157
	76,251	(2,195)	-	74,056	73,493	563
Resources, Wildlife and Economic Development						
Resource Management and Economic Development	36,270	(52)	898	37,116	36,886	230
Forest Management	30,075	1,743	(359)	31,459	30,034	1,425
Corporate Management	17,227	(536)	(534)	16,157	15,768	389
Environmental Protection	1,937	109	(5)	2,041	1,955	86
	85,509	1,264	-	86,773	84,643	2,130
Total operations and maintenance	\$ 923,911	\$ 19,785	\$ -	\$ 943,696	\$ 936,345	\$ 7,351

* Of the Education, Culture and Employment over-expenditure above \$9,500,000 of total shown will be approved as a Supplementary Estimate for 2005 and will allow for funds to be paid out in accordance with the *Financial Administration Act (FAA)*.

Non-Consolidated Schedule of Recoveries of Prior Years' Expenditures

for the year ended March 31, 2004
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	\$ 5	\$ -	\$ 21	\$ 26
Executive	132	6	75	213
Finance	15	-	13	28
Municipal and Community Affairs	79	-	1	80
Public Works and Services	17	105	37	159
Health and Social Services	127	-	515	642
Justice	138	39	122	299
Education, Culture and Employment	430	59	815	1,304
Transportation	26	57	19	102
Resources, Wildlife and Economic Development	330	-	143	473
	\$ 1,299	\$ 266	\$ 1,761	\$ 3,326

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

for the year ended March 31, 2004
(thousands of dollars)

DEPARTMENT	Main Estimates	Supplementary Estimates	Total Appropriation	Actual Expenditure
Legislative Assembly	\$ -	\$ -	\$ -	\$ -
Executive	600	1,182	1,782	1,573
Finance	-	-	-	-
Municipal and Community Affairs	8,053	6,018	14,071	6,425
Public Works and Services	1,443	1,693	3,136	1,932
Health and Social Services	10,504	7,366	17,870	9,387
Justice	14,092	5,969	20,061	18,866
Education, Culture and Employment	8,928	10,198	19,126	11,117
Transportation	27,276	8,303	35,579	32,065
Resources, Wildlife and Economic Development	2,935	1,713	4,648	2,261
	\$ 73,831	\$ 42,442	\$ 116,273	\$ 83,626

Non-Consolidated Schedule of Grants

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Native Women's Association (grant in kind)	\$ 108	\$ -	\$ -	\$ 108	\$ 108	\$ -
Women's Initiatives	50	-	-	50	48	2
	158	-	-	158	156	2
Financial Management Board Secretariat						
Staff Housing (grant in kind)	-	2,151	-	2,151	1,254	897
Deton'Cho Diamonds (grant in kind)	-	134	-	134	134	-
	-	2,285	-	2,285	1,388	897
Aboriginal Affairs						
Metis Nation	225	-	-	225	198	27
Aboriginal Organizations	75	-	-	75	163	(88)
	300	-	-	300	361	(61)
	458	2,285	-	2,743	1,905	838
Municipal and Community Affairs						
Community Government Funding	30,566	242	-	30,808	30,841	(33)
Grant in Lieu of Property Taxes	4,543	-	(505)	4,038	3,993	45
Additional Funding	1,679	1,860	(106)	3,433	3,431	2
Senior Citizens and Disabled Property Tax Relief	254	-	-	254	286	(32)
Community Government Funding - Extraordinary Funding	225	-	310	535	776	(241)
Sport North lease (grant in kind)	28	-	-	28	28	-
Yellowknife Assoc of Concerned Citizens for Seniors (grant in kind)	-	1,162	-	1,162	1,162	-
Rae Airstrip Areodrome (grant in kind)	-	226	-	226	226	-
	37,295	3,490	(301)	40,484	40,743	(259)
Public Works and Services						
Management services for Rockhill Apartments (grant in kind)	260	-	-	260	260	-
Bulk fuel storage facility (grant in kind)	-	524	-	524	524	-
	260	524	-	784	784	-
Health and Social Services						
Medical Profession	50	-	-	50	-	50

Non-Consolidated Schedule of Grantsfor the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Justice						
Aboriginal Court Challenges	40	-	-	40	25	15
Law Bursaries	30	-	-	30	35	(5)
National Justice issues	6	-	3	9	9	-
Canadian Association of Provincial Court Judges	3	-	(3)	-	-	-
	79	-	-	79	69	10
Education, Culture and Employment						
Student Grants	8,489	-	800	9,289	8,561	728
Community Broadcasting	52	-	-	52	54	(2)
	8,541	-	800	9,341	8,615	726
Resources, Wildlife and Economic Development						
Fur Price Program	345	-	29	374	370	4
Small Business Grants	287	-	5	292	245	47
Fire Damage Compensation	100	-	(80)	20	19	1
Disaster Compensation Program	15	-	(4)	11	7	4
Humane Trap Development	5	-	-	5	-	5
	752	-	(50)	702	641	61
Total Operations and Maintenance	\$ 47,435	\$ 6,299	\$ 449	\$ 54,183	\$ 52,757	\$ 1,426

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2004

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Status of Women Council	\$ 299	\$ -	\$ 9	\$ 308	\$ 308	\$ -
Native Women's Association	186	-	6	192	191	1
National Aboriginal Achievement Awards	-	-	30	30	30	-
	485	-	45	530	529	1
Financial Management Board Secretariat						
Power Subsidy	7,180	514	-	7,694	7,200	494
Superannuation Costs - NTPC	939	-	-	939	637	302
Superannuation Costs - WCB	299	-	-	299	299	-
	8,418	514	-	8,932	8,136	796
Aboriginal Affairs						
Intergovernmental Forum	880	-	-	880	951	(71)
Devolution	500	-	-	500	461	39
Self Government	20	-	-	20	-	20
	1,400	-	-	1,400	1,412	(12)
	10,303	514	45	10,862	10,077	785
Municipal and Community Affairs						
Water Sewer Services Subsidy Program	6,475	-	-	6,475	6,458	17
Infrastructure - Various Territorial	6,235	548	(220)	6,563	4,502	2,061
Cost Shared Water / Sewer Tax Based	2,500	776	-	3,276	3,221	55
Community Development Fund	1,600	-	(50)	1,550	1,514	36
Recreation Initiatives	1,275	-	-	1,275	1,289	(14)
Youth Initiatives	900	-	(50)	850	476	374
Core Funding	340	-	250	590	395	195
Granular Materials	250	-	-	250	159	91
Regional leadership	187	-	(50)	137	56	81
Transfer Payments (other Government departments)	105	-	-	105	105	-
Fire Training	90	-	60	150	126	24
Volunteer Development	20	-	-	20	22	(2)
Land Development	-	300	(150)	150	-	150
Water Licensing	-	-	106	106	34	72
	19,977	1,624	(104)	21,497	18,357	3,140
Public Works and Services						
Community transfer agreement	289	-	23	312	312	-
	289	-	23	312	312	-

