

**INTERIM PUBLIC ACCOUNTS**  
**OF THE**  
**GOVERNMENT OF THE NORTHWEST TERRITORIES**  
**FOR THE YEAR ENDED MARCH 31, 2021**  
**(unaudited)**

**HONOURABLE CAROLINE WAWZONEK**

**Minister of Finance**

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**INTERIM NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)**

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## Government of the Northwest Territories

### Interim Non-Consolidated Statement of Financial Position (unaudited)

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as at March 31, 2021

(thousands of dollars)

|   | 2021<br>Actual<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <b>Financial assets</b>   |                      |                      |
| Portfolio investments (note 3)                                    | 37,519               | 35,187               |
| Accounts receivable (note 4)                                      | 347,449              | 283,098              |
| Due from the Government of Canada (note 10)                       | 88,764               | 89,699               |
| Inventories held for resale                                       | 39,250               | 35,052               |
| Loans receivable (note 5)   | 91,042               | 45,456               |
| Sinking fund (note 6)   | 78,099               | 29,680               |
|   | <b>682,123</b>       | <b>518,172</b>       |
| <b>Liabilities</b>  |                      |                      |
| Bank overdraft (note 3)   | 50,093               | 73,891               |
| Short-term loans (note 7)   | 324,871              | 449,279              |
| Accounts payable and accrued liabilities (note 8)                 | 332,208              | 295,004              |
| Deferred revenue (note 9)   | 55,834               | 33,776               |
| Due to the Government of Canada (note 10)                         | 179,522              | 169,933              |
| Environmental liabilities (note 11)                               | 51,295               | 49,204               |
| Long-term debt (note 12)  | 352,291              | 176,925              |
| Liabilities under public private partnerships (note 13)           | 353,050              | 273,479              |
| Pensions (note 14)  | 38,264               | 38,320               |
| Other employee future benefits and compensated absences (note 15) | 24,940               | 26,633               |
|   | <b>1,762,368</b>     | <b>1,586,444</b>     |
| <b>Net Debt</b>   | <b>(1,080,245)</b>   | <b>(1,068,272)</b>   |
| <b>Non-financial assets</b>                                       |                      |                      |
| Tangible capital assets (schedule C)                              | 2,856,826            | 2,778,503            |
| Inventories held for use  | 1,578                | 1,777                |
| Prepaid expenses  | 7,592                | 6,352                |
|   | <b>2,865,996</b>     | <b>2,786,632</b>     |
| <b>Accumulated surplus</b>  | <b>1,785,751</b>     | <b>1,718,360</b>     |

Contractual obligations, rights, guarantees and contingencies (notes 18 and 19)

#### Approved:

Caroline Wawzonek  
Minister of Finance

Julie Mujcin, CPA, CGA  
Comptroller General

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

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## Government of the Northwest Territories

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

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for the year ended March 31, 2021

(thousands of dollars)

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|  | 2021<br>Main<br>Estimates<br><i>(note 1b)</i><br>\$ | 2021<br>Actual<br>\$ | 2020<br>Actual<br>\$ |
|--|---|----------------------|----------------------|
| <b>Revenues</b>  |   |                      |                      |
| Revenues by source <i>(schedule A)</i>   | 2,183,168   | 2,117,304            | 1,834,767            |
| Recoveries of prior years' expenses <i>(schedule 3)</i>                                    | 3,000   | 24,001               | 14,044               |
|  | <b>2,186,168</b>                                    | <b>2,141,305</b>     | <b>1,848,811</b>     |
| <b>Expenses <i>(schedule B)</i></b>  |   |                      |                      |
| Environment and Economic Development   | 156,670   | 161,940              | 152,186              |
| Infrastructure   | 338,625   | 306,710              | 302,104              |
| Education  | 348,353   | 357,707              | 342,794              |
| Health, Social Services and Housing  | 522,011   | 599,000              | 545,913              |
| Justice  | 133,617   | 131,228              | 129,414              |
| General Government   | 451,186   | 495,853              | 423,235              |
| Legislative Assembly and statutory offices   | 22,720  | 21,476               | 23,788               |
|  | <b>1,973,182</b>                                    | <b>2,073,914</b>     | <b>1,919,434</b>     |
| <b>Annual operating surplus (deficit)</b>  | <b>212,986</b>                                      | <b>67,391</b>        | <b>(70,623)</b>      |
| Petroleum Products Stabilization Fund Net loss<br>for the year <i>(note 16)</i>            | (200)   | -                    | (146)                |
| Projects on behalf of the Government of Canada, Nunavut<br>and Others <i>(schedule 10)</i> |   |                      |                      |
| Expenses   | 87,362  | (77,249)             | (110,635)            |
| Recoveries   | (87,362)  | 77,249               | 110,635              |
| <b>Annual surplus (deficit)</b>  | <b>212,786</b>                                      | <b>67,391</b>        | <b>(70,769)</b>      |
| Accumulated surplus at beginning of year   | 1,718,360   | 1,718,360            | 1,789,129            |
| <b>Accumulated surplus at end of year</b>  | <b>1,931,146</b>                                    | <b>1,785,751</b>     | <b>1,718,360</b>     |

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

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

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**for the year ended March 31, 2021**(thousands of dollars)

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|   | <b>2021<br/>Main<br/>Estimates<br/>(note 1b)<br/>\$</b> | <b>2021<br/>Actual<br/>\$</b> | <b>2020<br/>Actual<br/>\$</b> |
|---|---|-------------------------------|-------------------------------|
| <b>Net debt at beginning of year</b>                              | <b>(1,068,272)</b>                                      | <b>(1,068,272)</b>            | <b>(921,420)</b>              |
| Items affecting net financial resources:                          |   |                               |                               |
| Annual surplus (deficit) for the year                             | 212,786   | 67,391                        | (70,769)                      |
| Change in tangible capital assets,<br>net book value (schedule C) | (196,235)   | (78,323)                      | (78,739)                      |
| Change in inventories held for use                                | -   | 199                           | (1,359)                       |
| Change in prepaid expenses  | -   | (1,240)                       | 4,015                         |
| <b>Net debt at end of year</b>                                    | <b>(1,051,721)</b>                                      | <b>(1,080,245)</b>            | <b>(1,068,272)</b>            |

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

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## Government of the Northwest Territories

### Interim Non-Consolidated Statement of Cash Flow (unaudited)

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for the year ended March 31, 2021

(thousands of dollars)

|   | 2021<br>\$       | 2020<br>\$       |
|---|------------------|------------------|
| <b>Cash provided by (used for)</b>              |                  |                  |
| <b>Operating transactions</b>                   |                  |                  |
| Annual surplus (deficit) for the year*          | 67,391           | (70,769)         |
| Items not affecting cash:                       |                  |                  |
| Provision for bad debts and forgivable loans    | 5,755            | 3,094            |
| Recoveries of forgivable loans                  | 522              | 297              |
| Amortization of tangible capital assets         | 121,249          | 117,411          |
|   | 194,917          | 50,033           |
| Changes in non-cash assets and liabilities:     |                  |                  |
| Change in due to (from) Canada                  | 10,524           | 14,835           |
| Change in other financial assets                | (70,107)         | (57,516)         |
| Change in other financial liabilities           | 52,613           | 37,287           |
| Change in prepaid expenses                      | (1,240)          | 4,015            |
| Change in inventories held for use              | 199              | (1,358)          |
| Change in inventories for resale                | (4,198)          | (3,088)          |
|   |                  |                  |
| <b>Cash provided by operating transactions</b>  | <b>182,708</b>   | <b>44,208</b>    |
| <b>Investing transactions</b>                   |                  |                  |
| Designated cash and investments purchased       | (10,623)         | (10,998)         |
| Designated cash and investments sold            | 8,291            | 8,098            |
| Net loans receivable receipts (disbursements)   | (46,107)         | 146              |
| Sinking fund installments                       | (48,419)         | (29,680)         |
|   |                  |                  |
| <b>Cash used for investing transactions</b>     | <b>(96,858)</b>  | <b>(32,434)</b>  |
| <b>Capital transactions</b>                     |                  |                  |
| Acquisition of tangible capital assets          | (193,363)        | (192,979)        |
| Disposal of tangible capital assets (net)       | 783              | 370              |
|   |                  |                  |
| <b>Cash used for capital transactions</b>       | <b>(192,580)</b> | <b>(192,609)</b> |
| <b>Financing transactions</b>                   |                  |                  |
| Acquisition (repayment) of short-term financing | (124,408)        | 124,801          |
| Repayment of capital lease obligations          | -                | (337)            |
| Acquisition of long-term financing              | 254,936          | 37,799           |
|   |                  |                  |
| <b>Cash provided by financing activities</b>    | <b>130,528</b>   | <b>162,263</b>   |
| <b>Increase (decrease) in cash</b>              | <b>23,798</b>    | <b>(18,572)</b>  |
| Cash at beginning of year                       | (73,891)         | (55,319)         |
| <b>Cash at end of year</b>                      | <b>(50,093)</b>  | <b>(73,891)</b>  |

\*Total interest paid during the year \$19,745 (2020 - \$26,756)

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



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# Government of the Northwest Territories

## Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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### 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.

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
- Health and Social Services Authorities
- 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 Surface Rights Board
- 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.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

##### (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 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

Cash is comprised of bank account balances, net of outstanding cheques.

##### (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 or amortized 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 it 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. Impairments, when recognized, result in write-downs to net realizable 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 collectability of either principal or interest is not reasonably assured.

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# Government of the Northwest Territories

## Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (f) Sinking fund

The sinking fund is externally restricted cash held specifically for the purpose of repaying outstanding debt at maturity. The sinking fund is recorded at amortized cost.

#### (g) Liabilities

Liabilities are present obligations arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits.

Accounts payable and accrued liabilities primarily include obligations to pay for goods and services acquired prior to year-end and to provide authorized transfers where eligibility criteria are met.

Bonds and debentures included in debt are recognized at amortized cost (initial cost, less unamortized discount and issuance costs).

Long-term debt is recognized at cost and inflation adjusted.

#### (h) 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 (TCA) are recorded at cost (including qualifying interest expense), or where actual cost is not available, estimated current replacement cost discounted back to the acquisition date. Costs include contracted services, materials and supplies, direct labour, attributable overhead costs, and directly attributable interest. Capitalization of interest ceases when no construction or development is taking place or when a tangible capital asset is ready for use in producing goods or services. Assets, when placed in service are amortized on a straight line basis over their estimated useful life as follows:

| <b>Asset category</b>                | <b>Amortization period</b>   |
|--------------------------------------|--|
| Land                                 | Not amortized  |
| Infrastructure and Other             | 40 years or less   |
| Computers                            | 10 years or less   |
| Equipment                            | 40 years or less   |
| Roads and bridges                    | 75 years or less   |
| Buildings and Leasehold improvements | Buildings - 40 years or less; leasehold improvements - lesser of useful life or remaining lease term |

The estimate of the useful life of tangible capital assets is reviewed on a regular basis and revised where appropriate on a prospective basis. The remaining unamortized portion of a tangible capital asset may be extended beyond its original estimated useful life when the appropriateness of such 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.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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

##### (h) Tangible capital assets and leases (continued)

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 the minimum lease payments, excluding executory costs. 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, and items inherited by right of Crown, such as Crown lands, forests, water and mineral resources are not recognized in these financial statements.

##### (i) Pensions and other employee future benefits and compensated absences

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 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. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on variety of factors including place of hire, date employment commenced, and the reason for termination. Benefit entitlements 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 include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides service, whereas parental and maternity leave are event driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternity and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

##### (j) Contractual obligations and contingent liabilities

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 contingent liabilities 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 or if the occurrence of the confirming future event is not determinable, the contingent liability is disclosed.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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

##### (k) Contractual rights and contingent assets

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 revenues. Contractual rights pertain to rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future when the terms of contracts or agreements are met.

The contingent assets of the Government are potential assets which may become actual assets when one or more future events occurs or fails to occur. If the future event is considered likely to occur and is quantifiable, an estimated asset is disclosed.

##### (l) 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.

##### (m) Projects on behalf of third parties

The Government undertakes projects for the Government of Canada, the Government of Nunavut and others. Where the agreement allows, the Government receives accountable advances and any unexpended balances remaining at year-end are recorded as liabilities in accounts payable and accrued liabilities or due to Canada, as applicable. Recoveries are accrued when expenses as allowed under the project contract, exceed advances and are recorded as receivables in accounts receivables or due from Canada.

##### (n) Grant from the Government of Canada

Under *Federal-Provincial Fiscal Arrangements Act* (Canada), the Grant from the Government of Canada is calculated based on Territorial Formula Financing 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 Grant is calculated once for each fiscal year and is not revised, with all payments flowing to the Government prior to the end of the fiscal year.

##### (o) 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 recognized as revenue when the tangible capital asset is put into service.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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

##### (p) Taxes, regulatory, resource, 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* (Canada). 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* (Canada), 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 or reassessments 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.

Regulatory revenues, which are part of general revenues, are recognized on an accrual basis and include revenues for fines, fees, licenses, permits, and registrations. Amounts received prior to the end of the year, which relate to revenues that will be earned in a subsequent year, are recorded as deferred revenues and are recognized as revenue when earned.

Non-renewable 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*. The Government is entitled to 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 under Territorial Formula Financing. The Government of Canada will deduct its share of the resource revenues collected by the Government (the remaining amount) from the Territorial Formula Financing Grant (*note 2(n)*) payable to the Government two years hence. The Government has also committed to sharing up to 25 percent of the net fiscal benefit with Aboriginal governments that are signatories to the Northwest Territories Lands and Resources Devolution Agreement as per the *Northwest Territories Intergovernmental Resource Revenue Sharing Act*.

Fuel, carbon, tobacco, payroll and property taxes are levied under the authority of the *Petroleum Products and Carbon Tax Act*, the *Tobacco Tax Act*, the *Payroll Tax Act*, and the *Property Assessment and Taxation Act*, respectively. Fuel, carbon 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 recognized on an accrual basis based on assessments of the prior year. Adjustments arising from reassessments are recorded in revenue in the year they are finalized. All other revenues are recognized on an accrual basis.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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

##### (q) 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 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 (p)*). All other expenses are recognized on an accrual basis.

##### (r) Environmental liabilities

Environmental liabilities are the result of contaminated sites, as 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. A liability for remediation of contaminated sites is recognized when all of the following criteria are satisfied: an environmental standard exists, contamination exceeds the environmental standard, the Government is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made. The liability reflects the Government's best estimate of the amount required to remediate the sites to the current minimum standard for its use prior to contamination.

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites, including costs such as those for future site assessments, development of remedial action plans, resources to perform remediation activities, land farms and monitoring. 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 when the Government is obligated, or is likely obligated, to incur such costs. If the likelihood of a future event that would confirm the Government's responsibility to incur these costs is either not determinable, or in the event it is not possible to determine if future economic benefits will be given up, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the consolidated financial statements and no liability is accrued. The environmental liabilities for contaminated sites are reassessed on an annual basis.

##### (s) 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.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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

##### (t) Restricted assets

Restricted assets result from external restrictions imposed by an agreement with an external party, or through legislation of another government, that specify the purpose or purposes for which resources are to be used. Externally restricted inflows are recognized as revenue in a government's financial statements in the period in which the resources are used for the purpose or purposes specified. An externally restricted inflow received before this criterion has been met is reported as a liability until the resources are used for the purpose or purposes specified.

##### (u) Public-Private Partnerships

The Government may, as an alternative to traditional forms of procurement governed by the Government's Contract Regulations, enter into public private partnership (P3) agreements with the private sector to procure services and public infrastructure when: the total projected threshold for procuring those services, including capital, operating and service costs over the life of the agreement, exceeds \$50,000; there is appropriate risk sharing between the Government and the private sector partners; the agreement extends beyond the initial capital construction of the project, and; the arrangement results in a clear net benefit to the Government as opposed to being merely neutral in comparison with standard procurement processes. The operating and service costs, that are clearly identified in the agreements, are expensed as they are incurred.

The Government accounts for P3 projects in accordance with the substance of the underlying agreements. In circumstances where the Government is determined to bear the risks and rewards of an asset under construction, the asset and the corresponding liability are recognized over time as the construction progresses. During construction, the capital asset (classified as work-in-progress) and the corresponding liability are recorded based on the estimated percentage of completion. In circumstances where the Government does not bear the risks and rewards of the asset until substantial completion the future associated agreement is disclosed.

The capital asset value is the total of progress payments made during construction and net present value of the future payments, discounted using the imputed interest rate for the agreement. Capital expenditures may occur throughout the project or at the capital in-service date. Service fees may occur throughout the project or when the project is operational; these fees will include both a service and operational component. All payments are adjusted to reflect performance standards as outlined in the specific agreement and penalties may be deducted for sub-standard performance.

