



MEETING GO 89-19-22

STANDING COMMITTEE ON GOVERNMENT OPERATIONS

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TUESDAY, SEPTEMBER 27, 2022

COMMITTEE ROOM 'A' - YELLOWKNIFE, NT

9:00 AM

AGENDA

1. Prayer
2. Review and Adoption of Agenda
3. Declarations of Conflict of Interest
4. In-Camera Matters:
 - a) Finance – Business Plan Annual Update 2022-2023:
 - i. Internal Briefing
 - ii. Briefing with Hon. Caroline Wawzonek
Minister of Finance
 - b) Correspondence:

| | |
|----------|--|
| 22-07-06 | Red Tape Reduction-Progress Report – Finance |
| 22-07-18 | NWT Wage Top-Up Program - Finance |
| 22-07-21 | Official Languages Act - Education, Culture & Employment |
| 22-07-21 | Official Languages Act - Education, Culture & Employment |
| 22-07-27 | Public Accounts 2020-21 – Comptroller General, GNWT |
| 22-08-08 | Fire Prevention Act - Referral from AOC |
| 22-08-08 | Addictions Prevention Work-plan – Health & Social Services |
| 22-08-25 | Flood Response – Town of Hay River |
| 22-09-07 | Arctic Circle Assembly Invitation – Premier |
| 22-09-16 | 2022 Interim Financial Report - Finance |
| 22-09-16 | Addictions Prevention Work-plan – Health & Social Services |
| 22-09-19 | 2022 Flood GNWT Response – AOC Referral |
 - c) Committee Business
5. Public Matters:
 - a) Bill 53: An Act to Amend the Liquor Act: Public Review and Clause by Clause
with the Hon. Caroline Wawzonek, Minister of Finance

Date and Time of Next Meeting: At Call of the Chair

6. Adjournment

DETAILED AGENDA

| Item | Recommend |
|--|--|
| <p>4. In-Camera Matters:</p> <p>a) Finance – Business Plan Annual Update 2022-2023:</p> <p>i. Internal Briefing – (Walk-in ADDED click here)</p> <p>ii. Briefing with Hon. Caroline Wawzonek Minister of Finance Attachment 1 Opening Remarks Attachment 2 Presentation Deck - Attachment - Business Plan Copy</p> <p>b) Correspondence:</p> <p>22-07-06 Red Tape Reduction-Progress Report – FIN - Attachment 3</p> <p>22-07-18 NWT Wage Top-Up Program – FIN - Attachment 4</p> <p>22-07-21 Official Languages Act – ECE - Attachment 5</p> <p>22-07-27 Official Languages - additional recommendations – ECE - Attachment 6</p> <p>22-07-27 Public Accounts 2020-21 – FIN - Attachment 7</p> <p>22-08-08 Fire Prevention Act - Referral from AOC - Attachment 8</p> <p>22-08-08 Addictions Prevention Work-plan – HSS - Attachment 9</p> <p>22-08-25 Flood Response – Town of Hay River - Attachment 10</p> <p>22-09-07 Arctic Circle Assembly Invitation – Premier - Attachment 11</p> <p>22-09-16 2022 Interim Financial Report – FIN - Attachment 12</p> <p>22-09-16 Addictions Prevention Work-plan – HSS - Attachment 13</p> <p>22-09-19 2022 Flood GNWT Response – AOC Referral - Attachment 14</p> <p>c) Committee Business:</p> <p>i. Committee Planning - Session</p> <p>ii. Travel on behalf of Committee:</p> <ul style="list-style-type: none"> • Aboriginal Sports Circle • Public Accounts Conference <p>5. Public Matters:</p> <p>a. Bill 53: An Act to Amend the Liquor Act: Public Review and Clause by Clause with the Hon. Caroline Wawzonek, Minister of Finance Attachment 15 – Bill 53</p> | <p>Advisor</p> <p>Presentation/Q&A</p> <p>Review/Direction</p> <p>Chair</p> <p>Reports</p> <p>Public Review with Staff/Law Clerk</p> |
| <p>6. Date and Time of Next Meeting: At Call of the Chair</p> | |
| <p>7. Adjournment</p> | |



Department of Finance 2022-23 Business Plan

Department at a Glance

| | |
|----------------------------|---------------|
| Current Budget | \$343M |
| Number of Employees | 480 |

Overview

1. Key Activity and Core Business Function

- Directorate
- Human Resources
- Liquor Revolving Fund
- Management Board Secretariat
- Office of the Chief Information Officer
- Office of the Comptroller General

2. Progress Reporting

Strategic documents that guide Finance's work include:

| Legislation | Strategies | Frameworks, Policies |
|--|---|--|
| <ul style="list-style-type: none"> • Financial Administration Act • Public Service Act • Statistics Act • Income Tax Act | <ul style="list-style-type: none"> • 19th Assembly Fiscal Strategy • Service Innovation Strategy • P3 Framework • Planning and Accountability Framework | <ul style="list-style-type: none"> • Indigenous Recruitment Framework • Diversity and Inclusion Framework • Affirmative Action Policy • Staff Retention Policy |

Key Activities

Key Activity #1: Directorate

Planned Activities

Key changes and areas of note in the planned activities include:

| | Topic | Notable because ... | Details | Pg. |
|---|-----------------------|---------------------|---|-----|
| 1 | Planned activities | Vague | <p>The BP describes three (3) planned activities:</p> <ol style="list-style-type: none"> 1. Develop three performance measures 2. Move records management from one division to another. 3. "Provide overall guidance and support to the Department" <p>The Directorate is responsible for planning, budgeting, policy development, records management, and financial management and control. These functions have a \$6M budget.</p> <p>Members may wish to ask for more details on the Directorate's planned activities for 2023-24.</p> | 383 |
| 2 | ATIPP | No mention | <p>The Directorate is responsible for ATIPP compliance at Finance and EIA.</p> <p>ATIPP is not mentioned in the BP.</p> <p>Members may wish to ask about Finance's performance providing documents to the centralized Access Office (JUS) in a timely manner.</p> | n/a |
| 3 | GNWT credit downgrade | No mention | <p>In March 2022, Moody's, 1 of the 3 big credit ratings agencies, downgraded the GNWT's credit rating.</p> <p>Reasons for the downgrade include:</p> <ul style="list-style-type: none"> - "A weakening of the territory's overall fiscal and economic profile" - "High reliance on short-term debt (50%) introduces increased refinancing risk, including risk that the interest burden will rise in the current environment of rising interest rates" <p>Members may wish to ask for an update on the GNWT's fiscal, economic, and debt outlook, and ask how that impacts the Department's planned activities.</p> | n/a |

| Topic | Notable because ... | Details | Pg. |
|-----------------------------------|-----------------------|---|-----|
| 4 Contribution to Housing NWT. | Few details | <p>The GNWT's funding for Housing NWT, \$78M, entirely flows through this key activity.</p> <p>During the 2022-23 budget process, Regular MLAs secured an additional \$4M for operational expenses at Housing NWT.</p> <p>Besides disclosing the funding amounts, the BP does not describe any policy work or performance measurements on Finance's contribution.</p> <p>Members may wish to ask about Finance's planned activities related to its \$82M contribution to Housing NWT.</p> <p>Members may wish to ask about the relationship between Finance and Housing NWT, and what are Finance's responsibilities and commitments in its contribution.</p> <p>Members may wish to ask about Finance's thinking on funding for Housing NWT in the next budget.</p> | n/a |
| 5 Internal audits and evaluations | No information | <p>The BP does not indicate whether Finance is implementing recommendations from any internal audits.</p> <p>Members may wish to ask whether Finance's planned activities include implementing recommendations from any internal audits and evaluations, and the nature of that work.</p> | n/a |

Performance Measures

None.

There are three (3) new measures in development on governance, employee training, and website analytics. These are the same 3 measures being introduced at all departments.

Members may wish to encourage Finance to develop performance measures and targets to track progress at the Directorate.

Key Activity #2: Human Resources

Planned Activities

Key changes and areas of note in the planned activities include:

| | Topic | Notable because ... | Details | Pg. |
|---|--|----------------------------------|---|-----|
| 1 | Healthcare wage supplement | No mention | The LP does not indicate whether Finance will continue efforts to provide healthcare workers a bonus through the Labour Market Supplement policy. Members may wish to ask whether Finance will keep trying to provide wage supplements to healthcare workers. | n/a |
| 2 | Leadership Development Program | Program overhaul complete | Finance will implement a new Leadership Development Program (LDP) in 2022-23. The LDP provides formal learning to grow employees' management skills. The new LDP will " <i>focus on practical learning that encompasses northern content</i> ". Members may wish to ask for more details on the overhauled Leadership Development Program, including when it will be launched. | 385 |
| 3 | Code of Conduct | Launch of new version | Finance has launched a modernized Code of Conduct for employees. The new Code uses plain language. Finance aims to have 95% of employees complete training by September 2023. | 386 |
| 4 | Diversity and Inclusion Framework | Coming soon | The Framework promotes diversity and inclusion in recruitment, policy development, and program delivery. Finance plans to implement the Framework in Fall 2022. Members may wish to encourage Finance to report on performance measures and targets for diversity and inclusion in the Business Plans. | 386 |
| 5 | Summer Student and Internship programs | No small community focus | In September, Members learned that GNWT hires of summer students excluded 22 communities. Members may wish to encourage Finance to plan activities and develop performance measures to increase summer student hires in communities. | 398 |
| 6 | Vacancies | No mention | In May, Members learned that 1000+ GNWT positions were vacant. Of these, almost 650 were not in active recruitment. Members may wish to request measures, targets, and reporting on reducing GNWT vacancies. | n/a |

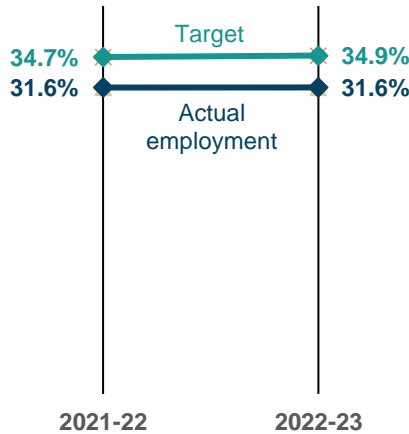
| Topic | Notable because ... | Details | Pg. |
|---------------|---------------------|--|-----|
| 7 Remote Work | No mention | <p>In January 2022, the GNWT launched its Remote Work Policy.</p> <p>This BP does not reference the policy.</p> <p>Members may wish to ask for a status update on the Remote Work Policy, including:</p> <ul style="list-style-type: none"> - The # and % of employees with a Remote Work Agreement. - The # of employees working remotely outside of the NWT. - The # of employees with an HQ job working remotely from a regional center or community. - The # of employees with a regional or community job working remotely in Yellowknife. <p>Members may wish to ask about any challenges with the Remote Work Policy.</p> | n/a |

Performance Measures

Progress and analysis of key performance measures is presented below:

| Priority | Measure | Progress | Pg. |
|---|--|--|-----|
| 1 | Increase resident healthcare professionals by 20% | <p>20% increase in indeterminately filled positions.</p> <p>In 2021-22, the vacancy rate dropped from 27% to 25% (2 p.p.) across the GNWT.</p> <p>For 2022-23, the target is a 10% increase.</p> | 391 |
| <p>Progress reporting does not correspond to the measure. The % increase in the number of resident healthcare professionals is unclear.</p> <p>Members may wish to clarify what was the % increase in resident healthcare professionals in 2021-22.</p> <p>Members may wish to request information on the change in the vacancy rate at a regional level.</p> <p>Members may wish to request more frequent public reporting on progress to meet healthcare recruitment goals.</p> | | | |

| Priority | Measure | Progress | Pg. | |
|--|--|---|---|-----|
| 2 | Promote Management Series Development Program | # Managers who participate in the Management Series Development Program (MSDP) # and % of managers who complete MSDP within 24 months. | 28% (27 managers) completion rate among 2019-20 cohort. 9% enrollment rate among eligible managers in 2021-22. | 392 |
| <p>Uptake among middle and senior managers for training appears to be low and slow.</p> <p>Members may wish to ask about the main reasons only 9% of eligible managers have enrolled in the Management Series Development Program.</p> <p>Members may wish to ask what steps Finance is taking to increase enrollment and completion of the Management Series Development Program.</p> | | | | |
| 3 | Support training for Indigenous employees | Indigenous Management Development and Training Program (IMDTP): Amount of funding provided. # of funding recipients. | No reporting for 2021-22. Finance conducted a program review, with recommendations. <i>"Re-submission to FMB likely required based on recommendations."</i> | 392 |
| <p>The program review investigated the reasons for undersubscription. In 2020-21, only 11% of available funds (\$44k of \$400k) were disbursed. Only 9 employees received funding. The target was 40 employees.</p> <p>Members may wish to ask about uptake in the IMDTP in 2020-21.</p> <p>Members may wish to request a copy of the IMDTP review and the GNWT's response to the recommendations.</p> <p>Members may wish to ask how the IMDTP will change after re-submission to FMB.</p> | | | | |
| 4 | Build capacity with Indigenous Governments | # of secondments a year by region | 6 secondments were supported with 5 different Indigenous Governments. Target is 1-7 secondments. | 396 |
| <p>Members may wish to ask how Finance established its target for secondments, and whether the target is GNWT-wide or Finance-specific.</p> | | | | |
| 5 | Indigenous Recruitment and Retention | Implement an Indigenous Employment Plan for each department and agency. | Delayed (possibly by 2 years). The last BP had a target to implement these plans in 2021-22. This BP has moved the target to 2023-24. | 397 |
| <p>Members may wish to ask about the status of implementing Indigenous Employment Plan at each department and agency, and why progress has been delayed.</p> | | | | |

| Priority | Measure | Progress | Pg. | | | | | | | | | |
|----------------------|---|---|------|-------------------|--------|---------|-------|-------|---------|-------|-------|--|
| General Note: | According to data in Appendix B of the BPs, Indigenous employment has been flat at GNWT departments overall* (*excluding Justice). | Indigenous employment is flat at GNWT departments | | | | | | | | | | |
| | From 2021-22 to 2022-23, Indigenous representation was flat at 31.6%. The GNWT made no progress towards its target. |  <p>The chart shows two data points for Indigenous employment at GNWT departments. For 2021-22, the actual employment is 31.6%. For 2022-23, the actual employment is also 31.6%. A target line is set at 34.9% for 2022-23. The gap between the actual and target is 3.3 percentage points.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Actual Employment</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>2021-22</td> <td>31.6%</td> <td>34.7%</td> </tr> <tr> <td>2022-23</td> <td>31.6%</td> <td>34.9%</td> </tr> </tbody> </table> | Year | Actual Employment | Target | 2021-22 | 31.6% | 34.7% | 2022-23 | 31.6% | 34.9% | |
| Year | Actual Employment | Target | | | | | | | | | | |
| 2021-22 | 31.6% | 34.7% | | | | | | | | | | |
| 2022-23 | 31.6% | 34.9% | | | | | | | | | | |
| | GNWT departments only added 9 net new Indigenous employees over the past year. | | | | | | | | | | | |
| | Members may wish to ask why Indigenous representation has been flat at GNWT departments over the past year. | | | | | | | | | | | |
| | Members may wish to discuss whether the Affirmative Action Policy and Indigenous Recruitment & Retention Framework are adequate to meaningfully increase Indigenous representation. | | | | | | | | | | | |
| | The target for 2022-23 is to increase Indigenous representation by 3.3 percentage points, to 34.9%. | | | | | | | | | | | |
| | Making a few assumptions ¹ , you can estimate what percentage of new hires need to be Indigenous in order to meet the target. | | | | | | | | | | | |
| | The estimate: About 60% (3 in 5) of new hires in 2022-23 must be Indigenous to reach the GNWT's target. | | | | | | | | | | | |
| | Members may wish to ask what percentage of hires in 2022-23 have been Indigenous. | | | | | | | | | | | |
| | Members may wish to request targets that extend beyond a one-year time horizon. | | | | | | | | | | | |
| | Members may also wish to: | | | | | | | | | | | |
| | <ul style="list-style-type: none"> - Ask how HR's new "GNWT Human Resource Plan" promotes Indigenous representation. The HR Plan provides each department with objectives and action items to achieve business goals. Members may also wish to ask to review the HR plans. | | | | | | | | | | | |
| | <ul style="list-style-type: none"> - Request that the Public Service Annual Report include reporting on progress towards Indigenous employment targets. The 2020-21 annual report included no such information, though this preceded the release of the Indigenous Recruitment and Retention Framework. | | | | | | | | | | | |

¹ Assuming:

- (1) An accession rate, the number of employees hired as a percentage of the workforce, of 15.9% ([the same as 2020-21](#)).
- (2) Indigenous employees leave the GNWT at the same rate as non-Indigenous employees.
- (3) The GNWT maintains the same number of total positions.

Key Activity #3: Liquor Revolving Fund

Planned Activities

Key changes and areas of note in the planned activities include:

| | Topic | Notable because ... | Details | Pg. |
|---|---------------------------|-------------------------------------|--|-----|
| 1 | Liquor legislation review | Unclear timeline, next steps | <p>In September, Finance released 66 recommendations from its Liquor Legislation review.</p> <p>Many recommendations would create a looser, more flexible system. For example:</p> <ul style="list-style-type: none"> - Allowing liquor stores to open on Sundays and holidays. - Creating a specific license for liquor delivery, subject to a community plebiscite. - Allowing “flexibility” in regulations so that, in the future, liquor consumption in public could be allowed. - Streamlining administration and licensing. <p>The BP does not mention the Liquor Legislation review (only the Liquor Pricing review, which is separate).</p> <p>Finance has invited AOC’s feedback by October 31, 2022.</p> <p>Members may wish to ask how the GNWT will respond to the 66 recommendations.</p> <p>Members may wish to ask whether Finance will pursue legislative or regulatory changes in the 19th Assembly. This work is not currently included on the Department’s workplan.</p> | 400 |

| Topic | Notable because ... | Details | Pg. |
|-------------------------|---------------------|--|-----|
| 2 Liquor pricing review | Vague | <p>The Liquor Pricing review was completed in March 2021. It's unclear whether the results and recommendations of that work have been shared with Members or publicly. After last year's BP, Finance only shared a status update.</p> <p>This BP reports that Finance continues to implement recommendations that the NTLCC accepted, and that some recommendations may inform future legislative changes.</p> <p>Members may wish to request a copy of the report, its recommendations, and which ones NTLCC has accepted.</p> <p>Members may wish to ask which recommendations have been implemented, and which ones will be implemented.</p> <p>Members may wish to ask when legislative and regulatory changes arising from the Pricing review will take place.</p> | 400 |

Performance Measures

Nothing of note.

Key Activity #4: Management Board Secretariat

Planned Activities

Key changes and areas of note in the planned activities include:

| | Topic | Notable because ... | Details | Pg. |
|---|---------------------------------------|---------------------|---|-----|
| 1 | Red Tape Working Group | Vague | <p>The BP reports work to “continue to reduce regulatory red tape”.</p> <p>In July, Finance released a progress report on the Red Tape Working Group. Notable recommendations include:</p> <ul style="list-style-type: none"> - To improve the service standard wait time to receive a notary certification – from two months to about two weeks. - To prioritize modernizing the Corporate and Land Titles Registries systems. <p>On these recommendations, and others, neither the BP nor the progress report disclose whether any activities are planned in response.</p> <p>Members may wish to ask what activities are planned from Red Tape recommendations.</p> | 404 |
| 2 | Fibre lines in Whati | Vague | <p>In April 2021, Canada, the GNWT, and Tłıchq Government partnered to build a fibre line to 152 homes in Whati.</p> <p>In Fall 2021, media reported that the project was delayed with expected completion in October 2022 (delay of 1 year).</p> <p>The BP only says that the GNWT is working on this file.</p> <p>Members may wish to ask what the expected completion date for this project is.</p> <p>Members may wish to ask whether delays have increased the GNWT’s \$1.4M contribution.</p> | 404 |
| 3 | Fibre optic redundancy in Yellowknife | No mention | <p>During the last BP review, the Minister said this project concept was not in the plans. It continues to be absent in this year’s BP.</p> <p>Members may wish to ask whether the GNWT is closer to pursuing this project.</p> | n/a |

| Topic | Notable because ... | Details | Pg. |
|--|---|---|-----|
| 4 Cell service on NWT highways | No mention | <p>During the last BP review, the Minister said she would ensure Finance would keep an eye on cell coverage funding opportunities from the federal government.</p> <p>This year's BP is silent on cell service on NWT highways.</p> <p>Members may wish to ask whether and how the Department is pursuing federal funding to extend cell service.</p> | n/a |
| 5 Taltson expansion | Vague | <p>In May, media reports suggested that Canada was "close" to funding the Taltson Expansion Project.</p> <p>The BP only reports that Finance is working on the business case for the project. This is the same language from the last BP.</p> <p>Members may wish to ask for a status update on the Taltson Expansion Project.</p> <p>Members may wish to ask to review the business case, once it is complete.</p> <p>Members may wish to ask how they will be engaged in reviewing or approving the project.</p> | 404 |
| 6 Climate change impacts in government decisions | Insubstantial update and metrics | <p>In last year's BP review, Committee secured a commitment for the ADM Capital Working Group to consider additional climate criteria when making decisions.</p> <p>These criteria included climate change impact assessments, greenhouse gas emissions projections, and value for money.</p> <p>This BP's language is unchanged. It merely reports that Finance will support ENR consider climate change impacts when making government decisions. There are no performance metrics.</p> <p>Members may wish to verify whether the ADM Capital Working Group is considering climate criteria.</p> <p>Members may wish to ask for more details on the Fall 2022 report that identifies climate change considerations in GNWT decision-making processes.</p> | 404 |

| Topic | Notable because ... | Details | Pg. |
|--------------------------|---|--|-----|
| 7 Bureau of Statistics | Insubstantial update, no metrics | <p>The Bureau's planned activities consist of "improving dissemination" of statistics and "representing NWT statistical interests" nationally.</p> <p>There are no performance metrics.</p> <p>Members may wish to encourage Finance to introduce performance measures and targets for the Bureau.</p> <p>Members may wish to encourage Finance to develop a more strategic approach to data and statistics. For example, Statistics Canada has a 3-year Data Strategy to "capitalize on the data revolution".</p> | 405 |
| 8 Carbon tax and offsets | No mention, no metrics | <p>This BP does not report on any of Finance's planned activities or targets regarding the carbon tax.</p> <p>LP 22-08 would increase carbon tax rates and remove at-source rebates for heating fuel and large emitters.</p> <p>Finance estimates the changes will result in \$45M in unallocated carbon tax revenue.</p> <p>Finance does not quantify intended outcomes (i.e., emissions reductions) resulting from the carbon tax.</p> <p>In correspondence, the Minister said that the business planning cycle would be one opportunity for Members to have a say.</p> <p>Members may wish to discuss how to allocate \$45M in unallocated revenues.</p> <p>Members may wish to ask how, specifically, Finance will consult Members and the public on changes to the carbon tax and support programs.</p> <p>Members may wish to encourage Finance to develop and publish targets on emissions reductions achieved through the carbon tax.</p> | n/a |

| Topic | Notable because ... | Details | Pg. |
|--|-----------------------|--|-----|
| 9 P3 recommendations from the Procurement Review | No information | <p>The independent Procurement Review made 4 recommendations regarding P3s:</p> <ol style="list-style-type: none"> 1. Incorporate the P3 Policy into a consolidated Purchasing Policy. 2. Include in the P3 Policy objectives the intent to engage Indigenous Governments on each P3. 3. Clarify provisions in the P3 Management Framework regarding subcontractor compliance and local labour provisions. 4. Publish value for money assessment reports and updates on Finance's P3 website. <p>It's unclear whether Finance has made progress implementing the recommendations.</p> <p>The Procurement Review was released one year ago. It is not referenced in the BP.</p> <p>Members may wish to ask about Finance's progress implementing each recommendation in the past year.</p> <p>Members may wish to request a timeline for implementing each recommendation.</p> <p>Members may wish to ask how Committee will be engaged in any changes to the P3 Policy.</p> | n/a |

Performance Measures

Progress and analysis of key performance measures is presented below:

| Priority | Measure | Progress | Pg. |
|--|--|---|--|
| 1 | Invest in infrastructure to connect communities | Progress the Inuvik to Tuktoyaktuk Fibre Line | Project procurement to *start* in 2022-23. 406 |
| <p>Progress appears to be delayed by multiple years.</p> <p>The 2020-21 BP targeted projected completion by March 2021.</p> <p>The 2021-22 BP reported that construction would “start” in 2021-22.</p> <p>This year’s BP reports that construction will be “underway” in 2023-24.</p> <p>Members may wish to ask about the main reasons this project has been delayed.</p> <p>Members may wish to ask about the cost implications of the project’s delay.</p> <p>Members may wish to request an updated target date to complete the project.</p> | | | |
| 2 | Demonstrate financial responsibility | Compliance with the Fiscal Responsibility Policy. | In 2022-23, Finance will propose a revised Fiscal Responsibility Policy. 407 |
| <p>Members may wish to request a status update on the revised Fiscal Responsibility Policy.</p> <p>Members may wish to request the opportunity to provide input on the revised FRP, before it is approved.</p> <p>Members may wish to confirm whether the revised FRP will apply to the 2023-24 fiscal year.</p> | | | |
| 3 | Support Territorial Financing Formula (TFF) renewal | Performance measures TBD. | Renewal discussions started in June 2021. 407 |
| <p>Finance had technical discussions about revenues bases, especially carbon tax treatment.</p> <p>Target: Review of proposed changes by December 2023.</p> <p>The GNWT is dependent on TFF for about \$2 of every \$3 revenue dollars.</p> <p>Members may wish to ask for more details on TFF negotiations and key issues.</p> <p>Members may wish to ask about the GNWT’s negotiating position, on how it thinks the TFF should change. Changes are set to take effect in 2024.</p> <p>Members may wish to request more frequent updates on progress.</p> | | | |

| Priority | Measure | Progress | Pg. |
|--|--|--|-----|
| 4 | Develop the Government Renewal Initiative | \$ value of efficiency savings identified. | 408 |
| | | \$ value of resources allocated to effective programming. | |
| | | Qualitative report on the value to government thanks to GRI. | |
| <p>Members may wish to ask about preliminary findings and lessons from the phase #1 inventory stage of GRI.</p> <p>Members may wish to request that results, recommendations, and actions of the 2023-24 assessments be shared with Members and the public.</p> <p>Members may wish to ask whether the in-progress reviews at ECE, FIN, Housing NWT, and HSS will impact their 2023-24 budgets.</p> | | | |
| 5 | Support broadband internet in all NWT communities | # communities with advanced planning broadband. | 439 |
| <p>Progress may be delayed, and targets are ambiguous.</p> <p>The last BP reported that Finance was working on costed plans for all communities to receive the CRTC's minimum standard of internet speed (50/10) before the end of the 19th Assembly.</p> <p>The GNWT's September 2022 Mandate update reported that the GNWT has a costed plan on how all communities will receive faster internet "by the end of 2023".</p> <p>However, this BP reports no progress and expects the plan to take until 2024-25. The target was also removed from the main text, only appearing in the appendix.</p> <p>Members may wish to clarify whether the GNWT is on track to provide minimum internet speeds to all communities by the end of the 19th Assembly. If delayed, Members may wish to ask why.</p> <p>Members may wish to request to review the costed plan to provide faster internet to all communities.</p> <p>Members may wish to recommend intermediary targets and reporting on when each community will get 50/10 internet speed.</p> | | | |

Key Activity #5: Office of the Chief Information Officer

Planned Activities

Key changes and areas of note in the planned activities include:

| | Topic | Notable because ... | Details | Pg. |
|---|--|--------------------------------------|---|-----|
| 1 | Information Systems Shared Services (ISSS) – Capital Project Execution | Poor performance, less detail | <p>In the last BP, Finance reported that ISSS “has struggled in executing projects during its first two years”.</p> <p>Finance expected “material improvement in project delivery [...] over the next fiscal year” thanks to work to address gaps.</p> <p>This year’s BP removed the explanation on ISSS’s project execution – but project delivery has not improved.</p> <p>In 2021-22, ISSS completed 1 of 15 capital projects (6%) per the agreed schedule.</p> <p>Members may wish to ask why significant difficulties with project execution have persisted at ISSS.</p> <p>Members may wish to ask whether there is an evaluation framework to guide ISSS.</p> <p>Members may wish to ask whether there have been operational or cost impacts from delays at ISSS.</p> <p>Members may wish to request details on the plan to improve performance at ISSS.</p> | 415 |
| 2 | Cyber security: Incidents | Update, less detail | <p>Finance reports 49 “security incidents” in 2021-22, roughly unchanged from the previous year.</p> <p>This year’s BP no longer identifies how many of those incidents were “major incidents” resulting in financial risk or enterprise downtime.</p> <p>Members may wish to ask for more details about security incidents, how many were major incidents.</p> <p>Members may wish to ask for more details on the types of cyber threats, including:</p> <ul style="list-style-type: none"> - Industrial or state-sponsored espionage - Criminals - Recreational hackers - Insider threats <p>Members may wish to ask whether the Department has adequate resources to protect against security incidents. The 2022-23 operating budget for “planning and security” is \$3.9M.</p> | 416 |

| Topic | Notable because ... | Details | Pg. |
|--|------------------------------|---|-----|
| 3 Cyber security: Policies | Limited information | <p>The GNWT's Information Security appears to be relatively dated. The policies and their last update dates include:</p> <ul style="list-style-type: none"> - The Electronic Information Security Policy (?) - The Electronic Security Standard (2015) - The Threat-Risk Analysis Guidelines (2014) <p>Members may wish to ask whether Finance believes these policies require and update and, if so, when.</p> <p>Members may wish to ask whether the GNWT has a whole-of-government Cyber Security Plan.</p> | n/a |
| 4 Cyber security: Coordination | Limited information | <p>In last year's BP review, Members learned there was a distinction between "core GNWT IT infrastructure" and non-core IT infrastructure (e.g., NTPC).</p> <p>Members may wish to ask what GNWT entities have IT infrastructure outside of the core, and the status of those assets' cybersecurity.</p> <p>Members may wish to ask how the GNWT coordinates IT security between core and non-core entities.</p> <p>Members may wish to ask whether Finance is responsible for cybersecurity outside of the core.</p> | n/a |
| 5 Cyber security: Awareness and Training | No external reporting | <p>The BP reports that Finance will no longer report externally on the percentage of employees that complete cyber security awareness training. The information is still tracked internally.</p> <p>Human error is one of the biggest causes of cybersecurity breaches.</p> <p>Members may wish to ask what percentage of GNWT employees have completed cyber security awareness training.</p> <p>Members may wish to ask how often human error caused the 49 "security incidents" in 2021-22.</p> | 410 |
| 6 Geospatial datasets | New data release | <p>Finance will publish new LiDAR and aerial photography of flood-prone communities in late Fall 2022.</p> <p>Members may wish to ask about how this new data can assist with flood planning and mitigation.</p> | 410 |

Performance Measures

Progress and analysis of key performance measures is presented below:

| Priority | Measure | Progress | Pg. |
|--|---|---|-----|
| 1 | Implement Open Data Implement the Open Data Portal. Develop an Open Data Framework and Open Data Guidelines. | Open Data Framework was completed in December 2021. Target to launch Open Data Portal: July 2022 (progress seems delayed). | 412 |
| <p>The timeline to launch the Open Data Portal appears to be delayed. It was scheduled for July 2022. However, as of September 23rd, 2022, the Portal is not available online.</p> <p>Members may wish to ask whether the Open Data Portal is delayed. If so, Members may wish to ask why it is delayed and when it will come online.</p> <p>The new Open Data Framework and Open Data Guidelines do not appear to be publicly available. After last year's BP review, the Minister said she could share a copy of the Guidelines once complete.</p> <p>Members may wish to request a copy of the Open Data Framework and the Open Data Guidelines.</p> <p>Members may wish to ask whether the Framework and Guidelines will be publicly available, and when.</p> | | | |
| 2 | eServices Launch the eServices Portal. Add up to 6 new services each year. | Portal launched in Fall 2021. 19 services delivered related to health cards, drivers and vehicles, fishing licenses, SFA, and occupation certifications. 12,000 profiles created. | 413 |
| <p>Members may wish to ask what, if any, challenges the Department has encountered since launching eServices.</p> <p>During last year's BP, Finance said it would aim to add marriage certificates, birth certificates, and death certificates in 2022-23.</p> <p>Members may wish to request timelines for the next bundles of services that will be added to eServices.</p> | | | |

Key Activity #6: Comptroller General

Planned Activities

Key changes and areas of note in the planned activities include:

| | Topic | Notable because ... | Details | Pg. |
|---|-------------------------------|---------------------------------------|---|-----|
| 1 | Internal audits: Workplan | No details | <p>Members may wish to request information for on:</p> <ul style="list-style-type: none"> - What internal audits were completed. - What recommendations were issued. - What recommendations are outstanding. | 420 |
| 2 | Internal audits: Transparency | No follow-up on SCOGO requests | <p>In January, SCOGO recommended that Finance:</p> <ol style="list-style-type: none"> 1. Publicly report on each internal audit in a meaningful and timely manner, following best practice in Yukon. 2. Publish an annual report that highlights audits completed, problems identified, recommendations, and implementation progress. 3. Include non-GNWT members on the IAB's steering committee. <p>In response, Finance said it would “look into options” on #1 and #2. It also reporting seeking to add two independent members to the IAB committee “in the next year”.</p> <p>However, this BP does not indicate uptake on any of Committee’s recommendations.</p> <p>Members may wish to ask what options Finance has considered to enhance transparency of internal audit work.</p> <p>Members may wish to request a timeline to expand IAB transparency.</p> <p>Members may wish to ask about progress to add independent members to the IAB steering committee.</p> | 420 |

| Topic | Notable because ... | Details | Pg. |
|---|--|--|-----|
| 3 Procurement Review: Implementation | Delayed progress and unclear targets. | <p>The GNWT has had the Procurement Review since June 2021. The review made 50 recommendations relating to:</p> <ul style="list-style-type: none"> - Creating more capacity to manage how procurement works. - Making it easier to do business with the GNWT. - Increasing the availability and impact of procurement opportunities. - Developing a unified strategic approach to procurement. <p>However, it does not appear that any changes have been made, yet. The GNWT has likely missed its Mandate timeline to complete updates by Summer 2022.</p> <p>This BP reports that the GNWT must first consult with Indigenous Governments, because not all were consulted by the Review Panel. A “<i>multi-party workshop</i>” to “<i>initiate discussions</i>” is planned for October 2022.</p> <p>It’s unclear whether any changes will be implemented in the 19th Assembly and, if so, which ones.</p> <p>Members may wish to request a specific timeline for implementing recommendations.</p> <p>Members may wish to request the GNWT’s written response to each recommendation.</p> <p>Members may wish to ask how Standing Committee will be engaged in the implementation process.</p> | 421 |
| 4 Office of the Superintendent of Insurance | Better reporting | <p>During the last BP review, Finance indicated it would address a reporting backlog at the Superintendent Office. Annual reports hadn’t been posted for 8+ years.</p> <p>Finance appears to have progress on that work. The 2020 Annual Report appears on the website.</p> <p>The annual report does not contain information on whether any insurers:</p> <ul style="list-style-type: none"> - Contravened of the Insurance Act. - Gave false, misleading, or deceptive information. - Concealed or omitted any material facts. - Cannot afford sufficient protection to prospective purchasers. <p>Members may wish to ask about insurers’ compliance with legislation and other requirements.</p> <p>Members may wish to request a more robust annual report. Section 270 of the Act says the annual report will include information that the Minister directs.</p> | 420 |

| Topic | Notable because ... | Details | Pg. |
|--------------------------------|--|--|-----|
| 5 Tax credits: Transparency | Poor information, transparency, and oversight | <p>Neither the Main Estimates nor the Public Accounts report revenue lost from certain territorial tax credits.</p> <p>The biggest tax credits – carbon tax offset, cost of living offset, and NWT Child Benefit – are reported.</p> <p>Many smaller tax expenditures go unreported, such as:</p> <ul style="list-style-type: none"> - The NWT political contribution tax credit. - The Territorial foreign tax credit. - The disability tax credit. - The medical expenses tax credit. - The caregiver amount. <p>Most of these tax credits are embedded in the Income Tax Act. As a result, the GNWT doesn't require specific authorities from the Legislative Assembly to provide the tax credits.</p> <p>However, these tax expenditures reduce the NWT's tax revenue. Without reporting, the Legislative Assembly is not able to scrutinize of cost of these tax expenditures when approving the Main Estimates.</p> <p>At SCOGO's review of the Public Accounts, the Assistant CG provided more information on tax credits. He reported that Canada collects territorial taxes, distributes territorial credits, and returns what's left to the GNWT. He suggested that Canada does not provide Finance with disaggregated data on tax expenditures.</p> <p>Finance likely lacks data to assess the effectiveness and efficiency of its tax expenditures.</p> <p>By contrast, the federal government publishes an annual Report on Federal Tax Expenditures. The report that breaks down spending and projections on each tax credit.</p> <p>Public reporting of tax expenditures is 1 of the 12 best practices of fiscal transparency from the IMF, an international fiscal institution.</p> <p>Members may wish to recommend that Finance request disaggregated data on each of the GNWT's tax expenditures.</p> <p>Members may wish to recommend enhanced public reporting on projected and actual tax expenditures, including in the Main Estimates, the Public Accounts, or a separate report.</p> | n/a |

Performance Measures

Progress and analysis of key performance measures is presented below:

| | Priority | Measure | Progress | Pg. |
|---|---------------------------------|---|---|-----|
| 1 | Audit Accountability | % audit recommendations addressed within 24 months. | 75% of recommendations addressed within 24 months (last year: 59%). | 423 |
| | | % management responses received within 30 days. | 17 recommendations outstanding for more than 4 years. 100% responses were received within 60 days. | |

Finance appears to be **making progress** to ensure Departments are accountable to recommendations from the Internal Audit Bureau.

The BP includes progressively more ambitious targets on audit responsiveness.

General note:

Certain activities under the Comptroller General do not have performance measures. These include:

- Control and administration of the Consolidated Revenue Fund.
- Compliance with accounting policies.
- Financial reporting responsibilities.
- Administration of compensation and benefits to public servants.
- Office of the Superintendent of Insurance

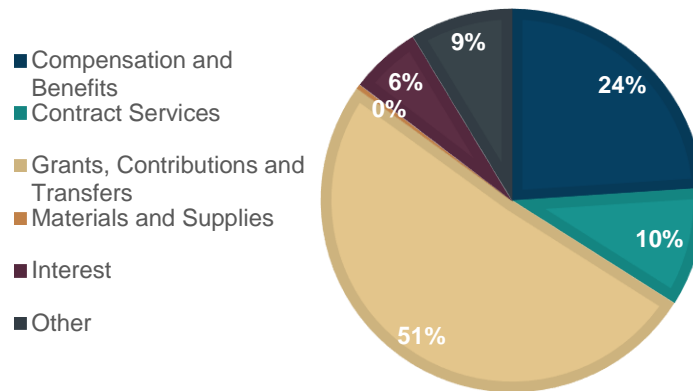
Members may wish to request more performance metrics to cover the fuller scope of the Comptroller General's work.

Members may wish to request to review the costed plan to provide faster internet to all communities.

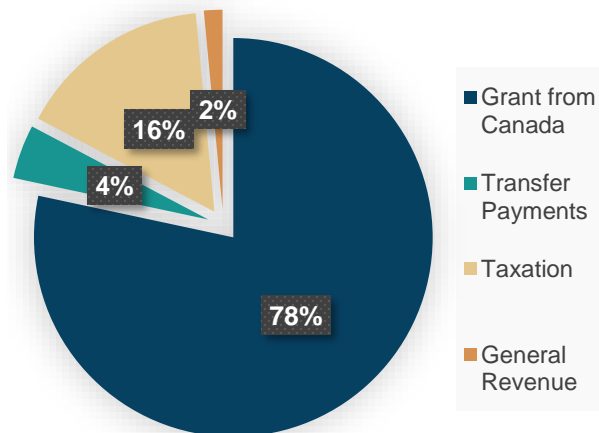
Members may wish to recommend intermediary targets and reporting on when each community will get 50/10 internet speed.

Resource Summary

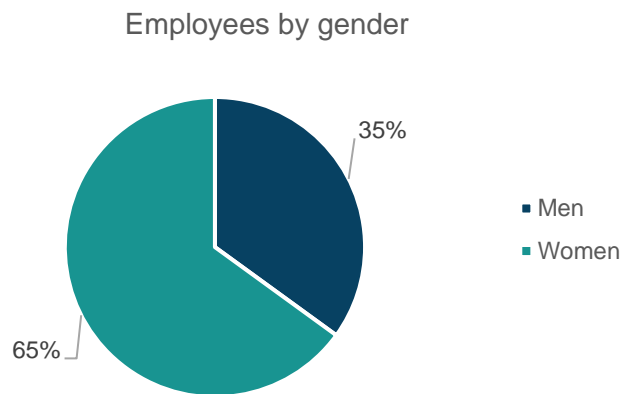
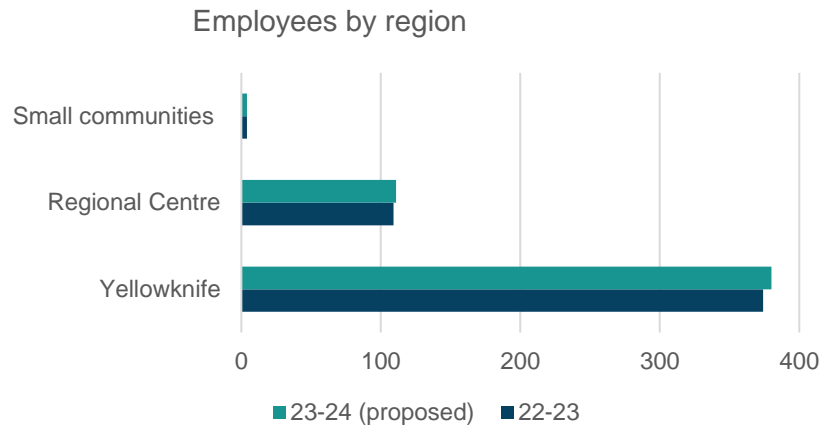
1. Operations Expenses



2. Revenues



3. Human Resource Summary



4. Affirmative Action Summary Statistics



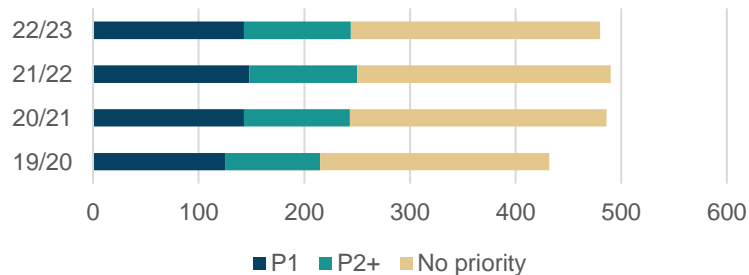
Note

In 2021-22, Finance employed 148 Indigenous employees (30%). Finance's target was 161 Indigenous employees (33%).

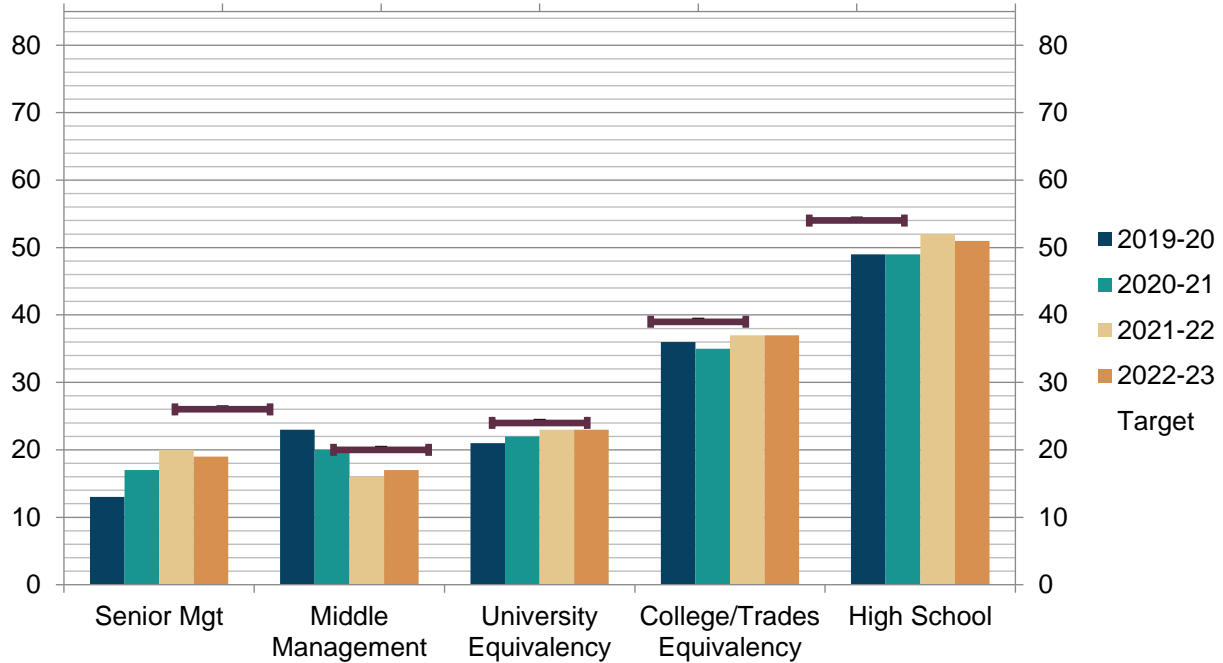
The Department has not made progress towards its target. For 2022-23, Indigenous employment was unchanged at 30%.

Members may wish to ask why Finance missed its Indigenous employment target, and how it will meet the 33% target for 2022-23.

Affirmative Action Status



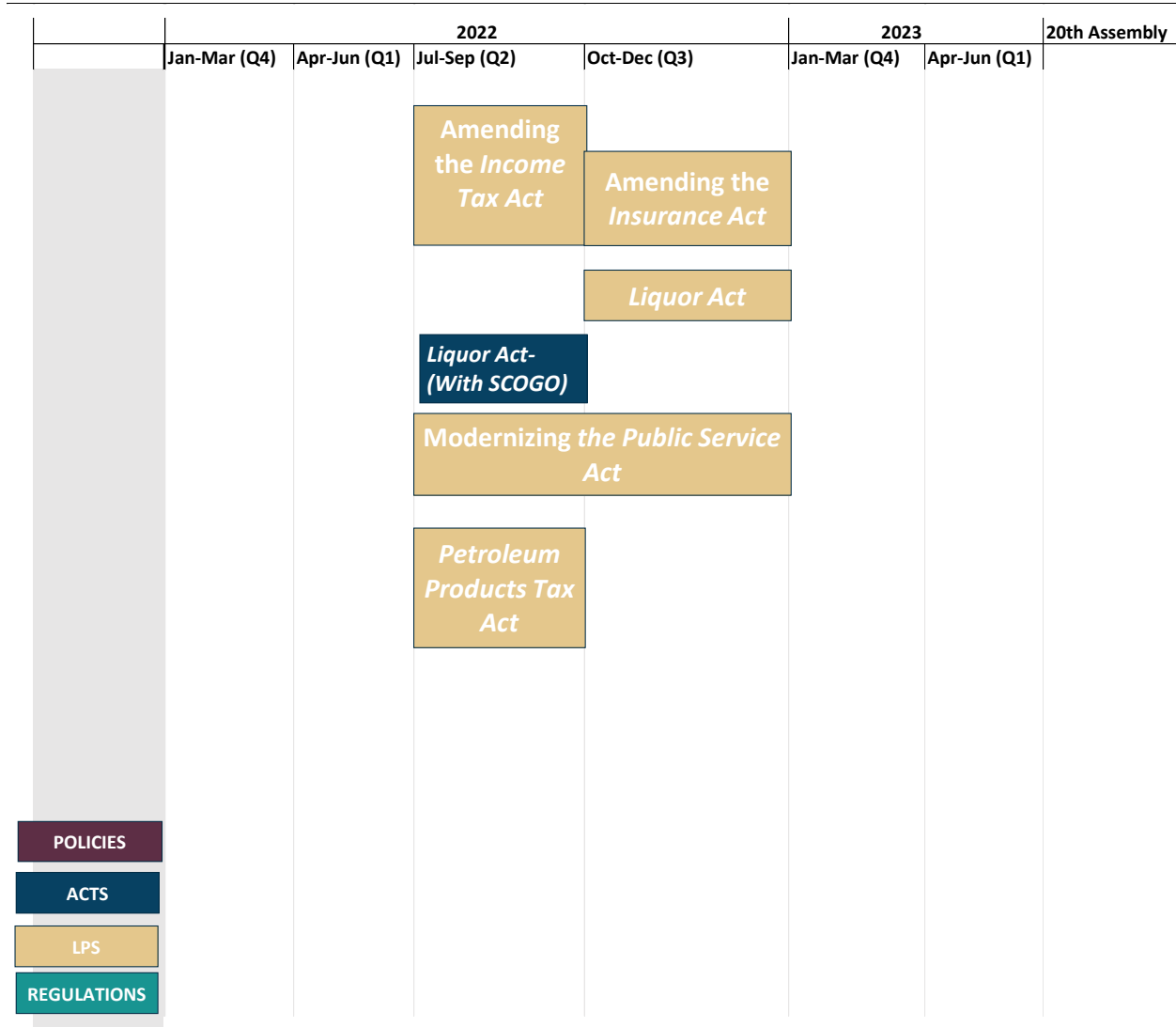
Indigenous Employment Targets



Note **30%** Employees who are Indigenous.
 33% Target.
 17 Number of net new Indigenous employees needed to meet target.



Legislative and Policy Initiatives



**OPENING REMARKS TO THE STANDING COMMITTEE
ON GOVERNMENT OPERATIONS
DEPARTMENT OF FINANCE
2022-23 BUSINESS PLAN ANNUAL UPDATE**

Thank you, Mister Chair. I am pleased to be here today to present the Department of Finance 2022-2023 Business Plan Annual Update.

With me today I have:

- Mr. William MacKay, Deputy Minister and Secretary to the Financial Management Board;
- Mr. Terence Courtoreille, Deputy Secretary to the Financial Management Board;
- Ms. Lauren Alexandra, Director of Shared Corporate Services;
- Mr. Drew Robertson, my Ministerial Special Advisor; and
- Ms. Janine Jenken, Management Board Secretariat Analyst

The Department of Finance has a critical role to play in supporting government operations. Through information management, ensuring that the Government has adequate resources to deliver effective programs and services, and supporting human resource development where required, the Department continues to ensure that its objectives and goals represent and serve the people of the NWT. As we strive to develop a more diversified and sustainable economy, we must ensure that the people of the North remain a priority.

Our Human Resources Branch has been actively engaged in incorporating modern best practices in human resource management across many fronts. A new GNWT Human Resource Plan is being developed, that is intended to provide departments, boards and agencies with a common, streamlined approach to human resource planning.

This work is complimented with the development of an Indigenous Recruitment and Retention Framework and Action Plan which launched in December 2021. Departments have also developed individualized Indigenous employment plans to enhance Indigenous representation in the public service, build capability and career development, foster Indigenous leadership through talent management, and achieve a culturally inclusive workplace that is free of discrimination.

Mister Chair, at its core, the Department of Finance strives to achieve economic and population growth as well as diversify the Northwest Territories economic portfolio by connecting communities, reducing the cost of living and working to reduce red tape and regulatory burdens on small businesses. Through partnership with key Indigenous stakeholders, GNWT departments and other external and internal parties, collectively we continue to make advancements on critical infrastructure projects.

Currently, the Department is supporting strategic infrastructure investments to connect communities by providing analytical support to advance the Taltson Hydroelectric Expansion Project, and extending the Mackenzie Valley Fibre Link to Tuktoyaktuk.

Additionally, Mr. Chair, the Department of Finance continues to support the development of fast and reliable broadband internet services to communities across the territory. With greater demand for more accessible broadband services, the GNWT is prioritizing its advocacy efforts to support network service initiatives that will suit the needs of northern communities including, raising concerns to the Canadian Radio-Television and Telecommunications Commission on lowering internet prices and increasing speeds for existing broadband packages as well as pressing for federal policy changes to ensure that NWT challenges are recognized for potential investments in the North.

The Department continues to lead the development of the Government Renewal Initiative to provide evidence-based information to improve the efficiency of programs and services across all departments. GRI seeks to align resources based on value and performance with a goal of helping the GNWT become more fiscally sustainable.

We continue to consider feedback from Standing Committee and worked with departments to add three common corporate performance measures to the business plan annual updates. These measures are a tangible way for departments to report on and be held accountable to their contribution to government-wide activities.

Finally, the Department of Finance also aims to ensure that government procurement and contracting maximizes benefits to residents and businesses by increasing awareness of GNWT contracting opportunities, and conducting a procurement review to assess current procurement and practices in the NWT.

This concludes my opening remarks, Mister Chair. I look forward to answering any questions the Committee may have.

We have a short presentation prepared, if the Committee is in agreement.

