

**INTERIM FINANCIAL STATEMENTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2015
(unaudited)**

HONOURABLE J. MICHAEL MILTENBERGER

Minister of Finance

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

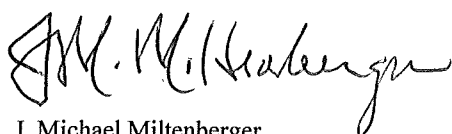
as at March 31, 2015

(thousands of dollars)

	2015 Actual \$	2014 Actual \$
Financial assets		
Portfolio investments (note 4)	28,053	26,132
Accounts receivable (note 5)	207,461	108,662
Due from the Government of Canada (note 9)	40,092	28,154
Inventories (note 6)	28,949	32,039
Loans receivable (note 7)	47,994	50,546
Investment in Northwest Territories Hydro Corporation, at nominal value	-	-
	352,549	245,533
Liabilities		
Bank overdraft (note 4)	6,714	13,389
Short-term loans (note 8)	234,859	144,909
Due to the Government of Canada (note 9)	102,000	100,832
Deferred revenue (note 10)	20,630	27,031
Accounts payable and accrued liabilities (note 11)	279,705	231,332
Capital lease obligations (note 12)	1,628	1,965
Long-term debt (note 13)	178,911	180,066
Pensions (note 14)	29,943	26,654
Other employee future benefits (note)	46,779	31,341
	901,169	757,519
Net Debt	(548,620)	(511,986)
Non-financial assets		
Tangible capital assets (schedule C)	1,991,185	1,834,746
Inventory held for use (note 6)	150	143
Prepaid expenses	3,384	3,536
	1,994,719	1,838,425
Accumulated surplus	1,446,099	1,326,439

Contractual obligations and contingencies (notes 18 and 19)

Approved:

J. Michael Miltenberger
Minister of FinanceBill Merklinger CPA, CMA
Comptroller General

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

Government of the Northwest Territories**Non-Consolidated Statement of Change in Net Debt (unaudited)**

for the year ended March 31, 2015(thousands of dollars)

	2015 Main Estimates (note 1b) \$	2015 Actual \$	2014 Actual \$
Net debt at beginning of year	(511,986)	(511,986)	(491,373)
Items affecting net financial resources:			
Annual surplus for the year	200,094	119,660	94,012
Increase in tangible capital assets, net book value (<i>schedule C</i>)	(99,607)	(156,439)	(115,345)
Increase in inventory held for use	-	(7)	(143)
Decrease in prepaid expenses	-	152	863
Net debt at end of year	(411,499)	(548,620)	(511,986)

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

Government of the Northwest Territories

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

for the year ended March 31, 2015

(thousands of dollars)

	2015 Main Estimates (note 1b) \$	2015 Actual \$	2014 Actual \$
Revenues			
Revenues by source (<i>schedule A</i>)	1,842,501	1,846,098	1,624,624
Recoveries of prior years expenses (<i>schedule 3</i>)	3,000	8,028	7,155
	1,845,501	1,854,126	1,631,779
Expenses (<i>schedule B</i>)			
Environment and economic development	181,899	203,417	131,875
Infrastructure	364,529	386,178	353,437
Education	306,860	312,256	296,752
Health, social services and housing	478,320	510,421	469,944
Justice	124,955	124,223	118,928
General government	170,033	179,235	147,891
Legislative Assembly and statutory offices	18,989	19,629	18,656
	1,645,585	1,735,359	1,537,483
Annual operating surplus	199,916	118,767	94,296
Petroleum Products Stabilization Fund Net loss for the year (<i>note 16</i>)	178	893	(284)
Projects on behalf of the Government of Canada, Nunavut and Others (<i>schedule 13</i>)			
Expenses	(50,654)	(69,661)	(60,439)
Recoveries	50,654	69,661	60,439
Annual surplus	200,094	119,660	94,012
Accumulated surplus at beginning of year	1,326,439	1,326,439	1,232,427
Accumulated surplus at end of year	1,526,533	1,446,099	1,326,439

The accompanying notes and Schedules A, B and C are an integral part of these 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)	2015 \$	2014 \$
Cash provided by (used in)		
Operating transactions		
Annual surplus for the year	119,660	94,012
Items not affecting cash:		
Provision for bad debts and forgivable loans	2,308	2,565
Amortization of tangible capital assets	79,051	77,021
	201,019	173,598
Changes in non-cash assets and liabilities:		
Due to Canada	(10,770)	(22,243)
Increase in other financial assets	(98,799)	(17,229)
Increase in other financial liabilities	60,699	22,011
Decrease in prepaid expenses	152	863
Decrease (increase) in inventories held for use	(7)	11
Decrease (increase) in inventories for resale	3,091	(581)
Cash provided by operating transactions	155,385	156,430
Investing transactions		
Acquisition of tangible capital assets	(236,108)	(192,629)
Disposal of tangible capital assets (net)	618	263
Designated cash and investments purchased	(1,921)	(1,426)
Loans receivable receipts	6,280	6,120
Loans receivable advanced	(6,036)	(6,408)
Cash used for investing transactions	(237,167)	(194,080)
Financing transactions		
Short-term financing proceeds	89,950	39,947
Repayment of capital lease obligations	(337)	(303)
Receipt (repayment) of long-term financing	(1,156)	1,272
Cash used for financing activities	88,457	40,916
Increase in cash and cash equivalents	6,675	3,266
Cash and cash equivalents at beginning of year	(13,389)	(16,655)
Cash and cash equivalents at end of year*	(6,714)	(13,389)

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

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and reporting entity

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.

Effective April 1, 2014 Canada devolved the administration and control of public lands, resources, and rights in respect of waters in the Northwest Territories to the Commissioner of the Northwest Territories. The Northwest Territories Lands and Resources Devolution Agreement establishes a framework for a cooperative and coordinated management regime for lands, resources and rights in respect of waters in the Northwest Territories in which the Government of the Northwest Territories and Aboriginal peoples of the Northwest Territories participate. Effective April 1, 2014, Canada made an adjustment to the Gross Expenditure Base of the Territorial Formula Financing Grant to fund the ongoing delivery of the transferred programs and responsibilities in the amount of \$67,300 as specified under the *Federal-Provincial Fiscal Arrangements Act* (Canada). Thereafter the \$67,300 transfer is part of the Gross Expenditure Base and grows at the same rate. The Department of Lands was created April 1, 2014 to administer and control public lands in the Northwest Territories.

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 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 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:

- Arctic Energy Alliance
- Aurora College
- Divisional Educational Councils and District Education Authorities
- Hospitals and Regional Health Boards
- Inuvialuit Water Board
- Northwest Territories Business Development and Investment Corporation
- Northwest Territories Heritage Fund
- Northwest Territories Housing Corporation
- Northwest Territories Human Rights Commission
- Northwest Territories Hydro Corporation
- Northwest Territories Sport and Recreation Council
- Status of Women Council of the Northwest Territories
- Tlicho Communities Services Agency

(b) 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Measurement uncertainty

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

The more significant management estimates relate to employee future benefits, environmental liabilities, contingencies, revenue accruals, allowance for doubtful accounts for accounts receivable, valuation allowances for loans receivable, and amortization expense. Other estimates, such as the Canada Health Transfer, Canada Social Transfer payments, Corporate and Personal Income Tax revenues are based on estimates made by the Government of Canada's Department of Finance and are subject to adjustments in future years.

(b) Cash and cash equivalents

Cash and cash equivalents are comprised of bank account balances, net of outstanding cheques and short-term highly liquid investments that are readily convertible to cash with a maturity date of 90 days or less from the date of acquisition.

(c) Portfolio investments

Portfolio investments are long-term investments in organizations that do not form part of the government reporting entity and are accounted for by the cost method. Such investments are normally in shares and bonds of the investee. When there has been a loss in value of a portfolio investment that is other than a temporary decline, the investment is written down to recognize the loss and is included as a component of investment income. Interest income is recorded on the accrual basis, dividend income is recognized as it is declared, and capital gains and losses are recognized when realized.

(d) Inventories

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

(e) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value. Valuation allowances, determined on an individual basis, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements and are adjusted annually to reflect the current circumstances by recording write downs or recoveries, as appropriate. Write downs are recognized when the assets have been deemed unrealizable and or uncollectable. Recoveries are recorded when loans previously written down are subsequently collected. Interest revenue is recorded on an accrual basis. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

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 and are intended to be used on an ongoing basis for delivering programs and services. Individual assets less than \$50 are expensed when purchased. Tangible capital assets are recorded at cost (including qualifying interest expense), or where actual cost was not available, estimated current replacement cost discounted back to the acquisition date. Assets, when placed in service are amortized on a straight line basis over their estimated useful life as follows:

Asset category	Amortization period
Land	Not amortized
Roads and bridges	75 years or less
Airstrips and aprons	40 years or less
Buildings	40 years or less
Ferries	25 years or less
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

Estimates of the useful life of tangible capital assets are reviewed on a regular basis and revised where appropriate. The remaining unamortized portion of a tangible capital asset may be extended beyond its original estimated useful life when the appropriateness of a change can be clearly demonstrated.

Write-downs and write-offs of tangible capital assets are recognized whenever significant events and changes in circumstances and use suggest that the asset can no longer contribute to program or service delivery at the level previously anticipated. A write-down is recognized when a reduction in the value of the asset can be objectively measured. A write-off is recognized when the asset is destroyed, stolen, lost, or obsolete to the Government.

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 payments due. The present value is based on the lower of the implicit rate or the Government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expenses. All intangibles, works of art, historical treasures and Commissioner/Territorial lands are not recorded.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Pensions and other employee future benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Government's contributions are charged as an expense on a current year basis and represent the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, or when actuarial assumptions change, the adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of a previously unrecognized net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, retirement 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. Compensated absences (accumulated sick and special leave) are recognized in the period the employee provides service. An actuarial valuation of the cost of these benefits has been prepared using data provided by management and assumptions based on management's best estimates.

(i) Contractual obligations 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 obligations pertain to funding commitments for operating, commercial and residential leases, and capital projects. Contractual obligations are obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met.

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 considered likely to occur and is quantifiable, an estimated liability is accrued. If the occurrence of the confirming future event is likely but the amount of the liability cannot be reasonably estimated, the contingency is disclosed. If the occurrence of the confirming future event is not determinable, the contingency is disclosed.

(j) Foreign currency translation

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

(k) Projects on behalf of third parties

The Government undertakes projects for the Government of Canada, the Government of 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Grant from the Government of Canada

The Grant from the Government of Canada is calculated as the Gross Expenditure Base, offset by eligible revenues, which are based on a three-year moving average, lagged two years, of representative revenue bases at national average tax rates. Population growth rates and growth in provincial/local government spending are variables used to determine the growth in the Gross Expenditure Base. The resource revenues collected by the Government under the Northwest Territories Lands and Resources Devolution Agreement are not part of the Grant from Canada. The Government is allowed to keep 50 percent of the resource revenues collected (which is referred to as the net fiscal benefit), up to a maximum amount based on a percentage of the Gross Expenditure Base. The Government of Canada will deduct its share of the resource revenues (the remaining amount) from the Grant payable to the Government two years hence. The Government has also committed to sharing 25 percent of the net fiscal benefit with Aboriginal governments that have signed the Devolution Agreement.

(m) Transfer payments

Government transfers are recognized as revenue in the period in which the events giving rise to the transfer occurred, as long as the transfer is authorized, eligibility criteria have been met, stipulations that give rise to a liability have been satisfied and a reasonable estimate of the amount can be made. Transfers received before these criteria are fully met are recorded as deferred revenue. Transfers received for tangible capital assets are recorded when the tangible capital asset is put into service.

(n) Taxes and general revenues

Corporate and Personal Income tax revenue are recognized on an accrual basis, net of any tax concessions. Income tax is calculated net of tax deductions and credits allowed under the *Income Tax Act*. If an expense provides a financial benefit other than a relief of taxes, it is classified as a transfer made through the tax system. If an expense provides tax relief to a taxpayer and relates to revenue, this expense is considered a tax concession and is netted against tax revenues. Taxes, under the *Income Tax Act*, are collected by the Government of Canada on behalf of the Government under a tax collection agreement. The Government of Canada remits Personal Income taxes monthly throughout the year and Corporate Income tax monthly over a six month period beginning in February. Payments 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. Income tax estimates, determined by the Government of Canada, combine actual assessments with an estimate that assumes that previous years' income tax allocations will be sustained and are subject to revisions in future years. Differences between current estimates and future actual amounts can be significant. Any such differences are recognized when the actual tax assessments are finalized.