A P3 agreement may encompass certain revenues, including those collected by the partner on behalf of the Government. In such instances the Government will report the gross revenue along with the asset, liability, and expenses as determined from the specific project.

##### (v) Future accounting changes

###### *Financial instruments*

The Public Sector Accounting Board (PSAB) issued PS 3450 Financial Instruments effective for fiscal years beginning on or after April 1, 2022. 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. There is no significant impact on the non-consolidated financial statements as a result of its application.



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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

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

##### (v) Future accounting changes (continued)

###### *Other New Standards*

Effective April 1, 2022, 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 is no significant impact on the non-consolidated financial statements as a result of its application.

Effective April 1, 2022, the Government will be required to adopt PS 3280 Asset Retirement Obligations. This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets. The Government is currently assessing the impact of this standard on the non-consolidated financial statements.

Effective April 1, 2023, the Government will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. There is no significant impact on the non-consolidated financial statements as a result of its application.

Effective April 1, 2023, the Government will be required to adopt PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. There is no significant impact on the non-consolidated financial statements as a result of its application.

#### 3. CASH, RESTRICTED ASSETS AND DESIGNATED ASSETS

##### (a) Investment pool

The Government has lines of credit provided by two chartered banks, 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, 2021, the investment pool had no net overdraft balance (2020 - 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, 2021, on a cash basis, the Government's share in the investment pool is a deficit of \$42,790 (2020 - deficit of \$73,451). When taking into account \$966 classified from in-trust and \$6,336 of outstanding items, the bank balance, on an accounting basis, becomes a deficit of \$50,093 (2020 - deficit of \$73,891).

The Government's cash deficit related to the investment pool carried interest at an average rate of 2.45% (2020 - 1.89%).

The average portfolio yield range for the year is 0.70% - 0.89% (2020 was 0.00% - 2.38%). In 2021, the Government received interest on short-term investments of \$77 (2020 - \$1,374).

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 3. CASH, RESTRICTED ASSETS AND DESIGNATED ASSETS (continued)

##### (b) Restricted Assets

In July 2017, the Government entered into a Memorandum of Agreement with the Signatory Air Carriers for the collection of the Yellowknife Airport Improvement Fee (YKAIF) from Yellowknife originating passengers and remittance of these fees to the Government. The YKAIF revenues are used to pay for capital development of certain facilities at the Yellowknife Airport. Restricted assets at March 31, 2021 is \$7,793 (2020 - \$7,420) and is included in deferred revenue (note 9).

##### (c) Designated Assets

Designated assets are included in cash and portfolio investments.

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 its regulations.

Pursuant to the *Waste Reduction and Recovery Act*, the assets of the Environment Fund are to be used for purposes specified in the *Waste Reduction and Recovery Act* including programs with respect to the reduction and recovery of waste.

Pursuant to the *Land Titles Act*, the assets of the Land Titles Assurance Fund are to be used to compensate owners for certain financial losses they incur due to real estate fraud or omissions and errors of the land registration system.

Portfolio investments, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplemental Retiring Allowance Pension Plan (*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:

|                           | 2021<br>%     | 2020<br>%     |
|---------------------------|---------------|---------------|
| Canadian stocks           | 20.43         | 24.75         |
| Cash and other assets     | 2.41          | 3.00          |
| Fixed income mutual funds | 40.99         | 31.80         |
| Federal bonds             | 11.60         | 12.15         |
| Foreign stocks            | 24.57         | 28.30         |
|                           | <u>100.00</u> | <u>100.00</u> |

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 3. CASH, RESTRICTED ASSETS AND DESIGNATED ASSETS (continued)

##### (c) Designated Assets (continued)

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

|  | 2021<br>\$ | 2020<br>\$ |
|--|------------|------------|
| Student Loan Fund:   |            |            |
| Authorized limit for loans receivable  | 45,000     | 45,000     |
| Less: Loans receivable balance   | (41,925)   | (40,799)   |
|  | <hr/>      | <hr/>      |
| Funds designated for new loans   | 3,075      | 4,201      |
|  | <hr/>      | <hr/>      |
| Environment Fund:  |            |            |
| Beverage Container Program net assets  | 6,754      | 5,140      |
|  | <hr/>      | <hr/>      |
| Land Titles Assurance Fund:  |            |            |
| Land Titles net assets   | 5,092      | 4,923      |
|  | <hr/>      | <hr/>      |
| Portfolio Investments for the Legislative Assembly Supplementary<br>Retiring Allowance Pension Plan: |            |            |
| Marketable securities (market value \$39,602; 2020 - \$33,056)                                       | 36,616     | 34,130     |
| Money Market (market value approximates cost)  | 27         | -          |
| Cash and other assets (market value approximates cost)   | 876        | 1,057      |
|  | <hr/>      | <hr/>      |
|  | 37,519     | 35,187     |
|  | <hr/>      | <hr/>      |
|  | 52,440     | 49,451     |
|  | <hr/>      | <hr/>      |

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 4. ACCOUNTS RECEIVABLE

|   | Accounts<br>Receivable<br>\$ | Allowance for<br>Doubtful<br>Accounts<br>\$ | Net<br>2021<br>\$ | Net<br>2020<br>\$ |
|---|------------------------------|---|-------------------|-------------------|
| General   | 79,121                       | (23,723)                                    | 55,398            | 53,381            |
| Government of Nunavut   | 12,363                       | -   | 12,363            | 8,130             |
| Revolving fund sales  | 1,296                        | -   | 1,296             | 16,004            |
| Non-renewable resource revenue  | 27,496                       | -   | 27,496            | 27,763            |
| Workers ' Safety Compensation Commission                                    | 129                          | -   | 129               | 33                |
|   | <hr/>                        | <hr/>                                       | <hr/>             | <hr/>             |
|   | 120,405                      | (23,723)                                    | 96,682            | 105,311           |
|   | <hr/>                        | <hr/>                                       | <hr/>             | <hr/>             |
| Receivables from related parties:   |                              |   |                   |                   |
| Divisional Education Councils and District<br>Education Authorities         | 13,703                       | -   | 13,703            | 6,819             |
| Health and Social Services Authorities                                      | 225,750                      | -   | 225,750           | 161,636           |
| Northwest Territories Business<br>Development and Investment<br>Corporation | 219                          | -   | 219               | 252               |
| Northwest Territories Housing Corporation                                   | 2,239                        | -   | 2,239             | 1,724             |
| Tlicho Community Services Agency  | 4,289                        | -   | 4,289             | 1,857             |
| Northwest Territories Hydro Corporation                                     | 201                          | -   | 201               | 221               |
| Aurora College  | 5,392                        | -   | 5,392             | 5,160             |
| Inuvialuit Water Board  | 243                          | -   | 243               | 118               |
|   | <hr/>                        | <hr/>                                       | <hr/>             | <hr/>             |
|   | 252,036                      | -   | 252,036           | 177,787           |
|   | <hr/>                        | <hr/>                                       | <hr/>             | <hr/>             |
|   | 372,441                      | (23,723)                                    | 348,718           | 283,098           |

During the year, \$0 accounts receivable (2020 - \$0) were written off and \$0 (2020 - \$0) were forgiven.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 5. LOANS RECEIVABLE

|  | 2021<br>\$     | 2020<br>\$    |
|--|----------------|---------------|
| 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. | 26,798         | 21,228        |
| Student Loan Fund loans due in installments to 2035, bearing fixed interest between 0.00% and 11.75%, unsecured.   | 41,925         | 40,799        |
| Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10 (2020 - \$10). Interest is calculated monthly based upon the Government's current borrowing rate.  | 432            | 548           |
| Northwest Territories Power Corporation loan, unsecured, repayable in semi-annual installments of \$922, bearing fixed interest at 2.265%.   | 39,527         | -             |
| Other  | 15             | 14            |
|  | <b>108,697</b> | <b>62,589</b> |
| Valuation allowance - Student Loan Fund  | (17,655)       | (17,133)      |
|  | <b>91,042</b>  | <b>45,456</b> |

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During the year, \$1,933 in student loans (2020 - \$2,005) was remised with proper authority.

Interest earned on loans receivable during the year is \$672 (2020 - \$604).

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 6. SINKING FUND

The Sinking Fund was established on July 15, 2019 and includes cash held in a separate bank account for the purpose of retiring liabilities under public private partnerships for the Tli Cho All Season Road contract (note 13). As at March 31, 2021, the Sinking Fund balance is \$78,099 (2020 - \$29,680); the carrying value approximates the market value. The weighted average effective rate of return for the year is 0.85% (2020 - 2.35%). Interest earned on the sinking fund during the year is \$434 (2020 - \$381).

As part of the Tli Cho All Season Road contract, the Government will make a contribution of \$33,920 to the Sinking Fund in 2022. In 2023, at the time of expected completion, the Government will use the Sinking Fund to make a lump sum payment to retire a portion of the related liability under public private partnerships as described in note 13.

#### 7. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its banks. Short term loans of \$324,871 (2020 - \$449,279) incurred interest at the weighted average year-end rate of 0.50% (2020 - 1.92%). Interest paid in 2020 is \$2,078 (2020 - \$7,818).

The short-term borrowing limit under the *Appropriation Act* as at March 31, 2021 is \$565,000.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

|  | 2021           | 2020           |
|--|----------------|----------------|
|  | \$             | \$             |
| Trade  | 187,243        | 192,175        |
| Government of Nunavut  | -              | 2              |
| Employee and payroll-related liabilities   | 85,507         | 74,302         |
| Other liabilities  | 3,887          | 11,006         |
| Non-renewable resource sharing   | 9,493          | 6,831          |
| Workers' Safety and Compensation Commission<br>(Northwest Territories and Nunavut) | 2,979          | 19             |
|  | <b>289,109</b> | <b>284,335</b> |
| Payables to related parties:   |                |                |
| Aurora College   | 37             | 156            |
| Divisional Education Councils and District Education Authorities                   | 101            | 1,220          |
| Health and Social Services Authorities   | 36,260         | 6,920          |
| Northwest Territories Business Development<br>and Investment Corporation           | -              | 1              |
| Status of Women Council of the Northwest Territories                               | 13             | 13             |
| Northwest Territories Housing Corporation  | 4,567          | 367            |
| Northwest Territories Hydro Corporation  | 1,116          | 1,832          |
| Tlicho Community Services Agency   | 981            | 157            |
| Northwest Territories Human Rights Commission                                      | 24             | 3              |
|  | <b>43,099</b>  | <b>10,669</b>  |
|  | <b>332,208</b> | <b>295,004</b> |

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 9. DEFERRED REVENUE

|  | 2021          | 2020          |
|--|---------------|---------------|
|  | \$            | \$            |
| Government of Canada                                       | 2,725         | 249           |
| Government of Canada Agencies                              |               |               |
| Canadian Northern Economic Development Agency              | 5,071         | 5,627         |
| Crown - Indigenous Relations and Northern Affairs Canada   | 12,000        | 85            |
| Department of National Defence                             | 1,634         | 10            |
| Finance Canada   | 702           | 1,055         |
| Health Canada  | 3,987         | 1,459         |
| Infrastructure Canada                                      | -             | 4,476         |
| Indigenous and Northern Affairs Canada                     | 2,928         | -             |
| Ministry of Finance  | 1,995         | 3,310         |
| Public Health Agency of Canada                             | 191           | 85            |
| Transport Canada   | 3,982         | 3,233         |
| Arctic Research Foundation                                 | 609           | -             |
| Baggage Handling and Runway projects                       | 1,895         | 1,582         |
| Large Emitters Carbon Tax                                  | 2,048         | 331           |
| Mining Recorders   | 521           | 927           |
| NPR Limited Partnership                                    | 1,264         | 1,565         |
| Restricted Assets (note 3b)                                | 7,793         | 7,420         |
| Ventura  | 4,800         | -             |
| Work deposits, commercial use permits and tourism licences | 1,020         | 1,796         |
| Other  | 669           | 566           |
|  | <b>55,834</b> | <b>33,776</b> |

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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March 31, 2021

(All figures in thousands of dollars)

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#### 10. DUE TO (FROM) THE GOVERNMENT OF CANADA

|   | 2021            | 2020            |
|---|-----------------|-----------------|
|   | \$              | \$              |
| Due from Canada:  |                 |                 |
| Projects on behalf of the Government of Canada              | (34,191)        | (34,430)        |
| Miscellaneous receivables                                   | (54,573)        | (55,269)        |
|   | <b>(88,764)</b> | <b>(89,699)</b> |
| Due to Canada:  |                 |                 |
| Advances for projects on behalf of the Government of Canada | 30,793          | 25,060          |
| Excess income tax advanced                                  | 133,586         | 129,909         |
| Miscellaneous payables                                      | 15,143          | 14,964          |
|   | <b>179,522</b>  | <b>169,933</b>  |
|   | <b>90,758</b>   | <b>80,234</b>   |

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

|      | \$             |
|------|----------------|
| 2022 | 69,753         |
| 2023 | 45,002         |
| 2024 | 18,831         |
|      | <b>133,586</b> |

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2021

(All figures in thousands of dollars)

#### 11. ENVIRONMENTAL LIABILITIES

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 240 (2020 - 244) sites as potentially requiring environmental remediation at March 31, 2021.

| Type of Site  | 2020<br>Liability<br>\$ | Remediation<br>Costs<br>\$ | New Sites<br>in 2021<br>\$ | Change in<br>estimate<br>\$ | 2021<br>Liability<br>\$ | Number<br>of Sites |
|---|-------------------------|----------------------------|----------------------------|-----------------------------|-------------------------|--------------------|
| Abandoned mines <sup>(1)</sup>                              | 10,205                  | (497)                      | -                          | 1,368                       | 11,076                  | 8                  |
| Landfills <sup>(2)</sup>                                    | 8,864                   | (41)                       | -                          | 2,148                       | 10,971                  | 42                 |
| Abandoned infrastructure and<br>schools <sup>(3)</sup>      | 14,471                  | (756)                      | -                          | (389)                       | 13,326                  | 71                 |
| Airports, airport strips or<br>reserves <sup>(4)</sup>      | 4,468                   | (174)                      | 30                         | 73                          | 4,397                   | 26                 |
| Sewage lagoons <sup>(5)</sup>                               | 1,883                   | (3)                        | -                          | (13)                        | 1,867                   | 29                 |
| Fuel tanks and resupply<br>lines <sup>(3)</sup>             | 2,419                   | -                          | -                          | -                           | 2,419                   | 12                 |
| Abandoned lots and<br>maintenance facilities <sup>(3)</sup> | 6,894                   | (385)                      | -                          | 730                         | 7,239                   | 52                 |
| <b>Total environmental liabilities</b>                      | <b>49,204</b>           | <b>(1,856)</b>             | <b>30</b>                  | <b>3,917</b>                | <b>51,295</b>           | <b>240</b>         |

Possible types of contamination identified under each type of site include the following:

(1) metals, hydrocarbons, asbestos, wood/metal debris, waste rock, old mine buildings, lead paint;

(2) hydrocarbons, glycol, metals;

(3) hydrocarbons, petroleum products;

(4) hydrocarbons, vehicle lubricants, asbestos, glycol;

(5) metals, e.coli, total coliforms.

One of the 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, 2021 is \$1,385 (2020 - \$1,882). 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.

5 (2020 - 9) sites were closed during the fiscal year as they were either remediated or no longer met all the criteria required to record a liability for contaminated sites. 1 (2020 - 2) site was added during the fiscal year.

Included in the 240 (2020 - 244) sites, the Government has identified 67 (2020 - 68) 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 and there is likely no need for action unless new information becomes available indicating greater concerns, in which case, the site will be re-examined. These sites will continue to be monitored as part of the Government's ongoing environmental protection program.

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## Government of the Northwest Territories

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(All figures in thousands of dollars)

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#### 12.LONG-TERM DEBT

|  | 2021<br>\$     | 2020<br>\$     |
|--|----------------|----------------|
| Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2020 - \$7), maturing June 2024, bearing interest at 3.30% (2020 - 3.30%), secured with real property.          | 283            | 365            |
| Deh Cho Bridge: Real return senior bonds with accrued inflation adjustment, maturing June 1, 2046, redeemable at the option of the issuer, bearing interest at 3.17% (2020 - 3.17%), payable semi-annually, unsecured. | 174,534        | 176,560        |
| Bond, due in September 2051, bearing interest at 2.20% semi-annually, unsecured.   | 180,022        | -              |
|  | <b>354,839</b> | <b>176,925</b> |
| <b>Unamortized discount and issuance costs</b>   | <b>(2,548)</b> | <b>-</b>       |
| <b>Total long-term debt</b>  | <b>352,291</b> | <b>176,925</b> |

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Long-term debt principal repayments due in each fiscal year for the next five years and thereafter are as follows:

|             | \$      |
|-------------|---------|
| 2022        | 3,933   |
| 2023        | 3,733   |
| 2024        | 4,429   |
| 2025        | 4,637   |
| 2026        | 4,905   |
| Beyond 2026 | 330,654 |

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**352,291**

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Interest expense on long-term debt, included in operations and maintenance expenses, is \$9,362 (2020 - \$9,420).