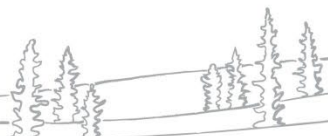
Attachment 2



Finance

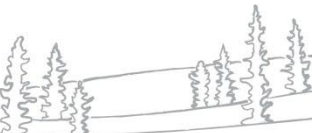
2022-23 Business Plan Annual Update

September 27, 2022



Overview

1. Department Highlights
2. Response to GNWT Mandate/Priorities
3. Resource Summary
4. Position Information
5. Funding Changes



Department Highlights

Directorate

- Development of corporate performance measures over 2022-23
- Amalgamation of records functions provided by Finance



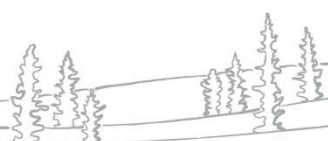
Department Highlights

Human Resources

- Completed review of Leadership Development Program
- Implementation of Building Capacity with Indigenous Governments program
- Indigenous Recruitment and Retention Framework and Action Plan developed and launched
- Development of Diversity and Inclusion Framework

GNWT Mandate Priority

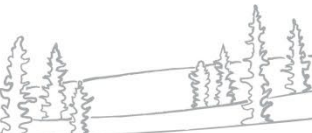
Increase the number of resident healthcare professionals by at least 20 percent



Department Highlights

Liquor Revolving Fund

- Online Alcohol Server Training program launched
- Federally Approved Northern Cannabis Producers
- Refinement of Online Cannabis sales



Department Highlights

Office of the Chief Information Officer

- Launch of eServices Portal
- Open Data Framework and Portal



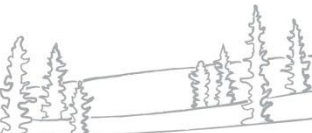
Department Highlights

Management Board Secretariat

- Government Renewal Initiative
- Red Tape Reduction Action Plan and Annual Report Completed
- Inuvik to Tuktoyaktuk Fibre Link
- All financial submissions from departments must include climate change and gender diversity impacts

GNWT Mandate Priorities:

Support making strategic infrastructure investments; and
Consider climate change impacts



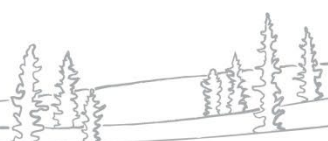
Department Highlights

Office of the Comptroller General

- Development of Vendor Performance Management
- Delivery of Vendor procurement workshops
- Launch of online procurement information platform
- Procurement Review
- Creation of Taxation Corporate Credit and Collections

GNWT Mandate Priority

Maximize benefits for NWT residents and businesses from government procurement and contracting



Resource Summary by Key Activity

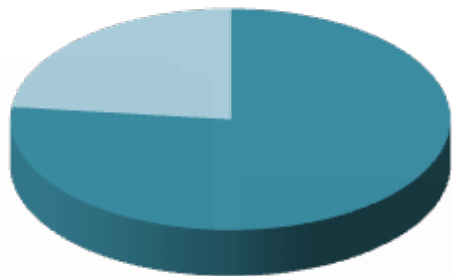
| (\$000s) | 2021-22 Main Estimates | 2022-23 Main Estimates | 2022-23 Revised Estimates | 2023-24 Main Estimates (proposed) |
|---|------------------------|------------------------|---------------------------|-----------------------------------|
| Total Revenues | 1,819,545 | 1,926,636 | 1,939,010 | 2,058,225 |
| Directorate | 82,789 | 85,166 | 91,356 | 89,303 |
| Human Resources | 21,840 | 22,161 | 22,011 | 22,689 |
| Management Board Secretariat | 97,683 | 117,194 | 118,809 | 118,417 |
| Office of the Chief Information Officer | 22,883 | 22,183 | 22,183 | 22,183 |
| Office of the Comptroller General | 76,631 | 88,545 | 88,545 | 92,845 |
| Total Operations | 301,826 | 335,249 | 342,904 | 345,437 |

Resource Summary - Comparison

| | 2022-23 Main Estimates | 2023-24 Main Estimates (proposed) | Change | |
|---|------------------------|-----------------------------------|---------------|-----------|
| | | | \$000s | % |
| Total Revenues | 1,926,636 | 2,058,225 | 131,589 | 7% |
| Directorate | 85,166 | 89,303 | 4,137 | 5% |
| Human Resources | 22,161 | 22,689 | 528 | 2% |
| Management Board Secretariat | 117,194 | 118,417 | 1,223 | 1% |
| Office of the Chief Information Officer | 22,183 | 22,183 | - | 0% |
| Office of the Comptroller General | 88,545 | 92,845 | 4,300 | 5% |
| Total Operations | 335,249 | 345,437 | 10,188 | 3% |

Position Information

Positions by Location



- Headquarters
- North Slave
- Outside Yellowknife

| Location | No. of Positions |
|-------------------------|------------------|
| Yellowknife/HQ | 380 |
| North Slave | - |
| Tłı̨chǫ | 4 |
| South Slave | 42 |
| Dehcho | 15 |
| Sahtu | 11 |
| Beaufort Delta | 43 |
| Total Department | 495 |

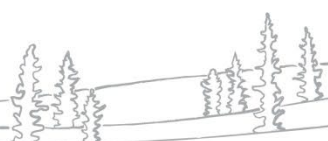
| Total Department | 2022-23 Main Estimates | 2023-24 Main Estimates (proposed) | Change |
|------------------|------------------------|-----------------------------------|--------|
| No. of Positions | 487 | 495 | 8 |

Employee Information

| | 2019-20 | % | 2020-21 | % | 2021-22 | % | 2022-23 | % |
|------------------------|------------|-------|------------|-------|------------|-------|------------|-------|
| All Employees | 432 | | 486 | | 490 | | 480 | |
| Indigenous (P1) | 125 | 28.9% | 143 | 29.4% | 148 | 30.2% | 143 | 29.8% |
| All other priorities (| 90 | 20.8% | 100 | 20.6% | 102 | 20.8% | 101 | 21.0% |
| No priority | 217 | 50.2% | 243 | 50.0% | 240 | 49.0% | 236 | 49.2% |
| Male | 142 | 32.9% | 171 | 35.2% | 175 | 35.7% | 167 | 34.8% |
| Female | 290 | 67.1% | 315 | 64.8% | 315 | 64.3% | 313 | 65.2% |

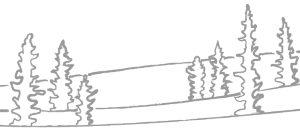
Proposed Budget Changes

| | (\$000s) |
|-----------------------------------|----------|
| 2022-23 Main Estimates | 335,249 |
| Sunsets | (400) |
| Initiatives | 1,104 |
| Forced Growth | 4,421 |
| Reductions | (927) |
| Other Approved Adjustments | 5,990 |
| 2023-24 Main Estimates (Proposed) | 345,437 |



Questions/Discussion





BUSINESS PLAN ANNUAL UPDATE

FINANCE
2022-23



2022-23 Business Plan Annual Update Department of Finance

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2022-23 Business Plan Annual Update Department of Finance

1. Department Overview

Mandate of the Department

The mandate of the Department of Finance (Finance; the Department) is to obtain, manage and control the financial resources required to implement the Government of the Northwest Territories' (GNWT) policies and programs, provide leadership and direction in all areas of human resource management, regulate the insurance industry and control the sale of alcohol and cannabis products in the Northwest Territories (NWT). The Department also ensures the effective, management of technology resources, as well as the responsibility for procurement shared services.

As a central agency, the Department's role is multi-faceted. Finance plays a central role in providing advice and analysis in support of the Financial Management Board (FMB). It also provides advice and support to other GNWT departments and public agencies and plays a leadership role in ensuring the Government has the resources to deliver programs, services and infrastructure to NWT residents. Finance is also responsible for ensuring that financial controls and administrative policies are in place, and that financial results are reported to the public in a clear and timely manner.

Additionally, the Department is responsible for providing services to the public through activities like regulating the insurance industry, managing and regulating liquor and cannabis distribution and sales and enforcement, and providing access to broad economic, social and demographic statistical information.

The Department's responsibilities fall into the following key activities:

- **Directorate:** responsible for financial and administrative leadership across the GNWT; provides strategic planning, policy and legislative development, financial and economic analysis services, as well as communication and marketing services.
- **Human Resources:** provides strategic and corporate human resource advice to the Minister of Finance and to Deputy Heads across the GNWT; and ensures that recruitment and retention efforts focus on a representative workforce that reflects a public service as diverse as the people it serves.
- **Liquor Revolving Fund:** provides working capital (revenues generated by the sale of liquor and cannabis products) to finance the operations of the Northwest Territories Liquor & Cannabis Commission, the Liquor Licensing Board (LLB), as well as Liquor Licensing and Enforcement (NTLCC); the independent LLB is responsible for issuing liquor licenses and permits, and oversees proceedings pertaining to infractions of the *Liquor Act*.
- **Management Board Secretariat:** provides direct support for the Financial Management Board (FMB); coordinates the GNWT annual budget process; implements fiscal and tax policy;



2022-23 Business Plan Annual Update Department of Finance

collects and reports on relevant statistics; coordinates the Public Private Partnership (P3) Policy and Management Framework; and is responsible for oversight of the NWT Liquor and Cannabis Commission (NTLCC) and operation of the Mackenzie Valley Fibre Link.

- Office of the Chief Information Officer: provides overall leadership to the GNWT's information management and technology sector; Provides strategic advice on the application of technology; and oversees the day-to-day operations of the Information Systems Shared Services (ISSS) Division, and the NWT Centre for Geomatics.
- Office of the Comptroller General: responsible for the control and administration of the consolidated revenue fund; enterprise resource planning functions, including operation of the System for Accountability and Management (SAM) and the Human Resources Information System (HRIS); financial transaction processing, payroll processing and employee benefit administration through Financial and Employee Shared Services; the supervision of the Internal Audit Bureau; Procurement Shared Services; and the function of the Reporting, Treasury and Risk Management Division, which includes corporate accounting policies and oversight of the insurance industry.

In support of the 19th Assembly's Mandate 2019-2023 (the Mandate) Finance will:

- Support departmental work to ensure that climate change impacts are specifically considered when making government decision:
 - Update GNWT decision-making tools to require that the assessment of all financial submissions include climate change and environmental screens
- Support making strategic infrastructure investments that connect communities, expand the economy and reduce the cost of living including:
 - Public Private Partnership (P3) Management Framework
 - Support the development of fast and reliable broadband internet services for NWT communities
- Increase economic diversification by supporting growth in non-extractive sectors and setting regional diversification targets, including:
 - Encourage entrepreneurship by reducing red tape and regulatory burdens on small business
- Ensure government procurement and contracting maximizes benefits to residents and businesses, including:



2022-23 Business Plan Annual Update Department of Finance

- Work with the Department of Industry, Tourism and Investment (ITI) and to identify recommendations to strengthen GNWT procurement policies and practices
- Review existing policies and procedures to ensure timeliness of payments
- Increase training and open forums for vendors with a special focus on the delivery of more procurement workshops
- Provide a one-stop shop of procurement information for suppliers online
- Collaborate with the Department of Industry, Tourism and Investment (ITI) to adopt a benefit retention approach to economic development
 - Increase the success in meeting objectives under socio-economic agreements, including encouraging entrepreneurship by reducing red tape and regulatory burdens on small businesses

The Departmental core business functions include:

- Providing Human Resources Management and Services
 - recruiting and retaining a competent, representative public service
 - developing programs and policies that effectively serve the human resource needs of the public service
- Controlling the sale of alcohol and cannabis products in the NWT
 - administration and management of liquor and cannabis
 - licensing and enforcement
- Fiscal responsibility to support government policy development and decision-making
 - managing and controlling the financial resources of the GNWT
 - financial information, economic analysis, demographic data
- Design, development, implementation, management and protection of the Government's information and technology resources



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- online resources and information, technology and e-service delivery; client service
- information and cyber security
- Maintaining a financially transparent and accountable Government so there is public confidence in the prudence and integrity of Government operations:
 - procurement and contracting
 - shared client services, audit accountability and risk management



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2. Operating Environment and Strategic Context

Finance has a critical role in supporting government operations through financial and employee shared services, procurement shared services, information systems shared services, and in the management of critical enterprise systems for financial, procurement and human resource management. Additionally, the Department provides services to the public through activities that include regulating the insurance industry; managing and regulating liquor and cannabis distribution, sales, and enforcement; and providing access to broad economic, social, and demographic information.

The Department carries out its role within the context of the fiscal reality of the GNWT and current NWT economic circumstances. The Department is challenged to align relatively small revenue growth coupled with increasing expenditures for operations and infrastructure. When expenditures are outgrowing revenue, this leads the GNWT towards potentially unsustainable operating deficits, worsening cash positions, and significantly increased debt. Finance will continue to play a leadership role in implementing the overall fiscal strategy of the GNWT in order to achieve the Government's expenditure and revenue goals.

Ongoing and increasing demand for technology-enabled service improvements, along with changing trends in the information technology (IT) industry, are driving demand for services from the Office of the Chief Information Officer, particularly related to project delivery, cyber security and increasing operational demand. This growth in demand is coupled with critical skills gaps and stiff competition for IT workers, creating further difficulties.

The current operating environment presents many challenges and will require greater focus on good governance and increased coordination throughout the GNWT. Solutions are being advanced by both the Procurement Procedures Committee, chaired by the Comptroller General, who is reviewing how to modernize procurement policies and practices, as well as the continuous improvement of the GNWT's enterprise resource planning system as additional functionality becomes available. This work, and other technology improvements, takes place within a fast-changing environment that places constraints on the ability of the GNWT to adapt to new processes, and the number of internal resources that are available to facilitate change.

Increasing the number of health care professionals working in the NWT is a priority. Human Resources will continue to support the Department of Health and Social Services (HSS) to identify demand and develop career pathways for key health care professions and will review and implement new recruitment and retention strategies, policies, and practices. Human Resources will also continue to advance new initiatives that demonstrate a commitment to continued progress towards public service renewal. Given the commitment to develop a public service that is representative of the population it serves, in addition to the large number of eligible retirements in the government, workforce development and succession planning is more critical than ever.



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In 2021-22, the Department proceeded with the Government Renewal Initiative (GRI) being coordinated through the Management Board Secretariat (MBS). This work required the Department to provide information to MBS to support an overall program inventory. MBS completed Phase 1 GRI interviews in June 2021 and provided a working copy of the inventory to the Department in July 2021. Phase 2 of GRI is currently scheduled to begin Fall of 2022.



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3. Progress Reporting

Strategies

In addition to work undertaken to comply with a variety of legislative acts such as the *Financial Administration Act*, the *Public Service Act*, *Statistics Act* and the *Income Tax Act*, the Department has number of strategies and frameworks that continue to guide and inform its activities including the 19th Assembly's fiscal strategy, the service innovation strategy, the P3 framework and the planning and accountability framework.

Over the next two years, the Department will focus on the implementation of the Indigenous Recruitment Framework through the Implementation Plan to support enhancement of Indigenous representation in government, as well as the development of a Diversity and Inclusion Framework and Implementation Plan to drive diversity and inclusion throughout the GNWT.



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3.1 Key Activity #1: Directorate

Description

The Directorate is comprised of the Deputy Minister's Office and Shared Corporate Services (SCS). This office provides overall strategic direction to the Department, as well as assisting with the development, review, and amendments to policy, programs, and legislation.

Planned Activities

The activities of the Directorate are to provide overall guidance and support to the Department of Finance. A set of corporate measures are in development and targets will be presented in 2023-24 with respect to governance, training and development and communications within the department.

Changes from the 2021-22 Business Plan Annual Update

With the assistance of the Management Board Secretariat a set of common corporate guidelines were identified to measure the performance of the Directorate. The areas that will be reported on include effective governance, training and development and communications. The Directorate will be working on developing targets for these measures over the next year and will begin reporting in 2023-24.

Shared Corporate Services is responsible for the records management services for the Departments of Finance and Executive and Indigenous Affairs. Information Systems Shared Services also provides records and information management services but for the Departments of Lands, Environment and Natural Resources, Industry Tourism and Investment and the Business and Investment Development Corporation. It was identified that greater efficiencies could be realized within the Department of Finance as well as across the other departments serviced by the Information Systems Shared Services unit by amalgamating the records management functions under Shared Corporate Services. A transfer of functions from Information System Shared Services to Shared Corporate Services will take place in 2022-23. This transfer of functions will amalgamate the existing records staff and establish a team that will service all five departments and Business Development and Investment Corporation allowing for a greater pool of resources to be available to client departments and more effective and efficient processing to occur.



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Progress Update

| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|--|--|-----------------------------|---------------------------------|---|--|
| Ensure effective governance | Effective use of performance (evaluation, audit) information | # and % of evaluation/audit/review recommendations implemented consistent with the letter and spirit of the recommendation | New measure. Target not set | New measure. Data not collected | Targets to be developed and data collection implemented | First year of reporting to be provided in business plan based on pre-requisite work completed in 2022-23 |
| Human Resources – Training and development | Consistent and equitable provision of training provided to employees | \$ value, %, and per capita allocation for employee training opportunities | New measure. Target not set | New measure. Data not collected | Targets to be developed and data collection implemented | First year of reporting to be provided in business plan based on pre-requisite work completed in 2022-23 |
| Ensure effective communications | Effective use of communications reach | Website analytics | New measure. Target not set | New measure. Data not collected | Targets to be developed and data collection implemented | First year of reporting to be provided in business plan based on pre-requisite work completed in 2022-23 |



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3.2 Key Activity #2: Human Resources

Description

Human Resource functions are coordinated by the Deputy Secretary of Human Resources and consist of the following internal divisions: Labour Relations; Management and Recruitment Services; Strategic Human Resources; and Regional Service Centres.

The Deputy Secretary works to incorporate modern best practices in human resource management and provides overall management and leadership as government works toward a renewal of the Public Service. The Deputy Secretary also ensures that recruitment and retention efforts focus on a representative workforce, in order to achieve the goal of a public service that is representative of the people it serves.

Planned Activities

Over the next two years, Human Resources will roll out a GNWT Human Resource Plan and associated activities that provide GNWT departments, boards and agencies with a common, streamlined approach to human resource planning. This will prioritize human resources as a means to help achieve business goals. Other activities include:

- Supporting increases in the number of health care professionals in the NWT through the established Health Recruitment Unit that will work with HSS and The Northwest Territories Health and Social Services Authority (NTHSSA) to identify qualified candidates and promote positions within the organizations.
- In partnership with Education, Culture and Employment (ECE), and HSS, continue to support the delivery of 'Living Well Together,' an online Indigenous Cultural Awareness & Sensitivity Training program that focuses on the history and impact of colonization in Canada, as well as reconciliation. The online training module is mandatory for all GNWT employees.
- Implementation and delivery of a new Enterprise Learning Management System PeopleSoft module to improve human resource reporting and provide a more integrated approach with employee performance and succession planning.
- Implementing the new Leadership Development Program (LDP) after a review was completed in 2021-22 and feedback on program improvements were received. A successful proponent was chosen through a request for proposal (RFP) and learning sessions are planned to commence in 2022-23 with a focus on practical learning that encompasses northern content.



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- Review the Indigenous Career Gateway Program (ICGP) and the Indigenous Management Development and Training Program (IMDTP) to ensure that both programs are being fully utilized in order to support the development and progress of Indigenous employees within the GNWT.
- Support the Building Capacity Program with Indigenous Governments, aimed at supporting ten secondment arrangements per year with Indigenous governments in all regions that are intended to help develop Indigenous government human resource capacity.
- Develop departmental Indigenous Employment Plans to support the objectives of the Indigenous Recruitment and Retention Framework and Implementation Plan that was finalized and tabled in November of 2021-22. The framework established will support GNWT hiring priorities intended to achieve a culturally inclusive workplace; to enhance Indigenous representation throughout departments; build capability and career development; and foster Indigenous leadership through talent management.
- Implement the strategic Diversity and Inclusion Framework to drive diversity and inclusion throughout GNWT. A draft of the Framework has been completed and will be reviewed in early 2022 after which the Department will begin work on the implementation process, by integrating the Framework's goals into business practices, including recruitment and retention strategies, and through an implementation plan that will support business units in recognizing and incorporating diversity and inclusion perspectives in policies, programs, and services.
- Implement the updated employee Code of Conduct and provide training that was developed and tested in 2021-22. Launch of the updated Code of Conduct is expected to take place in the second quarter of 2022-23 along with training presentations that will be available for all GNWT employees to participate in. The code was updated to include the use of plain language to define the mission, vision, values, and ethical compass of the GNWT.
- Review and update the *Public Service Act* to present a modern framework for the management and direction of the GNWT as an effective and skilled public service, and to outline a process for all GNWT employees to make safe disclosures of wrongdoing.

Changes from the 2021-22 Business Plan Annual Update

There are no significant changes from the 2021-22 Business Plan Update.



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Progress Update

| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|--|---|---|---|--|---|
| Increase the number of resident health care professionals by at least 20 percent | Identify the factors contributing to retention challenges and make recommendations | <p>Focus groups sessions with employees, partners and senior leaders completed; existing employee surveys reviewed; new survey developed, as required</p> <p>Jurisdictional scan completed for best practices. Measures will be developed as part of a recruitment and retention strategy</p> | <p>Cross jurisdictional review on best practices has been compiled and has been sent out to stakeholders</p> <p>Additional survey options were presented to Joint Nursing Working Group, but given challenges of pandemic, they have elected to postpone. Will look at employee surveys in 2021 Q4 (Jan -Mar)</p> | <p>Gathering of data regarding retention of workers has been managed by NTHSSA and RNANT/NU with limited participation by HRU. Action plan developed by NTHSSA to address concerns expressed in exit interviews shared in Nov 2021</p> <p>Results of the NWT Nurse Recruitment and Retention Survey 2021 and What We Heard Report 2021 was shared with Finance June 2022 and a working group was formed to review results and provide recommendations to the Joint Territorial Nursing Committee.</p> | Consolidated report on Employee Surveys released with recommendations by 2022 Q4 (Jan - Mar) | Ongoing focus groups/working groups maintaining emphasis on retention and employee satisfaction |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|--|----------------------------------|--|--|---------------------------|---------------------------|
| | Establish a dedicated HSS 'Recruitment Team' | HSS Recruitment Team established | Internal practices and processes regarding hiring allied health care professionals continues to be reviewed and developed; hiring targets to be determined to meet the increase of 20% objective | Business processes and working relationships continue to be monitored, updated, and improved upon when necessary | None – commitment met | None – commitment met |



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|--|---|--|--|--|---|
| Review, develop and implement renewed recruitment and retention strategies, policies, and practices, including staff surveys | New recruitment and retention strategies developed, implemented, monitored and progress reported on. Measures to be developed as part of strategies | Develop detailed marketing strategy and material around Health Recruitment Unit. Be able to attend job fairs and have promotional material and documentation on specific hard to fill locations and specific hard to fill positions. Reports on recruitment activities are currently being developed for 2021 Q2 (Jul - Sep) | As agreed upon by MRS and TODD, HRU is primarily focused on recruitment while TODD is focused on retention. HRU and TODD have participated in a number of virtual job fairs and events in 2021/22 - some led by TODD and others led/sponsored by HRU. NTHSSA hired a 3rd party recruiter to assist with targeted recruitment of OBS nurses. HRU was an active participant in this event. Subsequently, a variety of new recruitment material (benefits brochures, recruitment presentations etc.) have been developed and presented to potential job seekers | Develop metrics and reports that reflect the efficacy of new recruitment and retention strategies by 2022 Q4 (Jan - Mar) | Produce metrics and reports on efficacy of recruitment and retention strategies |
|--|---|--|--|--|---|



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|--|---|---|---|---|---|
| | Implement comprehensive labour force planning for health human resources to identify demand and develop career pathways for key health and social services professionals | Labour force planning implemented, monitored and progress reported on | <p>Reevaluate workforce plan on an annual basis to meet evolving needs. A target date for the initial framework will be 2021 Q4 (Jan – Mar), after we have 4 quarters of data to assess. Workforce plan should be aligned with strategic plan and any relevant projects</p> <p>Labour force plan to be expanded to include detailed succession planning with existing employees. Build in additional professional development and advancement opportunities</p> | NTHSSA has released a 3-year HR plan (June 2022) with specific goals and objectives. HRU has a role in facilitating these deliverables but does not have access to specific budgets/timeframes as managed by NTHSSA | Reevaluate workforce plan on an annual basis to meet evolving needs. Plan should be aligned with strategic plan and any relevant projects with a goal of increasing indeterminate health positions by 10% | Obtain specific information from NTHSSA on how outcomes will be achieved (budgets, resources, timelines) and work closely with NTHSSA to facilitate. NTHSSA specifics should be integrated with current HRU initiatives with a goal of increasing indeterminate health positions by 20% |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|---|--|--|--|---|---|
| | Reduce the number of vacant positions and reliance on temporary employees | 20% increase in the number of indeterminately filled health professional positions | Baseline statistics will be finalized upon the final approval of the Human Resource Unit (HRU) position list. This position list allows a clear delineation between NTHSSA and HRU. Reports have been drafted and targets have been outlined Expect final drafts of reports for 2021 Q2 (July – Sept) | 4 quarters of HRU data have been collected and show that in the 2021/22 fiscal year, the number of indeterminately filled HRU positions vacancy decreased from 26.7% to 24.6% (2% decrease across the territory). This shows significant progress despite the national nursing shortage and COVID-19 impacts. These reports are produced on a quarterly basis and will continue to measure progress moving forward | An increase of 10% in indeterminately filled health professional positions by 2022 Q4 (Jan - Mar) | Increase in 20% in indeterminately filled health professional positions by Q4 |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|--|--|---|---|---|--|
| Core Business Function: Developing programs and services | Launch the Living Well Together development and training program | # and % of employees who complete Indigenous cultural awareness and sensitivity training | 60% of employees complete training by end of fiscal | 55% of employees completed training and 72.2% of employees were enrolled. (Slightly lower than target due to emotionally challenging content and the need to provide additional support for completion) | 80% of employees complete training by end of fiscal | 98-100% of employees complete training within 1 year of hire |
| | Promote Management Series Development program (MSD) | # of managers who participate in the Management Series Development Program # and % of managers who completed the program within the 24 months | 80% of managers complete MSD program within 24 months of start date in position | 28% (27) completion rate of 2019-20 fiscal year (FY) cohort (middle and senior managers who enrolled in the Management Series in 2019-20 FY) 9% (105) enrollment rate of eligible managers in 2021-22 FY | 95% of managers complete MSD program within 24 months of start date in position | 60% completion rate of 2020-21 cohort 40% enrollment rate of eligible managers in 2022-23 |



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|---|--|---|---|--|---|
| Conduct review of and develop new Leadership Development Program that has a focus on practical learning that encompasses northern content Develop Request for Proposals (RFP) for the review of the Leadership Development Program | Development of Leadership series program Program measures to be determined during program re-design | RFP issued in Q2 (Jul – Sep) 2021. Develop new Leadership Development Program (LDP) that has a focus on practical learning that encompasses northern content | Q1 – Employee Development and Workforce Planning created an internal working group to review previous LDP sessions; prepared and launched survey to prior LDP participants and to internal Client Service Providers with Management and Recruitment Services Q2 – Reviewed feedback (193 responses on LDP survey and 21 on client service providers) Q3 – Draft RFP (Sep/Oct 2021) Finalize and approve RFP (Oct/Nov 2021) RFP posted Nov 19 closing on Dec 10, later extended to Jan 3, 2022 | Anticipated implementation by early 2022. 250 employees participate in program, per fiscal year | 250 employees participate in program, per fiscal year |
|---|--|---|---|--|---|



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|--|--|--|--|--|---|
| | Indigenous employees have access to various and specific training opportunities to support career growth and advancement that are funded through financial support provided through the Indigenous Management Development and Training Program (IMDTP) | Amount of funding provided to program participants per year # of IMDTP funding recipients | Funding of \$400,000 for IMDTP is fully subscribed annually (approximately 40 supported employees per fiscal year) | Program review was completed Recommendations to be brought to IEAC for approval in August 2022 Re-submission to FMB likely required based on recommendations | Funding of \$400,000 for IMDTP is fully subscribed annually (approximately 40 supported employees per fiscal year) | 30% enrollment rate of eligible managers in 2022-23 |
| | Development of online 'Enterprise Learning Management System' to manage workplace learning and development with integrated performance management | Performance measures to be developed during program design | Plan and build Enterprise Learning Management System | Build and begin preliminary testing and set up of Enterprise Learning Management System module in HRIS | Implementation and delivery of Enterprise Learning Management System by 2022 Q1 (Apr - Jun) | Ongoing learning and transition period, and review of new Enterprise Learning Management System |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|----------|---|---|---|--|---|--|
| | Modernization of Employee Code of Conduct | Code of Conduct is modernized, and more in line with other Canadian jurisdictions | Code of Conduct developed and implemented by 2021 Q2 (Jul - Sep). Training developed and launched with the implementation of the Code | Code of Conduct draft finalized Q4 (Feb 2022) Training presentation for employees developed and beta tested Q4 (Mar 2022) | Code approved Q1 (June 2022) Code launch Q2 (Jul-Sep 2022) Training available to all employees and included in the onboarding training for new employees and managers Q2 (Jul-Sep 2022) 30% of employees completed training Q3 (Dec 2022) 50% of employees completed training Q4 (Mar 2023) | 75% Employees completed training Q1 (Jun 2023) 95% Employees completed training Q2 (Sep 2023) |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|---|---|---|--|---|---|
| | Develop and implement Building Capacity Program with Indigenous Governments | # of secondments a year by region | Presentation provided to each Indigenous government and department to promote understanding and use of program. Support 1-5 secondments | 6 secondments were supported with 5 different Indigenous Governments | Support 1-5 secondments | Support 1-7 secondments |
| Core Business Function: Recruiting and retaining a representative Public Service | Development and implementation of Diversity and Inclusion Framework | Measures will be developed within the framework | Develop a logic model, performance measurement plan and an evaluation to support the framework. Diversity and Inclusion Framework is by 2022 Q4 (Jan - Mar) | Develop a logical model, performance measurement plan and evaluation to support the framework Draft framework to be reviewed by GNWT Advisory Committee on Diversity and Inclusion in June 2022 | Diversity and Inclusion Framework is implemented by 2022 Q3 (Oct-Dec) | Diversity and Inclusion Framework is implementation continued |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|--|---|--|--|---|---|
| | Development and implementation of Indigenous Recruitment and Retention Framework (IRRF) | Measures will be developed within the framework | Framework developed and implemented by 2021 Q4 (Jan – Mar) Departmental Indigenous Employment plans are implemented | A template and instructions on how to complete Indigenous Employment Plans provided to departments in March 2022 Implementation plan to track progress to IRRF complete | None. Waiting for pre-requisite work | Implementation of all departmental and agency Indigenous Employment Plans underway All targets set are attainable and achievable |
| | Review and revise the Student and Youth initiatives to focus on attracting a representative work force | Student and youth initiatives are reviewed, revised and implemented | Student and youth initiatives are reviewed, revised, and implemented by 2021 Q1 (Apr - Jun) | Review completed & implemented | Performance measures based on the new initiatives are developed | Performance measures to be reviewed & updated as required |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|---|---|--|---|---|---|
| | Increase the number of affirmative action hires in the Summer Student and Internship programs | # and % increase in the number of Affirmative Action hires in the Summer Student and Internship program. # and % of affirmative action summer students by position, department and region # and % of affirmative action interns by department, position, and region | Maintain the 100% affirmative action hires in the internship program and continue to increase the percentage of affirmative action hires in the summer student program | 100% of Interns have affirmative action status 98% of Summer Students have affirmative action status | 100% of interns have affirmative action status 100% of Summer Students to have Affirmative Action Status | 100% of Interns & Summer Students to have Affirmative Action Status |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|--|---|--|---------------------------------|---|---|
| | Department of Human Resources will roll out a GNWT Human Resource Plan that provides GNWT departments and agencies with a common, streamlined approach to human resource planning, which prioritizes human resources as a means to help achieve business goals | All departments have department specific Implementation Plans that include objectives and action items to support departmental and corporate-wide improvements. Departments will be responsible for establishing and reporting on their individual objectives | GNWT HR Plan developed and launched by 2021 Q4 (Jan - Mar) | HR Plan developed Q4 (Mar 2022) | HR Plan draft finalized Q1 (June 2022). Finalized and approved Q2 (Jul-Aug 2022) Operational guidelines developed for Departments to complete Implementation Plans Q2 (Aug-Sep 2022) 50% of development Implementation Plans completed and implemented by Q3 (Oct-Dec) 100% of department Implementation Plans completed and implemented Q4 (Jan-Mar 2023) | 100% of department Implementation Plans completed and implemented |



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3.3 Key Activity #3: Liquor Revolving Fund

Description

The Liquor Revolving Fund is established under the *Northwest Territories Liquor Act* (Act) and provides working capital to finance the operations of the Northwest Territories Liquor & Cannabis Commission (NTLCC; Commission), the Liquor Licensing Board (LLB; Board), as well as and Liquor Licensing and Enforcement. Revenues are generated by the sale of liquor and cannabis products.

Planned Activities

The *Liquor Act* and the *Cannabis Products Act* of the Northwest Territories authorizes the NTLCC to purchase, sell, classify, and distribute liquor and cannabis in the Northwest Territories. While the management of the day-to-day operations remain the primary focus of the Commission, efforts continue to focus on:

- Reviewing the Act and Regulations in collaboration with Shared Corporate Services Division. This comprehensive review will consider how to improve the NWT's liquor legislation, specifically as it relates to the possession, consumption, sale, purchase, manufacture, importation, and distribution of liquor in the NWT.
- The review and implementation of the recommendations accepted by NTLCC made in Liquor Pricing Review (completed March 31, 2021). Some of the recommendations may inform part of the legislative and regulation changes.
- Ensuring efficient distribution of cannabis, by establishing licensed private cannabis vendors through an established process and moving towards a wholesale model of distribution.
- The online Alcohol Server Training program was launched in March 2022, this training is mandatory for employees of licensed establishments and liquor stores, the Department will be working on developing guidelines to be associated with the training in the next year.
- Developing an online cannabis retail training program, to be mandatory for licensed cannabis vendors.



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Changes from the 2021-22 Business Plan Annual Update

Private Cannabis Stores:

In 2018, when the federal government legalized cannabis, it was required for jurisdictions to ensure that cannabis was available on the day of legalization. The GNWT and the NTLCC made the decision to sell cannabis through the liquor stores in communities where it was accepted. The only community that does not sell cannabis through the liquor store is Inuvik. The GNWT made the decision at the time to have the retail model changed to private retailers, outside of the liquor stores. In 2018/19, the RFQ process, Cannabis Vendor Handbook and Cannabis Vendor Framework were established.

Private cannabis stores have been established in Yellowknife (2) and Hay River (1), other liquor stores continue to sell cannabis and those communities are in various stages of the procurement process.

Online Cannabis Sales:

The online sales presence for cannabis products in the NWT was initially a platform developed for the GNWT and operated by a southern vendor. This approach expedited an online presence in advance of legalization, ensuring that cannabis was available to residents who did not have access to a liquor store. This platform was expensive to maintain and was terminated in October 2021. As such, an alternative approach to establish an NWT, private online delivery model for cannabis was sought through a public procurement process. The current online sales presence for cannabis products now forms part of the private store contracts if the designated vendor chooses to do so. Currently, there is one (1) online cannabis store operated in Yellowknife.

Federally Approved Northern Producers:

2022-23 saw the establishment of the NWT's first federally approved cannabis producer. NTLCC continues to support and work with the local producer to market locally produced cannabis in the NWT. Part of this process includes offering a discount in the cannabis mark-up to NWT-based licensed producers. A reduction in the cannabis markup was implemented in 2022-23 for northern cannabis producers to allow for a 10-percentage point reduction (i.e., 34% to 24%) for cannabis products produced in the NWT and 5-percentage point reduction (i.e., 34% to 29%) for value added cannabis products that are purchased from southern producers but processed in the NWT.

Online Alcohol Server Training:

The launch of the online alcohol server training program occurred in March 2022. Supporting program guidelines will be developed over the next year.



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Progress Update

| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|---|---|---|---|---|--|
| Core Business Function: Administration and management of liquor and cannabis | Ensure efficient liquor and cannabis administration practices, and distribution | Percentage of total sales that go to administrative and commissions costs | Liquor administration costs are less than 15% | Liquor administration costs were slightly higher at 16.5% | Liquor administration costs are less than 15% | Liquor administration costs are less than 15% |
| | | | Cannabis administration costs are less than 20% | Cannabis administration costs were 7.9% | Cannabis administration costs are less than 20% | Cannabis administration costs are less than 15% |
| | Complete a liquor pricing review | Measures to be determined during review design | Continue implementation of pricing review | Continued implementation of pricing review | Continue implementation of pricing review (mid-term changes) | Evaluate implementation of pricing review recommendations and adjust if required |
| Core Business Function: Liquor Licensing and Enforcement | Develop online Training program | Measures to be determined during program development | Launch of pilot training program by 2021 Q3 (Oct – Dec) | Training program was launched in March 2022 | Develop guidelines for training program 2022 Q4 (Jan – Mar) | All new license holders complete training as required |
| | | | | | All license holders and special events permit holders have completed training by March 2023 | |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|---|--|---|---|--|--|
| | Develop online cannabis retail training program | Measures to be determined during program development | Ongoing development of the cannabis retail training program | Ongoing development of the cannabis retail training program | Launch of pilot program by 2022 Q4 (Jan – Mar) | Evaluate cannabis retail training program and adjust if required |



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3.4 Key Activity #4: Management Board Secretariat

Description

The Deputy Secretary to the Financial Management Board (FMB) oversees the financial and administrative functions of FMB, along with the additional areas of oversight including the Management Board Secretariat, Fiscal Policy, NWT Bureau of Statistics, the Northwest Territories Liquor and Cannabis Commission (NTLCC) and P3 policy unit which oversees the operation of the Mackenzie Valley Fibre Link.

Planned Activities

In addition to its core business, the Management Board Secretariat is undertaking the following initiatives:

- Supporting strategic infrastructure investments that connect communities, expand the economy and reduce the cost of living including:
 - Lead the extension of the Mackenzie Valley Fibre Link to Tuktoyaktuk by engaging Indigenous governments and Inuvialuit communities in the region. The fibre extension to Tuktoyaktuk is proposed to follow the Inuvik to Tuktoyaktuk Highway.
 - The GNWT continues to work closely with the Tłı̨chǫ Government and NWTel to have fibre to the home installed in the community of Whatì as well as supporting NWTel to improve broadband services to all remote communities in the NWT.
 - Working with the Department of Infrastructure (INF) and Indigenous Partners, MBS provides financial support to progress the Taltson Hydroelectric Expansion Project, with Finance leading the development of the business case.
- Working on the next Territorial Financing Formula (TFF) renewal for 2024, with a specific focus on ensuring that the unique aspect of the territorial tax bases is respected, especially with the implementation of federally mandated carbon pricing.
- Working towards increasing economic diversification by working to reduce red tape and regulatory burdens on small businesses.
- Supporting the Department of Environment and Natural Resources (ENR) work to ensure that climate change impacts are specifically considered when making government decision (See ENR for associated performance measures and targets).



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- Improving dissemination of economic, social, and demographic statistics.
- Representing NWT statistical interests within the national statistical system.

Changes from the 2021-22 Business Plan Annual Update

Government Renewal Initiative

The Government Renewal Initiative (GRI) is an initiative which will provide evidence-based information to improve the efficiency and effectiveness of individual programs and services across all departments. GRI will also provide evidence that could support the reallocation of resources from program areas based on program performance.

GRI seeks to align resources based on value and performance with a goal of helping the GNWT become more fiscally sustainable by using existing resources more effectively thereby reducing the need to continually add more money to the budget over time.

In 2022-23, all departmental program and service inventories will be completed, including the NTHSSA. MBS expects to also complete program designs and support departmental program assessments for ECE, FIN, Housing NWT, and HSS in 2022-23. MBS will continue to support the remaining departments complete their program designs and assessments throughout 2022-23 and 2023-24 to ensure ongoing program evaluation is part of future budget considerations at the department level.



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Progress Update

| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|--|---|--|--|---|---|---|
| Increase economic diversification by supporting growth in non-extractive sectors and setting regional diversification targets | Review of 'red tape' and regulatory burdens on small business | Develop Terms of Reference (TOR) for Working Group; recommendations from working group to determine associated performance measures and next steps | To develop a medium to longer term action plan derived from regulatory red tape identified by business During the year continue to address red tape efficiently | Action plan and annual report completed | Update action plan and continue to work on improvements that reduce the regulatory red tape | Update action plan and continue to work on improvements that reduce the regulatory red tape |
| Make strategic infrastructure investments that connect communities, expand the economy, or reduce the cost of living | Progress the Inuvik to Tuktoyaktuk Fibre Line | The design, modeling, and procurement stages of the project are complete | Procurement completed and construction begins | Project procurement to start in 2022-23 | Procurement, regulatory permits, and community engagement completed | Construction period underway |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|--|--|--|---|--|---|
| Core Business Function: Fiscal responsibility to support government policy development and decision making | Demonstrate financial responsibility | Percentage of infrastructure investment funding by cash from operating surplus | Target unchanged from 2020-21, namely: 50% of infrastructure investment funding from cash of operating surplus | 50% of infrastructure investment funding from cash of operating surplus | Propose a revised FRP policy for implementation to guide GNWT budget decisions and borrowing | Targets to be established once new Fiscal Responsibility Policy is approved |
| | Supporting Territorial Financing Formula (TFF) renewal | Percentage of revenue that goes to debt servicing payments | Debt servicing payments shall not exceed 5% of revenues | Debt servicing payments shall not exceed 5% of revenues | Further discussions about revenue bases, especially carbon tax treatment | Discussions to continue on revenue bases, treatment of data in the PL escalator with Minister's review of proposed changes by December 2023 |
| | | Performance measures to be determined during review design | Renewal discussions starting in June 2021 | Technical discussions held about specific revenue bases | | |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target | |
|--|---|--|--|---|---|---|---|
| Core Business Function: Develop the Government Renewal Initiative | Deliver the Government Renewal Initiative | # of milestones achieved per schedule | Complete program and service inventories for all departments | Completed 7 program and service inventories | Complete program and service inventories for INF, ITI, JUS and NTHSSA | Complete assessments for ECE, FIN, NWTHC and HSS | |
| | | \$ value of efficiency savings identified | | 4 departmental program inventories were in progress at year-end | Complete program designs and start assessments for ECE, FIN, NWTHC, and HSS | Complete program designs and start assessments for MACA, ENR/LND, EIA and INF | |
| | | \$ value of resources allocated to effective programming | | | | 50% completion of program designs for MACA and ENR | 50% completion of program designs for ITI and JUS |
| | | Qualitative report on the value to the government achieved through GRI | | | | | |



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3.5 Key Activity #5: Office of the Chief Information Officer

Description

The Government Chief Information Officer (CIO) provides overall leadership to the GNWT's Information Management & Technology sector across the government and provides strategic advice on the application of technology and information to the Minister and Deputy Ministers in all GNWT departments. It also oversees the day-to-day operations of the Governance, Planning and Security (GPS) division, the Information Systems Shared Services (ISSS) Division, and the NWT Centre for Geomatics. The OCIO works with other technology delivery teams such as the Technology Service Centre (TSC) to ensure the GNWT's information and technology sector is aligned to meet the evolving needs of the Government and that quality service is provided to all clients.

Planned Activities

The Office of the CIO has several key strategic activities planned and underway to help support the government's objectives to leverage technology and innovation, in order to improve service delivery and enable an efficient and effective public service. OCIO continues to work collaboratively with departments, the public through provision of NWT Centre of Geomatics products, as well as working collaboratively with other technology delivery teams like the Technology Service Centre (TSC) to ensure service to clients.

Planned activities include:

- Continued implementation of the GNWT's eService program and the ongoing implementation and improvement of eServices to residents, businesses, and visitors.
- In partnership with client departments implement approved capital and operations and maintenance (O&M) information and technology projects.
- Ensure an effective information and cyber security posture within the GNWT.
- Working across departments, complete the design and implementation of a GNWT open data management framework to support the governments objectives for open government and the launch of an open data portal to support the easy discovery and use of GNWT open data.
- Ensuring geospatial information is available to departments and programs to support decision making, and, where appropriate, publicly available for download through the NWT Centre for Geomatics website. In addition, access to the most up-to-date geospatial information is available dynamically through online data services.



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- Supporting Open Government Policy implementation by developing and implementing the GNWT Open Data Management Framework and Open Data Portal.
- Amalgamating the records unit responsible for the management of the records within the Departments of Industry, Tourism and Investment, Environment and Natural Resources, Lands and the Business Development Corporation with the records functions existing in Directorate to align and provide greater records consistency across departments.

Changes from the 2021-22 Business Plan Annual Update

eServices

The GNWT launched the NWT eServices Portal in November 2021. The initial launch included putting NWT health care card requests and renewals online along with the launch of a new fishing licence experience, integration with the online drivers and motor vehicle system, and the integration with the MyECE online system for student financial assistance and apprenticeship and trades. Planning continues for the next set of services to launch in 2022-23 and beyond.

Open Government

The OCIO Branch is working across departments, notably with the Department of Executive and Indigenous Affairs (EIA), to identify and prepare departmental open datasets and complete the development of an Open Data Portal.

The Open Data Framework is complete, and the Open Data portal is expected to be launched in the summer of 2022.

Key metrics have also been included to reflect online access to Office of the Chief Information Officer (OCIO) public geospatial datasets and services in support of the GNWT's open data objectives. The NWT Centre for Geomatics released new NWT-wide data reflecting long-term landscape change along with a new public web-map application in the summer of 2021. New LiDAR and aerial photography were collected over flood-prone communities of the NWT and this data is expected to be publicly available by the late fall of 2022.

Information and Cyber Security

The Department will no longer pursue the commitment to monitor and report on cyber controls used within the GNWT, as measured by the percentage of employees that have completed cyber security awareness training. This is because achieving the targets set under this commitment would require controlling and holding to account other departments. This subject will continue to be tracked as an internal metric.



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Records Management

The Information System Shared Services unit provides information and records management services to the Departments of Lands, Environment and Natural Resources, Industry Tourism and Investment and the Business Development and Investment Corporation. Records management services for the Departments of Finance and Executive and Indigenous Affairs are currently managed within the Shared Corporate Services division. In order to streamline records functions within the Department, as well as across the other departments serviced by the Information Systems Shared Services unit, the records management functions will be transferred to Shared Corporate Services in 2022-23. This transfer of functions will amalgamate the existing records staff and establish a team that will service all five departments and the Business Development and Investment Corporation allowing for a greater pool of resources to be available to client departments and more consistent, effective, and efficient processing to occur.



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Progress Update

| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|--|--|--|---|---|-----------------------|
| Core Business Function: Open Government (Open Data management framework) | Develop and implement the GNWT Open Data management framework and Open Data Portal in support of the GNWT Open Government Policy | Implementation of the GNWT Open Data Portal and required guidance, direction and processes are established to support the implementation of Open Data within government departments including roles, responsibilities and accountabilities | Establish interdepartmental working group (Complete) | Working group was established in May 2021, and Open Data Licence and Open Data Framework were completed by Dec 2021 | Open Data Coordinators appointed (June 2022) | None – commitment met |
| | | | Develop Open Data License (Complete) | The Dataset Inventory will be a living document, continually updated as departments and agencies produce new data. The first set of datasets to be published have been identified | Implementation of Open Data Program (July 2022) | |
| | | | Develop GNWT Open Data Guidelines (Dec 2021) | | Launch Open Data Portal (May-July 2022) | |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|--|---|---|--|--|--|---|
| Core Business Function: eService Program Development and Implementation | eService program development and implementation | # of GNWT services delivered online | Launch eServices Portal (Fall 2021) | 19 services delivered through the launch of the NWT eServices Portal | 25 services delivered through the NWT eServices Portal | 31 services delivered through the NWT eServices Portal |
| | | # of new online services added each fiscal year | Up to 6 new services, per fiscal year. | 19 net new services available through the NWT eServices Portal | 6 new services through the NWT eServices Portal | 6 new services delivered through the NWT eServices Portal |
| | | # of profiles created on the NWT eService portal each fiscal year | | 12,000 profiles created on the NWT eServices Portal | 14,000 profiles created on the NWT eServices Portal | 16,000 profiles created on the NWT eServices Portal |
| | | % of eservices support tickets closed within 24 hours | | | | |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|--|---|--|---|--|---|---|
| Core Business Function: I&T Sector Project Delivery | Effective implementation of approved Information and Technology (I&T) capital and Operations and Maintenance (O&M) projects | # of total projects (both capital and O&M) Industry benchmark # and % of completed capital projects delivered on schedule # and % of completed O&M projects delivered per agreed schedule | Meet or exceed the industry benchmark (for government) of 70% of projects completed on time | A total of 38 projects were scheduled for 2021-22 There was a 6% completion rate. 1 of 15 capital projects was completed per the agreed schedule There was a 94% completion rate. 22 of 23 O&M projects were completed per the agreed schedule | Meet or exceed the industry benchmark (for government) of 72% of projects completed on time | Meet or exceed the industry benchmark (for government) of 72% of projects completed on time |


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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|----------|---|---|---|--|---|---|
| | Effective implementation of approved Information and Technology (I&T) capital and Operations and Maintenance (O&M) projects | Total # of projects # and % of completed projects delivered on budget. Industry benchmark | Meet or exceed the industry benchmark (for government) of 78% of projects delivered on budget | There was a total of 15 capital projects scheduled in 2021-2022 year. There was a 6% completion rate. 1 of 15 capital projects was completed on budget Note O&M Projects typically do not have an associated budget | Meet or exceed the industry benchmark (for government) of 78% of projects delivered on budget | Meet or exceed the industry benchmark (for government) of 78% of projects completed on time |
| | Effective implementation of approved Information and Technology (I&T) capital and Operations and Maintenance (O&M) projects | Total # of projects # and % of approved projects in queue. Industry benchmark | Meet or exceed the industry benchmark (for government) for the percentage of projects in the 'queue' (an indicator of satisfaction with project completion) 30% per fiscal year (or lower, if demand remains constant) | A total of 38 projects were scheduled for 2021-2022. There was a 60% completion rate Queue or backlog reporting framework in development and will be completed during 2022-2023 | Meet or exceed the industry benchmark (for government) for the percentage of projects in the 'queue' (an indicator of satisfaction with project completion) 30% per fiscal year (or lower, if demand remains constant) | Meet or exceed the industry benchmark (for government) for the percentage of projects in the 'queue' (an indicator of satisfaction with project completion) 30% per fiscal year (or lower, if demand remains constant) |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|---|---|--|---|--|---|
| Core Business Function: Information and Cyber Security | Monitor and report on cyber controls used within GNWT | # of security incidents reported and trends | 2020-21 to 2023-24 Monitor number of security incidents reported and acted on, with trending direction | There were 40 incidents in 2019-2020 52 incidents in 2020-2021 (Trend up 12 or 30%) 49 incidents in 2021-2022 (Trend down 3 or 6%) | Monitor number of reported and acted on, with trending direction | Monitor number of security incidents reported and acted on, with trending direction |
| | Monitor and report on cyber controls used within GNWT | # and % of security assessments requested and completed | # of security assessments requested and completed | There were 22 assessments completed 42 assessments completed in 2020-2021 (Trend up 20 or 91%) 18 assessments completed in 2021-2022 (Trend down 24 or 57%) | No target developed. Results will be entirely demand driven | No target developed. Entirely demand-driven |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|--|---|---|--|--|---|
| Core Business Function: Client Service | Annual client satisfaction survey results of information and technology services | Client satisfaction score with Information and Technology services by service category | End User Satisfaction (sector) 3.75 satisfaction score on a 5-point scale | Satisfaction score was 3.25 | Survey completed bi-annually | Target Department Satisfaction (sector) of 70% |
| | Ensure the effective management and tracking of client requests and incidents affecting service availability | # and % Annual contacts per Client Care staff person First Contact resolution rate | 65% target for 'First Contact' resolution rate | 1471 calls per client care staff person 70% first contact resolution (5129 of 7355 client requests) | 65% target for 'First Contact' resolution rate | 70% target for 'First Contact' resolution rate |
| Core Business Function: Open Geospatial Data | Identify open geospatial information currently available to the public | # and % of geospatial files available for download | Increase # of geospatial datasets available for download (5%) | There are 172,305 geospatial files available for download Primarily these are raster imagery files (air photos, satellite images etc.) There was an increase of 753 files made available for download from previous year | Increase # of geospatial datasets available for download (1%) Publish LiDAR data and oblique imagery to the public, increasing #of geospatial files available to the public | Increase # of geospatial datasets files available for download (1%) Make new community mapping image data and LiDAR data available to the public |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|--|---|--|--|--|---|
| Core Business Function: Open Geospatial Data | Identify open geospatial information currently available to the public | <p># and % of geospatial online data service requests per year by type of request</p> <p>An online data service provides a live link to a group of common geospatial datasets. For instance, the boundaries online data service provides access to a series of administrative and political boundaries in the NWT</p> | Increase # of geospatial online data services consumed per year (5%) | <p>There were 7,358,198 service requests made to all combined online geospatial data services from April 1, 2021 to March 31, 2022</p> <p>We did not have enough data to provide a full year comparison for 2020-21, however this number can be variable depending on activities in the NWT driving people to our web applications like mining or environmental issues</p> | <p>Increase # of geospatial online data services consumed per year (1%)</p> <p>The number of data services consumed per year reflect public interest in economic, environmental or climate related activities in the NWT</p> <p>Several web mapping applications are anticipated for release this year which should drive this number up</p> | <p>Increase # of geospatial online data services consumed per year (1%)</p> <p>This will be achieved by increasing access to geospatial data services by publishing new web applications</p> <p>The number of data services consumed per year reflect public interest in economic ecological or climate related activities in the NWT</p> |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|-------------------|---|---|--|---|--|
| | | # of unique data layers available in all combined online data services | Increase # of unique data layers available in all combined online data services | There are a total of 525 unique online data layers available through 45 online data services | Increase # of unique data layers available in all combined online data services | Increase # of unique data layers available through data services |
| | | An online data service provides a live link to a group of common geospatial datasets. For instance, the Boundaries REST Service provides access to a series of administrative and political boundaries in the NWT | | There was an increase of 5 unique data layers made available online. However, there was a decrease of 15 data services, and this was due to a computational error in our first year of reporting | | |



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3.6 Key Activity #6: Office of the Comptroller General

Description

The Office of the Comptroller General (OCG) is responsible for the control and administration of the consolidated revenue fund; government accounting policies; the financial records of the GNWT; reporting, financial analysis, advice and interpretation; internal auditing; treasury functions; collections; financial and employee shared services; procurement shared services, enterprise resource planning systems; insurance; tax administration and audit and any related matters. This work is the focus of the following divisions: the Enterprise Resource Planning Systems (ERPS) division; Financial and Employee Shared Services (FESS) Division; the Internal Audit Bureau; Procurement Shared Services; Taxation, Corporate Credit and Collections (TCCC) and the Reporting, Treasury and Risk Management (RTR) Division.

Planned Activities

The following includes planned activities within the Office of the Comptroller General:

- Enhancing the Vendor Performance Management Program and system to track vendor performance, and fulfillment of BIP and contract obligations.
- Increasing training and open forums for vendors with special focus on the delivery of more procurement workshops.
- Develop a series of e-module training programs which will be implemented for government and available for all public agencies. Initial modules will be financial authority training as well as financial training for the program (non-financial) manager.
- Launching an online platform where procurement information can be available and accessed online by the public and suppliers ('One Stop Shop') with a targeted date of May 2022.