Resource revenues are recognized on an accrual basis and include mineral, quarry, oil and gas, and water revenues as defined in the Northwest Territories Lands and Resources Devolution Agreement. Mineral and quarry revenues are collected under the authority of the *NWT Lands Act*, water revenues are collected under the authority of the *Water Act* and oil and gas revenues are collected under the authority of the *Petroleum Resources Act*.

Fuel, tobacco, payroll and property taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act*, the *Payroll Tax Act*, and the *Property Assessment and Taxation Act*, respectively. Fuel and tobacco tax revenues are recognized on an accrual basis, based on statements received from collectors. Payroll tax is recognized on an accrual basis, based on payroll tax revenues of the prior year. Property tax and school levies are assessed on a calendar year basis and are recognized in the fiscal year in which the billing occurs. Adjustments arising from reassessments are recorded in revenue in the year they are identified. All other revenues are recognized on an accrual basis.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) Expenses

Grants and contributions are recognized as long as the grant or contribution is authorized and eligibility criteria have been met. Grants and contributions include transfer payments paid through programs to individuals, and to provide major transfer funding for communities under community government funding arrangements. Payments to individuals include payments for children's benefits, income support or income supplement. Assistance is based on age, family status, income, and employment criteria. Other transfer payments are provided to conduct research, to establish new jobs through support for training and to promote educational, health and cultural activities. Under the authority of the *Northwest Territories Intergovernmental Resource Revenue Sharing Agreement Act*, a transfer to the Aboriginal parties who are signatories to the Northwest Territories Intergovernmental Resource Revenue Sharing Agreement will be made of 25 percent of the net fiscal benefit from resource revenues that is received by the Government (note 2 (l)). All other expenses are recognized on an accrual basis.

(p) Environmental liabilities

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated non-operating and certain operating sites. For non-operating contaminated sites, all costs associated with the remediation, monitoring and post-closing of the site are estimated and accrued. Where estimates are not readily available from third party analyses, an estimation methodology is used to record a liability when sufficient information is available. The methodology used is based on costs or estimates for sites of similar size and contamination. For operating contaminated sites that are high-risk or require monitoring, a liability is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated, to incur such costs. If the likelihood of the Government's obligation to incur these costs is either not determinable, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements. In addition, the Government has identified other operating contaminated sites where no liability has been recognized. The contamination is not likely to affect public health and safety, cause damage, or otherwise impair the quality of the surrounding environment. Due to these factors, the Government does not expect to remediate the site. The site will continue to be monitored as part of the Government's ongoing environmental protection program.

(q) Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversals of prior years' expense accruals in excess of actual expenditures 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.

(r) Future accounting changes

The Public Sector Accounting Board issued PS 3450 Financial Instruments effective for fiscal years beginning on or after April 1, 2016. Items within the scope of the standard are assigned to one of two measurement categories: fair value, or cost or amortized cost. Fair value measurement will apply to derivatives and portfolio investments in equity instruments that are quoted in an active market. Also, when groups of financial assets and financial liabilities are managed on a fair value basis they may be reported on that basis. Other financial assets and financial liabilities will generally be measured at cost or amortized cost. Until an item is derecognized, gains and losses arising due to fair value remeasurement will be reported in the Statement of Remeasurement of Gains and Losses.

The Government will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period. Government organizations that apply PSAS were required to adopt these standards effective April 1, 2012, however there was no significant impact on their financial statements as a result of its application. The Government is currently analyzing any possible future impact of these standards on its financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

3. ACCOUNTING CHANGES

Effective April 1, 2014, the Government adopted the PSA Handbook Section PS 3260 - Liability for Contaminated Sites. This new section establishes recognition, measurement, presentation and disclosure standards related to environmental liabilities. Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard. This Standard requires the Government to change its policy for recording the liability associated with environmental liabilities. Previously, the Government recognized estimates for further evaluation or remediation depending on the stage of the investigation. As a result of this policy change, the Government is required to recognize a liability related to the remediation of contaminated sites subject to certain recognition criteria. The change in accounting policy is being applied prospectively.

4. CASH AND CASH EQUIVALENTS

(a) Investment pool

The Government has a line of credit provided by a chartered bank, secured by the Consolidated Revenue Fund of the Government. 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. Interest is only charged when there is a net overdraft balance of the Government and its investment pool participants. As at March 31, 2015 the investment pool had no net overdraft balance (2014 - nil).

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

As of March 31, 2015, on a cash basis, the Government's share in the investment pool was a deficit of \$5,669 (2014 - \$8,777). When taking into account \$997 classified as in-trust and \$48 of outstanding items, the bank overdraft, on an accounting basis, becomes \$6,714 (2014- \$13,389).

The Government's cash deficit related to the investment pool carried interest at a rate of 1.16% and \$179 was paid to it.

The average portfolio yield range for the year was 1.16% - 1.28% (2014 - 1.20%). In 2015, the Government earned interest on short-term investments of \$42 (2014 - \$114).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

4. CASH AND CASH EQUIVALENTS (continued)

(b) Designated Assets

Pursuant to the *Student Financial Assistance Act*, the assets of the Student Loan Fund are to be used to provide financial assistance to post-secondary students that meet certain eligibility criteria as prescribed in Regulations.

Pursuant to the *Waste Reduction and Recovery Act*, the assets of the Environment Fund are to be used for specified purposes as follows:

- (a) the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste;
- (b) education programs related to the reduction or recovery of waste;
- (c) research and development activities related to the reduction or recovery of waste;
- (d) the appropriate disposal of a designated or prohibited material as waste;
- (e) expenses associated with the work of the advisory committee; or
- (f) other costs associated with programs, initiatives or activities in respect of the reduction or recovery of waste.

Portfolio investments, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance and Judges Supplemental Pension Plans (*note 14*). Supplementary Retiring Allowance Regulations restrict the investments to those permitted under the *Pension Benefits Standards Act*.

The proportionate asset mix in the investment portfolio is as follows as at March 31:

	2015	2014
	%	%
Canadian stocks	18.42	18.62
Cash and other assets	5.59	3.46
Fixed income mutual funds	26.31	28.13
Federal bonds	17.08	15.90
Foreign stocks	<u>32.60</u>	<u>33.89</u>
	<u>100.00</u>	<u>100.00</u>

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

4. CASH AND CASH EQUIVALENTS (continued)

(b) Designated Assets (continued)

The Government has the following assets which are designated for specific purposes under legislation and regulations as follows:

	2015	2014
	\$	\$
Student Loan Fund:		
Authorized limit for loans receivable*	45,000	40,000
Less: Loans receivable balance	(40,632)	(39,502)
	<hr/>	<hr/>
Funds designated for new loans	4,368	498
	<hr/>	<hr/>
Environment Fund:		
Beverage Container Program net assets	2,526	1,971
	<hr/>	<hr/>
Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance Pension Plan:		
Marketable securities (market value \$31,842; 2014 - \$26,088)	26,484	25,227
Money Market (market value approximates cost)	1,267	604
Cash and other assets (market value approximates cost)	302	301
	<hr/>	<hr/>
	28,053	26,132
	<hr/>	<hr/>
	34,947	28,601
	<hr/>	<hr/>

* The Legislative Assembly approved an increase of \$5,000 to the Student Loan Fund's authorized limit bringing the authorized limit to \$45,000 for the March 31, 2015 fiscal year and beyond.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

5. ACCOUNTS RECEIVABLE

	Accounts Receivable	Allowance for Doubtful Accounts	Net 2015	Net 2014
General	130,287	(11,788)	118,499	31,986
Government of Nunavut	5,842	-	5,842	7,736
Revolving fund sales	12,668	(214)	12,454	8,594
Accrued interest	-	-	-	25
	<hr/>	<hr/>	<hr/>	<hr/>
	148,797	(12,002)	136,795	48,341
	<hr/>	<hr/>	<hr/>	<hr/>
Receivables from related parties:				
Divisional Education Councils and District Education Authorities	7,213	-	7,213	5,322
Health and Social Services Authorities	56,882	-	56,882	50,117
Northwest Territories Business Development and Investment Corporation	153	-	153	255
Northwest Territories Housing Corporation	3,087	-	3,087	2,170
Tlicho Community Services Agency	829	-	829	1,237
Workers' Safety Compensation Commission	75	-	75	26
Northwest Territories Hydro Corporation	59	-	59	135
Aurora College	2,328	-	2,328	1,059
Inuvialuit Water Board	41	-	40	
	<hr/>	<hr/>	<hr/>	<hr/>
	70,667	-	70,666	60,321
	<hr/>	<hr/>	<hr/>	<hr/>
	219,464	(12,002)	207,461	108,662
	<hr/>	<hr/>	<hr/>	<hr/>

During the year, no accounts receivable (2014 - \$ nil) were written off and \$115 (2014 - \$55) was forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

6. INVENTORIES

		2015	2014
		\$	\$
Inventories for resale:	Bulk fuels	26,454	29,319
	Liquor products	2,495	2,720
		28,949	32,039
Inventories held for use:	Public stores	150	143
		29,099	32,182

Bulk fuel inventory write-down for 2015 was nil (2014 - nil).

7. LOANS RECEIVABLE

	2015	2014
	\$	\$
Working capital advances to the Northwest Territories Business Development and Investment 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 each month.	26,274	28,015
Arslanian Cutting Works Inc. promissory note receivable secured by equipment, building and personal guarantees. Due on demand, including accrued interest at a rate of 5.06% per annum. The promissory note was settled during the year for \$1,836.	-	5,060
Student Loan Fund loans due in installments to 2028, bearing fixed interest between 1.25% and 11.75%, unsecured.	40,632	39,502
Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10. Interest is calculated monthly based upon the Government's current borrowing rate.	1,086	1,193
Other	-	3
	67,992	73,772
Valuation allowance - Student Loan Fund	(19,998)	(19,091)
Valuation allowance - Arslanian Cutting Works	-	(4,135)
	47,994	50,546

During the year, \$1,437 in student loans (2014 - \$1,497) was remised with proper authority.

Interest earned on loans receivable during the year was \$677 (2014 - \$836).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

8. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its bank. Short term loans of \$234,859 (2014 - \$144,909) incurred interest at the year end rate of 0.78% (2014 - 1.13%). Interest paid in 2015 was \$1,348 (2014 - \$737).

The borrowing limit under the *Borrowing Authorization Act* is \$300,000.

9. DUE TO (FROM) THE GOVERNMENT OF CANADA

	2015	2014
	\$	\$
Other receivables:		
Projects on behalf of the Government of Canada	(11,190)	(9,311)
Miscellaneous receivables	(28,902)	(18,843)
	(40,092)	(28,154)
Other payables:		
Advances for projects on behalf of the Government of Canada	17,421	5,383
Excess income tax advanced	54,890	58,833
Miscellaneous payables	29,689	36,616
	102,000	100,832
	61,908	72,678

The amounts due to the Government of Canada are non-interest bearing. The excess income tax advanced is repayable over the following years:

	\$
2016	12,290
2017	8,402
2018	33,940
2019	258
	54,890

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

10. DEFERRED REVENUE

	2015	2014
	\$	\$
Government of Canada		
Ministry of Finance	4,253	5,802
Building Canada Plan	9,461	18,870
Wood Buffalo National Park	15	-
Inuvialuit Implementation Funding	-	100
NPR Limited Partnership	2,285	-
Canada Health Infoway	1,732	508
Mining Records	1,580	-
Other	1,304	1,751
	20,630	27,031

Deferred revenue mainly consists of funds received from the Government of Canada for the Government to establish new airports, construct bridges and reconstruct highways. The government is expected to complete these projects by March 31, 2016.

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2015	2014
	\$	\$
Trade	173,314	145,412
Other liabilities	5,418	4,627
Employee and payroll-related liabilities	42,006	38,699
Environmental liabilities	50,041	27,327
	270,779	216,065

Payables to related parties:

Arctic Energy Alliance	107	100
Aurora College	104	576
Divisional Education Councils and District Education Authorities	409	1,673
Health and Social Services Authorities	7,113	10,674
Northwest Territories Business Development and Investment Corporation	24	8
Status of Women Council of the Northwest Territories	75	-
Northwest Territories Housing Corporation	158	20
Northwest Territories Hydro Corporation	805	1,831
Tlicho Community Services Agency	72	364
Northwest Territories Human Rights Commission	6	19
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	53	2
	8,926	15,167
	279,705	231,232

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

12. CAPITAL LEASE OBLIGATIONS

	2015	2014
	\$	\$
Buildings	1,563	1,815
Equipment	65	150
	1,628	1,965

Interest expense related to capital lease obligations for the year was \$142 (2014 - \$163). Capital lease obligations, expiring between 2015 and 2023, are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2015.