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2004

(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Health and Social Services						
Boards of Management	164,944	9,603	(706)	173,841	171,808	2,033
Recruitment and Retention	2,007	-	165	2,172	2,312	(140)
Health Awareness, Activities and Education	1,067	-	281	1,348	1,187	161
Health Promotion	414	-	115	529	586	(57)
GNWT's response to the Draft Social Agenda	-	-	640	640	651	(11)
Policy and Legislation (NWT RNA)	-	-	30	30	15	15
	168,432	9,603	525	178,560	176,559	2,001
Justice						
Community Justice	1,079	145	-	1,224	1,092	132
Legal Aid Clinics	300	-	(300)	-	-	-
Victims Assistance	250	-	-	250	225	25
Wilderness Camps	165	-	-	165	118	47
Community Constable Program	72	-	(72)	-	-	-
Aurora College	-	-	73	73	73	-
New Beginnings Alternate Program	-	-	58	58	60	(2)
	1,866	145	(241)	1,770	1,568	202
NWT Housing Corporation	52,971	1,060	-	54,031	53,311	720
Education, Culture and Employment						
Education Authority	106,474	1,531	500	108,505	108,452	53
College Contributions	23,677	-	-	23,677	23,476	201
Mildred Hall School renovation	4,955	258	-	5,213	1,905	3,308
Healthy Children Initiative	2,934	-	(39)	2,895	2,552	343
Literacy Funding	2,057	-	(60)	1,997	1,627	370
Early Childhood Program	1,559	-	(81)	1,478	1,379	99
Community Teacher Education Program	1,074	-	-	1,074	1,052	22
Language Communities	793	-	435	1,228	1,148	80
NWTTA Professional Improvement Fund	726	282	-	1,008	968	40
Community Skills for Work	650	-	-	650	303	347
Oil and Gas Industry	550	-	-	550	507	43
NWT Arts Council	280	-	-	280	261	19
Cultural Organizations	259	-	-	259	235	24
Community Library Services	194	-	-	194	191	3
Community Museums	186	-	-	186	186	-
Student Success Centres	180	-	-	180	165	15
Community Libraries - Infrastructure	142	-	-	142	50	92
Cultural Projects	111	-	-	111	63	48
Dene Language Programming	100	-	-	100	100	-
Community Museums - Infrastructure	100	-	-	100	63	37
Northern Performers	71	-	-	71	61	10
Native Communications	70	-	-	70	70	-
College HEO Prg equipment, Fort Smith	-	255	-	255	255	-
Skills Canada NWT / NU	-	-	80	80	80	-
Trade Certification	-	-	100	100	100	-
GNWT Literacy Strategy - virtual libraries	-	-	118	118	118	-
	147,142	2,326	1,053	150,521	145,367	5,154

Non-Consolidated Schedule of Contributionsfor the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Transportation						
Community Local Access Roads	627	-	-	627	380	247
Community Marine	150	-	-	150	122	28
Airports	20	-	-	20	16	4
	797	-	-	797	518	279
Resources, Wildlife and Economic Development						
NWT Development Corporation	3,450	(250)	(100)	3,100	3,100	-
Business Development Fund	1,529	(250)	(131)	1,148	1,130	18
Community Futures	1,132	-	875	2,007	2,007	-
Community Transfer Initiatives	1,117	-	19	1,136	1,100	36
Tourism Industry Marketing	921	-	387	1,308	1,294	14
Tourism strategies	900	-	(900)	-	-	-
Mackenzie Valley Development	620	250	265	1,135	936	199
Maximizing Northern Employment	500	-	80	580	555	25
Community Harvester Assistance Program	473	-	37	510	510	-
Commercial Fisheries Assistance	395	-	-	395	395	-
Interim Resource Management Agreement	375	-	-	375	375	-
Energy Conservation	300	-	(135)	165	115	50
Arctic Energy Alliance	280	-	(21)	259	259	-
Local Wildlife Committees	258	-	2	260	260	-
Diavik Socio-Economic Agreement	250	-	(15)	235	200	35
Business Credit Corporation	160	-	-	160	128	32
Western Harvester Support Program	149	101	-	250	249	1
West Kitikmeot Slave Study	129	-	-	129	129	-
Hook Lake Bison Recovery	125	-	75	200	200	-
Prospectors' Assistance Program	90	-	-	90	75	15
Wildlife Management Boards	78	-	9	87	87	-
Mackenzie River Basin Board	40	-	-	40	40	-
Canadian Energy Research Institute	25	-	-	25	25	-
Great Northern Arts Festival	25	-	20	45	45	-
Diamond contributions	20	-	-	20	-	20
Support to Fur Industry	15	-	-	15	15	-
NWT Arctic Tourism - Aurora Marketing Campaign	-	250	-	250	250	-
Corporate Management contributions	-	-	253	253	253	-
Resource Management contributions	-	-	781	781	756	25
Energy Secretariat contributions	-	-	146	146	146	-
Forest Management Agreement contributions	-	-	103	103	102	1
Environmental Protection contributions	-	-	101	101	95	6
	13,356	101	1,851	15,308	14,831	477
Total Operations and Maintenance	\$ 415,133	\$ 15,373	\$ 3,152	\$ 433,658	\$ 420,900	\$ 12,758

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2004
 (thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Legislative Assembly			
	To provide funding for office furniture, computers and network set-up required to accommodate the Human Rights Commission and Equal Pay Commissioner in the Arthur Laing Building.	12-Nov-03	\$ 95
	To provide funding for the initial planning required for the Northern Leaders meeting scheduled in April 2004, as follows :	27-Feb-04	60
	Planning Committee		\$ 15
	Professional fees for conference organizers and facilitators		10
	Travel		<u>35</u>
			<u>\$ 60</u>
	To provide funding for the additional expenditures incurred for the 2003 General Election.	27-Feb-04	172
Executive			
Executive Offices			
	To provide funding for additional legal fees associated with the Federation Franco-TeNoise court challenge of the Government of the Northwest Territories' level of compliance with provisions under the Charter of Rights and Freedoms.	27-Feb-04	280
Financial Management Board Secretariat			
	To provide funding for the expenses to be incurred for the negotiations being conducted for a new contract with NWT physicians.	07-Feb-04	233
Municipal and Community Affairs			
	To provide funding for infrastructure contributions for the continuation of projects that were not completed in the 2002/2003 fiscal year. An offsetting amount was lapsed in the 2002/2003 fiscal year.	20-May-03	192
	Recreational Complex - Fort Providence		12
	Curling Rink - Aklavik		151
	Community Office - Paulatuk		<u>29</u>
			<u>192</u>
Public Works and Services			
	To provide funding for the lease costs associated with the temporary court facility required for a large civil trial.	20-May-03	88

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Health and Social Services			
	To partially fund collective agreement increases required for the Hay River Community Health Board.	27-Feb-04	806
	To provide funding for the costs associated with the Meningitis C Immunization Campaign, as follows :	27-Feb-04	600
	Cost of the vaccine		546
	Supplies		4
	Staff costs to administer vaccine		39
	Additional support for nurses		10
	Advertising		<u>1</u>
	New Funding required		<u><u>600</u></u>
Justice			
	To provide funding for expenditures incurred for inquires held by the Judicial Remuneration Commission for the independent review of compensation and benefits for Territorial Court Judges.	27-Feb-04	300
	To provide funding for the Judicial Appointments Advisory Committee, established under the Territorial Court Act, for the appointment process of a new Territorial Court Judge.	27-Feb-04	30
	To provide funding for retroactive increases to compensation resulting from an arbitration award related to the job evaluation review of Correctional Services Officer positions.	03-Feb-04	1,250
NWT Housing Corporation			
	To provide funding for the purchase of a property in Fort Resolution pursuant to the Employee House Purchase Plan.	16-Feb-04	103
	To provide funding for the purchase of two properties in Rae-Edzo pursuant to the Employee House Purchase Plan.	20-Aug-03	310