Changes from the 2021-22 Business Plan Annual Update

For the 2023-24 year the functions of the Reporting, Treasury and Risk Management division will be divided to establish a new Taxation, Corporate Credit and Collections division. This will allow for more efficient oversight of the services delivered as RTR contained a wide array of functions. The subdivisions will remain relatively unchanged but will now have the Taxation and Collections units report to a Senior Manager who will also take on the responsibility of the Superintendent of Insurance while the other units remain under the direction of the Assistant Comptroller General. There will not be any net new expenditures involved as the establishment of the Senior Manager for TCCC will be done through internal reallocations of funding.



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The independent panel's work concluded on the GNWT's procurement review and the panel released their report in September 2021 which included 50 recommendations. Not all Indigenous governments consulted with the independent panel, and their perspectives were not captured in the report. Therefore, further consultation with Indigenous governments is required.

With the procurement review phase completed, the Departments of Finance, Industry, Tourism and Investment, Infrastructure and Executive and Indigenous Affairs began the development of a collaborative process to review current procurement policies including an Indigenous procurement policy with Modern Treaty and Self-Government Partners and NWT Council of Leaders. Engagement continues, including a multi-party workshop with treaty partners scheduled for October 2022 to initiate discussions on the procurement review.



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Progress Update

| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|---|---|--|---|--|---|
| Ensure Government Procurement and Contracting Maximizes Benefits to Residents and Businesses | Increase awareness of GNWT contracting opportunities | # of training sessions delivered by type and by community or online | 30 procurement workshops delivered for vendors | Over 30 workshops delivered for vendors | 30 procurement workshops delivered for vendors | 35 workshops for vendors |
| | Increase awareness of GNWT contracting opportunities | # of training and forum participants by type, community/region | 30 workshops | Over 30 workshops delivered for vendors | 30 workshops | 35 workshops for vendors |
| | Complete online 'One Stop Shop' for procurement vendors | # and % of uses or users of online one-stop shop for vendors | Target completion by March 31, 2022 | Completion set for May 2022 | One tops shop live by May 18, 2022 (Complete) | Will use 2022-23 fiscal year data to establish the # and % of users |



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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|---|---|--|--|---|--|--|
| | Strengthen GNWT procurement policies and practices | Review existing policies and procedures to ensure timeliness of payments. # and % of payments made within payment terms by type of payment | Division is reviewing the details of the benchmark report to determine next steps. It will be reviewed to see where in the chain there is a hold up and see where improvements can be made. The report will be run annually to determine whether adjustments internally are achieving the expected outcome | 85% of payments were completed within the payment terms for all suppliers. This was an increase of 5% from the 80% in 2020-21 | 83% accounts payable invoice payments completed within payment terms | Target for 2022-23 of 87% of invoice payments completed within payment terms |
| Core Business Function: Supplier Client Service and Audit Accountability | Provide management consulting service to support departmental effort to address the risk-based audit recommendation | % of risk-based audit recommendations addressed within twenty-four months | 75%, with no recommendations outstanding more than four years | 75% with 17 recommendations outstanding for more than 4 years | 75%, with no recommendations outstanding more than three years | 75% with no recommendations outstanding more than two years |

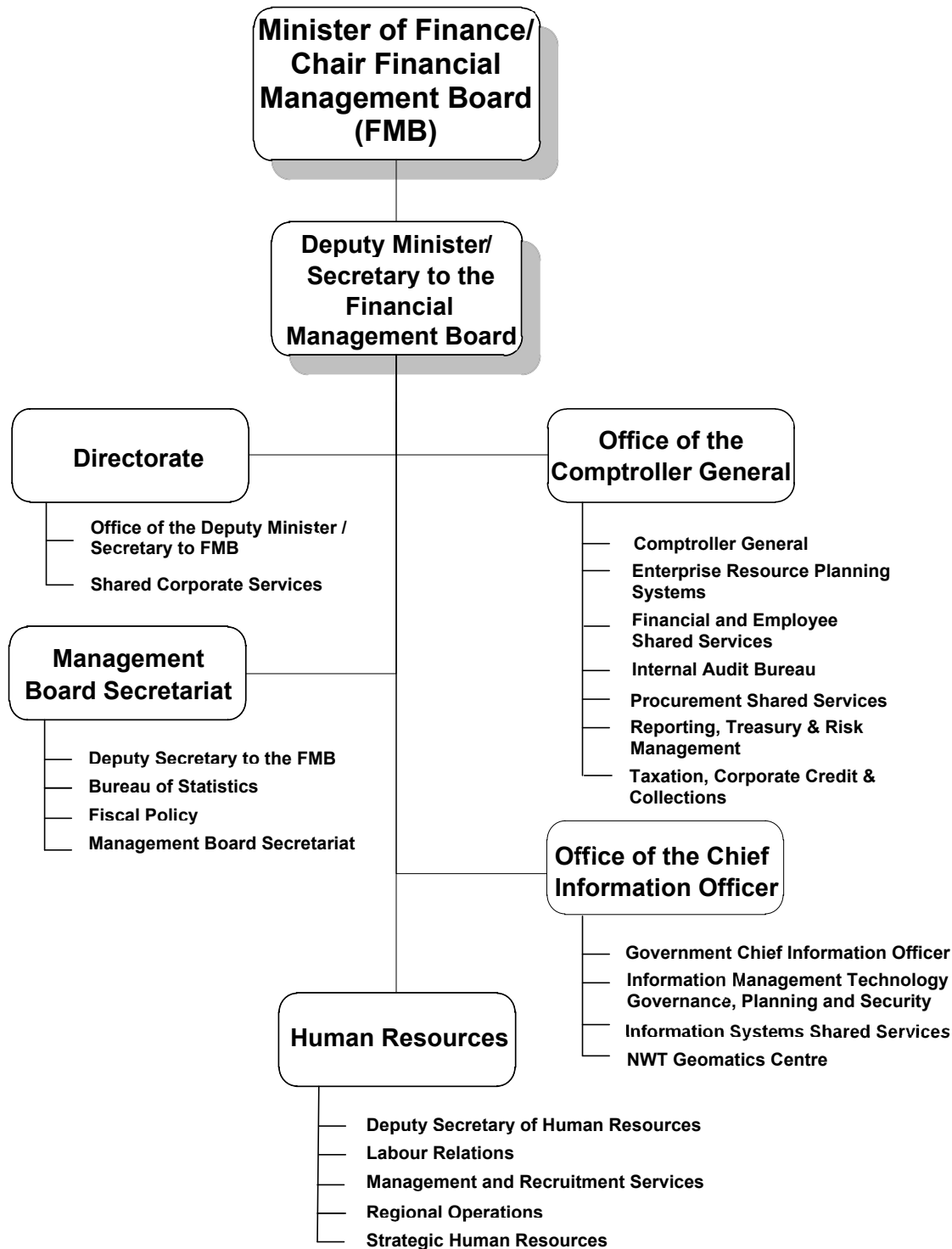


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| Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target |
|-----------------|--|--|--|--|--|--|
| | Management Responses to audit recommendations are responsive | # and % of Management Responses to audit recommendations are received within 30 days | 50%, with no response later than 60 days | 100% of responses were received within 60 days | 70%, with no response later than 60 days | 90%, with no response later than 60 days |

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4. Accounting Structure





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5. Resource Summary

5.1 Departmental Financial Summary

| | <i>\$1,000s</i> | | | |
|----------------------------------|---------------------------|---------------------------|---------------------------------|---|
| | 2021-22 Main Estimates | 2022-23 Main Estimates | 2022-23 Revised Estimates | 2023-24 Main Estimates (proposed) |
| Revenue | | | | |
| Grant from Canada | 1,480,118 | 1,519,233 | 1,519,233 | 1,624,540 |
| Transfer payments | 73,510 | 82,568 | 84,955 | 85,191 |
| Taxation | 239,340 | 295,742 | 305,729 | 319,534 |
| General revenue | 26,577 | 29,093 | 29,093 | 28,960 |
| Revenue total | 1,819,545 | 1,926,636 | 1,939,010 | 2,058,225 |
| Operations expense | | | | |
| Compensation and benefits | 78,725 | 81,820 | 82,121 | 85,158 |
| Grants, contributions, transfers | 156,684 | 166,606 | 174,897 | 172,717 |
| Amortization | 7,815 | 9,113 | 9,113 | 9,113 |
| Chargebacks | 4,047 | 4,071 | 4,071 | 4,097 |
| Computer hardware, software | 4,103 | 4,112 | 4,112 | 4,112 |
| Contract services | 18,137 | 35,333 | 34,406 | 34,406 |
| Controllable assets | 52 | 52 | 52 | 52 |
| Fees and payments | 5,063 | 5,063 | 5,063 | 4,663 |
| Interest | 20,462 | 20,462 | 20,462 | 22,462 |
| Materials and supplies | 1,276 | 1,311 | 1,311 | 1,351 |
| Purchased services | 4,414 | 6,766 | 6,766 | 6,776 |
| Travel | 1,048 | 530 | 530 | 530 |
| Expense total | 301,826 | 335,239 | 342,904 | 345,437 |



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5.2 Human Resource Summary

| | 2022-23 Main Estimates | 2023-24 Main Estimates (proposed) |
|---|---------------------------|---|
| Finance | | |
| Yellowknife (HQ) | 374 | 380 |
| Regional centres | 109 | 111 |
| Other communities | 4 | 4 |
| Total departmental positions | 487 | 495 |
| Percent change | | 2% |
| Liquor and Cannabis Revolving Fund | | |
| Yellowknife (HQ) | - | - |
| Regional centres | 14 | 14 |
| Other communities | - | - |
| Total agency or fund positions | 14 | 14 |
| Percent change | | 0% |



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5.3 Position Type Summary

| | 2022-23 Main Estimates | 2023-24 Main Estimates (proposed) | | 2022-23 Main Estimates | 2023-24 Main Estimates (proposed) |
|---------------------------|---------------------------|---|---|---------------------------|---|
| Finance | | | Liquor and Cannabis Revolving Fund | | |
| Yellowknife (HQ): | | | Yellowknife (HQ): | | |
| Deputy head | 1 | 1 | Deputy head | - | - |
| Senior manager | 19 | 20 | Senior manager | - | - |
| Excluded | 148 | 154 | Excluded | - | - |
| Union | 206 | 205 | Union | - | - |
| Regional centres: | | | Regional centres: | | |
| Deputy head | - | - | Deputy head | - | - |
| Senior manager | 4 | 4 | Senior manager | 1 | 1 |
| Excluded | 34 | 36 | Excluded | - | - |
| Union | 71 | 71 | Union | 13 | 13 |
| Other communities: | | | Other communities: | | |
| Deputy head | - | - | Deputy head | - | - |
| Senior manager | - | - | Senior manager | - | - |
| Excluded | 2 | 2 | Excluded | - | - |
| Union | 2 | 2 | Union | - | - |
| Totals: | | | Totals: | | |
| Deputy head | 1 | 1 | Deputy head | - | - |
| Senior manager | 23 | 24 | Senior manager | 1 | 1 |
| Excluded | 184 | 192 | Excluded | - | - |
| Union | 279 | 278 | Union | 13 | 13 |



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5.4 Affirmative Action Summary Statistics

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------------------------------------|---------|---------|---------|---------|
| Active positions | | | | |
| Yellowknife (HQ) | 332 | 346 | 367 | 374 |
| Regional centres | 89 | 99 | 108 | 109 |
| Other communities | 4 | 4 | 4 | 4 |
| Employees | | | | |
| Yellowknife (HQ) | 327 | 368 | 371 | 364 |
| Regional centres | 105 | 118 | 119 | 116 |
| Other communities | - | - | - | - |
| Summary Statistics | | | | |
| P1: Indigenous employment | | | | |
| Quantity | 125 | 143 | 148 | 143 |
| Percentage | 29% | 29% | 30% | 30% |
| P1: Indigenous senior managers | | | | |
| Quantity | 3 | 4 | 5 | 5 |
| Percentage | 13% | 17% | 20% | 19% |
| NWT resident employment | | | | |
| Quantity | 90 | 100 | 102 | 101 |
| Percentage | 21% | 21% | 21% | 21% |
| Women | | | | |
| Quantity | 290 | 315 | 315 | 313 |
| Percentage | 67% | 65% | 64% | 65% |
| Non-traditional occupations | | | | |
| Quantity | 50 | 64 | 63 | 63 |
| Percentage | 12% | 13% | 13% | 13% |

Data is as at March 31st for 2019-20 to 2021-22 and as at June 30th for 2022-23



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5.5 Affirmative Action Targets and Factors

The Department of Finance is responsible for the provision of a variety of programs intended to increase the number of Indigenous employees across the GNWT including the Indigenous Career Gateway Program, Indigenous Management Development Training Program, and the Building Capacity with Indigenous Governments program. Divisions within Finance are encouraged to use these available programs to enhance the department's ability with increasing Indigenous employment capacities.

Hires through the Indigenous Career Gateway Program 2021-22: 2

Participants in the Indigenous Management Development and Training Program 2021-22: 2

Internship and summer student programs are another avenue the department uses to provide employment opportunities for Indigenous and long-time northern residents to gain valuable experience.

Summer Student Statistics 2021-22

| Department | Indigenous | All Other Priorities | Non-Priority | Total |
|------------|------------|----------------------|--------------|-------|
| Finance | 9 | 17 | 2 | 28 |

Internship Program Statistics 2021-22

| Department | Indigenous | All Other Priorities | Non-Priority | Total |
|------------|------------|----------------------|--------------|-------|
| Finance | 4 | 7 | 0 | 11 |

Finance will continue to use the programs available to increase the amount of Indigenous representation as well as applying the affirmative action policy for all hiring practices.

Additionally, the department will be reviewing job descriptions to identify and remove any systemic barriers that may exist in order to facilitate more accurate and effective knowledge and skill requirements for occupations within Finance.



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6. Legislative and Policy Initiatives

| No. | Initiative | Description of Work | Estimated Timeline |
|-----|--|---|--|
| 1 | <i>Income Tax Act</i> | Amendments are required in reaction to changes made to federal legislation. | Legislative Proposal Target 2022-23 Q2 (July-Sep 2022) |
| 2 | <i>Insurance Act</i> | Amendments required to modernize the Act. | Legislative Proposal Target 2022-2023 Q3 (Oct-Dec 2022) |
| 3 | <i>Liquor Act</i> | Comprehensive review of the Liquor Management Regime and administrative amendments to bring the legislation closer in line with other jurisdictions. | Legislative Proposal Target 2022-2023 Q3 (Oct - Dec 2022) |
| 4 | <i>Liquor Act</i> | Proposed administrative amendments relating to personal use exemption limits, the NWT Liquor Licensing Board, and the NWT Liquor and Cannabis Commission. | Referred to Standing Committee |
| 5 | <i>Northern Employment Benefits Services Act</i> | Amendments are required to modernize the Act to address administrative and regulatory issues, to clarify the powers of the Pension Committee, and to help facilitate growth of the plan. | Received Assent |
| 6 | <i>Petroleum Products Tax Act</i> | Review of the carbon tax and rebate system to evaluate effectiveness and determine whether changes need to be made. | Legislative Proposal Target 2022-2023 Q1 (Jul-Aug 2022) |
| 7 | <i>Public Service Act</i> | Modernization of the existing Act, including safe disclosure of wrongdoing provisions. | Legislative Proposal Target 2022-2023 Q2 (Sept-Oct 2022) |
| 8 | <i>Revolving Funds Act</i> | Amendments to change the authorized debit and credit limit of the Petroleum Products Stabilization Fund from \$1 million to \$3 million. Legislative work is being led by Infrastructure. | Received Assent |



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| Directorate | Ensure effective governance | Effective use of performance (evaluation, audit) information | # and % of evaluation/audit/review recommendations implemented consistent with the letter and spirit of the recommendation | New measure. Target not set | New measure. Data not collected | Targets to be developed and data collection implemented | First year of reporting to be provided in business plan based on pre-requisite work completed in 2022-23 | Reporting on the use of performance information tools available | Performance information tools are consistently used across government to ensure effective governance |
| | Human Resources - Training and development | Consistent and equitable provision of training provided to employees | \$ value, %, and per capita allocation for employee training opportunities | New measure. Target not set | New measure. Data not collected | Targets to be developed and data collection implemented | First year of reporting to be provided in business plan based on pre-requisite work completed in 2022-23 | Reporting on the use of funds to support employee training opportunities available | Training funds are dispersed consistently and equitably amongst employees |
| | Ensure effective communications | Effective use of communications reach | Website analytics | New measure. Target not set | New measure. Data not collected | Targets to be developed and data collection implemented | First year of reporting to be provided in business plan based on pre-requisite work completed in 2022-23 | Web traffic is being monitored consistently | Evaluation of web analytics to determine effectiveness of communications reach |
| Human Resources | Increase the number of resident health care professionals by at least 20 percent | Identify the factors contributing to retention challenges and make recommendations | Focus groups sessions with employees, partners and Sr. leaders completed; existing employee surveys reviewed; new survey developed, as required Jurisdictional scan completed for best practices Measures will be developed as part of a recruitment and retention strategy | Cross jurisdictional review on best practices has been compiled and has been sent out to stakeholders Additional survey options were presented to Joint Nursing Working Group, but given challenges of pandemic, they have elected to postpone. Will look at employee surveys in 2021 Q4 (Jan - Mar) | Gathering of data regarding retention of workers has been managed by NTHSSA and RNANT/NU with limited participation by HRU An action plan developed by NTHSSA to address concerns expressed in exit interviews was shared in Nov 2021 Results of the NWT Nurse Recruitment and Retention Survey 2021 and What We Heard Report 2021 conducted by RNANT/NU was shared with Finance June 2022 and a working group was formed to review these results and provide recommendations to the Joint Territorial Nursing Committee | Consolidated report on Employee Surveys released with recommendations by 2022 Q4 (Jan - Mar) | Ongoing focus groups/working groups maintaining emphasis on retention and employee satisfaction | The number of indeterminately filled health professional positions has increased by at least 20%, in order to ensure NWT residents receive the best health care, and are able to develop ongoing relationships with their health and social services professionals | Reduction in the number of indeterminate employees leaving the GNWT |



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| | | Establish a dedicated HSS Recruitment Team | HSS Recruitment Team established | Internal practices and processes regarding hiring allied health care professionals continues to be reviewed and developed; hiring targets to be determined to meet the increase of 20% objective | Business processes and working relationships continue to be monitored, updated and improved upon when necessary | None – commitment met | None – commitment met | HRU is established | The number of indeterminately filled health professional positions has increase by at least 20%, in order to ensure NWT residents receive the best health care, and are able to develop ongoing relationships with their health and social services professionals |
| | | Review, develop and implement renewed recruitment and retention strategies, policies and practices, including staff surveys | New recruitment and retention strategies developed, implemented, monitored and progress reported on Measures to be developed as part of strategies | Develop detailed marketing strategy and material around Human Resources Unit (HRU). Be able to attend job fairs and have promotional material and documentation on specific hard to fill locations and specific hard to fill positions. Reports on recruitment activities are currently being developed for 2021 Q2 (Jul - Sep) | As agreed upon by MRS and TODD, HRU is primarily focused on recruitment while TODD is focused on retention HRU and TODD have participated in a number of virtual job fairs and events in 2021/22 - some led by TODD and others led/sponsored by HRU NTHSSA hired a 3rd party recruiter to assist with targeted recruitment of OBS nurses. HRU was an active participant in this event Subsequently, a variety of new recruitment material (benefits brochures, recruitment presentations etc.) have been developed and presented to potential job seekers | Develop metrics and reports that reflect the efficacy of new recruitment and retention strategies by 2022 Q4 (Jan - Mar) | Produce metrics and reports on efficacy of recruitment and retention strategies | The number of indeterminately filled health professional positions has increased by at least 20%, in order to ensure NWT residents receive the best health care, and are able to develop ongoing relationships with their health and social services professionals | Have evidence based metrics that indicate new strategies were influential in increasing recruitment and retention by target of 20% |



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| | | Implement comprehensive labour force planning for health human resources to identify demand and develop career pathways for key health and social services professionals | Labour force planning implemented, monitored and progress reported on | Reevaluate workforce plan on an annual basis to meet evolving needs. A target date for the initial framework will be 2021 Q4 (Jan - Mar), after collecting 4 quarters of data to assess. Workforce plan should be aligned with strategic plan and any relevant projects Labour force plan to be expanded to include detailed succession planning with existing employees. Build in additional professional development and advancement opportunities | NTHSSA has released a 3 year HR plan (June 2022) with specific goals and objectives. HRU has a role in facilitating these deliverables, but does not have access to specific budgets/timeframes as managed by NTHSSA | Reevaluate workforce plan on an annual basis to meet evolving needs Plan should be aligned with strategic plan and any relevant projects with a goal of increasing indeterminate health positions by 10% | Obtain specific information from NTHSSA on how outcomes will be achieved (budgets, resources, timelines) and work closely with NTHSSA to facilitate. NTHSSA specifics should be integrated with current HRU initiatives with a goal of increasing indeterminate health positions by 20% | The number of indeterminately filled health professional positions has increased by at least 20%, in order to ensure NWT residents receive the best health care, and are able to develop ongoing relationships with their health and social services professionals | Have detailed workforce plan that meets evolving needs |
| | | Reduce the number of vacant positions and reliance on temporary employees | 20% increase in the number of indeterminately filled health professional positions | Baseline statistics are will be finalized upon the final approval of the Health Recruitment Unit (HRU) position list. This position list allows a clear delineation between NTHSSA and HRU. Reports have been drafted and targets have been outlined Expect final drafts of reports for 2021 Q2 (Jul - Sep). | 4 quarters of HRU data have been collected and show that in the 2021/22 fiscal year, the number of indeterminately filled HRU positions vacancy decreased from 26.7% to 24.6% (2% decrease across the territory). This shows significant progress despite the national nursing shortage and COVID-19 impacts Reports are produced on a quarterly basis and will continue to measure progress moving forward | Increase in 10% in indeterminately filled health professional positions by 2022 Q4 (Jan - Mar) | Increase in 20% in indeterminately filled health professional positions by Q4 | The number of indeterminately filled health professional positions has increased by at least 20%, in order to ensure NWT residents receive the best health care, and are able to develop ongoing relationships with their health and social services professionals | Increase in 20% in indeterminately filled health professional positions |
| | Core Business Function: Developing programs and services | Launch the Living Well Together development and training program | # and % of employees who complete Indigenous cultural awareness and sensitivity training | 60% of employees complete training by end of fiscal | 55% of employees completed training and 72.2% of employees were enrolled. (Slightly lower than target due to emotionally challenging content and the need to provide additional support for completion) | 80% of employees complete training by end of fiscal | 98-100% of employees complete training within 1 year of hire | 98-100 % of employees complete training | The Public Service will have a shared awareness and understanding of the impact of colonization, will know the collective role in reconciliation and will have the foundation and tools to become culturally competent |



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| | Core Business Function: Developing programs and services | Promote Management Series Development program (MSD) | # of managers who participate in the Management Series Development Program # and % of managers who completed the program within the 24 months | 80% of managers complete MSD program within 24 months of start date in position | 28% (27) completion rate of 2019-20 fiscal year (FY) cohort (middle and senior managers who enrolled in the Management Series in 2019-20 FY) 9% (105) enrollment rate of eligible managers in 2021-22 FY | 95% of managers complete MSD program within 24 months of start date in position | 60% completion rate of 2020-21 cohort 40% enrollment rate of eligible managers in 2022-23 | The majority of Managers have completed the MSD program and new managers enrolled in the program | Existing managers complete the program and new managers are enrolled in the program |
| | | Conduct review of and develop new Leadership Development Program that has a focus on practical learning that encompasses northern content Develop Request for Proposals (RFP) for the review of the Leadership Development Program | Development of Leadership series program Program measures to be determined during program re-design | RFP issued in Q2 Q2 (Jul - Sep) 2021 Develop new Leadership Development Program that has a focus on practical learning that encompasses northern content. | Q1 - Employee Development and Workforce Planning created an internal working group to review previous LDP sessions; prepared and launched survey to prior LDP participants and to internal Client Service Providers with Management and Recruitment Services Q2 - Reviewed feedback (193 responses on LDP survey and 21 on client service providers) Q3 - Draft RFP (Sep/Oct 2021) Finalize and approve RFP (Oct/Nov 2021) RFP posted Nov 19 closing on Dec 10, later extended to Jan3, 2022 | Anticipated implementation by early 2022 250 employees participate in program, per fiscal year | 250 employees participate in program, per fiscal year | Based on selection criteria, employees selected complete the program | Leadership program that develops GNWT competencies and northern focused. Program that prepares employees for leadership roles in the GNWT |
| | | Indigenous employees have access to various and specific training opportunities to support career growth and advancement that are funded through financial support provided through the Indigenous Management Development and Training Program (IMDTP) | Amount of funding provided to program participants per year # of Indigenous Management Development and Training Program funding recipients | Funding of \$400,000 for Indigenous Management Development and Training Program is fully subscribed annually (approximately 40 supported employees per fiscal year) | Program review was completed Recommendations to be brought to IEAC for approval in August 2022 Re-submission to FMB likely required based on recommendations | Funding of \$400,000 for IMDTP is fully subscribed annually (approximately 40 supported employees per fiscal year) | 30% enrollment rate of eligible managers in 2022-23 | Funding of \$400,000 for IMDTP is fully subscribed annually (approximately 40 grants per fiscal year) | IMDTP is used as a tool to retain and advance Indigenous employees |



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| | | Development of online 'Enterprise Learning Management System' to manage workplace learning and development with integrated performance management | Performance measures to be developed during program design | Plan and build Enterprise Learning Management System | Build and begin preliminary testing and set up of Enterprise Learning Management System module in HRIS | Implementation and delivery of Enterprise Learning Management System by 2022 Q1 (Apr - Jun) | Ongoing learning and transition period, and review of new Enterprise Learning Management System | A new learning management system in place for instructors, managers and employees | A learning management system that better tracks and promotes training and learning |
| | | Modernization of Employee Code of Conduct | Code of Conduct is modernized, and more in line with other Canadian jurisdictions | Code of Conduct developed and implemented by 2021 Q2 (Jul - Sep) Training developed and launched with the implementation of the Code | Code of Conduct draft finalized Q4 (Feb 2022) Training presentation for employees developed and beta tested Q4 (Mar 2022) | Code approved Q1 (June 2022) Code launch Q2 (Jul-Sep 2022) Training available to all employees and included in the onboarding training for new employees and managers Q2 (Jul-Sep 2022) 30% of employees completed training Q3 (Dec 2022) 50% of employees completed training Q4 (Mar 2023) | 75% Employees completed training Q1 (Jun 2023) 95% Employees completed training Q2 (Sep 2023) | Modernization of the Code of Conduct completed and launched Mandatory Code of Conduct training available to all existing employees and included in the onboarding training for new employees | Implemented modernized Code of Conduct Employees are aware of the updated code and have completed the associated training. Employees are more informed about the GNWT's values and expected behaviours and are better equipped to make ethical decisions |
| | | Develop and implement Building Capacity Program with Indigenous Governments | # of secondments a year by region | Presentation provided to each Indigenous government and department to promote understanding and use of program Support 1-5 secondments | 6 secondments were supported with 5 different Indigenous Governments | Support 1-5 secondments | Support 1-7 secondments | Funding of \$400,000 is fully subscribed (approx. 10 funded secondments) | Increase the knowledge, skills and abilities of all participants and enhance intergovernmental relationships |
| | Core Business Function: Recruiting and retaining a representative Public Service | Development and implementation of Diversity and Inclusion Framework | Measures will be developed within the framework | Develop a logic model, performance measurement plan and an evaluation to support the framework. Diversity and Inclusion Framework is by 2022 Q4 (Jan - Mar). | Develop a logical model, performance measurement plan and evaluation to support the framework Draft framework to be reviewed by GNWT Advisory Committee on Diversity and Inclusion in June 2022 | Diversity and Inclusion Framework is implemented by 2022 Q3 (Oct-Dec) | Diversity and Inclusion Framework is implementation continued | The Diversity and Inclusion Framework and Implementation Plan will provide the means of achieving a representative workforce, where all employees are treated respectfully and have equal opportunities within the Public Service | The Diversity and Inclusion Framework and Implementation Plan will provide the means of achieving a representative workforce, where all employees are treated respectfully and have equal opportunities within the Public Service |



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| | | Development and implementation of Indigenous Recruitment and Retention Framework (IRRF) | Measures to be developed as framework is implemented | Framework developed and implemented by 2021 Q4 (Jan - Mar) Departmental indigenous employment plans are implemented Performance measures begin development | A template and instructions on how to complete Indigenous Employment Plans provided to departments in March 2022 Implementation plan to track progress to IRRF complete | None. Waiting for pre-requisite work | Implementation of all departmental and agency Indigenous Employment Plans underway All targets set are attainable and achievable | Framework and departmental indigenous employment plans are implemented | The GNWT is able to recruit and retain a more representative workforce |
| | | Review and revise the Student and Youth initiatives to focus on attracting a representative work force | Student and youth initiatives are reviewed, revised and implemented | Student and youth initiatives are reviewed, revised and implemented by 2021 Q1 (Apr - Jun) | Review completed & implemented | Performance measures based on the new initiatives are developed | Performance measures to be reviewed & updated as required | Student and youth hiring initiatives are revised and implemented to increase the number of Affirmative Action hires in the Public Service | Through updated summer student and internship hiring initiatives, the GNWT is able to recruit and retain a representative workforce |
| | | Increase the number of affirmative action hires in the Summer Student and Internship programs | # and % increase in the number of Affirmative Action hires in the Summer Student and Internship program # and % of affirmative action summer students by position, department and region # and % of affirmative action interns by department, position and region | 100% of interns have affirmative action status Continue to increase the percentage of affirmative action hires in the summer students program | 100% of Interns have affirmative action status 98% of Summer Students have affirmative action status | 100% of interns have affirmative action status 100% of Summer Students to have Affirmative Action Status | 100% of Interns & Summer Students to have Affirmative Action Status | 100% of interns have affirmative action status The percent of summer students with affirmative action status has increased | The GNWT is able to recruit and retain a more representative workforce |



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| | | The HR Branch will roll out a GNWT Human Resource Plan that provides GNWT departments and agencies with a common, streamlined approach to human resource planning, which prioritizes human resources as a means to help achieve business goals | All departments have department specific Implementation Plans that include objectives and action items to support departmental and corporate-wide improvements. Departments will be responsible for establishing and reporting on their individual objectives | GNWT HR Plan developed and launched by 2021 Q4 (Jan - Mar) | HR Plan developed Q4 (Mar 2022) | HR Plan draft finalized Q1 (June 2022) HR Plan finalized and approved Q2 (Jul-Aug 2022) Operational guidelines developed to guide Departments to complete Implementation Plans Q2 (Aug-Sep 2022) 50% of development Implementation Plans completed and implemented by Q3 (Oct-Dec) 100% of department Implementation Plans completed and implemented Q4 (Jan-Mar 2023) | 100% of department Implementation Plans completed and implemented | GNWT HR Plan and department implementation plans fully implemented | The GNWT has a common, streamlined approach to human resource planning |
| Liquor Revolving Fund | Core Business Function: Administration and management of liquor and cannabis | Ensure efficient liquor and cannabis administration practices, and appropriate distribution | Percentage of total sales that go to administrative and commissions costs | Liquor administration costs are less than 15% Cannabis administration costs are less than 20% | Liquor administration costs were slightly higher at 16.5% Cannabis administration costs were 7.9% | Liquor administration costs are less than 15% Cannabis administration costs are less than 20% | Liquor administration costs are less than 15% Cannabis administration costs are less than 15% | Liquor administration costs are less than 15%. Cannabis administration costs further reduced as online stores in regions are put into place | Liquor administration costs are less than 15%. Cannabis administration costs further reduced as online stores in regions are put into place |
| | Core Business Function: Administration and management of liquor and cannabis | Complete a liquor pricing review | Measures to be determined during review design | Continue implementation of pricing review | Continued implementation of pricing review | Continue implementation of pricing review (mid-term changes) | Evaluate implementation of pricing review recommendations and adjust if required | Full cost recovery of the NWTLC and a markup that is consistent with other Liquor Jurisdictions implemented that is transparent and takes into consideration recommendations of the Alcohol & Drug Strategy and that in compliance with the revisions to the NWT Liquor Act and Regulations | Full cost recovery of the NWTLC and a markup that is consistent with other Liquor Jurisdictions implemented that is transparent and takes into consideration recommendations of the Alcohol & Drug Strategy and that in compliance with the revisions to the NWT Liquor Act and Regulations |



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| | Core Business Function: Liquor Licensing and Enforcement | Develop on-line Alcohol Server Training program | Measures to be determined during program development | Launch of pilot training program by 2021 Q3 (Oct - Dec) Performance measures to be developed | Training program was launched in March 2022 | Develop guidelines for training program 2022 Q4 (Jan - Mar) All license holders and special events permit holders have completed training by March 2023 | All new license holders complete training as required | The on-line Alcohol Server Training Program is developed and implemented | Improved access to training for staff and greater awareness of liquor rules and regulations |
| | Core Business Function: Liquor Licensing and Enforcement | Develop on-line cannabis retail training program | Measures to be determined during program development | Ongoing development of the cannabis retail training program | Ongoing development of the cannabis retail training program | Launch of pilot training program by 2022 Q4 (Jan - Mar) | Evaluate cannabis retail training program and adjust if required | The online cannabis retail training program is developed and implemented | Consistent and accessible training for cannabis retail staff |
| Management Board Secretariat | Increase economic diversification by supporting growth in non-extractive sectors and setting regional diversification targets | Review of 'red tape' and regulatory burdens on small business | Develop terms of reference (TOR) for working group Recommendations from working group to determine associated performance measures and next steps | To develop a medium to longer term action plan derived from regulatory red tape identified by business During the year continue to address red tape efficiently | Action plan and annual report completed | Update action plan and continue to work on improvements that reduce the regulatory red tape | Update action plan and continue to work on improvements that reduce the regulatory red tape | Annual Red Tape Reduction Working Group reports will demonstrate continuous improvement in GNWT efforts to reduce regulatory red tape in all its guises and that the process for continuous improvement firmly established to carry over as a philosophy into future Assemblies | Red tape and regulatory burdens on small businesses are reduced, resulting in the potential for more business opportunities and increased economic diversification |
| | Make strategic infrastructure investments that connect communities, expand the economy, or reduce the cost of living | Progress the Inuvik to Tuktoyaktuk Fibre Line | The design, modeling, and procurement stages of the project are complete | Procurement completed and construction begins | Project procurement to start in 2022-23 | Procurement, regulatory permits, and community engagement completed | Construction period underway | Construction nearing completion, but note that construction project schedules can and do change due to external uncontrollable and/or unforeseen events | Internet service to Tuktoyaktuk is faster, more reliable, and higher capacity which supports local economic development and improved public services |
| | | Support fast and reliable broadband internet services in all NWT communities | # of communities that have advanced planning broadband | None. Plan expected to take until 2024-25 | None. Plan expected to take until 2024-25. | None. Plan expected to take until 2024-25 | None. Plan expected to take until 2024-25 | Plan has been reviewed by the 19th Legislative Assembly. Based on that review and consideration of other important factors, work on next steps begins in Finance | All NWT communities have access to a minimum 50 megabit download/10 megabit upload internet service package. The increase in internet capability supports local economic development and improved public services |



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| | Core Business Function: Fiscal responsibility to support government policy development and decision making | Demonstrate financial responsibility | % of infrastructure investment funding by cash from operating surplus % of revenue that goes to debt servicing payments | 50% of infrastructure investment funding from cash of operating surplus Debt servicing payments shall not exceed 5% of revenues | 50% of infrastructure investment funding from cash of operating surplus Debt servicing payments shall not exceed 5% of revenues | Propose a revised FRP policy for implementation to guide GNWT budget decisions and borrowing | Targets to be established once new Fiscal Responsibility Policy is approved | 50% of infrastructure investment funding from cash of operating surplus Debt servicing payments shall not exceed 5% of revenues | 50% of infrastructure investment funding from cash of operating surplus Debt servicing payments shall not exceed 5% of revenues |
| | | Supporting Territorial Financing Formula (TFF) renewal | Performance measures to be determined during review design | Renewal discussions starting in June 2021 | Technical discussions held about specific revenue bases | Further discussions about revenue bases, especially carbon tax treatment | Discussions to continue on revenue bases, treatment of data in the PL escalator with Ministers review of proposed changes by December 2023 | TFF renewal completed and implemented | None. Waiting for pre-requisite work |
| | Core Business Function: Develop the Government Renewal Initiative | Deliver the Government Renewal Initiative (GRI) | # of milestones achieved per schedule \$ value of efficiency savings identified \$ value of resources allocated to effective programming Qualitative report on the value to the government achieved through GRI. | Complete program and service inventories for all departments | Completed 7 program and service inventories 4 departmental program inventories were in progress at year-end | Complete program and service inventories for INF, ITI, JUS and NTHSSA Complete program designs and start assessments for ECE, FIN, NWTHC, and HSS 50% completion of program designs for MACA and ENR | Complete assessments for ECE, FIN, NWTHC and HSS Complete program designs and start assessments for MACA, ENR/LND, EIA and INF 50% completion of program designs for ITI and JUS | Assessments continue in line with Program Evaluation Policy and Government Renewal project schedule | Corporate-wide utilization of program evaluation and related tools, so that objective program and service performance evidence can support future policy and funding decisions The financial resources of the GNWT are targeted to high priority areas and public spending is both effective and efficient |
| Office of the Chief Information Officer | Core Business Function: eService Program Development and Implementation | eService program development and implementation | # of GNWT services delivered online # of new online services added each fiscal year # of eService transactions completed per year (by service) # and type of user complaints or problems with eservices | Launch eServices Portal (Fall 2021) Up to six (6) new services, per fiscal year | 19 services delivered through the launch of the NWT eServices Portal 19 net new services available through the NWT eServices Portal 12,000 profiles created on the NWT eServices Portal | 25 services delivered through the NWT eServices Portal 6 new services through the NWT eServices Portal 14,000 profiles created on the NWT eServices Portal | 31 services delivered through the NWT eServices Portal 6 new services delivered through the NWT eServices Portal 16,000 profiles created on the NWT eServices Portal. | Up to 25 online services for residents and businesses delivered through the NWT eServices Portal | Increased access to GNWT services, improving service delivery and convenience for residents |



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| | Core Business Function: Information and Technology (I&T) Sector Project Delivery | Effective implementation of approved Information and Technology (I&T) capital and operations and maintenance (O&M) projects | # of total projects (both capital and O&M) Industry benchmark # and % of completed capital projects delivered on schedule # and % of completed O&M projects delivered per agreed schedule | Meet or exceed the industry benchmark (for government) of 70% of projects completed on time | A total of 38 projects were scheduled for 2021-22 There was a 6% completion rate. 1 of 15 capital projects was completed per the agreed schedule There was a 94% completion rate. 22 of 23 O&M projects were completed per the agreed schedule | Meet or exceed the industry benchmark (for government) of 72% of projects completed on time | Meet or exceed the industry benchmark (for government) of 72% of projects completed on time | Precise target not yet developed. To be reassessed in 2023-24. Interim target of 72% of projects completed on time | More effective use of government resources, in line with industry benchmarks (for government) |
| | Core Business Function: I&T Sector Project Delivery | I&T projects are delivered on budget | Total # of projects # and % of completed projects delivered on budget Industry benchmark | Meet or exceed the industry benchmark (for government) of 78% of projects delivered on budget | There were a total of 15 capital projects scheduled in 2021-2022 year. There was a 6% completion rate. 1 of 15 capital projects was completed on budget Note O&M Projects typically do not have an associated budget | Meet or exceed the industry benchmark (for government) of 78% of projects delivered on budget | Meet or exceed the industry benchmark (for government) of 78% of projects completed on time | Precise target not yet developed. To be reassessed in 2023-24. Interim target of 78% of projects completed on budget | More effective use of government resources, in line with industry benchmarks (for government) |
| | | I&T projects are delivered on schedule | Total # of projects # and % of approved projects in queue. Industry benchmark | Meet or exceed the industry benchmark (for government) for the percentage of projects in the 'queue' (an indicator of satisfaction with project completion) 30% per fiscal year (or lower, if demand remains constant) | A total of 38 projects were scheduled for 2021-2022. There was a 60% completion rate Queue or backlog reporting framework in development and will be completed during 2022-2023 | Meet or exceed the industry benchmark (for government) for the percentage of projects in the 'queue' (an indicator of satisfaction with project completion) 30% per fiscal year (or lower, if demand remains constant) | Meet or exceed the industry benchmark (for government) for the percentage of projects in the 'queue' (an indicator of satisfaction with project completion) 30% per fiscal year (or lower, if demand remains constant) | Precise target not yet developed. To be reassessed in 2023-24. Interim target of 30% per fiscal year, or lower | More effective use of government resources, in line with industry benchmarks (for government) |
| | Core Business Function: Information and Cyber Security | Monitor and report on cyber controls used within GNWT | # of security incidents and trends | Monitor number of security incidents reported and acted on, with trending direction | There were 40 incidents in 2019-2020 52 incidents in 2020-2021 (Trend up 12 or 30%) 49 incidents in 2021-2022 (Trend down 3 or 6%) | Monitor number of security incidents reported and acted on, with trending direction | Monitor number of security incidents reported and acted on, with trending direction | Monitor number of security incidents reported and acted on, with trending direction | The GNWT is proactive in monitoring and reporting on cyber controls, in order to safeguard the government's information holdings |



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|--------------|--|---|--|--|--|--|--|---|--|
| | | Monitor and report on cyber controls used within GNWT | # and % of security assessments requested and completed | No target developed. Entirely demand-driven | There were 22 assessments completed 42 assessments completed in 2020-2021 (Trend up 20 or 91%) 18 assessments completed in 2021-2022 (Trend down 24 or 57%) | No target developed. Entirely demand-driven | No target developed. Entirely demand-driven | No target developed. Entirely demand-driven | The GNWT is proactive in monitoring and reporting on cyber controls, in order to safeguard the government's information holdings |
| | Core Business Function: Client Service | Annual client satisfaction survey results of information and technology services | Client satisfaction score with Information and Technology services by service category | End User Satisfaction (sector) 3.75 satisfaction score on a 5 point scale | Satisfaction score was 3.25 | Survey completed bi-annually | Target Department Satisfaction (sector) of 70% | End User Satisfaction (sector) score of 70% | Survey responses are used to develop service improvements resulting in higher score over time and greater client satisfaction and productivity |
| | | Ensure the effective management and tracking of client requests and incidents affecting service availability | # and % annual contacts per Client Care staff person First contact resolution rate | 65% target for 'First Contact' resolution rate | 1471 calls per client care staff person 70% first contact resolution (5129 of 7355 client requests) | 65% target for 'First Contact' resolution rate | 70% target for 'First Contact' resolution rate | 74% target for 'First Contact' resolution rate | Long-term target to be identified as more data are collected and analyzed to determine what is possible based on available resources |
| | Core Business Function: Open Government (Open Data management framework). | Develop and implement the GNWT Open Data management framework and Open Data Portal in support of the GNWT Open Government Policy | Implementation of the GNWT open data portal and required guidance, direction and processes are established to support the implementation of Open Data within Government Departments including roles, responsibilities and accountabilities | Establish interdepartmental working group (Complete) Develop Open Data License (Complete) Develop GNWT Open data Guidelines (Dec 2021) Complete GNWT Dataset Inventory (Feb 2022) | Working group was established in May 2021, and Open Data Licence and Open Data Framework were completed by Dec 2021 The Dataset Inventory will be a living document, continually updated as departments and agencies produce new data. The first set of datasets to be published have been identified | Open Data Coordinators appointed (June 2022) Implementation of Open Data Program (July 2022). Launch Open Data Portal (May-July 2022). | None - Commitment met | Open Data management Framework is developed and implemented | Information is more accessible and there is a common approach across the GNWT to public engagement |



**APPENDIX A
BUSINESS PLAN PROGRESS TRACKER
Finance**

| Key Activity | Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target | End of the 19th Assembly | Expected End Result |
|--------------|---|---|--|--|---|---|--|---|---|
| | Core Business Function: Open Geospatial Data | Identify open geospatial information currently available to the public | # and % of geospatial datasets available for download | Increase # of geospatial datasets available for download (5%) | There are 172,305 geospatial files available for download Primarily these are raster imagery files (air photos, satellite images etc.) There was an increase of 753 files made available for download from previous year | Increase # of geospatial datasets available for download (1%) Publish LiDAR data and oblique imagery to the public, increasing #of geospatial files available to the public | Increase # of geospatial datasets files available for download (1%) Make new community mapping image data and LiDAR data available to the public | A large proportion of archival data is made available to the public | More authoritative information collected by or for the GNWT is made available for the public |
| | | | # and % of geospatial online data service requests per year by type of request An online data service provides a live link to a group of common geospatial datasets. For instance, the boundaries online data service provides access to a series of administrative and political boundaries in the NWT | Increase # of geospatial online data services consumed per year (5%) | There were 7,358,198 service requests made to all combined online geospatial data services from April 1, 2021 to March 31, 2022 We did not have enough data to provide a full year comparison for 2020-21, however this number can be variable depending on activities in the NWT driving people to our web applications like mining or environmental issues | Increase # of geospatial online data services consumed per year (1%) The number of data services consumed per year are a reflection of public interest in economic, environmental or climate related activities in the NWT Several web mapping applications are anticipated for release this year which should drive this number up | Increase # of geospatial online data services consumed per year (1%) This will be achieved by increasing access to geospatial data services by publishing new web applications The number of data services consumed per year are a reflection of public interest in economic ecological or climate related activities in the NWT | There is an overall increase in the consumption of geospatial data services | Geospatial resources are increasingly leveraged as an authoritative source for discoverable and accessible geospatial information. From the GNWT on matters related to economic development, the environment and climate change |
| | | | # and % of unique datasets available in all combined online data services An online data service provides a live link to a group of common geospatial datasets. For instance, the Boundaries REST Service provides access to a series of administrative and political boundaries in the NWT | Increase # of unique datasets available in all combined online data services | There are a total of 525 unique online data layers available through 45 online data services There was an increase of 5 unique data layers made available online. However, there was a decrease of 15 data services and this was due to a computational error in our first year of reporting | Increase # of unique datasets available in all combined online data services | Increase # of unique data layers available through data services | There is an overall increase in datasets available through online data services Data made available through online services are updated on an ongoing basis as opposed to static downloadable files. | More authoritative information collected by or for the GNWT is made available for the public in a real-time format |



**APPENDIX A
BUSINESS PLAN PROGRESS TRACKER
Finance**

| Key Activity | Priority | Commitment | Measure | 2021-22 Target | 2021-22 Progress | 2022-23 Target | 2023-24 Target | End of the 19th Assembly | Expected End Result |
|-----------------------------------|--|---|--|--|---|--|--|--|---|
| Office of the Comptroller General | Ensure Government Procurement and Contracting Maximizes Benefits to Residents and Businesses | Increase awareness of GNWT contracting opportunities | # of training sessions delivered by type and by community or online | 30 procurement workshops delivered for vendors | Over 30 workshops delivered for vendors | 30 procurement workshops delivered for vendors | 35 workshops for vendors | This is an ongoing annual objective. PSS will deliver a minimum of 30 vendor workshops each year starting 2021-22 | The workshops will assist vendors in how to do business with the GNWT |
| | | Increase awareness of GNWT contracting opportunities | # of training and forum participants by type, community/region | 30 workshops | Over 30 workshops delivered for vendors | 30 workshops | 35 workshops for vendors | This is an ongoing annual objective. PSS will deliver a minimum of 30 vendor workshops each year starting 2021-22 | The workshops will assist vendors in how to do business with the GNWT |
| | | Complete online 'One Stop Shop' for procurement vendors | # and % of users of online one-stop shop for vendors | Target completion by March 31, 2022 | Completion set for May 2022 | One tops shop live by May 18, 2022 (Complete) | Will use 2022-23 fiscal year data to establish the # and % of users | One Stop Shop' procurement website has been live since 2022. Continuous improvement and solution monitoring are in place | A one-stop shop webpage will provide vendors a single point of access to for all information on GNWT procurement |
| | | Strengthen GNWT procurement policies and practices | Review existing policies and procedures to ensure timeliness of payments # and % of payments made within payment terms by type of payment | Division is reviewing the details of the bench mark report to determine next steps. It will be reviewed to see where in the chain there is a hold up, and see where improvements can be made. The report will be run annually to determine whether adjustments internally are achieving the expected outcome | 85% of payments were completed within the payment terms for all suppliers. This was an increase of 5% from the 80% in 2020-21 | 83% accounts payable invoice payments completed within payment terms | Target for 2022-23 pf 87% of invoice payments completed within payment terms | 87% accounts payable invoice payments completed within payment terms | Precise target to be developed as data are collected and analyzed to determine what is possible with available resources. The goal in meeting terms at a consistently high rate is to support businesses by having predictable cash flow arriving at reasonable time intervals. The target development process will consider this as well |
| | Core Business Function: Supplier Client Service and Audit Accountability | Provide management consulting service to support departmental effort to address the risk-based audit recommendation | % of risk-based audit recommendations addressed within twenty-four months | 75%, with no recommendations outstanding more than four years | 75% with 17 recommendations outstanding for more than 4 years | 75%, with no recommendations outstanding more than three years | 75% with no recommendations outstanding more than two years | 75% with no recommendations outstanding more than two years | Precise target to be developed as data are collected and analyzed to determine what is possible with available resources |
| | | Management Reponses to audit recommendations are responsive | # and % of Management Responses to audit recommendations are received within 30 days | 50%, with no response later than 60 days | 100% of responses were received within 60 days | 70%, with no response later than 60 days | 90%, with no response later than 60 days | 90%, with no response later than 60 days | Precise target to be developed as data are collected and analyzed to determine what is possible with available resources |


APPENDIX B: Finance
EMPLOYEES BY AFFIRMATIVE ACTION STATUS

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Employees | | | | | | | | |
| Yellowknife (HQ) | 327 | 368 | 371 | 364 | | | | |
| Regional centres | 105 | 118 | 119 | 116 | | | | |
| Other communities | - | - | - | - | | | | |
| Total employees | 432 | 486 | 490 | 480 | | | | |
| Affirmative action statistics | | | | | | | | |
| Yellowknife (HQ): | | | | | | | | |
| P1: Indigenous | 57 | 63 | 62 | 63 | 17% | 17% | 17% | 17% |
| P2+: All other priorities | 80 | 90 | 94 | 93 | 24% | 24% | 25% | 26% |
| No priority | 190 | 215 | 215 | 208 | 58% | 58% | 58% | 57% |
| Regional centres: | | | | | | | | |
| P1: Indigenous | 68 | 80 | 86 | 80 | 65% | 68% | 72% | 69% |
| P2+: All other priorities | 10 | 10 | 8 | 8 | 10% | 8% | 7% | 7% |
| No priority | 27 | 28 | 25 | 28 | 26% | 24% | 21% | 24% |
| Other communities: | | | | | | | | |
| P1: Indigenous | - | - | - | - | - | - | - | - |
| P2+: All other priorities | - | - | - | - | - | - | - | - |
| No priority | - | - | - | - | - | - | - | - |
| Totals: | | | | | | | | |
| P1: Indigenous | 125 | 143 | 148 | 143 | 29% | 29% | 30% | 30% |
| P2+: All other priorities | 90 | 100 | 102 | 101 | 21% | 21% | 21% | 21% |
| No priority | 217 | 243 | 240 | 236 | 50% | 50% | 49% | 49% |

Data is as at March 31st for 2019-20 to 2021-22 and as at June 30th for 2022-23


APPENDIX B: Finance
EMPLOYEES BY GENDER

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|----------------------------|------------|------------|------------|------------|
| Employees | | | | |
| Yellowknife (HQ) | 327 | 368 | 371 | 364 |
| Regional centres | 105 | 118 | 119 | 116 |
| Other communities | - | - | - | - |
| Total employees | 432 | 486 | 490 | 480 |
| Breakdown by gender | | | | |
| Yellowknife (HQ): | | | | |
| Women | 201 | 218 | 215 | 218 |
| Men | 126 | 150 | 156 | 146 |
| Women | 61% | 59% | 58% | 60% |
| Men | 39% | 41% | 42% | 40% |
| Regional centres: | | | | |
| Women | 89 | 97 | 100 | 95 |
| Men | 16 | 21 | 19 | 21 |
| Women | 85% | 82% | 84% | 82% |
| Men | 15% | 18% | 16% | 18% |
| Other communities: | | | | |
| Women | - | - | - | - |
| Men | - | - | - | - |
| Women | - | - | - | - |
| Men | - | - | - | - |
| Totals: | | | | |
| Women | 290 | 315 | 315 | 313 |
| Men | 142 | 171 | 175 | 167 |
| Women | 67% | 65% | 64% | 65% |
| Men | 33% | 35% | 36% | 35% |

Data is as at March 31st for 2019-20 to 2021-22 and as at June 30th for 2022-23


APPENDIX B: Finance
SENIOR MANAGER EMPLOYEES BY AFFIRMATIVE ACTION STATUS

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-----------|-----------|-----------|-----------|------------|------------|------------|------------|
| Senior manager employees | | | | | | | | |
| Yellowknife (HQ) | 19 | 19 | 22 | 24 | | | | |
| Regional centres | 4 | 5 | 3 | 3 | | | | |
| Other communities | - | - | - | - | | | | |
| Total employees | 23 | 24 | 25 | 27 | | | | |
| Senior manager affirmative action statistics | | | | | | | | |
| Yellowknife (HQ): | | | | | | | | |
| P1: Indigenous | 2 | 2 | 3 | 3 | 11% | 11% | 14% | 13% |
| P2+: All other priorities | 6 | 7 | 8 | 7 | 32% | 37% | 36% | 29% |
| No priority | 11 | 10 | 11 | 14 | 58% | 53% | 50% | 58% |
| Regional centres: | | | | | | | | |
| P1: Indigenous | 1 | 2 | 2 | 2 | 25% | 40% | 67% | 67% |
| P2+: All other priorities | 2 | 3 | 1 | 1 | 50% | 60% | 33% | 33% |
| No priority | 1 | - | - | - | 25% | 0% | 0% | 0% |
| Other communities: | | | | | | | | |
| P1: Indigenous | - | - | - | - | - | - | - | - |
| P2+: All other priorities | - | - | - | - | - | - | - | - |
| No priority | - | - | - | - | - | - | - | - |
| Totals: | | | | | | | | |
| P1: Indigenous | 3 | 4 | 5 | 5 | 13% | 17% | 20% | 19% |
| P2+: All other priorities | 8 | 10 | 9 | 8 | 35% | 42% | 36% | 30% |
| No priority | 12 | 10 | 11 | 14 | 52% | 42% | 44% | 52% |

Data is as at March 31st for 2019-20 to 2021-22 and as at June 30th for 2022-23



APPENDIX B: Finance

EMPLOYEES BY NON-TRADITIONAL INCUMBENTS

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|------------|------------|------------|------------|
| Employees | | | | |
| Yellowknife (HQ) | 327 | 368 | 371 | 364 |
| Regional centres | 105 | 118 | 119 | 116 |
| Other communities | - | - | - | - |
| Total employees | 432 | 486 | 490 | 480 |
| Non-traditional occupation statistics | | | | |
| Yellowknife (HQ): | | | | |
| Quantity | 48 | 61 | 60 | 60 |
| Percentage | 15% | 17% | 16% | 16% |
| Regional centres: | | | | |
| Quantity | 2 | 3 | 3 | 3 |
| Percentage | 2% | 3% | 3% | 3% |
| Other communities: | | | | |
| Quantity | - | - | - | - |
| Percentage | - | - | - | - |
| Totals: | | | | |
| Quantity | 50 | 64 | 63 | 63 |
| Percentage | 12% | 13% | 13% | 13% |

Data is as at March 31st for 2019-20 to 2021-22 and as at June 30th for 2022-23


APPENDIX B: Finance
ACTIVE POSITIONS BY UNION CODE

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 ¹ | 2019-20 | 2020-21 | 2021-22 | 2022-23 ¹ |
|--------------------------------|------------|------------|------------|----------------------|------------|------------|------------|----------------------|
| Active positions | | | | | | | | |
| Yellowknife (HQ) | 381 | 410 | 418 | 423 | | | | |
| Regional centres | 118 | 125 | 128 | 128 | | | | |
| Other communities | - | - | - | - | | | | |
| Total staffed | 499 | 535 | 546 | 551 | | | | |
| Positions by union code | | | | | | | | |
| Yellowknife (HQ): | | | | | | | | |
| Deputy head | 1 | 1 | 1 | 1 | 0% | 0% | 0% | 0% |
| Senior manager | 17 | 18 | 19 | 19 | 4% | 4% | 5% | 4% |
| Excluded | 150 | 158 | 169 | 169 | 39% | 39% | 40% | 40% |
| Union | 213 | 233 | 229 | 234 | 56% | 57% | 55% | 55% |
| Regional centres: | | | | | | | | |
| Deputy head | - | - | - | - | 0% | 0% | 0% | 0% |
| Senior manager | 3 | 3 | 3 | 3 | 3% | 2% | 2% | 2% |
| Excluded | 35 | 35 | 36 | 36 | 30% | 28% | 28% | 28% |
| Union | 80 | 87 | 89 | 89 | 68% | 70% | 70% | 70% |
| Other communities: | | | | | | | | |
| Deputy head | - | - | - | - | - | - | - | - |
| Senior manager | - | - | - | - | - | - | - | - |
| Excluded | - | - | - | - | - | - | - | - |
| Union | - | - | - | - | - | - | - | - |
| Totals: | | | | | | | | |
| Deputy head | 1 | 1 | 1 | 1 | 0% | 0% | 0% | 0% |
| Senior manager | 20 | 21 | 22 | 22 | 4% | 4% | 4% | 4% |
| Excluded | 185 | 193 | 205 | 205 | 37% | 36% | 38% | 37% |
| Union | 293 | 320 | 318 | 323 | 59% | 60% | 58% | 59% |

¹ Note: The figures for the most recent fiscal year **do not** include position restatements in order to match the printed main estimates document for that year and so will not match position charts in the body of the update.