		\$
	2016	455
	2017	382
	2018	382
	2019	382
	2020	350
Total minimum lease payments		1,951
Less: imputed interest 7.9%		323
Present value of minimum lease payments		1,628

13. LONG-TERM DEBT

	2015	2014
	\$	\$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 maturing June 2024, bearing interest at 3.30% (2014 - 3.30%), secured with real property.	735	802
Real return senior bonds with accrued inflation adjustment, maturing June 1, 2046, redeemable at the option of the issuer, bearing interest at 3.17%, payable semi-annually, unsecured.	178,176	179,264
	178,911	180,066

Annual principal repayments are due as follows:

		\$
	2016	2,935
	2017	3,127
	2018	3,331
	2019	3,548
	2020	3,775
	Beyond 2020	162,195
		178,911

Interest expense on long term debt for the year was \$7,270 (2014 - \$7,504).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

14. PENSIONS

(a) Plans description

The Government administers the following pension plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges. The Government is liable for all benefits. Benefits provided under all four plans are based on years of service and pensionable earnings.

Plan recipient	Name of plan	Funded status
MLAs	Legislative Assembly Retiring Allowance Plan (MLAs Regular)	Funded
MLAs	Legislative Assembly Supplemental Retiring Allowance Plan (MLAs Supplemental)	Non Funded
Judges	Judges Registered Plan (Judges Regular)	Funded
Judges	Judges Supplemental Pension Plan (Judges Supplemental)	Non Funded

The Regular Plans for both the MLAs and Judges are contributory defined benefit registered pension plans and are pre-funded. The funds related to these plans are administered by independent trust companies.

The Supplemental plans for both the MLAs and Judges are non-contributory defined benefit pension plans and are unfunded; however, the Government has designated assets for the purposes of meeting the obligations of the Supplemental plans.

The average age of the 4 active members of the Judges' plans is 57. The basic benefit formula of the Judges' plans is 2 percent per year of pensionable service multiplied by the average of the best six consecutive years of earnings, reducing at age 65 by an amount equal to 0.7% of the average Year's Maximum Pensionable Earnings (YMPE) (as defined in the Canada Pension Plan) determined over 3 years at the time of retirement. The assets of the Judges' plans consist of a diversified portfolio of Canadian and foreign equities and bonds.

The average age of the 19 active members of the MLAs plans is 52. The basic formula of the MLAs plans is 2 percent per year of pensionable service multiplied by the average of the best four consecutive years of earnings. The assets of the MLAs plans consist of Canadian and foreign equities, and Canadian fixed income securities and bonds.

All plans provide death benefits to spouses and eligible dependants. Retired members can opt to continue to contribute to the plan post-retirement. All plans are indexed.

The remaining government employees participate in Canada's Public Service Pension Plan (PSPP). The PSPP provides benefits based on the number of years of pensionable service to a maximum of 35 years. Benefits are determined by a formula set out in the legislation; they are not based on the financial status of the pension plan. The basic benefit formula is 2 percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings.

The public service pension plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For existing members, the normal retirement age remains age 60. Furthermore, contribution rates for current service for all members of the public service will increase gradually to an employer: employee cost sharing ratio of 50:50 by 2017.

Other benefits include survivor pensions, minimum benefits in the event of death, unreduced early retirement pensions, and disability pensions.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

14. PENSIONS (continued)

(b) Pension liability

	Regular Funded \$	2015 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	26,582	32,860	59,442
Pension fund assets - market related value	(28,104)	-	(28,104)
Unamortized actuarial gains (losses)	543	(1,938)	(1,395)
Pension liability (asset)	(979)	30,922	29,943

	Regular Funded \$	2014 Supplemental Unfunded \$	Total \$
Accrued benefit obligation	25,405	31,379	56,784
Pension fund assets - market related value	(26,126)	-	(26,126)
Unamortized actuarial losses	(1,679)	(2,325)	(4,004)
Pension liability (asset)	(2,400)	29,054	26,654

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

14. PENSIONS (continued)

(c) Change in pension liability

	Regular Funded \$	2015 Supplemental Unfunded \$	Total \$
Opening balance	(2,400)	29,054	26,654
Change to pension liability from cash items:			
Contributions from plan members	(271)	-	(271)
Contributions from Government	(77)	-	(77)
Benefit payment to plan members	(1,055)	(1,247)	(2,302)
Drawdown from plan assets	1,055	-	1,055
Net change to pension liability from cash items	(348)	(1,247)	(1,595)
Change to pension liability from accrual items:			
Current period benefit cost	995	1,203	2,198
Amortization of actuarial losses	773	388	1,161
Interest on average accrued benefit obligation	1,237	1,525	2,762
Expected return on average plan assets	(1,237)	-	(1,237)
Net change to pension liability from accrual items	1,768	3,116	4,884
Ending balance	(980)	30,923	29,943

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

14. PENSIONS (continued)

	Regular Funded \$	2014 Supplemental Unfunded \$	Total \$
Opening balance	(3,215)	27,847	24,632
Change to pension liability from cash items:			
Contributions from plan members	(271)	-	(271)
Contributions from Government	(144)	-	(144)
Benefit payment to plan members	(1,023)	(1,229)	(2,252)
Drawdown from plan assets	1,023	-	1,023
Net change to pension liability from cash items	(415)	(1,229)	(1,644)
Change to pension liability from accrual items:			
Current period benefit cost	909	1,098	2,007
Amortization of actuarial (gains) losses	397	(29)	368
Interest on average accrued benefit obligation	1,108	1,367	2,475
Expected return on plan assets	(1,184)	-	(1,184)
Net change to pension liability from accrual items	1,230	2,436	3,666
Ending balance	(2,400)	29,054	26,654

(d) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial gains/losses and interest on average accrued benefit obligation net of the expected return on plan assets and contributions from plan members. The total pension expense is \$4,613 (2014 - \$3,395). The interest cost on the accrued benefit obligation was determined by applying the discount rate determined at the beginning of the period to the average value of the accrued benefit obligation for the period. The expected return on plan assets was determined by applying the assumed rate of return on plan assets to the average market-related value of assets for the period. The difference between the expected return on plan assets and the actual return on plan assets was a gain of \$4,649 (2014 - \$2,030).

In addition to the above, the Government contributed \$32,792 (2014 - \$31,136) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$21,434 (2014 - \$17,176).

(e) Changes to pension plans in the year

There have been no plan amendments, plan settlements and curtailments or temporary deviations from the plan in 2015 (no changes in 2014).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

(f) Valuation methods and assumptions used in valuing pension liability

Valuation date

Actuarial valuations were last completed for the Legislative Assembly and Judges plans as of April 1, 2012 and April 1, 2013, respectively. As the actuarial valuations for the plans were not valued as at the year-end, the MLA's plans were extrapolated to January 31, 2015 and the Judges' plans were extrapolated to March 31, 2015. The effective date of the next actuarial evaluation for the plans is April 1, 2016.

Liability valuation method

The actuarial valuations were performed using the projected accrued benefit method. The valuations are based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts.

Asset valuation method

The asset valuation method, market-related value, for the MLA's plans is equal to a smoothed market value which spreads the difference between the actual and expected investment income over a four year period and is then adjusted for payments due to, and payable from, the pension plan. The fair market value of the MLA's regular plan is \$25,775 (2014 - \$22,490). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$5,530 (2014 - \$5,082).

Actuarial gains and losses

Actuarial gains and losses occur when actual experience varies from estimates or when actuarial assumptions change. The adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors. The estimated average remaining service lives of the contributors is 4 years (2014 - 5 years) for the MLA's plans and 3 years (2014 - 4 years) for the Judges' plans.

Actuarial assumptions

	Legislative Assembly plans	Judges' plans
Expected rate of return on plan assets	4.8%	3.3%
Rate of compensation increase	2.3%	2.3%
Annual inflation rate	2.3%	2.3%
Annual interest rate	4.8%	4.8%

Retirement assumptions

- Members of Legislative Assembly at the earliest of age 60, thirty years of service or when age plus service equals 80.
- Judges at the earlier of age 60 or when age plus service equals 80.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

15. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

In addition to pension benefits, the Government provides severance, removal and compensated absences benefits to its employees. Severance benefits include resignation, retirement and removal benefits. Compensated absence benefits include sick, maternity, parental and special leave. The cost of these benefits accrues either as employees render service or upon the occurrence of an event resulting in eligibility for benefits under the terms of plans. The benefit plans are not pre-funded and thus have no assets, resulting in plan deficits equal to the accrued benefit obligation.

	2015	2014
	\$	\$
Resignation and retirement	30,215	23,418
Removal	9,948	7,923
Accrued benefit obligation	40,163	31,341
Compensated absences	6,616	-
	46,779	31,341

Severance benefits are paid to the Government's employees based on the type of termination, e.g. resignation versus retirement, the rate of pay, and the number of years of continuous employment.

The actuarial obligation for severance and removal benefits is calculated using the projected unit credit valuation methodology and method used for compensated absences was the expected utilization method. The accrued benefit obligation at March 31, 2015 is based on an actuarial valuation conducted as at March 31, 2015.

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 annual net profit or loss of the Petroleum Products Revolving Fund is charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$1,000.

	2015	2014
	\$	\$
Surplus (deficit) at beginning of the year	(102)	182
Add: Petroleum Products Stabilization Fund		
Net income (loss) for the year	893	(284)
Surplus (deficit) at end of the year	791	(102)

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

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.

	2015	2014
	\$	\$
Correctional Institutions	429	340
Public Trustee	6,134	6,280
Natural Resources	238	235
Supreme and Territorial Courts	1,019	795
Government of New Brunswick - Deh Cho Bridge	760	5,132
Securities - land use permits, water licences and oil and gas deposits	3,730	-
Others	6	72
	12,316	12,854

18. CONTRACTUAL OBLIGATIONS

The Government has entered into agreements for, or is contractually committed for the following expenses that will be incurred subsequent to March 31, 2015:

	Expiry Date	2016	2017- 2048	Total
		\$	\$	\$
Operational commitments	2048	60,885	51,523	112,408
RCMP policing agreement	2032	44,573	713,168	757,741
Commercial leases	2027	17,265	76,830	94,095
Equipment leases	2019	580	494	1,074
Tangible capital asset projects in progress at year end	2018	132,277	43,835	176,112
Block Funding Agreements with Municipalities	2016	5,194	-	5,194
		260,774	885,850	1,146,624

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

19. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

	2015
	\$
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation	
maturing October 27, 2018	10,000
maturing February 27, 2026	8,700
maturing December 18, 2032	12,000
maturing September 13, 2040	47,476
Debenture series issued by the Northwest Territories Power Corporation	
maturing May 1, 2025	5,323
maturing July 11, 2025	15,000
maturing October 1, 2025	5,394
maturing September 1, 2026	6,206
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
maturing November 25, 2052	25,000
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation *	7,576
Guaranteed residential housing loans	3,592
Total Guarantees	196,267

The Government has also provided a guarantee to the Canadian Blood Services and Canadian Blood Services Captive Insurance Company Ltd. to cover a share of potential claims made by users of the national blood supply. The Government's share is limited to the ratio of the Northwest Territories' population to the Canadian population.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

19. CONTINGENCIES (continued)

(b) Environmental liabilities

Type of Site	2014 Liability	Remediation Costs	New Sites in 2015	Increase in estimate	2015 Liability
	\$	\$	\$	\$	\$
Abandoned mines	3,636	(72)	6,236	3,568	13,368
Landfills	1,374	(71)	1,875	10,099	13,277
Abandoned infrastructure and schools	8,400	(275)	1,960	2,187	12,272
Airports, airport strips or reserves	5,827	(1,808)	-	(1,829)	2,190
Sewage lagoons	355	-	896	1,590	2,841
Fuel tanks and resupply lines	5,492	(129)	-	(2,705)	2,658
Abandoned lots and maintenance facilities	2,243	(268)	-	1,460	3,435
	27,327	(2,623)	10,967	14,370	50,041

The Government recognizes that there are costs related to the remediation of environmentally contaminated sites for which the Government is responsible. The Government has identified 186 (2014 - 126) sites as potentially requiring environmental remediation at March 31, 2015. Of these sites, 44 (2014 - 21) were non-operating where remediation costs have been estimated and a liability has been recorded. The methodology used to estimate the liability was either based on third party analyses or extrapolated from costs previously incurred to remediate sites of similar size and contamination.