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Education, Culture and Employment			
	To provide operations expense funding for repairs to the foundation of Chief T'Selehye School in Fort Good Hope. The net effect on government operations is nil because there is an offsetting reduction to capital investment expenditure appropriations.	20-Aug-03	150
Resources, Wildlife & Economic Development			
	To provide funding for additional fire suppression costs incurred due to the severe forest fire conditions in 2003.	07-Aug-03	1,000
	To provide funding for additional fire suppression costs incurred due to the severe forest fire conditions in 2003.	20-Aug-03	820
Total Operations and Maintenance			\$ <u>6,489</u>

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2004
(thousands of dollars)

CAPITAL INVESTMENT	Purpose	Date of FMB Approval	Amount Authorized
Executive			
Financial Management Board Secretariat			
	To provide funding to purchase property in Rae-Edzo pursuant to the Employee House Purchase Plan. The staff housing inventory was subsequently transferred to the NWT Housing Corporation along with the responsibility for the program.	10-Jul-03	\$ 180
Municipal and Community Affairs			
	To provide funding for the continuation of projects which were not completed in the 2002/2003 fiscal year. An offsetting amount was lapsed in the 2002/2003 fiscal year.	20-May-03	1,721
	Maintenance Garage - Fort Resolution		689
	Water Intake - Fort Providence		551
	Waste Treatment Plant / Truckfill Station - Wrigley		61
	Sewage Treatment - Lutsel K'e		50
	Sewage / Solid Waste Site - Wrigley		163
	Sewage / Solid Waste Site - Dettah		92
	Storage Capacity - Fort Liard		42
	Intake and Truck Fill Repairs - Lutsel K'e		58
	Truckfill Station - Fort Good Hope		15
			<u>1,721</u>
Public Works and Services			
	To provide funding for renovations required to the first floor of the Arthur Laing Building to accommodate the Human Rights Commission, the Equal Pay Commissioner, as well as other statutory commissioners (Languages Commissioner, Conflict of Interest Commissioner and Information and Privacy Commissioner).	12-Nov-03	344
Justice			
	To authorize capital investment expenditures for tenant improvements to leased space on the 5th floor of the Yellowknife Centre. The improvements are required for the operation of a temporary court facility to conduct a large civil trial.	20-May-03	90
	To authorize capital investment expenditures for remedial foundation work at the Arctic Tern Young Offenders Facility in Inuvik. The project will be completed in 2004-2005, with a total estimated project cost of \$270,000, as follows :	20-May-03	250
	2003 - 2004		250
	2004 - 2005		<u>20</u>
			<u>270</u>

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2004
(thousands of dollars)

CAPITAL	Purpose	Date of FMB Approval	Amount Authorized
Education, Culture and Employment			
	To provide funding for the continuation of projects which were not completed in the 2002/2003 fiscal year. An offsetting amount was lapsed in the 2002/2003 fiscal year.	20-May-03	160
	Sir John Franklin High School renovation - Yellowknife		138
	Helen Kalvak School addition - Holman		<u>22</u>
			<u>160</u>
	To provide operations expense funding from capital investment expenditure appropriations for repairs to the foundation of the Chief T'Selehye School in Fort Good Hope. The net effect on government operations is nil because there is an offsetting increase to operations expenditure appropriations.	20-Aug-03	(150)
Transportation			
	To provide funding for the continuation of projects which were not completed in the 2002/2003 fiscal year. An offsetting amount was lapsed in the 2002/2003 fiscal year.	20-May-03	581
	New Air Terminal Building - Wha Ti		144
	Rehab / Expand Air Terminal Building - Aklavik		95
	Safety Fence - Tuktoyaktuk		150
	Office Space Renovation - YK Centre		23
	Renovate Air Terminal Building - Yellowknife		<u>169</u>
			<u>581</u>
Total Capital Investment Expenditures			\$ <u>3,176</u>
Total Special Warrants			\$ <u>9,665</u>

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

for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation	
Municipal and Community Affairs			
Regional Operations	\$ 916	To allocate funding approved for community Main Street Paving projects. This funding was approved during the development of the 2003-2004 Main Estimates, but not allocated.	
Community Financial Services	(916)		
			Tuktoyaktuk - \$441,000
			Fort Resolution - \$175,000
			Fort McPherson - \$170,000
		Tulita - \$120,000	
		Fort Providence - \$10,000	
Regional Operations	2,500	To allocate funding approved for cost-shared water / sewer projects in tax-based communities. This funding was approved during the development of the 2003-2004 Main Estimates, but not allocated.	
Community Financial Services	(2,500)		
			Yellowknife - \$924,000
			Inuvik - \$642,000
			Hay River - \$620,000
		Norman Wells - \$141,000	
		Fort Simpson - \$125,000	
		Fort Smith - \$48,000	
Land Administration	268	Funding transfers made in October, 2003 for the establishment of the Infrastructure Planning Section within the Lands Administration Activity.	
Directorate	(104)		
Emergency Services	(71)		
School of Community Government	(93)		
Health and Social Services			
Directorate	(325)	To transfer funding received in 2003-2004 Supplementary Appropriation # 2, to provide the Dogrib Community Services Board with funding to meet its urgent capital requirements to the end of the 2003-2004 fiscal year.	
Program Delivery Support	200		
Supplementary Health Programs	125		
Health Services Program	(1,984)	To allocate the Health Accord funding received in 2003-2004 Supplementary Appropriation # 2.	
Program Delivery Support	800		
Community Health Programs	1,184		
Health Services Programs	(264)	Funding transfer made in July, 2003 for the integration of the Deninu and Lutsel K'e Health and Social Services Boards into the Yellowknife Health and Social Services Board.	
Program Delivery Support	264		
Community Health Programs	(409)	To transfer funding to partially fund the Collective Agreement increases required for the Hay River Community Health Board. The balance of the funding is being requested in 2003-2004 Supplementary Appropriation # 3.	
Health Services Programs	256		
Health Services Programs	153		

Non-Consolidated Schedule of Inter-activity Transfers over \$250,000for the year ended March 31, 2004
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Education, Culture and Employment		
Advanced Education and Careers	405	To transfer surplus funds identified in the department's 2003-2004 Economizing Plan to fund the projected shortfall in the Student Financial Services Program.
Education and Culture	(405)	
Advanced Education and Careers	(440)	Reallocation to cover shortfall in school contribution funding.
Education & Culture	440	
Resources, Wildlife and Economic Development		
Corporate Management	250	To transfer funding received in 2003-2004 Supplementary Appropriation # 2, for the GNWT's contribution to the Aboriginal Pipeline Group's Work Plan for a northern pipeline, to the correct Activity.
Resource Management and Economic Development	(250)	
CAPITAL INVESTMENT		
Health and Social Services		
Directorate	(1,385)	Department received appropriation authority to record the acquisition of the facility in 2003-2004 Supplementary Appropriation # 2, for the acquisition of the Woodland Manor Seniors' facility in Hay River, to the correct Activity.
Community Health Programs	1,385	
Justice		
Services to Government	250	To transfer funding received in 2003-2004 Supplementary Appropriation # 1, for Leasehold Improvements to the 6th floor of the Courthouse, to the correct Activity.
Community Justice and Corrections	(250)	