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## Government of the Northwest Territories

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#### 13. LIABILITIES UNDER PUBLIC PRIVATE PARTNERSHIPS

The Government has entered into three contracts for the design, build, operate and maintenance of the Mackenzie Valley Fibre Link; the design, build, and maintenance of the Stanton Territorial Hospital Renewal, and the design, build, and maintenance of the Tlichio All Season Road. Operations and maintenance provided by the partner cease at the repayment date at which time operational responsibility reverts to the Government.

The calculation of the Public Private Partnerships (P3) liabilities is as follows:

|   | 2020<br>\$     | Additions<br>during<br>the year<br>\$ | Principal<br>Payments<br>\$ | 2021<br>\$     | Repayment<br>date |
|---|----------------|---------------------------------------|-----------------------------|----------------|-------------------|
| Stanton Territorial Hospital<br>Renewal | 133,654        | -                                     | (3,200)                     | 130,454        | 2048              |
| Mackenzie Valley Fibre Link             | 75,300         | -                                     | (2,500)                     | 72,800         | 2037              |
| Tlichio All Season Road                 | 64,525         | 85,271                                | -                           | 149,796        | 2047              |
| <b>Total</b>                            | <b>273,479</b> | <b>85,271</b>                         | <b>(5,700)</b>              | <b>353,050</b> |                   |

The details of the contracts under P3s are as follows:

|   | Partner                                | Date contract<br>entered into | Scheduled/ actual<br>completion date | Interest rate |
|---|--|-------------------------------|--------------------------------------|---------------|
| Stanton Territorial<br>Hospital Renewal | Boreal Health Partnership              | September 2015                | November 2018                        | 5.36%         |
| Mackenzie Valley<br>Fibre Link          | Northern Lights General<br>Partnership | October 2014                  | June 2017                            | 6.52%         |
| Tlichio All Season<br>Road              | North Star Infrastructure GP           | February 2019                 | November 2022                        | 6.53%         |

Estimated payments for each of the next five years and thereafter to meet P3 principal repayments are as follows:

|                 |                |
|-----------------|----------------|
|                 | \$             |
| 2022            | 6,000          |
| 2023            | 6,300          |
| 2024            | 97,190 *       |
| 2025            | 7,061          |
| 2026            | 7,100          |
| 2027 and beyond | 229,399        |
|                 | <b>353,050</b> |

\*Of the \$97,190 payment, \$89,878 represents 60% of the current Tlichio All Season Road liability.

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## Government of the Northwest Territories

### Interim Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

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#### 13. LIABILITIES UNDER PUBLIC PRIVATE PARTNERSHIPS (continued)

The capital payments for the Mackenzie Valley Fibre Link and Stanton Territorial Hospital Renewal are fixed, equal monthly payments for the privately financed portion of the costs of building the infrastructure. The scheduled principal payments for Tlicho All Season Road will include the lump sum payment of \$111.2 million in 2022 at the expected time of completion and then fixed equal monthly payments thereafter. P3 interest expense for the year is \$12,100 (2020 - \$12,400). Interest capitalized in the period as a function of construction or developing tangible capital assets relating to the Tlicho All Season Road is \$3,500 (2020 - \$1,400).

Tangible capital assets, commitments, and contractual rights related to P3 projects are disclosed in note 18 and schedule C.

#### 14. PENSIONS

##### (a) Plans description

The Government administers Regular Pension Plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges. These Regular Pension Plans are contributory defined benefit registered pension plans and are pre-funded (Regular Funded). The funds related to these plans are administered by independent trust companies.

In addition to the Regular Pension Plans listed above, the Government administers Supplemental Pension Plans the MLAs and Territorial Court Judges that are non-contributory defined benefit pension plans and are non-funded (Supplemental Unfunded). The Government has designated assets for the purposes of meeting the obligations of the MLA Supplemental Pension Plan (note 3).

The Government is liable for all benefits. All Plans provide death benefits to spouses and eligible dependents. All Plans are indexed. Plan assets consist of Canadian and foreign equities, and Canadian fixed income securities, bonds and mortgages.

Benefits provided under all Plans are based on years of service and pensionable earnings. Plan benefits generally accrue as a percentage of a number of years of best average pensionable earnings.

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 members with start dates before January 1, 2013, the normal retirement age remains age 60. Furthermore, contributions rates for current service for all members of the public service increased to an employer: employee cost sharing of 50:50 in 2017.

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

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#### 14.PENSIONS (continued)

##### (b) Pension liability (asset)

|  | Regular<br>Funded<br>\$ | 2021<br>Supplemental<br>Non Funded<br>\$ | Total<br>\$   |
|--|-------------------------|--|---------------|
| Accrued benefit obligation                 | 26,732                  | 41,610                                   | 68,342        |
| Pension fund assets - market related value | (28,955)                | -  | (28,955)      |
| Unamortized actuarial gains (losses)       | 34                      | (1,157)                                  | (1,123)       |
| <b>Pension liability (asset)</b>           | <b>(2,189)</b>          | <b>40,453</b>                            | <b>38,264</b> |

  

|  | Regular<br>Funded<br>\$ | 2020<br>Supplemental<br>Non Funded<br>\$ | Total<br>\$   |
|--|-------------------------|--|---------------|
| Accrued benefit obligation                 | 24,089                  | 38,453                                   | 62,542        |
| Pension fund assets - market related value | (27,544)                | -  | (27,544)      |
| Unamortized actuarial gains                | 2,222                   | 1,100                                    | 3,322         |
| <b>Pension liability (asset)</b>           | <b>(1,233)</b>          | <b>39,553</b>                            | <b>38,320</b> |

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## Government of the Northwest Territories

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#### 14.PENSIONS (continued)

##### (c) Change in pension liability (asset)

|   | Regular<br>Funded<br>\$ | 2021<br>Supplemental<br>Non Funded<br>\$ | Total<br>\$    |
|---|-------------------------|--|----------------|
| <b>Opening balance</b>                                    | <b>(1,233)</b>          | <b>39,553</b>                            | <b>38,320</b>  |
| Change to pension liability (asset) from cash items:      |                         |  |                |
| Contributions from plan members                           | (308)                   | -  | (308)          |
| Contributions from Government                             | (874)                   | -  | (874)          |
| Benefit payment to plan members                           | (1,674)                 | (1,795)                                  | (3,469)        |
| Drawdown from plan assets                                 | 1,674                   | -  | 1,674          |
| <b>Net change to pension asset from cash items</b>        | <b>(1,182)</b>          | <b>(1,795)</b>                           | <b>(2,977)</b> |
| Change to pension liability (asset) from accrual items:   |                         |  |                |
| Current period benefit cost                               | 1,052                   | 1,311                                    | 2,363          |
| Amortization of actuarial gains                           | (691)                   | (353)                                    | (1,044)        |
| Interest on average accrued benefit obligation            | 1,092                   | 1,736                                    | 2,828          |
| Expected return on average plan assets                    | (1,226)                 | -  | (1,226)        |
| <b>Net change to pension liability from accrual items</b> | <b>227</b>              | <b>2,694</b>                             | <b>2,921</b>   |
| <b>Ending balance</b>                                     | <b>(2,188)</b>          | <b>40,452</b>                            | <b>38,264</b>  |

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## Government of the Northwest Territories

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#### 14.PENSIONS (continued)

##### (c) Change in pension liability (asset) (continued)

|   | Regular<br>Funded<br>\$ | 2020<br>Supplemental<br>Non Funded<br>\$ | Total<br>\$    |
|---|-------------------------|--|----------------|
| <b>Opening balance</b>                                    | <b>(581)</b>            | <b>38,419</b>                            | <b>37,838</b>  |
| Change to pension liability (asset) from cash items:      |                         |  |                |
| Contributions from plan members                           | (318)                   | -  | (318)          |
| Contributions from Government                             | (635)                   | -  | (635)          |
| Benefit payment to plan members                           | (5,994)                 | (1,619)                                  | (7,613)        |
| Drawdown from plan assets                                 | 5,994                   | -  | 5,994          |
| <b>Net change to pension asset from cash items</b>        | <b>(953)</b>            | <b>(1,619)</b>                           | <b>(2,572)</b> |
| Change to pension liability (asset) from accrual items:   |                         |  |                |
| Current period benefit cost                               | 1,066                   | 1,333                                    | 2,399          |
| Amortization of actuarial gains                           | (642)                   | (353)                                    | (995)          |
| Interest on average accrued benefit obligation            | 1,227                   | 1,773                                    | 3,000          |
| Expected return on plan assets                            | (1,350)                 | -  | (1,350)        |
| <b>Net change to pension liability from accrual items</b> | <b>301</b>              | <b>2,753</b>                             | <b>3,054</b>   |
| <b>Ending balance</b>                                     | <b>(1,233)</b>          | <b>39,553</b>                            | <b>38,320</b>  |

##### (d) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial net (gains)/losses and interest on average accrued benefit obligation net of the expected return on average plan assets and contributions from plan members. The total pension expense is \$2,613 (2020 - \$2,736). The interest cost on the accrued benefit obligation is 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 is 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 and the actual return on plan assets is a gain of \$1,121 (2020 - \$998).

In addition to the above, the Government contributed \$31,716 (2020 - \$30,703) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$30,314 (2020 - \$29,051).

##### (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 2021 (no changes in 2020).



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# Government of the Northwest Territories

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### 14. PENSIONS (continued)

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

The following reflects the date of valuation for each plan for accounting purposes:

| Pension Plan                                 | Last Actuarial<br>Valuation Accounting<br>Date | Last<br>Extrapolation<br>Date | Next<br>Valuation<br>Date |
|--|--|-------------------------------|---------------------------|
| Legislative Assembly Retiring Allowance Plan | April 1, 2020                                  | January 31, 2021              | April 1, 2024             |
| Judges Registered Plan                       | April 1, 2019                                  | March 31, 2021                | April 1, 2022             |

#### *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, 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 \$23,461 (2020 - \$19,430). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$7,446 (2020 - \$6,009).

#### *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 6.5 years (2020 - 7.5 years) for the MLA's plans and 1.3 years (2020 - 2.3 years) for the Judges' plans.

#### *Actuarial assumptions*

|  | Judges' plans | MLAs' plans |
|--|---------------|-------------|
| Expected rate of return on plan assets | 4.8%          | 4.4%        |
| Rate of compensation increase          | 3.0%          | 2.0%        |
| Annual inflation rate                  | 2.0%          | 2.0%        |
| Annual interest rate                   | 4.8%          | 4.4%        |

#### *Retirement assumptions*

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

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## Government of the Northwest Territories

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#### 15. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

In addition to pension benefits, the Government provides severance (resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefit plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation.

Severance benefits are paid to the Government's employees based on the type of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee is hired, the rate of pay, the number of years of continuous employment, age and if the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Benefits that accrue under compensated absence benefits, excluding maternity and parental leave, were actuarially valued using the expected utilization methodology. Non-accruing benefits include maternity and parental leave and are recognized when the leave commences.

#### Valuation results

The last actuarial valuation was completed as at February 15, 2019. The results were extrapolated to March 31, 2021. The effective date of the next actuarial valuation is March 31, 2022. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Government.

|  | Severance and<br>Removal<br>\$ | Compensated<br>Absences<br>\$ | 2021<br>\$    | 2020<br>\$    |
|--|--------------------------------|-------------------------------|---------------|---------------|
| <b>Changes in Obligation</b>                               |                                |                               |               |               |
| Accrued benefit obligations,<br>beginning of year          | 17,547                         | 4,947                         | 22,494        | 26,443        |
| Benefits earned  | 953                            | 443                           | 1,396         | 1,308         |
| Interest   | 452                            | 135                           | 587           | 781           |
| Benefits paid  | (2,800)                        | (2,322)                       | (5,122)       | (6,711)       |
| Actuarial (gains)/losses                                   | (1,231)                        | 1,313                         | 82            | 673           |
| Accrued benefit obligations,<br>end of year                | 14,921                         | 4,516                         | 19,437        | 22,494        |
| Unamortized net actuarial gain/(loss)                      | 2,485                          | (4,233)                       | (1,748)       | (1,717)       |
| Net future obligation                                      | 17,406                         | 283                           | 17,689        | 20,777        |
| Other employee future benefits                             | 5,877                          | -                             | 5,877         | 5,248         |
| Other compensated absences                                 | -                              | 1,374                         | 1,374         | 608           |
| Total employee future benefits<br>and compensated absences | <b>23,283</b>                  | <b>1,657</b>                  | <b>24,940</b> | <b>26,633</b> |

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## Government of the Northwest Territories

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#### 15. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES (continued)

|                                       | Severance and<br>Removal<br>\$ | Compensated<br>Absences<br>\$ | 2021<br>\$   | 2020<br>\$   |
|---------------------------------------|--------------------------------|-------------------------------|--------------|--------------|
| <b>Benefits Expense</b>               |                                |                               |              |              |
| Benefits earned                       | 953                            | 443                           | 1,396        | 1,308        |
| Implicit interest                     | 452                            | 135                           | 587          | 781          |
| Amortization of actuarial (gain)/loss | (423)                          | 475                           | 52           | (29)         |
|                                       | <b>982</b>                     | <b>1,053</b>                  | <b>2,035</b> | <b>2,060</b> |

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The discount rate used to determine the accrued benefit obligation is an average of 3.3% (2020 - 2.7%). The expected payments during the next five fiscal years are:

|      | Severance and<br>Removal<br>\$ | Compensated<br>Absences<br>\$ | Total<br>\$   |
|------|--------------------------------|-------------------------------|---------------|
| 2022 | 2,805                          | 665                           | 3,470         |
| 2023 | 2,206                          | 565                           | 2,771         |
| 2024 | 1,827                          | 492                           | 2,319         |
| 2025 | 1,713                          | 439                           | 2,152         |
| 2026 | 1,498                          | 424                           | 1,922         |
|      | <b>10,049</b>                  | <b>2,585</b>                  | <b>12,634</b> |

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#### 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.

|  | 2021<br>\$   | 2020<br>\$   |
|--|--------------|--------------|
| Surplus at beginning of the year           | (999)        | (853)        |
| Add: Petroleum Products Stabilization Fund |              |              |
| Net loss for the year                      | -            | (146)        |
| <b>Deficit at end of the year</b>          | <b>(999)</b> | <b>(999)</b> |

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## Government of the Northwest Territories

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(All figures in thousands of dollars)

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#### 17. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets of \$19,316 (2020 - \$17,138) 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.

In addition to the trust assets under administration, the Government holds cash and bank guarantees in the form of letters of credit and surety bonds in the amount of \$666,425 (2020 - \$678,637). The majority of these guarantees are held against land use permits, environmental agreements and and water licenses issued to regulate the use of water and the deposit of waste.

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#### 18. CONTRACTUAL OBLIGATIONS AND RIGHTS

The Government has entered into agreements for, or is contractually committed to the following expenses that will be incurred subsequent to March 31, 2021:

|                                 | Expiry Date | 2022           | 2023           | 2024           | 2025          | 2026          | 2027+          | Total            |
|---------------------------------|-------------|----------------|----------------|----------------|---------------|---------------|----------------|------------------|
|                                 |             | \$             | \$             | \$             | \$            | \$            | \$             | \$               |
| Operational commitments         | 2048        | 104,393        | 55,095         | 27,261         | 7,580         | 5,003         | 8,636          | 207,968          |
| RCMP policing agreement         | 2032        | 49,196         | 49,196         | 49,196         | 49,196        | 49,196        | 286,887        | 532,867          |
| Commercial leases               | 2052        | 19,980         | 19,008         | 17,008         | 12,728        | 10,623        | 124,353        | 203,700          |
| Equipment leases                | 2026        | 408            | 288            | 181            | 76            | 8             | -              | 961              |
| TCA's in progress at year end   | 2030        | 69,121         | 28,147         | 2,709          | 1,185         | 345           | 555            | 102,062          |
| P3 Operational commitments      | 2049        | 11,973         | 15,394         | 16,624         | 17,548        | 18,265        | 455,522        | 535,326          |
| P3 TCAs in progress at year end | 2024        | 59,578         | 202            | 202            | -             | -             | -              | 59,982           |
|                                 |             | <b>314,649</b> | <b>167,330</b> | <b>113,181</b> | <b>88,313</b> | <b>83,440</b> | <b>875,953</b> | <b>1,642,866</b> |

Included within Commercial leases is a lease commitment of \$3,500 per year over 30 years estimated to begin on November 21, 2022 that is subject to a CPI adjustment every five years. The adjustment will be equal to the average percentage increase or decrease in the CPI index over the preceding five years. As part of this lease commitment, the Government has a contractual right equal to annual profit sharing of 50% of the net income generated by the lessor less annual payments of \$528.