One of the 44 sites, Giant Mine, has been formally designated as contaminated under the *Environmental Protection Act* (NWT). In 2005, the Government recorded a liability for its share of the above ground remediation. The remaining balance of the Government's share of the Giant Mine remediation liability at March 31, 2015 is \$2,994 (2014 - \$3,052).

There are 6 other abandoned non-operating mine sites that the Government will be remediating in conjunction with Canada based on cost allocations similar to that of Giant Mine. There are 3 sewage lagoons and 11 landfills included in non-operating sites that are outside incorporated communities. Of the remaining 23 non-operating sites, 4 are abandoned infrastructure and schools, 2 are airports or airport strips or reserves, 7 are fuel tanks and resupply lines, and 10 are abandoned lots and maintenance facilities.

There were 6 sites that were closed during the fiscal year (2014 - 6).

The Government's ongoing efforts to assess the remaining sites may result in additional environmental liabilities. In situations where there is evidence to suggest contamination exists that exceeds an environmental standard but for which a detailed site assessment has not yet been completed, in estimating the amount of the liability, consideration will be given to available site assessment information and experience gained at other sites that have typical or common characteristics.

(c) Claims and litigation

There are a number of claims and pending and threatened litigation cases outstanding against the Government. In certain of these cases, pursuant to agreements negotiated prior to the division of the territories, the Governments of the Northwest Territories and Nunavut will jointly defend the suits. The cost of defending these actions and any damages that may eventually be awarded will be shared by the two Governments 55.66% and 44.34%, respectively. The Government has recorded an allowance for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. At year-end the Government estimated the total claimed amount for any claims and litigation for which the outcome is not determinable at \$2,525. No provision for such claims has been made in these financial statements as it is not determinable that any future event will confirm that a liability has been incurred as at March 31.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

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 provided grants and contributions to the following related parties.

	2015	2014
	\$	\$
Arctic Energy Alliance	2,484	-
Aurora College	35,513	34,823
Inuvialuit Water Board	900	-
Divisional Education Councils and District Education Authorities	138,297	162,746
Health and Social Services Authorities	291,072	252,170
Northwest Territories Power Corporation	28,492	14,303
Northwest Territories Energy Corporation	1,260	1,550
Northwest Territories Business Development and Investment Corporation	3,707	3,754
Northwest Territories Heritage Fund	250	-
Northwest Territories Housing Corporation	89,153	69,332
Northwest Territories Human Rights Commission	306	229
Northwest Territories Sport and Recreation Council	650	650
Status of Women Council of the Northwest Territories	553	424
	590,153	539,981

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 related 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.

21. OVEREXPENDITURE

During the year 2 departments (2014 - 0) exceeded their vote by \$5,408 (2014 - \$ nil).

Overexpenditure of a vote contravenes subsection 32 of the *Financial Administration Act* which states that "No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

The voted item that was over expended in the current year is as follows:

Department of Education, Culture & Employment	\$5,369
Legislative Assembly	\$39

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2015

(All figures in thousands of dollars)

22. SUBSEQUENT EVENTS

The Government of Canada approves the Government's borrowing limit pursuant to subsection 20(2) of the *Northwest Territories Act*. Effective May 28, 2015 the Government's borrowing limit was increased to \$1,300 by Order in Council P.C. 2015-644, dated May 28, 2015.

23. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year, including reallocation between departments to provide more meaningful comparisons.

Government of the Northwest Territories**Non-Consolidated Schedule of Revenues by Source (unaudited)****Schedule A****for the year ended March 31, 2015**

(thousands of dollars)

	2015 Main Estimates (note 1b) \$	2015 Actual \$	2014 Actual \$
Revenue from the Government of Canada			
Grant	1,208,840	1,208,840	1,121,244
Transfer payments	164,902	210,837	131,729
	1,373,742	1,419,677	1,252,973

Taxation

Corporate Income Tax	53,119	31,815	81,256
Personal Income Tax	104,862	110,810	89,451
Fuel	18,890	19,260	18,514
Tobacco	15,826	16,053	15,683
Payroll	45,206	40,250	41,245
Property and school levies	27,885	28,261	27,866
Insurance	4,960	4,676	4,645
	270,748	251,125	278,660

General

Program	21,790	19,760	28,112
Service and miscellaneous	712	1,520	1,748
Lease	5,368	9,230	4,766
Revolving Funds net revenue	25,372	25,558	24,383
Regulatory revenues	143,046	113,745	21,812
Investment income	1,130	4,347	11,577
	198,011	175,296	92,991

Grants in Kind

	593	1,136	593
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Total Revenues

	1,842,501	1,846,098	1,624,624
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Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates (note 1b) \$	Compensation and Benefits \$	Grants and Contributions \$	Valuation Allowances \$	Other \$	Amortization \$	2015 Total Expenses \$	2014 Total Expenses \$
Legislative Assembly	18,989	12,428	350	-	5,987	864	19,629	18,656
Executive	11,563	9,076	549	-	3,845	7	13,477	27,434
Aboriginal Affairs and Intergovernmental Relations	9,195	5,813	1,559	-	1,482	-	8,854	6,898
Human Resources	23,636	17,014	-	-	4,223	129	21,366	42,713
Finance	210,630	44,741	145,526	2,814	48,322	2,177	243,580	149,812
Municipal and Community Affairs	127,453	14,342	110,812	1	4,839	10	130,004	127,456
Public Works and Services	110,915	28,882	-	2	76,782	5,275	110,941	105,861
Health and Social Services	393,329	23,393	272,684	-	96,732	9,572	402,381	390,978
Justice	124,955	59,323	2,504	40	60,197	2,158	124,222	118,928
Education, Culture and Employment	306,860	33,389	212,972	2,423	47,912	15,559	312,255	296,752
Transportation	126,161	38,537	1,090	30	41,468	39,537	120,662	120,121
Environment and Natural Resources	87,528	44,121	11,730	-	78,709	2,240	136,800	83,140
Industry Tourism and Investment	67,541	27,731	21,531	108	15,904	1,343	66,617	48,734
Lands	26,830	17,142	1,013	167	6,069	180	24,571	-
	1,645,585	375,932	782,320	5,585	492,471	79,051	1,735,359	
Prior Year Totals	1,496,755	321,002	722,301	2,815	414,344	77,021		1,537,483

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2015

(thousands of dollars)

	Land \$	Buildings* \$	Other** \$	Leasehold Improvements \$	Equipment* \$	Computers \$	2015 \$	2014 \$
Cost, beginning of year	2,046	954,682	1,446,938	34,746	174,725	108,052	2,721,189	2,579,905
Acquisitions	1,600	51,727	139,972	1,751	15,886	5,028	215,964	147,158
Disposals	-	(1,639)	-	(460)	(198)	(6,544)	(8,841)	(5,874)
Cost, end of year	3,646	1,004,770	1,586,910	36,037	190,413	106,536	2,928,312	2,721,189
Accumulated amortization, beginning of year	-	(359,223)	(476,999)	(26,061)	(92,252)	(63,557)	(1,018,092)	(946,682)
Amortization expense	-	(28,851)	(34,477)	(1,226)	(7,824)	(6,674)	(79,052)	(77,021)
Disposals	-	1,021	-	460	198	6,544	8,223	5,611
Accumulated amortization, end of year	-	(387,053)	(511,476)	(26,827)	(99,878)	(63,687)	(1,088,921)	(1,018,092)
Net book value	3,646	617,717	1,075,434	9,210	90,535	42,849	1,839,391	1,703,097
Work in progress							151,794	131,649
							1,991,185	1,834,746

* Included in buildings and equipment are assets under capital leases: cost, \$4,284 (2014 - \$4,284); accumulated amortization, \$1,607 (2014 - \$1,483); carrying value, \$2,677 (2014 - \$2,801).

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

Change in net book value of tangible capital assets	2015 \$	2014 \$
Acquisitions	215,963	147,158
Disposals/write-downs/adjustments	(618)	(263)
Amortization	(79,051)	(77,021)
Increase in work in progress	20,145	45,471
Increase	156,439	115,345

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2015

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Legislative Assembly					
General Revenues					
Service and miscellaneous	10	-	10	6	(4)
Regulatory revenue	3	-	3	-	(3)
Investment income	-	-	-	3,156	3,156
	13	-	13	3,162	3,149
Executive					
Grants in kind	150	-	150	150	-
Industry, Tourism and Investment					
Transfer Payments					
Capital transfers	2,673	-	2,673	2,639	(34)
Federal cost shared	-	-	-	(214)	(214)
	2,673	-	2,673	2,425	(248)
General Revenues					
Lease	-	-	-	3,011	3,011
Regulatory revenues	121,711	-	121,711	89,903	(31,808)
Service and miscellaneous	10	-	10	2	(8)
	121,721	-	121,721	92,916	(28,805)
	124,394	-	124,394	95,341	(28,839)
Environment and Natural Resources					
Transfer Payments					
Federal cost shared	-	-	-	4,150	4,150
Capital transfers	2,856	-	2,856	2,856	-
	2,856	-	2,856	7,006	4,150
General Revenues					
Program	32	-	32	210	178
Regulatory revenues	1,309	171	1,480	1,405	(75)
Service and Miscellaneous	-	-	-	46	46
Beverage Container Program, Net	-	-	-	555	555
	1,341	171	1,512	2,216	704
	4,197	171	4,368	9,222	4,854

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2015

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Finance					
Grant from Government of Canada	1,208,840	-	1,208,840	1,208,840	-
Transfer Payments					
Federal cost shared	-	-	-	45	45
Canada Health Transfer and Reform Fund	39,180	7,905	47,085	47,085	-
Canada Social Transfer	15,357	176	15,533	15,533	-
	1,263,377	8,081	1,271,458	1,271,503	45
Taxation					
Corporate	53,119	(24,099)	29,020	31,815	2,795
Personal	104,862	3,011	107,873	110,810	2,937
Fuel	18,890	(232)	18,658	19,260	602
Tobacco	15,826	126	15,952	16,053	101
Payroll	45,206	(3,219)	41,987	40,250	(1,737)
Property and school levies	27,885	895	28,780	28,261	(519)
Insurance	4,960	-	4,960	4,676	(284)
	270,748	(23,518)	247,230	251,125	3,895
General Revenues					
Service and miscellaneous	750	-	750	97	(653)
Program	60	-	60	-	(60)
Revolving funds net revenue	25,372	(652)	24,720	25,003	283
Investment income	680	-	680	781	101
Regulatory revenue	463	-	463	549	86
Other general revenues	-	-	-	253	253
	27,325	(652)	26,673	26,683	723
	1,561,450	(16,089)	1,545,361	1,549,311	3,950
Municipal and Community Affairs					
Transfer Payments					
Federal cost shared	2,374	-	2,374	1,764	(610)
General Revenues					
Regulatory revenue	187	-	187	194	7
	2,561	-	2,561	1,958	(603)
Justice					
Transfer payments					
Federal cost shared	4,719	316	5,035	4,266	(769)
General Revenues					
Lease	7	-	7	10	3
Service and miscellaneous	180	-	180	4	(176)
Program	4,375	80	4,455	4,048	(407)
Regulatory revenue	5,013	-	5,013	5,321	308
	9,575	80	9,655	9,383	308
	14,294	396	14,690	13,649	(1,041)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2015