Non-Consolidated Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 2004

(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 2003	New Loans	Principal Repayments	Principal Balance March 31, 2004
Municipality of Fort Smith							
43 Personal care facility, amalgamation of debentures #39 and #41	2026	11.27	\$ 2,765	\$ 2,634	\$ -	\$ 16	\$ 2,618
			2,765	2,634	-	16	2,618
Municipality of Fort Simpson							
6 Fire hall addition; refinance debenture #5	2006	9.00	136	48	-	48	-
7 Fire truck and alarm system	2008	9.00	67	31	-	31	-
8 Wildrose Acres sub-division	2007	6.50	150	-	-	-	-
			353	79	-	79	-
			\$ 3,118	\$ 2,713	\$ -	\$ 95	\$ 2,618

Schedule of Other Long-term Receivables

for the year ended March 31, 2004
(thousands of dollars)

	Principal Balance March 31, 2003	New Loans	Principal Repayments	Principal Balance March 31, 2004
Agreements for sale	\$ 129	\$ -	\$ 91	\$ 38
Deton'Cho Corporation	2,600	-	260	2,340
	\$ 2,729	\$ -	\$ 351	\$ 2,378

**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions**
for year ending March 31, 2004
ACCOUNTS RECEIVABLE WRITTEN OFF
Municipal and Community Affairs

Hleucka, Shane	\$ 500
Nicholson, Dave	1,000
	<u>1,500</u>

Health and Social Services

Fitz Smith Native Band	12,500
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Justice

Pitsiulak, Lypa	15,374
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Education, Culture and Employment

Antoine, Anthony	5,300
McInnes, Sandra	2,999
	<u>8,299</u>

Transportation

Aklavik Aboriginal Committee	2,633
Marcon Rentals(974203 NWT LTd.)	4,535
	<u>7,168</u>

Resources, Wildlife and Economic Development

Canadian Arctic Tours	5,269
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All Accounts Written Off over \$500 50,110
All Departments-Other Miscellaneous

Accounts Less than \$500	904
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Total Accounts Receivable
Written Off 51,015
Student Loans (continued)

Marykuca, Katherine	20,000
Masuzumi, Walter	10,100
Mayo, Jane	4,222
McDougall, Thalie	6,539
Melnychuk, Eileen	38,570
Pittman, Christopher	398
Pomfrey, Bryan	11,200
Quenneville, Evan	2,748
Ranseth, John	11,494
Sequin, Dean	3,200
Sharpe, Vince	9,125
Simpson, Gordon	2,342
Starkes, Stephen	3,074
Sumner, Tanis	5,930
Tautenhahn, Gary	24,601
Taylor, Scott	8,035
Wasacase, Tanya	4,200
Young, Deborah	5,200

Total Student Loans Written Off **290,767**
Student Loan Interest Written Off **94,185**
Total Accounts and Loans Written Off \$ 384,952
STUDENT LOAN FUND

Belanger, Rene	1,503
Brinston, Audry	7,603
Brinston, Shannon	2,256
Brinston, Sheldon	2,279
Brown, Michael	100
Cuerrier, Sheila	18,994
Curtis, April	340
Davidson, Emily	10,718
Dominique, Mary Anne	12,686
Dumas, Sharon	8,244
Fair, Aaron	4,800
Guay, Dale	15,840
Harvey, Christopher	7,275
Hill, Kimberley	7,105
Holt, Kenneth	14,041
Julian, Shawn	2,805
Kaulbach, Clayton	3,200

FORGIVENESS
**Accounts Forgiven,
2002/2003 Forgiveness**
\$ 476,616

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

for the year end March 31, 2004

STUDENT LOAN REMISSIONS

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

Ahmed, Zaid	7,201	Carmichael, Neal	4,268
Alexander, Lisa	2,597	Carol Carlson	8,128
Allard, James	2,200	Carr, John	4,988
Allen, Jesse	7,387	Carthew, Chris	2,379
Allen, Vanessa	10,324	Carthew, Kirsten	2,532
Alty, Rebecca	1,008	Cartwright, Adrienne	4,472
Amyotte, Sylvain	2,624	Casison, Gina	1,534
Aneliunas, Rymante	9,732	Casison, Gina	1,666
Aucoin, Valerie	3,036	Charlebois-Heide, Julie	6,094
Auge, Valerie	4,176	Cheema, Sim	721
Barnes, Rhiana	2,598	Chenard, Mavis	2,762
Baryluk, Steven	3,332	Christison, Jana	5,938
Beck, Lewis	2,995	Chueng, William	4,702
Beck, Louise	5,230	Clelland, Rhonda	2,576
Bennett, Kimberly	2,800	Coleman, Jennifer	2,389
Bennigton, Christopher	3,434	Comber, Betty-Lou	6,538
Bennington, Andrea	3,069	Connors, Sherry	3,200
Bergman, Jennifer	754	Conway, Selena	3,750
Bertolini, Alex	825	Cook, James	3,562
Besarra, Patrick	2,422	Cooper, Merrill	2,450
Besarra, Renfred	1,830	Cordero, Nina	1,304
Bevington, Anneliese	7,394	Costache, Monty	3,739
Bevington, Nick	3,398	Covello, Katharine	2,800
Billan, Narinder	1,337	Cowger, Heather	2,334
Blake, Corrine	4,602	Cox, Marian	2,970
Blesse, DiAnn	2,694	Coyne, Patricia	1,458
Blesse, Leanne	4,950	Coyne, Susan	2,992
Boettger, Darcy	1,249	Cran, Erin	2,100
Boettger, Darcy	1,721	Crawford, Barbara	2,449
Booth, Allister	789	Crawley, Meagan	3,409
Bourke, Edith	2,347	Critch, Amber	2,006
Bourke, Shawna	1,146	Critch, Maria Ellen	2,674
Bourque, James Michael	5,853	Csicsai, Peter	2,740
Bourque, Mary	3,814	Cunningham, Andrew	2,100
Bowden, Jeffrey	2,828	Curtis, Troy	1,384
Boyer, Craig	6,755	Cutten, Murray	1,425
Boyer, Vanessa	3,150	Czarnecki, Andrea	16,294
Braden, Kelda	1,765	Daitch, Clare	2,598
Braden, Lauren Rae	1,951	Dawe, Adam	2,800
Braden, Lauren Rae	1,008	Dean, Shaun	2,614
Brennan, Thomas	3,500	Deans, Keith	821
Broadhead, Leah	2,828	Debogorski, Curtis	5,044
Brown, Tara	2,180	Deklerk, Abraham	3,102
Brown, Tawna	4,465	DeKlerk, Jacobus	6,675
Bryan, Jordan	1,951	DeKlerk, Louis	5,600
Bryant, Michael	9,130	Delorey, D'Arcy	6,551
Bryant, Tracey	3,581	Denault, Daniel	2,095
Buckley, Wendy	5,962	Desfosses, Suzanne	1,983
Budd, Kevin	2,800	Desilets, Angela	1,523
Buhler, Dwayne	4,559	Desjarlais, April	607
Bujold, Carrie	3,244	Dillabough, Su-Ellen	3,891
Burles, William	2,800	Dillon, Kathleen	1,841
Burrill, Kevin	5,732	Dillon, Sarah	2,850
Butz, Allison	3,942	Dolan, Heather	2,500
Butz, Margaret	4,611	Domes, Kerri	4,669
Cadieux, Anne	3,956	Douglas, Mary Therese	1,293
Campbell, Josh	2,006	Doyle, Carolyn	4,077
Cardinal, Dina	5,200	Doyle, Marie	890