The Government has 2 (2020 - 2) cost recovery service agreements with the Government of Nunavut (GNU) for the provision of various corporate and program delivery services. The expenses for and costs recovered from these projects are estimated at \$1,725 for the fiscal year ended 2021 (2020 - \$582). The Government has an agreement with the GNU for the delivery and chargeback of health services for eligible Nunavut residents. The agreement with the GNU has no firm cost recovery amounts or end dates.

The Government has entered into agreements for, or is contractually entitled to, the following receipts subsequent to March 31, 2021:

|                    | Expiry Date | 2022           | 2023           | 2024           | 2025           | 2026          | 2027+         | Total          |
|--------------------|-------------|----------------|----------------|----------------|----------------|---------------|---------------|----------------|
|                    |             | \$             | \$             | \$             | \$             | \$            | \$            | \$             |
| Transfer Payments  | 2049        | 279,687        | 197,552        | 199,418        | 111,480        | 67,667        | 62,223        | 918,027        |
| Regulatory Revenue | 2026        | 1,610          | 1,151          | 983            | 347            | 9             | -             | 4,100          |
| Lease Revenue      | 2051        | 4,415          | 4,094          | 4,015          | 3,938          | 3,843         | 28,950        | 49,255         |
| Licence Revenue    | 2047        | 595            | 451            | 357            | 192            | 81            | 582           | 2,258          |
| Other              | 2043        | 1,208          | 1,208          | 642            | 642            | 642           | 5,942         | 10,284         |
|                    |             | <b>287,515</b> | <b>204,456</b> | <b>205,415</b> | <b>116,599</b> | <b>72,242</b> | <b>97,697</b> | <b>983,924</b> |

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## Government of the Northwest Territories

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#### 19. GUARANTEES AND CONTINGENCIES

##### (a) Guarantees

The Government is contingently liable for the following guarantees:

|   | 2021   |
|---|--------|
|   | \$     |
| Debentures issued by the Northwest Territories Power Corporation:                     |        |
| Debenture series issued by the Northwest Territories Power Corporation                |        |
| maturing December 18, 2032  | 8,000  |
| maturing September 13, 2040   | 41,109 |
| maturing May 1, 2025  | 2,807  |
| maturing October 1, 2025  | 2,988  |
| maturing July 11, 2025  | 15,000 |
| maturing November 25, 2052  | 25,000 |
| maturing September 1, 2026  | 3,737  |
| maturing August 1, 2028   | 25,000 |
| maturing December 15, 2034  | 25,000 |
| maturing February 17, 2047  | 55,472 |
| maturing September 30, 2050   | 39,527 |
| Loans payable by the Northwest Territories Housing Corporation to                     |        |
| Guaranteed residential housing loans of the Northwest Territories Housing Corporation | 322    |

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#### **Total Guarantees**

**243,962**

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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.

##### (b) 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 a provision 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. The provision is based upon estimates determined by the Government's legal experts experience or case law in similar circumstances. At year-end, the Government estimated the total claimed amount for any claims and litigation for which the outcome is not determinable at \$117,550 (2020 - \$106,460). 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.

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#### 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.

|  | 2021           | 2020           |
|--|----------------|----------------|
|  | \$             | \$             |
| Arctic Energy Alliance   | 5,283          | 5,148          |
| Aurora College   | 35,891         | 36,215         |
| Inuvialuit Water Board   | 674            | 913            |
| Divisional Education Councils and District Education Authorities         | 162,806        | 148,035        |
| Health and Social Services Authorities                                   | 369,090        | 330,228        |
| Northwest Territories Hydro Corporation                                  | 27,725         | 18,492         |
| Tlicho Community Services Agency   | 39,733         | 35,232         |
| Northwest Territories Business Development<br>and Investment Corporation | 2,012          | 1,959          |
| Northwest Territories Heritage Fund                                      | 2,538          | 1,856          |
| Northwest Territories Housing Corporation                                | 76,303         | 73,729         |
| Northwest Territories Human Rights Commission                            | 180            | 180            |
| Northwest Territories Surface Rights Board                               | 313            | 306            |
| Status of Women Council of the Northwest Territories                     | 498            | 453            |
|  | <b>723,046</b> | <b>652,746</b> |

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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 includes personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services.

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## Government of the Northwest Territories

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#### 21. OVEREXPENDITURE

During the year no departments (2020 - 1) exceeded their operations vote (2020 - \$23) and no departments (2020 - 0) exceeded their capital vote.

Overexpenditure of a vote contravenes subsection 71 of the *Financial Administration Act* which states that "No person shall incur an expenditure that causes the amount of the appropriation set out in the Estimates for a department to be exceeded".

These overexpenditures are deemed a supplementary appropriation in accordance with section 77 of the *Financial Administration Act* S.N.W.T 2015 which states that "Where the charging of expenditures to an appropriation would cause the appropriation to be exceeded, the Comptroller General may, at the end of a fiscal year, record the amount by which the liability exceeds the appropriation as a deemed appropriation for that fiscal year".

#### 22. COVID-19

On March 22, 2020, the Government declared a public health emergency in response to the COVID-19 global pandemic. The Government implemented various programs and publicly announced supports and financial relief to individuals, businesses and organizations in response to the COVID-19 pandemic. The impact of COVID-19 on the Government's Non-consolidated Statement of Operations for 2021:

|   |                 |
|---|-----------------|
| Revenue   |                 |
| Transfer Payments                                   | <b>122,683</b>  |
| <hr/>   |                 |
| Expenses  |                 |
| Economic Relief Programs:                           |                 |
| Aviation Sector Support                             | 31,937          |
| Community Futures Regional Relief and Recovery Fund | 3,305           |
| Contribution to Education Boards                    | 8,377           |
| Growth and Recovery Investment in Tourism           | 3,000           |
| Safe Restart Funding                                | 50,493          |
| Wage Subsidy Program                                | 3,562           |
| Other Supports                                      | 10,872          |
| Enforcement and Compliance                          | 31,859          |
| Personal Protective Equipment, Safety and Signage   | 3,322           |
| Other Expenses                                      | 6,201           |
|   | <hr/>           |
|   | <b>152,928</b>  |
|   | <hr/>           |
|   | <b>(30,245)</b> |
|   | <hr/>           |



# Government of the Northwest Territories

## Interim Non-Consolidated Schedule of Revenues by Source (unaudited)

## Schedule A

for the year ended March 31, 2021

(thousands of dollars)

|  | 2021<br>Main Estimates<br>(note 1b)<br>\$ | 2021<br>Actual<br>\$ | 2020<br>Actual<br>\$ |
|--|---|----------------------|----------------------|
| <b>Revenue from the Government of Canada</b> |   |                      |                      |
| Grant  | 1,412,734                                 | 1,412,734            | 1,309,278            |
| Transfer Payments                            | 372,237                                   | 320,173              | 193,766              |
|  | <b>1,784,971</b>                          | <b>1,732,907</b>     | <b>1,503,044</b>     |
| <b>Taxation</b>                              |   |                      |                      |
| Corporate Income Tax                         | 25,262                                    | 3,300                | (8,781)              |
| Personal Income Tax                          | 106,129                                   | 100,031              | 97,791               |
| Cannabis                                     | 331                                       | 343                  | 168                  |
| Carbon Tax                                   | 28,739                                    | 24,666               | 12,611               |
| Fuel   | 21,614                                    | 17,656               | 17,564               |
| Tobacco                                      | 15,002                                    | 15,722               | 14,967               |
| Payroll                                      | 44,670                                    | 43,000               | 42,906               |
| Property and school levies                   | 29,858                                    | 27,996               | 29,201               |
| Insurance                                    | 5,400                                     | 5,997                | 5,664                |
|  | <b>277,005</b>                            | <b>238,711</b>       | <b>212,091</b>       |
| <b>Non-renewable Resource Revenue</b>        |   |                      |                      |
| Minerals, Oil and Gas Royalties              | 30,681                                    | 19,153               | 19,183               |
| Licences, Rental and Other Fees              | 2,507                                     | 47,174               | 4,494                |
| Quarry Fees                                  | 100                                       | 143                  | 117                  |
|  | <b>33,288</b>                             | <b>66,470</b>        | <b>23,794</b>        |
| <b>General</b>                               |   |                      |                      |
| Program                                      | 17,995                                    | 23,448               | 21,625               |
| Service and miscellaneous                    | 2,181                                     | 2,683                | 13,570               |
| Lease  | 4,009                                     | 470                  | 4,193                |
| Interest revenue                             | 680                                       | 812                  | 1,262                |
| Revolving Funds net revenue                  | 37,978                                    | 25,262               | 26,335               |
| Regulatory revenue                           | 24,921                                    | 22,444               | 24,388               |
| Investment income                            | -   | 4,022                | 4,441                |
| Grants in kind                               | 140                                       | 75                   | 23                   |
|  | <b>87,904</b>                             | <b>79,216</b>        | <b>95,837</b>        |
| <b>Total Revenues</b>                        | <b>2,183,168</b>                          | <b>2,117,304</b>     | <b>1,834,766</b>     |

**Government of the Northwest Territories  
Interim Non-Consolidated Schedule of Expenses (unaudited)**

for the year ended March 31, 2021

(thousands of dollars)

Schedule B

|                                      | Main<br>Estimates<br>(note 1b)<br>\$ | Compensation<br>and Benefits<br>\$ | Grants and<br>Contributions<br>\$ | Valuation<br>Allowances<br>\$ | Other<br>\$    | Amortization<br>\$ | 2021<br>Total<br>Expenses<br>\$ | 2020<br>Total<br>Expenses<br>\$ |
|--------------------------------------|--------------------------------------|------------------------------------|-----------------------------------|-------------------------------|----------------|--------------------|---------------------------------|---------------------------------|
| Legislative Assembly                 | 22,720                               | 15,041                             | 180                               | 2                             | 5,750          | 503                | 21,476                          | 23,788                          |
| Executive and Indigenous<br>Affairs  | 22,886                               | 16,256                             | 1,849                             | -                             | 2,351          | -                  | 20,456                          | 22,102                          |
| Finance                              | 283,107                              | 79,264                             | 176,396                           | 1,925                         | 50,428         | 7,397              | 315,410                         | 257,645                         |
| Municipal and<br>Community Affairs   | 145,193                              | 16,416                             | 134,886                           | 52                            | 8,596          | 37                 | 159,987                         | 143,488                         |
| Infrastructure                       | 315,261                              | 65,224                             | 27,192                            | 285                           | 130,622        | 61,535             | 284,858                         | 279,371                         |
| Health and Social Services           | 522,011                              | 38,907                             | 411,448                           | 140                           | 124,030        | 24,475             | 599,000                         | 545,913                         |
| Justice                              | 133,617                              | 63,615                             | 3,073                             | 5                             | 61,289         | 3,246              | 131,228                         | 129,414                         |
| Education, Culture and<br>Employment | 348,353                              | 34,100                             | 261,033                           | 4,276                         | 43,309         | 14,989             | 357,707                         | 342,794                         |
| Environment and Natural<br>Resources | 97,085                               | 42,378                             | 11,427                            | 20                            | 41,571         | 3,451              | 98,847                          | 93,977                          |
| Industry Tourism and<br>Investment   | 59,585                               | 25,041                             | 24,942                            | 5                             | 11,109         | 1,996              | 63,093                          | 58,209                          |
| Lands                                | 23,364                               | 16,908                             | 644                               | 26                            | 4,148          | 126                | 21,852                          | 22,733                          |
| <b>1,973,182</b>                     | <b>413,150</b>                       | <b>1,053,070</b>                   | <b>6,736</b>                      | <b>483,203</b>                | <b>117,755</b> | <b>2,073,914</b>   |                                 |                                 |
| <b>Prior Year Totals</b>             | <b>1,742,781</b>                     | <b>388,744</b>                     | <b>900,254</b>                    | <b>4,025</b>                  | <b>512,096</b> | <b>114,315</b>     | <b>1,919,434</b>                |                                 |

## Government of the Northwest Territories

### Interim Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2021 (thousands of dollars)

|  | Land <sup>5</sup> |                  | Buildings and Leasehold Improvements <sup>1</sup> |                  | Infrastructure and Other <sup>2</sup> |                | Roads and Bridges |                  | Equipment <sup>1</sup> |    | Computers |    | Work in Progress <sup>3,4</sup> |    |
|--|-------------------|------------------|---|------------------|---------------------------------------|----------------|-------------------|------------------|------------------------|----|-----------|----|---------------------------------|----|
|  | \$                | \$               | \$  | \$               | \$                                    | \$             | \$                | \$               | \$                     | \$ | \$        | \$ | \$                              | \$ |
| Cost of tangible capital assets, opening balance | 5,276             | 1,672,128        | 312,565   | 1,781,833        | 228,963                               | 174,842        | 4,319,110         | 4,131,677        |                        |    |           |    |                                 |    |
| Transfers  | 583               | 11,125           | 4,513   | 41,981           | 15,749                                | (76,998)       | -                 | -                |                        |    |           |    |                                 |    |
| Acquisitions                                     | -                 | -                | -   | -                | -                                     | 200,354        | 200,354           | 196,521          |                        |    |           |    |                                 |    |
| Disposals  | -                 | (2,229)          | (1,215)   | (465)            | (8,104)                               | -              | (13,946)          | (9,088)          |                        |    |           |    |                                 |    |
| Cost of tangible capital assets, closing         | 5,859             | 1,681,024        | 315,863   | 1,823,349        | 236,608                               | 298,198        | 4,505,518         | 4,319,110        |                        |    |           |    |                                 |    |
| Accumulated amortization, opening                | -                 | (584,345)        | (137,318)   | (605,973)        | (118,505)                             | -              | (1,540,607)       | (1,431,914)      |                        |    |           |    |                                 |    |
| Amortization expense                             | -                 | (42,827)         | (10,274)  | (47,543)         | (10,505)                              | -              | (121,249)         | (117,411)        |                        |    |           |    |                                 |    |
| Disposals  | -                 | 2,229            | 1,215   | 455              | 7,331                                 | -              | 13,164            | 8,718            |                        |    |           |    |                                 |    |
| Accumulated amortization, closing                | -                 | (624,943)        | (146,377)   | (653,061)        | (121,679)                             | -              | (1,648,692)       | (1,540,607)      |                        |    |           |    |                                 |    |
| <b>Net book value</b>                            | <b>5,859</b>      | <b>1,056,081</b> | <b>169,486</b>                                    | <b>1,170,288</b> | <b>114,929</b>                        | <b>298,198</b> | <b>2,856,826</b>  | <b>2,778,503</b> |                        |    |           |    |                                 |    |

<sup>1</sup> Included in buildings, leasehold improvements and equipment are assets under capital leases: cost, \$3,910 (2020 - \$5,285); accumulated amortization, \$2,061 (2020 - \$3,240); net book value, \$1,849 (2020 - \$2,045).

<sup>2</sup> Includes ferries, barges, airstrips, aprons, fuel distribution systems, park improvements, aircraft, water/sewer works, fences, and signs.

<sup>3</sup> Included in work in progress is P3 project: Tli Cho All Season Road \$149,796 (2020 - \$62,843).

<sup>4</sup> Included in work in progress are current year non-cash items of \$78,280 (2020 - \$32,042).