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Public Works and Services					
Transfer Payments					
Federal Cost Shared	42	-	42	-	(42)
Capital Transfer	1,395	-	1,395	1,395	-
	1,437	-	1,437	1,395	(42)
General Revenues					
Service and miscellaneous	343	-	343	460	117
Lease	248	-	248	229	(19)
Program	-	-	-	55	55
Regulatory revenue	985	-	985	1,223	238
Other general revenues	-	-	-	46	46
	1,576	-	1,576	2,013	437
	3,013	-	3,013	3,408	395
Health and Social Services					
Transfer Payments					
Federal cost shared	29,416	-	29,416	29,420	4
Capital transfers	381	-	381	2,728	2,347
	29,797	-	29,797	32,148	2,351
General Revenues					
Program	14,500	-	14,500	13,332	(1,168)
Regulatory revenue	315	-	315	360	45
Grants in Kind	443	-	443	443	-
	15,258	-	15,258	14,135	(1,123)
	45,055	-	45,055	46,283	1,228
Education, Culture and Employment					
Transfer Payments					
Federal cost shared	8,348	600	8,948	10,358	1,410
Capital transfers	-	-	-	600	600
	8,348	600	8,948	10,958	2,010
General Revenues					
Service and miscellaneous	50	-	50	14	(36)
Lease	10	-	10	40	30
Program	1,040	-	1,040	1,043	3
Investment income	450	-	450	407	(43)
Regulatory revenue	15	-	15	32	17
Other general revenues	-	-	-	5	5
	1,565	-	1,565	1,541	(24)
	9,913	600	10,513	12,499	1,986

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2015

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Transportation					
Transfer Payments					
Federal cost shared	-	-	-	144	144
Capital transfers	57,700	47,000	104,700	88,066	(16,634)
	57,700	47,000	104,700	88,210	(16,490)
General Revenues					
Lease	2,680	-	2,680	3,280	600
Program	864	35	899	1,074	175
Service and miscellaneous	288	-	288	586	298
Regulatory revenue	12,978	-	12,978	13,765	787
Investment income	-	-	-	3	3
	16,810	-	16,845	18,708	1,863
	74,510	47,035	121,545	106,918	(14,627)
Lands					
Transfer Payments					
Capital transfers	461	(461)	-	-	-
General Revenues					
Regulatory revenue	67	-	67	994	(927)
Grants in kind	-	-	-	543	(543)
Lease	2,423	-	2,423	2,660	(237)
	2,951	(461)	2,490	4,197	6,687
	1,842,501	31,652	1,874,153	1,846,098	(22,861)

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Legislative Assembly						
Office of the Clerk	7,929	24	-	7,953	8,280	(327)
Expenditures on Behalf of Members	8,031	577	-	8,608	8,414	194
Office, Chief Electoral Officer	768	-	-	768	777	(9)
Statutory Offices	1,909	-	-	1,909	1,839	70
Office of the Speaker	352	-	-	352	319	33
	18,989	601	-	19,590	19,629	(39)
Executive						
Directorate	5,396	6,751	-	12,147	7,112	5,035
Ministers' Offices	3,896	-	-	3,896	4,394	(498)
Cabinet Support	2,271	-	-	2,271	1,971	300
	11,563	6,751	-	18,314	13,477	4,837
Human Resources						
Directorate	3,817	23	8	3,848	5,056	(1,208)
Management and Recruitment	4,337	130	303	4,770	4,499	271
Strategic Human Resources	9,943	-	(776)	9,167	6,136	3,031
Region Operations	2,721	-	465	3,186	3,067	119
Labour Relations	2,818	-	-	2,818	2,608	210
	23,636	153	-	23,789	21,366	2,423
Aboriginal Affairs and Intergovernmental Relations						
Corporate Management	4,142	6	-	4,148	4,683	(535)
Implementation Division	706	-	-	706	540	166
Negotiations Division	2,640	-	-	2,640	1,998	642
Intergovernmental Relations	1,707	-	-	1,707	1,633	74
	9,195	6	-	9,201	8,854	347
Industry, Tourism and Investment						
Economic Diversification & Business Support	22,970	-	149	23,119	22,519	600
Corporate Management	8,451	120	36	8,607	11,075	(2,468)
Tourism and Parks	13,783	-	21	13,804	13,466	338
Energy	2,988	(800)	-	2,188	2,162	26
Minerals and Petroleum Resources	19,349	430	(2,151)	17,628	16,206	1,422
Office of Regulator Oil & Gas	-	220	1,966	2,186	1,189	997
	67,541	(30)	21 *	67,532	66,617	915

* Infrastructure investments that were not classified as capital have been transferred to operations . See schedule 8 for details.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Wildlife	16,118	(43)	92	16,167	15,913	254
Forest Management	32,684	49,354	60	82,098	80,424	1,674
Corporate Management	11,369	91	4	11,464	13,327	(1,863)
Water Resources	10,737	346	56	11,139	10,649	490
Conservation, Assessment & Monitoring	8,423	7	(212)	8,218	7,540	678
Environment	8,197	500	-	8,697	8,947	(250)
	87,528	50,255	-	137,783	136,800	983
Finance						
Deputy Minister's Office	89,632	21,516	-	111,148	113,352	(2,204)
Budget, Treasury and Debt Management	27,800	-	-	27,800	24,706	3,094
Comptroller General	49,567	25,162	-	74,729	69,542	5,187
Chief Information Officer	2,460	-	-	2,460	2,364	96
Fiscal Policy	40,129	-	-	40,129	32,610	7,519
Bureau of Statistics	1,042	-	-	1,042	1,005	37
	210,630	46,678	-	257,308	243,579	13,729
Municipal and Community Affairs						
Regional Operations	108,982	-	-	108,982	108,616	366
Community Operations	2,627	4,374	-	7,001	5,224	1,777
Directorate	5,455	28	-	5,483	6,026	(543)
School of Community Government	3,252	-	-	3,252	3,029	223
Sport, Recreation and Youth	5,420	-	-	5,420	5,401	19
Public Safety	1,717	-	-	1,717	1,708	9
	127,453	4,402	-	131,855	130,004	1,851
Justice						
Corrections	38,928	-	-	38,928	36,686	2,242
Policing Services	44,906	-	-	44,906	44,877	29
Court Services	12,415	-	-	12,415	13,284	(869)
Services to Government	12,471	731	-	13,202	14,873	(1,671)
Legal Aid Services	6,224	-	-	6,224	5,413	811
Services to Public	5,111	-	-	5,111	5,139	(28)
Community Justice and Policing	4,900	316	-	5,216	3,950	1,266
	124,955	1,047	-	126,002	124,222	1,780

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Health and Social Services						
Directorate	10,016	906	-	10,922	10,333	589
Health Services Programs	210,407	1,545	1,061	213,013	213,888	(875)
Community Programs	99,116	7,716	(1,890)	104,942	100,531	4,411
Program Delivery Support	46,490	1,473	2,787	50,750	47,708	3,042
Supplementary Health Programs	27,300	-	(863)	26,437	29,921	(3,484)
	393,329	11,640	1,095 *	406,064	402,381	3,683
Education, Culture and Employment						
Corporate Management	11,544	1,378	(1,383)	11,539	15,463	(3,924)
Education and Culture	242,474	(1,416)	1,443	242,501	243,819	(1,318)
Labour Development and Standards	10,727	-	5	10,732	10,029	703
Income Security	42,115	-	-	42,115	42,944	(829)
	306,860	(38)	65 *	306,887	312,255	(5,368)
Transportation						
Corporate Services	11,017	349	75	11,441	12,229	(788)
Airports	32,190	(624)	(11)	31,555	26,240	5,315
Highways	68,961	140	(61)	69,040	67,725	1,315
Marine	7,233	-	-	7,233	7,810	(577)
Road Licensing and Safety	5,752	-	(3)	5,749	5,812	(63)
Community Access Program	1,008	-	-	1,008	846	162
	126,161	(135)	-	126,026	120,662	5,364
Public Works and Services						
Asset Management	95,903	2,128	2,592	100,623	94,944	5,679
Directorate	11,836	177	(535)	11,478	12,619	(1,141)
Technology Services Centre	1,282	-	-	1,282	1,216	66
Petroleum Products	1,894	-	-	1,894	2,162	(268)
	110,915	2,305	2,057 *	115,277	110,941	4,336
Lands						
Directorate	4,160	38	1,016	5,214	5,662	(448)
Planning and Coordination	5,850	1,059	(1,009)	5,900	4,653	1,247
Operations	10,486	(8)	(7)	10,471	8,748	1,723
Informatics	6,334	-	-	6,334	5,508	826
	26,830	1,089	-	27,919	24,571	3,348
	1,645,585	124,724	3,238 *	1,773,547	1,735,358	38,189

* Infrastructure investments that were not classified as capital have been transferred to operations. See schedule 8 for details.

Government of the Northwest Territories

Non-Consolidated Schedule of Recoveries of Prior Years Expenses (unaudited)

Schedule 3

March 31, 2015

(thousands of dollars)

DEPARTMENT	Over-Accruals \$	Other Recoveries \$	Total \$
Legislative Assembly	-	6	6
Executive	-	35	35
Aboriginal Affairs and Intergovernmental Relations	1	1	2
Human Resources	-	78	78
Finance	184	1,182	1,366
Municipal and Community Affairs	60	41	101
Public Works and Services	413	136	549
Health and Social Services	1,191	478	1,669
Justice	177	35	212
Education, Culture and Employment	468	1,830	2,298
Transportation	130	83	213
Environment and Natural Resources	27	210	237
Industry, Tourism and Investment	544	718	1,262
	3,195	4,833	8,028

Non-Consolidated Schedule of Summary of Capital Acquisitions (unaudited)

Schedule 4

March 31, 2015

(thousands of dollars)

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	329	328	657	245
Lands	-	165	165	165
Human Resources	441	-	441	305
Finance	450	706	1,156	564
Public Works and Services	21,678	4,610	26,288	18,659
Health and Social Services	59,698	30,111	89,809	58,568
Justice	4,204	751	4,955	963
Education, Culture and Employment	4,360	4,333	8,693	6,257
Transportation	90,454	58,380	148,834	139,542
Environment and Natural Resources	2,235	4,043	6,278	2,376
Industry, Tourism and Investment	2,968	5,364	8,332	2,428
	186,817	108,791	295,608 *	230,072

\$3,238 of budget associated with infrastructure investments that were classified as non-capital in nature has been transferred to operations, as disclosed in Schedules 2 and 8. Projects completed by PWS on behalf of other Departments are reported as expenditures under the owner Department when completed to better reflect investments in Departmental Programs.

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Executive						
Band Council Leases (in kind)	150	-	-	150	150	-
Governor General's Canadian Leadership	-	-	-	-	5	(5)
Indspire Awards	35	-	-	35	35	-
Non - Government Organization Stabilization Fund	350	-	-	350	350	-
	535	-	-	535	540	(5)
Transportation						
Highways - Deh Cho Bridge	200	-	-	200	200	-
Aboriginal Affairs and Intergovernmental Relations						
Core Funding to Metis Locals	225	-	-	225	225	-
Special Events - Aboriginal Organizations	75	-	-	75	139	(64)
Aboriginal Intergovernmental Meetings Fund	350	-	-	350	350	-
Women's Initiatives Grants	50	-	-	50	50	-
	700	-	-	700	764	(64)
Finance						
Resouce Revenues Transfer	15,000	-	-	15,000	7,968	7,032
Cost of Living Tax Credit	22,400	-	-	22,400	22,313	87
NWT Child Benefit	1,200	-	-	1,200	1,051	149
	38,600	-	-	38,600	31,332	7,268
Municipal and Community Affairs						
Community Government Funding	168	-	-	168	-	168
New Deal Taxation Revenue Program	475	-	-	475	511	(36)
High Performance Athlete Grant Program	100	-	-	100	68	32
Community Government Funding	47,684	-	-	47,684	47,684	-
Grant in Lieu of Taxes	6,962	-	-	6,962	6,603	359
Senior and Disabled Persons Tax Relief	438	-	-	438	558	(120)
Funding for Regional Operations Mobile Equipment and Utilities	1,440	-	-	1,440	1,424	16
	57,267	-	-	57,267	56,848	419

Government of the Northwest Territories**Non-Consolidated Schedule of Grants (unaudited)****Schedule 5 (continued)****for the year ended March 31, 2015**

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Disaster Compensation	100	400	-	500	227	273
Biomass Energy	-	-	-	-	25	(25)
	100	400	-	500	252	248
Health and Social Services						
Medical Professional Development	40	-	-	40	40	-
Lease Extension - YWCA	443	-	-	443	443	-
	483	-	-	483	483	-
Justice						
National Justice Issues	9	-	-	9	6	3
Education, Culture and Employment						
Student Grants	11,136	-	-	11,136	9,488	1,648
Community Broadcasting Grants	52	-	-	52	30	22
Early Childhood Worker Grants	-	-	511	511	586	(75)
	11,188	-	511	11,699	10,104	1,595
Industry, Tourism and Investment						
Fur Price Program	610	-	-	610	663	(53)
Disaster Compensation Program	15	-	-	15	28	(13)
	625	-	-	625	691	(66)
Lands						
Land Sales (in kind)	-	-	-	-	543	-
Total	109,707	400	511	110,618	101,763	8,855