**Non-Consolidated Schedule of Bad Debt Writeoffs, Forgiveness
and Student Loan Remissions**
for the year end March 31, 2004
STUDENT LOAN REMISSIONS

(continued)

Drescher, Michael	4,374	Heron, April	2,972
Duggan, Moira	1,634	Hewlko, Odessa	2,367
Dunbar, Scott	5,140	Heylar, Maurice	7,913
Dunn, Daniel	1,753	Heylar, Maurice	1,403
Duong, Deip	2,035	Hicks, Laura	2,848
Edkins, Kenneth	6,576	Hilliard, Sheila	8,713
Elliott, Gordon	2,100	Hinton, Rory	1,271
Emaghok, Georgina	10,986	Hobart, John	2,800
Embodo, Amelita	3,504	Holroyd, Peggy	1,304
Enge, Audrey	1,972	Horton, M ark	2,892
Epp, Amanda	1,249	Hoyles, Jaime	3,222
Esau, Aleta	8,823	Hoyles, Vita	1,041
Fair, Saro	3,200	Hrynshyn, James	553
Fedun, Amanda	3,167	Hubert, Andrew	560
Feil, Leah	975	Hurley, Lisa	7,201
Feil, Wendy	7,113	Huynh, Tho	3,770
Felix, Loretta	6,619	Hval, Ashley	2,389
Feng, Min	1,249	Impett, Catherine	2,334
Fillatre, Elizabeth	2,663	Inman, Trevor	3,354
Fillatre, Gerald	8,779	Izzard, Michelle	3,748
Fitzpatrick, Jacqueline	1,211	Jaggal, Harmmeet	2,674
Foote, Robert	1,400	Jasken, Jenel	3,288
Foster, James	2,751	Johnston, Dale	3,573
Frano, Marek	4,724	Johnston, Shawn	2,641
Fraser, Wendy	4,384	Jones, Andrew Morgan	2,970
Freund, Hardy	1,237	Jones, Nicola	2,912
Froese, Tiffany	5,798	Jones, Pamela	2,729
Gamble, Christopher	2,970	Kallos, Sarah Joy	1,041
Gamble, Samuel	4,976	Kallos, Sarah Joy	1,184
Gaudet, Josee	2,800	Kalnay, Sarah	2,554
Gaudet, Micheline	2,619	Kasteel, Trevor	3,770
Gaukel, Lori	5,918	Kauhausen, Jardin	1,984
Gauthier, Michelle	2,247	Kay, Ruth	621
Gauthier, Vita	1,969	Keating, Nichole	2,800
George, Jason	2,100	Kelly, Alicia	575
George, Troy	2,050	Kenny, Irene	7,277
Gonzales, Raymond	6,587	Kenny, Phoebe	8,542
Goodliffe, Martin	2,123	Keyes, Katherine	1,217
Gordon, Adam	3,430	Kidston, Tanya	2,051
Gostick, William	4,117	King, Jason	1,896
Goudreau, Rylan	6,000	King, Patricia	3,672
Gourlay, Freyja	3,041	Kipling, James	7,800
Graf, Shannon	921	Kirbyson, Holly	3,253
Green, Bruce	4,655	Knapp, Mitchell	1,315
Greene, Jason	2,751	Kolesnichenko, Patricia	922
Groenewegen, James J.	750	Kovelench, Tracy	7,047
Groenewegen, James J.	1,436	Krahn, Thomas	6,200
Grundy, Lindsay	3,694	Kronstal, Alana	2,477
Ha, Nguyet Lisa	1,304	Kunst, Sandy	674
Ha, Nguyet Lisa	2,565	Kupeuna, Rosie	10,340
Hache, George	5,600	Lajoie, Karen	3,485
Haigh, Krista	4,669	Lansdown, Darcy	1,403
Haley, Nikki	2,828	Lantz, Crystal	3,639
Halldorson, Travis	1,304	Larocque, Michelle	1,019
Hamilton, Lisa	1,260	Latour-Theede, Nicole	1,754
Hamilton, Thomas	6,192	Lau, April	2,800
Hamm, Nicole	8,422	Leblanc, Philippe	1,556
Harbicht, Laura	943	Leblanc, Philippe	2,082
Harker, Brooke	1,414	Lee, Nahum	4,822
Harney, Kami	4,877	Lee, Olivia	2,861
Hayes, Sharon	1,542	Lefrancois, Chad	4,132
Hayward, Trent	3,770	Lefreniere, Holly	1,030
Hazenberg, Darren	3,742	Legler, Michelle	2,013
Healy, Damien	2,839	Lehmann, David	762
Heath, Robert	1,038	Li, Vincent	3,869
Henry, Paul	1,896	Lorenzen, Laura	1,906

**Non-Consolidated Schedule of Bad Debt Writeoffs, Forgiveness
and Student Loan Remissions**
for the year end March 31, 2004
STUDENT LOAN REMISSIONS

(continued)