<sup>5</sup> Land with cost and net book value of \$0, market value \$266 (2020 - \$249) was contributed to third parties.

|  | 2021          | 2020          |
|--|---------------|---------------|
| <b>Change in net book value of tangible capital assets</b> | <b>\$</b>     | <b>\$</b>     |
| Assets transferred from work in progress                   | 76,998        | 447,326       |
| Disposals/write-downs/adjustments                          | (782)         | (25,373)      |
| Amortization   | (121,249)     | (117,411)     |
| Increase (decrease) in work in progress                    | 123,356       | (250,806)     |
| <b>Increase</b>  | <b>78,323</b> | <b>53,736</b> |

# Government of the Northwest Territories

## Interim Non-Consolidated Schedule of Revenues by Department (unaudited)

## Schedule 1

for the year ended March 31, 2021

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Increases<br>(Decreases)<br>\$ | Revised<br>Estimates<br>\$ | Actual<br>Revenues<br>\$ | Over(Under)<br>Estimates<br>\$ |
|--|-------------------------|--------------------------------|----------------------------|--------------------------|--------------------------------|
| <b>Legislative Assembly</b>              |                         |                                |                            |                          |                                |
| General Revenues                         |                         |                                |                            |                          |                                |
| Service and miscellaneous                | 5                       | -                              | 5                          | 8                        | 3                              |
| Investment income                        | -                       | -                              | -                          | 4,022                    | 4,022                          |
|  | 5                       | -                              | 5                          | 4,030                    | 4,025                          |
|  | <b>5</b>                | <b>-</b>                       | <b>5</b>                   | <b>4,030</b>             | <b>4,025</b>                   |
| <b>Executive and Indigenous Affairs</b>  |                         |                                |                            |                          |                                |
| Transfer Payments                        |                         |                                |                            |                          |                                |
| Federal cost shared                      | -                       | -                              | -                          | 235                      | 235                            |
| <b>Industry, Tourism and Investment</b>  |                         |                                |                            |                          |                                |
| Transfer Payments                        |                         |                                |                            |                          |                                |
| Federal cost shared                      | 140                     | 6,245                          | 6,385                      | 5,671                    | (714)                          |
| Non-renewable Resource Revenue           |                         |                                |                            |                          |                                |
| Minerals, oil and gas royalties          | 30,681                  | (30,681)                       | -                          | 19,153                   | 19,153                         |
| Licences, rental, and other fees         | 2,452                   | 45,215                         | 47,667                     | 47,142                   | (525)                          |
|  | 33,133                  | 14,534                         | 47,667                     | 66,295                   | 18,628                         |
| General Revenues                         |                         |                                |                            |                          |                                |
| Regulatory revenue                       | 875                     | (222)                          | 653                        | 672                      | 19                             |
| Programs                                 | -                       | -                              | -                          | 175                      | 175                            |
| Service and miscellaneous                | 1                       | (1)                            | -                          | -                        | -                              |
|  | 876                     | (223)                          | 653                        | 847                      | 194                            |
|  | <b>34,149</b>           | <b>20,556</b>                  | <b>54,705</b>              | <b>72,813</b>            | <b>18,108</b>                  |
| <b>Environment and Natural Resources</b> |                         |                                |                            |                          |                                |
| Transfer Payments                        |                         |                                |                            |                          |                                |
| Federal cost shared                      | 8,095                   | -                              | 8,095                      | 6,989                    | (1,106)                        |
| Non-renewable Resource Revenue           |                         |                                |                            |                          |                                |
| Licences, rental, and other fees         | 55                      | -                              | 55                         | 32                       | (23)                           |
| General Revenues                         |                         |                                |                            |                          |                                |
| Regulatory revenue                       | 1,277                   | (588)                          | 689                        | 2,289                    | 1,600                          |
| Service and miscellaneous                | 32                      | -                              | 32                         | 32                       | -                              |
| Lease                                    | -                       | -                              | -                          | (2)                      | (2)                            |
|  | 1,309                   | (588)                          | 721                        | 2,319                    | 1,598                          |
|  | <b>9,459</b>            | <b>(588)</b>                   | <b>8,871</b>               | <b>9,340</b>             | <b>469</b>                     |

# Government of the Northwest Territories

## Interim Non-Consolidated Schedule of Revenues by Department (unaudited)

## Schedule 1 (continued)

for the year ended March 31, 2021

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Increases<br>(Decreases)<br>\$ | Revised<br>Estimates<br>\$ | Actual<br>Revenues<br>\$ | Over(Under)<br>Estimates<br>\$ |
|--|-------------------------|--------------------------------|----------------------------|--------------------------|--------------------------------|
| <b>Finance</b>                         |                         |                                |                            |                          |                                |
| Grant from Government of Canada        | 1,412,734               | -                              | 1,412,734                  | 1,412,734                | -                              |
| Transfer Payments                      |                         |                                |                            |                          |                                |
| Federal cost shared                    | -                       | 112,149                        | 112,149                    | 112,495                  | 346                            |
| Canada Health Transfer                 | 48,981                  | 998                            | 49,979                     | 47,938                   | (2,041)                        |
| Canada Social Transfer                 | 17,575                  | 359                            | 17,934                     | 19,975                   | 2,041                          |
|  | 1,479,290               | 113,506                        | 1,592,796                  | 1,593,142                | 346                            |
| <b>Taxation</b>                        |                         |                                |                            |                          |                                |
| Corporate                              | 25,262                  | (23,368)                       | 1,894                      | 3,300                    | 1,406                          |
| Personal                               | 106,129                 | (7,556)                        | 98,573                     | 100,031                  | 1,458                          |
| Fuel                                   | 21,614                  | (4,106)                        | 17,508                     | 17,656                   | 148                            |
| Tobacco                                | 15,002                  | (200)                          | 14,802                     | 15,722                   | 920                            |
| Cannabis                               | 331                     | (14)                           | 317                        | 343                      | 26                             |
| Carbon                                 | 28,739                  | (4,082)                        | 24,657                     | 24,666                   | 9                              |
| Payroll                                | 44,670                  | (4,029)                        | 40,641                     | 43,000                   | 2,359                          |
| Property and school levies             | 29,858                  | (1,448)                        | 28,410                     | 27,996                   | (414)                          |
| Insurance                              | 5,400                   | -                              | 5,400                      | 5,997                    | 597                            |
|  | 277,005                 | (44,803)                       | 232,202                    | 238,711                  | 6,509                          |
| <b>General Revenues</b>                |                         |                                |                            |                          |                                |
| Service and miscellaneous              | 1,280                   | -                              | 1,280                      | 1,586                    | 306                            |
| Program                                | 60                      | -                              | 60                         | 556                      | 496                            |
| Revolving funds net revenue            | 23,505                  | 4,817                          | 28,322                     | 28,967                   | 645                            |
| Interest income                        | 400                     | -                              | 400                        | 656                      | 256                            |
| Regulatory revenue                     | 700                     | -                              | 700                        | 685                      | (15)                           |
|  | 25,945                  | 4,817                          | 30,762                     | 32,450                   | 1,688                          |
|  | <b>1,782,240</b>        | <b>73,520</b>                  | <b>1,855,760</b>           | <b>1,864,303</b>         | <b>8,543</b>                   |
| <b>Municipal and Community Affairs</b> |                         |                                |                            |                          |                                |
| Transfer Payments                      |                         |                                |                            |                          |                                |
| Federal cost shared                    | -                       | 1,847                          | 1,847                      | 1,847                    | -                              |
| <b>General Revenues</b>                |                         |                                |                            |                          |                                |
| Regulatory revenue                     | 1,269                   | -                              | 1,269                      | 1,099                    | (170)                          |
| Service and miscellaneous              | 6                       | -                              | 6                          | 1,423                    | 1,417                          |
|  | <b>1,275</b>            | <b>1,847</b>                   | <b>3,122</b>               | <b>4,369</b>             | <b>1,247</b>                   |
| <b>Justice</b>                         |                         |                                |                            |                          |                                |
| Transfer Payments                      |                         |                                |                            |                          |                                |
| Federal cost shared                    | 7,556                   | -                              | 7,556                      | 9,016                    | 1,460                          |
| <b>General Revenues</b>                |                         |                                |                            |                          |                                |
| Program                                | 3,145                   | -                              | 3,145                      | 1,311                    | (1,834)                        |
| Regulatory revenue                     | 6,835                   | -                              | 6,835                      | 7,518                    | 683                            |
| Grants in Kind                         | -                       | -                              | -                          | 75                       | 75                             |
|  | 9,980                   | -                              | 9,980                      | 8,904                    | (1,076)                        |
|  | <b>17,536</b>           | <b>-</b>                       | <b>17,536</b>              | <b>17,920</b>            | <b>384</b>                     |

# Government of the Northwest Territories

## Interim Non-Consolidated Schedule of Revenues by Department (unaudited)

## Schedule 1 (continued)

for the year ended March 31, 2021

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Increases<br>(Decreases)<br>\$ | Revised<br>Estimates<br>\$ | Actual<br>Revenues<br>\$ | Over(Under)<br>Estimates<br>\$ |
|--|-------------------------|--------------------------------|----------------------------|--------------------------|--------------------------------|
| <b>Infrastructure</b>                    |                         |                                |                            |                          |                                |
| Transfer Payments                        |                         |                                |                            |                          |                                |
| Federal cost shared                      | 134,696                 | (72,145)                       | 62,551                     | 24,171                   | (38,380)                       |
| Capital transfers                        | 86,634                  | (17,040)                       | 69,594                     | 13,645                   | (55,949)                       |
|  | 221,330                 | (89,185)                       | 132,145                    | 37,816                   | (94,329)                       |
| General Revenues                         |                         |                                |                            |                          |                                |
| Service and miscellaneous                | 845                     | -                              | 845                        | 466                      | (379)                          |
| Lease                                    | 1,270                   | (770)                          | 500                        | 477                      | (23)                           |
| Program                                  | 780                     | -                              | 780                        | 728                      | (52)                           |
| Regulatory revenue                       | 13,503                  | (2,480)                        | 11,023                     | 9,998                    | (1,025)                        |
| Revolving fund net revenue               | 14,473                  | (22,957)                       | (8,484)                    | (3,705)                  | 4,779                          |
| Grants in kind                           | 140                     | -                              | 140                        | -                        | (140)                          |
|  | 31,011                  | (26,207)                       | 4,804                      | 7,964                    | 3,160                          |
|  | <b>252,341</b>          | <b>(115,392)</b>               | <b>136,949</b>             | <b>45,780</b>            | <b>(91,169)</b>                |
| <b>Health and Social Services</b>        |                         |                                |                            |                          |                                |
| Transfer Payments                        |                         |                                |                            |                          |                                |
| Federal cost shared                      | 45,334                  | 10,528                         | 55,862                     | 49,253                   | (6,609)                        |
| Capital transfers                        | -                       | 777                            | 777                        | -                        | (777)                          |
|  | 45,334                  | 11,305                         | 56,639                     | 49,253                   | (7,386)                        |
| General Revenues                         |                         |                                |                            |                          |                                |
| Program                                  | 14,010                  | -                              | 14,010                     | 20,678                   | 6,668                          |
| Regulatory revenue                       | 415                     | (280)                          | 135                        | 107                      | (28)                           |
|  | 14,425                  | (280)                          | 14,145                     | 20,785                   | 6,640                          |
|  | <b>59,759</b>           | <b>11,025</b>                  | <b>70,784</b>              | <b>70,038</b>            | <b>(746)</b>                   |
| <b>Education, Culture and Employment</b> |                         |                                |                            |                          |                                |
| Transfer Payments                        |                         |                                |                            |                          |                                |
| Federal cost shared                      | 22,857                  | 3,771                          | 26,628                     | 28,625                   | 1,997                          |
|  | 22,857                  | 3,771                          | 26,628                     | 28,625                   | 1,997                          |
| General Revenues                         |                         |                                |                            |                          |                                |
| Service and miscellaneous                | 12                      | -                              | 12                         | 4                        | (8)                            |
| Interest income                          | 280                     | -                              | 280                        | 156                      | (124)                          |
| Regulatory revenue                       | 27                      | -                              | 27                         | 27                       | -                              |
| Lease                                    | 32                      | (26)                           | 6                          | -                        | (6)                            |
|  | 351                     | (26)                           | 325                        | 187                      | (138)                          |
|  | <b>23,208</b>           | <b>3,745</b>                   | <b>26,953</b>              | <b>28,812</b>            | <b>1,859</b>                   |

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Revenues by Department (unaudited)**

**Schedule 1 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|                                | Main<br>Estimates<br>\$ | Increases<br>(Decreases)<br>\$ | Revised<br>Estimates<br>\$ | Actual<br>Revenues<br>\$ | Over(Under)<br>Estimates<br>\$ |
|--------------------------------|-------------------------|--------------------------------|----------------------------|--------------------------|--------------------------------|
| <b>Lands</b>                   |                         |                                |                            |                          |                                |
| Transfer Payments              |                         |                                |                            |                          |                                |
| Federal cost shared            | 369                     | 7                              | 376                        | 313                      | 63                             |
| Non-renewable Resource Revenue |                         |                                |                            |                          |                                |
| Quarry royalties, fees         | 100                     | -                              | 100                        | 143                      | 43                             |
| General Revenues               |                         |                                |                            |                          |                                |
| Regulatory revenue             | 20                      | -                              | 20                         | 49                       | 29                             |
| Lease                          | 2,707                   | (2,707)                        | -                          | (5)                      | (5)                            |
| Service and miscellaneous      | -                       | -                              | -                          | 221                      | 221                            |
|                                | 2,727                   | (2,707)                        | 20                         | 265                      | 245                            |
|                                | 3,196                   | (2,700)                        | 496                        | 721                      | 351                            |
|                                | 2,183,168               | (7,987)                        | 2,175,181                  | 2,118,361                | (56,694)                       |

# Government of the Northwest Territories

## Interim Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

for the year ended March 31, 2021

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Legislative Assembly</b>                      |                         |                                  |                 |                              |                              |                                     |
| Office of the Clerk                              | 8,650                   | -                                | -               | 8,650                        | 8,783                        | (133)                               |
| Expenditures on Behalf of Members                | 9,530                   | -                                | -               | 9,530                        | 8,900                        | 630                                 |
| Office of the Chief Electoral Officer            | 439                     | -                                | -               | 439                          | 238                          | 201                                 |
| Statutory Offices                                | 3,594                   | -                                | -               | 3,594                        | 3,240                        | 354                                 |
| Office of the Speaker                            | 507                     | -                                | -               | 507                          | 315                          | 192                                 |
|  | <b>22,720</b>           | <b>-</b>                         | <b>-</b>        | <b>22,720</b>                | <b>21,476</b>                | <b>1,244</b>                        |
| <b>Executive and Indigenous Affairs</b>          |                         |                                  |                 |                              |                              |                                     |
| Executive Council Offices                        | 4,466                   | -                                | -               | 4,466                        | 4,049                        | 417                                 |
| Directorate                                      | 6,588                   | -                                | -               | 6,588                        | 6,507                        | 81                                  |
| Cabinet Support                                  | 2,632                   | -                                | -               | 2,632                        | 2,137                        | 495                                 |
| Indigenous and Intergovernmental Affairs         | 7,727                   | 300                              | -               | 8,027                        | 6,083                        | 1,944                               |
| Corporate Communications                         | 1,473                   | -                                | -               | 1,473                        | 1,680                        | (207)                               |
|  | <b>22,886</b>           | <b>300</b>                       | <b>-</b>        | <b>23,186</b>                | <b>20,456</b>                | <b>2,730</b>                        |
| <b>Industry, Tourism and Investment</b>          |                         |                                  |                 |                              |                              |                                     |
| Economic Diversification and Business<br>Support | 17,966                  | 4,383                            | -               | 22,349                       | 21,478                       | 871                                 |
| Corporate Management                             | 9,140                   | 58                               | -               | 9,198                        | 9,502                        | (304)                               |
| Tourism and Parks                                | 16,349                  | 1,500                            | 259             | 18,108                       | 17,637                       | 471                                 |
| Minerals and Petroleum Resources                 | 16,130                  | 510                              | -               | 16,640                       | 14,476                       | 2,164                               |
|  | <b>59,585</b>           | <b>6,451</b>                     | <b>259 *</b>    | <b>66,295</b>                | <b>63,093</b>                | <b>3,202</b>                        |
| <b>Environment and Natural Resources</b>         |                         |                                  |                 |                              |                              |                                     |
| Wildlife and Fish                                | 16,688                  | -                                | -               | 16,688                       | 16,571                       | 117                                 |
| Forest Management                                | 38,044                  | 3,998                            | 87              | 42,129                       | 39,692                       | 2,437                               |
| Corporate Management                             | 14,464                  | 380                              | -               | 14,844                       | 15,531                       | (687)                               |
| Water Management and Monitoring                  | 9,591                   | -                                | -               | 9,591                        | 8,694                        | 897                                 |
| Environmental Stewardship and<br>Climate Change  | 13,825                  | 1,468                            | -               | 15,293                       | 13,965                       | 1,328                               |
| Environmental Protection and Waste<br>Management | 4,473                   | -                                | -               | 4,473                        | 4,394                        | 79                                  |
|  | <b>97,085</b>           | <b>5,846</b>                     | <b>87 *</b>     | <b>103,018</b>               | <b>98,847</b>                | <b>4,171</b>                        |