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Legislative Assembly						
Human Rights Commission	350	-	-	350	350	-
Executive						
NWT Literacy Council	-	-	-	-	9	(9)
Aboriginal Affairs and Intergovernmental Relations						
Native Women's Association	416	-	-	416	416	-
Status of Women Council	379	-	-	379	379	-
	795	-	-	795	795	-
Finance						
Northwest Territories Power Corporation						
Snare Hydro System	-	20,000	-	20,000	20,000	-
General Rate Application Support	2,800	-	-	2,800	2,800	-
Territorial Power Subsidy Program	11,085	-	-	11,085	6,078	5,007
Northwest Territories Heritage Fund	250	-	-	250	250	-
Northwest Territories Housing Corporation - Operations	83,482	1,509	-	84,991	84,991	-
Falcon Communications	50	-	-	50	75	(25)
	97,667	20,000	-	119,176	114,194	4,982

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Municipal and Community Affairs						
Contribution Funding	470	-	-	470	630	(160)
Management of Drinking Water	50	-	-	50	50	-
Ground Ambulance	400	-	-	400	400	-
Recreation Contributions	450	-	-	450	523	(73)
Volunteer Contributions	70	-	-	70	52	18
Youth Centers	500	-	-	500	514	(14)
Pan Territorial Sport Program	272	-	-	272	272	-
Youth Corps-Regional Operations	500	-	-	500	461	39
Water Sewer Services Funding	15,937	-	-	15,937	15,934	3
Youth Contributions-Regional Operations	225	-	-	225	232	(7)
A Brilliant North	680	-	-	680	382	298
Multi Sport Games	650	-	-	650	650	-
Healthy Choices	765	-	-	765	763	2
Children and Youth Resiliency	450	-	-	450	300	150
Community Governments						
Financial Services	135	-	-	135	114	21
Special Assistance	-	-	-	-	133	(133)
Capital Formula Financing	28,002	-	-	28,002	28,002	-
Recreation Funding	825	-	-	825	829	(4)
Get Active	100	-	-	100	100	-
Regional Youth Sport Events	400	-	-	400	366	34
Youth Contributions - Sport, Recreation and Youth	25	-	-	25	5	20
Building Canada Plan	-	4,374	-	4,374	2,612	1,762
Youth Corps- Sport, Recreation and Youth	675	-	-	675	630	45
Volunteer Recognition	-	-	-	-	10	(10)
	51,581	4,374	-	55,955	53,964	1,991
Transportation						
Airport Career Development Program	30	-	-	30	45	(15)
Community Access Program	980	-	-	980	835	145
Students Against Drinking and Driving (SADD)	12	-	-	12	10	2
	1,022	-	-	1,022	890	132
Lands						
Land Disposition	100	-	-	100	62	38
Land Use Planning	400	-	-	400	369	31
Land Use Management Planning	180	-	-	180	39	141
	680	-	-	680	470	210

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Health and Social Services						
Health and Social Services Authorities						
Operating	19,780	1,323	829	21,932	19,829	2,103
Health Centres	30,283	-	-	30,283	30,919	(636)
Equipment Evergreening	700	-	-	700	250	450
Professional Development Recruitment	2,701	-	-	2,701	661	2,040
System Navigation	-	-	-	-	115	(115)
Hospital Services	87,752	-	(14)	87,738	87,307	431
Anti-Poverty Strategy and Framework	650	-	-	650	650	-
Territorial Health Services	761	-	-	761	809	(48)
Office of the Chief Public Health Officer	11	-	-	11	461	(450)
Aboriginal Health and Community						
Wellness	1,163	150	1,555	2,868	2,558	310
Medical Travel Benefits for Residents	16,829	-	-	16,829	17,499	(670)
Mental Health and Addictions	2,313	-	(150)	2,163	1,532	631
Residential Care - Elderly and Persons with						
Disabilities	23,929	-	-	23,929	22,828	1,101
French Language Services	-	747	-	747	215	532
Health Awareness, Activities and Education	2,319	-	(1,205)	1,114	1,158	(44)
Children's Services	12,326	-	-	12,326	12,349	(23)
Physician Services	39,586	(326)	(20)	39,240	40,460	(1,220)
Community Services	32,374	-	-	32,374	32,580	(206)
Tlicho Cultural Coordinator	35	-	-	35	22	13
	273,512	1,894	995	276,401	272,202	4,199

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Environment and Natural Resources						
Mackenzie River Basin Board	40	-	-	40	40	-
Energy Guides for Houses	150	-	-	150	150	-
Public Education	-	-	-	-	2	(2)
Adaptation Plan	51	-	-	51	43	8
Traditional Knowledge Contributions	65	-	-	65	68	(3)
Interim Resource Management Agreement	1,655	-	-	1,655	1,605	50
Energy Conservation Contributions	200	-	-	200	172	28
Energy Initiatives	-	300	-	300	300	-
Alternative Energy Program Contributions	300	-	-	300	611	(311)
Biomass Energy	450	50	-	500	432	68
Stewardship Program	500	-	-	500	518	(18)
Arctic Energy Alliance	1,413	-	-	1,413	1,417	(4)
Wind Energy	100	-	-	100	100	-
Wildfire Risk Management Plans	50	-	-	50	-	50
Wildlife Research Support	50	-	-	50	-	50
Business Support Program	200	-	-	200	200	-
Energy Efficiency Incentive Program	300	100	-	400	400	-
Solar Energy	625	50	-	675	566	109
Aquatic Ecosystems Research Partnership Program	200	-	-	200	-	200
Environmental Baseline Studies	100	-	-	100	-	100
Northwest Territories Water Strategy	250	-	-	250	629	(379)
Community Protection Research	10	-	-	10	25	(15)
Northwest Territories Water Board	900	-	-	900	900	-
Caribou Strategy	275	-	15	290	626	(336)
Biomass Supply	-	-	-	-	80	(80)
Wildlife Management Boards	178	-	-	178	223	(45)
Contributions Various-Related to Bison	-	-	-	-	55	(55)
Disaster Compensation	-	-	-	-	22	(22)
Cumulative Impact Monitoring Program	1,540	-	-	1,540	1,596	(56)
Conservation Planning	140	-	-	140	98	42
Environment Canada	600	-	-	600	600	-
Disease Contaminants	16	-	-	16	-	16
	10,358	500	15	10,873	11,478	(605)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Industry, Tourism and Investment						
Business Development and Investment Corporation Core Funding	3,807	-	-	3,807	3,707	100
Community Futures	1,272	-	-	1,272	986	286
Community Transfers Initiative	1,582	-	-	1,582	1,484	98
Business Internship	50	-	-	50	-	50
Support for Entrepreneur and Economic Development	3,866	-	-	3,866	4,149	(283)
Film Industry Pilot Project	100	-	-	100	60	40
Mackenzie Valley Development Contributions - Various (Economic Diversification and Business Support)	715	-	-	715	600	115
NT Energy Core Funding	-	-	-	-	14	(14)
Medium/Long-term Energy Options for Inuvik	700	-	-	700	797	(97)
Tourism 2015	150	-	-	150	315	(165)
Water Monitoring	400	-	-	400	531	(131)
Energy Contributions	50	-	-	50	50	-
Tourism Diversification Program	1,600	(800)	-	800	424	376
Northwest Territories Chamber of Mines	1,086	-	-	1,086	1,019	67
Tourism and Parks Contribution - Various	30	-	-	30	50	(20)
Sport Hunt Outfitter Marketing Support	-	-	-	-	143	(143)
Take A Kid Trapping	300	-	-	300	100	200
Community Harvester Assistance	125	-	-	125	6	119
Commercial Fisheries	1,074	-	-	1,074	1,162	(88)
Aboriginal Mineral Development Support	225	-	-	225	166	59
Local Wildlife Committees	100	-	-	100	101	(1)
Northern Food Development Program	257	-	-	257	138	119
Mining Incentive Program	550	-	-	550	418	132
Diavik Socioeconomic Agreement	400	-	-	400	375	25
CanZinc Socioeconomic Agreement	180	-	-	180	-	180
Great Northern Arts Festival	30	-	-	30	-	30
Contributions - Various (Mineral and Petroleum Resources)	25	-	-	25	25	-
Community Tourism Infrastructure	-	-	-	-	245	(245)
Tourism Industry Contribution	100	-	-	100	-	100
Tourism Skills Development	3,336	-	-	3,336	3,366	(30)
Convention Bureau	75	-	-	75	27	48
Northern Frontier Visitors Centre	100	-	-	100	100	-
Growing Forward II	161	-	-	161	161	-
	300	-	-	300	121	179
	22,746	(800)	-	21,946	20,840	1,106
Justice						
YWCA of Yellowknife	105	-	-	105	105	-
Victims Assistance Support Projects	615	-	-	615	591	24
Community Justice Committees and Projects	1,611	316	-	1,927	1,781	146
Wilderness Camps	149	-	-	149	-	149
Elder's Program	30	-	-	30	-	30
Directorate	-	-	-	-	21	(21)
	2,510	316	-	2,826	2,498	328

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2015

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Education, Culture and Employment						
Education Authority Contributions	152,033	-	(1,562)	150,471	147,665	2,806
Aurora College Contributions	33,541	-	(120)	33,421	32,401	1,020
Healthy Food for Children and Youth	650	-	-	650	650	-
Literacy	2,356	-	-	2,356	2,782	(426)
Teachers Professional Improvement Fund	1,967	-	-	1,967	1,743	224
Healthy Children Initiative	2,110	-	-	2,110	1,880	230
Early Childhood Program	4,457	375	(1,276)	3,556	3,918	(362)
Minority Language Education and Second Language Instruction	2,401	-	-	2,401	2,650	(249)
Official Languages:						
Aboriginal Languages Broadcasting	370	-	-	370	375	(5)
Francophone Affairs	350	(329)	-	21	44	(23)
Aboriginal Languages	4,816	-	-	4,816	4,817	(1)
Community Library Services	763	-	-	763	765	(2)
Cultural Organizations	554	-	-	554	539	15
Cultural Projects	36	-	-	36	24	12
Heritage Centres	491	-	-	491	439	52
Arts Council	500	-	-	500	438	62
Support to Northern Performers	181	-	-	181	156	25
Mineral Development Strategy	-	-	-	-	12	(12)
Skills Canada	70	-	-	70	120	(50)
Small Community Employment	339	-	-	339	382	(43)
New Northern Arts Program	250	-	-	250	238	12
Cultural Component of Sports Events	50	-	-	50	40	10
Infrastructure Contributions for Education and Culture	1,261	-	269	1,530	632	898
Infrastructure Contributions for Advanced Education	-	269	(669)	(400)	160	(560)
	209,546	315	(3,358)	206,503	202,870	3,633
Total	670,767	26,599	(2,348)	696,527	680,560	15,967

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2015**

(thousands of dollars)

	Date of FMB Approval	Amount Authorized \$
OPERATIONS AND MAINTENANCE		
A special warrant was approved to fund the projected shortfall in the forest fire suppression budget due to extreme fire conditions in 2014.	15-Jul-2014	17,698
A special warrant was approved to fund the shortfall in the forest fire suppression budget due to extreme fire conditions in 2014.	21-Aug-2014	<u>29,713</u>
Total Special Warrants		<u>47,411</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited)****Schedule 8****for the year ended March 31, 2015**(thousands of dollars)