Lovely, Sherry	706	Normandin, Jeanne	1,231
Lowing, Christina	4,833	Normandin, Maryse	6,000
Macaskill, Cathy	2,403	Nyssonen, Erika	712
Maceachern, Camilla	3,847	Oake, Dean	3,178
MacInnis, Susan	2,043	O'bryne, Ruby	2,113
MacLaren, Angela	1,118	O'Connor, Colleen	2,355
MacPhee, Kathy	7,493	Oosenbrug, Joslyn	4,877
MacPherson, Calum	4,209	Oosenbrug, Lindsey	4,790
MacPherson, Craig	806	O'Reilly, James	3,468
MacPherson, Gaeleen	3,233	O'Rourke, Erin	4,509
MacVicar, Patricia	6,083	Osted, Katherine	2,893
Magnusson, Rachel	1,002	O'toole, Christine	614
Maguire, Joanna	1,254	Pandke, Erika	2,800
Maille, Alexandra	1,600	Pandke, Monica	1,458
Malgokak, Tammy	4,400	Papineau, Patrick	2,882
Malloy, Kim	5,139	Parchoma, April	2,800
Mandeville, Curtis	2,800	Parchoma, Elyse	2,414
Mangold, Dorothea	5,506	Pate, Kent	942
Marie, Debora	2,500	Pawluk, Tierra	2,784
Marinic-Griffin, anna	2,100	Payne, Ronald	1,348
Marrai, Luciano	1,304	Payne, Ronald	4,702
Marshall, Jared	5,228	Peffer, Susan	1,561
Marshall, Lucas	7,343	Penkala, Matthew	2,838
Marshall, Sean	712	Pennell, Julie	6,000
Marsollier, Renee	3,950	Pennycook, Kelly	3,200
Masongsong, Angela	1,315	Peterson, Karla	1,403
Matthews, Loan	3,387	Phillpot, Darha	2,143
Matthews, Loan	4,044	Pilon, Conrad	3,540
Maund, Corey	1,326	Pin, David	7,277
McAuley, Timothy	3,500	Piro, Lorie	3,683
McCann, tim	4,022	Pisz, Emilia	2,959
McClelland, lisa	7,933	Posynick, Gillian Zoe	2,861
McCordic, frederick	4,022	Posynick, Jon	2,882
McCreadie, Tanis	3,058	Potter, Jamie	2,466
McDonald, Erica	6,400	Powder, Lorne	2,600
McKay, Angelika	4,472	Power, Patricia	1,145
McLachland, Corey	3,047	Ralph, Robert	4,291
McLeod, Anna	8,593	Ramm, Michelle	3,913
McNeil, Crystal	1,797	Ransom, Loretta	5,787
McRae, Theresa	7,737	Readman, Niada	2,977
Memodovski, Vikram	2,100	Readman, Tristan	3,398
Menton, Jonathan	3,474	Reid, Peter	1,600
Meszaros, Amanda	2,137	Reid, Stacy	1,600
Mesztes, Steve	10,594	Reynolds, Theresa	4,931
Metcalfe, Jonathan	2,972	Riddell, Sara	1,502
Migwi, Cecilia	5,669	Rivera, Jemma	2,587
Mihov, Dobry	1,030	Roberts, Shannan	1,103
Miller, Julie	4,400	Robertson, Jonathan	8,800
Monroe, David	2,817	Robertson, Scott	7,978
Morgan, Carrie	5,568	Robinson, Kevin	1,200
Morris, Sally	2,598	Robles, Alexandra	7,530
Morrison, Angela	2,800	Roemer, Christine	2,850
Mujcin, Senad	3,080	Romie, Diane	7,238
Munro, Megan	2,543	Rose, Kent	6,192
Munroe-Rosen, Allan	2,800	Rosendahl, Jennifer	4,373
Murphy, Sandra	6,142	Rosendahl, Steven	1,776
Muyres, Lesley	2,558	Rouse, William	3,906
Naugler, Tara	5,572	Ruben, Kenneth	10,640
Navratil, Crystal	5,019	Ruddick, David	4,274
Nendsa, Norman	3,924	Rudkevitch, Darwin	2,641
Nielsen, Sandra	3,048	Rudkevitch, Monica	2,828
Nigiyok, Lucy	2,800	Rudolph, Christine	1,392
Nikiforuk, Hiedi	8,582	Ruptash-Stauffer, Janine	3,135
Nind, Ben	1,470	Saravanja, Elias	2,200
Noel, Jason	4,570	Savage, Genevieve	3,507
Nolting, Antje	3,343	Scantland, Tanya	6,258

**Non-Consolidated Schedule of Bad Debt Writeoffs, Forgiveness
and Student Loan Remissions**
for the year end March 31, 2004
STUDENT LOAN REMISSIONS

(continued)

Schwartzenberger, Jeffrey	2,389	Wettig, Darren	3,946
Seeton, Jonathan	2,800	Wilkinson, Jennifer	2,642
Semjanovs, Roslyn	4,198	Willford, David	4,230
Shank, Jacob	1,131	Wilms, Wendy	2,372
Shannon, Christina	3,869	Wilson, Douglas D.	4,570
Sharman, Jennifer	3,113	Wilson, Jonathan	4,050
Shea, Erin	4,702	Windle, Sarah	2,378
Shelton, Steven	2,800	Wood, Maury	2,948
Shipman, Brandy	1,819	Wood, Quinton	1,567
Short, Greg	6,000	Woodham, Matthew	4,252
Sinclair, Michael	3,200	Woods, Graeme	3,375
Slade, Dustin	1,008	Woodward, Gwen	5,700
Slifka, Cara	4,160	Wourms, Jill	1,873
Smith, Angeline	4,965	Wouters, Morgan	2,800
Smith, Glenn	7,201	Wowk, Meagan	2,109
Smith, Lisa	774	Woytuik, Michael	1,304
Smith, Peter Douglas	6,734	Wyse, John	3,946
Smith, Ryan	8,549	Yaceko, Cordilee	10,800
Smith, Stephen	3,814	Yaxley, Neo	1,688
Smith, Clinton	851	Ziemann, Janice	3,244
Sorenson, Robin	3,200		
Stard, Tamara	3,803		
Steele, David	2,800	Total loan remissions over \$500	1,606,825
Stevens, Kelly	1,994		
Stewart, Andrew	3,454		
Stewart, Meghan	1,480	Miscellaneous remissions under \$500	2,126
Stinson, Starr	3,858		
Stone, Danielle	4,987		
Straker, Benji	2,806	Total loan remissions	\$ 1,608,951
Straker, Evelyne	2,926		
Stringer, Jeremy	3,211		
Strus, Vanessa	1,458		
Sumcad, Erwin	2,824		
Sundberg, Jill	5,403		
Sutton, Fabian (Chad)	2,093		
Sutton, Fabian (Chad)	7,836		
Swallow, Jennifer	3,500		
Swallow, Michelle	1,491		
Testart, Tawanis	3,781		
Toner, Patrick	3,814		
Tordoff, Rod	10,288		
Tran, Kia	3,288		
Tuma, Milan A.	2,800		
Turner, David	1,493		
Vail, Roger	3,471		
Van Dyke, Benjamin	3,233		
Van Metre, Kimberly	4,899		
Vandale, Linda	2,236		
Varkonyi, Nini	3,430		
Vaughan, Helen	997		
Vaughan, Patricia	7,716		
Venema, Jennifer	3,540		
Vermillion, Misty	3,720		
Villebrun, Aretha	1,500		
Vincent, Marie-Elaine	1,666		
Waddell, Jeffrey	3,124		
Waddell, Robert	4,451		
Wagner, Courtney	5,031		
Wagner, Stacey	2,100		
Walker, Candice	4,472		
Walsh, Kerry	4,033		
Walterhouse, Blaine	1,650		
Ward, Sarah	2,291		
Ward, Tracey	4,910		
Wasylikiw, Tasha	3,836		
Waugh, Tracy	6,916		