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



# Government of the Northwest Territories

## Interim Non-Consolidated Schedule of Expenses by Department (unaudited)

## Schedule 2 (continued)

For the year ended March 31, 2021

(thousands of dollars)

|   | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Finance</b>  |                         |                                  |                 |                              |                              |                                     |
| Directorate   | 77,681                  | 4,537                            | -               | 82,218                       | 85,394                       | (3,176)                             |
| Management Board Secretariat  | 87,485                  | 36,655                           | -               | 124,140                      | 111,811                      | 12,329                              |
| Office of the Comptroller General                                       | 73,169                  | 3,561                            | -               | 76,730                       | 76,519                       | 211                                 |
| Information Systems Shared Services                                     | 22,932                  | 2,412                            | -               | 25,344                       | 21,987                       | 3,357                               |
| Human Resources   | 21,840                  | -                                | -               | 21,840                       | 19,636                       | 2,204                               |
|   | <b>283,107</b>          | <b>47,165</b>                    | <b>-</b>        | <b>330,272</b>               | <b>315,347</b>               | <b>14,925</b>                       |
| Amortization of tangible capital assets<br>of the NWT Liquor Commission | -                       | -                                | -               | -                            | 63                           | (63)                                |
|   | <b>283,107</b>          | <b>47,165</b>                    | <b>-</b>        | <b>330,272</b>               | <b>315,410</b>               | <b>14,862</b>                       |
| <b>Municipal and Community Affairs</b>                                  |                         |                                  |                 |                              |                              |                                     |
| Regional Operations   | 125,577                 | 10,890                           | -               | 136,467                      | 136,322                      | 145                                 |
| Community Operations  | 2,277                   | -                                | -               | 2,277                        | 2,119                        | 158                                 |
| Directorate   | 3,942                   | -                                | -               | 3,942                        | 4,052                        | (110)                               |
| School of Community Government  | 2,933                   | -                                | -               | 2,933                        | 1,716                        | 1,217                               |
| Community Governance  | 2,118                   | -                                | -               | 2,118                        | 1,916                        | 202                                 |
| Sport, Recreation and Youth   | 5,507                   | 2,497                            | -               | 8,004                        | 6,709                        | 1,295                               |
| Public Safety   | 2,839                   | 4,594                            | -               | 7,433                        | 7,153                        | 280                                 |
|   | <b>145,193</b>          | <b>17,981</b>                    | <b>-</b>        | <b>163,174</b>               | <b>159,987</b>               | <b>3,187</b>                        |
| <b>Justice</b>  |                         |                                  |                 |                              |                              |                                     |
| Corrections   | 38,511                  | -                                | -               | 38,511                       | 39,493                       | (982)                               |
| Policing Services   | 47,832                  | 450                              | -               | 48,282                       | 48,170                       | 112                                 |
| Court Services  | 14,281                  | 233                              | -               | 14,514                       | 12,794                       | 1,720                               |
| Services to Government  | 12,961                  | (339)                            | (56)            | 12,566                       | 12,411                       | 155                                 |
| Legal Aid Services  | 7,013                   | -                                | -               | 7,013                        | 6,913                        | 100                                 |
| Services to the Public  | 4,497                   | -                                | 56              | 4,553                        | 4,735                        | (182)                               |
| Community Justice and Policing  | 6,594                   | -                                | -               | 6,594                        | 5,607                        | 987                                 |
| Office of the Regulator of Oil and<br>Gas Operations                    | 1,928                   | -                                | -               | 1,928                        | 1,105                        | 823                                 |
|   | <b>133,617</b>          | <b>344</b>                       | <b>-</b>        | <b>133,961</b>               | <b>131,228</b>               | <b>2,733</b>                        |
| <b>Health and Social Services</b>                                       |                         |                                  |                 |                              |                              |                                     |
| Administration and Support Services                                     | 52,038                  | 1,263                            | (476)           | 52,825                       | 55,114                       | (2,289)                             |
| Health and Social Programs  | 318,333                 | 45,909                           | 149             | 364,391                      | 356,145                      | 8,246                               |
| Long Term and Continuing Care<br>Services                               | 48,103                  | 8,889                            | 1,749           | 58,741                       | 54,703                       | 4,038                               |
| Out of Territory Services   | 73,528                  | 3,458                            | -               | 76,986                       | 75,006                       | 1,980                               |
| Supplementary Health Benefits   | 30,009                  | 841                              | 359             | 31,209                       | 31,736                       | (527)                               |
| COVID Secretariat   | -                       | 31,677                           | -               | 31,677                       | 26,296                       | 5,381                               |
|   | <b>522,011</b>          | <b>92,037</b>                    | <b>1,781 *</b>  | <b>615,829</b>               | <b>599,000</b>               | <b>16,829</b>                       |

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

# Government of the Northwest Territories

## Interim Non-Consolidated Schedule of Expenses by Department (unaudited)

## Schedule 2 (continued)

for the year ended March 31, 2021

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Education, Culture and Employment</b>     |                         |                                  |                 |                              |                              |                                     |
| Corporate Management                         | 10,059                  | -                                | 208             | 10,267                       | 9,711                        | 556                                 |
| Culture, Heritage and Languages              | 18,613                  | 150                              | 308             | 19,071                       | 18,420                       | 651                                 |
| Early Childhood and School Services          | 210,891                 | 15,074                           | 68              | 226,033                      | 220,344                      | 5,689                               |
| Income Security                              | 54,359                  | 2,551                            | (23)            | 56,887                       | 54,251                       | 2,636                               |
| Labour Development and Advanced<br>Education | 54,431                  | 3,232                            | (537)           | 57,126                       | 54,981                       | 2,145                               |
|  | <b>348,353</b>          | <b>21,007</b>                    | <b>24 *</b>     | <b>369,384</b>               | <b>357,707</b>               | <b>11,677</b>                       |
| <b>Infrastructure</b>                        |                         |                                  |                 |                              |                              |                                     |
| Corporate Management                         | 11,263                  | -                                | -               | 11,263                       | 14,857                       | (3,594)                             |
| Asset Management                             | 21,254                  | 367                              | 16              | 21,637                       | 24,588                       | (2,951)                             |
| Programs and Services                        | 72,598                  | 32,591                           | -               | 105,189                      | 49,193                       | 55,996                              |
| Regional Operations                          | 210,146                 | 3,425                            | -               | 213,571                      | 196,220                      | 17,351                              |
|  | <b>315,261</b>          | <b>36,383</b>                    | <b>16 *</b>     | <b>351,660</b>               | <b>284,858</b>               | <b>66,802</b>                       |
| <b>Lands</b>                                 |                         |                                  |                 |                              |                              |                                     |
| Corporate Management                         | 3,612                   | -                                | -               | 3,612                        | 4,373                        | (761)                               |
| Operations                                   | 12,113                  | -                                | -               | 12,113                       | 10,084                       | 2,029                               |
| Planning and Coordination                    | 7,639                   | -                                | -               | 7,639                        | 7,395                        | 244                                 |
|  | <b>23,364</b>           | <b>-</b>                         | <b>-</b>        | <b>23,364</b>                | <b>21,852</b>                | <b>1,512</b>                        |
|  | <b>1,973,182</b>        | <b>227,514</b>                   | <b>2,167 *</b>  | <b>2,202,863</b>             | <b>2,073,914</b>             | <b>128,949</b>                      |

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

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**Government of the Northwest Territories****Interim Non-Consolidated Schedule of Recoveries of Prior Years' Expenses (unaudited)****Schedule 3****for the year ended March 31, 2021****(thousands of dollars)**

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| <b>DEPARTMENT</b>                 | <b>Over-Accruals</b> | <b>Other</b>      | <b>Total</b>  |
|-----------------------------------|----------------------|-------------------|---------------|
|                                   | <b>\$</b>            | <b>Recoveries</b> | <b>\$</b>     |
|                                   |                      | <b>\$</b>         | <b>\$</b>     |
| Legislative Assembly              | 2                    | 190               | 192           |
| Executive and Indigenous Affairs  | -                    | 25                | 25            |
| Finance                           | 2,182                | 910               | 3,092         |
| Municipal and Community Affairs   | 34                   | 392               | 426           |
| Infrastructure                    | 392                  | 10,538            | 10,930        |
| Health and Social Services        | 3,874                | 339               | 4,213         |
| Justice                           | 35                   | 766               | 801           |
| Education, Culture and Employment | 160                  | 2,719             | 2,879         |
| Environment and Natural Resources | 629                  | 216               | 845           |
| Industry, Tourism and Investment  | 355                  | 46                | 401           |
| Lands                             | 6                    | 191               | 197           |
|                                   | <b>7,669</b>         | <b>16,332</b>     | <b>24,001</b> |

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## Government of the Northwest Territories

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

### Schedule 4

for the year ended March 31, 2021

(thousands of dollars)

| DEPARTMENT                        | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditure<br>\$ |
|-----------------------------------|-------------------------|----------------------------------|------------------------------|-----------------------------|
| Legislative Assembly              | 3,000                   | -                                | 3,000                        | 2,034                       |
| Lands                             | 234                     | 114                              | 348                          | 264                         |
| Finance                           | 4,277                   | 6,874                            | 11,151                       | 2,635                       |
| Infrastructure                    | 226,027                 | 76,300                           | 302,327                      | 143,062                     |
| Health and Social Services        | 51,746                  | 34,210                           | 85,956                       | 20,344                      |
| Justice                           | 1,541                   | 2,736                            | 4,277                        | 2,754                       |
| Education, Culture and Employment | 26,698                  | 14,601                           | 41,299                       | 7,607                       |
| Environment and Natural Resources | 2,072                   | 2,543                            | 4,615                        | 1,750                       |
| Industry, Tourism and Investment  | 3,526                   | 13,447                           | 16,973                       | 2,837                       |
|                                   | <b>319,121</b>          | <b>150,825</b>                   | <b>469,946 *</b>             | <b>183,287</b>              |

Projects completed by Infrastructure on behalf of other Departments are reported as expenditures under the owner Department when completed to better reflect investments in Departmental Programs.

\*\$2,167 of the 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.

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Grants (unaudited)**

**Schedule 5**

**for the year ended March 31, 2021**

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over)Under<br>Appropriation<br>\$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| <b>Executive and Indigenous Affairs</b>      |                         |                                  |                 |                              |                              |                                    |
| Aboriginal Intergovernmental Meetings        |                         |                                  |                 |                              |                              |                                    |
| Fund   | 300                     | 300                              | -               | 600                          | 600                          | -                                  |
| Arctic Inspiration Prize                     | 100                     | -                                | -               | 100                          | 100                          | -                                  |
| Core Funding to Métis Locals                 | 225                     | -                                | -               | 225                          | 246                          | (21)                               |
| Special Events - Aboriginal<br>Organizations | 50                      | -                                | -               | 50                           | 3                            | 47                                 |
| Wise Women Award                             | -                       | -                                | -               | -                            | 25                           | (25)                               |
| Women's Initiatives                          | 50                      | -                                | -               | 50                           | 45                           | 5                                  |
|  | <b>725</b>              | <b>300</b>                       | <b>-</b>        | <b>1,025</b>                 | <b>1,019</b>                 | <b>6</b>                           |

**Infrastructure**

|                                |            |          |          |            |            |            |
|--------------------------------|------------|----------|----------|------------|------------|------------|
| Band Council Subsidized Leases | 140        | -        | -        | 140        | -          | 140        |
| Deh Cho Bridge Opportunities   | 200        | -        | -        | 200        | 200        | -          |
|                                | <b>340</b> | <b>-</b> | <b>-</b> | <b>340</b> | <b>200</b> | <b>140</b> |

**Finance**

|                           |               |               |          |               |               |              |
|---------------------------|---------------|---------------|----------|---------------|---------------|--------------|
| Aviation Sector Support   | -             | 12,381        | -        | 12,381        | 12,403        | (22)         |
| Carbon Tax Offset         | 22,300        | -             | -        | 22,300        | 22,396        | (96)         |
| Cost of Living Tax Credit | 22,150        | -             | -        | 22,150        | 20,344        | 1,806        |
| NWT Child Benefit         | 2,200         | -             | -        | 2,200         | 2,325         | (125)        |
| Wage Top Up               | -             | 4,740         | -        | 4,740         | 3,562         | 1,178        |
|                           | <b>46,650</b> | <b>17,121</b> | <b>-</b> | <b>63,771</b> | <b>61,030</b> | <b>2,741</b> |

**Municipal and Community Affairs**

|   |               |              |          |               |               |            |
|---|---------------|--------------|----------|---------------|---------------|------------|
| Communities Mandate Funding                                 | -             | 2,594        | -        | 2,594         | 2,594         | -          |
| Community Government Funding                                | 49,853        | -            | -        | 49,853        | 49,853        | -          |
| Deline Self-Government                                      | 3,322         | 199          | -        | 3,521         | 3,613         | (92)       |
| Designated Authority Additional<br>Funding                  | 624           | -            | -        | 624           | 571           | 53         |
| Grant-in-Lieu of Taxes                                      | 12,913        | -            | -        | 12,913        | 12,956        | (43)       |
| High Performance Athlete Program                            | 100           | -            | -        | 100           | 39            | 61         |
| New Deal Taxation Revenue Program                           | 565           | -            | -        | 565           | 539           | 26         |
| Safe Restart Funding  | -             | 7,107        | -        | 7,107         | 7,107         | -          |
| Senior Citizens and Disabled<br>Persons Property Tax Relief | 1,005         | -            | -        | 1,005         | 866           | 139        |
|   | <b>68,382</b> | <b>9,900</b> | <b>-</b> | <b>78,282</b> | <b>78,138</b> | <b>144</b> |

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Grants (unaudited)**

**Schedule 5 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|   | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over)Under<br>Appropriation<br>\$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| <b>Environment and Natural Resources</b>    |                         |                                  |                 |                              |                              |                                    |
| Disaster Compensation                       | 15                      | -                                | -               | 15                           | 400                          | (385)                              |
| Fire Damage Compensation                    | 100                     | -                                | -               | 100                          | -                            | 100                                |
| Fur Price Program                           | 605                     | -                                | -               | 605                          | 320                          | 285                                |
|   | <b>720</b>              | <b>-</b>                         | <b>-</b>        | <b>720</b>                   | <b>720</b>                   | <b>-</b>                           |
| <b>Health and Social Services</b>           |                         |                                  |                 |                              |                              |                                    |
| Medical Professional Development            | 40                      | -                                | -               | 40                           | 41                           | (1)                                |
| <b>Justice</b>                              |                         |                                  |                 |                              |                              |                                    |
| National Justice Issues                     | 9                       | -                                | -               | 9                            | 5                            | 4                                  |
| <b>Education, Culture and Employment</b>    |                         |                                  |                 |                              |                              |                                    |
| Early Childhood Program Grants              | 90                      | -                                | 6               | 96                           | 60                           | 36                                 |
| Early Childhood Program Operator<br>Subsidy | 4,253                   | 2,710                            | -               | 6,963                        | 5,689                        | 1,274                              |
| Early Childhood Scholarship                 | 165                     | -                                | -               | 165                          | 135                          | 30                                 |
| Early Childhood Worker Grant<br>Program     | 884                     | -                                | -               | 884                          | 1,356                        | (472)                              |
| French Language Broadcasting                | 10                      | -                                | -               | 10                           | 10                           | -                                  |
| Indigenous Language Broadcasting            | -                       | -                                | -               | -                            | 90                           | (90)                               |
| Indigenous Scholarships                     | -                       | -                                | -               | -                            | 10                           | (10)                               |
| NWT Arts Council                            | 700                     | -                                | -               | 700                          | 710                          | (10)                               |
| Senior Home Heating Subsidy                 | 2,192                   | -                                | -               | 2,192                        | 2,210                        | (18)                               |
| Student Grants                              | 12,076                  | 1,777                            | -               | 13,853                       | 8,907                        | 4,946                              |
| Support to Northern Performers              | 101                     | -                                | -               | 101                          | 101                          | -                                  |
| Trades and Occupations Wage Subsidy         | 1,072                   | -                                | -               | 1,072                        | 625                          | 447                                |
| Workforce Development Agreement             | 1,749                   | -                                | (227)           | 1,522                        | 489                          | 1,033                              |
|   | <b>23,292</b>           | <b>4,487</b>                     | <b>(221)</b>    | <b>27,558</b>                | <b>20,392</b>                | <b>7,166</b>                       |
| <b>Total</b>                                | <b>140,158</b>          | <b>31,808</b>                    | <b>(221)</b>    | <b>171,745</b>               | <b>161,545</b>               | <b>10,200</b>                      |

Land with cost and net book value of \$0, market value \$266 (2020 - \$249) was contributed to third parties.