APPENDIX B: Finance

INDIGENOUS EMPLOYMENT TARGETS

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 |
|---|---------|---------|---------|---------|--|
| Staffed Positions | | | | | Indigenous Aboriginal Employee Target |
| All filled positions | 432 | 486 | 490 | 480 | 493 |
| Indigenous employees | 125 | 143 | 148 | 143 | |
| Indigenous employees (%) | 29% | 29% | 30% | 30% | |
| Indigenous employee target (#) | | | 161 | | 160 |
| Indigenous employee target (%) | | | 33% | | 32% |
| Indigenous Aboriginal employee targets and statistics (#) | | | | | Indigenous Aboriginal Targets by job classification |
| Senior Management | | | | | |
| Total employees | 23 | 24 | 25 | 27 | 27 |
| Indigenous employees (#) | 3 | 4 | 5 | 5 | |
| Indigenous employees (%) | 13% | 17% | 20% | 19% | |
| Indigenous employee target (#) | | | 5 | | 7 |
| Indigenous employee target (%) | | | 20% | | 26% |
| Middle Management | | | | | |
| Total employees | 66 | 70 | 69 | 65 | 69 |
| Indigenous employees (#) | 15 | 14 | 11 | 11 | |
| Indigenous employees (%) | 23% | 20% | 16% | 17% | |
| Indigenous employee target (#) | | | 17 | | 14 |
| Indigenous employee target (%) | | | 25% | | 20% |
| Positions Requiring University Equivalency | | | | | |
| Total employees | 183 | 199 | 204 | 202 | 204 |
| Indigenous employees (#) | 38 | 43 | 46 | 46 | |
| Indigenous employees (%) | 21% | 22% | 23% | 23% | |
| Indigenous employee target (#) | | | 47 | | 49 |
| Indigenous employee target (%) | | | 23% | | 24% |
| Positions Requiring College/Trades Equivalency | | | | | |
| Total employees | 70 | 91 | 94 | 95 | 95 |
| Indigenous employees (#) | 25 | 32 | 35 | 35 | |
| Indigenous employees (%) | 36% | 35% | 37% | 37% | |
| Indigenous employee target (#) | | | 37 | | 37 |
| Indigenous employee target (%) | | | 39% | | 39% |
| Positions Requiring High School Equivalency or No Formal Education | | | | | |
| Total employees | 90 | 102 | 98 | 91 | 98 |
| Indigenous employees (#) | 44 | 50 | 51 | 46 | |
| Indigenous employees (%) | 49% | 49% | 52% | 51% | |
| Indigenous employee target (#) | | | 55 | | 53 |
| Indigenous employee target (%) | | | 56% | | 54% |

Data is as at March 31st for 2019-20 to 2021-22 and as at June 30th for 2022-23



APPENDIX C: Finance

DEPARTMENTAL RESOURCE SUMMARY

| | <i>\$1,000s</i> | | | |
|----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|
| | 2020-21 Main Estimates | 2021-22 Main Estimates | 2022-23 Main Estimates | 2023-24 Main Estimates (proposed) |
| Revenue | | | | |
| Grant from Canada | 1,412,734 | 1,480,118 | 1,519,233 | 1,624,540 |
| Transfer payments | 66,556 | 73,510 | 82,568 | 85,191 |
| Taxation | 277,005 | 239,340 | 295,742 | 319,534 |
| General revenue | 25,945 | 26,577 | 29,093 | 28,960 |
| Revenue total | 1,782,240 | 1,819,545 | 1,926,636 | 2,058,225 |
| Operations expense | | | | |
| Compensation and benefits | 75,352 | 78,725 | 81,820 | 85,158 |
| Grants, contributions, transfers | 143,175 | 156,684 | 166,606 | 172,717 |
| Amortization | 7,717 | 7,815 | 9,113 | 9,113 |
| Chargebacks | 4,009 | 4,047 | 4,071 | 4,097 |
| Computer hardware, software | 4,106 | 4,103 | 4,112 | 4,112 |
| Contract services | 16,393 | 18,137 | 35,333 | 34,406 |
| Controllable assets | 52 | 52 | 52 | 52 |
| Fees and payments | 5,056 | 5,063 | 5,063 | 4,663 |
| Interest | 20,562 | 20,462 | 20,462 | 22,462 |
| Materials and supplies | 1,250 | 1,276 | 1,311 | 1,351 |
| Purchased services | 4,401 | 4,414 | 6,766 | 6,776 |
| Travel | 1,034 | 1,048 | 530 | 530 |
| Expense total | 283,107 | 301,826 | 335,239 | 345,437 |



APPENDIX C: Finance

DEPARTMENTAL HISTORICAL ACTUALS

| | <i>\$1,000s</i> | | | |
|----------------------------------|----------------------------|----------------------------|----------------------------|--|
| | 2018-19 Actuals | 2019-20 Actuals | 2020-21 Actuals | 2021-22 Actuals (interim) |
| Revenue | | | | |
| Grant from Canada | 1,256,289 | 1,309,278 | 1,412,734 | 1,480,118 |
| Transfer payments | 64,793 | 66,797 | 180,408 | 87,000 |
| Taxation | 220,462 | 212,091 | 238,711 | 308,790 |
| General revenue | 31,453 | 30,031 | 32,450 | 37,496 |
| Revenue total | 1,572,997 | 1,618,197 | 1,864,303 | 1,913,404 |
| Operations expense | | | | |
| Compensation and benefits | 61,662 | 73,798 | 79,263 | 84,915 |
| Grants, contributions, transfers | 121,318 | 122,896 | 176,396 | 173,863 |
| Amortization | 4,390 | 6,904 | 7,397 | 8,151 |
| Chargebacks | 2,150 | 4,359 | 4,107 | 4,167 |
| Computer hardware, software | 2,904 | 5,722 | 7,485 | 5,989 |
| Contract services | 8,733 | 12,702 | 13,224 | 15,146 |
| Controllable assets | 296 | 334 | 219 | 55 |
| Fees and payments | 2,443 | 2,805 | 3,082 | 3,540 |
| Interest | 18,396 | 22,088 | 16,338 | 25,292 |
| Materials and supplies | 426 | 539 | 408 | 409 |
| Purchased services | 3,847 | 4,578 | 5,374 | 7,346 |
| Travel | 699 | 711 | 192 | 98 |
| Valuation allowances | 130 | 209 | 1,925 | 887 |
| Expense total | 227,394 | 257,645 | 315,410 | 329,858 |



APPENDIX C: Finance

DEPARTMENTAL REVISED ESTIMATES

| | <i>\$1,000s</i> | | | |
|----------------------------------|------------------|------------------|------------------|------------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| | Revised | Revised | Revised | Revised |
| | Estimates | Estimates | Estimates | Estimates |
| Revenue | | | | |
| Grant from Canada | 1,309,278 | 1,412,734 | 1,480,118 | 1,519,233 |
| Transfer payments | 66,159 | 180,062 | 93,211 | 84,955 |
| Taxation | 211,762 | 232,202 | 304,860 | 305,729 |
| General revenue | 26,094 | 30,762 | 28,520 | 28,251 |
| Revenue total | 1,613,293 | 1,855,760 | 1,906,709 | 1,938,168 |
| Operations expense | | | | |
| Compensation and benefits | 73,705 | 78,786 | 78,725 | 82,121 |
| Grants, contributions, transfers | 134,730 | 179,830 | 172,568 | 174,897 |
| Amortization | 6,523 | 7,717 | 7,815 | 9,113 |
| Chargebacks | 4,002 | 4,047 | 4,047 | 4,071 |
| Computer hardware, software | 4,073 | 6,518 | 4,103 | 4,112 |
| Contract services | 16,129 | 16,422 | 18,137 | 34,406 |
| Controllable assets | 52 | 52 | 52 | 52 |
| Fees and payments | 5,056 | 5,063 | 5,063 | 5,063 |
| Interest | 16,517 | 20,562 | 20,462 | 20,462 |
| Materials and supplies | 1,240 | 1,276 | 1,276 | 1,311 |
| Purchased services | 3,901 | 4,414 | 4,854 | 6,766 |
| Travel | 1,034 | 1,048 | 514 | 530 |
| Expense total | 266,962 | 325,735 | 317,616 | 342,904 |

Finance

2023-24 Business Plan

Supporting Schedules

| <u>Schedule</u> | <u>Description</u> |
|------------------------|---------------------------|
|------------------------|---------------------------|

- | | |
|----------|---|
| 1 | Resource Summary |
| 2 | Operations Expense Summary |
| 3 | Explanations of Proposed Adjustments to Operations Expenses in 2023-24 |
| 4 | Explanations of Proposed Adjustments to Grants, Contributions and Transfers in 2023-24 |
| 5 | Major Revenue Changes: 2022-23 Main Estimates to 2023-24 Business Plan |
| 6 | Restatements |
| 7 | Human Resources Reconciliation: 2022-23 Main Estimates to 2023-24 Business Plan |
| 8 | Position Listing Agreeing to the 2023-24 Business Plan |

SCHEDULE 1
Resource Summary

(thousands of dollars)

| | 2021-22 Actuals Restated | 2022-23 Main Estimates Restated | 2022-23 Revised Estimates Restated | 2023-24 Business Plan |
|---|---|--|---|--------------------------------------|
| Operations Expenses by Activity | | | | |
| Directorate | 85,586 | 85,166 | 91,356 | 89,303 |
| Human Resources | 20,665 | 22,161 | 22,011 | 22,689 |
| Management Board Secretariat | 112,657 | 117,194 | 118,809 | 118,417 |
| Office of the Chief Information Officer | 22,145 | 22,183 | 22,183 | 22,183 |
| Office of the Comptroller General | 88,805 | 88,545 | 88,545 | 92,845 |
| Total | 329,858 | 335,249 | 342,904 | 345,437 |
| Operations Expenses by Object | | | | |
| Compensation and Benefits | 84,915 | 81,820 | 82,121 | 85,158 |
| Grants, Contributions and Transfers | 173,863 | 166,606 | 174,897 | 172,717 |
| Amortization | 8,151 | 9,113 | 9,113 | 9,113 |
| Chargebacks | 4,167 | 4,071 | 4,071 | 4,097 |
| Computer Hardware and Software | 5,989 | 4,112 | 4,112 | 4,112 |
| Contract Services | 15,146 | 35,333 | 34,406 | 34,406 |
| Controllable Assets | 55 | 52 | 52 | 52 |
| Fees and Payments | 3,540 | 5,063 | 5,063 | 4,663 |
| Interest | 25,292 | 20,462 | 20,462 | 22,462 |
| Materials and Supplies | 409 | 1,311 | 1,311 | 1,351 |
| Purchased Services | 7,346 | 6,776 | 6,766 | 6,776 |
| Travel | 98 | 530 | 530 | 530 |
| Valuation Allowances | 887 | - | - | - |
| Total | 329,858 | 335,249 | 342,904 | 345,437 |
| Revenues | 1,913,404 | 1,926,636 | 1,938,168 | 2,058,225 |
| Infrastructure Expenditures | 1,635 | 79,849 | 84,238 | 16,618 |

SCHEDULE 1
Resource Summary

(thousands of dollars)

HUMAN RESOURCE SUMMARY

| Department | 2022-23 Main Estimates Restated | 2023-24 Business Plan |
|--------------------------|--|--------------------------------------|
| Yellowknife Headquarters | 374 | 380 |
| Regional / Area Offices | 109 | 111 |
| Other Communities | 4 | 4 |
| | <u>487</u> | <u>495</u> |

| Northwest Territories Liquor and Cannabis Revolving Fund | 2022-23 Main Estimates Restated | 2023-24 Business Plan |
|---|--|--------------------------------------|
| Yellowknife Headquarters | - | - |
| Regional / Area Offices | 14 | 14 |
| Other Communities | - | - |
| | <u>14</u> | <u>14</u> |

SCHEDULE 2
Operations Expense Summary

(thousands of dollars)

| Activity Division | 2022-23 Main Estimates | Restatements | | 2022-23 Main Estimates Restated | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization | 2023-24 Business Plan |
|--|------------------------------|--|--|--|--------------|------------------|--------------|--------------|----------------------|-------------------------|--------------|-----------------------------|
| | | Inter- Depart- mental Transfers | Internal Transfers of Functions | | | | | | | | | |
| Directorate | | | | | | | | | | | | |
| Office of the Deputy Minister/Secretary to the Financial Management Board | 659 | - | - | 659 | - | - | - | - | - | - | - | 659 |
| Shared Corporate Services | 83,849 | - | 658 | 84,507 | - | 121 | 26 | - | 3,990 | - | - | 88,644 |
| | 84,508 | - | 658 | 85,166 | - | 121 | 26 | - | 3,990 | - | - | 89,303 |
| Human Resources | | | | | | | | | | | | |
| Deputy Secretary of Human Resources | 481 | - | - | 481 | - | - | - | (2) | - | - | - | 479 |
| Labour Relations Management and Recruitment Services | 4,392 | - | - | 4,392 | - | - | - | (50) | - | - | - | 4,342 |
| Regional Operations | 6,891 | - | - | 6,891 | - | - | 1,078 | (4) | - | - | - | 7,965 |
| Strategic Human Resources | 3,939 | - | - | 3,939 | - | - | - | (5) | - | - | - | 3,934 |
| | 6,458 | - | - | 6,458 | (400) | - | - | (89) | - | - | - | 5,969 |
| | 22,161 | - | - | 22,161 | (400) | - | 1,078 | (150) | - | - | - | 22,689 |
| Management Board Secretariat | | | | | | | | | | | | |
| Deputy Secretary of the Financial Management Board | 25,684 | - | 5,300 | 30,984 | - | - | - | (777) | - | - | - | 30,207 |
| Bureau of Statistics | 844 | - | - | 844 | - | - | - | - | - | - | - | 844 |
| Fiscal Policy Management Board Secretariat | 83,187 | - | - | 83,187 | - | - | - | - | 2,000 | - | - | 85,187 |
| | 2,179 | - | - | 2,179 | - | - | - | - | - | - | - | 2,179 |
| | 111,894 | - | 5,300 | 117,194 | - | - | - | (777) | 2,000 | - | - | 118,417 |

SCHEDULE 2
Operations Expense Summary

(thousands of dollars)

| Activity Division | 2022-23 Main Estimates | Restatements | | 2022-23 Main Estimates Restated | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization | 2023-24 Business Plan |
|---|------------------------------|--|--|--|--------------|------------------|--------------|--------------|----------------------|-------------------------|--------------|-----------------------------|
| | | Inter- Depart- mental Transfers | Internal Transfers of Functions | | | | | | | | | |
| Office of the Chief Information Officer | | | | | | | | | | | | |
| Government Chief Information Officer | 390 | - | - | 390 | - | - | - | - | - | - | - | 390 |
| Information System Shared Services | 3,938 | - | - | 3,938 | - | - | - | - | - | - | - | 3,938 |
| Information Management Technology Governance, Planning and Security | 15,398 | - | (658) | 14,740 | - | - | - | - | - | - | - | 14,740 |
| NWT Geomatics Centre | 3,115 | - | - | 3,115 | - | - | - | - | - | - | - | 3,115 |
| | 22,841 | - | (658) | 22,183 | - | - | - | - | - | - | - | 22,183 |
| Office of the Comptroller General | | | | | | | | | | | | |
| Comptroller General | 292 | - | - | 292 | - | - | - | - | - | - | - | 292 |
| Enterprise Resource Planning Systems | 7,295 | - | - | 7,295 | - | - | - | - | - | - | - | 7,295 |
| Financial and Employee Shared Services | 32,958 | - | - | 32,958 | - | 2,300 | - | - | - | - | - | 35,258 |
| Internal Audit Bureau | 1,189 | - | - | 1,189 | - | - | - | - | - | - | - | 1,189 |
| Procurement Shared Services | 3,657 | - | - | 3,657 | - | - | - | - | - | - | - | 3,657 |
| Taxation, Corporate Credit and Collections | - | - | 2,383 | 2,383 | - | - | - | - | - | - | - | 2,383 |
| Reporting, Treasury and Risk Management | 48,444 | 10 | (7,683) | 40,771 | - | 2,000 | - | - | - | - | - | 42,771 |
| | 93,835 | 10 | (5,300) | 88,545 | - | 4,300 | - | - | - | - | - | 92,845 |
| Department Total | 335,239 | 20 | - | 335,249 | (400) | 4,421 | 1,104 | (927) | 5,990 | - | - | 345,437 |

SCHEDULE 3

Explanations of Proposed Adjustments to Operations Expenses

(thousands of dollars)

| Explanation of Adjustment | Ref # | Restatements | | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization |
|---|-------|------------------------------|---------------------------------|---------|---------------|-------------|------------|-------------------|----------------------|--------------|
| | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | | | |
| Directorate | | | | | | | | | | |
| <i>Shared Corporate Services</i> | | | | | | | | | | |
| Health Recruitment Unit (TSC Chargebacks | 5 | - | - | - | - | 26 | - | - | - | - |
| NWTHC - Inflationary Increases - Contribution Agreements with NGO's - Local Housing Organizations | 8 | - | - | - | 82 | - | - | - | - | - |
| NWTHC - Inflationary Increases - Contribution Agreements with NGO's | 9 | - | - | - | 39 | - | - | - | - | - |
| NWTHC - French Language Communications Services | 10 | - | - | - | - | - | - | (10) | - | - |
| NWTHC - Items in Support of the 2022-23 Main Estimates (Housing) | 11 | - | - | - | - | - | - | 4,000 | - | - |
| Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | 13 | - | 658 | - | - | - | - | - | - | - |
| Activity Subtotal | | - | 658 | - | 121 | 26 | - | 3,990 | - | - |
| Human Resources | | | | | | | | | | |
| <i>Deputy Secretary of Human Resources</i> | | | | | | | | | | |
| Items in Support of 2022-23 Main Estimates (Contract Reductions) | 2 | - | - | - | - | - | (2) | - | - | - |
| <i>Labour Relations</i> | | | | | | | | | | |
| Items in Support of 2022-23 Main Estimates (Contract Reductions) | 2 | - | - | - | - | - | (50) | - | - | - |

SCHEDULE 3

Explanations of Proposed Adjustments to Operations Expenses

(thousands of dollars)

| Explanation of Adjustment | Ref # | Restatements | | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization |
|--|-------|------------------------------|---------------------------------|--------------|---------------|--------------|--------------|-------------------|----------------------|--------------|
| | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | | | |
| <i>Management and Recruitment Services</i> | | | | | | | | | | |
| Items in Support of 2022-23 Main Estimates (Contract Reductions) | 2 | - | - | - | - | - | (4) | - | - | - |
| Health Recruitment Unit | 5 | - | - | - | - | 1,078 | - | - | - | - |
| <i>Regional Operations</i> | | | | | | | | | | |
| Items in Support of 2022-23 Main Estimates (Contract Reductions) | 2 | - | - | - | - | - | (5) | - | - | - |
| <i>Strategic Human Resources</i> | | | | | | | | | | |
| Costs of secondment agreements with Indigenous Governments | 1 | - | - | (400) | - | - | - | - | - | - |
| Items in Support of 2022-23 Main Estimates (Contract Reductions) | 2 | - | - | - | - | - | (89) | - | - | - |
| Activity Subtotal | | - | - | (400) | - | 1,078 | (150) | - | - | - |
| Management Board Secretariat | | | | | | | | | | |
| <i>Deputy Secretary of the Financial Management Board</i> | | | | | | | | | | |
| Items in Support of 2022-23 Main Estimates (Contract Reductions) | 2 | - | - | - | - | - | (777) | - | - | - |
| Restatement of Interest for service payments of Mackenzie Valley Fibre Link from Reporting, Treasury and Risk Management to the Deputy Secretary of the Financial Management Board | 14 | - | 5,300 | - | - | - | - | - | - | - |
| <i>Fiscal Policy</i> | | | | | | | | | | |
| NWT Carbon Tax Rebates - Heating Fuel Rebate | 7 | - | - | - | - | - | - | 600 | - | - |
| NWT Carbon Tax Rebates - Large Emitter Rebate (75%) | 7 | - | - | - | - | - | - | 600 | - | - |

SCHEDULE 3

Explanations of Proposed Adjustments to Operations Expenses

(thousands of dollars)

| Explanation of Adjustment | Ref # | Restatements | | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization |
|---|-------|------------------------------|---------------------------------|---------|---------------|-------------|--------------|-------------------|----------------------|--------------|
| | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | | | |
| NWT Carbon Tax Rebates - Industry Trust (25%) | 7 | - | - | - | - | - | - | 100 | - | - |
| NWT Carbon Tax Rebates - Electrical Generation Rebate | 7 | - | - | - | - | - | - | 100 | - | - |
| NWT Carbon Tax Rebates - Cost of Living Offset Benefit | 7 | - | - | - | - | - | - | 600 | - | - |
| Activity Subtotal | | - | 5,300 | - | - | - | (777) | 2,000 | - | - |
| Office of the Chief Information Officer | | | | | | | | | | |
| <i>Information Management Technology Governance, Planning and Security</i> | | | | | | | | | | |
| Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | 13 | - | (658) | - | - | - | - | - | - | - |
| Activity Subtotal | | - | (658) | - | - | - | - | - | - | - |
| Office of the Comptroller General | | | | | | | | | | |
| <i>Financial and Employee Shared Services</i> | | | | | | | | | | |
| Employee Medical Travel Benefits | 3 | - | - | - | 2,300 | - | - | - | - | - |
| <i>Taxation, Corporate Credit and Collections</i> | | | | | | | | | | |
| Restatement for Division of functions within Reporting, Treasury and Risk Management to create new Taxation, Corporate Credit and Collections unit | 15 | - | 2,383 | - | - | - | - | - | - | - |
| <i>Reporting, Treasury and Risk Management</i> | | | | | | | | | | |
| Debt Servicing Costs | 4 | - | - | - | 2,000 | - | - | - | - | - |
| Transfer of YK1 and YCS Insurance Program to the GNWT General Insurance Program | 6 | 10 | - | - | - | - | - | - | - | - |

SCHEDULE 3

Explanations of Proposed Adjustments to Operations Expenses

(thousands of dollars)

| Explanation of Adjustment | Ref # | Restatements | | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization |
|--|-------|------------------------------|---------------------------------|--------------|---------------|--------------|--------------|-------------------|----------------------|--------------|
| | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | | | |
| Restatement of Interest for service payments of Mackenzie Valley Fibre Link from Reporting, Treasury and Risk Management to the Deputy Secretary of the Financial Management Board | 14 | - | (5,300) | - | - | - | - | - | - | - |
| Restatement for Division of functions within Reporting, Treasury and Risk Management to create new Taxation, Corporate Credit and Collections unit | 15 | - | (2,383) | - | - | - | - | - | - | - |
| Activity Subtotal | | 10 | (5,300) | - | 4,300 | - | - | - | - | - |
| Department Total | | 10 | - | (400) | 4,421 | 1,104 | (927) | 5,990 | - | - |

SCHEDULE 4

Explanations of Proposed Adjustments to Grants, Contributions and Transfers

(thousands of dollars)

| Explanation of Adjustment | Ref # | 2022-23 Main Estimates | Restatements | | 2022-23 Main Estimates Restated | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization | 2023-24 Business Plan |
|---|-------|------------------------|------------------------------|---------------------------------|---------------------------------|---------|---------------|-------------|------------|-------------------|----------------------|--------------|-----------------------|
| | | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | | | | | |
| Directorate | | | | | | | | | | | | | |
| <i>Shared Corporate Services</i> | | | | | | | | | | | | | |
| Northwest Territories Housing Corporation Funding | | 78,358 | - | - | 78,358 | - | - | - | - | - | - | - | 78,358 |
| Inflationary Increases - Contribution Agreements with NGO's - Local Housing | 8 | - | - | - | - | - | 82 | - | - | - | - | - | 82 |
| Inflationary Increases - Contribution Agreements with NGO's | 9 | - | - | - | - | - | 39 | - | - | - | - | - | 39 |
| French Language communications services | 10 | - | - | - | - | - | - | - | - | (10) | - | - | (10) |
| Items in Support of 2022-23 Main Estimates (Housing) | 11 | - | - | - | - | - | - | - | - | 4,000 | - | - | 4,000 |
| Social Justice Fund | | 145 | - | - | 145 | - | - | - | - | - | - | - | 145 |
| Activity Subtotal | | 78,503 | - | - | 78,503 | - | 121 | - | - | 3,990 | - | - | 82,614 |
| Management Board Secretariat | | | | | | | | | | | | | |
| <i>Fiscal Policy</i> | | | | | | | | | | | | | |
| Carbon Tax Offset | | 38,900 | - | - | 38,900 | - | - | - | - | - | - | - | 38,900 |
| NWT Carbon Tax Rebates - Heating Fuel Rebate | 7 | - | - | - | - | - | - | - | - | 600 | - | - | 600 |
| NWT Carbon Tax Rebates - Large Emitter Rebate (75%) | 7 | - | - | - | - | - | - | - | - | 600 | - | - | 600 |
| NWT Carbon Tax Rebates - Industry Trust (25%) | 7 | - | - | - | - | - | - | - | - | 100 | - | - | 100 |
| NWT Carbon Tax Rebates - Electrical Generation Rebate | 7 | - | - | - | - | - | - | - | - | 100 | - | - | 100 |
| NWT Carbon Tax Rebates - Cost of Living Offset Benefit | 7 | - | - | - | - | - | - | - | - | 600 | - | - | 600 |
| Cost of Living Tax Credit | | 22,150 | - | - | 22,150 | - | - | - | - | - | - | - | 22,150 |
| NWT Child Benefit | | 2,200 | - | - | 2,200 | - | - | - | - | - | - | - | 2,200 |
| NWT Heritage Fund | | 7,600 | - | - | 7,600 | - | - | - | - | - | - | - | 7,600 |
| Net Fiscal Benefits | | 10,100 | - | - | 10,100 | - | - | - | - | - | - | - | 10,100 |
| Transfer to Indigenous Parties | | 10,100 | - | - | 10,100 | - | - | - | - | - | - | - | 10,100 |
| Activity Subtotal | | 80,950 | - | - | 80,950 | - | - | - | - | 2,000 | - | - | 82,950 |

SCHEDULE 4

Explanations of Proposed Adjustments to Grants, Contributions and Transfers

(thousands of dollars)

| Explanation of Adjustment | Ref # | 2022-23 Main Estimates | Restatements | | 2022-23 Main Estimates Restated | Sunsets | Forced Growth | Initiatives | Reductions | Other Adjustments | Budget Reallocations | Amortization | 2023-24 Business Plan |
|--|-------|------------------------|------------------------------|---------------------------------|---------------------------------|---------|---------------|-------------|------------|-------------------|----------------------|--------------|-----------------------|
| | | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | | | | | |
| Office of the Comptroller General | | | | | | | | | | | | | |
| <i>Reporting, Treasury and Risk Management</i> | | | | | | | | | | | | | |
| Territorial Power Subsidy Program | | 7,153 | - | - | 7,153 | - | - | - | - | - | - | - | 7,153 |
| Activity Subtotal | | 7,153 | - | - | 7,153 | - | - | - | - | - | - | - | 7,153 |
| Department Total | | 166,606 | - | - | 166,606 | - | 121 | - | - | 5,990 | - | - | 172,717 |

SCHEDULE 5
Major Revenue Changes

(thousands of dollars)

| | Ref # | 2022-23 Main Estimates | Restatements | | 2022-23 Main Estimates Restated | 2023-24 Business Plan | Proposed Increase (Decrease) | Increase (Decrease) % | Explanation of Increases (Decreases) that are 10% or Greater |
|--------------------------------|-------|------------------------|------------------------------|---------------------------------|---------------------------------|-----------------------|------------------------------|-----------------------|---|
| | | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | |
| GRANT FROM CANADA | | 1,519,233 | - | - | 1,519,233 | 1,624,540 | 105,307 | 6.9 | |
| TRANSFER PAYMENTS | | | | | | | | | |
| Federal Cost-shared | | 9,554 | - | - | 9,554 | 9,554 | - | 0.0 | |
| Canada Health Transfer | | 53,982 | - | - | 53,982 | 56,177 | 2,195 | 4.1 | |
| Canada Social Transfer | | 19,032 | - | - | 19,032 | 19,460 | 428 | 2.2 | |
| | | 82,568 | - | - | 82,568 | 85,191 | 2,623 | 3.2 | |
| TAXATION REVENUE | | | | | | | | | |
| Personal Income Tax | | 111,153 | - | - | 111,153 | 113,731 | 2,578 | 2.3 | |
| Corporate Income Tax | | 24,572 | - | - | 24,572 | 24,530 | (42) | (0.2) | |
| Cannabis Excise Tax | | 598 | - | - | 598 | 599 | 1 | 0.2 | |
| Carbon Tax | | 46,438 | - | - | 46,438 | 62,723 | 16,285 | 35.1 | Increase due to carbon tax rate increase of \$10 a tonne of GHGe, bringing carbon tax rate to \$50 a tonne effective July 1, 2022 |
| Tobacco Tax | | 15,071 | - | - | 15,071 | 16,354 | 1,283 | 8.5 | |
| Fuel Tax | | 19,281 | - | - | 19,281 | 20,083 | 802 | 4.2 | |
| Payroll Tax | | 43,856 | - | - | 43,856 | 46,741 | 2,885 | 6.6 | |
| Property Tax and School Levies | | 29,273 | - | - | 29,273 | 29,273 | - | 0.0 | |
| Insurance Taxes | | 5,500 | - | - | 5,500 | 5,500 | - | 0.0 | |
| | | 295,742 | - | - | 295,742 | 319,534 | 23,792 | 8.0 | |

SCHEDULE 5
Major Revenue Changes

(thousands of dollars)

| | Ref # | 2022-23 Main Estimates | Restatements | | 2022-23 Main Estimates Restated | 2023-24 Business Plan | Proposed Increase (Decrease) | Increase (Decrease) % | Explanation of Increases (Decreases) that are 10% or Greater |
|--|-------|------------------------|------------------------------|---------------------------------|---------------------------------|-----------------------|------------------------------|-----------------------|--|
| | | | Inter-Departmental Transfers | Internal Transfers of Functions | | | | | |
| GENERAL REVENUES | | | | | | | | | |
| Revolving Funds Net Revenue | | | | | | | | | |
| Liquor and Cannabis Commission Net Revenue | | 26,233 | - | - | 26,233 | 25,900 | (333) | (1.3) | |
| Regulatory Revenue | | | | | | | | | |
| Insurance License Fees | | 600 | - | - | 600 | 600 | - | 0.0 | |
| Investment Income | | | | | | | | | |
| Investment Interest | | 400 | - | - | 400 | 400 | - | 0.0 | |
| Program | | | | | | | | | |
| Insured and Third Party Recoveries | | 60 | - | - | 60 | 60 | - | 0.0 | |
| Service and Miscellaneous | | | | | | | | | |
| Investment Pool Cost Recoveries | | 100 | - | - | 100 | 100 | - | 0.0 | |
| Mackenzie Valley Fibre Optic Link Revenue | | 1,700 | - | - | 1,700 | 1,900 | 200 | 11.8 | Increase to amount of users of Fibre line leading to increased revenue |
| | | 29,093 | - | - | 29,093 | 28,960 | (133) | (0.5) | |
| Total Revenue | | 1,926,636 | - | - | 1,926,636 | 2,058,225 | 131,589 | 6.8 | |

**SCHEDULE 6
Restatements**

(Inter-Departmental Transfers and Internal Transfers of Functions)

(thousands of dollars)

Note: This schedule supports the amounts included in Schedules 1 through 5.

| Activity | Ref # | Description | Division | Expenditure Category (C&B, G&C, O&M, AMORT) | 2021-22 Actuals | 2022-23 Main Estimates | 2022-23 Revised Estimates |
|---|--------------|---|------------------------------|--|------------------------|-------------------------------|----------------------------------|
| OPERATIONS EXPENSES | | | | | | | |
| Directorate | | | | | | | |
| | 13 | Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | Shared Corporate Services | C&B | 536 | 601 | 601 |
| | 13 | Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | Shared Corporate Services | O&M | 33 | 57 | 57 |
| Total Restatements | | | | | 569 | 658 | 658 |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | 85,017 | 84,508 | 90,698 |
| Activity Total, Restated | | | | | 85,586 | 85,166 | 91,356 |
| Human Resources | | | | | | | |
| Total Restatements | | | | | - | - | - |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | 20,665 | 22,161 | 22,011 |
| Activity Total, Restated | | | | | 20,665 | 22,161 | 22,011 |
| Management Board Secretariat | | | | | | | |
| | 12 | Correction of receivable for airline funding incorrectly recorded to materials and supplies | Management Board Secretariat | O&M | 691 | - | - |
| | 12 | Correction of receivable for airline funding incorrectly recorded to materials and supplies that should have been recorded under contributions | Management Board Secretariat | G&C | (691) | - | - |

SCHEDULE 6
Restatements

(Inter-Departmental Transfers and Internal Transfers of Functions)

(thousands of dollars)

Note: This schedule supports the amounts included in Schedules 1 through 5.

| Activity | Ref # | Description | Division | Expenditure Category (C&B, G&C, O&M, AMORT) | 2021-22 Actuals | 2022-23 Main Estimates | 2022-23 Revised Estimates |
|---|-------|---|--|--|--------------------|------------------------------|---------------------------------|
| | 14 | Transfer of Interest for service payments of Mackenzie Valley Fibre Link from Reporting, Treasury and Risk Management to the Deputy Secretary of the Financial Management Board | Deputy Secretary of the Financial Management Board | O&M | - | 5,300 | 5,300 |
| Total Restatements | | | | | - | 5,300 | 5,300 |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | 112,657 | 111,894 | 113,509 |
| Activity Total, Restated | | | | | 112,657 | 117,194 | 118,809 |
| Office of the Chief Information Officer | | | | | | | |
| | 13 | Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | Information System Shared Services | C&B | (536) | (601) | (601) |
| | 13 | Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | Information System Shared Services | O&M | (33) | (57) | (57) |
| Total Restatements | | | | | (569) | (658) | (658) |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | 22,714 | 22,841 | 22,841 |
| Activity Total, Restated | | | | | 22,145 | 22,183 | 22,183 |
| Office of the Comptroller General | | | | | | | |
| | 6 | Transfer of YK1 and YCS Insurance Program to the GNWT General Insurance Program | Reporting Treasury and Risk Management | O&M | - | 10 | 10 |
| | 14 | Transfer of Interest for service payments of Mackenzie Valley Fibre Link from Reporting, Treasury and Risk Management to the Deputy Secretary of the Financial Management Board | Reporting Treasury and Risk Management | O&M | - | (5,300) | (5,300) |
| | 15 | Division of functions delivered by the Reporting, Treasury and Risk Management unit to create new division titled Taxation, Corporate Credit and Collections | Reporting Treasury and Risk Management | C&B | (2,144) | (2,229) | (2,229) |

**SCHEDULE 6
Restatements**

(Inter-Departmental Transfers and Internal Transfers of Functions)

(thousands of dollars)

Note: This schedule supports the amounts included in Schedules 1 through 5.

| Activity | Ref # | Description | Division | Expenditure Category (C&B, G&C, O&M, AMORT) | 2021-22 Actuals | 2022-23 Main Estimates | 2022-23 Revised Estimates |
|---|-------|--|--|---|-----------------|------------------------|---------------------------|
| | 15 | Division of functions delivered by the Reporting, Treasury and Risk Management unit to create new division titled Taxation, Corporate Credit and Collections | Reporting Treasury and Risk Management | O&M | (910) | (154) | (154) |
| | 15 | Division of functions delivered by the Reporting, Treasury and Risk Management unit to create new division titled Taxation, Corporate Credit and Collections | Taxation, Corporate Credit and Collections | C&B | 2,144 | 2,229 | 2,229 |
| | 15 | Division of functions delivered by the Reporting, Treasury and Risk Management unit to create new division titled Taxation, Corporate Credit and Collections | Taxation, Corporate Credit and Collections | O&M | 910 | 154 | 154 |
| Total Restatements | | | | | - | (5,290) | (5,290) |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | 88,805 | 93,835 | 93,835 |
| Activity Total, Restated | | | | | 88,805 | 88,545 | 88,545 |
| Department Total, Restated | | | | | 329,858 | 335,249 | 342,904 |
| Departmental Net Impact of Restatements | | | | | - | 10 | 10 |

REVENUES

None

| | | | | | | | |
|--|--|--|--|--|------------------|------------------|------------------|
| | | | | | - | - | - |
| Total Restatements | | | | | - | - | - |
| Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | 1,913,404 | 1,926,636 | 1,938,168 |
| Department Total, Restated | | | | | 1,913,404 | 1,926,636 | 1,938,168 |

**SCHEDULE 6
Restatements**

(Inter-Departmental Transfers and Internal Transfers of Functions)

(thousands of dollars)

Note: This schedule supports the amounts included in Schedules 1 through 5.

| Activity | Ref # | Description | Division | Expenditure Category (C&B, G&C, O&M, AMORT) | 2021-22 Actuals | 2022-23 Main Estimates | 2022-23 Revised Estimates |
|--|-------|---|------------------------------|---|-----------------|------------------------|---------------------------|
| ACTIVE POSITIONS (Restatements are only applicable for the 2022-23 Main Estimates column) | | | | | | | |
| Directorate | | | | | | | |
| | 13 | Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | Shared Corporate Services | | | 5 | |
| Total Restatements | | | | | | 5 | |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | | 25 | |
| Activity Total, Restated | | | | | | 30 | |
| Human Resources | | | | | | | |
| Total Restatements | | | | | | - | |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | | 105 | |
| Activity Total, Restated | | | | | | 105 | |
| Management Board Secretariat | | | | | | | |
| | 17 | Reprofiling of Senior Budget Analyst to Budget Officer | Management Board Secretariat | | | (1) | |
| | 17 | Reprofiling of Senior Budget Analyst to Budget Officer | Management Board Secretariat | | | 1 | |
| | 18 | Reprofiling of Senior FMB Analyst to Manager, Program Evaluation | Management Board Secretariat | | | (1) | |
| | 18 | Reprofiling of Senior FMB Analyst to Manager, Program Evaluation | Management Board Secretariat | | | 1 | |

**SCHEDULE 6
Restatements**

(Inter-Departmental Transfers and Internal Transfers of Functions)

(thousands of dollars)

Note: This schedule supports the amounts included in Schedules 1 through 5.

| Activity | Ref # | Description | Division | Expenditure Category (C&B, G&C, O&M, AMORT) | 2021-22 Actuals | 2022-23 Main Estimates | 2022-23 Revised Estimates |
|---|-------|---|--|---|-----------------|------------------------|---------------------------|
| Total Restatements | | | | | | - | |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | | 29 | |
| Activity Total, Restated | | | | | | 29 | |
| Office of the Chief Information Officer | | | | | | | |
| | 13 | Transfer of Information Services records functions to Shared Corporate Services to amalgamate records functions within Finance and provide more effective service | Information Services | | | (5) | |
| Total Restatements | | | | | | (5) | |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | | 93 | |
| Activity Total, Restated | | | | | | 88 | |
| Office of the Comptroller General | | | | | | | |
| | 15 | Division of functions delivered by the Reporting, Treasury and Risk Management unit to create new division titled Taxation, Corporate Credit and Collections | Reporting, Treasury and Risk Management | | | (18) | |
| | 15 | Division of functions delivered by the Reporting, Treasury and Risk Management unit to create new division titled Taxation, Corporate Credit and Collections | Taxation, Corporate Credit and Collections | | | 18 | |
| | 16 | Senior Financial Reporting Advisor re-profiled to Director of Taxation, Corporate Credit and Collections | Taxation, Corporate Credit and Collections | | | (1) | |
| | 16 | Senior Financial Reporting Advisor re-profiled to Director of Taxation, Corporate Credit and Collections | Taxation, Corporate Credit and Collections | | | 1 | |
| Total Restatements | | | | | | - | |
| Activity Total Per Public Document (Supplementary Estimates, Main Estimates, Public Accounts) | | | | | | 235 | |
| Activity Total, Restated | | | | | | 235 | |
| Department Total, Restated | | | | | | 487 | |
| Departmental Net Impact of Restatements | | | | | | - | |

**SCHEDULE 7
Human Resources Reconciliation**

| | Ref # | Activity | Community | Full-time Equivalent | FT/PT/S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|---|-------|---|-------------|----------------------|---------|-----------------------------|------------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| 2022-23 Main Estimates | | | | | | | 374 | - | 4 | 41 | 15 | 11 | 42 | 487 |
| Inter-Departmental Transfers | | | | | | | | | | | | | | |
| None | | | | | | | - | - | - | - | - | - | - | - |
| Internal Transfers of Functions | | | | | | | | | | | | | | |
| Manager, Information Services (ENR, ITI, LANDS) | 13 | Office of the Chief Information Officer | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |
| Records Coordinator | 13 | Office of the Chief Information Officer | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |
| Information Access and Security Coordinator | 13 | Office of the Chief Information Officer | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |
| Records Training and Support Officer | 13 | Office of the Chief Information Officer | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |
| Resource Centre Coordinator | 13 | Office of the Chief Information Officer | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |
| Manager, Information Services (ENR, ITI, LANDS) | 13 | Directorate | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Records Coordinator | 13 | Directorate | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Information Access and Security Coordinator | 13 | Directorate | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Records Training and Support Officer | 13 | Directorate | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Resource Centre Coordinator | 13 | Directorate | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Financial Reporting Advisor | 16 | Office of the Comptroller General | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |
| Director Taxation, Corporate Credit and Collections | 16 | Office of the Comptroller General | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Budget Analyst | 17 | Management Board Secretariat | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |
| Budget Officer | 17 | Management Board Secretariat | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior FMB Analyst | 18 | Management Board Secretariat | Yellowknife | 1 | FT | HQ | (1) | - | - | - | - | - | - | (1) |

**SCHEDULE 7
Human Resources Reconciliation**

| Ref # | Activity | Community | Full-time Equivalent | FT/PT/S | Community Allocation HQ/R/O | REGION / AREA | | | | | | | TOTAL | |
|---|---|-------------|----------------------|---------|-----------------------------|-----------------|-------------|----------|-------------|-----------|-----------|----------------|------------|---|
| | | | | | | Yellowknife /HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | Beaufort Delta | | |
| 18 | Manager, Program Evaluation Management Board Secretariat | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | - | 1 |
| 2022-23 Main Estimates, Restated | | | | | | 374 | - | 4 | 41 | 15 | 11 | 42 | 487 | |
| Sunsets | | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - | - |
| Other Adjustments | | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - | - |
| Forced Growth | | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - | - |
| Initiatives | | | | | | | | | | | | | | |
| 5 | Manager, Health Recruitment Unit | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | - | 1 |
| 5 | Human Resource Officer | Yellowknife | 2 | FT | HQ | 2 | - | - | - | - | - | - | - | 2 |
| 5 | Human Resource Officer | Fort Smith | 1 | FT | R | - | - | - | 1 | - | - | - | - | 1 |
| 5 | Human Resource Officer | Inuvik | 1 | FT | R | - | - | - | - | - | - | 1 | - | 1 |
| 5 | Junior Human Resource Officer | Yellowknife | 2 | FT | HQ | 2 | - | - | - | - | - | - | - | 2 |
| 5 | Human Resource Assistant | Yellowknife | 1 | FT | HQ | 1 | - | - | - | - | - | - | - | 1 |
| | | | | | | 6 | - | - | 1 | - | - | 1 | 8 | |
| Budget Reallocations | | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - | - |

**SCHEDULE 7
Human Resources Reconciliation**

| Ref # | Activity | Community | Full-time Equivalent | FT/PT/S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|---|---|-----------|----------------------|---------|-----------------------------|-----------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | Yellowknife /HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Reductions | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | |
| | | | | | | - | - | - | - | - | - | - | |
| | Increase (Decrease) | | | | | 6 | - | - | 1 | - | - | 1 | 8 |
| | Total, 2023-24 Business Plan | | | | | 380 | - | 4 | 42 | 15 | 11 | 43 | 495 |
| Liquor and Cannabis Revolving Fund | | | | | | | | | | | | | |
| | 2022-23 Main Estimates | | | | | - | - | - | 14 | - | - | - | 14 |
| Inter-Departmental Transfers | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - | - |
| Internal Transfers of Functions | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - | - |
| | 2022-23 Main Estimates, Restated | | | | | - | - | - | 14 | - | - | - | 14 |
| Sunsets | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - | - |
| Other Adjustments | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - | - |
| Forced Growth | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - | - |
| Initiatives | | | | | | | | | | | | | |
| | None | | | | | - | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - | - |

**SCHEDULE 7
Human Resources Reconciliation**

| Ref # | Activity | Community | Full-time Equivalent | FT/PT/S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL |
|-------------------------------------|----------|-----------|----------------------|---------|-----------------------------|-----------------|-------------|-------|-------------|---------|-------|-----------|
| | | | | | | Yellowknife /HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | |
| Budget Reallocations | | | | | | | | | | | | |
| None | | | | | | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - |
| Reductions | | | | | | | | | | | | |
| None | | | | | | - | - | - | - | - | - | - |
| | | | | | | - | - | - | - | - | - | - |
| Increase (Decrease) | | | | | | - | - | - | - | - | - | - |
| Total, 2023-24 Business Plan | | | | | | - | - | - | 14 | - | - | 14 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | TOTAL | | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | | Sahtu | Beaufort Delta |
| Directorate | | | | | | | | | | | | | | |
| Deputy Minister/Secretary of the FMB | | Yellowknife | DM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Executive Secretary | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Shared Corporate Services | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Administrative Assistant Manager, Planning & Budgeting | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Budget Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Budget Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Budget Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Performance Monitoring Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Policy & Communication | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Policy Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Policy Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Policy Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Policy Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Communications Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Communications Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Information Services (ENR, ITI, LANDS) | 13 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Records Coordinator | 13 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Information Access and Security Coordinator | 13 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Records Training and Support Officer | 13 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Resource Centre Coordinator | 13 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| ATIPP/Records Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| ATIPP Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Records Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Manager, Financial Management | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Financial Management Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Financial Management Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Financial Management Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Telecommunications and Asset Control Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| | | | | | | | 30 | - | - | - | - | - | - | 30 |
| Human Resources | | | | | | | | | | | | | | |
| Deputy Secretary of Human Resources | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Executive Secretary | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Labour Relations | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Assistant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Advice & Adjudication | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Adjudication Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Adjudication Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Adjudication Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Labour Relations Coordinator | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Accommodations, Bargaining & Investigations | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Compensation & Collective Bargaining Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Duty to Accommodate Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Investigation Specialist | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Investigation Specialist | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Duty to Accommodate Advisor | | Hay River | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Duty to Accommodate Advisor | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Manager, Bargaining & Compensation | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Compensation & Collective Bargaining Advisor | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Management & Recruitment Services | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Administrative Assistant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, HR Operation | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Client Service Manager | | Behchokò | EXC | 1 | FT | O | - | - | 1 | - | - | - | - | 1 |
| Sr. Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Sr. Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Sr. Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Jr. Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Jr. Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Jr. Human Resource Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Bilingual HR Operations Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| eRecruit Data Entry Administrator | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Assistant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|--------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Human Resource Assistant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Assistant Advisor, HR & French Language | | Behchokò | EXC | 1 | FT | O | - | - | 1 | - | - | - | - | 1 |
| Marketing & Promotional Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Student & Youth Recruitment Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager Health Recruitment Unit | 5 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | 5 | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Human Resource Officer | 5 | Fort Smith | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Human Resource Officer | 5 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Officer | 5 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Junior Human Resource Officer | 5 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Junior Human Resource Officer | 5 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Assistant Superintendent, Southern Region | 5 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Human Resource Service Officer | | Fort Smith | SRM | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Human Resource Service Officer | | Fort Smith | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Human Resource Service Officer | | Fort Smith | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Human Resource Service Officer | | Hay River | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Human Resource Service Officer | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Human Resource Service Officer | | Norman Wells | EXC | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Human Resource Assistant | | Fort Smith | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Human Resource Assistant | | Hay River | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Human Resource Assistant | | Fort Simpson | EXC | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Human Resource Assistant | | Norman Wells | EXC | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Human Resource Assistant | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Human Resource Assistant | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|---|-------|--------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Regional Recruitment Specialist | | Fort Smith | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Client Service Manager, Hay River | | Hay River | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Client Service Manager, DehCho | | Fort Simpson | EXC | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Human Resource Officer | | Fort Simpson | EXC | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Human Resource Officer | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Human Resource Officer | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Human Resource Officer | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Human Resource Officer Superintendent, Northern Region | | Inuvik | SRM | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Jr. Human Resource Officer | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Jr. Human Resource Officer | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Client Service Manager, Inuvik | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Client Service Manager, Sahtu | | Norman Wells | EXC | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Manager, Job Evaluation | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Job Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Analyst, Projects | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Analyst, Projects | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Job Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Job Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Job Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Administrative Assistant Manager, EE Devel & Workforce Planning | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Diversity & Inclusion | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Health & Wellness Consultant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Programs Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Workforce Diversity Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Workforce Diversity Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Aboriginal HR Specialist | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Programs Specialist | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|--------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłıchǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Programs Specialist | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Programs Specialist | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Learning & Development Coordinator | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Business Performance | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Process Improvement Specialist | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Training & Procedures Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Performance & Data Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| | | | | | | | 82 | - | 2 | 10 | 3 | 3 | 13 | 113 |
| Management Board Secretariat | | | | | | | | | | | | | | |
| Territorial Statistician | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Statistician | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Statistician | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Statistician | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Statistics Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Deputy Secretary to the FMB | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| P3 Project Leader | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| P3 Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Policy Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Fiscal Policy | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Divisional Secretary | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Fiscal Policy & Intergovernmental Relations | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Fiscal Policy Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Economic Policy | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Economic Policy Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Tax Policy | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Tax Policy Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Management Board Secretariat | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| FMB Registrar | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|-----------------------------|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Manager, Budget Development | 17 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Budget Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior FMB Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior FMB Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior FMB Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior FMB Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Program Evaluation | 18 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Program Review Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Program Review Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Program Review Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| | | | | | | | 29 | - | - | - | - | - | - | 29 |