**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
for the year end March 31, 2004**

Executive		Education, Culture and Employment (continued)	
Findlay, Jamie Scott	\$ 25	Kanayok, Shannon	93
	<u>25</u>	Kirby, Arleen Margaret	1,130
Municipal and Community Affairs		Leishman, Christopher R.	1,644
Andre, Ernie Estate of	1,000	Leon, Susan A.	972
Gaudet, Wayne	250	Marsollier, Clinton	218
Itsi, Doris	123	Marten, Marlyn	1,073
	<u>1,373</u>	Marykuca, Katherine	2,800
Public Works and Services		McDougall, Thalie	37
Appaqaq, Allie	52	McNeely, Willie	1,083
Irvine, Simone	50	Modeste, Andrew	95
McPherson, Rose	44	Monti, Ryan Douglas Scott	592
Parr, Jolly	130	Nessel, Leon Ronald C.	1,445
Tuccaro, Beverly	547	Obyrne, Ruby	2,113
	<u>824</u>	O'Hare, Kathleen Marie	203
Justice		Oliver, Gerald Alexander	578
Desjarlais, Yvonne	710	Paul, David Brendan	54
	<u>710</u>	Piche, Marie Chantale	120
Education, Culture and Employment		Piche, Monika	40
Aissaoui, Annie	1,800	Pomfrey, Bryan Douglas	150
Anderson, Carrie L.	650	Rasmunssen-Tautenhahn, Gary	161
Anthony-Wiseman, Dawn Erica	232	Reid, Stephen David	8
Arrowmaker, Peter	2,941	Ruben, Ruby Ann	191
Aviugana, Myrna M.	1,013	Saint, Jay A.	600
Beaverho, Louisa	813	Sanguez, Stanley	990
Behrends, Margrit	211	Sequin, Dean Michael	1,323
Behrends, Scarlett Hellen	238	Stewart, Abraham	307
Billostoton, George	313	Stewart, Kurt Alexis	302
Blake-Heron, Ruby	405	Tambour, Verda May	19
Brinston, Audrey	544	Tavalok, Abel	216
Burton, Deborah	105	Thomas, Lee Jeanette Reina	2,650
Campbell, Allison D.	369	Wilson, Erin Marie	9
Cardinal, Clifford John	67	Wright, Jason Richard	537
Clark, Holly	120	Yakelaya, Raymond	800
Clarke, Sven Alexander	7,243	Yallee, Alvin Morris	800
Courtoteille, Lois	557		<u>66,559</u>
Cuerrier, Sheila	283	Resources, Wildlife and Economic Development	
Cullen, Lisa Rose	366	Cabot-Blanc, Clayton	145
Curtis, April	96	Itis, Doris	27
Davidson, Emily	21	Komangapik, Panikpak Kitty	402
Delauniere, Marc Andre	5,944	Tailbone, George	1,305
Dolan, Heather I.	5,943		<u>1,879</u>
Donaldson, Ryan Jacob	5,116		
Dyck, Carol Ann	787	Total Debts Recovered	\$ 71,369
Ebbinghoff, Carla Roanne	470		
Edwards, John Bryan	14		
Findley, Jamie Scott	10		
Foote, Cheryl	384		
Gargan, Diana Marina	2,538		
Gargan, Sandra	50		
Hathway, Wilfred Gordon	70		
Irquit, David	461		
Irvine, Simone Renee	750		
Jerome, Dino Fred	1,013		
Johnson, Patricia	957		
Johnson, Raymond Elwood	311		

Non-Consolidated Schedule of Overdue Travel Advances

as at March 31, 2004

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

Legislative Assembly

Schauerte, Douglas	\$ <u>677</u>
	<u>677</u>

Municipal and Community Affairs

Blauel, Jeff	400
Chinna, Paulie	<u>400</u>
	<u>800</u>

Justice

Debastien, Matilda Mary	160
Kodakin, Mary	500
Forbes, Sara Gail	350
Saunders, Emily	<u>300</u>
	<u>1,310</u>

Resources, Wildlife and Economic Development

Boucher, Suzanne	<u>750</u>
	<u>750</u>

Total overdue travel advances	\$ <u>3,537</u>
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Non-Consolidated Schedule of Lease Commitments - Commercial *

for the year ended March 31, 2004
(thousands of dollars)

	2005	2006	2007	2008	2009	2010-2021	Total
Yellowknife	\$ 7,510	\$ 6,805	\$ 4,992	\$ 4,508	\$ 4,086	\$ 6,618	\$ 34,519
Fort Smith	1,584	1,512	1,384	1,115	588	3,165	9,348
Inuvik	1,195	826	701	578	486	1,141	4,927
	\$ 10,289	\$ 9,143	\$ 7,077	\$ 6,201	\$ 5,160	\$ 10,924	\$ 48,794

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

Non-Consolidated Schedule of Guarantees

for the year ended March 31, (thousands of dollars)	2004	2003
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	\$ 26,659	\$ 27,225
Sinking fund debentures issued by the Northwest Territories Power Corporation		
a) maturing March 9, 2009	20,000	20,000
b) maturing June 6, 2011	15,000	15,000
c) maturing May 28, 2012	20,000	20,000
d) maturing October 27, 2018	10,000	10,000
e) maturing February 27, 2026	8,700	8,700
f) maturing December 18, 2032	19,333	20,000
Debenture series issued by the Northwest Territories Power Corporation		
a) maturing May 1, 2025	7,379	7,475
b) maturing October 1, 2025	7,400	7,494
c) maturing September 1, 2026	8,370	8,478
Loans payable by the Northwest Territories Power Corporation		
a) banker's acceptance	3,000	6,000
Guarantee of operating lines of credit	17,140	17,010
Guarantee of Northwest Territories Opportunities Fund	2,000	-
Guarantee of residential housing loans	11,200	8,100
	\$ 176,181	\$ 175,482

Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years**for the year end March 31, 2004**

	Date Issued	
Municipal and Community Affairs		
Lutsel K'e Dene Band	March 7, 2003	\$ 1,100
Town of Fort Smith	March 20, 2003	55,566
		56,666
Health and Social Services		
Alberta Blue Cross	May 21, 2002	75,000
Dene Nation	October 23, 2002	71,400
Deninu Community Health and Social Services	July 20, 2001	259,729
Gameti First Nation	November 29, 2002	23,782
Nahanni Butte Dene Band	December 18, 2002	7,963
NWT RNA	August 15, 2002	15,000
Yellowknife Health and Social Services	January 22, 2003	27,102
Yellowknife Health and Social Services	March 6, 2003	30,000
		509,976
Justice		
Deninu Ku'e First Nation	August 28, 2002	10,000
Deninu Ku'e First Nation	January 27, 2003	17,000
Gameti First Nation	October 7, 2002	13,500
Gameti First Nation	February 20, 2003	384
Hay River Dene Reserve	February 13, 2003	7,250
James Rogers	March 20, 2003	1,064
K'asho Got'ine Charter	April 4, 2001	3,000
Lutsel K'e Dene Band	February 7, 2003	5,000
Town of Norman Wells	September 3, 2002	23,500
Tulita Wellness Agency	July 22, 2002	17,000
Tulita Wellness Agency	September 27, 2002	20,000
Yellowknife Dene First Nation	May 27, 2002	13,500
Yellowknife Dene First Nation	August 12, 2002	20,000
Yellowknife Women's Center	July 22, 2002	3,828
		155,026
Resources, Wildlife and Economic Development		
Adele Lamouelle	July 31, 2002	800
Adeline Football	November 30, 2002	500
Agnes Apples	July 31, 2002	800
Akaitcho Treaty 8 - IBA Office	January 13, 2003	3,668
Alice Rabesca	July 31, 2002	800
Alice Wedawin	July 31, 2002	800
Camilla Nitsiza	July 31, 2002	800
Cathy Simpson	October 15, 2002	500
Deline Land Corporation	March 21, 2003	16,000
Doreena Simpson	October 15, 2002	800
Eva Beaverho	October 15, 2002	800
Fort Good Hope Renewable Resources	February 25, 2003	16,500
Fort Good Hope Renewable Resources	March 21, 2003	1,225
Fort Liard Metis Development	January 28, 2003	1,000
Fort Liard Metis Development	January 28, 2003	2,500
Marlene Wedawin	July 31, 2002	800
Mary Madeli Nitsiza	July 31, 2002	800
Mary Rose Charlo	July 31, 2002	800

Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years

for the year end March 31, 2004

Resources, Wildlife and Economic Development (continued)

Mary Rose Lamouelle	November 19, 2002	500
Nancy Ann Lafferty	November 19, 2002	500
Nora Simpson	November 30, 2002	500
Northwest Territory Metis Nation	January 22, 2003	11,000
NWT2000.Com Inc	June 5, 2002	7,200
Sachs Harbour Hunters	July 2, 2002	15,000
Salt River First Nation #195	November 28, 2002	4,200
Samantha Ekendia	December 18, 2002	500
Therese Lafferty-Apple	November 19, 2002	700
Tulita Financial Corporation	March 7, 2003	12,120
Veronica Quitte	July 31, 2002	800
Violet Nitsiza	July 31, 2002	800
		103,713
Total		\$ 825,381

**Non-Consolidated Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered**
for the year ended March 31, 2004
Legislative Assembly

Official Languages	\$ 15,000
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15,000

Executive
Executive Offices

Secondments	21,546
French Languages	4,610

26,156

Financial Management Board Secretariat

Equal Pay Litigation	333,184
Secondments	55,944
Public Service Commissioner Conference	3,300
French Languages	2,955

395,383

Aboriginal Affairs

Intergovernmental Forum	1,322,403
Secondments	535,192
Devolution Negotiations	497,300
Gwich'in Land Claims Implementation	137,308
Sahtu Land Claims Implementation	105,101
Inuvialuit Implementation	77,966
Tli Cho Land Claims Implementation	18,700

2,693,970

3,115,509

Finance

Housing Needs Survey	155,000
Statistics Canada	26,450
French Languages	2,000

183,450

Municipal and Community Affairs

Demolition of St. Anne's Hospital	662,800
Training to Government of Nunavut	271,764
Tli Cho Agreement	233,020
Pan - Territorial Sports	170,000
Community Training Program	100,000
Secondments	96,492
Inuvialuit Final Agreement	51,261
Search and Rescue Prevention	43,331
Interprovincial Sport and Recreation Council	20,000
French Languages	10,750
Gwich'in Land Claim	19
Sahtu Land Claim	19

1,659,456

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

for the year ended March 31, 2004

Public Works and Services

Aurora College - Inuvik	405,243
Inuvik Regional Health Board	304,128
WCB Office Renovations - Yellowknife	283,650
Aurora College - Fort Smith	256,577
Aurora College - Yellowknife	120,636
Sir John Franklin High School	108,850
Beaufort / Delta Education Board	94,399
French Languages	85,677
Federal Building Renovations - Fort Smith	59,294
Tulita Developments	8,542
Gwich'in Land Claims	4,000

1,730,996**Health and Social Services**

Provision of Non-Insured Services	8,234,569
Nunavut Services Chargeback Agreement	7,774,610
Home and Community Care	3,547,728
Brighter Futures	2,818,447
Primary Health Care Transition Fund	1,160,853
Canada Pre-natal Nutrition Program	867,961
Aboriginal Diabetes Initiative	457,127
Fetal Alcohol Syndrome / Effects	281,525
Tobacco Mass Media Strategy	274,772
Official Languages	232,000
Northern Native Alcohol and Drug Addiction Program	216,099
Tobacco Control Strategy	178,319
Federal, Provincial, Territorial Social Services Meetings	156,147
Program Management	115,959
NWT National Diabetes Surveillance System	102,780
Northern Tobacco Use Monitoring System	70,000
WestNet Tele-Ophthalmology	31,769
Nunavut Support Services Agreement	27,317
Aboriginal Languages	3,675

26,551,657

**Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered**
for the year ended March 31, 2004
Justice

Exchange of Services - Nunavut Inmates	1,249,384
Official Languages - French	449,491
Family Law Initiative	142,551
Public Trustee - Estates clerk	87,600
Tli Cho Agreement	77,315
Legal Services for NWTHC	50,000
Youth Criminal Justice Act - Implementation Contingencies	47,500
NWT Law Foundation Library Project	35,000
Youth Criminal Justice Act - Training	30,000
Youth Criminal Justice Act - Fetal Alcohol Disorder Training	30,000
RCMP - First Nations Policing - Community Consultation	25,425
Victims Services - Workshop for Volunteers	25,000
RCMP Training Forum	24,286
Gwich'in Land Claims	23,077
Sahtu Land Claims	23,000
Law Society of the NWT Library Project	20,000
NWT Victims Support Network	18,578
RCMP - First Nations Policing - Recruitment	18,118
Youth Justice Community Manual	15,000
Communication Initiative	2,665
Police Discretion Guidelines	1,800

2,395,790
Education, Culture and Employment

Labour Market Development Agreement	5,060,859
Canada / NWT Agreement, Aboriginal	1,895,787
Secretary of State - French	1,266,000
Income Support Seniors, Nunavut contract	900,360
Canada / NWT Agreement, French	840,506
Prince of Wales Northern Heritage Centre - gallery upgrade	350,000
Historic Places	259,515
University College Entrance Program	209,481
Museum, Nunavut contract	150,781
Canadian Council Human Resources in the Environment Industry	100,000
Smart Communities	62,500
Archives Database Integration	55,000
Archives database	48,510
Canada Millennium Scholarship	40,000
Virtual Archaeology	26,400
Preservation management	18,000
Control of Holdings	15,939
Journeys of Nuligak	12,024
Sahtu Land Claims	11,744
Inuvialuit Skin Clothing Project	10,573
Gwich'in Land Claims	4,414

11,338,393

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

for the year ended March 31, 2004

Transportation

Airports Funding Advances	3,377,527
Coast Guard Minor Works	449,765
Air Tindi Remedial Work	216,603
National Safety Code	174,507
Alberta road maintenance	114,841
Remediation of Contaminated Soil - Jean Marie River	113,000
Services - Transportation	13,443
Hay River Corridor maintenance	12,069

4,471,755

Resources, Wildlife and Economic Development

Inuvialuit Land Claim Implementation	3,224,306
West Kitikmeot Slave study	199,810
Secondments	157,204
Sahtu Land Claims Implementation	155,818
Gwich'in Land Claims Implementation	138,143
Environmental Policy and Research - Climate Change Program	130,500
Conservation and Protection	115,000
NWT Cumulative Impact Monitoring Program	113,465
Knowledge and Innovation Fund	112,825
Sahtu Geographic Information System Project	108,065
National Forest Inventory	80,000
Protected Areas Strategy	75,000
Oil and Gas Pipeline	60,000
Joint Secretariat	45,000
Habitat Stewardship Program for Species at Risk	42,000
Wood Bison Genetic Management	34,125
Bison Control Program	33,882
Thesis Support	25,000
Sahtu Banding Project	24,683
Dall sheep study	23,021
SMART Tourism	22,256
French Languages	21,179
Gwich'in Renewable Resources Board	17,500
Digital satellite data	16,193
Geoscience Documents Digital Conversion	12,000
National Resources Canada	12,000
Mines and Minerals Management	6,327
Daring Lake Breeding Bird surveys	5,000

5,010,302

Total

\$ 56,472,308