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6**

**for the year ended March 31, 2021**

(thousands of dollars)

|   | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Legislative Assembly</b>                               |                         |                                  |                 |                              |                              |                                     |
| Capital Area Development Fund                             | 50                      | -                                | -               | 50                           | -                            | 50                                  |
| Human Rights Commission Core Funding                      | 180                     | -                                | -               | 180                          | 180                          | -                                   |
|   | <b>230</b>              | <b>-</b>                         | <b>-</b>        | <b>230</b>                   | <b>180</b>                   | <b>50</b>                           |
| <b>Executive and Indigenous Affairs</b>                   |                         |                                  |                 |                              |                              |                                     |
| Native Women's Association<br>Core Funding                | 426                     | -                                | -               | 426                          | 426                          | -                                   |
| Nihtat Gwich'in Process and Schedule<br>Agreement         | -                       | -                                | -               | -                            | 10                           | (10)                                |
| Status of Women Council                                   | 394                     | -                                | -               | 394                          | 394                          | -                                   |
|   | <b>820</b>              | <b>-</b>                         | <b>-</b>        | <b>820</b>                   | <b>830</b>                   | <b>(10)</b>                         |
| <b>Finance</b>  |                         |                                  |                 |                              |                              |                                     |
| Aviation Sector Support                                   | -                       | 19,534                           | -               | 19,534                       | 19,534                       | -                                   |
| COVID-19 Return to Class Wisely                           | -                       | -                                | -               | -                            | 312                          | (312)                               |
| COVID-19 United Way                                       | -                       | -                                | -               | -                            | 175                          | (175)                               |
| Net Fiscal Benefit Transfer to Aboriginal<br>Parties      | 10,100                  | -                                | -               | 10,100                       | 8,308                        | 1,792                               |
| Northwest Territories Heritage Fund                       | 7,600                   | -                                | -               | 7,600                        | 2,538                        | 5,062                               |
| Northwest Territories Housing<br>Corporation Core Funding | 71,672                  | 4,537                            | -               | 76,209                       | 76,210                       | (1)                                 |
| Territorial Power Subsidy Program                         | 7,153                   | -                                | -               | 7,153                        | 7,703                        | (550)                               |
| Whati Fibre Project                                       | -                       | -                                | -               | -                            | 586                          | (586)                               |
|   | <b>96,525</b>           | <b>24,071</b>                    | <b>-</b>        | <b>120,596</b>               | <b>115,366</b>               | <b>5,230</b>                        |

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Municipal and Community Affairs</b>                   |                         |                                  |                 |                              |                              |                                     |
| A Brilliant North  | 565                     | -                                | -               | 565                          | 394                          | 171                                 |
| Annual Non-Government-Organization<br>Stabilization Fund | 700                     | -                                | -               | 700                          | 700                          | -                                   |
| COVID-19 Emergency Support for Sports<br>Organization    | -                       | 1,847                            | -               | 1,847                        | 1,843                        | 4                                   |
| Children and Youth Resiliency Program                    | 450                     | -                                | -               | 450                          | 351                          | 99                                  |
| Community Governments:                                   |                         |                                  |                 |                              |                              |                                     |
| Capital Formula Funding                                  | 29,000                  | -                                | -               | 29,000                       | 29,000                       | -                                   |
| Community Financial Services                             | 135                     | -                                | -               | 135                          | -                            | 135                                 |
| Recreation Funding                                       | 825                     | -                                | -               | 825                          | 744                          | 81                                  |
| Water and Sewer Services Funding                         | 19,887                  | -                                | -               | 19,887                       | 19,887                       | -                                   |
| Get Active NWT   | 100                     | -                                | -               | 100                          | 100                          | -                                   |
| Ground Ambulance and Highway Rescue                      | 185                     | -                                | -               | 185                          | 185                          | -                                   |
| Healthy Choices Initiative                               | 765                     | -                                | -               | 765                          | 587                          | 178                                 |
| Multisport Games   | -                       | 650                              | -               | 650                          | 650                          | -                                   |
| Pan Territorial Sport Program                            | 272                     | -                                | -               | 272                          | 272                          | -                                   |
| Partners Contribution - Assessment<br>Services           | 125                     | -                                | -               | 125                          | 125                          | -                                   |
| Partners Contributions                                   | 460                     | -                                | -               | 460                          | 460                          | -                                   |
| Recreation Contributions                                 | 450                     | -                                | -               | 450                          | 58                           | 392                                 |
| Regional Youth Sport Events                              | 400                     | -                                | -               | 400                          | 141                          | 259                                 |
| Volunteer Contributions                                  | 70                      | -                                | -               | 70                           | 17                           | 53                                  |
| Volunteer Recognition                                    | 30                      | -                                | -               | 30                           | 5                            | 25                                  |
| Youth Centres  | 500                     | -                                | -               | 500                          | 502                          | (2)                                 |
| Youth Contribution Programs                              | 225                     | -                                | -               | 225                          | 45                           | 180                                 |
| Youth Corps - Regional Operations                        | 500                     | -                                | -               | 500                          | 132                          | 368                                 |
| Youth Corps - Sport, Recreation<br>and Youth             | 675                     | -                                | -               | 675                          | 530                          | 145                                 |
|  | <b>56,319</b>           | <b>2,497</b>                     | <b>-</b>        | <b>58,816</b>                | <b>56,728</b>                | <b>2,088</b>                        |
| <b>Lands</b>   |                         |                                  |                 |                              |                              |                                     |
| Consultation for Land Use Decisions                      | 75                      | -                                | -               | 75                           | 50                           | 25                                  |
| Land Use Planning Initiatives                            | 265                     | -                                | -               | 265                          | 178                          | 87                                  |
| Northwest Territories Surface Rights<br>Board            | 303                     | -                                | -               | 303                          | 313                          | (10)                                |
| Sustainable Land Use Management                          | 230                     | -                                | -               | 230                          | 103                          | 127                                 |
|  | <b>873</b>              | <b>-</b>                         | <b>-</b>        | <b>873</b>                   | <b>644</b>                   | <b>229</b>                          |



**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|   | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Health and Social Services</b>                 |                         |                                  |                 |                              |                              |                                     |
| Anti-Poverty Fund and Day Shelter                 | 1,075                   | -                                | (75)            | 1,000                        | 1,000                        | -                                   |
| Child and Family Services                         | 217                     | -                                | -               | 217                          | 226                          | (9)                                 |
| Community Based Suicide Prevention                | 225                     | -                                | -               | 225                          | 41                           | 184                                 |
| Community Wellness Initiatives Fund               | 1,014                   | -                                | -               | 1,014                        | 781                          | 233                                 |
| Disabilities Fund                                 | 335                     | -                                | -               | 335                          | 229                          | 106                                 |
| Early Childhood Development Action<br>Plan        | 277                     | -                                | -               | 277                          | 255                          | 22                                  |
| Early Childhood Development<br>Breastfeeding Fund | 65                      | -                                | -               | 65                           | 30                           | 35                                  |
| Family Violence Prevention                        | 395                     | -                                | -               | 395                          | 147                          | 248                                 |
| French Language Services                          | 970                     | -                                | -               | 970                          | 618                          | 352                                 |
| Health and Social Services<br>Authority Funding   | 347,591                 | 45,286                           | 5,614           | 398,491                      | 394,913                      | 3,578                               |
| Healthy Family Program                            | 292                     | -                                | -               | 292                          | 549                          | (257)                               |
| Infrastructure Contributions:                     |                         |                                  |                 |                              |                              |                                     |
| Avens - Laundry and Kitchen Facilities<br>Upgrade | -                       | 2,555                            | -               | 2,555                        | 3,745                        | (1,190)                             |
| Mental Health and Addictions Bilateral            | 250                     | -                                | (50)            | 200                          | 164                          | 36                                  |
| Northern Wellness Initiatives                     | 7,603                   | 35                               | -               | 7,638                        | 6,593                        | 1,045                               |
| On the Land Healing Fund                          | 1,825                   | -                                | -               | 1,825                        | 1,266                        | 559                                 |
| Peer Support Program                              | -                       | 180                              | -               | 180                          | -                            | 180                                 |
| Respite Fund                                      | 225                     | 430                              | -               | 655                          | 479                          | 176                                 |
| Seniors Fund                                      | 205                     | 100                              | -               | 305                          | 330                          | (25)                                |
| Tlicho Cultural Coordinator                       | 35                      | -                                | -               | 35                           | 41                           | (6)                                 |
|   | <b>362,599</b>          | <b>48,586</b>                    | <b>5,489</b>    | <b>416,674</b>               | <b>411,407</b>               | <b>5,267</b>                        |

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Environment and Natural Resources</b>   |                         |                                  |                 |                              |                              |                                     |
| Adaptation Plan  | 25                      | -                                | -               | 25                           | -                            | 25                                  |
| Caribou Monitoring   | 56                      | -                                | -               | 56                           | 243                          | (187)                               |
| Climate Change Community Adaptation<br>Community Harvester Assistance<br>Program | 300                     | -                                | -               | 300                          | 220                          | 80                                  |
| Conservation Planning  | 1,074                   | 172                              | -               | 1,246                        | 1,126                        | 120                                 |
| Country Foods  | 415                     | -                                | -               | 415                          | 368                          | 47                                  |
| Cumulative Impact Monitoring Program   | 50                      | -                                | -               | 50                           | 23                           | 27                                  |
| Disease Contaminants   | 1,871                   | -                                | -               | 1,871                        | 1,739                        | 132                                 |
| Industry Development   | 76                      | -                                | -               | 76                           | 155                          | (79)                                |
| Interim Resource Management<br>Assistance Program                                | 50                      | -                                | -               | 50                           | 120                          | (70)                                |
| Inuvialuit Water Board   | 1,655                   | -                                | -               | 1,655                        | 1,738                        | (83)                                |
| Local Wildlife Committees  | 924                     | -                                | -               | 924                          | 674                          | 250                                 |
| MacKenzie River Basin Board  | 257                     | -                                | -               | 257                          | 165                          | 92                                  |
| Modelling and Remote Sensing   | 50                      | -                                | -               | 50                           | -                            | 50                                  |
| Nature Fund Protected Areas  | 65                      | -                                | -               | 65                           | -                            | 65                                  |
| NWT Water Strategy   | 2,105                   | -                                | -               | 2,105                        | 1,729                        | 376                                 |
| On the Land Collaborative  | 175                     | -                                | -               | 175                          | 414                          | (239)                               |
| Stewardship Program  | -                       | -                                | -               | -                            | 85                           | (85)                                |
| Sustainable Livelihoods  | 330                     | -                                | -               | 330                          | 107                          | 223                                 |
| Take A Kid Trapping  | -                       | 110                              | -               | 110                          | 351                          | (241)                               |
| Traditional Knowledge  | 125                     | -                                | -               | 125                          | 199                          | (74)                                |
| Water Regulatory   | 65                      | -                                | -               | 65                           | -                            | 65                                  |
| Water Research   | -                       | -                                | -               | -                            | 154                          | (154)                               |
| Water Strategy Action Plan   | -                       | -                                | -               | -                            | 287                          | (287)                               |
| Wildfire Research Support  | 250                     | -                                | -               | 250                          | 120                          | 130                                 |
| Wildfire Risk Management Plan  | 25                      | -                                | -               | 25                           | -                            | 25                                  |
| Wildlife Management Boards   | 75                      | 100                              | -               | 175                          | 462                          | (287)                               |
|  | 118                     | -                                | -               | 118                          | 228                          | (110)                               |
|  | <b>10,136</b>           | <b>382</b>                       | <b>-</b>        | <b>10,518</b>                | <b>10,707</b>                | <b>(189)</b>                        |

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|   | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Industry, Tourism and Investment</b>                   |                         |                                  |                 |                              |                              |                                     |
| Business Development and<br>Investment Corporation        | 2,012                   | -                                | -               | 2,012                        | 2,012                        | -                                   |
| Canadian Agricultural Partnership                         | 488                     | -                                | -               | 488                          | 606                          | (118)                               |
| Commercial Fisheries                                      | 450                     | 100                              | -               | 550                          | 595                          | (45)                                |
| Community Futures   | 825                     | -                                | -               | 825                          | 828                          | (3)                                 |
| Community Tourism Coordinators                            | 150                     | -                                | -               | 150                          | 150                          | -                                   |
| Community Tourism Infrastructure                          | 200                     | -                                | -               | 200                          | 196                          | 4                                   |
| Community Transfers Initiative                            | 1,681                   | -                                | -               | 1,681                        | 1,471                        | 210                                 |
| Convention Bureau   | 100                     | -                                | -               | 100                          | 100                          | -                                   |
| Film Industry Rebate Program                              | 100                     | -                                | -               | 100                          | 84                           | 16                                  |
| Great Northern Arts Festival                              | 25                      | -                                | -               | 25                           | 25                           | -                                   |
| Growth and Recovery by Investing in<br>Tourism            | -                       | 1,500                            | 1,500           | 3,000                        | 2,983                        | 17                                  |
| Indigenous Mineral Development Support<br>Program         | 100                     | -                                | -               | 100                          | 152                          | (52)                                |
| Mining Incentive Program                                  | 1,000                   | -                                | -               | 1,000                        | 1,094                        | (94)                                |
| Northern Food Development Program                         | 550                     | -                                | -               | 550                          | 519                          | 31                                  |
| Northwest Territories Chamber of Mines                    | 30                      | -                                | -               | 30                           | 80                           | (50)                                |
| Regional Relief and Recovery Fund                         | -                       | 3,933                            | -               | 3,933                        | 3,391                        | 542                                 |
| Support for Entrepreneur and Economic<br>Development      | 3,866                   | -                                | -               | 3,866                        | 4,526                        | (660)                               |
| Tourism 2020  | 400                     | -                                | (400)           | -                            | 100                          | (100)                               |
| Tourism Industry Funding                                  | 4,136                   | -                                | (600)           | 3,536                        | 3,436                        | 100                                 |
| Tourism Product Diversification Program                   | 1,086                   | -                                | -               | 1,086                        | 1,038                        | 48                                  |
| Tourism Skills Development                                | 50                      | -                                | -               | 50                           | -                            | 50                                  |
| Various Contributions Economic<br>Diversification         | -                       | -                                | -               | -                            | 748                          | (748)                               |
| Various Contributions Minerals and<br>Petroleum Resources | -                       | -                                | -               | -                            | 601                          | (601)                               |
| Various Contributions Tourism and Parks                   | -                       | -                                | -               | -                            | 46                           | (46)                                |
| Yellowknife Visitors Services                             | 161                     | -                                | -               | 161                          | 161                          | -                                   |
|   | <b>17,410</b>           | <b>5,533</b>                     | <b>500</b>      | <b>23,443</b>                | <b>24,942</b>                | <b>(1,499)</b>                      |

**Justice**

|  |              |          |          |              |              |            |
|--|--------------|----------|----------|--------------|--------------|------------|
| Community Justice Committees and<br>Projects | 1,818        | -        | -        | 1,818        | 1,623        | 195        |
| Gun and Gang Strategy                        | 200          | -        | -        | 200          | 185          | 15         |
| Offender Reintegration                       | 179          | -        | -        | 179          | -            | 179        |
| Victims Assistance Support Projects          | 1,208        | -        | -        | 1,208        | 1,155        | 53         |
| YWCA of Yellowknife                          | 105          | -        | -        | 105          | 105          | -          |
|  | <b>3,510</b> | <b>-</b> | <b>-</b> | <b>3,510</b> | <b>3,068</b> | <b>442</b> |