Office of the Chief Information Officer

| | | | | | | | | | | | | | | |
|---|--|-------------|-----|---|----|----|---|---|---|---|---|---|---|---|
| Government Chief Information Officer | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Information Security | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, ICT Investments | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Project Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Project Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Project Manager | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Enterprise Architect | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Junior Information Security Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| IM&T Policy and Telecom Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Office Coordinator | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Governance, Planning & Security | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Application Services | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| IM&T Business Partner | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| IM&T Business Partner | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| IM&T Business Partner | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| IM&T Budget and Financial Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Data and Analytics | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Senior Database Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Database Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Database Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Database Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Data and Reporting Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Intelligence and Analytics Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, User Support | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior User Support Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior User Support Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| User Support Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| User Support Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Web Services | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Web Technology Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Web Technology Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Web User Experience and Design Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Website and Multimedia Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Solution Services | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Team Lead, Development Services | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Lead Application Developer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Lead Application Developer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Lead Application Developer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Programmer/System Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Team Lead, Project Management | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Project Manager | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Project Manager | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Team Lead, Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|--------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłıchǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Technical Services Team Lead, Applications Operations | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Systems Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Team Lead, Applications Operations | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Team Lead, Facilities and Operations Technology | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Security Coordinator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Junior Security Technician | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| IMT Technician | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, NWT Centre for Geomatics | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Team Lead, Geomatics Services | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| GIS Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| GIS Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| GIS Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| GIS Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| GIS Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| GIS Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Team Lead, Enterprise GIS | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Enterprise GIS Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Geo-Web Applications & Database Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Geomatics Data Coordinator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Coordinator, WACG and Remote Sensing | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Remote Sensing Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Remote Sensing Analyst | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Remote Sensing Analyst | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| UAS Coordinator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Geomatics Application Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, eService and Support | | Fort Smith | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Client Service Agent | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Client Service Agent | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Information Security Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Information Security Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Strategy, Planning and Architecture | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| | | | | | | | 83 | - | - | 3 | - | - | 2 | 88 |
| Office of the Comptroller General | | | | | | | | | | | | | | |
| Comptroller General, ADM | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Executive Director, FESS | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Administrative Assistant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Administrative Assistant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Assistant Director, HQ FESS | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Operations | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Operations | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Operations | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Operations | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

SCHEDULE 8 Position Listing Agreeing to the 2023-24 Business Plan

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | TOTAL | | |
|-------------------------|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | | Sahtu | Beaufort Delta |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Data Management Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | TOTAL | |
|-----------------------------|-------|-------------|----------------------|-------------------------|-----------------|-----------------------------------|---------------------|----------------|-------|----------------|---------|-------|-------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | | Sahtu |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Accounting Clerk | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Finance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Compliance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Compliance Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | 1 |
| Benefits Officer | | Behchokò | UNW | 1 | FT | O | - | - | 1 | - | - | - | 1 |
| Benefits Officer | | Behchokò | UNW | 1 | FT | O | - | - | 1 | - | - | - | 1 |
| Assistant Director, SS FESS | | Fort Smith | SRM | 1 | FT | R | - | - | - | 1 | - | - | 1 |
| Manager Operations | | Fort Smith | EXC | 1 | FT | R | - | - | - | 1 | - | - | 1 |
| Senior Finance Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|---|-------|------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Senior Finance Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Finance Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Finance Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Finance Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Accounting Clerk | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Accounting Clerk | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Accounting Clerk | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Data Management Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Senior Accounting Clerk | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Senior Accounting Clerk | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Benefits Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Benefits Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Benefits Officer | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Manager, Operations | | Hay River | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Senior Finance Officer | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Finance Officer | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Accounting Clerk | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Accounting Clerk | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Benefits Officer | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Benefits Officer | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Assistant Director, Beaufort Delta FESS | | Inuvik | SRM | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Manager, Operations | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Senior Finance Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Senior Finance Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Senior Finance Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Finance Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Finance Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Customer Service Rep | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Customer Service Rep | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Senior Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Senior Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Senior Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Senior Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Data Management Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--|-------|--------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Accounting Clerk | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Manager, Operations | | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Benefits Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Benefits Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Benefits Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Manager, Operations | | Norman Wells | EXC | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Senior Finance Officer | | Norman Wells | UNW | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Finance Officer | | Norman Wells | UNW | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Senior Accounting Clerk | | Norman Wells | UNW | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Benefits Officer | | Norman Wells | UNW | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Accounting Clerk | | Norman Wells | UNW | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Accounting Clerk | | Norman Wells | UNW | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Benefits Officer | | Norman Wells | UNW | 1 | FT | R | - | - | - | - | - | 1 | - | 1 |
| Manager Operations | | Fort Simpson | EXC | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Finance Officer | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Finance Officer | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Finance Officer | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Senior Finance Officer | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Accounting Clerk | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Accounting Clerk | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Accounting Clerk | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Accounting Clerk | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Senior Accounting Clerk | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Benefits Officer | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Benefits Officer | | Fort Simpson | UNW | 1 | FT | R | - | - | - | - | 1 | - | - | 1 |
| Director, Enterprise Resource Planning | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, HR Systems | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Technical Lead HR Systems | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Developer HR Systems | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|---|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|-------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłchq | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Developer HR Systems | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Functional Lead HR Systems | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Functional Analyst HR Systems | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Functional Analyst HR Systems | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| HR Sys. Trng & Chr Mgmt Lead | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, SAM Sustainment | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| System Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Sr. Research and Training Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| System Developer/Securities | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Developer ERP | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Business Analyst | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Trainer/Helpdesk Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Internal Audit | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Internal Audit Manager I | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Internal Auditor II | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Internal Auditor III | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Internal Auditor IV | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Internal Auditor IV | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Assistant Comptroller General | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Administrative Assistant | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Special Projects and Policy Development Officer | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Cash & Banking Coordinator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Financial Reporting & Collections | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Finance & Admin Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | TOTAL | | |
|--|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | | Sahtu | Beaufort Delta |
| Senior Financial Reporting Advisor | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Financial Reporting Analyst II | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Reconciliation Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Financial Reporting Analyst I | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Risk Management & Insurance | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Risk Management Analyst | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Loss Control Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Director, Taxation, Corporate Credit and Collections Secretary/Insurance | 16 | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Registries Clerk | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Collections Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Encumbrance/ Collections Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Collections Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Tax Administration | 15 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Tax Supervisor | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Payroll Tax Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Property Tax Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Taxation Supervisor | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Carbon Tax Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Taxation Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Taxation Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Taxation Officer | 15 | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Mgr, Tax Audit & Investigation | 15 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Tax Auditor | 15 | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Tax Auditor | 15 | Hay River | EXC | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Tax Auditor | 15 | Inuvik | EXC | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Director, Procurement Shared Services | | Yellowknife | SRM | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Quality Assurance | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Manager, Procurement Shared Services | | Yellowknife | EXC | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|--------------------------------------|-------|-------------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|----------|-------------|-----------|-----------|-----------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłıchǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Sr. Contracts Advisor - Construction | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Senior Procurement Specialist | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Contracts Advisor | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Contracts Administrator | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Contracts Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Contracts Administrator | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Contracts Administrator | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Contracts Administrator | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Procurement Specialist | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| Procurement Specialist | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Procurement Specialist | | Fort Smith | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Benefits Officer | | Yellowknife | UNW | 1 | FT | HQ | 1 | - | - | - | - | - | - | 1 |
| Benefits Officer | | Inuvik | UNW | 1 | FT | R | - | - | - | - | - | - | 1 | 1 |
| | | | | | | | 156 | - | 2 | 29 | 12 | 8 | 28 | 235 |
| Total, 2023-24 Business Plan | | | | | | | 380 | - | 4 | 42 | 15 | 11 | 43 | 495 |

**SCHEDULE 8
Position Listing Agreeing to the 2023-24 Business Plan**

| Activity | Ref # | Community | DM/ SRM/ EXC/ UNW | Full Time Equivalent | FT/ PT/ S | Community Allocation HQ/R/O | REGION / AREA | | | | | | TOTAL | |
|---|-------|-----------|-------------------|----------------------|-----------|-----------------------------|------------------|-------------|---------|-------------|---------|-------|-------|----------------|
| | | | | | | | Yellowknife / HQ | North Slave | Tłı̨chǫ | South Slave | Deh Cho | Sahtu | | Beaufort Delta |
| Liquor and Cannabis Revolving Fund | | | | | | | | | | | | | | |
| Director, Liquor Operations Manager, Finance and Administration | | Hay River | SRM | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Accounting Clerk | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Accounting Officer | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Purchasing and Distribution Officer | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Information Systems Coordinator | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Information Systems Analyst | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Administrative Secretary | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Manager, Purchasing and Distribution | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Purchasing Clerk | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Manager, Licensing and Enforcement | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Administrative Assistant | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Coordinator Liquor Enforcement | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| Communications Officer | | Hay River | UNW | 1 | FT | R | - | - | - | 1 | - | - | - | 1 |
| | | | | | | | - | - | - | 14 | - | - | - | 14 |
| Total, 2023-24 Business Plan | | | | | | | - | - | - | 14 | - | - | - | 14 |



July 6, 2022

MR. RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

Information or Communication Public

Red Tape Reduction Working Group Progress Report

I am pleased to provide the Standing Committee with the Red Tape Reduction Working Group (Working group) progress report describing the Working Group's efforts from its start in February 2021 to April 2022.

At its creation in response to the Mandate priority to encourage entrepreneurship by reducing red tape and regulatory burdens on small business, the Working Group determined that having businesses identify government red tape is the most efficient way to reduce the regulatory problems that business sees as the most important. The *Red Tape Reduction Working Group April 2022 Progress Report* provides information on the Working Group's activities relating to the examples of regulatory irritants received to April 2022 and serves as a reminder that regulatory improvement is an ongoing process that does not happen overnight. The Working Group continues to work towards institutionalizing continual regulatory improvement within government operations.

This report will be posted on the Red Tape Reduction Working Group webpage: <https://www.fin.gov.nt.ca/en/services/red-tape-reduction>.

Should Committee have any questions with regards to the report, please feel free to contact my office.

Caroline Wawzonek
Minister of Finance

Attachment

- c. Members of the Legislative Assembly
- Principal Secretary
- Chair of the Financial Management Board
- Secretary to Cabinet/Deputy Minister, Executive and Indigenous Affairs
- Secretary to the Financial Management Board/Deputy Minister of Finance
- Clerk, Standing Committee on Government Operations
- Advisor, Standing Committee on Government Operations
- Clerk of the Legislative Assembly



RED TAPE REDUCTION WORKING GROUP

Progress Report – April 2022

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Red Tape Examples Summary

| What | Issue/Investigation | Status/Recommendations |
|---|--|---|
| Annual Renewal of Licences and Paper-based Applications | <p>Have to renew Prospectors licence annually even if nothing has changed in a non-fillable form. Requesting a simple on line confirmation that you want to renew, an on line opportunity to update any changes and pay on line and a choice of renewing for 1, 3 or 5 years to avoid the time, energy and costs of doing it five times over five years.</p> <p>The Department of Industry, Tourism and Investment (ITI) advised that the one year timeframe for renewal is used as a trigger for other requirements in the legislation.</p> | <ol style="list-style-type: none"> 1. ITI made the application fillable. 2. ITI application processes are on list for putting online but no timeline established. 3. ITI will assess the feasibility of changing the one year requirement to a three or five year renewal during its <i>Mineral Resources Act</i> regulations development project, which is scheduled to be completed by the end of the 19th Legislative Assembly. 4. The GNWT to put all its services online in the next few years; and as part of this initiative Corporate Communications has issued a directive to all departments to review their website forms to make them fillable. |
| Name registration with Corporate Registries | Registration of business rejected twice because the name reservation was "Too General" and Corporate Registries would not provide criteria or guidelines for an appropriate name. Each name search cost \$25. | Legal Registries updated their website with details regarding business names. This includes a comprehensive explanation as to naming conventions that are acceptable. |

| What | Issue/Investigation | Status/Recommendations |
|--|---|--|
| Boiler Inspections/registration when you have a business license | <p>Required to pay an annual \$97 boiler inspection fee but the GNWT does not inspect the boiler annually. Wonders if a compliance certificate process with local businesses that inspect service and maintain local businesses boilers is possible since boilers have to be serviced annually.</p> <p>The Department of Infrastructure Boiler Inspection Branch states that the fee is a boiler registration fee and not an inspection fee and that an annual registration fee is necessary.</p> | Response unsatisfactory –the Department of Infrastructure is reviewing its boiler fees as part of an all-department fee review that occurs every five years. |
| Electronic Signatures | <p>Corporate Registries does not accept electronic signatures.</p> <p>The Legal Registries Division, Department of Justice, has already identified that its paper-based systems for Corporate Registries and the Land Titles Registry are an issue and modernizing these systems is a priority for them. (The Legal Registries Division has already put Personal Property Registry and the Securities Registry online with electronic submissions.)</p> | <p>While the Working Group recognizes that there are competing priorities for the GNWT’s overall budget, its focus is to reduce regulatory red tape for small business and recommends that modernizing the Corporate and Land Titles Registries systems becomes a greater priority.</p> <p>The Red Tape support staff has asked the Department of Finance Information Shared Services Branch to develop a GNWT-wide policy and appropriate technology to allow electronic signatures government-wide while still respecting the requirements of various pieces of legislation.</p> |
| Response time for Notary Public Certification | Newly hired individuals who must apply for conferral of notary certification could wait | Red Tape deliberations always start from the perspective of the end-user. Corporate |

| What | Issue/Investigation | Status/Recommendations |
|---|--|---|
| Applications | <p>as much as three months before being able to fully do their jobs.</p> <p>The Legal Registries Division service standards for Notary Public applications are up to 6 to 8 weeks from the submission date and applications are processed in batches, usually on a monthly basis to allow the limited staff to focus on the same type of application, which improves the efficiency of processing.</p> | <p>Registries was asked to consider if efficiency would be compromised if batches were increased to twice a month.</p> |
| Conflict between Office of the Fire Marshal and City of Yellowknife Approvals | <p>Some contractors perceive “a lack of steady communication between the Office of the Fire Marshal and the municipal governments that issue building permits. Sometimes the municipality gives a contractor approval to start work on a project, only to find out later that the work must be paused due to issues raised by the Office of the Fire Marshal.</p> | <p>In February 2022, the Department of Municipal and Community Affairs (MACA) established a Fire Prevention Act Working Group with the purpose to modernize the legislation. Stakeholder discussions have started with construction processes and requirements as a top priority.</p> |
| Registering a New Business | <p>Started process in April 2021; took 6 months and \$3,500 to file at corporate registries, 3 months for the WSCC letter of clearance, 3 weeks for the Drivers Motor Vehicles and one month for the City of Yellowknife licence.</p> | <p>Part of the individual’s process problems were related to his own circumstances and also the disruptions caused by work from home orders during COVID outbreaks. However, the Working Group recommends that all departments develop service standards and include adhering to these standards in performance appraisals.</p> |
| Approved Northern Business 20 Day Payment | <p>Two approved northern businesses under the Business Incentive Policy (BIP) were</p> | <p>The payment terms were changed immediately with the Minister’s intervention,</p> |

| What | Issue/Investigation | Status/Recommendations |
|--|---|--|
| | <p>awarded to a road construction contract under a Joint Venture and were required to reapply jointly to qualify for the 20 day payment terms. The Minister of Finance intervened with the Department of Finance and the department changed the payment terms to 20 days as both companies were registered under BIP.</p> | <p>demonstrating that flexibility is possible. Working Group recommends that service policies and procedures are updated to permit staff to follow this flexibility should a similar situation occur in the future.</p> |
| <p>Corporate Registries – Application return process</p> | <p>Corporate Registries returned a business registration application because two sections were left blank when it is necessary to include a “not applicable” and the mailing address was incorrect. Because the mailing address was incomplete, Canada Post returned the package to Corporate Registries, further delaying the application process.</p> <p>As a regulator, Corporate Registries responsibilities are to determine the acceptability of submissions and personnel are prohibited from assisting anyone from filling out forms to ensure that Corporate Registries personnel are not in a conflict by being a party in the preparation of legal documents, including amending forms. Therefore if there is an error, there is a legislated requirement that it always must be returned to the submitter with written reasons for the rejection.</p> | <p>Recommend that Corporate Registries implement an electronic-based application system that would be able to reject applications as they are being filled out so that the applicant can make corrections immediately before submitting.</p> |

Introduction

The Red Tape Reduction Working Group was created in November 2020 in response to the Government of the Northwest Territories (GNWT) Mandate priority to encourage entrepreneurship by reducing red tape and regulatory burdens on small business.

Comprised of representatives from the business community, the departments of Finance, Industry Tourism and Investment, and Infrastructure and the NWT Association of Communities, the aim of the Red Tape Reduction Working Group is to serve as leadership to foster collaboration and develop expertise related to regulatory reform and good regulatory practices and also drive progress to reduce regulatory burdens for small businesses where practical.

Red Tape Reduction Working Group deliberations start from the principle that regulations are necessary for public health and safety, social wellbeing, education/training, and environmental protection. However, regulations become red tape when they are:

- trying to solve a problem that is better addressed by the private sector or through education;
- unclear or overly complex and take stakeholders too long to comply with;
- inflexible;
- unfair or inequitable; or
- mismatched to the appropriate legislative jurisdiction.

This report outlines how the Red Tape Reduction Working Group operates and reports on the regulatory irritants identified by businesses and the Working Group's investigations and recommendations.

How the Red Tape Reduction Working Group Operates

The Red Tape Reduction Working Group has defined its objective for the first year of operation as making recommendations to reduce regulatory costs for business in terms of time or money, which can then be re-allocated to more productive business uses. Regulatory costs are direct (fees, licences) and compliance costs (process costs in time or money). This objective reflects the Working Group's perspective that reducing regulatory red tape comes from:

- modernizing legislation and regulation, which takes time; and, or,
- improving processes such as moving things online, shortening the time spent on a process, eliminating unnecessary requirements, removing duplication of effort. This may also take time or can be quick fixes to remove irritants for business.

The Working Group asks the following questions borrowed from the Ontario's *Regulator's Code of Practice*:¹

- Is there a problem with the current approach that needs fixing?

¹ Adapted from the Government of Ontario *Open for Business Initiative*

- Are regulators strictly enforcing the rules or requiring compliance that meets the desired outcome of the rules?
- What are the objectives of regulatory law and policy and what is the best method of achieving compliance?
- Can the compliance be based on prevention, such as compliance assistance, guidance and education, rather than solely investigating compliance failures?
- Can compliance be risk-based where regulators identify potential hazards and undesirable events and their likelihood and consequences and take steps to reduce their risk?
- What is the minimum economic burden to achieve the objective of protecting the public interest?

The Red Tape Reduction Working Group determined the fastest method of finding the most annoying red tape examples for business was to ask business to tell them what the problems are. To do this the Working Group established a presence on the GNWT Department of Finance webpage for business to provide examples of red tape at <https://www.fin.gov.nt.ca/en/services/red-tape-reduction>. Residents can provide examples by

- sending email an email: redtape@gov.nt.ca
- completing a survey: <https://www.fin.gov.nt.ca/en/red-tape-reduction-survey>

The red tape examples from the email and survey are addressed by the Working Group support staff by sending the issues to relevant departments to respond within 5 business days with a time commitment of when the department will fix the issue or why it cannot be fixed. Once sorted with the department, the Working Group support staff follows up with the individual to explain what is going to be done and when, and keeps track to ensure that the department honours its commitments.

The Working Group is updated periodically on issues and actions and uses the updates to direct the actions of the support staff.

Red Tape Concerns and Investigations

The following are the complaints edited to protect the privacy of the complainant and a brief summary of the Red Tape Reduction Working Group's deliberations to date. Complaints that were too vague or too specific are not included in the report. Complaints about GNWT procurement and the Business Incentive Plan (BIP) were considered part of on-going GNWT-stakeholder discussions and not in the purview of the Working Group.

ISSUE: Annual Renewal of Licences and Paper-based Applications

The first complaint received was about the annual renewal of the Prospectors licence as follows:

- *I just filled out annual renewal of our Prospectors licence ONCE again.*
- *You have to fill it out even if nothing has changed.*
- *Each year you have to fill out the entire form.*
- *It does not seem to be a fillable form, so you have to print, then scan, then e-mail.*
- *You do not seem to be able to pay on line but must in your card information.*

- *Why not a simple on line confirmation that you want to renew, an on line opportunity to update any changes and pay on line?*
- *Also give me the choice of renewing for 1, 3 or 5 years? I would rather pay 3 or 5 years in advance to avoid the time, energy and costs of doing it five times over five years.*

Investigation and resolution

Red Tape support staff discussed the prospector licence with the Department of Industry Tourism and Investment. As a first step, the Department immediately turned the application into a fillable form and noted that department programs are on the list for putting application processes completely online, but could not commit to a timeline. The Department advised that the one year timeframe for renewal is used as a trigger for other requirements in the legislation but the Department has committed to assess the feasibility of changing the one year requirement to a three or five year renewal during its *Mineral Resources Act* regulations development project, which is scheduled to be completed by the end of the 19th Legislative Assembly.

A review of department websites showed that fillable applications forms are not available in a number of departments. Although lack of fillable forms is identified as a source of irritation for businesses and residents, some departments indicated that fillable forms are not a priority because of an understanding that the GNWT is working on getting all its services online in the next few years. However, fillable forms are a quick fix and since form improvement is part of the online process, Corporate Communications has issued a directive to all departments to review their website forms to make them fillable.

ISSUE: Name registration with Corporate Registries

Context: I submitted to form a new sole proprietorship this year. The first name I submitted was rejected. Staff noted an unacceptable name reservation, as per subsection 14(a) of the Partnership and Business Name Regulations Act and stated it was "Too General". When I spoke to them they informed me they had no criteria and it was at the discretion of the paralegal working the file. I inquired as to what names were not allowed in order to avoid the mistake again, but they could not provide me with any answers or recommendations. I asked how often names were rejected and they said it was "quite often".

I filed with a new name, which again, was rejected for being "Too General" at the discretion of the paralegal. I finally filed the most absurdly long descriptive name out of spite and this was accepted. The ordeal was annoying, a waste of time, and it cost me \$25 for every name search.

Recommendation: Provide the public (and guide staff) with a transparent name registration criteria because the link to the regulation does not provide enough guidance for what is an appropriate name and what is considered too general.

Investigation and resolution

Legal Registries was notified and their response was to update their website with details regarding business names. This includes a comprehensive explanation as to naming conventions that are acceptable.

ISSUE: Boiler Inspections/registration when you have a business license

Context: Each year my business receives an invoice for 97 dollars, originally referred to as payment for the boiler inspection. However the government does not inspect our boiler annually (every year, it was hit and miss) and when questioned about the lack of inspection, especially as that we already paid annually for a local company to service and inspect our inspection each year, the government told us it was a registration fee.

If I had no business license and this was a private home then the invoice/inspection/ registration as far as I know would not be needed. If the government is concerned for the safety why not just ask for a compliance certificate instead of charging for a service they say they do not have the personnel to accomplish the service so now call it a registration fee? The compliance certificate process could be set up with local businesses that inspect service and maintain local businesses boilers. Why do we have to pay this when we have an annual inspection annually? As far as a registration fee it should be a one-time fee in my opinion, not a yearly one. It is not like you can move a boiler in a home around or anywhere else for that matter without permits to do so.

Investigation ongoing

The boiler inspection and registration process issues were brought to the attention of the Department of Infrastructure Boiler Inspection Branch. The summary of the Branch's response was to confirm that the fee is a boiler registration fee and not an inspection fee. Registration of boilers is required as a first step to protect public safety. The frequency of inspections (annual or periodic) is a risk based approach which considers several factors, including, but not limited to, the size of the vessel, maintenance records, and type of occupancy. The Department of Infrastructure recognizes improvements and efficiencies may be possible with inspection requirements and is revisiting the regulations to determine if a risk-based approach could be considered and/or if there is an increased role for the private sector in supporting the work done by the Inspections Branch. The Branch committed to a deadline of 110 days to review, which was extended.

The response from the Inspection Branch is as follows:

Boilers and Pressure Vessels are registered by the GNWT to maintain an accurate inventory of the size and location of all commercial (non-residential) boilers and pressure vessels in the NWT.

Boilers and pressure vessels are vessels that have been designed to operate at pressures and thus subject to internal or external pressure. If not installed or operated correctly, they can cause considerable damage to life and property. Cracked and damaged vessels can result in leakage or rupture failures. Potential health and safety hazards of leaking vessels include poisonings, suffocations, fires, and explosion hazards. Rupture failures can be much more catastrophic. Assessing the risks and putting proper precautions in place will minimize the chances of any accidents occurring. Having an accurate and complete inventory that is confirmed annually by a registration process is the first step to minimizing the chances of any accidents occurring and provides the GNWT with a base from which it can assess safe design, construction, maintenance, use, operation and repair and thus a schedule for inspection (which is currently not charged for except under negotiated agreements such as those with Canada). The regulations address public safety and wellness and set out the legislation which provides the Government of Northwest Territories

(GNWT) with an up-to-date and accurate record of all commercial boilers/pressure vessels in the Northwest Territories.

When a boiler is put into service, it is provided with a unique identifier number for its lifecycle which is inscribed into a blue tag (see attached image) and provided with an initial certificate of inspection. This tag is placed on the boiler/pressure vessel by the inspector, the certificate is provided to the owner to affix to the boiler room wall where it shall remain for its entire lifecycle. Boilers and Pressure Vessels used in Canada meet certain Canadian certifications prior to their use in any Canadian application. ACI Central undertakes design reviews for smaller jurisdictions like the NWT of all products used and the cost of these reviews is incorporated into the purchase price of the product. While the fee payable for the initial survey, registration of design of a boiler is lower than the annual registration, it is something that will be reviewed as part of our next biennial fee review.

Based on a jurisdictional scan, all provinces/territories register commercial boilers and pressure vessels to some degree. The NWT is currently in lower than the average minimum KW requiring registration but in the median range (note: this is due to some larger minimums by Ontario and British Columbia, which we think are driven by volume and Nova Scotia who have recently generally undergone a review of a lot of their legislation). The NWT is in the lower end of the registration rates, noting that the GNWT would typically review rates every 2 years. Given that we have been under COVID since early 2020, which has greatly impacted commercial businesses, no changes were considered in 2020/21 (note: with all the programs established to assist businesses, this would have been counter-intuitive). Similarly, no fee increases are being planned in 2021/22. The NWT does also not charge for inspections which is consistent with a number of other jurisdictions. To do so in the NWT, would result in inequitable application to certain owners given the distribution of equipment throughout the NWT and travel requirements.

There are in excess of 3,700 boilers and pressure vessels registered in 38 locations in the NWT. The revenue associated with this program is in excess of \$410,000. The expenses associated with the inspection branch, which also includes electrical, elevators and associated equipment is approximately \$1.695 million.

While the GNWT does not currently charge for inspections, the revenue raised from the registration fees would to a degree offset the cost of completing inspections, albeit it goes to general revenues. The GNWT Chief Inspector considers a number of factors in setting the frequency of inspections which in accordance with the regulations could be annually or periodic. One of the factors in setting frequency is size with larger boilers and pressure vessels seeing a higher frequency of inspection thus helping to explain why fees increase with the size of the boiler or pressure vessel. Another may be location, for example if an inspector was going to Paulatuk, they would likely complete an inspection of all boilers in Paulatuk, time permitting. Recognizing the number of boilers and pressure vessels and distribution of this equipment across the NWT, the GNWT inspectors would generally see all boilers and pressure vessels a minimum of once every 3 years (not accounting for COVID times and its restrictions). Some entities such as Canada have entered into a MOU with the GNWT Inspections Branch whereby they pay additional fees and cover travel expenses (or arrange travel) to increase the frequency of with new installations and new product types and seasonal restrictions (boilers need to be operating). Other factors considered for frequency of inspections include but are not limited to location on the property, what it is supplying and if there have been any infractions that have caused concern with its

operation. The inspection branch undertakes approx. 3,000 boiler/pressure vessel inspections per year (notwithstanding COVID times) and this is increasing annually with new installations and new equipment types (ie. increasing use of Pellet boilers).

While the Department considers this Red Tape review to be completed and has no plans to stop charging registration fees for boilers and pressure vessels, the review has highlighted a number of next steps which it plans to consider in its ongoing work plan. They are:

1. Developing an internal process document which outlines minimum frequency and schedule of boiler and pressure vessel inspections by GNWT inspectors. This process will explain factors and lead to a risk based approach that will help determine frequency of inspections by GNWT inspectors but does not reduce an owners need to continue to have their boiler or pressure vessel serviced and inspected by a registered inspection company.
2. Review act and regulations for clarifications, definitions and generally a jurisdictional scan; currently planned for Fall 2022 subject to capacity.
3. Review fee schedule for cyclical review for adjustment, consistency with industry standards and if our fees are in line with the service provided.
4. Review if additional information should be obtained from a commercial owner during the annual registration process which would be helpful in our registration process and for frequency of inspection.
5. Review if the AMANDA system can be improved to provide better reporting for both the GNWT and owners of commercial boilers and pressure vessel.

Next Steps:

1. The Red Tape Working Group will follow up on the Inspection Branch commitments and also ask the Branch's response to consider whether boiler safety could be better assured by letting businesses provide a compliance certificate from an accredited boiler mechanic in lieu of the annual boiler inspection fee. Since businesses typically have boiler mechanics inspect their boilers annually, it would seem that a compliance certificate would ensure that all boilers are inspected annually and reduce the cost of the annual registration fee, at least for businesses with smaller boilers.
2. The boiler inspection issue made the Red Tape Working Group wonder if this might be a larger issue where other regulatory fees are being charged for inspections that are not occurring and if there may be a need for departments to review why they have certain regulations and to better substantiate the fee amounts. In order to determine if the revenues collected for each fee line up with work that is performed the Red Tape Reduction Working Group received agreement from the Department of Finance to request the following information in the upcoming five year review of GNWT fees and charges:
 - Purpose/rationale for the fees and substantiation of the amounts; and
 - Inspection type fees - provide the annual number of inspections and annual revenues for 2018-19, 2019-20 and 2020-21.

The results will be used by the Red Tape Reduction Working Group to identify where regulatory processes may be broken.

ISSUE: Electronic Signatures

Corporate Registries does not accept electronic signatures. The business owners in remote areas with no printers need to travel 2 hours to Fort Smith, find a printer, and get to the post office. The alternative is to use electronic signatures and send them over the cellular network, which represents a fraction of the time, and comes at no cost.

Can we please work with the Corporate Registries for them to accept electronic signatures? This would lift an important barrier and would remove a lot of frustrations for business owners who I am sure right now have a lot of extra paperwork to handle in these unprecedented times.

Investigation and recommendation

The Legal Registries Division, Department of Justice, has already identified that its paper-based systems for Corporate Registries and the Land Titles Registry are an issue and modernizing these systems is a priority for them. (The Legal Registries Division has already put Personal Property Registry and the Securities Registry online with electronic submissions.) The GNWT has allocated resources to create an electronic online system for Corporate Registries and Land Titles by mid-2023 that would allow:

- electronic submission,
- use of the Canada Revenue Agency business numbers,
- Extra-Provincial Corporate Registration Harmonization, and
- linking with Multi-jurisdictional Registry Access Service.

The Red Tape Reduction Working Group notes that an online electronic system for Corporate Registries would benefit about 4,570 corporations, 500 NWT not-for-profit corporations and societies, and 3,000 NWT sole-proprietorships and partnerships with faster, simpler and more convenient service.

Concerning the narrower complaint about electronic signatures, the Red Tape support staff has asked the Department of Finance Information Shared Services Branch to provide details as to what it would take to have a GNWT-wide policy and appropriate technology to allow electronic signatures government-wide while still respecting the requirements of various pieces of legislation. This work is on-going.

Recommendation: While the Working Group recognizes that there are competing priorities for the GNWT's overall budget, its focus is to reduce regulatory red tape for small business and **recommends that modernizing the Corporate and Land Titles Registries systems becomes a greater priority.**

ISSUE: Response time for Notary Public Certification Applications

Apart from NWT-practicing lawyers and RCMP officers, individuals must apply for conferral of notary certification. For practitioners such as paralegals, finance officers and registry clerks, the lack of a notary public certification can prevent full performance of core duties. According to my timeframe for application and notification of approval, newly hired employees could wait for as much as three months before being able to fully do their jobs.

It's my understanding that delays may result because applications are batched for approval. I am suggesting that applications be processed for approval at least monthly, and that notification of approval be conveyed promptly.

The five instances defined as red tape on the Red Tape Reduction web page do not include cases where the length of time required for government approval is protracted to a harmful extent, and could reasonably be shortened. This example of a lengthy application process suggests the need for service standards including timeframes to be applied as part of the project outputs.

Investigation

The Department of Justice, Legal Registries Division informed the Red Tape Reduction Working Group that service standards for Notary Public applications are up to 6 to 8 weeks from the submission date and applications are processed in batches, usually on a monthly basis. The current process exists to allow the limited staff to focus on the same type of application, which improves the efficiency of processing the different types of registrations. Given that about 70 Notary Public applications are received annually, the monthly batching process allows for concentrated effort from the assigned staff instead of one-offs. To process Notaries Public applications as they arrive or in shorter, weekly batches wouldn't be efficient and risks having significant negative implications on the other types of registrations that staff would have to be taken away from addressing.

Recommendations:

The Working Group has requested that Corporate Registries consider that from the end user perspective its' service standard of up to two months is a long time, especially if certification is part of a person's job requirements. While the Working Group understood the monthly batch process, **it has recommended to Corporate Registries that it consider if efficiency would be compromised if batches were increased to twice a month.** Corporate Registries is considering the suggestion.

The Working Group took to heart the observation that the length of time required for government approval is not included in the definition of red tape on the Red Tape Reduction web page. **Although internal processes and customer service are not included in the red tape definition, the Red Tape Reduction Working Group deliberations always start from the perspective of the end-user in the definition of red tape.**

ISSUE: Conflict between Office of the Fire Marshal and City of Yellowknife Approvals

The Red Tape Reduction Working Group received a survey response noting communication issues relating to enforcing the Fire Protection Act and Regulations, specifically issues relating to Office of the Fire Marshal (OFM) plan reviews that require changes after the municipality has issued building permits.

The complaint may be summarized as follows: some contractors perceive “a lack of steady communication between the Office of the Fire Marshal and the municipal governments that issue building permits. Sometimes the municipality gives a contractor approval to start work on a project, only to find out later that the work must be paused due to issues raised by the Office of the Fire Marshal. This has forced some companies to halt work and lose money on projects, and has created uncertainty for developers in the NWT - it is unclear what timelines exist for the OFM to start and finish their plan review, which makes planning a new project riskier than it needs to be. The OFM's annual report notes there has been an increase in projects proceeding without their required plan review, which may mean that more businesses are simply ignoring the OFM due to the current issues.”

Investigation on-going

The investigation is on-going given the complexity. There are three regulatory authorities involved in the issue:

- Office of the Fire Marshal responsible for the enforcement of the *Fire Prevention Act and Regulations*;
- Community governments are given authority under *The Cities, Towns, and Villages Act* to create by-laws. The City of Yellowknife has used this power to create Building By-law 4469, as amended, which allows the City to issue building permits. The intent of the building permit is to ensure the proposed construction or alteration meets the minimum standards laid out in By-law 4469. The City of Yellowknife also has created by-laws for water and sewer; and
- GNWT Safety Division, Department of Infrastructure that is responsible for inspections under the *Electrical Protection Regulations*, the *Gas Protection Regulations*, and the *Boilers and Pressure Vessels Regulations*.

The complaint does not question the necessity for the regulations but rather identifies the process where building permits are being issued before the OFM approves the construction plan risks creating circumstances where construction is halted because of deficiencies identified by the OFM. However, the process is frustrated by the different authorities even though all City of Yellowknife application materials make it clear that the contractor is responsible for getting all other approvals before beginning construction. Although it is possible to design a memorandum of understanding that no building permits are issued without the OFM review being included in the application package, it is generally recognized that a better solution may be to direct resources to modernizing the *Fire Prevention Act and Regulations* and work towards a comprehensive territorial building legislation that could clearly delineate the lines of authority.

In February 2022, the Department of Municipal and Community Affairs (MACA) established a Fire Prevention Act Working Group with the purpose to modernize the legislation. Stakeholder

discussions have started with construction processes and requirements as a top priority. **The Red Tape Working Group has stepped aside from this issue to let MACA do the work to update the *Fire Prevention Act*, with the expectation that the changes will remove the main regulatory irritants for builders.**

ISSUE: Registering a New Business

An individual recognized a business opportunity and started the process to register the business In April 2021 with a business start date of November 1, 2021.

The Yellowknife business licence requires the business to be registered with Corporate Registry and WSCC first. The following timeline was edited slightly to shorten.

Corporate Registries – six months to file

April 2021 called Corporate Registries for information because could not understand their web-based advice. Corporate Registries returned the call one week later but the individual was not at a computer at the time and the written information was not sufficient to navigate the application. Therefore the individual ended up hiring two lawyers: the first one from April to July with no results and the second from July to September 15 when the papers were submitted to Corporate Registries. Total lawyer cost about \$3,500. It took until Sept 29 to get everything filed with Corporate Registries, and then it wasn't until Oct 5 that Corporate Registries got everything entered so that I actually had a scanned official paper that I could use to apply for City of Yellowknife licence.

Worker Safety and Compensation Commission (WSCC)- three months for letter of clearance

Called WSCC in June to get information about what was needed to get registered. No answer. I left a message. I didn't get a call back that day. I left another message. No call back the next day. WSCC employee answered on call on third day and was told me that "it was industry standard not to call back for 48 hours". Eventually did get a call back while I was busy at my job and was told to go to ConnectWSCC website and register with an offer to walk me through it if needed but not possible while I was at work so I tried to use CONNECTWSCC at night. This is not a user-friendly website and the register button registered me as a person and I could not figure out how to register my business.

I called back to WSCC the next morning. The very nice receptionist put me through to voicemail. This person didn't call back. After 5 more calls (the receptionist told me to call back if I got voicemail) I finally got a call back and explained that I needed to register with WSCC and get letters of clearance. Was told to go to CONNECTWSCC but when I told him I really tried but could not, WSCC employee took my information over the phone and registered me.

When I went to CONNECTWSCC to get a letter of clearance and CONNECTWSCC tells me that I am not eligible for a letter of clearance but doesn't say why. I email my WSCC contact and asked why this was happening. He sent me an email telling me it's because of the way I got registered. And that's it. No solution. No further course of action just this response. I emailed him back and asked, OK, what can I do to get this letter? He emailed back with, well, I could get the optional insurance. That doesn't sound like optional insurance to me. That sounds like pay more money and you can get your letter. I told him that this optional insurance was no longer optional if it's a requirement to get this letter. I asked how much it costs and what it's worth. He said I can also wait until I have

employees and then I could register differently and get this letter if I paid for the employee insurance.

Keep in mind that the reason I asked to register was so I could get this letter. Every one of these sentences was a brand new email. No answers on insurance and I ended up telling him that I would just pay for an employee whether I found one or not and have a payroll amount that I need to pay. I tried to make the changes as requested on connect WSCC and it still didn't work. Another string of emails ensued to try to figure out why. Apparently, I entered it wrong but there was no explanation on CONNECTWSCC on how to do it correctly.

Now I was in a position where I must hire an employee as soon as I start working so that my business can be in compliance with WSCC whether I have work for this employee or not. And I've spent a lot of time emailing back and forth. This contract I'm working on also required a rate letter. I couldn't find it on WSCC, which became another string of emails to get questioned, would I like the 2020/2021 rate letter or the 2021/2022 rate letter? Considering it's 2021, I asked for the 2021/2022 rate letter. I got an email back saying couldn't do that because the 2021/2022 rate letter doesn't exist. No solution. No answer. No oh I'm sorry I made a mistake, I'll send this other one. Nothing like that. End of email. I emailed back requesting the 2020/2021 rate letter. This was provided to me but every email that I had to send back and forth wasted a lot of my time and was really unnecessary. I received the letter of clearance around October 16 2021. Three months to get the letter of clearance.

SEED (Support for Entrepreneurs and Economic Development)

I called the ITI North Slave office, as I had heard about a funding program called SEED. The person who answered the phone sounded like I was wasting his time, and I didn't get to finish my conversation before he ended the call. I was later convinced to try again, as this was supposed to be a good program for what I was trying to do. I called back, and this time the person took my contact information and said he would pass it on to the person who would call me back. No names were given at any time, so I had no contact to reach out to. However, that didn't matter because no one ever called me back or contacted me in any other way. If this program exists to help businesses and create more employment through these businesses, there doesn't seem to be a direct person-to-person way to access it to get information or assistance.

Drivers Motor Vehicles (DMV)

Before I purchased any vehicles, I needed to know requirements for vehicle registration. I looked on the website and called the DMV. There is no answer. I left a message and I didn't get a call back. I called back the next day and left another message. I got a call back about 10 days later. I asked about how long it takes to register a vehicle and was told it's usually two days after the email that we respond. I purchased two vehicles because I want to have at least two employees. Then I emailed DMV.

The earliest appointment was more than two weeks away at 10:30am on October 14 with no other options. So emailed again and next appointment offered was October 20 at 10:40am with no other options. On the day of the appointment, I bundled as many corporate proofs of address, licence, absolutely anything I could think of together so that I wouldn't have to make a return trip. I arrived 15 minutes early, very worried that I would be late and therefore miss my appointment. This should not be so stressful. Thankfully, I had all the necessary paperwork, and succeeded in registering the necessary work vehicles. This took a more than an hour, plus a whole bunch of prep time, in order to do what should be an easy, quick, stress free process.

City of Yellowknife – one month after submitted

The business licence process seems to be quite simple: download form, fill it out, pay a fee, and done. However, there isn't any way to find out if your form has been received by anyone. In April 2021 (back where this email started) a week or so after sending in the form, I called. It took a couple phone calls (I would call every couple days), but I finally spoke to someone in the licencing department. This person informed me that due to the fact that there were a bunch of different people with access to this email address, it would take a while for my email to get looked at. This seems incorrect. If numerous people check into this address for emails, shouldn't the emails get read faster?

She also said that the person who needed to deal with this was on holidays and would be back in a week and a half. I waited two weeks and sent a follow up email. It turns out I was missing some information because my corporate registries wasn't complete. This person actually sent me an email a couple of weeks later just to check on my progress, and I had to tell her I was waiting for corporate registries, as City of YK won't process anything until then.

Once corporate registries were complete in late September, I resubmitted my business licence application. Again, there was no way to know if it had been received. I waited a week and did a follow up. No response. Another follow up. This time same person said the City employees had been working from remote and were having trouble catching up. Next problem was the payment process at City of YK didn't work. Could I just bring a cheque? Or cash? Or? It was about two weeks later, after a couple follow up emails that the licence completed.

Highlights

In all of this frustration, there have been moments of great service. Any dealings I have had with ECE, their employees have been quick to respond to emails, phone calls, and answer any questions I have had. They have a pleasant workplace and give a lot of confidence to me that they will be able to help with apprentices and apprentice training when I am ready to take that step. ECE has offered a connection to Akaitcho BDIC which offers some business-based training and programs that will be very helpful as I build my business and hire employees.

Investigation on-going

This lengthy and expensive process to register a new business occurred during the public health restrictions and work from home policies and the poor service may partially be a result of the disruption in the government offices during this time.

There are government services available to support businesses. The Department of Industry Tourism and Investments (ITI) provides pathfinding, guidance and support throughout the process if a business or entrepreneur contacts them. ITI provides these services through Community Economic Development Officers (EDO) in most NWT communities and Business Development Officers (BDO) and Tourism Development Officers (TDO) in the Regional Centres. There are also Community Futures Organizations in all regional centers and NWT BDIC who, on top of offering advice and support have resources for businesses on their website such as "How to Start a Business in the NWT", that businesses have said they find helpful. There are Government Services Officers (GSO) under the Department of Executive and Indigenous Affairs (EIA) in most NWT Communities who offer some guidance and pathfinding services as well.

The biggest tool available to everyone is BizPal: <https://bizpal.ca/>. There is no specific check list for starting a business because there are so many different situations/businesses, which is why a

program like BIZPAL helps navigate permitting and licensing to specific ventures. This site provides information on Business Permits and licencing. Although sometimes not that accurate for small communities, BizPal does provide most, if not all, the information needed.

These resources and tools are used by the pathfinders in order to offer guidance to the business community. However, the pathfinders are not experts in all licensing processes including Corporate Registry and there is an expectation that public servants provide support to the clients in researching and obtaining this information.

The compliments about service in the Department of Education, Culture and Employment (ECE) possibly stem from the Department's Service Standards². These include general standards for all of services and specific ones for frontline client services, including Apprenticeship, Training and Occupational Certification. The service standards are part of new ECE employees training and there is signage in each office and copies of the standards readily available in the offices.

Recommendations:

Part of the individual's process problems were related to his own circumstances and also the disruptions caused by work from home orders during COVID outbreaks. However, the Working Group recommends that all departments develop service standards and include adhering to these standards in performance appraisals.

ISSUE: COVID Secretariat Complaint

I have ongoing concerns about the administrative burdens for businesses in the Covid re-opening plans. There is not a standard policy that can be applied by business owners, businesses must apply on a case by case basis for exemptions. This drives up the administrative burden of the GNWT and businesses working hard to survive. The alternate would be to set standard policy that can be applied constantly throughout the business community rather than an application-based system.

I have brought this to the attention of Protect NWT and the CPHO during briefings on multiple occasions and am now bringing it to the attention of the Red Tape Team.

- 1. What is the Red Tape Team doing to address this?*
- 2. What relationships are being formed with the CPHOs office to better support businesses to handle the administrative capacity through public health restrictions both within and outside the GNWT?*

Investigation and resolution

The Red Tape Working Group discussed this example and determined that it is inappropriate for the Red Tape Group to comment on public health policy but did investigate the application process. After investigation, the following was provided to the complainant:

Thank you for bringing the administrative processes for businesses in the COVID re-opening plans to the attention of the Red Tape Reduction Working Group. Unfortunately, we would require more information to respond to your concerns. The public health response to the

² <https://www.ece.gov.nt.ca/en/service-standards>

COVID pandemic is to reduce the risk of introduction and spread of the virus by setting restrictions related to gathering and movement within the NWT. However, recognizing that every business is different, the implementation of the orders provides flexibility through the granting of exemptions based on each business' different circumstances. The Red Tape Reduction Working Group has tried the application process on the Protect NWT website under Gatherings, Businesses and Events and could not identify an issue with the process on the website. Businesses that wish to restart may chose the "standard" limits for gathering limits (currently up to 25 people in an indoor location) or, if they wish to increase or exceed the standard limit, they may apply to the Chief Public Health Officer (CPHO) for an exemption at the link provided on the website. At the bottom of the Gathering, Businesses and Events site, there is information on "How to safely operate your business or event" which we found helpful.

The online application for a CPHO order for an exemption has three parts that we found simple to understand:

- **Part A:** Applicant Information
- **Part B:** Exceptional Circumstances Request Details (provide details on venue dimensions, number of people they wish to have and what type of activities will be carried out)
- **Part C:** Risk Mitigation Measures (Info requested on whether contact tracing will be completed, or full vaccination be required and so forth and if no, why?)

The Red Tape Working Group has not had any specific complaints about the COVID re-opening plans to help us understand whether your concern is the application process, the time it takes for NWT Protect to respond to the request for an exemption or just that everyone is tired and frustrated with the disruption caused by the pandemic. We do know that because circumstances are continually changing there are businesses that have made the decision to conduct business with the more stringent restrictions until things settle further. For example, some restaurants have chosen to continue as take out only instead of opening up again to in-house dining because they have made the business decision that it is not economically feasible re-open under current restrictions. However, until we can get a clearer understanding of the nature of your concerns, we are limited in the type of investigation that we can undertake.

ISSUE: Approved Northern Business 20 Day Payment

Two approved northern businesses under the Business Incentive Policy (BIP) were awarded to a road construction contract under a Joint Venture.

Work started and payment for the first progress claim invoice was not received within the 20 day payment term as specified under BIP. The Finance Department and BIP office informed the contractors that since the Joint Venture was not registered under the BIP policy, payment terms were 30 days and therefore did not qualify for the 20 day payment terms. The businesses were further advised that they could apply under the BIP program to get registered.

The Minister of Finance intervened with the Department of Finance and the department changed the payment terms to 20 days as both companies were registered under BIP.

Next Steps

The payment terms were changed immediately with the Minister's intervention, demonstrating that flexibility is possible. **The Working Group recommends that service policies and procedures are updated to permit staff to be flexible when circumstances warrant provided the program criteria are not compromised.**

ISSUE: Corporate Registries – Application return process

Corporate Registries returned a business registration application because two sections were left blank when it is necessary to include a “not applicable” and the mailing address was incorrect. Because the mailing address was incomplete, Canada Post returned the package to Corporate Registries, further delaying the application process.

Investigation and resolution

As a regulator, Corporate Registries responsibilities are to determine the acceptability of submissions and personnel are prohibited from assisting anyone from filling out forms to ensure that Corporate Registries personnel are not in a conflict by being a party in the preparation of legal documents, including amending forms. Therefore if there is an error, there is a legislated requirement that it always must be returned to the submitter with written reasons for the rejection. This is necessary so that if the submitter is dissatisfied or disagrees with the decision, the reasons are documented for used by the submitter through a judicial review of the decision. If assistance is required to complete Corporate Registries, the individual is advised to consult a lawyer.

An electronic-based application system would be able to reject applications as they are being filled out and allow the applicant to make corrections immediately before submitting.

The Working Group recommends that modernizing the Corporate and Land Titles Registries systems becomes a greater priority.

Summary of Red Tape Reduction Working Group Recommendations and Next Steps

Initially the Red Tape Reduction Working Group intended that the red tape email and survey would generate enough examples of regulatory burdens that the Group would be able to develop a work plan for tackling the larger red tape issues. There are various reasons for the lack of red tape examples, such as businesses are finding that they are able to work with the front line GNWT employees to resolve red tape issues, businesses are not aware that the Red Tape Reduction Working Group exists, or businesses know there is red tape but do not have the time to explain the issues.

To date the Working Group has:

- targeted small improvements including getting departments to start making all forms on their webpages fillable;
- requested a review of boiler inspection and registration fees;
- requested that regulatory red tape considerations be added to the 2021 fee review (departments are asked to complete by November 2021 with analysis taking some time thereafter);
- requested that Corporate Registries consider their processes from the end user perspective;
- recommended that a new electronic operating system for Corporate Registries becomes a higher priority than mid-2023; and
- asked the Information Shared Services Branch (Finance) to consider what is need to develop an electronic signature policy for GNWT departments.

Next steps include:

- Increase awareness with Northwest Territories businesses that the Red Tape Reduction Working Group wants to know about the red tape that irritates businesses the most.

Red Tape Reduction Working Group

Terms of Reference

Mandate/Purpose

The purpose of the Red Tape Working Group is to advance the Government of the Northwest Territories Mandate priority to support increasing economic diversification by reducing red tape and regulatory burdens on small businesses.

Scope

The Working Group will work collaboratively to develop options for regulatory changes and other good regulatory practices that could be considered to ensure barriers on existing and future small business and entrepreneurs are minimized. Any proposed changes must be balanced with the understanding that some regulations are necessary for public health and safety, social wellbeing, education/training, and environmental protection.

Responsibilities

The Working Group will be responsible for the following as it relates to small businesses:

- Develop database of regulations;
- Collect and share information and research related to good regulatory practices, performance measurement and improvement of regulatory processes;
- Establish processes, tools and methods to help advance regulatory best practices; and
- Create an annual work plan of actions.

Membership

Members are individuals with responsibility for regulatory reform or related initiatives from the following organizations:

- Department of Finance,
- Department of Industry, Tourism and Investment,
- Department of Infrastructure
- Business Advisory Council, and
- NWT Association of Communities.

Each organization is invited to designate one official to act as its representative on the Working Group. Other individuals may participate in meetings when their work is relevant to the Working Group's agenda.

Discussion and decisions concerning the priorities and related work agenda of the Working Group are reserved for the official members of the Working Group.

Chair

The Department of Finance representative will serve as chair regarding leadership to set priorities, work agenda and meeting schedules.



July 18, 2022

MR. RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

INFORMATION OR COMMUNICATIONS PUBLIC**NWT Wage Top Up Program – Final Program**

On May 12, 2020, the Government of the Northwest Territories announced the NWT Wage Top-Up Program. The temporary program was made available to workers making less than \$18 per hour while the federal Canada Emergency Response Benefit was available and continued until the Northwest Territories minimum wage was increased on September 1, 2021.

The estimated program cost was \$6.2 million with a federal government contribution of \$4.7 million and the actual program cost was \$6.18 million. The program was in place from April 1, 2020 to August 31, 2021, although applications continued to be processed until March 2022.

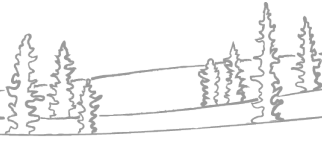
I am pleased to present the results of this temporary program in the attached Wage Top-Up Final Report. The report will be publicly released on the Department of Finance website on July 19, 2022. Should Committee have any questions with regards to the report, please feel free to contact my office.

A handwritten signature in black ink, appearing to read 'Caroline Wawzonek'.

Caroline Wawzonek
Minister of Finance

Attachment

- c. Members of the Legislative Assembly
Principal Secretary
Chair of the Financial Management Board
Secretary to Cabinet/Deputy Minister, Executive and Indigenous Affairs
Secretary to the Financial Management Board/Deputy Minister of Finance
Clerk, Standing Committee on Government Operations
Advisor, Standing Committee on Government Operations
Clerk of the Legislative Assembly



NORTHWEST TERRITORIES WAGE TOP UP

FINAL REPORT

March 25, 2022

Introduction

This paper reports on the final results of the NWT Wage Top Up program.

The NWT Wage Top Up program was a federal program administered by the Government of the Northwest Territories (GNWT). The program was in response to an unforeseen outcome of the Canadian Emergency Response Benefit, or CERB.

When COVID-19 was declared a public health emergency, the federal government introduced its pandemic emergency response plan. This plan contained financial relief measures, including the CERB, which provided workers aged 15 years and over who lost their jobs due to public health restrictions with \$500 a week up to \$2,000 a month. This taxable benefit was equivalent to earning \$12.50 per hour for a 40 hour work week.

The CERB had the unintended consequence of creating an incentive for low wage workers to leave the labour force and apply for the CERB, particularly if the worker was in a higher risk profession or perceive themselves to be. To address this consequence, Canada proposed a temporary wage top up for essential workers to be administered by each province and territory on a cost-shared basis for low wage essential workers who earn under \$2,500 a month (gross). Canada asked the provinces and territories to administer the program for the stated reason that a national program would be unable to address different regional needs and definitions of essential workers.