	Transfer to (from) \$	Explanation
OPERATIONS AND MAINTENANCE		
Health and Social Services		
Program Delivery Support	1,603	Reallocation of resources resulting from re-organization and the movement of Healthy Families and Anti-Poverty funding to Aboriginal Health and Community Wellness Division.
Community Programs	(1,603)	Reallocation of resources resulting from re-organization and the movement of Healthy Families and Anti-Poverty funding to Aboriginal Health and Community Wellness Division.
Program Delivery Support	855	Reallocation of resources resulting from re-organization and the movement of Anti-Poverty funding to Aboriginal Health and Community Wellness Division.
Directorate	(855)	Reallocation of resources resulting from re-organization and the movement of Anti-Poverty funding to Aboriginal Health and Community Wellness Division.
Infrastructure Project Classification	1,095	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Education, Culture and Employment		
Corporate Management	1,378	Reallocation for French language operating plans.
Education and Culture	(1,378)	Reallocation for French language operating plans.
Infrastructure Project Classification	65	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Public Works and Services		
Directorate	(250)	Reallocation to cover shortfall for the one-time data conversion costs to transfer Aboriginal Affairs and Northern Development Canada (AANDC) electronic records to the Government.
Asset Management	250	Reallocation to cover shortfall for the one-time data conversion costs to transfer AANDC electronic records to the Government.
Directorate	(285)	Reallocate devolution funding for two property management positions
Asset Management	285	Reallocate devolution funding for two property management positions
Infrastructure Project Classification	2,057	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited) Schedule 8 (continued)****for the year ended March 31, 2015**

(thousands of dollars)

	Transfer to (from) \$	Explanation
Human Resources		
Management and Recruitment	303	Salaries moved between program areas to facilitate core business.
Strategic Human Resources	(303)	Salaries moved between program areas to facilitate core business.
Regional Operations	465	Regional Recruitment Strategy Program and funding moved from Headquarters (HQ) to Southern Region
Strategic Human Resources	(465)	Regional Recruitment Strategy Program and funding moved from HQ to Southern Region
Industry, Tourism, and Investment		
Mineral and Petroleum Resources	(2,000)	Establishment of the office of the Regulator of Oil and Gas Operations
Office of Regulator Oil and Gas	2,000	Establishment of the office of the Regulator of Oil and Gas Operations
Infrastructure Project Classification	21	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Lands		
Directorate	1,009	Liabilities and Financial Assurances unit reprofiled from Planning and Coordination Activity.
Planning and Coordination	(1,009)	Liabilities and Financial Assurances unit reprofiled to Directorate Activity.
CAPITAL INVESTMENT		
Transportation		
Highways	(593)	Transfer as a result of increased project costs from weather delays and unforeseen site conditions in Trout Lake Airport Relocation
Airport	593	Transfer as a result of increased project costs from weather delays and unforeseen site conditions in Trout Lake Airport Relocation.
Justice		
Court Services	(559)	Transfer completed to fund the integrated Case Management Unit and Specialized Wellness Court office space tenant improvements.
Corrections	559	Transfer completed to fund the integrated Case Management Unit and Specialized Wellness Court office space tenant improvements.

for the year ended March 31, 2015

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the
fiscal year ended March 31, 2015.

FORGIVENESS OF DEBT

The total debts forgiven during the fiscal
year ended March 31, 2015 was \$115,266.

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)**

for the year ended March 31, 2015

STUDENT LOAN REMISSIONS

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

Name	\$	Name	\$
Adam, Shariff	4,000	Bowen, Michael	5,600
Adams, Jhillian	6,324	Boyd, Jayson	1,258
Aitken, Christopher Michael	1,301	Bradbury, Amanda	4,000
Aitken, Jennifer Laura	2,598	Bradbury, Chelsea	4,000
Alty, Rebecca	489	Bradford, Adam	318
Anavilok, Judy	3,253	Brasseur, Kali	4,000
Anderson, Neil	718	Brenton, Sarah	1,984
Anderson, Fraser	1,984	Brenton, Victoria Samantha	2,850
Anderson, Kari	6,017	Brewster, Jasmine Dawn	1,228
Anderson, Wesley Brian	6,664	Bromley, Kelty	4,000
Andre, Deiter	2,269	Bromley, Tara	1,984
Arberry, Saundra	1,984	Brown, Robyn	1,348
Ashby, Kaleigh	492	Bruser, Benjamin	4,000
Ashcroft, Sunny	4,004	Bruser, Rebecca	4,000
Babiuk, Michelle	4,779	Buchanan, Christopher	4,000
Bachand, Brendan	1,984	Buchanan, David	6,017
Balasanyan, Roza	2,685	Buckley, Tayler	3,146
Bauhaus, Stephanie	12,122	Budgell, Alexandra	2,663
Beemer, Levi	2,674	Budgell, Victoria	2,181
Bell, Adrian	1,758	Bullock, Corrine Eden	6,587
Bell, Jason	1,984	Callahan, Mitchell	9,261
Bell, Karlee Dawn	6,729	Callas, Brendan	4,143
Bell, Margaret Jean	4,000	Callas, Michael	4,000
Bell, Tyler	756	Campbell, Alexis	2,466
Bengts, Lauren	5,239	Campbell, Donald	1,984
Bengts, Stacie	4,000	Campbell, Donald	2,017
Benoit, Shelby-Lynn	4,669	Campbell, Gordon	1,140
Bent, Celeste	2,970	Campbell, Lana	3,989
Bentley-Little, McKenzie	4,702	Campbell, Terrence	4,000
Besarra, Renfred	1,253	Canam, Rebecca	2,915
Bevan, Kyle	4,000	Canning, Sara	3,409
Biggar, Kyle Anthony	1,151	Canuel-Kirkwood, Shoshanna	3,288
Blesse, Lida	2,507	Carey, Katie	4,000
Boggis, Cristina	1,315	Carrillo, Karen	4,000
Bokovay, David	4,000	Carter, Angela	7,201
Bolstad, Joshua	4,000	Cartwright, Aidan	1,984
Bolstad, Mandi	4,000	Castro, Paula Melissa	274
Bonnell, Nicole	4,000	Chambers, Mary	4,844
Booth, Miranda	3,102	Charpentier, Hope	2,345
Borden, Jessie	4,000	Chenkie, Ryan	4,000
Borkovic, Joey	4,000	Cherwaty, Kyla	712
Borschneck, Thomas	3,365	Chetwynd, Jamie	6,628
Bothamley, Kelly	4,000	Choquette, Bradley	6,017
Bourassa, Darcy	4,000	Christensen, Marc	2,269
Bowden, Rachel	4,000	Christensen, Michael	4,000

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2015**

Chung, Carissa	4,000	Grayston, Jodi	4,000
Coleman, Melanie	3,978	Green, Ashley	964
Collier, Ryan	1,984	Greening, Cassandra	1,151
Cooper, Merrill	2,718	Grinsted, Roya Jean	2,641
Corey, Jeffery	1,973	Groenheyde, Cali	2,356
Corey, Laura	3,957	Guthrie, Lydia	1,984
Cote, Lee Ann	493	Gzowski, Angela	6,017
Couturier, Donald	4,000	Hall, Heather	3,387
Creed, Leslie	798	Hamilton, Shelby	6,017
Crews, Angela	1,622	Hand, Michael	2,203
Cumming, Kelly	291	Harding, Jonathan	4,000
Curtis, Dustan	6,346	Harman, Megan Kathleen	5,634
Dahl, Diana	1,688	Harris, Brooke	4,000
Dam, Thomas	3,343	Hernandez, Anneluzelia	6,017
Dang, Debbie	1,984	Hernandez, Moses	1,543
Dautel, Janell	1,984	Herriot, Brittany	4,000
De Bastiani, Thomas	4,000	Heslep, Alison	1,984
Debassige, Lindsay Elizabeth	4,000	Hess, Samera	1,984
Debogorski, Dominic	1,140	Hewitt, Kevin Samuel	2,828
Debogorski, Juliane Louise	3,080	Hiebert, Talia	1,984
Del Valle, Tirzah	3,400	Hinchey, Alexandra Paige	2,455
Desilets, Angela	4,000	Hnatiw, Keegan	1,481
Devitt, Allison Christina	4,110	Hoefler, Dietrich	2,060
Digness, Samantha	4,000	Holden, Alberta	2,861
Dillon, Kathleen	448	Hubert, Storm	2,900
Elford, Rebecca	2,806	Hurley, Tara	4,000
Elkin, Katherine	1,337	Hussey, Steven	1,984
Enerio, Marry	2,082	Hysert, Gwen	4,000
Enns, Monica	1,984	Irvine, Taylor	4,000
Escalante, Lucy	5,479	Jacobs, Taylor	5,820
Fabien, Brandon	2,641	Jaffray, Caitlin	1,984
Fabien, Katelyn	723	Jameson, Brette	918
Faulkner, Morgan Kathleen	2,800	Jason, Whitney	2,800
Fisher, Whitney	4,658	Jefferson, Kate	4,000
Forget-Manson, Avivah	1,984	Jeffery, Julia	4,088
Forget-Manson, Elijah	3,014	Johansen, Nichol	1,984
Foster, Brianne	1,984	Johnson, Jessi	4,000
Fournier, Tristen	4,000	Johnson, Michaela	3,978
Freund, Charlene	1,976	Johnston, Andrew	4,000
Fryer, Janine	4,000	Jonasson, Jessica	4,000
Fuentes, Max	4,186	Jones, Brittany	4,000
Gard, Tehnille	1,984	Jones, Quintin	4,000
Gardiner, Corin	4,000	Jung, Courtney	4,000
Gebauer, Morgan	877	Kaesar, Courtney	6,499
Gibbons, Katelyn	1,984	Kalnay, William	1,707
Gibbons, Rebecca	2,707	Kamitomo, Travis	4,220
Gilbert, Stephanie	5,984	Kanwal, Inderjit	1,984
Gilday, Jillian Marguerite Dunbar	4,866	Kefalas, Kyle	4,000
Gill, Carolyn Mary Elizabeth	4,340	Kelly, Erica	435
Gillander, Amanda	4,000	Kimble, Jessica	5,984
Gillard, Danielle Alexandra	4,110	King, Emily	2,093
Glowach, Christine	4,000	Kipling, Keisha	1,984
Grabke, Dwight	4,000	Kocik, Kirsten	4,000
Graf, Derek	4,000	Komi, Arisa	4,000

Government of the Northwest Territories

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

**Schedule 9
(continued)**

for the year ended March 31, 2015

Kornichuk, Rebecca	9,985	McCreadie, Allister	4,000
Koswan, Bradley	4,000	McDonald, Mande	4,000
Krivda, Carlie Anne	4,209	McGreish, Kendra	4,000
Kronstal, Alana	1,984	McIntyre-Smith, Julia	3,452
Kronstal, Karin	4,998	McKay, James	3,117
Lafferty, Jessica	354	McKee, Janel	3,616
Laity, Erin	4,000	McKiel, Courtney	1,984
Lakhani, Sabrina	2,444	McLeod, Laura	4,000
Lakusta, Matthew	2,324	McMullen, Andrea	2,740
Lalonde, Keshki	2,313	Menard, Alanna	5,568
Lambert, Richard	2,192	Merrithew, Leslie	4,000
Laratta, Elisabeth	997	Meulenbroek, Mark	2,729
Lavoie-Stobbs, Arlene	4,000	Meulenbroek, Yvonne	3,613
Lee, Kaylan	700	Michel, Gina	3,573
Lemieux, Tanya	1,440	Miklosovic, Stefanie	4,899
LePrieur, Joanna	5,206	Milne, Christopher	2,970
Letourneau-Paci, Chloe	2,696	Miyok, Valerie	1,298
Letourneau-Paci, Sebastien	2,619	Moffitt, Morgan	1,984
Lindsay, Michel	625	Moore, Kelly	4,000
Lippert, Joshua	4,000	Moran, Colton	4,000
Lodge, Emily	4,000	Morgan, Bibi Nawsheen	4,000
Long, Jenna	4,000	Morrison, Amanda	5,513
Look, Raynor	4,000	Morse, Julian	2,017
MacDonald, Amy	581	Morse, Melanie	4,000
MacDonald, David	4,000	Morton, Fallon	4,000
MacDougall, Kelsey	4,296	Moss, Chase	2,817
MacKay-Johnson, Brenna	2,247	Moss, Tessa	1,110
Mackenzie, James	1,000	Mulders, Tamika	2,148
MacLellan, Joseph	4,000	Muller, Mikaela	2,137
MacNeill, Laura	4,000	Munroe-Rosen, Soura	4,000
MacNeill, Nancy	6,138	Murphy, Christine	4,000
Maddeaux-Young, Hayley	1,984	Murray, Daniel	619
Madsen, Devin	4,000	Murray, Janet	5,601
Magtibay, Angeline	2,137	Myrick, Andrea	6,017
Maguire, David	6,170	Nendsa, Troy	877
Mahler, Kirstin	1,984	Nguyen, Phi	2,800
Mahler, Rebecca	1,359	Nilson, Andrea	2,367
Mailloux-Tennant, Justin	1,271	Noel, Jeremy	4,000
Mair, Colin	2,269	Nojeda, Jovi-Lynn	4,000
Mair, Dylan	6,017	Nolting, Michael	2,430
Maisonneuve, Shayla	4,000	Norbert, Nigit'stil	4,000
Makletzoff, Tonya	2,017	Normandin, Chelsey	2,100
Malakoe, Alexandria	4,000	Oake, Meha	4,176
Malakoe, Michael	2,291	O'Connell, Kevin	2,334
Mandeville, Curtis	4,000	O'Connor, Elise	1,052
Maracle, Alisen	1,815	Offredi, Stephen	2,803
Marriott, Jessica	4,000	O'Keefe, Harry	4,000
Marsh, Tegan	3,825	Ollerhead, Diana	4,406
Marshall, Jasmin	680	Orbell, Mark	1,666
Marshman, Michelle	4,669	Pagonis, Shayla	4,000
Marta, Ashley	1,984	Paivalainen, Braeden	2,828
Martin-Elson, Sonja	2,608	Paquin, Jahliele	4,340
McArthur, Allison	6,170	Paquin, Myriam	2,343
McCabe, Stephanie	6,017	Parker, Melody	4,000