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|                                       | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|---------------------------------------|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Infrastructure</b>                 |                         |                                  |                 |                              |                              |                                     |
| Alternative and Renewable Energy      |                         |                                  |                 |                              |                              |                                     |
| Research                              | 70                      | -                                | -               | 70                           | 96                           | (26)                                |
| Alternative Energy Program            | 150                     | -                                | -               | 150                          | 200                          | (50)                                |
| Arctic Energy Alliance Core Funding   | 1,600                   | -                                | -               | 1,600                        | 1,600                        | -                                   |
| Aurora Research Institute Energy      |                         |                                  |                 |                              |                              |                                     |
| Projects                              | 70                      | -                                | -               | 70                           | -                            | 70                                  |
| Biomass Energy Program                | 200                     | -                                | -               | 200                          | 100                          | 100                                 |
| Business Support Program              | 200                     | -                                | -               | 200                          | 200                          | -                                   |
| Community Government Retrofits        | 200                     | -                                | -               | 200                          | 190                          | 10                                  |
| Community Renewable Energy Program    | 100                     | -                                | -               | 100                          | 100                          | -                                   |
| Electricity System Analysis           | 30                      | -                                | -               | 30                           | -                            | 30                                  |
| Energy Efficiency Incentive Program   | 100                     | -                                | -               | 100                          | 200                          | (100)                               |
| Energy Guide for Houses               | 190                     | -                                | -               | 190                          | 150                          | 40                                  |
| Infrastructure Contributions          |                         |                                  |                 |                              |                              |                                     |
| Northwest Territories Power           |                         |                                  |                 |                              |                              |                                     |
| Corporation                           | 38,232                  | 31,564                           | -               | 69,796                       | 19,664                       | 50,132                              |
| Local Community Roads                 | 1,480                   | -                                | -               | 1,480                        | 1,236                        | 244                                 |
| Low Carbon Economy Leadership Fund    | 7,925                   | 4,772                            | -               | 12,697                       | 2,782                        | 9,915                               |
| NWT Energy Corporation - Lease        |                         |                                  |                 |                              |                              |                                     |
| Agreement                             | -                       | -                                | -               | -                            | 98                           | (98)                                |
| NWT Energy Efficiency Projects        | 300                     | -                                | -               | 300                          | 250                          | 50                                  |
| Students Against Drinking and Driving | 12                      | -                                | -               | 12                           | 10                           | 2                                   |
| Tulita Solar Project                  | -                       | -                                | -               | -                            | 56                           | (56)                                |
| Various other contributions           | -                       | -                                | -               | -                            | 60                           | (60)                                |
|                                       | <b>50,859</b>           | <b>36,336</b>                    | <b>-</b>        | <b>87,195</b>                | <b>26,992</b>                | <b>60,203</b>                       |

**Government of the Northwest Territories**

**Interim Non-Consolidated Schedule of Contributions (unaudited)**

**Schedule 6 (continued)**

**for the year ended March 31, 2021**

(thousands of dollars)

|  | Main<br>Estimates<br>\$ | Supplementary<br>Estimates<br>\$ | Transfers<br>\$ | Total<br>Appropriation<br>\$ | Actual<br>Expenditures<br>\$ | (Over) Under<br>Appropriation<br>\$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|-------------------------------------|
| <b>Education, Culture and Employment</b>                             |                         |                                  |                 |                              |                              |                                     |
| Arts Organizations Operating Funding                                 | 460                     | -                                | -               | 460                          | 428                          | 32                                  |
| Aurora College Funding   | 34,176                  | -                                | -               | 34,176                       | 34,176                       | -                                   |
| Career Development and Training                                      | 80                      | -                                | (50)            | 30                           | -                            | 30                                  |
| Community Library Services   | 763                     | -                                | 76              | 839                          | 781                          | 58                                  |
| Cultural Organizations   | 424                     | -                                | -               | 424                          | 462                          | (38)                                |
| Early Childhood Infrastructure Fund                                  | -                       | 500                              | -               | 500                          | 500                          | -                                   |
| Early Childhood Program  | 1,302                   | -                                | 270             | 1,572                        | 1,849                        | (277)                               |
| Economic Diversification and Business Support                        | -                       | -                                | -               | -                            | 75                           | (75)                                |
| Education Authority Funding  | 158,593                 | 7,244                            | -               | 165,837                      | 168,433                      | (2,596)                             |
| Education Renewal and Innovation                                     | 185                     | -                                | 70              | 255                          | 163                          | 92                                  |
| Healthy Food for Learning  | 650                     | -                                | -               | 650                          | 650                          | -                                   |
| Heritage Centres   | 491                     | -                                | -               | 491                          | 491                          | -                                   |
| Infrastructure Contributions:  |                         |                                  |                 |                              |                              |                                     |
| Early Childhood and School Services                                  | 8,085                   | 3,060                            | -               | 11,145                       | 6,566                        | 4,579                               |
| Income Security Initiative   | 228                     | -                                | (228)           | -                            | -                            | -                                   |
| Indigenous Languages Revitalization                                  | -                       | 200                              | -               | 200                          | 225                          | (25)                                |
| Language Proficiency Testing   | -                       | -                                | -               | -                            | 46                           | (46)                                |
| Literacy Funding:  |                         |                                  |                 |                              |                              |                                     |
| Early Childhood and School Services                                  | 677                     | -                                | -               | 677                          | 670                          | 7                                   |
| Labour Development and Advanced Education                            | 1,679                   | -                                | -               | 1,679                        | 1,656                        | 23                                  |
| Minority Language Education and Second Language Instruction (French) | 2,539                   | 711                              | -               | 3,250                        | 3,591                        | (341)                               |
| Northern Distance Learning   | 1,818                   | 215                              | -               | 2,033                        | 1,505                        | 528                                 |
| Northern Youth Abroad  | -                       | -                                | 100             | 100                          | 100                          | -                                   |
| NWT Teachers' Association Professional Development Fund              | 2,019                   | -                                | -               | 2,019                        | 2,066                        | (47)                                |
| Official Languages:  |                         |                                  |                 |                              |                              |                                     |
| Indigenous Languages   | 6,285                   | -                                | (820)           | 5,465                        | 5,252                        | 213                                 |
| Indigenous Languages Broadcasting                                    | 1,028                   | -                                | -               | 1,028                        | 878                          | 150                                 |
| Francophone Affairs  | 127                     | -                                | -               | 127                          | 178                          | (51)                                |
| Other Post Secondary Contributions                                   | -                       | -                                | -               | -                            | 700                          | (700)                               |
| Skills Canada  | 70                      | -                                | -               | 70                           | 91                           | (21)                                |
| Small Community Employment   | 4,244                   | -                                | -               | 4,244                        | 3,801                        | 443                                 |
| Supporting Child Inclusion and Participation                         | 1,700                   | -                                | -               | 1,700                        | 1,413                        | 287                                 |
| Tlicho Cultural Coordinator  | 35                      | -                                | -               | 35                           | 35                           | -                                   |
| Workforce Development Agreement                                      | 464                     | 2,400                            | 227             | 3,091                        | 3,860                        | (769)                               |
|  | <b>228,122</b>          | <b>14,330</b>                    | <b>(355)</b>    | <b>242,097</b>               | <b>240,641</b>               | <b>1,456</b>                        |
| <b>Total</b>   | <b>827,403</b>          | <b>131,735</b>                   | <b>5,634</b>    | <b>964,772</b>               | <b>891,505</b>               | <b>73,267</b>                       |

**SPECIAL WARRANTS**

There were no Special Warrants for the fiscal year ended March 31, 2021.

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**Government of the Northwest Territories****Interim Non-Consolidated Schedule of Inter-activity Transfers Exceeding  
\$250,000 (unaudited)****Schedule 8****for the year ended March 31, 2021****(thousands of dollars)**

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|  | <b>Transfer<br/>to (from)<br/>\$</b> | <b>Explanation</b>   |
|--|--------------------------------------|--|
| <b>OPERATIONS AND MAINTENANCE</b>          |                                      |  |
| <b>Health and Social Services</b>          |                                      |  |
| Health and Social Programs                 | (1,632)                              | Transfer from Health and Social Programs (HSP) to Administrative and Support Services for position related to O&M. Transfers from HSP to Long Term and Continuing Care Services (LTCCS) for COVID Safe Restart funding, AVENS collective agreement increases, and funding related to non-administrative supplies. Transfer from HSP to Supplementary Health Benefits for COVID Safe Restart funding. These are offset by transfers from Administrative and Support Services to HSP for one-time funding to offset costs associated with the HH Williams Hospital and position related to O&M, LTCCS to HSP for Early Childhood Development contributions, the functions relating to a dental contract, and family violence shelters. |
| Administrative and Support Services        | (113)                                |  |
| Long Term and Continuing Care              | 1,370                                |  |
| Supplementary Health Benefits              | 375                                  |  |
| Infrastructure Project Classification      | 1,781                                | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.   |
| <b>Education, Culture and Employment</b>   |                                      |  |
| Labour Development and Advanced Education  | (537)                                | Transfer of Indigenous Language Revitalization funding from Labour Development and Advanced Education to Culture, Heritage and Languages. Transfer of Technology Service Centre chargeback expenses for new positions to Corporate Management. Transfer of Northern Youth Abroad funding and Employment Standards Appeal funding from Labour Development and Advanced Education to Early Childhood and School Services.  |
| Corporate Management                       | 28                                   |  |
| Culture, Heritage and Languages            | 450                                  |  |
| Early Childhood and School Services        | 59                                   |  |
| Infrastructure Project Classification      | 24                                   | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.   |
| <b>Infrastructure</b>                      |                                      |  |
| Infrastructure Project Classification      | 16                                   | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.   |
| <b>Environmental and Natural Resources</b> |                                      |  |
| Infrastructure Project Classification      | 87                                   | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.   |
| <b>Industry, Tourism, and Investment</b>   |                                      |  |
| Infrastructure Project Classification      | 259                                  | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.   |

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**Government of the Northwest Territories****Interim Non-Consolidated Schedule of Inter-activity Transfers Exceeding  
\$250,000 (unaudited)****Schedule 8 (continued)****for the year ended March 31, 2021****(thousands of dollars)**

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|   | <b>Transfer<br/>to (from)<br/>\$</b> | <b>Explanation</b>  |
|---|--------------------------------------|---|
| <b>CAPITAL INVESTMENT</b>   |                                      |   |
| <b>Environmental and Natural Resources</b>                        |                                      |   |
| Forest Management<br>Wildlife and Fish                            | (320)<br>320                         | Transfer of the cancelled Lightning Network Betterment project budget to the Workshop in Fort Resolution. Transfer of the Workshop in Fort Resolution project to the activity where it will be administered.  |
| Infrastructure Project Classification                             | (87)                                 | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.  |
| <b>Health and Social Services</b>                                 |                                      |   |
| Administrative and Support Services<br>Health and Social Programs | (7,333)<br>7,333                     | Transfer of the Inuvik Regional Hospital - Phone/Communications Systems/Building Access, 3 Body Holding Spaces, Mechanical Upgrades, Communications Systems Retrofit, Dental Room Addition, 2 Flooring Upgrades and the Medical Equipment (Biomedical Evergreening) projects to the activity where they will be administered. |
| Infrastructure Project Classification                             | (1,781)                              | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.  |
| <b>Industry, Tourism and Investment</b>                           |                                      |   |
| Infrastructure Project Classification                             | (259)                                | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.  |
| <b>Infrastructure</b>   |                                      |   |
| Asset Management<br>Corporate Management                          | (31,396)<br>31,396                   | Transfer of the Mackenzie Valley Highway Environmental Assessment, Mount Gaudet Access Road, Slave Geological Province Corridor and Prohibition Creek Access Road projects to the activity where they will be administered.   |
| Infrastructure Project Classification                             | (16)                                 | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.  |
| <b>Education, Culture and Employment</b>                          |                                      |   |
| Infrastructure Project Classification                             | (24)                                 | The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.  |



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**for the year ended March 31, 2021**

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**ACCOUNTS RECEIVABLE WRITTEN OFF**

No amounts were written off during the fiscal year ended March 31, 2021.

**FORGIVENESS OF DEBT**

No amounts were forgiven during the fiscal year ended March 31, 2021.

**REMISSION OF STUDENT LOANS**

The total student loans remised during the fiscal year ended March 31, 2021 was \$1,932,506.

**REMISSION OF TAXES AND PENALTY**

No amounts were remised during the fiscal year ended March 31, 2021.

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**Government of the Northwest Territories****Interim Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and  
Others - Expenditures Recovered (unaudited)****Schedule 10****for the year ended March 31, 2021**

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\$

**Executive and Indigenous Affairs**

|                                      |         |
|--------------------------------------|---------|
| Gwich'in Land Claim Implementation   | 28,411  |
| Inuvialuit Land Claim Implementation | 316,006 |
| Sahtu Land Claim Implementation      | 47      |
| Tlicho Land Claim Implementation     | 227,088 |

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**571,552**

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**Municipal and Community Affairs**

|   |            |
|---|------------|
| Clean Water and Waste Water Fund  | 3,143,585  |
| Design and Construction Oversight - Sambaa K'e Sewage Lagoon<br>and Solid Waste | 1,654      |
| Emergency Management Development  | 83,192     |
| Gas Tax   | 17,962,000 |
| Inuvialuit Land Claim Implementation  | 25,271     |
| Investing in Canada Infrastructure  | 6,813,691  |
| Pan Territorial Strategy  | 231,150    |
| Small Community Fund  | 802,717    |

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**29,063,260**

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**Infrastructure**

|   |           |
|---|-----------|
| Aurora College - Adult Education Building                             | 12,799    |
| Gwich'in Land Claim Implementation                                    | 5,029     |
| Hay River Access Corridor   | 95,840    |
| National Safety Code  | 153,140   |
| Office Lease - Beaufort Delta Education Council                       | 146,100   |
| Royal Canadian Mounted Police Facilities Maintenance and Utilities    | 4,486,858 |
| Royal Canadian Mounted Police Janitorial Services                     | 170,232   |
| Royal Canadian Mounted Police Minor Capital Services                  | 1,249,497 |
| Sahtu Land Claim Implementation                                       | 5,027     |
| The Alberta Road Maintenance  | 187,783   |
| Tlicho Land Claim Implementation                                      | 13,936    |
| Wood Buffalo National Park Highway 5 Road Maintenance                 | 1,521,127 |
| Yellowknife Education District No 1 - Wood Pellet Boiler Installation | 42,500    |

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**8,089,868**

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**Government of the Northwest Territories****Interim Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and  
Others - Expenditures Recovered (unaudited) Schedule 10 (continued)**

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**for the year ended March 31, 2021**

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|                                    | \$      |
|------------------------------------|---------|
| <b>Justice</b>                     |         |
| Court Ordered Counsel              | 2,698   |
| Estates Clerk                      | 148,547 |
| Family Information Liaison Unit    | 381,000 |
| Gwich'in Land Claim Implementation | 24,946  |
| Sahtu Land Claim Implementation    | 24,946  |
| Tlicho Land Claim Implementation   | 37,977  |

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**620,114**

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**Health and Social Services**

|  |            |
|--|------------|
| Canadian Chronic Disease Surveillance System             | 159,270    |
| Canadian Congenital Anomalies Survey System              | 82,200     |
| Home and Community Care Enhancement                      | 629,024    |
| Non Insured Health Benefits                              | 20,980,131 |
| Non Insured Health Benefits - Dental                     | 16,210     |
| Northern Wellness  | 12,191     |
| Territorial Health Investment Fund Cultural Competencies | 892,516    |
| Territorial Health Investment Fund Medical Travel        | 5,000,000  |
| Territorial Health Investment Fund Oral Health           | 695,230    |
| Toll-Free Tobacco Quitline Services                      | 103,790    |

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**28,570,562**

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**Education, Culture and Employment**

|                                     |           |
|-------------------------------------|-----------|
| Gwich'in Land Claim Implementation  | 23,400    |
| Labour Market Development Agreement | 3,712,535 |
| Tlicho Land Claim Implementation    | 65,877    |

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**3,801,812**

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**Government of the Northwest Territories****Interim Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and  
Others - Expenditures Recovered (unaudited) Schedule 10 (continued)**

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**for the year ended March 31, 2021**

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|  | \$                |
|--|-------------------|
| <b>Environment and Natural Resources</b>             |                   |
| Alberta and NWT Bilateral Water Management Agreement | 217,228           |
| Bison Control Program                                | 45,177            |
| Blue Nose West Caribou Survey                        | 50,000            |
| Climate Change - Preparedness in the North           | 250,067           |
| Conservation Data Centre Data Development            | 31,399            |
| Cumulative Effects on Barren Ground Caribou          | 15,000            |
| FMD Boarder Zone Agreements                          | 13,722            |
| Gwich'in Land Claim Implementation                   | 53,249            |
| Inuvialuit Land Claim Implementation                 | 4,698,069         |
| Legacy Contamination                                 | 53,747            |
| Muskox Survey  | 25,000            |
| Northern Richardson Mountains Dall Study             | 20,000            |
| Sahtu Land Claim Implementation                      | 209,886           |
| Tlicho Land Claim Implementation                     | 159,484           |
| Yukon and NWT Bilateral Water Management Agreement   | 12,500            |
|  | <b>5,854,528</b>  |
| <b>Industry, Tourism and Investment</b>              |                   |
| Canadian Agricultural Partnership                    | 642,596           |
| Tlicho Land Claim Implementation                     | 4,601             |
| Sahtu Land Claim Implementation                      | 29,725            |
|  | <b>676,922</b>    |
| <b>Total</b>   | <b>77,248,618</b> |

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