The GNWT was required to deliver a program that accounted for the federal concern that low wage essential workers had an incentive not to work because of the generosity of the CERB to receive Canada's \$4.7 million contribution to the program. The GNWT negotiated an agreement between the federal Finance Minister and the NWT Finance Minister that the GNWT would provide a wage top up to essential workers 15 years of age or over. Although the GNWT definition of essential worker was broader than the federal government's definition, it was accepted through a negotiation process; later the program was changed by the GNWT to remove the 30 hours a week and 15 years of age requirement.

By expanding the definition of essential worker beyond the federal guidelines, the NWT Wage Top Up program could, through employers, provide increased wages to employees at the level of income known to be a direct local economic stimulus. Giving a financial boost to low wage workers who tend to spend more of their income in the local economy is known to benefit the territorial economy as a whole.

Program Design

The hourly wage top up design was to increase the hourly wage to \$18.00 an hour for all workers who met the following criteria:

- Work at least 30 hours per week to limit disincentives under work-sharing arrangements (criteria was removed in the final design); and
- Are over 15 years of age to be consistent with CERB.

The proposed design did not match the federal definition of essential pandemic workers. Instead, the wage top up was based on the assumption that all low wage earners are essential since they were still working while the pandemic health measures were in place and, therefore, they must have been important to the continuing economy. Given that many businesses closed their doors due to public health orders, it follows that the ones remaining open that had employees earning less than \$18 an hour were essential. Furthermore, even if the businesses were not essential, they were part of the economy still functioning during public health restrictions and not subsidizing their low wage employees through this program would have created a competitive disadvantage to other businesses whose workers were subsidized.

The program design was based on hourly wage ranges from the Statistics Canada *Labour Force Survey* of wage earners in the Northwest Territories:

- Wage range of \$12.50 to \$13.49 – 300 employees
- Wage range of \$13.50 to \$15.99 – 1,000 employees
- Wage range of \$16.00 to \$19.99 – 1,800 employees

The hourly wage of \$18 was chosen for the top up program as being affordable.

Program Implementation

Process

The program design required a partnership with employers who have employees making less than \$18 an hour. Employers were asked to provide a monthly listing of employee names, hourly wage rates and hours worked of all employees currently making less than \$18 per hour and to distribute the top up to their employees' wages once the GNWT provided the amount for each employee based on the worker's reported hours and rates of pay under \$18 an hour. Employers received \$50 an employee in compensation to help with the additional administrative cost and this \$50 compensation was renewed each time the program was extended.

When a business did not participate in the program, their employees could apply on their own. In this situation, the employees were required to submit copies of their paystubs. The GNWT would provide the benefit payment directly to the individual, less 10 per cent for income tax withheld. These employees received T4A slips at the end of the calendar year from the GNWT.

The NWT Wage Top Up program was announced May 12, 2020 and the first business applications were sent for processing on May 15, 2020, only 31 days from the evening that the federal finance minister proposed the temporary wage top up funding to provinces and territories.

Part of the innovation in designing the Wage Top Up program was to ask businesses to help the GNWT deliver the wage top up to their low wage employees. Throughout the program, team members answered questions from these businesses and provided easy to understand directions with the payments to help make the process as easy as possible for the 108 businesses that stepped forward to help deliver the program. The Wage Top Up team recognized that not all businesses would participate and made plans to ensure that individuals could apply on their own and by the end of the program 187 individuals benefitted from this flexibility in the program's design.

The Financial and Employee Shared Services team worked to provide the contribution to a participating business or for an individual from a non-participating business within an average of 5 days compared to their standard 20 days commitment to pay local businesses for goods and services provided to the GNWT. The Wage Top Up program would not have been as successful as it was without Financial and Employee Shared Services prioritizing this work.

This government-employer partnership to increase wages of low wage workers was based on trust; however additional information was requested in some instances to ensure funds were distributed as expected.

Communication

The NWT Wage Top Up program was advertised through a news release, the Finance webpage, letters from the Minister to the various Chambers of Commerce and social media.

Timeline

| | |
|------------------------------------|--|
| April 14, 2020 | The federal government proposed a temporary wage top up for essential workers that would be administered by each province or territory on a cost-shared basis for low wage essential workers over the age of 15 years who earned monthly gross income under \$2,500 during the period the Canada Emergency Response Benefit was in place. Canada committed to provide the GNWT with \$4.7 million. |
| Between April 14 and May 12 | Negotiations with Canada for flexible essential worker definition completed, policies created, webpage designed, forms created, template letters to businesses drafted, and processes set up. |
| May 12, 2020 | Minister Wawzonek announces allocation of up to \$6.2 million (\$4.7 million from Canada, \$1.5 million from GNWT) to temporarily top up wages for workers making less than \$18 an hour between April 1 and July 31, 2020. |
| May 12, 2020 | Department of Finance starts processing applications from businesses. |
| August 1, 2020 | Program extended until October 3, 2020. |
| October 3, 2020 | Program extended to February 28, 2021; workers from non-participating businesses asked to provide pay information for processing from April 1, 2020 to February 28, 2021 |
| March 1, 2021 | Program extended to August 31, 2021 to coincide with increase in the minimum wage starting September 1, 2021. |
| August 31, 2021 | Program ended but applications from April 1, 2020 to August 31, 2021 continue to be processed until March 9, 2022. |
| March 9, 2022 | Applications are no longer accepted. |

Program Results

| | |
|---|-------------|
| 2020-21 program cost | \$3,412,235 |
| 2021-22 program cost | \$2,765,301 |
| Total program cost | \$6,177,536 |
| Federal contribution | \$4,739,859 |
| Net cost to the GNWT | \$1,437,677 |
| Number of individuals benefitting from the program | 3,726 |
| Number of businesses participating | 108 |
| Number of non-participating businesses with workers applying on their own | 37 |
| Number of individuals applying from non-participating businesses | 187 |

A database of total applicants consisting of hourly wages and hours worked by business type is being developed from the information collected in this program and will be used for further research, particularly to support the Minimum Wage Committee; however, this database requires scrutiny and cross-inspection with *Labour Force Survey* information and this work is on-going.

The following table provides the breakdown count of business/employees by business groups.

NWT Wage Top Up Program Average Monthly Statistics

| | Business Count | Total Grants by Business Sector |
|-----------------------------------|-------------------|------------------------------------|
| Grocery Stores/Convenience Stores | 26 | \$2,113,510 |
| Food Services | 26 | \$1,548,525 |
| Retail Stores | 15 | \$711,020 |
| Accommodations | 13 | \$448,715 |
| Personal Services | 11 | \$52,010 |
| Community Governments / NGOs | 16 | \$193,061 |
| Health Services and Pharmacies | 4 | \$358,010 |
| Transportation ¹ | 4 | \$245,071 |
| Recreation | 5 | \$31,792 |
| Financial Services | 5 | \$36,713 |
| Others ² | 20 | \$439,109 |
| TOTAL | 145 | \$6,177,536 |

¹Transportation includes taxis and airlines.

²Other includes various service businesses.

Conclusion

To take advantage of the \$4.74 million federal contribution the NWT Wage Top Up program had to be implemented in a minimal amount of time. Through expedient mobilization, the GNWT was successful in meeting the deadline for federal commitment to the program. The GNWT's ability to accept the risks of possible glitches and operate with the confidence that there was enough flexibility in the plans to adjust for contingencies was crucial to the success of the program.



**PLEASE KEEP THIS INFORMATION CONFIDENTIAL UNTIL PUBLIC RELEASE
SCHEDULED FOR JULY 26, 2022**

July 21, 2022

RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

Official Languages Act Engagement What We Heard Report

As per section 4 of the *Process Convention on Communications between Cabinet, Ministers, Standing Committees and Regular Members*, I am pleased to share the recently compiled *What We Heard Report* from our public engagement on proposed amendments to the *Official Languages Act* for Committee's information.

Shortly after my last letter to you on May 11, 2022, the Department of Education, Culture and Employment invited Indigenous governments, Francophone community organizations, Language Board representatives, and Government of the Northwest Territories Departments and Agencies to provide input on proposed amendments to the *Official Languages Act*.

Respondents had until June 06, 2022, to provide feedback by meeting with my staff or by written submission and telephone. The timeframe reflected the expressed desire to move forward with legislative updates to the *Official Languages Act* before the end of the 19th Legislative Assembly. The preliminary list of priority recommendations provided by Standing Committee on March 04, 2022, informed the scope of the proposed amendments, which were provided in a companion summary document to support engagement.

Substantive feedback was received from five respondents (four organizations and one individual) that informed the drafting of a legislative proposal, which is now under review by the Standing Committee on Accountability and Oversight. It is the Department's intention to introduce a bill in the fall 2022 sitting of the Legislative Assembly.

A handwritten signature in black ink, appearing to read 'R.J. Simpson'.

R.J. Simpson
Minister, Education, Culture
and Employment

Attachment

c. Distribution List

Distribution List

Members of the Legislative Assembly

Principal Secretary

Secretary to Cabinet/Deputy Minister, Executive and Indigenous Affairs

Deputy Minister, Education, Culture and Employment

Clerk, Standing Committee on Government Operations

Advisor, Standing Committee on Government Operations

Committee Members, Standing Committee on Government Operations



What We Heard Report

NWT Official Languages Act Engagement

May- June 2022

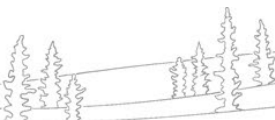
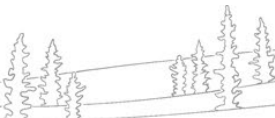


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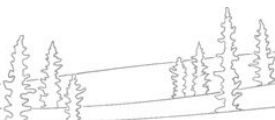


Executive Summary

The Department of Education, Culture and Employment (ECE) is proposing amendments to the Northwest Territories (NWT) *Official Languages Act* (OLA) to update the language of the Act, improve the intended function of the Office of the Languages Commissioner and the Language Boards, ensure that the Act is protecting official language rights in communities, and emphasize the importance of language protection as a means of implementing the Articles of the United Nations Declaration on the Rights of Indigenous Peoples.

The proposed amendments are based on recommendations and feedback from the Languages Commissioner, the Standing Committee on Government Operations (SCOGO) and the public between from 2003 to 2022. They specifically follow up on SCOGO's own public hearings that took place in 2021 and 2022, and the Committee's request to introduce legislative amendments within the life of the 19th Legislative Assembly, which adjourns in 2023.

From May to June 2022, ECE invited language communities as represented by Indigenous Governments and Francophone organizations, members of the Language Boards, senior management of the GNWT, and the general public to provide input on proposed amendments to the OLA. With the timeframe of engagement compressed to accommodate the drafting, introduction, deliberation, and passage of a bill in the spring of 2023, the GNWT received a limited response from stakeholders, as noted in this report; that said, the bulk of the proposed amendments reflect the feedback received from key stakeholders during previous engagements.



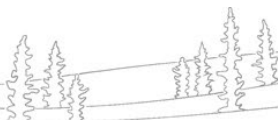
Introduction/Background

Since its original establishment in 1984, the OLA has remained the legislative basis for the recognition of the NWT's 11 official languages – English and French as enshrined in Canada's own *Official Languages Act*, and the Indigenous languages of Chipewyan, Cree, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey and Tłı̨chǫ. It commits the GNWT to the provision of territorial services in the official languages and establishes the Languages Commissioner of the NWT to investigate complaints under the Act. The OLA further establishes the Aboriginal Languages Revitalization Board and the Official Languages Board to assist in the goals of service delivery and language revitalization.

The OLA requires a legislative review by a Standing Committee of the Legislative Assembly to be conducted every five years. Substantial reviews were undertaken in 2003 and 2008, leading to the evolution of language programs and services within the GNWT. A minor review in 2014 reiterated the recommendations of the 2008 review. Meanwhile, the language boards, which were established in the wake of the 2003 review, brought forward their own reforms for consideration by the GNWT.

Postponed from the 18th to the 19th Legislative Assembly, SCOGO began the latest review of the OLA in earnest in 2020. The Minister Responsible for the *Official Languages Act*, ECE senior management, and directors of the Francophone and Indigenous languages secretariats briefed the Committee and pledged to work cooperatively towards amending the OLA. The Committee also met with the Languages Commissioner and reviewed the Commissioner's annual reports.

Unfortunately, SCOGO's plans for public engagement were disrupted by COVID-19 restrictions throughout 2021, and as of June 2022, they had not finalized their review of the OLA. However, in March 2022, SCOGO did communicate a preliminary set of legislative priorities to ECE so that the department could move forward with a legislative proposal to update the OLA. ECE pledged to welcome additional findings when they are reported to the Legislative Assembly at a future date.



Engagement Process

ECE launched its public engagement process based on the general outlines of a prospective legislative proposal on May 13. Stakeholders were requested to review a plain language summary document and provide feedback in writing, by phone, or through one-to-one meetings with the directors of the language secretariats of ECE by June 6.

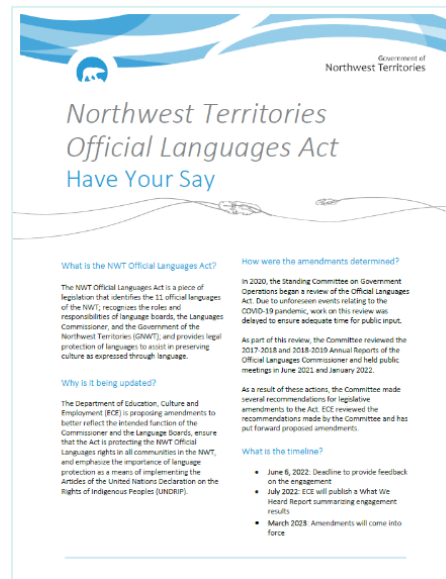


Figure 1. Have Your Say Engagement Document

The summary document categorized the proposed amendments into four focus areas:

1. Clarifying and Strengthening the Role of the Official Languages Commissioner.

Empowering the Commissioner by adding time-bound requirements to requests for information, providing further dispute resolution mechanisms, creating additional tools for the Commissioner to resolve complaints, and imposing a statutory requirement that the Commissioner reside in the Northwest Territories.

2. Merging the Language Boards.

Amalgamating the Official Languages Board (OLB) and the Aboriginal Language Revitalization Board (ALRB) into a single entity to improve efficiency and updating their roles under the Act.

3. Updating the Language of the Preamble.

Adding language to the Preamble to recognize the significant negative effects colonialism has had on the use of Indigenous languages in the Northwest Territories, and the GNWT's commitment to ensuring fair and equitable access to services for Indigenous language speakers.

4. Updating the Language of the Act.

Updating the language in the Act to be more inclusive and to ensure that the French version of the Act is properly translated using current terminology.

Governments and Stakeholders

In addition to issuing a [news release](#) and calling for public comment, ECE circulated invitations to the following groups:

Indigenous Governments

- Akaitcho Dene First Nations
- Dehcho First Nations
- Délı̨ne Got'ı̨ne Government
- Gwich'in Tribal Council
- Inuvialuit Regional Corporation
- Kátł'odeeche First Nation
- Northwest Territory Métis Nation
- Salt River First Nation #195
- Tłı̨chǫ Government
- Sahtu Secretariat Incorporated
- Acho Dene Koe First Nation

Francophone Organizations

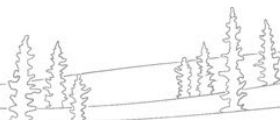
- La Fédération franco-ténoise (FFT)
- Collège nordique francophone (CNF)
- Conseil de développement économique des Territoires du Nord-Ouest (CDÉTNO)

Language Board Representatives

- Members of the Official Languages Board and Aboriginal Languages Revitalization Board were engaged.

GNWT

- ECE engaged GNWT departments and agencies on the proposed amendments.



What We Heard

ECE primarily received responses from Yellowknife-based francophone organizations and one Indigenous Government.

General Comments on the Engagement.

The brevity of the plain language summary was an issue for two of the respondents who felt important details were missing on potentially consequential language. Furthermore, given that SCOGO had not yet released its report on the review of the OLA, one respondent noted that they could not reasonably evaluate whether the suggested amendments fulfilled SCOGO's recommendations.

Languages Commissioner

With respect to the role and powers of the Languages Commissioner, the following clarifications were requested:

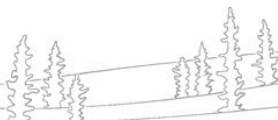
- Define “other dispute resolution mechanisms” and ensure they do not weaken the investigatory role of the Commissioner. Dispute resolution and other mediation are better suited to bodies such as the Francophone Affairs Secretariat that already support the monitoring and evaluation of service standards.
- Obligate more detailed reporting of complaints without violating confidentiality.
- Develop an appeal process for the decisions of the Languages Commissioner.

Merging of the Boards

Concern was expressed about the merging of the Official Languages Board and Aboriginal Language Revitalization Board, fearing that it would make it more difficult to address French language issues. ECE notes that there are many alternate avenues for feedback that have been established for the Francophone community via the processes put in place by the *Strategic Plan on French Language Communications and Services*.

Scope of Services

ECE heard that Indigenous peoples should have the right to speak and be heard in their language in all government services (e.g., legal, social, health). In the current OLA, these rights to services are already affirmed, and made contingent on the concept of significant demand for services in the language. These are further elaborated in the *Government Institutions Regulations* and *Official Languages Guidelines* where the list of communities and languages can be found.

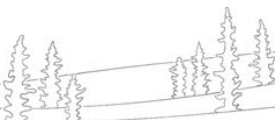


Next Steps

ECE would like to express its gratitude for the perspectives shared during this engagement. The feedback received, particularly with respect to the Languages Commissioner, was valuable and will assist the Department in the development of the legislative proposal.

ECE will move forward with finalizing a draft legislative proposal with the intention of introducing amendments to the legislation in the life of this Assembly.

While the resulting amendments may not constitute a comprehensive or transformative review of the OLA, the updates being considered are intended to improve its functioning, while allowing for the further evolution of official language policy through revisions of regulations, guidelines, and service standards. Public engagement as a central aspect of this work will continue.





PLEASE KEEP THE CONTENT OF THIS DOCUMENT CONFIDENTIAL BUT THE FACT THAT THERE IS ENGAGEMENT BETWEEN CABINET AND STANDING COMMITTEE IS NOT CONFIDENTIAL

July 27, 2022

RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

Additional Recommendations for Amending the *Official Languages Act*

I would like to commend the Standing Committee for continuing to hold public meetings to garner important community feedback on the state of our languages. I also look forward to the release of Committee's final report on their statutory review of the *Official Languages Act (OLA)*.

As you have noted, the Department of Education, Culture and Employment's (ECE) legislative proposal has been drafted and is currently under review by the Standing Committee on Accountability and Oversight before heading to Cabinet for approval. While it is too late to modify the proposal, it is still possible that through the review of the bill, Members of the Legislative Assembly may request additional amendments. However, as I pledged in my letter of May 11, 2022 ECE is better placed to implement new recommendations by using or modifying existing regulatory and policy tools.

Your letter of July 20, 2022 touches on two issues that need further elaboration. I have itemized these issues and others mentioned in your letter below for easy reference:

Signage

Improving signage has been a major concern of the Government of the Northwest Territories (GNWT) as extensively documented in the *Annual Report on Official Languages*. The Department of Infrastructure has drafted a *Signage Standards Manual* to ensure that any future exterior signage, directory boards, and suite entrance signage incorporates local official languages and service languages unique to each community. Additionally, the GNWT and its partners remain sincerely committed to Indigenizing its signage and naming conventions as embodied by the names of new facilities such as the Tatsaot'ine Building and École Itł'ò.

.../2

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As for the applicability of these signage protocols across the territory, Section 1 of the *OLA* defines the jurisdiction of the *Act* to cover (territorial) government institutions only. However, the definition of government institutions as found in the *Government Institutions Regulations* is quite expansive. It includes agencies, schools, authorities, boards, and commissions that share a funding relationship with the GNWT or have been established through territorial legislation.

Section 03 of the current *OLA* specifically excludes municipalities. However, this has not prevented community governments from taking the lead in incorporating local Indigenous languages in their street signage and bylaws. Determining whether it is necessary for the GNWT to impinge on the jurisdiction of this level of government should inform any potential changes to that area of the *Act*.

The *OLA* does not include private entities or the federal government. Creating signage requirements for external entities is substantially different than regulating our own government. As the committee observes, Nunavut regulates this through a separate piece of legislation. That legislation is at least partially empowered by a specific provision in the federal Nunavut Act which is not mirrored in the federal NWT Act. The Nunavut model is also supported by providing financial assistance to support adherence to their language law; such an arrangement for the NWT's 11 official languages could be anticipated to cost substantially more than in Nunavut's more centralized language landscape and would require further analysis

In the case of federal offices and facilities, Canada's own *Official Languages Act* establishes official bilingualism. For the GNWT to extend its jurisdiction into the federal realm would require wading into constitutional matters. However, the federal government has committed to restoring Indigenous place names to the geography of Canada and greater prominence for Indigenous languages through the federal *Indigenous Languages Act*.

Active Offer

The Francophone active offer has improved significantly over the last decade, with well-developed active offer greeting procedures followed by front-line staff in the four "significant demand for French" communities of Yellowknife, Fort Smith, Inuvik, and Hay River. For Indigenous languages, the 1997 *Official Language Guidelines* identified employees receiving an Indigenous language bilingual bonus as the primary conveyers of the active offer of service for the Indigenous languages specific to their designated office. As you note, that unlike the French active offer in the four demand communities, the Indigenous language active offer was made contingent on staff capacity and fluency, as opposed to guaranteed service provision. Unfortunately, this gap has led to confusion and friction among residents, as language rights should not benefit one at the cost of another.

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To address this ambiguity and other deficiencies, ECE has focused on improving public services in the Indigenous languages as one of two overarching goals of the *NWT Indigenous Languages Action Plan 2018-2022*. Revising regulations, policies, and guidelines, developing the Active Offer, promoting the OLA, and training employees are all essential elements of this goal.

Currently, ECE is in the process of revising the *Official Languages Guidelines* to bring Indigenous Languages services more in line with the highly successful *Standards for French Language Communications and Services*. Expanded signage and active offer procedures as well as mechanisms to ensure compliance will be key components of our new Indigenous Language service standards. These will be accompanied by communications guidelines and a training program for employees by 2023-2024.

GNWT's Approach to Indigenous Languages Legislation

In light of your mention of the *Inuit Language Protection Act*, I would also like to make note of the NWT's overall approach towards Indigenous Languages legislation.

It has been past practice in the NWT to define fundamental rights through high level legislation like the *Official Languages Act*, while leaving operational aspects to regulations, policies, guidelines, standards, and action plans. This has allowed for greater flexibility to meet the needs of a changing society, while adhering to the spirit and intent of the *Act*.

Upon its creation, Nunavut followed a different model, merging all these tools into the *Inuit Language Protection Act*. While there is indeed merit in such an approach, it would take substantial and sustained effort to develop such a complex piece of legislation for the NWT, particularly in the context of our multilingual reality. As such, organizational dedication, resourcing, and follow-through may play a far more important role than a strictly legalistic approach.

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My team and I share your commitment to expanding the visibility and access to Indigenous language services. I hope my letter has provided important context to the issues the Committee has brought forward, and that you find the explanation of the overall approach satisfactory. Be assured that that your comments and those of our residents will inform the drafting of the Indigenous language service standards by my Department that is currently underway.

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

R.J. Simpson
Minister, Education, Culture
and Employment

- c. Members of the Legislative Assembly
 - Principal Secretary
 - Secretary to Cabinet/Deputy Minister, Executive and Indigenous Affairs
 - Deputy Minister, Education, Culture and Employment
 - Clerk, Standing Committee on Government Operations
 - Advisor, Standing Committee on Government Operations
 - Committee Members, Standing Committee on Government Operations
 - Legislative Coordinator

July 20, 2022

HON. R.J. SIMPSON
MINISTER RESPONSIBLE FOR OFFICIAL LANGUAGES

Amending the Official Languages Act

On June 20, 2022, you provided the Standing Committee on Government Operations (Committee) an e-mail update on work to amend the *Official Languages Act (Act)*. Committee appreciated your proactive communication, including around the timeline to bring changes into force by March 2023.

In your email, you noted that the Department of Education, Culture and Employment (ECE) will try its best to accommodate any additional recommendations or findings by Committee for improvements to the legislation, regulations, policies, guidelines and standards moving forward. Committee appreciates the Department's openness and has considered the offer.

As you know, Committee recently travelled to [Fort Smith \(Thebacha\)](#), [Fort Providence \(Zhahti Kúé\)](#), and [Behchokò](#). Committee held public meetings in each community. The public was invited to share their experience with Official Languages. They also brought forward their ideas to develop, enhance, and preserve Official Languages. Over 40 residents and organizations participated.

A significant theme emerged in the public's feedback: The need for greater visibility of and access to Indigenous Languages in everyday life.

In the public hearings, residents put forward several ideas to give Indigenous Languages a bigger presence in their communities. We heard a lot about immersion education, childcare, and language mentorship.

Committee reviewed all public input, with a goal to identify additional recommendations for the current legislative proposal to amend the *Act*. In this exercise, we accounted for the limited time available to ECE for complex changes. We are aware that the Government of the Northwest Territories (GNWT) has completed a legislative proposal and shared it with the Standing Committee on Accountability and Oversight.

Committee ultimately identified two additional recommendations, which we wish to submit for your consideration:

.../2

1. SIGNAGE

Increase Indigenous-language signage, using legislation

Committee asked residents for ideas on how the legislation could advance language revitalization. We discussed Nunavut's [Inuit Language Protection Act](#) and asked whether any provisions from that legislation should be considered in the NWT.

Connie Benwell, a former Language and Culture Coordinator at Salt River First Nation, expressed support for legislation to require more organizations to display more of their signage in Indigenous Languages. She said:

I would love to see more signage done for the adults to see, [to] try to speak it [and] converse with their children. [...] We need more money for signage around the community and I think an Act like [Nunavut's Inuit Language Protection Act] would be great.

Committee agrees with Ms. Benwell on the need for and benefits of more Indigenous-language signage.

At present, our [legislation](#) does not set out any requirements for Indigenous-language signage. Neither do any [regulations](#) flowing from the *Official Languages Act* nor the [Official Languages Policy](#). Indigenous-language signage is only addressed in the [Official Languages Guidelines Manual](#), which has not been updated since before Division.

The Guidelines are relatively limited in their provisions towards signage. They only apply to the “designated offices” of certain GNWT public bodies – and not to federal institutions, municipalities, or private sector bodies. Some GNWT public bodies appear to be entirely out of the scope of the policy, including Aurora College and the NWT Business Development and Investment Corporation. The categories of signage that must be displayed in Indigenous languages are narrower than in Nunavut's legislation.

Committee believes the best way to increase Indigenous-language signage is via legislation. Legislation would strengthen organizations' responsibility to provide Indigenous-language signage and their accountability in doing so. Legislation

-3-

could also require more organizations, besides GNWT public bodies, to display Indigenous-language signage and include more types of signage.

2. ACTIVE OFFER

Increase requirements for Indigenous-language active offer, using legislation or regulations

Committee heard a lot of dissatisfaction with how GNWT officials answer the phone. Residents explained receiving the active offer in French, but not in their local Indigenous Language(s). At best, residents find these interactions bemusing. But they also expressed confusion and a feeling of disrespect towards their language, culture, and history.

A resident at our Fort Smith (Thebacha) public meeting described his experience. He also recommended a better active offer in Indigenous Official Languages. He said:

We phone somebody – Government, they say “bonjour”. I think they’re talking about something private, and I think it should be, like, “tanisi” or “Ꞗedlânet’e-a?”. You know, a long time ago around this country, this part, Cree and Chip used to understand each other, they talk to each other. So I think that’s the language they should use around here. But the government people, instead of, say, “bonjour” [...] they never say “tanisi” or the Chip language. So that’s one official language I’d like to hear. Cree or Chip. Because that’s what we are around here. We’re not French, no Frenchmen here. Especially the older people, they don’t understand what “bonjour” means. Or how you say it. I get mixed up on it. So I wish that would change.

Statutorily, the Government treats the active offer similarly to signage. There are no requirements for an active offer in the *Official Languages Act*. The GNWT also appears to have never made regulations regarding Indigenous-language active offers, despite having specific regulation-making power in this regard ([Section 34\(e\) of the Act](#)). And [the regulations](#) that do exist appear to not recognize significant demand for communications in any Indigenous language, anywhere. Only French in Fort Smith, Hay River, Inuvik, and Yellowknife is recognized.

The active offer is only addressed in the Guidelines. These could be improved. For example, the Guidelines’ [requirement for greetings](#) states:

.../4

-4-

*In a Designated Office, an employee will initially address a member of the public in all of the official languages of that designated office (including English) **in which that employee is fluent.** [emphasis added].*

This provision suggests that if a GNWT employee is not fluent in the local Indigenous Official Language(s), they do not have to provide an active offer in those languages. This guideline, unfortunately, is consistent with the public's experience of not being greeted in their languages.

Consistent, universal active offer is important for another reason: assessing significant demand. If the GNWT does not provide an active offer, residents cannot easily know that a service is available in an Indigenous Language. This could cause the GNWT to underestimate the demand for services in Indigenous Languages.

Like with signage, Committee believes requirements for active offers should be enhanced. Nunavut and Canada already do so in legislation. Legislation and regulations on the active offer could better respect of language rights, better meet residents' needs, and promote language revitalization.

Conclusion

We thank you for this opportunity to put forward additional recommendations based on public input. Committee recognizes that timelines are tight for the current legislative proposal. But we believe these recommendations, to make Indigenous Official Languages more visible and accessible in everyday life, are achievable and worth the extra work.

We look forward to your response to these proposals.



Rylund Johnson,
Chair, Standing Committee on Government Operations

- c. Members, Standing Committee on Government Operations
- Members, Standing Committee on Accountability and Oversight
- Government House Leader
- Principal Secretary
- Secretary to Cabinet
- Legislative Coordinator
- Deputy Minister, Education, Culture and Employment
- Deputy Clerk, House Procedures and Committees

Director, Research & Committee Advisory Services
Clerk, Standing Committee on Government Operations
Advisor, Standing Committee on Government Operations



July 27, 2022

MR. RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON
GOVERNMENT OPERATIONS

**Please keep the content of this document
Confidential but the fact that there is
engagement between Cabinet and Standing
Committee is not Confidential**

2020-21 Public Accounts – Follow Up From Public Hearing

Thank you for meeting with myself and the Assistant Comptroller General from the Department of Finance on the 2020-21 public accounts of the Government of the Northwest Territories.

During the meeting I made a number of commitments and I wish to provide you an update.

Committee requested a detailed listing of the environmental liabilities that included dollar amounts for each contaminated site. My office has prepared the attached listing for Committee's information that includes this information.

The environmental liability listing without dollar amounts can be found on the Department of Finance website: <https://www.fin.gov.nt.ca/en/resources/environmental-liabilities-2021>.

Additionally, an online dashboard for contaminated sites has been created by the GNWT in response to Committee's request for greater transparency. This tool can be found at the following links:

English: <https://www.fin.gov.nt.ca/en/services/gnwt-contaminated-sites-information>

French: <https://www.fin.gov.nt.ca/fr/services/information-sur-les-sites-contamin%C3%A9s-du-gtno>

I also made commitments related to better disclosure of information in either the notes to the financial statements or in the Financial Statement Discussion and Analysis section of the public accounts as well as looking at a web-based version of the public accounts. This work is in progress and I look forward to providing you an update in the near future.

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- 2 -

Once again I would like to thank Committee for their time and for their questions and comments during this review. The feedback provided is valuable and I look forward to continuing to work together.



Julie Mujcin
Comptroller General, Finance

Attachment

- c. Members of the Legislative Assembly**
 - Principal Secretary**
 - Secretary to Cabinet/Deputy Minister, Executive and Indigenous Affairs**
 - Secretary to the Financial Management Board/Deputy Minister of Finance**
 - Clerk of the Legislative Assembly**
 - Clerk, Standing Committee on Government Operations**
 - Advisor, Standing Committee on Government Operations**
 - Committee Members, Standing Committee on Government Operations**

Environmental Liabilities: Consolidated Entity (as/at March 31, 2021)

| Location | Type of Site | Type of Contamination | Site Stage | Number of sites | Amount |
|-----------------------------|---|-------------------------------------|---------------------------------|-----------------|-----------|
| Fort Smith | Other - School - property contamination | Hydrocarbons | Remediation | 1 | 79,691 |
| Fort Good Hope | Other- Former School site. | Hydrocarbons | Remediation | 1 | 301,611 |
| Inuvik | Other - Sir Alexander Mackenzie School property/site | Hydrocarbons | Remediation | 1 | 300,000 |
| Tsiigehtchic | Other - Tsiigehtchic School property | Hydrocarbons | Phase II ESA | 1 | - |
| Inuvik | Other - Workshop | Hydrocarbons | Phase III ESA | 1 | - |
| Tulita | Other- School Property | Hydrocarbons | Phase II ESA | 1 | - |
| Yellowknife | Abandoned Mine Site - Giant Mine | Hydrocarbons and metals | Care and Maintenance/Monitoring | 1 | 1,385,212 |
| Behchoko | Helibase - Frank Channel | Hydrocarbons and metals | Monitoring | 1 | 178,191 |
| Yellowknife | Other - Bretzlaff Drive Complex Fire Fighters Landing | Hydrocarbons and metals | Monitoring | 1 | 165,000 |
| Yellowknife | Air Tanker Base - Yellowknife Airport | Hydrocarbons and metals | Phase III ESA/RAP | 1 | 658,206 |
| Fort Simpson | Helibase | Hydrocarbons and metals | Monitoring | 1 | 60,415 |
| Hay River | Helibase | Hydrocarbons | Phase III ESA/RAP | 1 | 332,670 |
| Norman Wells | Other - Forestry Drive Compound | Hydrocarbons | Phase II ESA | 1 | 100,000 |
| Liard | Helibase - Fort Liard | Hydrocarbons | Monitoring | 1 | - |
| Norman Wells | Helibase - Norman Wells | Hydrocarbons | Monitoring | 1 | - |
| Norman Wells | Air Tanker Base - Norman Wells Airport | Hydrocarbons | Monitoring | 1 | - |
| Hay River | Air Tanker Base - Hay River Airport | Hydrocarbons | Monitoring | 1 | - |
| Fort Smith | Air Tanker Base | Hydrocarbons and metals | Phase III ESA/RAP | 1 | 282,391 |
| Fort Simpson | Air Tanker Base | Hydrocarbons and metals | Monitoring | 1 | 93,379 |
| Yellowknife | Other - Snowfield | Hydrocarbons and metals | Phase II ESA | 1 | 372,500 |
| Fort Simpson - Checkpoint | Highway Maintenance Facility | Hydrocarbons | Phase III ESA/RAP | 1 | 479,267 |
| Fort Resolution | Other- Underground Historical Pipeline | Hydrocarbons | Phase III ESA/RAP | 1 | 272,427 |
| Hay River | Other - Railbed | Hydrocarbons and metals | Phase II ESA | 1 | 420,773 |
| Norman Wells | Other - Canol Trail - Miles 0 - 8 | Hydrocarbons and metals | Phase III ESA/RAP | 1 | 459,721 |
| Yellowknife | Other - Fred Henne Park | Metals | Phase II ESA | 1 | 212,804 |
| Colville Lake | Other - Marsh Area | Hydrocarbons and metals | Phase II ESA | 1 | 21,612 |
| Colville Lake | Other- Abandoned Lot | Hydrocarbons and metals | Phase II ESA | 1 | 20,193 |
| South Slave Region | Other - North of 60 Camps | Hydrocarbons | Phase II ESA | 11 | - |
| North Slave Region | Other- Shear Diamonds | Hydrocarbons and metals | Phase II ESA | 2 | 88,629 |
| North Slave Region | Other - Whitefish Camps | Hydrocarbons and metals | Phase II ESA | 2 | 7,770 |
| Colville Lake | Former Airstrip | Hydrocarbons and metals | Phase II ESA | 1 | 2,013,407 |
| Hay River | Other - Syncrolift | Hydrocarbons and metals | Phase II ESA | 1 | 624,760 |
| Fort Smith | Other- Bell Rock | Hydrocarbons and metals | Phase II ESA | 1 | 350,656 |
| Tuktoyaktuk | Other - MTS Site | Hydrocarbons, metals and pesticides | Phase II ESA | 1 | 390,120 |
| Inuvik | Other - MTS Site | Hydrocarbons, metals and pesticides | Phase II ESA | 1 | 252,057 |
| North Slave Yamba Lake Area | Other - Abandoned Exploration Camp | Hydrocarbons | Phase II ESA | 1 | 88,335 |

| Location | Type of Site | Type of Contamination | Site Stage | Number of sites | Amount |
|---|--|--|---------------|-----------------|-----------|
| Hay River | Other - MTS Site | Hydrocarbons and metals | Phase II ESA | 1 | 203,245 |
| Lutsel K'e | Former ENR garage Lot | Hydrocarbons and metals | Phase III ESA | 1 | 43,222 |
| Sachs Harbour | Other- Health Centre | Hydrocarbons | Remediation | 1 | 48,936 |
| Fort Providence | Airport | Hydrocarbons | Monitoring | 1 | - |
| Fort Resolution | Airport | Hydrocarbons | Monitoring | 1 | - |
| Wrigley | Airport | Hydrocarbons | Monitoring | 1 | - |
| Yellowknife | Airport | Glycol | Monitoring | 1 | - |
| Ulukhaktok | Airport | Hydrocarbons | Monitoring | 1 | - |
| Inuvik | Airport | Hydrocarbons | Monitoring | 1 | - |
| Enterprise | Highway Maintenance Facility | Hydrocarbons and road salt | Remediation | 1 | 450,150 |
| Norman Wells | Airport | Hydrocarbons | Remediation | 1 | - |
| Buffalo River | Highway Maintenance Facility | Hydrocarbons and road salt | Remediation | 1 | 1,061,253 |
| Deline | Airport | Hydrocarbons | Remediation | 1 | - |
| Fort Good Hope | Airport | Unknown | Phase II ESA | 1 | - |
| Fort Providence | Highway Maintenance Facility | Hydrocarbons, vehicle lubricants and road salt | Monitoring | 1 | - |
| Fort Smith | Airport | Asbestos | Monitoring | 1 | - |
| Hay River | Airport | Hydrocarbons | Monitoring | 1 | - |
| Yellowknife | Highway Maintenance Facility | Hydrocarbons and road salt | Monitoring | 1 | - |
| Yellowknife - Transport Canada Bldgs | Airport | Hydrocarbons | Monitoring | 1 | - |
| Ft Providence (Dory Point) | Other - Marine Compound | Hydrocarbons | Remediation | 1 | 641,432 |
| James Creek Maintenance Facility - Dempster Highway (No. 8 - Km 14) | Highway Maintenance Facility | Hydrocarbons | Remediation | 1 | 2,757,739 |
| Peel River Ferry Crossing | Highway Maintenance Facility | Hydrocarbons and road salt | Monitoring | 1 | - |
| Deline | Airport Reserve | Hydrocarbons | Remediation | 1 | 148,534 |
| Hay River Central Repair Facility | Highway Maintenance Facility | Hydrocarbons | Monitoring | 1 | - |
| Deline | Former Fuel Tank Farm Site | Hydrocarbons | Remediation | 1 | 719,944 |
| Fort Good Hope | Fuel Tank Farm & Re-Supply Line | Hydrocarbons | Phase III ESA | 1 | - |
| Fort McPherson | Former Fuel Tank Farm & Re-Supply Line | Hydrocarbons | Remediation | 1 | 563,500 |
| Gameti | Former Fuel Tank Farm site | Hydrocarbons | Monitoring | 1 | 10,000 |
| Paulatuk | Fuel Tank Farm | Hydrocarbons | Phase III ESA | 1 | - |
| Sachs Harbour | Fuel Tank Farm | Hydrocarbons | Phase III ESA | 1 | - |
| Whati | Fuel Tank Farm | Hydrocarbons | Phase III ESA | 1 | - |
| Wrigley | Fuel Tank Farm | Hydrocarbons | Phase III ESA | 1 | - |
| Tullita | Former Fuel Tank Farm Site | Hydrocarbons | Remediation | 1 | 76,043 |
| Nahanni Butte | Former Fuel Tank Farm Site | Hydrocarbons | Remediation | 1 | 700,000 |
| Tsilgehtchic | Former Fuel Tank Farm Site | Hydrocarbons | Remediation | 1 | 350,000 |
| Yellowknife | Other - Welding Shop | Hydrocarbons | Monitoring | 1 | - |
| Tuktoyaktuk | Other - Workshop | Hydrocarbons | Monitoring | 1 | - |

| Location | Type of Site | Type of Contamination | Site Stage | Number of sites | Amount |
|------------------------------|---|---|--------------------|-----------------|-----------|
| Inuvik | Other- Plumbing shop and old records building | Hydrocarbons | Monitoring | 1 | - |
| Trout Lake | Fuel Tank Farm | Hydrocarbons | Monitoring | 1 | - |
| Fort Smith | Other- Trailcross Treatment Center | Hydrocarbons | Remediation | 1 | - |
| Tullita | Other - Pipeline | Hydrocarbons | Phase III ESA/RAP | 1 | 131,137 |
| Enterprise | Other- Former Hwy Quarry Reserve | Metals | Remediation | 1 | - |
| Peel Channel | Other - Old oil and gas staging site | Hydrocarbons, metals | Phase II ESA | 1 | 450,000 |
| Deline | Other - Various lots in community | Hydrocarbons | Monitoring | 1 | 502,125 |
| Yellowknife (Ingraham Trail) | Abandoned Mine Site - Ptarmigan Mine | Metals, hydrocarbons, waste rock, hazardous and non-hazardous materials | Phase III ESA/RAP | 1 | 4,738,648 |
| Yellowknife (Ingraham Trail) | Abandoned Mine Site- Tom Mine | Metals, hydrocarbons, waste rock, hazardous and non-hazardous materials | Phase III ESA/RAP | 1 | 2,011,935 |
| Fort Resolution | Other - Abandoned Property | Hydrocarbons | Phase II ESA | 1 | 575,000 |
| Hay River | Other- Land and Assets | Hydrocarbons, calcium chloride and non-hazardous materials. | Phase II ESA | 26 | |
| Norman Wells | Other- Abandoned Exploration Camp | Hydrocarbons, calcium chloride and non-hazardous materials. | Phase II ESA | 1 | 300,000 |
| Norman Wells | Other - Former site of Drycleaner | Perchloroethylene "PCE", VOC | Remediation | 1 | 185,394 |
| Yellowknife | Abandoned Mine Site - Crestaurum Mine | Metals, hydrocarbons, waste rock, hazardous and non-hazardous materials | Phase ESA III/RAP | 1 | 742,284 |
| Yellowknife | Abandoned Mine Site - Rod Mine | Metals and asbestos | Phase III ESA | 1 | 313,471 |
| Yellowknife | Abandoned Mine Site - Burwash Mine | Metals, waste rock and hydrocarbons | Phase III ESA/RAP | 1 | 1,091,034 |
| Yellowknife | Abandoned Mine site - Tin Mine | Hydrocarbons, metals and waste rock | Phase ESA III/RAP | 1 | 704,784 |
| Wrigley | Unauthorized Occupant | Hydrocarbons, heating fuel and diesel | Phase I/II ESA | 1 | 600,000 |
| Fort Providence | Landfill | Hydrocarbons | Monitoring | 1 | 64,718 |
| Fort Providence | Other - Former Above Ground Pool | Hydrocarbons | Phase III ESA/ RAP | 1 | 470,000 |
| Sachs Harbour | Other - Abandoned Site Icicle Inn | Hydrocarbons | Phase III ESA | 1 | 3,021,350 |
| Inuvik | Other - Gravel Pit | Arsenic | Monitoring | 1 | - |
| Behchoko | Other - Water Treatment Plant | Hydrocarbons | Monitoring | 1 | - |
| Enterprise | Landfill | Hydrocarbons | Monitoring | 1 | 174,589 |
| Fort Providence | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 96,218 |
| Fort Resolution | Landfill | Hydrocarbons | Monitoring | 1 | 96,218 |
| Fort Resolution | Sewage Lagoon- Decommissioned | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 53,970 |
| Fort Simpson | Landfill | Hydrocarbons | Monitoring | 1 | 44,519 |
| Fort Smith | Landfill | Hydrocarbons | Monitoring | 1 | 182,500 |
| Gameti | Sewage Lagoon- Decommissioned | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 52,032 |
| Gameti | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 298,404 |
| Ulukhaktok | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 50,290 |
| Ulukhaktok | Landfill | Hydrocarbons | Monitoring | 1 | 255,141 |
| Inuvik | Landfill | Hydrocarbons | Monitoring | 1 | 208,500 |
| Jean Marie River | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 15,351 |
| Jean Marie River | Landfill | Hydrocarbons | Monitoring | 1 | 107,762 |
| Kakisa | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 16,351 |
| Kakisa | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 95,491 |
| Kakisa | Landfill | Hydrocarbons | Monitoring | 1 | 64,270 |
| Lutsel K'e | Other - Great Slave Lake Shoreline | Hydrocarbons | Phase ESA III/RAP | 1 | 193,000 |
| Lutsel K'e | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 82,500 |

| Location | Type of Site | Type of Contamination | Site Stage | Number of sites | Amount |
|-----------------|---|------------------------------------|--------------|-----------------|-----------|
| Lutsel K'e | Landfill | Hydrocarbons | Monitoring | 1 | 314,500 |
| Nahanni Butte | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 81,000 |
| Nahanni Butte | Landfill | Hydrocarbons | Monitoring | 1 | 165,000 |
| Paulatuk | Landfill | Hydrocarbons | Monitoring | 1 | 159,788 |
| Sachs Harbour | Other - Quarry | Hydrocarbons | Phase II ESA | 1 | - |
| Sachs Harbour | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 56,291 |
| Sachs Harbour | Landfill | Hydrocarbons | Monitoring | 1 | 140,409 |
| Trout Lake | Landfill | Hydrocarbons | Monitoring | 1 | 176,500 |
| Trout Lake | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 82,500 |
| Tsilgehtchic | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 26,291 |
| Tsilgehtchic | Landfill | Hydrocarbons | Monitoring | 1 | 114,642 |
| Tuktoyaktuk | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 60,775 |
| Tuktoyaktuk | Landfill | Hydrocarbons | Monitoring | 1 | 57,853 |
| Tullta | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 38,714 |
| Tullta | Landfill | Hydrocarbons | Monitoring | 1 | 139,642 |
| Wekweeti | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 67,500 |
| Wekweeti | Landfill | Hydrocarbons | Monitoring | 1 | 139,500 |
| Whati | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 73,500 |
| Whati | Landfill | Hydrocarbons | Monitoring | 1 | 327,500 |
| Wrigley | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 20,809 |
| Wrigley | Landfill | Hydrocarbons | Monitoring | 1 | 117,448 |
| Deline | Community Landfill | Hydrocarbons, glycol and metals | Remediation | 1 | 2,636,057 |
| Fort Providence | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Aklavik | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 35,775 |
| Aklavik | Landfill | Hydrocarbons | Monitoring | 1 | 62,078 |
| Aklavik | Other - LOT 536, LTO3617 (Parking Garage - Old, Morgue) | Hydrocarbons | Remediation | 1 | 821,000 |
| Colville Lake | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 41,291 |
| Colville Lake | Landfill | Hydrocarbons | Monitoring | 1 | 141,191 |
| Colville Lake | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | 37,058 |
| Colville Lake | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | 37,058 |
| Deline | Other - Maintenance Garage | Hydrocarbons | Monitoring | 1 | - |
| Dettah | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 67,500 |
| Dettah | Landfill | Hydrocarbons | Monitoring | 1 | 128,700 |
| Dettah | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Fort Good Hope | Sewage Lagoon | Metals, Total Coliforms and Glycol | Monitoring | 1 | 41,291 |
| Fort Good Hope | Landfill | Hydrocarbons | Monitoring | 1 | 135,142 |
| Fort Good Hope | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Fort Good Hope | Other - Parking Garage | Hydrocarbon | Monitoring | 1 | - |
| Fort Liard | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 53,853 |
| Fort Liard | Landfill | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 286,996 |
| Fort Liard | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Fort McPherson | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 26,291 |
| Fort McPherson | Landfill | Hydrocarbons | Monitoring | 1 | 114,642 |
| Fort McPherson | Other - Parking Garage | Hydrocarbons | Remediation | 1 | 765,000 |
| Fort McPherson | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Fort McPherson | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |

| Location | Type of Site | Type of Contamination | Site Stage | Number of sites | Amount |
|------------------|---------------------------------|------------------------------------|-------------|-----------------|-----------|
| Fort Resolution | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 96,218 |
| Fort Resolution | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Fort Smith | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 77,000 |
| Ulukhaktok | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Ulukhaktok | Other - Maintenance Garage | Hydrocarbons | Monitoring | 1 | - |
| Ulukhaktok | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 172,691 |
| Inuvik | Landfill | Hydrocarbons | Monitoring | 1 | 187,500 |
| Jean Marie River | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Jean Marie River | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Kakisa | Other - Parking Garage/Firehall | Hydrocarbons | Monitoring | 1 | - |
| Nahanni Butte | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Nahanni Butte | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Norman Wells | Landfill | Hydrocarbons | Monitoring | 1 | 210,142 |
| Paulatuk | Landfill - decommissioned | Hydrocarbons | Monitoring | 1 | 172,691 |
| Paulatuk | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Paulatuk | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Paulatuk | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Sachs Harbour | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 177,191 |
| Sachs Harbour | Other - Parking Garage/Firehall | Hydrocarbons | Monitoring | 1 | - |
| Sachs Harbour | Other - Maintenance Garage | Hydrocarbons | Monitoring | 1 | - |
| Sachs Harbour | Other - Maintenance Garage | Hydrocarbons | Monitoring | 1 | - |
| Trout Lake | Other - Maintenance Garage | Hydrocarbons | Monitoring | 1 | - |
| Tsilgehtchic | Landfill - Decommissioned | Hydrocarbon | Monitoring | 1 | 116,191 |
| Tsilgehtchic | Other - Parking Garage (Old) | Hydrocarbons | Remediation | 1 | 460,000 |
| Tuktoyaktuk | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Tuktoyaktuk | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Tuktoyaktuk | Other - Maintenance Garage | Hydrocarbons | Monitoring | 1 | - |
| Fort Providence | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 16,351 |
| Tulita | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Wrigley | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Wrigley | Other - Parking Garage | Hydrocarbons | Monitoring | 1 | - |
| Enterprise | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 52,762 |
| Fort Resolution | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 25,380 |
| Paulatuk | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 41,063 |
| Behchoko | Landfill | Hydrocarbons | Monitoring | 1 | 13,254 |
| Behchoko | Sewage Lagoon | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 10,351 |
| Deline | Community Sewage Lagoon | Metals, Total Coliforms and E.Coli | Remediation | 1 | 566,133 |
| Fort Simpson | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 133,239 |
| Jean Marie River | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 145,998 |
| Jean Marie River | Sewage Lagoon- Decommissioned | Metals, Total Coliforms and E.Coli | Monitoring | 1 | 33,922 |
| Colville Lake | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 162,191 |
| Fort Good Hope | Landfill - Decommissioned | Hydrocarbons | Monitoring | 1 | 156,691 |
| Bechoko (Edzo) | Sewage Lagoon | Hydrocarbons | Monitoring | 1 | 30,000 |
| Various | Landfill | Hydrocarbons | Cleanup | | 2,181,935 |
| Yellowknife | Building | Asbestos | Remediation | 1 | 110,938 |
| Yellowknife | Building | Asbestos | Remediation | 1 | 68,713 |
| Yellowknife | Building | Asbestos | Remediation | 1 | 756,250 |

| Location | Type of Site | Type of Contamination | Site Stage | Number of sites | Amount |
|--|------------------------------|------------------------|---------------|-----------------|-----------|
| Whati | Residential | Fuel spill | Monitoring | 1 | - |
| Deline | Residential | Fuel spill | Remediation | 1 | 37,000 |
| Sachs Harbour | Residential | Fuel spill | Monitoring | 1 | 227,075 |
| Ft. McPhearson | Residential | Fuel spill | Monitoring | 1 | 51,899 |
| Ft. McPhearson | Residential | Fuel spill | Remediation | 1 | 403,775 |
| Bechoko | Residential | Fuel spill | Remediation | 1 | 120,000 |
| Bechoko | Residential | Fuel spill | Phase II ESA | 1 | 94,950 |
| Ft. Smith | Residential | Fuel spill | Monitoring | 1 | - |
| Paulatuk | Residential | Fuel spill | Monitoring | 1 | 111,300 |
| Norman Wells | Residential | Fuel spill | Monitoring | 1 | - |
| Fort Resolution | Residential | Fuel spill | Monitoring | 1 | 60,000 |
| Yellowknife | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 73,099 |
| Whati | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 1,827,097 |
| Rae Lakes | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 303,573 |
| Lutsel K'e | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 93,130 |
| Fort Smith | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 42,197 |
| Fort Simpson | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 50,255 |
| Fort Liard | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 67,476 |
| Wrigley | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 85,420 |
| Nahanni Butte | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 15,534 |
| Jean Marie River | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 66,665 |
| Inuvik | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 1,849,294 |
| Norman Wells | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 171,623 |
| Tuktoyaktuk - New | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 236,544 |
| Fort McPherson | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 86,786 |
| Aklavik | On Site Power Plant | Petroleum hydrocarbons | Remediation | 1 | 2,050,781 |
| Deline | On Site Power Plant - leased | Petroleum hydrocarbons | Monitoring | 1 | 583,938 |
| Paulatuk | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 41,024 |
| Sachs Harbour | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 4,207,478 |
| Tsiliegtchic | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | 83,713 |
| Colville Lake | On Site Power Plant - leased | Petroleum hydrocarbons | Phase III ESA | 1 | 1,761,819 |
| Holman | Offsite - accessible | Petroleum hydrocarbons | Monitoring | 1 | 656,181 |
| Norman Wells | On Site Power Plant | Petroleum hydrocarbons | Monitoring | 1 | - |
| Fort McPherson | Offsite - accessible | Glycol | Monitoring | 1 | 14,375 |
| Amount not allocated to specific sites | | | | | 2,490,000 |

277

67,704,658

Site Stage Glossary:**Phase I Environmental Site Assessment (ESA):** Review to determine potential contamination**Phase II ESA:** Sampling to determine if contamination is present**Phase III ESA:** Sampling to delineate the extent of contamination**Remedial Action Plan (RAP):** A plan to remediate or clean up a contaminated site**Remediation:** The act of remediating or cleaning up a site**Monitoring:** Observing changes at a site over time**Care and Maintenance:** Activities to ensure a site remains safe and in a stable condition



Attachment 8

THIS INFORMATION CAN BE MADE PUBLIC AFTER THE RELEASE OF THE WHAT WE HEARD REPORT

August 08, 2022

KEVIN O'REILLY
CHAIR
STANDING COMMITTEE ON ACCOUNTABILITY AND OVERSIGHT

What We Heard Report: *Fire Prevention Act* Legislative Review

As per Part 4 of the *Process Convention: Communication between Cabinet, Ministers, Standing Committees and Regular Members*, I am sharing the attached *What We Heard Report – Fire Prevention Act* for information purposes only.