Government of the Northwest Territories

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

**Schedule 9
(continued)**

for the year ended March 31, 2015

Parrell, Cassandra	567	Skinner, Shelby	1,348
Paul, Lyndsay	2,356	Skolny, Joel	3,858
Peart, Sheldon	4,340	Smith, Angus	2,674
Phillips, Trenton	4,088	Smith, Jodi	6,017
Pidborochynski, Dezeræ	2,006	Smith, Maggie	2,740
Pilling, Tyler	2,400	Snyder, Cody	20
Plouffe, Michael	5,272	Sosiak, Kevin	4,000
Postras, Austen	4,400	St. Arnaud, Jessica	4,000
Pond, Ryan	4,000	St. Croix, Aleta	3,803
Porter, Raylene	4,000	Starling, Brent	6,017
Pound, Shawna	1,984	Steen, Rebecca	4,000
Power, Sarah	1,633	Stevens, Megan	2,685
Purchase, Elizabeth	4,000	Stinson (Scott), Cleo	2,257
Radicchi, Laura	4,000	Stipdonk, Chris	4,000
Raffai, Roland	4,000	Stirling, Aislinn	3,998
Ratray, Kevin	4,000	Stock, Edeil	2,652
Redshaw, Braden	1,469	Straker, Devon	3,002
Reid, Taylor	2,685	Strand, Christina	2,587
Remtmeister, Taylor	3,913	Styan, Bryce	6,477
Rivera, Jill	4,000	Sullivan, Joshua	1,572
Roberts, Brittany	4,000	Sumcad, Jasmin	1,984
Robertson, Drew	4,000	Sveinsson, Chelsea	1,984
Robinson, Erica	4,000	Swanson, Laura	1,984
Rodriques-Masongsong, Rebecca	4,000	Swihart, Kristi	4,088
Roebuck, Daniel	1,700	Taggart, Craig	1,984
Roesch, Kendra	1,723	Tam, Alexander	337
Ross, Jamie	4,000	Tam, Jared	4,000
Ross, Lee	4,000	Taylor, Brooke	2,800
Ross, Sasha	2,641	Taylor, Pamela	6,729
Roy, Vanessa	2,674	Telbis, Dessislava	2,367
Rozestraten, Katherine	4,000	Tilden, Emma	2,897
Rozestraten, Scott	4,000	Tram, John	4,000
Ruptash, Kenneth	2,097	Tremblay, Brad	4,000
Russell, Brittany	783	Tremblay, Dawn	42
Sartor-Pielak, Carina	4,000	Triffo, Daniel	4,000
Sasseville, Jamie-Lee	1,984	Tucker, Carly	9,130
Savage, Genevieve	4,000	Tulugarjuk, Lucy	4,500
Savage, Jean-Frederic	3,500	Tuma, Michelle	2,247
Schaap, Jamie	4,000	Turner-Davis, Alexandra	2,389
Scheper, Phyllip	2,619	Tymchatyn, Shantel	4,000
Schmalz, Alexandra	2,630	Vallillee, Erin	2,017
Scott, Danika Paige	2,477	Van Dyke, Christian	4,000
Seeton, Matthew	2,114	Van Metre, Stacey	899
Shannon, Samuel	4,000	Vandenbergh, Conrad	5,348
Shouhda, Lyle	2,146	Velez, Victoria	1,578
Shouhda, Meagan	4,000	Vendiola, Arnel	1,692
Shuparski, Meagan	4,121	Vician, Kaitlyn	2,729
Sidhu, Harjot	4,000	Vician, Kristin	2,729
Silke, Andrew	6,017	Vivian, Adam	6,017
Silke, David	1,984	Vornbrock, Jarrett	3,858
Silveira Da Graca Costa, Nihal	2,488	Ward, Emma	4,000
Silverio, Sandra	4,000	Watton, Brenda	2,800
Simpson, Tanis	5,425	Waugh, Jennifer	2,685
Singer, Claire	1,022	Webber, Paul	4,000

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)**

for the year ended March 31, 2015

Weitzel, Caitlin	1,984
Westergreen, Anneka	1,984
Westergreen, Jena	2,696
Wheaton, Dylan	4,033
White, Amanda	4,000
White, Rebecca	3,726
Whitehead, Kevin	3,661
Wick, Malek	2,587
Wickens, Kim	3,488
Williams, Heather	5,480
Wilson, Elizabeth	2,806
Wilson, Joseph	4,000
Wiseman, Amelia	2,696
Wong, Daniel	1,984
Wong, Helen	2,707
Wong, Janet	4,000
Wood, Shantana	7,014
Wray, Kirsty	850
Wrigglesworth, Patrick	6,017
Wright, Briony	4,000
Wright, Kimberly	4,000
Wright, Kyla	4,000
Yee, Colton	2,159
Zenko, Benjamin	822

Total Remissions **1,436,779**

Government of the Northwest Territories

**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
(unaudited)**

Schedule 10

for the year ended March 31, 2015

Name	\$
Finance	
Arslanian Cutting Works NWT	795,000
Justice	
Peffer, Dolly Mae	7,514
Individual amounts under \$500	<u>305</u>
	<u><u>802,819</u></u>

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Travel Advances (unaudited)****Schedule 11****for the year ended March 31, 2015**

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.

\$

Lands

Deschene, Stephen	800
Filippi, Vito	556
Gray, Pamela	590
	<u>1,946</u>

Environment and Natural Resources

Dyer, Lisa	600
Tatchinron, Mabel	625
	<u>1,225</u>

Justice

Abraham, Flora	5
	<u>3,326</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12**

for the year ended March 31, 2015

Education, Culture and Employment

On the Land Culture Camp	July 29, 2013	2,625
Lutselk'e Dene First Nation	July 29, 2013	3,000
Joe Jaw Ashoona	July 8, 2013	2,700
Janet Dean Procure	July 17, 2013	2,700
Dana Bird	July 30, 2013	2,700
Scott McQueen	August 29, 2013	7,200
Tulita Dene Band	September 18, 2013	13,500
Aurora College	October 21, 2013	3,150
Music NWT	October 18, 2013	1,000
Music NWT	December 19, 2013	1,000
Anyes, Fabre-Dimsdale	August 19, 2013	5,000

44,575

Government of the Northwest Territories

Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others - Expenditures Recovered (unaudited)

Schedule 11

for the year ended March 31, 2015

\$

Lands

Inuvialuit Implementation	200,000
Northwest Territories Discovery Portal	13,870
	<hr/>
	213,870

Aboriginal Affairs and Intergovernmental Relations

Inuvialuit Implementation	146,043
Gwich'in Land Claim Implementation	155,919
Sahtu Land Claim Implementation	142,079
Tlicho Agreement Implementation	219,511
	<hr/>
	663,552

Finance

Public Policy Forum on Northern Connectivity	25,000
Northwest Territories Mining Survey	30,000
Gwich'in Tribal Council - Senior Policy Analyst Position	135,000
	<hr/>
	190,000

Municipal and Community Affairs

Gas Tax	12,762,775
Search and Rescue	136,873
Pan Territorial Sport Strategy	331,206
	<hr/>
	13,230,854

Transportation

National Safety Code Monitoring and Enforcement	153,371
Airline Glycol Recovery	51,478
Wood Buffalo National Park Highway Maintenance	1,244,390
Hold Baggage System at the Yellowknife Airport	96,336
Alberta Road Maintenance	436,989
Hay River Access Corridor Maintenance	48,953
	<hr/>
	2,031,517

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 11
(continued)**

for the year ended March 31, 2015

\$

Public Works and Services

Sahtu Implementation	4,538
Gwich'in Implementation	4,538
Tlicho Implementation	15,444
Leased Office Space- Beaufort Delta Education Authority	141,627
Royal Canadian Mounted Police Facility Maintenance	4,006,504
Royal Canadian Mounted Police Minor Capital Facilities Maintenance	1,455,970
	<hr/>
	5,628,621

Justice

Sahtu Implementation	22,514
Gwich'in Implementation	25,467
Tlicho Implementation	45,412
Native Estates	171,835
Framework for Enhancing Victim Services	500,000
Aboriginal Courtwork Program	77,400
Library Materials and Supplies	28,000
Northwest Territories Law Foundation Library Project	50,000
Supporting Families Fund	200,562
Northwest Territories Courtworker Training	30,028
Building a Northern Evidence-Based Approach to Crime	100,618
	<hr/>
	1,251,836

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 11
(continued)****for the year ended March 31, 2015**

	\$
Health and Social Services	
Home and Community Care Enhancement	4,751,851
Development of Autism Spectrum	24,949
Working on Wellness in Strategic Populations	103,220
Collaborative Action on Childhood Obesity	10,333
Congenital Anomalies Surveillance	75,622
Dialogue and Storybook in Support of First Nations, Inuit and Metis Cancer Patients	417,558
Non-Insured Health Benefits	12,104,897
Continuity of Care	134,696
Pan - Territorial Fetal Alcohol Syndrome Disorder	577
Diabetes Validation Study	661
Pan - Canadian Public Health Network	8,875
Electronic Immunization Registry	38,102
Toll Free Tobacco Quitline Services	25,131
Canadian Chronic Disease Surveillance System	129,929
Building on Existing Tools to Improve Chronic Disease Prevention	231,237
Helicobacter Pylori Infection	26,250
Territorial Health Investment Fund	3,421,985
Power Up	18,871
Pan -Territorial Healthy Eating	15,217
Health Portfolio Funding	8,830,584
	30,370,545
Sahtu Implementation	35,524
Gwich'in Implementation	22,250
Tlicho Implementation	136,203
Canada - Northwest Territories Job Fund	919,715
Canada - Northwest Territories Agreement on Labour Market Development	4,447,789
Targeted Initiative for Older Workers	239,988
Territorial Gathering of Arts and Cultural Organizations	16,000
Early Childhood Education - Chevron Canada Resources	129,051
	5,946,520

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 11
(continued)****for the year ended March 31, 2015**

\$

Environment and Natural Resources

Inuvialuit Implementation	4,074,029
Gwich'in Implementation	219,073
Tlicho Implementation	184,820
Dall's Sheep Survey	18,000
Water Knowledge Application Network	75,000
Forest Industry Biomass Initiative	1,505,661
Canadian Wildlife Services Project	25,322
Northern Biodiversity Information	20,094
Climate Change Adaptation	500,107
Parks Canada	3,000
Lichen Suitability Collection	2,000
Habitat Stewardship Contribution Program	20,000
Bison Control	49,826
Barren Ground Caribou Monitoring	9,000
Peary Sound Caribou	99,997
Sahtu Implementation	145,760
Viscount Melville Sound Polar Bear Assessment	15,000
Sahtu Duck Banding	13,251
Community Based Monitoring	26,920
Geomatics Information System	4,380
Canadian High Arctic Research Station	50,000
Mutual Aid Research Sharing	367,314
Bluenose West Caribou Monitoring	50,000
Barren Ground Caribou Collaring	18,000

7,496,554**Industry, Tourism and Investment**

Strategic Investments in Northern Economic Development	1,486,123
Growing Forward II	693,562
Gwich'in Implementation	13,473
Sahtu Implementation	70,000
Tourism Research and Product Development	323,500
Canadian High Arctic Research Station	50,000

2,636,658

Total **69,660,527**