The *What We Heard Report* was compiled as a part of the Department of Municipal and Community Affairs' Review of the *Fire Prevention Act* and will be made public on Tuesday, August 9, 2022.

Thank you,

A handwritten signature in blue ink, appearing to read 'S. Thompson'.

Shane Thompson
Minister
Municipal and Community Affairs

Attachment

- c. Members of the Legislative Assembly
Principal Secretary
Secretary to Cabinet/Deputy Minister, EIA
Clerk, Standing Committee on Accountability and Oversight
Advisor, Standing Committee on Accountability and Oversight
Committee Members, Standing Committee on Accountability and Oversight



WHAT WE HEARD REPORT
FIRE PREVENTION ACT - LEGISLATIVE REVIEW
PUBLIC ENGAGEMENT
JULY | 2022

RAPPORT SUR CE QUE NOUS
AVONS ENTENDU
ÉCHANGES AVEC LE PUBLIC AU SUJET DE
L'EXAMEN LÉGISLATIF DE LA *LOI SUR LA
PRÉVENTION DES INCENDIES*
JUILLET | 2022

If you would like this information in another official language, call us.

English

Si vous voulez ces informations dans une autre langue officielle, contactez-nous.

French

Kīspin ki nitawih̄tīn ē nīh̄yawih̄k ōma ācimōwin, tipwāsinān.

Cree

Tłıchq̄ yatı k'èè. Dı wegodi newq̄ dè, gots'ō gonede.

Tłıchq̄

ʔerih̄t'ıs Dēne Sų́nė yatı t'a huts'elkēr xa beyáyatı theᓯᓯ ᓯat'e, nuwe ts'ēn yóttı.

Chipewyan

Edı gondı dehgháh got'je zhatıé k'éé edat'éh enahddhę nıde naxets'é edah̄ıı.

South Slavey

K'áhshó got'jne xədə k'é hederı ʔedjht'é yerııwę nıde dúle.

North Slavey

Jii gwandak izhii ginjık vat'atr'ijáhch'uu zhit yınohthan jı', diıts'at ginohkhii.

Gwich'in

Uvanittuaq ilitchurisukupku Inuvialuktun, ququaqłuta.

Inuvialuktun

Ć^bđ< ħĦ^{sb}Δ^c Λ<LJΔ^{rc} Δ^{sb}ħ<Ħ^c <^{sb}PL<ħ^b, <^cħ^a <^c <^{sb}Ħ<^a <^{sb}ħ<^c.

Inuktitut

Hapkuā titıqqat pijumagupkit Inuinnaqtun, uvaptinnut hivajarłutit.

Inuinnaqtun

Indigenous Languages:

867 767-9346 Ext.71037

French:

867-767-9348

866-561-1664 Toll Free

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Background

A. The Fire Prevention Act

The *Fire Prevention Act* (FPA) and *Fire Prevention Regulations* have not been fully reviewed since the mid-1950s and have only gone through a few substantive changes since then. As such, it requires modernization. The Regulations under the FPA are the *Fire Prevention Regulations*, the *Fireworks Regulations*, and the *Propane Cylinder Storage Regulations*.

The FPA is the backbone of the legislative framework for structural fire prevention in the Northwest Territories (NWT). This framework establishes the system by which the GNWT seeks to prevent and address fire and the threat of fire to persons and property.

The FPA and Regulations relate to:

- Structural fire investigation and reporting;
- Fire hazard regulation; and,
- The adoption of codes and standards for the prevention and extinguishment of structural fires.

Ultimately, the goal of this legislative regime is to ensure that the NWT has the means to adequately and efficiently protect the public and property from fire and the threat of fire. However, given the Fire Marshal has jurisdiction over the National Building Code (NBC), differences of professional opinion over the interpretation of the NBC have led to delays, litigation and additional expenses during construction projects in the NWT. The NWT is the only Canadian jurisdiction that has not adopted a building standards framework to harmonize regulatory authorities across the Territory in support of structure development and compliance with both the NBC and the National Fire Code (NFC).

B. History of Review and Engagement

In 2013, MACA and the Department of Public Works and Services (now Infrastructure) engaged several stakeholders to obtain their views on the building standards regulatory environment. Stakeholders indicated that additional time was necessary to study the topic and provide meaningful input. Future re-engagement of stakeholders was recommended to justify the expense and effort required to administer a territorial-wide building standards regime.

In 2015, the 18th Legislative Assembly mandated MACA to develop and propose amendments to the FPA. Public engagement was undertaken in 2016 and a *What We Heard* report outlining results was published in 2017. Stakeholder groups were clear that the OFM's plan review function requires a focused dialogue to help determine future changes to the FPA and support regulations.

C. Current Public and Stakeholder Engagement

In 2021, MACA resumed its legislative review, using previous engagement results and subsequent department research as a foundation, and asked stakeholders and the public to consider and comment on potential legislative solutions to address identified issues. This was done with the intention of ensuring that there was a sound basis for any proposed amendments to the FPA.

The Department formed an Interdepartmental working group with Infrastructure, Executive and Indigenous Affairs, and Housing NWT to develop the [*Fire Prevention Act Discussion Paper: Review of the Fire Prevention Act and Consideration of Building Standards Framework*](#) (Discussion Paper).

MACA released the Discussion Paper on May 26, 2022 and implemented an information campaign through a public press release, newspaper ad, and internal communication to other GNWT departments. Responses were accepted by email to maca_info@gov.nt.ca until June 23, 2022.

MACA reached out directly to nine primary stakeholder organizations¹ with letters to inform them of the engagement process and received five responses, representing a 56% response rate.

The Department followed up with each organization and offered virtual stakeholder sessions. Two respondents, the NWT and Nunavut Association of Professional Engineers and Geoscientists (NAPEG) and the NWT Association of Communities (NWTAC), took MACA up on this offer.

The NWTAC helped coordinate two virtual meetings with community governments. Four community governments were represented at these meetings: Yellowknife, Inuvik, Norman Wells and Jean Marie River. Of the represented community governments, three provided feedback during these stakeholder sessions that was incorporated into this paper. The City of Yellowknife sent additional feedback separate from the NWTAC coordinated meetings.

Overall, MACA spoke to or received formal feedback from 13 stakeholders or members of the public. See the tables below for a breakdown of the responses by affiliation.

¹ The Northwest Territories Association of Communities; the NWT and Nunavut Association of Professional Engineers and Geoscientists; the NWT and Nunavut Construction Association; the Northwest Territories Association of Architects; the Association of Consulting Engineering Companies Northwest Territories; the Local Government Administrators of the Northwest Territories; the Yellowknife Chamber of Commerce; and the Northwest Territories Chamber of Commerce.

Table 1: Number of Responses By Affiliation

| Affiliation | Number of Respondents |
|--|------------------------------|
| Community Governments | 3 |
| Organizations or Associations | 5 |
| Fire-related companies in the NWT | 2 |
| Other Members of the Public | 2 |
| Other GNWT Departments | 1 |

Table 2: Breakdown of Stakeholders by Affiliation

| Affiliation | Participant Breakdown |
|--------------------------------------|--|
| Community Governments | Yellowknife Inuvik Norman Wells Jean Marie River |
| Organizations or Associations | NAPEG NWTAA NNCA NWTAC Yellowknife Chamber of Commerce |
| Other GNWT Departments | Department of Infrastructure |

What We Heard

This section of the report follows the outline of the Discussion Paper in that it includes a short summary of the issue presented and then follows with the question asked and an analysis of the responses received. The analysis represents the overall themes heard from respondents; it does not represent “outliers” where a particular suggestion was identified by only one respondent. However, certain suggestions received from a single organization stakeholder were included where appropriate as this feedback represented the views of multiple members of that organization. For more background information related to the issues raised, please refer to the [Discussion Paper](#).

The Discussion Paper was focused on three main issues that outlined the following topics:

1. Plan Review Function
 - 1.1 Plan Review Reports as Authoritative Decisions
 - 1.2 Appeals Process
2. Existing Buildings
3. Building Standards Framework

1. Plan Review Function

Any construction, alteration, or repair of a structure in the NWT must follow the codes and standards that relate to fire and the spread of fire as adopted under the *Fire Prevention Regulations*. The phrase “fire and the spread of fire” are not defined within the *FPA*. The adopted codes and standards for fire prevention purposes include the National Building Code of Canada (NBC) and the National Fire Code of Canada (NFC). The Fire Marshal is responsible for reviewing plans and specifications for conformity to these codes with respect to fire and the prevention of fire. All codes and standards adopted have the force of law in the NWT.

1.1 Plan Review Reports as Authoritative Decisions

Functionally, Plan Review reports written by the OFM are not authoritative decisions. Currently, a Plan Review report acts as a notice to a builder or developer that the OFM, being the “Authority Having Jurisdiction”, does not believe the plans submitted to it meet its interpretation of the adopted code and standards.

1.1 What We Asked:

- Should the FPA require that reviews of plans and specifications at the Plan Review stage be authoritative, explicitly making the Plan Review report a binding decision under the Act?

1.1 What We Heard:

Agreed

- The majority agreed that reviews of plans and specifications at the Plan Review stage should be authoritative.
 - Some respondents indicated that this was necessary to provide certainty and clarity to designers and project professionals during the Plan Review process and it could minimize most of the remedial work the OFM would be required to order during the inspection stage.
 - Other respondents indicated this was necessary because there is no building standards legislation in the NWT.

Disagreed

- Respondents who disagreed with the OFM having more authority at the Plan Review stage believed that doing so for projects designed by professional architects and engineers would transfer aspects of the final design responsibility away from Professionals of Record.

1.2 Appeal Process

The FPA currently does not establish Plan Review reports as authoritative decisions. Therefore, those reports cannot be formally challenged or disputed by the recipient.

For decisions or orders that can be formally appealed under the FPA, decisions made by the Deputy Fire Marshal, Assistant Fire Marshal or Local Assistant may be appealed to the Fire Marshal. The appellant can further challenge the Fire Marshal's appeal decision to the NWT Supreme Court. Orders directly issued by the Fire Marshal can also be appealed directly to the NWT Supreme Court.

The Department is considering creating a level of appeal, the Appeal Board, in between the OFM and the NWT Supreme Court, specifically to hear appeals for Plan Review decisions.

1.2 What We Asked:

- Should an Appeals Board be created to hear appeals of Plan Review decisions?
- Who should be eligible to be a member of the Appeals Board and who should have the authority to appoint them to that position?
- Is there another option for creating a level of appeal between the Fire Marshal and the NWT Supreme Court that MACA should consider adopting into the Fire Prevention Act?

1.2 What We Heard:

Agreed

- The majority of respondents strongly supported the decision to implement an Appeals Board for Plan Review purposes which would create an additional level of appeal between the Fire Marshal and the NWT Supreme Court.
 - Many of those respondents who agreed stressed that appeals needed to be heard and decided on in a timely manner
- It was suggested that members of the Board should be appointed by the relevant GNWT Minister.
- Other major themes for those respondents who agreed were:
 - The current Supreme Court appeal process is not a viable avenue of appeal as it is a time consuming and lengthy process.
 - Appeals Board would bridge the gap between the OFM and the Supreme Court should there be a conflict of opinion related to the design during the Plan Review stage.
 - An Appeals Board should be facilitated at a territorial level, consisting of qualified adjudicators and administrative support.
 - Respondents stressed the need for Board members to be impartial third parties with the appropriate subject matter expertise and extensive code knowledge of northern buildings.
 - There were concerns raised about the lack of independent, qualified individuals within the Territory that would sit on the Board and it was expressed that delays for both municipalities and the public would occur without qualified members or sufficient administrative support.

Disagreed

- It was suggested that the introduction of an Appeals process would introduce another level of unnecessary bureaucracy.

Other Comments

- Some respondents suggested a third-party review by an independent code consultant as an alternative to an Appeal Board.
- It was indicated that oversight from stakeholders such as NAPEG, NWTAA and NNCA, was

necessary for maintaining the neutrality of the Appeals Process.

- Also suggested was the need for additional Plan Review officers to increase the OFM's capacity to complete reviews in a timely manner.

2. Existing Buildings

Although an acceptable practice in Canada, the *FPA* does not clearly enable the "grandfathering" of components of existing structures. There are instances where someone wants to modify part of an existing building or a building for which OFM has no record of whether it met code at the time of its construction. In those cases, one wants to be able to change one part of such a structure to be code compliant while the rest of the building is "grandfathered" - i.e. does not have to be brought up to code.

This is not legally permitted in the *FPA*, so there is a lack of clarity on whether this is permissible. The 2015 version of the NBC, currently adopted under section 2(1) of the *FPA Regulations*, does not have any explicit provisions dealing with this issue. The NBC and NFC (where the NBC is referenced) do not define the term "existing building". The term is also not defined in the *FPA* nor its *Regulations*.

2.1 What We Asked:

- Should the definition of an existing building be added to the *FPA Regulations*? If so, what definition should be used?
- Should language be added to the *FPA Regulations* allowing for the "grandfathering" of components of existing buildings that qualify under the legislation under certain parts of the adopted codes and standards for fire prevention purposes?

2.1 What We Heard:

Agreed

- The majority of respondents who answered this consideration agreed that a definition of existing buildings and a provision allowing "grandfathering" should be added to the *FPA Regulations*, however, there was no consensus on what definition should be used.
 - Suggestions the Department received included:
 - The building must have been in existence for five years to be considered an "existing building", as suggested in the Discussion Paper, should be used as the definition.
 - Buildings should not be required to be updated to current codes unless a

specific life safety issue is present that was not considered by that previous code.

- Rather than a five-year period, the Department should use the term “legally existing building” which would be defined as a building that at some point in the past a building permit and inspection from an authorized authority occurred, with the burden of proof being on the applicant.

Disagreed

- Less than half of the respondents who answered this consideration disagreed with the inclusion of an existing building definition and a grandfathering provision and felt that if a building or its use is being modified, the building should be updated regardless of the age of the building.

3. Building Code Regulatory Authority

At present, there is no regulatory authority in the NWT to verify a building is safe for public occupancy in relation to the NBC beyond OFM Plan Review. The NWT is currently the only Canadian jurisdiction that has not adopted a building standards framework to support the NBC and the NFC.

3.1 What We Asked:

- Should MACA consider a building standards legislation as a future legislative priority?
- What other considerations should MACA include in its review of a building standards legislation?

3.2 What We Heard:

Agreed

- The majority of respondents strongly supported the consideration of a building standards legislation as a top future legislative priority.
- Major themes for those respondents who agreed were
 - A building standards legislation would be beneficial for public health and safety in all communities.
 - The development of building standards legislation needed to involve extensive consultation and collaboration with industry stakeholders and community governments.

- It was suggested that the building standards legislation should be administered at the Territorial-level as most community governments do not have the capacity to do so at a local level.

Disagreed

- Those respondents who disagreed believed that a building standards legislation would be a massive and expensive undertaking and would require a large amount of financial and human resources to implement.
- It was suggested that there are already sufficient code requirements in the NWT, which are well established and widely accepted and have been used for decades.
- Other respondents believed while there is a gap in projects that are not receiving sufficient design and construction oversight, further study would be needed to be undertaken before it could be determined that this consideration was the appropriate solution.

Other Comments

- It was noted that a building standards legislation may not be a MACA priority, and perhaps may fall under the Department of Infrastructure.

4. Other Comments

As part of the engagement process, several respondents provided additional feedback outside of the issues included in the Discussion Paper. This feedback is grouped by major theme as outlined below.

Office of the Fire Marshal and the Plan Review Guidelines

- Several respondents included feedback that suggested modifying the Plan Review Guidelines. The Department intends to conduct an operational review of the Office of the Fire Marshal, which will include the Plan Review Guidelines. In the interim, feedback received on the Guidelines through this engagement included:
 - Several respondents mentioned that the Plan Review process required specific and transparent timelines in order to have Plan Reviews completed in a timely manner.
 - It was also mentioned that the OFM does not have the necessary capacity to complete Plan Reviews in a timely manner.
 - Several respondents also mentioned that regardless of whether the Plan Review report was binding, the OFM should be involved earlier in the design process, rather than requiring final stamped designs.

Fire Safety in the North

- It was suggested specific issues needed to be considered within a northern context, including increased public awareness of the risks of fire and possible preventive measures where there are fewer firefighting and emergency response resources and creating workable solutions for architects and designers for buildings in the North.

WHAT'S NEXT?

The Department would like to acknowledge and thank all of those who took the time to participate in the engagement process.

MACA will incorporate engagement feedback and scans of practices in other provinces and territories into its consideration of amending the *Fire Prevention Act*.

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Contexte

A. La *Loi sur la prévention des incendies*

Le dernier examen complet de la *Loi sur la prévention des incendies* (LPI) et du *Règlement sur la prévention des incendies* remonte au milieu des années 1950, et très peu de changements y ont été apportés depuis, si bien qu'une modernisation s'impose. Les règlements prévus sous le régime de la LPI sont les suivants : le *Règlement sur la prévention des incendies*, le *Règlement sur les pièces pyrotechniques* et le *Règlement sur l'entreposage des bouteilles de propane*.

La LPI est le pilier du cadre législatif pour la prévention des incendies de bâtiment aux Territoires du Nord-Ouest (TNO). Ce cadre détermine le système de prévention des incendies et de protection des personnes et des biens du gouvernement des Territoires du Nord-Ouest (GTNO) contre les incendies et les risques d'incendie.

La LPI et ses règlements encadrent :

- les enquêtes et la production de rapports à la suite d'un incendie de bâtiment;
- la réglementation sur les risques d'incendie;
- l'adoption et la mise en application des normes et des codes pour la prévention et l'extinction des incendies de bâtiment.

Le but ultime de ce cadre législatif est de garantir que les TNO soient capables de protéger adéquatement et efficacement la population et les propriétés contre les incendies et la menace d'incendie. Étant donné que le commissaire aux incendies est responsable du Code national du bâtiment (CNB), les différences d'opinions professionnelles liées à son interprétation ont engendré des retards, des litiges et des dépenses supplémentaires dans le cadre de projets de construction aux TNO. Les TNO sont la seule administration canadienne qui ne dispose pas d'un cadre pour les normes de construction. Un tel cadre permettrait d'uniformiser les organismes de réglementation à l'échelle du territoire en vue de favoriser la construction de bâtiments et leur conformité au CNB et au Code national de prévention des incendies (CNPI).

B. Historique des examens et des échanges avec le public

En 2013, le ministère des Affaires municipales et communautaires (MAMC) et le ministère des Travaux publics et des Services (maintenant le ministère de l'Infrastructure) ont effectué plusieurs échanges avec divers intervenants pour obtenir leur point de vue sur le cadre réglementaire entourant les normes de construction. Les intervenants ont indiqué qu'il leur fallait davantage de temps pour étudier la question et formuler des commentaires pertinents. On a recommandé de mettre en place des échanges supplémentaires avec les intervenants pour justifier les dépenses et les efforts nécessaires à l'administration d'un système de normes de construction panterritorial.

En 2015, la 18^e Assemblée législative a confié au MAMC le mandat de proposer et de rédiger des modifications à la LPI. Un échange avec le public a eu lieu en 2016 et un *Rapport sur ce que nous avons entendu* qui résumait les commentaires recueillis a été publié en 2017. Les groupes d'intervenants ont clairement indiqué que des discussions ciblées sur les attributions relatives à l'examen des plans du Commissariat aux incendies (CI) étaient nécessaires pour déterminer les changements à venir à la LPI et aux règlements connexes.

C. Échanges actuels avec le public et les intervenants

En 2021, le MAMC a repris ses travaux d'examen législatif en se basant sur les résultats des échanges antérieurs et des études ministérielles qui ont suivi. Il a ensuite demandé aux intervenants et au public d'étudier les solutions législatives possibles qui permettraient de régler les problèmes relevés et de formuler des commentaires à leur sujet. Ce travail visait à établir une base solide à toutes les modifications proposées à la LPI.

Le MAMC a formé un groupe de travail interministériel composé de représentants du ministère de l'Infrastructure, du ministère de l'Exécutif et des Affaires autochtones et de la Société d'habitation des Territoires du Nord-Ouest. Ensemble, ils ont rédigé un document de discussion sur la *Loi sur la prévention des incendies* intitulé [Révision de la Loi sur la prévention des incendies et considération d'un cadre pour les normes de construction](#) (le document de discussion).

Le MAMC a publié ce document de discussion le 26 mai 2022 et a mis en œuvre une campagne d'information à l'aide d'un communiqué de presse, de publicités dans les journaux et de communications internes à l'intention des autres ministères du GTNO. Les commentaires ont été recueillis par courriel à l'adresse maca_info@gov.nt.ca jusqu'au 23 juin 2022.

Le MAMC a communiqué directement avec neuf principaux organismes concernés² en leur envoyant des lettres les informant du processus d'échanges et a reçu cinq réponses en retour, soit un taux de 56 %.

Le MAMC a effectué un suivi auprès de ces cinq organismes et leur a offert l'occasion de participer à une séance d'échanges virtuelle. Deux associations ont répondu à l'appel : l'Association des ingénieurs, des géologues et des géophysiciens des TNO et du Nunavut (NAPEG) et l'Association des collectivités des Territoires du Nord-Ouest (ACTNO).

Cette dernière a organisé deux séances virtuelles auxquelles ont participé quatre administrations communautaires : celles de Yellowknife, d'Inuvik, de Norman Wells et de Jean Marie River. De ces quatre administrations, trois ont formulé des commentaires durant les séances qui ont été ajoutés

²L'Association des collectivités des Territoires du Nord-Ouest; l'Association des ingénieurs, des géologues et des géophysiciens des TNO et du Nunavut; l'Association de la construction des TNO et du Nunavut; l'Association des architectes des Territoires du Nord-Ouest; l'Association des firmes de génie-conseil des Territoires du Nord-Ouest; les Administrations municipales des Territoires du Nord-Ouest; la Chambre de commerce de Yellowknife; et la Chambre de commerce des Territoires du Nord-Ouest

au présent rapport. La Ville de Yellowknife a envoyé des commentaires supplémentaires à ceux formulés pendant la séance organisée par l'ACTNO.

Dans l'ensemble, le MAMC a recueilli des commentaires officiels de 13 intervenants ou membres du public. Consultez le tableau ci-dessous pour une répartition des réponses par affiliation.

Tableau 1 : Nombre de répondants par affiliation

| Affiliation | Nombre de répondants |
|---|----------------------|
| Administrations communautaires | 3 |
| Organismes ou associations | 5 |
| Entreprises des TNO en lien avec les incendies | 2 |
| Autres membres du public | 2 |
| Autres ministères du GTNO | 1 |

Tableau 2 : Répartition des intervenants par affiliation

| Affiliation | Répartition des participants |
|---------------------------------------|---|
| Administrations communautaires | Yellowknife Inuvik Norman Wells Jean Marie River |
| Organismes ou associations | NAPEG Association des architectes des TNO Association de la construction des TNO et du Nunavut ACTNO Chambre de commerce de Yellowknife |
| Autres ministères du GTNO | Ministère de l'Infrastructure |

Ce que nous avons entendu

Cette section du rapport suit la structure du document de discussion : un court résumé des enjeux présentés, les questions posées, et l'analyse des réponses reçues. L'analyse porte sur les thèmes généraux des échanges, et non sur les commentaires individuels. Toutefois, selon le cas, certaines suggestions uniques ont été retenues si elles représentaient le point de vue de multiples membres d'un même organisme. Pour en savoir plus sur les enjeux abordés, consultez le [document de discussion](#).

Le document de discussion se concentre sur trois principaux enjeux :

4. Attributions relatives à l'examen des plans
 - 4.1 Rapports d'examen des plans ayant force de loi
 - 4.2 Processus d'appel
5. Bâtiments existants
6. Cadre pour les normes de construction

1. Attributions relatives à l'examen des plans

Aux TNO, la construction des structures ainsi que les transformations ou réparations qui y sont apportées sont assujetties aux codes et aux normes sur la propagation du feu prévus dans le *Règlement sur la prévention des incendies*, nommément le Code national du bâtiment du Canada (CNB) et le Code national de prévention des incendies du Canada (CNPI). La phrase « le feu et sa propagation » n'est pas définie dans la LPI. En ce qui a trait aux incendies et à la prévention des incendies, c'est le commissaire aux incendies qui est chargé d'examiner les plans et spécifications pour les bâtiments pour s'assurer de leur conformité aux codes. Tous les codes et normes ainsi adoptés ont force de loi aux TNO.

1.1 Rapports d'examen des plans ayant force de loi

D'un point de vue fonctionnel, les rapports d'examen des plans rédigés par le Commissariat aux incendies n'ont pas force de loi. En ce moment, ils agissent plutôt à titre d'avis aux constructeurs ou aux promoteurs leur indiquant que le Commissariat, en tant qu'« autorité compétente », ne juge pas que les plans qui lui ont été soumis respectent son interprétation des codes et des normes adoptés.

1.1 Ce que nous avons demandé

- Est-ce que la LPI devrait exiger que l'examen des plans et des spécifications à l'étape de l'examen des plans ait force de loi, faisant ainsi du rapport d'examen des plans une décision exécutoire en vertu de la LPI?

1.1 Ce que nous avons entendu

Pour

- La majorité des participants ont convenu que les examens des plans et des spécifications, à l'étape de l'examen des plans, devraient avoir force de loi.
 - Certains répondants ont indiqué que cette modification était nécessaire pour fournir aux concepteurs et aux professionnels de la construction des certitudes et des éclaircissements durant l'étape de l'examen des plans d'un projet et qu'elle pourrait ainsi réduire la majorité des travaux de remédiation que le Commissariat aux incendies serait tenu d'exiger durant l'étape de l'inspection.
 - D'autres répondants ont indiqué que cette modification était nécessaire, car les TNO ne possèdent pas de lois régissant les normes de construction aux TNO.

Contre

- Les répondants qui s'opposaient à une plus grande autorité du Commissariat aux incendies à l'étape de l'examen des plans ont mentionné que, dans le cadre de projets conçus par des architectes et des ingénieurs, cette façon de faire enlèverait à ces professionnels certaines responsabilités liées la conception finale du projet.

1.2 Processus d'appel

La LPI ne stipule actuellement pas qu'un rapport d'examen des plans a force de loi. Ainsi, la personne visée n'est pas en mesure de le contester officiellement ou d'en appeler d'une décision.

En ce qui a trait aux décisions ou aux ordres pouvant faire l'objet d'un appel en bonne et due forme en vertu de la LPI, les décisions ou les ordres provenant d'un sous-commissaire aux incendies, d'un commissaire adjoint aux incendies ou d'un représentant local peuvent être portés en appel devant le commissaire aux incendies. L'appelant peut également contester une décision d'appel du commissaire aux incendies devant la Cour suprême des TNO. Tout ordre du commissaire aux incendies peut également être porté en appel devant la Cour suprême des TNO.

Le ministère envisage de créer une instance d'appel, soit une commission d'appel, entre le commissaire aux incendies et la Cour suprême des TNO précisément pour entendre les appels liés aux décisions découlant de l'examen des plans.

1.2 Ce que nous avons demandé

- Une commission d'appel devrait-elle être créée pour entendre les appels liés aux

décisions découlant de l'examen des plans?

- Qui devrait pouvoir siéger à cette commission d'appel et qui devrait avoir l'autorité de les nommer à ce poste?
- Le MAMC devrait-il envisager d'adopter une autre option pour établir une instance d'appel entre le commissaire aux incendies et la Cour suprême des TNO en vertu de la *Loi sur la prévention des incendies*?

1.2 Ce que nous avons entendu

Pour

- La majorité des répondants ont fortement soutenu la décision de mettre en œuvre une commission d'appel liée à l'examen des plans qui permettrait d'offrir un mécanisme supplémentaire d'appel entre le commissaire aux incendies et la Cour suprême des TNO.
 - Un bon nombre de ces répondants ont insisté sur le fait que les appels devront être entendus en temps opportun, et que ses membres devront prendre des décisions rapidement.
- Il a été suggéré que les membres de la commission soient désignés par le ministre approprié du GTNO.
- Autres thèmes principaux abordés par les répondants en accord avec la modification :
 - Le processus d'appel actuel auprès de la Cour suprême des TNO n'est pas une voie d'appel viable, car il est long et fastidieux.
 - La commission d'appel permettrait de combler l'écart entre le commissaire aux incendies et la Cour suprême des TNO si les opinions devaient diverger sur la conception durant l'étape de l'examen des plans.
 - On devrait faciliter la mise en place d'une commission d'appel à l'échelle territoriale, composée d'arbitres qualifiés et de personnel de soutien administratif.
 - Les répondants ont souligné qu'il est indispensable que les membres de la commission soient des tiers impartiaux qui sont spécialisés dans le domaine et qui possèdent une connaissance approfondie du code du bâtiment dans le Nord.
 - On a soulevé une préoccupation au sujet du manque de personnes indépendantes qualifiées aux TNO qui pourraient siéger à la commission et on a

mentionné que les administrations communautaires et les membres du public subiraient des retards sans la présence de membres qualifiés ou d'un nombre suffisant de membres du personnel de soutien.

Contre

- On a suggéré que la mise en place d'une autre instance d'appel introduirait davantage de bureaucratie superflue.

Autres commentaires

- Certains répondants ont suggéré la mise en place d'un examen par un tiers qui pourrait être effectué par un consultant en code indépendant comme solution de rechange à la commission d'appel.
- On a mentionné que la supervision par des intervenants, comme la NAPEG, l'Association des architectes des Territoires du Nord-Ouest et l'Association de la construction des TNO et du Nunavut, était nécessaire pour maintenir la neutralité du processus d'appel.
- On a également suggéré qu'il serait nécessaire d'embaucher davantage d'agents chargés de l'examen des plans pour augmenter la capacité du Commissariat aux incendies à réaliser les examens rapidement.

2. Bâtiments existants

Bien qu'elle soit considérée comme étant une pratique acceptable au Canada, la LPI ne définit pas clairement la protection des droits acquis sur les éléments d'un bâtiment existant. Il peut arriver qu'une personne souhaite modifier une partie d'un bâtiment existant ou d'un bâtiment sur lequel le Commissariat aux incendies n'a aucun dossier indiquant qu'il respectait le code au moment de sa construction. Dans ces situations, la personne visée peut vouloir modifier une partie du bâtiment en respectant le code sans avoir à modifier le reste du bâtiment pour le rendre conforme au code.

Il y a un manque de clarté à savoir si cette pratique est permise, car elle n'est pas autorisée d'un point de vue légal en vertu de la LPI. L'édition de 2015 du Code national du bâtiment du Canada, actuellement adoptée en vertu du paragraphe 2(1) du *Règlement sur la prévention des incendies*, ne comporte aucune disposition explicite sur cette question. Le CNB et le CNPI (où l'on mentionne le CNB) ne donnent aucune définition du terme « bâtiment existant ». Le terme n'est défini ni dans la LPI ni dans ses règlements.

2.1 Ce que nous avons demandé

- La définition de « bâtiment existant » devrait-elle être ajoutée au *Règlement sur la prévention des incendies*? Si oui, quelle définition devrait-on lui donner?

- Devrait-on modifier le libellé du *Règlement sur la prévention des incendies* pour permettre aux propriétaires de disposer de droits acquis sur les éléments d'un bâtiment existant en vertu de la LPI ainsi que de certaines parties des codes et des normes adoptés à des fins de prévention des incendies?

2.1 Ce que nous avons entendu

Pour

- La majorité des répondants ont convenu qu'une définition du terme « bâtiment existant » ainsi qu'une disposition permettant de disposer de droits acquis sur les éléments d'un bâtiment existant devraient être ajoutées au *Règlement sur la prévention des incendies*; toutefois, aucun consensus n'a été obtenu sur la définition à utiliser.
 - Voici certaines suggestions recueillies par le ministère :
 - On devrait ajouter à la définition que le bâtiment doit exister depuis au moins cinq ans pour être considéré comme un « bâtiment existant », comme suggéré dans le document de discussion.
 - On ne devrait pas être obligé de mettre à niveau un bâtiment en fonction des normes actuelles, sauf si un problème particulier de sécurité des personnes n'était pas inclus dans l'ancien code utilisé.
 - Plutôt que de mentionner une période de cinq ans, le ministère devrait utiliser le terme « bâtiment existant légalement », qui serait défini comme un bâtiment qui, à un moment dans le passé, a été inspecté et a obtenu un permis de construction d'une autorité compétente, ce que le demandeur devra prouver.

Contre

- Moins de la moitié des répondants étaient contre l'ajout d'une définition pour le terme « bâtiment existant » et d'une disposition qui permettrait de disposer de droits acquis sur les éléments d'un bâtiment existant, et estimaient que si un bâtiment ou son utilisation étaient modifiés, tout le bâtiment devrait être mis aux normes, peu importe l'âge du bâtiment.

3. Organisme de réglementation responsable du code du bâtiment

Actuellement, aux TNO, au-delà de l'examen des plans par le Commissariat aux incendies, il n'existe pas d'organisme de réglementation responsable du code du bâtiment pour vérifier qu'un bâtiment est suffisamment sécuritaire pour y habiter. Les TNO sont actuellement la seule administration au Canada qui n'a pas adopté de cadre pour les normes de construction pour soutenir le CNB et le CNPI.

3.1 Ce que nous avons demandé

7. Le MAMC devrait-il envisager que l'élaboration d'une loi sur les normes de construction parmi ses prochaines priorités législatives?
8. Quels autres éléments le MAMC devrait-il envisager d'ajouter à cet examen d'une loi sur les normes de construction?

3.2 Ce que nous avons entendu

Pour

- La majorité des répondants ont fortement soutenu la suggestion que l'élaboration d'une loi sur les normes de construction devrait être l'une des priorités législatives à venir.
- Les thèmes principaux abordés :
 - Une loi sur les normes de construction serait favorable à la santé et la sécurité publiques dans toutes les collectivités.
 - Pour élaborer une loi sur les normes de construction, il est indispensable de prévoir de vastes consultations et de collaborer avec les intervenants de l'industrie et les administrations communautaires.
 - On a suggéré que la loi sur les normes de construction soit administrée à l'échelle territoriale, car la plupart des administrations communautaires n'ont pas la capacité nécessaire pour le faire.

Contre

- Les répondants en désaccord croient que l'élaboration d'une loi sur les normes de construction serait un projet colossal et coûteux qui nécessiterait d'importantes ressources financières et humaines.
- On a suggéré que les TNO disposent de suffisamment d'exigences de respect du code et

qu'elles sont bien connues, largement acceptées et utilisées depuis des décennies.

- Selon d'autres répondants, même si les travaux de conception et de construction de certains projets ne sont pas adéquatement surveillés, il serait nécessaire d'effectuer des études plus approfondies avant de déterminer que la présente suggestion est la solution appropriée.

Autres commentaires

- On a fait remarquer que l'élaboration d'une loi sur les normes de construction ne serait pas une priorité du MAMC, mais plutôt du ministère de l'Infrastructure.

4. Autres commentaires

Dans le cadre du processus d'échanges, plusieurs répondants ont formulé des commentaires supplémentaires sur d'autres sujets que ceux présentés dans le document de discussion. Nous avons regroupé ces commentaires selon les grands thèmes suivants.

Commissariat aux incendies et lignes directrices sur l'examen des plans

- Plusieurs répondants ont suggéré la modification des lignes directrices sur l'examen des plans. Le MAMC a l'intention de réaliser un examen des opérations du Commissariat aux incendies, ce qui comprendra les lignes directrices sur l'examen des plans. Entre-temps, voici les commentaires reçus sur les lignes directrices pendant le présent échange :
 - Plusieurs répondants ont mentionné qu'il était nécessaire de fixer un échéancier précis et transparent pour que le processus d'examen des plans soit mené à bien rapidement.
 - On a également mentionné que le Commissariat aux incendies n'a pas la capacité nécessaire pour réaliser les examens des plans rapidement.
 - Plusieurs répondants ont également mentionné que même si l'examen des plans n'était pas exécutoire, le Commissariat aux incendies devrait participer au processus de conception, plutôt que d'exiger les conceptions finales estampillées.

Sécurité contre les incendies dans le Nord

- On a suggéré que certaines questions devraient être soulevées en tenant compte du contexte nordique, dont l'augmentation de la sensibilisation du public concernant les risques d'incendie; la mise en place des mesures préventives dans les endroits où il y a moins de ressources pour lutter contre les incendies et intervenir en cas d'urgence; et l'élaboration de solutions viables pour les architectes et les concepteurs de bâtiments dans le Nord.

Prochaines étapes

Le MAMC tient à remercier toutes les personnes qui ont participé au processus d'échanges.

Le MAMC prendra en considération les commentaires recueillis et les pratiques dans les autres territoires et les provinces pour orienter sa décision quant à la modification de la *Loi sur la prévention des incendies*.



PLEASE KEEP THE CONTENT OF THIS DOCUMENT CONFIDENTIAL BUT THE FACT THAT THERE IS ENGAGEMENT BETWEEN CABINET AND STANDING COMMITTEE IS NOT CONFIDENTIAL

August 8, 2022

RYLUND JOHNSON
CHAIR
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

Addictions Prevention and Recovery Workplan

In follow up to the Office of the Auditor General (OAG) of Canada's audit of addictions prevention and recovery services which was tabled in the Legislative Assembly on May 31, 2022, attached please find a workplan outlining the Health and Social Services system's response. The Department of Health and Social Services and the Health and Social Services Authorities have accepted all recommendations made by the OAG and have jointly prepared the attached workplan to address the recommendations.

The Department would be pleased to provide a technical briefing on the workplan at Committee's earliest convenience.

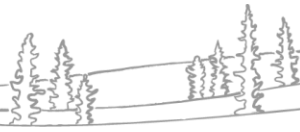
Thank you in advance for your interest in this important work.

A handwritten signature in black ink that reads "JAGreen".

Julie Green
Minister of Health and Social Services

Attachment

- c Members of the Legislative Assembly
- Principal Secretary
- Secretary to Cabinet/Deputy Minister, EIA
- Clerk, Standing Committee on Government Operations
- Committee Members, Standing Committee on Government Operations



ADDICTIONS PREVENTION AND RECOVERY SERVICES

WORK PLAN (2022-2024)

JUNE | 2022

DRAFT

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English

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French

Kīspin ki nitawih̄tīn ē nīh̄yawih̄k ōma ācimōwin, tipwāsīnān.

Cree

Tłıchq̄ yatı k'èè. Dı wegodi newq̄ dè, gots'ō gonede.

Tłıchq̄

ʔerih̄t'ís Dēne Sų́líné yatı t'a huts'elkēr xa beyáyatı theʔą ʔat'e, nuwe ts'ēn yóftı.

Chipewyan

Edı gondı dehgháh got'ıe zhatıé k'ée edat'éh enahddhę nıde naxets'é edahfı.

South Slavey

K'áhshó got'ıne xədə k'é hederı ʔedıht'ıé yerııwę nıde dúle.

North Slavey

Jii gwandak izhii ginjik vat'atr'ıjähch'uu zhit yinothtan jı', diıts'at ginohkhıi.

Gwich'in

Uvanittuaq ilitchurisukupku Inuvialuktun, ququaqłuta.

Inuvialuktun

Ĉ'đđ ɳɳ^{sb}Δ^c ʌʀLJΔ^r Δ^{sb}ɳɳ^cʀLɳɳ^b, ɳ^cɳ^cΔ^{sb} Δ^{sb}ɳ^cΔ^{sb}ɳ^c.

Inuktitut

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DRAFT

Message from the Minister

The Office of the Auditor General's (OAG) audit of Addictions Prevention and Recovery Services provides important insights to help the Government of the Northwest Territories improve the outcomes for residents with addictions.

Addictions take a significant toll on the lives of individuals and families across this Territory and threaten the fabric of communities. I see these issues daily and I know the health and social system needs to provide responsive, safe, and effective services to help those who are struggling and their families. This workplan outlines the work that the Health and Social Services system will be taking to improve services.

There are already a variety of programs and services available to individuals with addictions, delivered by competent, dedicated, and caring staff. In addition, the Health and Social Services system is taking meaningful steps to improve the range of supports by moving forward with commitments to establish transitional housing for addiction recovery, managed alcohol programming and a model for medical detox. The activities in this workplan will complement and strengthen these existing and ongoing efforts.

I am committed to ensuring that the Health and Social Service system takes all the steps outlined in this workplan to ensure a strong system of coordinated and easily accessible addictions supports for residents. I hope these changes will provide everyone with addictions with tools to work toward a healthy future.

Julie Green
Minister of Health and Social Services

Introduction

The Office of the Auditor General of Canada (OAG) conducted an audit of addictions prevention and recovery services in the Northwest Territories (NWT) for the period of August 1, 2016, to July 31, 2021. The objective of the audit was to determine whether the Department of Health and Social Services (DHSS) and the Health and Social Services Authorities (HSSAs) provided addictions prevention and recovery services to meet the needs of NWT residents. The audit did not assess activities undertaken by other Government of Northwest Territories departments/organizations, Indigenous governments, or third parties that provide addictions services to NWT residents. The audit involved examining and analyzing key documents from the DHSS and HSSAs. The OAG interviewed officials from the DHSS, the three HSSAs, as well as Indigenous governments and organizations.

The Auditor General's findings focused on seven areas: equitable access, needs of diverse subpopulations, aftercare planning, coordination of addictions services, cultural safety, the use of disaggregated data, and outcomes for addictions services. The Health and Social Services System welcomed this audit experience as addictions is a pressing issue in the Northwest Territories. While there is still much progress to be made, the audit validated the territory's growth and ongoing strategic direction for addictions prevention and recovery services.

The OAG's recommendations align with the territories' key priority areas for addictions prevention and recovery services. For instance, the DHSS and the HSSAs have recently transformed the system through the implementation of Stepped Care 2.0. This model of care uses a recovery-oriented approach to provide same-day access to flexible mental wellness and addictions recovery services. The Community Counselling Program has since eliminated the need for official wait lists to receive counselling services. Stepped Care 2.0 has paved the way for enhanced integration of services across systems as well as the coordination of formal and informal supports (such as counselling, e-mental health, peer-support, and land-based programs).

The OAG's recommendations have highlighted areas that require additional focus and attention. The DHSS and HSSAs have agreed with all the recommendations outlined in the OAG's report. The Health and Social Services System embraces the opportunity to advance positive change in the Northwest Territories. The DHSS and HSSAs developed this joint work plan to address the OAG's seven recommendations. With the implementation of the actions contained in this plan, it is anticipated that progress will be made in the following areas that have been highlighted as needing improvement:

- Increased understanding of residents' self-determined mental wellness and addictions recovery needs to inform program planning and priority setting,
- Enhanced partnerships with Indigenous Governments and communities to ensure a continuum of services that better meets the addictions needs of residents,
- Improved access to culturally safe addiction prevention and recovery services,
- Increased consistency in coordination of addictions services and aftercare, and
- Enhanced ability to track community-identified and service user-identified outcomes.

We are all impacted by mental wellness and addictions recovery. As such, this is a topic that is deeply personal for many individuals, families, and communities across the NWT. Addiction recovery supports are a vital part of one's health, well-being, and quality of life. Health and Social Services is committed to building a better system of supports for residents seeking addictions prevention and recovery services.

Improving Performance: Action and Alignment

The Department of Health and Social Services (DHSS) and the Health and Social Services Authorities (HSSAs) are committed to increasing the number and variety of culturally respectful, community-based mental wellness and addictions recovery programs in the Northwest Territories. The OAG's recommendations complement and **validate** the priorities of the DHSS and HSSAs and, together, action will be undertaken to respond to findings. Many initiatives that had already been implemented or were in development at the time of the audit, align with the OAG's recommendations which will support more effective action and response. Examples include but are not limited to:

- Creation of a Cultural Safety and Anti-Racism Unit within the Community, Culture & Innovation Division
- Establishment of an Indigenous Advisory Body
- Implementation of a Stepped Care 2.0 approach to community counselling
- Implementation of Child and Youth Care Counsellors in NWT communities and schools
- Implementation of the *My Voice, My Choice* Campaign for Youth Wellness
- Establishment of the Peer Support and Addictions Recovery and Aftercare Funds
- Enhancement of the On-the-Land Healing Fund and administration of Process Evaluation for the Fund
- Development of a territorial approach to Managed Alcohol
- Creation of an Office of Indigenous Client Experience (*in process*)
- Creation of Indigenous Patient Advocate positions (*in process*)
- Establishment of Transitional Housing for Addiction Recovery (*in development*)
- Development of a territorial model for Medical Detox (*in development*)
- Establishment of Equity Frameworks and Tools (*in development*)

The audit results have provided valuable insight that the DHSS and HSSAs will **incorporate** into ongoing strategic work such as the *Department of Health and Social Services Business Plan* and the *NWT Alcohol Strategy*.

The OAG's recommendations **accentuate** areas for improvement in addiction prevention and recovery services of the Northwest Territories. This work plan and the activities listed on the following pages, highlights new actions that the DHSS and HSSAs are taking in direct response to the audit recommendations.

Priority Area #1: Equitable Access

Taking deliberate steps to broaden access to effective and appropriate addictions recovery services is important to mitigating health inequities and reducing barriers to care.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|--|---------------|-------------------|
| Engage with Indigenous Governments and communities to inform approaches to defining and achieving equitable access to addictions services. | <p>Utilize the Health Equity Assessment tool, currently in development, to guide the adoption of a definition of equitable access for addictions services that is based on engagement with Indigenous Governments and communities:</p> <ul style="list-style-type: none"> - Indigenous community leadership via Community Wellness Plan renewal process - Indigenous Governments via Indigenous Advisory Body - NWT communities via NWT Association of Communities Annual General Meeting - Individuals with lived and living expertise via Mental Wellness and Addictions Recovery Advisory Group <p>Develop a comprehensive map of addictions services, both existing and requested, to inform long term planning and priority setting in accordance with established definition of equitable access and ongoing engagement with community partners.</p> | DHSS (CCI) | 2022-2023 (Q4) |
| Based on engagement results, develop an approach for the delivery methods and locations of key addictions services, aiming to reduce barriers where possible (within existing system capabilities and capacities). | Establish Territorial Addictions Working Group to oversee the development of a workplan that operationalizes targeted and proportional strategies to identify and address barriers to health equity for addictions services. | NTHSSA | 2023-2024 (Q4) |

Expected Results: An operationalized definition and approach to meeting commitments to equitable access for addictions services that specifies delivery methods and location of services to reduce barriers where possible.

Priority Area #2: Diverse Subpopulations

The collection and analysis of service-user data provides important information on trends, the profiles of individuals accessing addictions recovery services, and the needs and preferences associated with those distinct groups. This information can then be used to validate approaches to care and service delivery, as well as to identify areas where shifts in an approach may be required.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|---|--|----------------|-------------------|
| Develop an approach to the collection of service-user experience and satisfaction data that includes additional demographic categories to capture the needs of diverse subpopulations including refugee and non-Indigenous racialized groups. | Research best practices for categorizing demographic information and determine an approach for the NWT addictions recovery system. | DHSS (CPRE) | 2022-2023 (Q4) |
| Combine the <i>Community Counselling Program Service-User Satisfaction Questionnaire</i> and the <i>Addictions Recovery Experience Survey</i> into a single questionnaire, including the additional demographic categories identified in 2022-2023. | <p>Combine <i>Community Counselling Program Service-User Satisfaction Questionnaire</i> and the <i>Addictions Recovery Experience Survey</i> into a single <i>Mental Wellness and Addictions Recovery Experiences Questionnaire</i> that includes additional demographic categories.</p> <p>Administer questionnaire across NWT using a mixed methodology (online and paper-based) and repeat every 2-3 years. Use the results to inform understanding of the addictions services needs of diverse subpopulations.</p> | DHSS (MWAR) | 2023-2024 (Q4) |

Expected Results: An established, ongoing approach to the collection of service user needs and preferences, including those of diverse subpopulations, to enhance the understanding of the addictions services needs of all residents.

Priority Area #3: Aftercare Planning

Aftercare plans are an important aspect of care for people who attend facility-based treatment as part of an overall recovery plan. Aftercare plans identify the individualized supports and resources necessary to celebrate successes, encourage healthy habits, cope with triggers, and work towards personal recovery goals.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|--|--------|-------------------|
| Review current practices in aftercare planning and create a revised, standardized approach to aftercare planning that is reflective of established standards and best practice. This work will include the development of standardized tools and processes that will ensure a documented aftercare plan is clearly identified on the service-user's file prior to leaving for treatment. The approach will also ensure regular updates during treatment, proactive connection upon completion of treatment, and active outreach to ensure that residents accessing addictions treatment are connected to resources and set up for success upon returning to the NWT. | <p>Complete a review of best practice and National Standards in addictions recovery and aftercare and:</p> <ul style="list-style-type: none"> - Implement a consistent approach to aftercare planning and documentation that ensures alignment with person centred practice and cultural safety and that includes requirements for planning to take place prior to treatment and for active outreach and offering of supports post treatment. - Implement Standard Operating Procedures and tools to support providers in the implementation of the aftercare planning approach. | NTHSSA | 2022-2023 (Q4) |
| | Implement system education and training development plan, including primary care practitioners, NGOs, and other care providers referring to addictions treatment. | NTHSSA | 2023-2024 (Q3) |

Expected Results: A consistent approach to aftercare planning and documentation that ensures all individuals who attend treatment have an aftercare plan prior to beginning treatment and are provided active connection to support services upon their completion of treatment.

Priority Area #4: Coordination of Addictions Services

Identifying and evaluating positions that facilitate referrals is essential to providing care that is coordinated. This ensures that individuals seeking support with addictions recovery can easily navigate the system to receive the care they need from the right provider at the time they need it.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|---|---|--------|-------------------|
| In partnership with key stakeholders, conduct a gap analysis to identify areas requiring targeted quality improvement and to inform the development of standardized processes for both provider- and self-referrals that include key referral points and pathways to accessing addictions services. | To provide a consistent approach for transitioning service-users to and from out-of-territory treatment facilities to community-based care providers: <ul style="list-style-type: none"> - Identify and communicate key positions and key stakeholders responsible for providing addictions and recovery services, including both government and non government - Develop and implement Standard Operating Procedures to standardize the process for providers referring to Addictions Services | NTHSSA | 2022-2023 (Q4) |
| | Implement onboarding process and competency-based orientation plans for all practitioners that outline the pathways for accessing addictions and recovery services. | NTHSSA | 2023-2024 (Q3) |
| | Implement system-wide communication outlining the process to self-refer to addictions services for both providers and service users. | NTHSSA | 2023-2024 (Q4) |

Expected Results: Established and consistent referral processes for addictions services, including the identification and location of key positions that can support and facilitate access.

Priority Area #5: Cultural Safety

Offering health and social services that are culturally safe and free from racism at both the provider and system levels is critical to ensuring respectful, safe, and non-discriminatory care for NWT residents.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|---|---|--------------------------|-------------------|
| Conduct a review of standards and policies associated with key addictions services including the Community Counselling Program and the Facility Based Addictions Treatment Program to identify barriers to cultural safety to inform efforts to remove or reduce identified barriers. | <p>Work with the Community, Culture and Innovation Division, as well as interested members of the Indigenous Advisory Body, to review existing standards and policies associated with key addictions services like the Community Counselling Program and the Facility Based Addictions Treatment Program to identify barriers to cultural safety.</p> <p>Implement changes to reduce barriers and share results with all Health and Social Services Authorities to direct complementary changes to operational policies and procedures.</p> | DHSS (MWAR) | 2023-2024 (Q4) |
| Review and adjust screening processes, core competencies, and equivalencies for key addictions services positions to ensure inclusion and application of Indigenous qualifications. | <p>Engage in discussions with community leadership and Indigenous organizations on how to appropriately incorporate Indigenous qualifications into job descriptions.</p> <p>Ensure that job descriptions, core competencies, screening and interview processes reflect and incorporate Indigenous knowledge and qualifications.</p> <p>Improve orientation process and identify mandatory training requirements of positions delivering addictions services.</p> | NTHSSA HRHSSA TCSA | 2023-2024 (Q4) |

Expected Results: Reduced policy barriers to cultural safety in key addictions services, and revised hiring practices for addictions positions that formally recognize the value of Indigenous qualifications.

Priority Area #6: Disaggregated Data

Collecting data related to specific subpopulations enables analysis of trends and other key factors that can facilitate a clearer understanding of the needs of specific groups. This understanding can then inform approaches to service delivery to meet these diverse needs more effectively.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|---|----------------|-------------------|
| Examine the ability to disaggregate program data based on current data collection approaches, and the appropriateness of collecting data on additional demographic groups, including the LGBTQ+ community, refugees, and non-Indigenous racialized groups. This work will include a review of best practices, a feasibility assessment, and the compilation of an inventory outlining existing data collection across key addiction service areas. | <p>Examine the ability to expand the collection of demographic data, specific to the LGBTQ+ community, refugees, and non-Indigenous racialized people across addiction recovery programs and services by:</p> <ul style="list-style-type: none"> - Conducting a review of best practice - Compiling an inventory of existing demographic data collection - Completing a feasibility assessment | DHSS (MWAR) | 2023-2024 (Q3) |
| Determine an analytic approach for any additional categories that will be collected as part of ongoing program monitoring data for the Community Counselling and Facility Based Addictions Treatment programs. The results of the analytic approach will be used to inform adjustments to services, as necessary. | <p>Determine an approach for expanded demographic data collection and analysis of monitoring data, which includes administrative data and self-reported experiences of the mental wellness and addictions recovery continuum of programs and services.</p> <p>Use the results of data analysis to inform adjustments in approach as required for responsive service delivery.</p> | DHSS (MWAR) | 2023-2024 (Q4) |

Expected Results: Routine collection and analysis of disaggregated data, including for diverse subpopulations, to inform understanding of how well addictions services are meeting the needs of residents and to inform adjustments to services as required.

Priority Area #7: Outcomes for Addictions Services

Establishing indicators to track progress and outcomes is important for understanding whether addictions prevention and recovery services are meeting the needs of residents.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|--|------------------------|---------------------------|
| <p>Develop logic models and monitoring frameworks for the Community Counselling Program and other key addictions services, including HSS funded, community designed and delivered services.</p> <p>This work will identify short-, medium- and long-term outcomes as well as key indicators, and will embed applicable community determined outcomes into the overall monitoring approach.</p> | <p>Working with Corporate Planning, Reporting and Evaluation Division, and Indigenous Governments and communities, establish an overarching logic model and monitoring approach for all core mental wellness and addictions recovery programs that includes short-, medium- and long-term outcomes, including community defined outcomes, and indicators for individual program areas and community delivered programs and services.</p> | <p>DHSS (MWAR)</p> | <p>2022-2023 (Q4)</p> |
| <p>Implement monitoring framework and use results to inform shifts in service delivery, as necessary and feasible.</p> | <p>Implement framework and monitor indicators while maintaining the privacy of service users and use the results to inform shifts in program approach if necessary.</p> | <p>DHSS (MWAR)</p> | <p>2023-2024 (Q4)</p> |

Expected Results: Established short, medium and long term outcomes, and associated indicators, that are used to monitor the results of addictions programs and services and to inform service adjustments as necessary.



100-62 Woodland Drive
Hay River, NT X0E 1G1
Phone: 867-874-6522
email: sao@hayriver.com

August 25, 2022

Standing Committee on Government Operations
Northwest Territories Legislative Assembly
PO Box 1320 | Yellowknife, NT | X1A 2L9

Dear Mr. Rylund Johnson

On behalf of the Council of the Town of Hay River, I would like to thank the Standing Committee on Government Operations (“Committee”) for taking the time to meet to discuss the GNWT’s performance in supporting the 2022 Hay River flood response and recovery activities.

Overall, the GNWT’s support has been positive and valued through the processes to date. In particular, the Department of MACA’s guidance and assignment of resources has been greatly appreciated. We welcome the opportunity to work with the GNWT through execution of their After-Action Review of the flood emergency response for a deeper dive into improvement opportunities for both governments.

In consideration of the impacts of climate change, mitigation against flood recurrence will be an important activity that the Town will rely heavily on other levels of government to support. While a community adaptation plan will seek to research and install long-term solutions, the Town has identified some opportunities for immediate action.

One of these opportunities is the raising of a section of a GNWT owned road that will provide protection to an area of the community impacted significantly by flooding. The road is the best form of mitigation to the dozens of homes that incurred a high level of damage in 2022. The Town will be requesting that the GNWT consider a partnership with the Town to implement the project prior to the end of the 2022 construction season.

Again, we thank you and your colleagues for meeting with the Town of Hay River. We would value and appreciate your Committee bringing appropriate GNWT attention to the mitigation request as well as the Town’s involvement in the flood After-Action Review.

Sincerely,

A handwritten signature in blue ink, appearing to read "K Jameson", is written over a faint, larger blue signature.

Mayor Kandis Jameson
Town of Hay River

CC.

Minister RJ Simpson; MLA Rocky Simpson; Hay River Town Council; SAO – Glenn Smith

**Attachment 11**

September 07, 2022

INFORMATION OR COMMUNICATIONS NOT TO BE MADE PUBLIC UNTIL TRIGGERING EVENT

RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

Arctic Circle Assembly 2022

The next Arctic Circle Assembly will be held in Reykjavík, Iceland, October 13-16, 2022. Governments, organizations, and academics are given the opportunity to present their visions of the Arctic, advance their priorities and strengthen the Arctic network, both inside and outside the circumpolar North.

The Arctic Circle Assembly is an opportunity to meet decision-makers from across the globe to discuss key issues such as investment, infrastructure, security, sustainable development, and tourism.

As the Government of the Northwest Territories intends to send a delegation to the Arctic Circle Assembly, I would like to extend the opportunity for a representative from the Standing Committee on Government Operations to attend the Arctic Circle Assembly as part of the NWT delegation.

Sincerely,

A handwritten signature in blue ink that reads "Caroline Cochrane".

Caroline Cochrane
Premier

- c. Members of the Legislative Assembly
Principal Secretary
Secretary to Cabinet/Deputy Minister, Executive and Indigenous Affairs
Clerk of the Legislative Assembly
Clerk, Standing Committee on Government Operations
Advisor, Standing Committee on Government Operations
Members, Standing Committee on Government Operations

**Attachment 12**

September 14, 2022

MR. RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

**This information can be made
public after its tabling scheduled
for October/November Sitting**

2022 Interim Financial Report

Please find attached the Interim Public Accounts for March 31, 2022.

As committed to the Standing Committee of Government Operations (SCOGO) previously, the Government of the Northwest Territories (GNWT)'s Interim Financial Report are shared with SCOGO as close to August 31st of each year as possible. This release is ahead of the GNWT statutory reporting deadline of September 30th and by making the Interim Financial Report (non-consolidated financial statements) available earlier, their review can coincide in a more timely way with the annual Business Plan review process. This year we are slightly behind in our release of this draft as a result of some improvements that we implemented along with a relatively new financial reporting team within our Department for 2022 year end.

This draft we are providing you has been prepared in advance of the audit being completed for the fiscal year. Outstanding items at this time include:

- A risk that the Office of the Auditor General of Canada may require a subsequent adjustment to the stated amounts as the result of ongoing audit work;
- Any subsequent event that arises before the audit is complete may cause a revision; and,
- Deemed appropriations for Departments that have overspent their appropriations. This process will only be finalized once the audit is complete, and results are known with certainty.

.../2

- 2 -

If you wish to have a presentation and/or discussion about the information contained within the Interim Public Accounts, I am available to meet at your convenience.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

Caroline Wawzonek
Minister of Finance

Attachment

- c. Members of the Legislative Assembly
 - Principal Secretary
 - Secretary to Cabinet/Deputy Minister, Executive and Indigenous Affairs
 - Secretary to the Financial Management Board/Deputy Minister, Finance
 - Clerk, Standing Committee on Government Operations
 - Advisor, Standing Committee on Government Operations
 - Clerk of the Legislative Assembly

PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2022

SECTION II
INTERIM
NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

HONOURABLE CAROLINE WAWZONEK

Minister of Finance

Public Accounts of the Government of the Northwest Territories

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Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

as at March 31, 2022

(thousands of dollars)

| | 2022 Actual \$ | Reclassified (Note 24) 2021 Actual \$ |
|---|----------------------|---|
| Financial assets | | |
| Portfolio investments (note 3) | 40,307 | 37,519 |
| Accounts receivable (note 4) | 406,556 | 347,449 |
| Due from the Government of Canada (note 10) | 106,698 | 88,764 |
| Inventories held for resale | 38,950 | 39,250 |
| Loans receivable (note 5) | 88,988 | 91,042 |
| Sinking fund (note 6) | 500 | 78,099 |
| | 681,999 | 682,123 |
| Liabilities | | |
| Bank overdraft (note 3) | 23,159 | 50,093 |
| Short-term loans (note 7) | 364,972 | 324,871 |
| Accounts payable and accrued liabilities (note 8) | 353,895 | 332,208 |
| Deferred revenue (note 9) | 177,825 | 86,627 |
| Due to the Government of Canada (note 10) | 106,838 | 148,729 |
| Environmental liabilities (note 11) | 71,658 | 51,295 |
| Long-term debt (note 12) | 357,922 | 352,291 |
| Liabilities under public private partnerships (note 13) | 270,510 | 353,050 |
| Pensions (note 14) | 38,743 | 38,264 |
| Other employee future benefits and compensated absences (note 15) | 21,863 | 24,940 |
| | 1,787,385 | 1,762,368 |
| Net Debt | (1,105,386) | (1,080,245) |
| Non-financial assets | | |
| Tangible capital assets (schedule C) | 2,912,550 | 2,856,826 |
| Inventories held for use | 2,148 | 1,578 |
| Prepaid expenses | 9,845 | 7,592 |
| | 2,924,543 | 2,865,996 |
| Accumulated surplus | 1,819,157 | 1,785,751 |

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

Approved by:

Caroline Wawzonek
Minister of FinanceJulie Mujcin, CPA, CGA
Comptroller General*The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.*

Government of the Northwest Territories

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

for the year ended March 31, 2022

(thousands of dollars)

| | 2022 Budget <i>(note 1(b))</i> \$ | 2022 Actual \$ | Reclassified (Note 24) 2021 Actual \$ |
|---|--|----------------------|---|
| Revenues | | | |
| Revenues by source <i>(schedule A)</i> | 2,259,231 | 2,308,597 | 2,178,562 |
| Recoveries of prior years' expenses <i>(schedule 3)</i> | 3,000 | 17,334 | 24,107 |
| | 2,262,231 | 2,325,931 | 2,202,669 |
| Expenses <i>(schedule B)</i> | | | |
| Environment and Economic Development | 166,227 | 177,721 | 168,471 |
| Infrastructure | 331,609 | 341,090 | 314,800 |
| Education | 378,849 | 373,454 | 361,509 |
| Health and Social Services | 614,504 | 656,817 | 627,571 |
| Housing | 76,781 | 76,713 | 76,210 |
| Justice | 134,396 | 141,364 | 131,848 |
| General Government | 421,863 | 499,007 | 433,393 |
| Legislative Assembly and statutory offices | 24,443 | 24,636 | 21,476 |
| | 2,148,672 | 2,290,802 | 2,135,278 |
| Annual operating surplus (deficit) | 113,559 | 35,129 | 67,391 |
| Petroleum Products Stabilization Fund Net loss for the year <i>(note 16)</i> | - | (1,723) | - |
| Annual surplus (deficit) | 113,559 | 33,406 | 67,391 |
| Accumulated surplus at beginning of year | 1,785,751 | 1,785,751 | 1,718,360 |
| Accumulated surplus at end of year | 1,899,310 | 1,819,157 | 1,785,751 |

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

Government of the Northwest Territories

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

for the year ended March 31, 2022

(thousands of dollars)

| | 2022 Budget <i>(note 1(b))</i> \$ | 2022 Actual \$ | 2021 Actual \$ |
|--|--|----------------------|----------------------|
| Net debt at beginning of year | (1,080,245) | (1,080,245) | (1,068,272) |
| Items affecting net financial resources: | | | |
| Annual surplus (deficit) for the year | 113,559 | 33,406 | 67,391 |
| Change in tangible capital assets, net book value <i>(schedule C)</i> | (247,525) | (55,724) | (78,323) |
| Change in inventories held for use | - | (570) | 199 |
| Change in prepaid expenses | - | (2,253) | (1,240) |
| Net debt at end of year | (1,214,211) | (1,105,386) | (1,080,245) |

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

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flow (unaudited)

for the year ended March 31, 2022

(thousands of dollars)

| | 2022 \$ | 2021 \$ |
|--|------------------|------------------|
| Cash provided by (used for) | | |
| Operating transactions | | |
| Annual surplus for the year* | 33,406 | 67,391 |
| Items not affecting cash: | | |
| Provision for bad debts and forgivable loans | (2,550) | 5,755 |
| Recoveries of forgivable loans | - | 522 |
| Amortization of tangible capital assets | 125,470 | 121,249 |
| | 156,326 | 194,917 |
| Changes in non-cash assets and liabilities: | | |
| Change in due to (from) Canada | (59,825) | 10,524 |
| Change in other financial assets | (61,657) | (70,107) |
| Change in other financial liabilities | 135,751 | 52,613 |
| Change in prepaid expenses | (2,253) | (1,240) |
| Change in inventories held for use | (570) | 199 |
| Change in inventories for resale | 299 | (4,198) |
| Cash provided by (used in) operating transactions | 168,071 | 182,708 |
| Investing transactions | | |
| Designated cash and investments purchased | (2,788) | (10,623) |
| Designated cash and investments sold | - | 8,291 |
| Net loans receivable receipts (disbursements) | 2,054 | (46,107) |
| Sinking fund installments | (33,910) | (48,419) |
| Cash used for investing transactions | (34,644) | (96,858) |
| Capital transactions | | |
| Acquisition of tangible capital assets | (181,438) | (193,363) |
| Disposal of tangible capital assets (net) | 244 | 783 |
| Cash used for capital transactions | (181,194) | (192,580) |
| Financing transactions | | |
| Acquisition (repayment) of short-term financing | 40,101 | (124,408) |
| Acquisition (repayment) of long-term financing | 34,600 | 254,936 |
| Cash provided by financing activities | 74,701 | 130,528 |
| Increase (decrease) in cash | 26,934 | 23,798 |
| Cash at beginning of year | (50,093) | (73,891) |
| Cash at end of year | (23,159) | (50,093) |

*Total interest paid during the year \$23,532 (2021 - \$19,175).

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

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and reporting entity

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

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 Community Services Agency

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY (continued)

(b) Budget

Canadian public sector accounting standards require a comparison of the results of operations and changes in net financial assets (debt) for the year with those originally planned. The main estimates are the appropriations approved by the Legislative Assembly. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

The table below reconciles the Main Estimates for 2021-2022 as tabled in the Legislative Assembly to the budget figures in the Statement of Operations and Accumulated Surplus.

| | 2022 Main Estimates as Tabled \$ | Adjustments \$ | 2022 Budget \$ |
|--|--|-------------------|----------------------|
| Revenues | | | |
| Revenues by source | 2,189,397 | 69,834 | 2,259,231 |
| Recoveries of prior years' expenses | 3,000 | - | 3,000 |
| | 2,192,397 | 69,834 | 2,262,231 |
| Expenses | | | |
| Environment and Economic Development | 157,863 | 8,364 | 166,227 |
| Infrastructure | 321,110 | 10,499 | 331,609 |
| Education | 370,499 | 8,350 | 378,849 |
| Health and Social Services | 596,784 | 17,720 | 614,504 |
| Housing | - | 76,781 | 76,781 |
| Justice | 133,753 | 643 | 134,396 |
| General Government | 474,386 | (52,523) | 421,863 |
| Legislative Assembly and statutory offices | 24,443 | - | 24,443 |
| | 2,078,838 | 69,834 | 2,148,672 |
| Annual operating surplus (deficit) | 113,559 | - | 113,559 |
| Projects on behalf of third parties | | | |
| Expenses | (88,634) | 88,634 | - |
| Recoveries | 88,634 | (88,634) | - |
| Annual surplus | 113,559 | - | 113,559 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

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

(b) Cash

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

(c) Portfolio investments

Portfolio investments are investments in marketable securities and investments in organizations that do not form part of the government reporting entity and are accounted for by the cost or amortized cost method. 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) 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) 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.

Impairment of inventories, when recognized, result in write-downs to net realizable value.

(f) 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.

(g) 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.

(h) Tangible capital assets and leases

Tangible capital assets are non-financial assets whose useful 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:

| Asset category | Amortization period |
|--------------------------------------|--|
| Land | Not amortized |
| Infrastructure and Other | 40 years or less |
| Computers | 10 years or less |
| Equipment | |
| Barges and ferries | 75 years or less |
| Other 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 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Tangible capital assets and leases (continued)

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.

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) Contractual rights and contingent assets

The Government enters into contracts that are significant in relation to its current financial position or that will materially affect 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.

(j) 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 pay for authorized grants and contributions where eligibility criteria are met and to pay for employee compensation earned prior to year-end.

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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) 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.

(l) Liabilities under 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. When available for use, the P3 assets are amortized over their estimated useful lives.

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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) 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.

(n) 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) 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.

(p) 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.

(q) 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(q) Taxes, regulatory, resource, and general revenues (continued)

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.

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(o)*) 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*.

(r) 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(q)*). All other expenses are recognized on an accrual 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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(t) 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.

(u) 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, due to the Government of Canada or deferred revenue, as applicable. Revenues, including transfer payments and general revenues, are accrued when expenses as allowed under the project contract, exceed advances, and are recorded as receivables in accounts receivable or due from the Government of Canada, as applicable.

(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.

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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

3. CASH, RESTRICTED ASSETS AND DESIGNATED ASSETS

(a) Investment pool

Surplus cash (deficit) of the Government is pooled with the surplus cash of certain Territorial Crown Corporations, and other public agencies to create an investment pool.

When the Government has a cash deficit, the Government accesses overdraft facilities provided by two chartered banks. The overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The lines of credit are secured by the Consolidated Revenue Fund of the Government and have no fixed repayment terms.

Interest is only charged when there is a net overdraft balance of the Government and its investment pool participants. As at March 31, 2022, the investment pool had no net overdraft balance (2021 - nil).

As at March 31, 2022, the Government's share in the investment pool was a deficit of \$23,159 (2021 - \$50,093).

The Government's cash deficit related to the investment pool carried interest at an average rate of 2.47% (2021 - 2.45%).

The investment pool had an average portfolio yield range for the year of 0.65% - 0.96% (2021 was 0.70% - 0.89%). In 2022, the Government received interest on short-term investments of \$191 (2021 - \$77).

(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, 2022 is \$5,533 (2021 - \$7,793) and is included in deferred revenue (note 9).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

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

(c) Designated Assets

Designated assets are included in cash and portfolio investments.

Pursuant to the *Student Financial Assistance Act*, the assets of the Students 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:

| | 2022 | 2021 |
|---------------------------|---------------|---------------|
| | % | % |
| Canadian stocks | 19.97 | 20.43 |
| Cash and other assets | 2.00 | 2.41 |
| Fixed income mutual funds | 42.80 | 40.99 |
| Federal bonds | 10.80 | 11.60 |
| Foreign stocks | 24.43 | 24.57 |
| | <u>100.00</u> | <u>100.00</u> |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

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:

| | 2022 \$ | 2021 \$ |
|---|---------------|---------------|
| Students Loan Fund: | | |
| Authorized limit for loans receivable | 45,000 | 45,000 |
| Less: Loans receivable balance | (41,294) | (41,924) |
| | 3,706 | 3,076 |
| Environment Fund: | | |
| Beverage Container Program net assets | 7,475 | 6,754 |
| Land Titles Assurance Fund: | | |
| Land Titles net assets | 5,301 | 5,092 |
| Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance Pension Plan: | | |
| Marketable securities (market value \$39,951; 2021 - \$39,602) | 39,502 | 36,616 |
| Money Market (market value approximates cost) | 197 | 27 |
| Cash and other assets (market value approximates cost) | 608 | 876 |
| | 40,307 | 37,519 |
| | 56,789 | 52,441 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

4. ACCOUNTS RECEIVABLE

| | Accounts Receivable \$ | Allowance for Doubtful Accounts \$ | Net 2022 \$ | Net 2021 \$ |
|--|------------------------------|---|-------------------|-------------------|
| General | 76,672 | (27,780) | 48,892 | 54,129 |
| Government of Nunavut | 8,997 | - | 8,997 | 12,363 |
| Revolving fund sales | 1,520 | - | 1,520 | 1,296 |
| Non-renewable resource revenue | 40,779 | - | 40,779 | 27,496 |
| Workers' Safety Compensation Commission | 84 | - | 84 | 129 |
| | 128,052 | (27,780) | 100,272 | 95,413 |
| Receivables from related parties: | | | | |
| Divisional Education Councils and District Education Authorities | 15,256 | - | 15,256 | 13,703 |
| Health and Social Services Authorities | 275,606 | - | 275,606 | 225,750 |
| Northwest Territories Business Development and Investment Corporation | 254 | - | 254 | 219 |
| Northwest Territories Housing Corporation | 3,883 | - | 3,883 | 2,239 |
| Tlicho Community Services Agency | 5,080 | - | 5,080 | 4,289 |
| Northwest Territories Hydro Corporation | 211 | - | 211 | 201 |
| Aurora College | 5,900 | - | 5,900 | 5,392 |
| Inuvialuit Water Board | 94 | - | 94 | 243 |
| | 306,284 | - | 306,284 | 252,036 |
| | 434,336 | (27,780) | 406,556 | 347,449 |

During the year, no accounts receivable (2021 - \$0) were written off and \$97 (2021 - \$0) were forgiven.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

5. LOANS RECEIVABLE

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$ | \$ |
| 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. | 26,067 | 26,798 |
| Students Loan Fund loans due in installments to 2035, bearing fixed interest between 0.00% and 11.75%, unsecured. | 41,294 | 41,924 |
| Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10 (2021 - \$10). Interest is calculated monthly based upon the Government's current borrowing rate. | 315 | 432 |
| Northwest Territories Power Corporation loan, unsecured, repayable in semi-annual installments of \$922, bearing fixed interest at 2.265%. | 38,572 | 39,527 |
| Other | 6 | 16 |
| | 106,254 | 108,697 |
| Valuation allowance - Student Loan Fund | (17,266) | (17,655) |
| | 88,988 | 91,042 |

During the year, \$1,958 in student loans (2021 - \$1,933) was remised with proper authority.

Interest earned on loans receivable during the year is \$1,492 (2021 - \$672).

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 Tlicho All Season Road contract (note 13). The Government made a contribution of \$33,910 to the sinking fund in 2022 and then at the time of substantial completion of the Tlicho All Season Road, the Government used the sinking fund to make a lump sum payment to retire a portion of the related liability under the public private partnership. As at March 31, 2022, the Sinking Fund balance is \$500 (2021 - \$78,099); the carrying value approximates the market value. The weighted average effective rate of return for the year is 0.08% (2021 - 0.08%). Interest earned on the sinking fund during the year is \$554 (2021 - \$434).

7. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its banks. Short term loans of \$364,972 (2021 - \$324,871) incurred interest at the weighted average year-end rate of 0.48% (2021 - 0.50%). Interest paid is \$1,332 (2021 - \$2,078).

The short-term borrowing limit under the *Appropriation Act* as at March 31, 2022 is \$731,000 (2021 - \$565,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$ | \$ |
| Trade | 214,843 | 187,243 |
| Government of Nunavut | 553 | - |
| Employee and payroll-related liabilities | 87,169 | 85,507 |
| Other liabilities | 3,995 | 3,887 |
| Non-renewable resource sharing | 11,341 | 9,493 |
| Workers' Safety and Compensation Commission (Northwest Territories and Nunavut) | 1 | 2,979 |
| | 317,902 | 289,109 |
| Payables to related parties: | | |
| Arctic Energy Alliance | 21 | - |
| Aurora College | 327 | 37 |
| Divisional Education Councils and District Education Authorities | 139 | 101 |
| Health and Social Services Authorities | 31,396 | 36,260 |
| Northwest Territories Business Development and Investment Corporation | 2,042 | - |
| Status of Women Council of the Northwest Territories | - | 13 |
| Northwest Territories Housing Corporation | 17 | 4,567 |
| Northwest Territories Hydro Corporation | 734 | 1,116 |
| Tlicho Community Services Agency | 1,295 | 981 |
| Northwest Territories Human Rights Commission | 23 | 24 |
| | 35,994 | 43,099 |
| | 353,895 | 332,208 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

9. DEFERRED REVENUE

| | Reclassified (Note 24) | | | |
|---|---------------------------|----------------|------------------|----------------|
| | 2021 | | | 2022 |
| | Balance | Additions | Usage | Balance |
| | \$ | \$ | \$ | \$ |
| Government of Canada | 22,968 | 77,628 | (65,723) | 34,873 |
| Government of Canada Agencies | | | | |
| Canadian Northern Economic Development Agency | 5,113 | 1,459 | (2,208) | 4,364 |
| Crown - Indigenous Relations and Northern Affairs | | | | |
| Canada | 16,404 | 13,080 | (6,060) | 23,424 |
| Department of National Defence | 1,634 | 60,039 | - | 61,673 |
| Health Canada | 9,874 | 17,110 | (11,483) | 15,501 |
| Infrastructure Canada | 63 | 2,206 | - | 2,269 |
| Ministry of Finance | 1,995 | 2,431 | (1,995) | 2,431 |
| Parks Canada | 60 | 28 | (50) | 38 |
| Polar Knowledge Canada | - | 32 | (14) | 18 |
| Public Health Agency of Canada | 656 | 2,242 | (184) | 2,714 |
| Royal Canadian Mounted Police | 161 | 4,521 | (4,559) | 123 |
| Transport Canada | 3,982 | 3,890 | - | 7,872 |
| Arctic Research Foundation | 608 | - | (400) | 208 |
| Baggage handling and runway projects | 1,895 | 1,922 | (2,065) | 1,752 |
| Bilateral Water Management Agreements | 2,561 | 900 | (544) | 2,917 |
| Government of Nunavut | 362 | - | - | 362 |
| Land leases and quarry permits | 639 | 143 | (54) | 728 |
| Large emitters carbon tax | 2,048 | 2,123 | - | 4,171 |
| Lease incentives | 1,264 | - | (301) | 963 |
| Mining recorders office | 521 | - | (506) | 15 |
| Restricted assets (note 3(b)) | 7,793 | 1,595 | (3,855) | 5,533 |
| Ventura | 4,800 | - | - | 4,800 |
| Work deposits, commercial use permits and tourism | | | | |
| licenses | 1,020 | - | (340) | 680 |
| Other | 206 | 247 | (57) | 396 |
| | 86,627 | 191,596 | (100,398) | 177,825 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

10. DUE TO (FROM) THE GOVERNMENT OF CANADA

| | 2022 \$ | Reclassified (Note 24) 2021 \$ |
|--|------------------|---|
| Due from Canada: | | |
| Projects on behalf of the Government of Canada | (47,761) | (34,191) |
| Miscellaneous receivables | (58,937) | (54,573) |
| | (106,698) | (88,764) |
| Due to Canada: | | |
| Excess income tax advanced | 82,105 | 133,586 |
| Miscellaneous payables | 24,733 | 15,143 |
| | 106,838 | 148,729 |
| | 140 | 59,965 |

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

| | \$ |
|------|---------------|
| 2023 | 57,965 |
| 2024 | 18,831 |
| 2025 | 5,309 |
| | 82,105 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(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 209 (2021 - 240) sites as potentially requiring environmental remediation at March 31, 2022.

| Type of Site | 2021 Liability \$ | New Sites in 2022 \$ | Change in estimate \$ | Remediation Expenses \$ | 2022 Liability \$ | Number of Sites |
|---|-------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|--------------------|
| Abandoned mines ⁽¹⁾ | 11,076 | 20,175 | 512 | (329) | 31,434 | 9 |
| Landfills ⁽²⁾ | 10,972 | 368 | 199 | (485) | 11,054 | 44 |
| Abandoned infrastructure and schools ⁽³⁾ | 13,325 | 100 | 1,390 | (1,530) | 13,285 | 80 |
| Airports, airport strips or reserves ⁽⁴⁾ | 4,397 | - | (282) | (7) | 4,108 | 25 |
| Sewage lagoons ⁽⁵⁾ | 1,867 | - | 69 | (149) | 1,787 | 30 |
| Fuel tanks and resupply lines ⁽³⁾ | 2,419 | - | 151 | - | 2,570 | 12 |
| Abandoned lots and maintenance facilities ⁽³⁾ | 7,239 | - | 546 | (365) | 7,420 | 9 |
| Total environmental liabilities | 51,295 | 20,643 | 2,585 | (2,865) | 71,658 | 209 |

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, 2022 is \$1,070 (2021 - \$1,385). 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.

35 (2021 - 5) 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. Of these 35 sites, 34 sites were a result of reclassifying locations to already existing sites. The Government has been working towards providing greater transparency in its reporting of environmental liabilities. The Department of Finance, working with departments on the Environmental Remediation Committee, the Contaminated Sites Working Group and the Information Shared Services Division, have developed an interactive online mapping tool that the public can use to see the location, status and type of sites that are under the responsibility of the Government. Publishing of this tool meets the objective to develop a Government Contaminated Sites Online Database as committed to on the Government's Contaminated Sites Management Work Plan.

4 (2021 - 1) sites were added during the fiscal year.

Included in the 209 (2021 - 240) sites, the Government has identified 68 (2021 - 67) 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.

Government of the Northwest Territories

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(All figures in thousands of dollars)

12. LONG-TERM DEBT

| | 2022 \$ | 2021 \$ |
|--|----------------|----------------|
| Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2021 - \$7), maturing June 2024, bearing interest at 3.30% (2021 - 3.30%), secured with real property. | 197 | 284 |
| 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% (2021 - 3.17%), payable semi-annually, unsecured. | 180,180 | 174,533 |
| Bond, due in September 2051, bearing interest at 2.20% semi-annually (2021 - 2.20%), unsecured. | 180,022 | 180,022 |
| | 360,399 | 354,839 |
| Unamortized discount and issuance costs | (2,477) | (2,548) |
| Total long-term debt | 357,922 | 352,291 |

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

| | \$ |
|-------------|----------------|
| 2023 | 4,614 |
| 2024 | 4,931 |
| 2025 | 5,168 |
| 2026 | 5,467 |
| 2027 | 331,937 |
| Beyond 2027 | 5,805 |
| | 357,922 |

Interest expense on long-term debt, included in operations and maintenance expenses, is \$19,327 (2021 - \$9,362).

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13. LIABILITIES UNDER PUBLIC PRIVATE PARTNERSHIPS

The Government has entered into contracts for the design, build, operation 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 Tlicho 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:

| | 2021 \$ | Additions during the year \$ | Principal Payments \$ | 2022 \$ | Repayment date |
|---|----------------|---------------------------------------|-----------------------------|----------------|-------------------|
| Stanton Territorial Hospital Renewal | 130,454 | - | (3,325) | 127,128 | 2048 |
| Mackenzie Valley Fibre Link | 72,800 | - | (2,900) | 69,900 | 2037 |
| Tlicho All Season Road | 149,796 | 59,427 | (135,741) | 73,482 | 2047 |
| Total | 353,050 | 59,427 | (141,966) | 270,510 | |

The details of the contracts under P3s are as follows:

| | Partner | Date contract entered into | Scheduled/ actual completion date | Interest rate |
|---|--|-------------------------------|--------------------------------------|---------------|
| Stanton Territorial Hospital Renewal | Boreal Health Partnership | September 2015 | November 2018 | 5.36% |
| Mackenzie Valley Fibre Link | Northern Lights General Partnership | October 2014 | June 2017 | 6.52% |
| Tlicho All Season Road | North Star Infrastructure GP | February 2019 | November 2021 | 6.53% |

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

| | | |
|--|-----------------|----------------|
| | \$ | |
| | 2023 | 8,384 |
| | 2024 | 8,016 |
| | 2025 | 7,937 |
| | 2026 | 8,067 |
| | 2027 | 8,847 |
| | 2027 and beyond | 229,259 |
| | | 270,510 |

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13. LIABILITIES UNDER PUBLIC PRIVATE PARTNERSHIPS (continued)

The capital payments for the Mackenzie Valley Fibre Link, Stanton Territorial Hospital Renewal and Tlicho All Season Road are fixed, equal monthly payments for the privately financed portion of the costs of building the infrastructure. The scheduled principal payments for the Tlicho All Season Road include monthly payments, including adjustments for inflation. P3 interest expense for the year is \$12,700 (2021 - \$12,100). Interest capitalized in the period as a function of construction or developing tangible capital assets relating to the Tlicho All Season Road is \$4,000 (2021 - \$3,500).

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 for 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(c)).

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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(All figures in thousands of dollars)

14. PENSIONS (continued)

(b) Pension liability (asset)

| | 2022 | | Total \$ |
|--|-------------------------|----------------------------------|---------------|
| | Regular Funded \$ | Supplemental Non Funded \$ | |
| Accrued benefit obligation | 27,535 | 42,859 | 70,394 |
| Pension fund assets - market related value | (30,566) | - | (30,566) |
| Unamortized actuarial gains (losses) | 143 | (1,228) | (1,085) |
| Pension liability (asset) | (2,888) | 41,631 | 38,743 |

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

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14. PENSIONS (continued)

(c) Change in pension liability (asset)

| | Regular Funded \$ | 2022 Supplemental Non Funded \$ | Total \$ |
|---|-------------------------|--|----------------|
| Opening balance | (2,189) | 40,453 | 38,264 |
| Change to pension liability (asset) from cash items: | | | |
| Contributions from plan members | (306) | - | (306) |
| Contributions from Government | (953) | - | (953) |
| Benefit payment to plan members | (1,512) | (1,996) | (3,508) |
| Drawdown from plan assets | 1,512 | - | 1,512 |
| Net change to pension asset from cash items | (1,259) | (1,996) | (3,255) |
| Change to pension liability (asset) from accrual items: | | | |
| Current period benefit cost | 1,099 | 1,371 | 2,470 |
| Amortization of actuarial gains | (460) | (71) | (531) |
| Interest on average accrued benefit obligation | 1,216 | 1,874 | 3,090 |
| Expected return on average plan assets | (1,295) | - | (1,295) |
| Net change to pension liability from accrual items | 560 | 3,174 | 3,734 |
| Ending balance | (2,888) | 41,631 | 38,743 |

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14. PENSIONS (continued)

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

| | Regular Funded \$ | 2021 Supplemental Non Funded \$ | Total \$ |
|---|-------------------------|--|----------------|
| Opening balance | (1,233) | 39,553 | 38,320 |
| 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 |
| Net change to pension asset from cash items | (1,182) | (1,795) | (2,977) |
| 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 | 1,737 | 2,829 |
| Expected return on plan assets | (1,227) | - | (1,227) |
| Net change to pension liability from accrual items | 226 | 2,695 | 2,921 |
| Ending balance | (2,189) | 40,453 | 38,264 |

(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 \$3,428 (2021 - \$2,613). 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 \$1,054 (2021 - \$1,121).

In addition to the above, the Government contributed \$33,156 (2021 - \$31,716) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$31,836 (2021 - \$30,314).

(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 2022 (no changes in 2021).

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(All figures in thousands of dollars)

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 Valuation Accounting Date | Last Extrapolation Date | Next Valuation Date |
|--|--|-------------------------------|------------------------|
| Legislative Assembly Retiring Allowance Plan | April 1, 2020 | January 31, 2022 | April 1, 2024 |
| Judges Registered Plan | April 1, 2019 | March 31, 2022 | 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 \$23,875 (2021 - \$23,461). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$7,546 (2021 - \$7,446).

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 5.5 years (2021 - 6.5 years) for the MLA's plans and 0.3 years (2021 - 1.3 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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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 March 31, 2022. The effective date of the next actuarial valuation is March 31, 2025. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Government.

| | Severance and Removal \$ | Compensated Absences \$ | 2022 \$ | 2021 \$ |
|--|--------------------------------|-------------------------------|---------------|---------------|
| Changes in Obligation | | | | |
| Accrued benefit obligations, beginning of year | 14,921 | 4,516 | 19,437 | 22,494 |
| Benefits earned | 923 | 426 | 1,349 | 1,396 |
| Interest | 477 | 152 | 629 | 587 |
| Benefits paid | (3,550) | (665) | (4,215) | (5,122) |
| Plan amendments | (6) | (83) | (89) | - |
| Actuarial (gains)/losses | 4,352 | 286 | 4,638 | 82 |
| Accrued benefit obligations, end of year | 17,117 | 4,632 | 21,749 | 19,437 |
| Unamortized net actuarial gain/(loss) | (2,439) | (3,885) | (6,324) | (1,748) |
| Net future obligation | 14,678 | 747 | 15,425 | 17,689 |
| Other employee future benefits | 5,402 | - | 5,402 | 5,877 |
| Other compensated absences | - | 1,036 | 1,036 | 1,374 |
| Total employee future benefits and compensated absences | 20,080 | 1,783 | 21,863 | 24,940 |

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

| | Severance and Removal \$ | Compensated Absences \$ | 2022 \$ | 2021 \$ |
|---------------------------------------|--------------------------------|-------------------------------|--------------|--------------|
| Benefits Expense | | | | |
| Benefits earned | 923 | 426 | 1,349 | 1,396 |
| Implicit interest | 477 | 152 | 629 | 587 |
| Plan amendments | (6) | (83) | (89) | - |
| Amortization of actuarial (gain)/loss | (572) | 634 | 62 | 52 |
| | 822 | 1,129 | 1,951 | 2,035 |

The discount rate used to determine the accrued benefit obligation is an average of 4.1% (2021 - 3.3%). The expected payments during the next five fiscal years are:

| | Severance and Removal \$ | Compensated Absences \$ | Total \$ |
|------|--------------------------------|-------------------------------|---------------|
| 2023 | 2,067 | 391 | 2,458 |
| 2024 | 1,856 | 363 | 2,219 |
| 2025 | 2,027 | 401 | 2,428 |
| 2026 | 1,911 | 404 | 2,315 |
| 2027 | 1,855 | 436 | 2,291 |
| | 9,716 | 1,995 | 11,711 |

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 \$3,000 (2021 - \$1,000).

| | 2022 \$ | 2021 \$ |
|--|----------------|--------------|
| Deficit at beginning of the year | (999) | (999) |
| Add: Petroleum Products Stabilization Fund | | |
| Net loss for the year | (1,723) | - |
| Deficit at end of the year | (2,722) | (999) |

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17. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets of \$23,607 (2021 - \$19,316) 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 \$733,355 (2021 - \$666,425). The majority of these guarantees are held against land use permits, environmental agreements 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, 2022:

| | Expiry Date | 2023 \$ | 2024 \$ | 2025 \$ | 2026 \$ | 2027 \$ | 2028+ \$ | Total \$ |
|---------------------------------|-------------|----------------|----------------|----------------|----------------|---------------|----------------|------------------|
| Operational commitments | 2048 | 177,526 | 127,498 | 43,013 | 24,011 | 10,525 | 8,989 | 391,562 |
| RCMP policing agreement | 2032 | 54,974 | 56,301 | 56,301 | 56,301 | 56,301 | 274,986 | 555,164 |
| Commercial leases | 2052 | 21,698 | 19,050 | 14,642 | 12,175 | 8,646 | 125,808 | 202,019 |
| Equipment leases | 2026 | 379 | 268 | 125 | 50 | - | - | 822 |
| TCAs in progress at year end | 2030 | 57,593 | 24,918 | 1,220 | 365 | 185 | 370 | 84,651 |
| P3 Operational commitments | 2049 | 15,394 | 16,624 | 17,548 | 18,265 | 18,354 | 436,436 | 522,621 |
| P3 TCAs in progress at year end | 2024 | 202 | 202 | - | - | - | - | 404 |
| | | 327,766 | 244,861 | 132,849 | 111,167 | 94,011 | 846,589 | 1,757,243 |

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 (2021 - 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 \$632 for the fiscal year ended 2022 (2021 - \$1,725). 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, 2022:

| | Expiry Date | 2023 \$ | 2024 \$ | 2025 \$ | 2026 \$ | 2027 \$ | 2028+ \$ | Total \$ |
|--------------------|-------------|----------------|----------------|----------------|---------------|---------------|---------------|------------------|
| Transfer Payments | 2049 | 431,725 | 425,729 | 165,201 | 89,105 | 49,082 | 20,142 | 1,180,984 |
| Regulatory Revenue | 2026 | 2,037 | 2,024 | 1,472 | 444 | - | - | 5,977 |
| Lease Revenue | 2051 | 4,754 | 4,660 | 4,444 | 4,392 | 3,246 | 32,335 | 53,831 |
| Licence Revenue | 2047 | 595 | 485 | 326 | 154 | 137 | 422 | 2,119 |
| Other | 2043 | 4,435 | 2,027 | 2,382 | 1,242 | 1,242 | 4,842 | 16,170 |
| | | 443,546 | 434,925 | 173,825 | 95,337 | 53,707 | 57,741 | 1,259,081 |

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19. GUARANTEES AND CONTINGENCIES

(a) Guarantees

The Government is contingently liable for the following guarantees:

| | 2022 |
|---|----------------|
| | \$ |
| Debentures issued by the Northwest Territories Power Corporation: | |
| maturing December 18, 2032 | 7,333 |
| maturing September 13, 2040 | 39,846 |
| maturing July 11, 2025 | 15,000 |
| maturing November 25, 2052 | 25,000 |
| maturing August 1, 2028 | 25,000 |
| maturing December 15, 2034 | 25,000 |
| maturing February 17, 2047 | 54,224 |
| Guaranteed residential housing loans of the Northwest Territories Housing Corporation | 262 |
| Total Guarantees | 191,665 |

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) Contingent assets

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. The Government expects to incur up to \$38,000 in 2022 and 2023 relating to the 2021 spring flood in Fort Simpson and surrounding areas, and is in the processes of making a claim for these costs from Canada under the Disaster Financial Assistance Arrangement Program. Because the receipt of funds under the claim contingent on Canada's evaluation and approval, no amount has been recorded in the accompanying financial statements.

(c) Contingent liabilities

The Government has identified various sites where contamination or other environmental liabilities exist and the level of contamination is either known or unknown at this time. The Government recorded a provision of \$71,658 (2021 - \$51,295) as described in Note 11.

The Government's ongoing efforts to assess contaminated sites may result in additional environmental remediation liabilities related to newly identified sites, changes in assessments, changes in legislation, or changes in the Government's assumed responsibilities. Any changes to the environmental liabilities will be accrued in the year in which they are assessed as both likely and measurable.

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(All figures in thousands of dollars)

19. GUARANTEES AND CONTINGENCIES (continued)

(d) Claims and litigation

There are a number of claims and pending and threatened litigation cases outstanding against the Government. In certain 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 Governments 55.66% and 44.34%, respectively.

The Government has recorded a provision of \$3,320 (2021 - \$8,200) in accounts payable and accrued liabilities 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 which the outcome is not determinable at \$129,627 (2021 - \$125,355). No provision for such claims has been made in these consolidated financial statements as it is not determinable that any future event will confirm that a liability has been incurred as at March 31.

The nature of these claims are as follows:

- Contract disputes
- Damage to persons or property
- Matters of Indigenous rights
- Negligence
- Property access disputes
- Sexual assault claims
- Other matters

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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:

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$ | \$ |
| Arctic Energy Alliance | 4,845 | 5,283 |
| Aurora College | 36,427 | 35,891 |
| Inuvialuit Water Board | 599 | 674 |
| Divisional Education Councils and District Education Authorities | 157,298 | 162,806 |
| Health and Social Services Authorities | 407,009 | 369,090 |
| Northwest Territories Hydro Corporation | 43,499 | 27,725 |
| Tlicho Community Services Agency | 40,745 | 39,733 |
| Northwest Territories Business Development and Investment Corporation | 2,042 | 2,012 |
| Northwest Territories Heritage Fund | 5,656 | 2,538 |
| Northwest Territories Housing Corporation | 77,158 | 76,303 |
| Northwest Territories Human Rights Commission | 180 | 180 |
| Northwest Territories Surface Rights Board | 318 | 313 |
| Status of Women Council of the Northwest Territories | 511 | 498 |
| | 776,287 | 723,046 |

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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21. OVEREXPENDITURE

During the year 4 departments (2021 - 0) exceeded their operations vote (2021 - 0) and 0 departments (2021 - 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".

The voted items that were over expended in the current year is as follows:

| | |
|--|---------|
| Department of Municipal and Community Affairs (operations) | \$5,068 |
| Department of Environment and Natural Resources (operations) | 3,061 |
| Department of Justice (operations) | 1,173 |
| Department of Finance (operations) | 829 |

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 and Accumulated Surplus is as follows:

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Revenue | | |
| Transfer Payments | 31,176 | 122,683 |
| Expenses | | |
| Economic Relief Programs: | | |
| Aviation Sector Support | 19,150 | 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 | 44,993 | 50,493 |
| Wage Subsidy Program | 2,765 | 3,562 |
| Other Supports | 9,254 | 10,872 |
| Enforcement and Compliance | 27,308 | 31,859 |
| Personal Protective Equipment, Safety and Signage | 725 | 3,322 |
| Other Expenses | 2,874 | 6,201 |
| | 107,069 | 152,928 |
| | (75,893) | (30,245) |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

23. SUBSEQUENT EVENTS

In May 2022, the Government issued evacuation orders for Hay River and Katl'odeeche First Nation as unprecedented flooding, resulting from the annual ice breakup, affected residents in those communities. The Government implemented its disaster response and has since publicly announced support and financial relief to those affected. The GNWT Disaster Assistance Policy and the Ministerial Disaster Assisting Funding Policy is intended to cover displacement allowance, damage prevention, essential contents, repairing or replacing homes, and other mitigation enhancements. Further, the Government has announced that an exception to the policies will be granted such that eligible claims up to \$240 will be reimbursed at 90%, and eligible claims over \$240 will be reimbursed at 100% for the first \$240, and at 50% for the remainder of the claim to a maximum reimbursement of \$600. The actual amount to be paid in disaster relief will depend on the number of claims made; however, initial estimates indicate that approximately \$181,000 may be required. The Government will seek assistance from the federal government for this expenditure.

24. COMPARATIVE FIGURES

(a) Housing Northwest Territories

Comparative figures for Housing Northwest Territories in the Consolidated Statement of Operations and Accumulated Surplus have been reclassified to conform with the financial statement presentation adopted for the current year. The effect of the changes are described in the table below.

(b) Projects on behalf of third parties

The government re-assessed and changed its accounting policy for projects on behalf of third parties such as the Government of Canada, the Government of Nunavut and others.

Previously, where the agreement allowed, the Government received accountable advances and any unexpended balances remaining at year-end were recorded as liabilities in accounts payable and accrued liabilities or due to the Government of Canada, as applicable. Recoveries were accrued when expenses as allowed under the project contract, exceeded advances, and were recorded as receivables in accounts receivable or due from the Government of Canada, as applicable. These recoveries and expenses were presented separately on the Consolidated Statement of Operations and Accumulated Surplus below the annual operating surplus.

In the current year, the Government classified recoveries for projects on behalf of third parties to transfer payments revenues or general revenues based on the nature of the project contract. Related expenses have been classified with the appropriate department's expenses, and unexpended balances remaining at year-end have been classified to accounts payable and accrued liabilities, due to the Government of Canada, or deferred revenue as applicable. The Government has applied this change in accounting policy retroactively. The effect of the changes are described in the table below.

(c) Other taxes (carbon tax)

Comparative figures for rebates for heating fuel, diesel for generation, and large emitters have been reclassified to conform with the financial statement presentation adopted for the current year. The effect of the changes are described in the table below.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2022

(All figures in thousands of dollars)

24. COMPARATIVE FIGURES (continued)

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

| | 2021 As Previously Reported \$ | Projects on Behalf of Third Parties Reclassification \$ | Housing Reclassification \$ | Carbon Tax Reclassification \$ | 2021 As Presented \$ |
|--|---|--|-----------------------------------|--------------------------------------|----------------------------|
| Revenues | | | | | |
| Revenues by source | 2,117,304 | 77,143 | - | (15,885) | 2,178,562 |
| Recoveries of prior years' expenses | 24,001 | 106 | - | - | 24,107 |
| Expenses | | | | | |
| Environment and Economic Development | 161,940 | 6,531 | - | - | 168,471 |
| Infrastructure | 306,710 | 8,090 | - | - | 314,800 |
| Education | 357,707 | 3,802 | - | - | 361,509 |
| Health, Social Services and Housing | 599,000 | - | (599,000) | - | - |
| Health and Social Services | - | 28,571 | 599,000 | - | 627,571 |
| Housing | - | - | 76,210 | - | 76,210 |
| Justice | 131,228 | 620 | - | - | 131,848 |
| General Government | 495,853 | 29,635 | (76,210) | (15,885) | 433,393 |
| Legislative Assembly and statutory offices | 21,476 | - | - | - | 21,476 |
| Projects on behalf of third parties | | | | | |
| Expenses | (77,249) | 77,249 | - | - | - |
| Recoveries | 77,249 | (77,249) | - | - | - |

Non-consolidated Statement of Financial Position (unaudited)

| | 2021 As Previously Reported \$ | Projects on Behalf of Third Parties Reclassification \$ | Housing Reclassification \$ | Carbon Tax Reclassification \$ | 2021 As Presented \$ |
|---------------------------------|---|--|-----------------------------------|--------------------------------------|----------------------------|
| Liabilities | | | | | |
| Deferred revenue | 55,834 | 30,793 | - | - | 86,627 |
| Due to the Government of Canada | 179,522 | (30,793) | - | - | 148,729 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

for the year ended March 31, 2022

(thousands of dollars)

| | 2022 Main Estimates (Note 1(b)) \$ | 2022 Actual \$ | Reclassified (Note 24) 2021 Actual \$ |
|---------------------------------------|---|----------------------|---|
| Revenue from the Government of Canada | | | |
| Grant | 1,480,118 | 1,480,118 | 1,412,734 |
| Transfer payments | 390,587 | 395,355 | 388,651 |
| | 1,870,705 | 1,875,473 | 1,801,385 |
| Taxation | | | |
| Corporate Income Tax | (8,418) | 24,729 | 3,300 |
| Personal Income Tax | 103,020 | 133,583 | 100,031 |
| | 94,602 | 158,312 | 103,331 |
| Other taxes: | | | |
| Cannabis | 331 | 909 | 343 |
| Carbon Tax | 4,277 | 12,797 | 8,782 |
| Fuel | 18,367 | 20,061 | 17,656 |
| Tobacco | 14,476 | 14,278 | 15,722 |
| Payroll | 42,470 | 45,820 | 43,000 |
| Property and school levies | 28,617 | 26,512 | 27,996 |
| Insurance | 5,500 | 6,106 | 5,997 |
| | 114,038 | 126,483 | 119,496 |
| Non-renewable Resource Revenue | | | |
| Minerals, Oil and Gas Royalties | 1,511 | 37,012 | 19,153 |
| Licenses, Rental and Other Fees | 2,964 | 5,202 | 47,174 |
| Quarry Fees | 100 | 296 | 143 |
| | 4,575 | 42,510 | 66,470 |
| General | | | |
| Sundry and other | 21,344 | 33,750 | 34,298 |
| Lease | 4,024 | 4,420 | 616 |
| Interest revenue | 200 | 2,764 | 917 |
| Gains on disposition of assets | - | 61 | 246 |
| Revolving Funds net revenue | 25,016 | 32,956 | 25,262 |
| Regulatory revenue | 23,653 | 27,200 | 22,444 |
| Investment income | 400 | 4,504 | 4,022 |
| Grants in kind | 140 | 164 | 75 |
| | 74,777 | 105,819 | 87,880 |
| Total Revenues | 2,158,697 | 2,308,597 | 2,178,562 |

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates (note 1b) \$ | Compensation and Benefits \$ | Grants and Contributions* \$ | Valuation Allowances \$ | Other \$ | Amortization \$ | 2022 Total Expenses \$ | Reclassified (Note 24) 2021 Total Expenses \$ |
|--------------------------------------|--------------------------------------|------------------------------------|------------------------------------|-------------------------------|----------------|--------------------|---------------------------------|--|
| Legislative Assembly | 24,443 | 17,260 | 180 | - | 6,633 | 563 | 24,636 | 21,476 |
| Executive and Indigenous Affairs | 22,428 | 16,310 | 2,109 | - | 2,210 | - | 20,629 | 21,028 |
| Finance | 301,826 | 84,916 | 155,872 | 887 | 81,527 | 8,150 | 331,352 | 299,526 |
| Municipal and Community Affairs | 150,132 | 16,371 | 171,970 | - | 35,360 | 37 | 223,738 | 189,050 |
| Infrastructure | 298,685 | 65,544 | 45,471 | 770 | 143,589 | 64,653 | 320,027 | 248,858 |
| Health and Social Services | 596,784 | 45,974 | 443,048 | 3 | 144,291 | 23,501 | 656,817 | 627,570 |
| Justice | 133,753 | 62,781 | 4,481 | 62 | 70,724 | 3,316 | 141,364 | 131,848 |
| Education, Culture and Employment | 370,499 | 39,168 | 277,091 | 2,110 | 40,049 | 15,036 | 373,454 | 361,509 |
| Environment and Natural Resources | 97,874 | 46,208 | 15,430 | 69 | 46,910 | 3,489 | 112,106 | 104,702 |
| Industry Tourism and Investment | 59,989 | 26,161 | 26,107 | 15 | 11,482 | 1,850 | 65,615 | 63,770 |
| Lands | 22,425 | 16,818 | 776 | 10 | 3,316 | 144 | 21,064 | 21,852 |
| | 2,078,838 | 437,511 | 1,142,535 | 3,926 | 586,091 | 120,739 | 2,290,802 | |
| Prior Year Totals | 1,973,182 | 419,379 | 1,077,368 | 6,736 | 514,040 | 117,755 | | 2,135,278 |

* Grants and contributions are comprised of amounts from Schedules 5 and 6, plus any amounts included within Schedule 10 that were expended via a grant or contribution.

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2022

(thousands of dollars)

| | Land ⁵ | Buildings and Leasehold Improvements ¹ | Infrastructure and Other ² | Roads and Bridges | Equipment ^{1,3} | Computers | Work in Progress | 2022 | 2021 |
|--|-------------------|---|---------------------------------------|-------------------|--------------------------|---------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost of tangible capital assets, opening balance | 5,859 | 1,681,024 | 315,863 | 1,823,350 | 263,781 | 144,617 | 271,024 | 4,505,518 | 4,319,110 |
| Transfers | - | 12,835 | 7,308 | 249,026 | 11,642 | 5,322 | (286,133) | - | - |
| Acquisitions | - | - | - | - | - | - | 181,438 | 181,438 | 200,354 |
| Disposals | - | (471) | - | - | (451) | - | - | (923) | (13,946) |
| Cost of tangible capital assets, closing | 5,859 | 1,693,388 | 323,171 | 2,072,376 | 274,972 | 149,939 | 166,329 | 4,686,033 | 4,505,518 |
| Accumulated amortization, opening | - | (624,943) | (142,428) | (653,061) | (121,679) | (106,581) | - | (1,648,692) | (1,540,607) |
| Amortization expense | - | (42,128) | (8,700) | (51,690) | (12,120) | (10,832) | - | (125,470) | (121,249) |
| Disposals | - | 228 | - | - | 451 | - | - | 679 | 13,164 |
| Accumulated amortization, closing | - | (666,843) | (151,128) | (704,751) | (133,348) | (117,413) | - | (1,773,483) | (1,648,692) |
| Net book value | 5,859 | 1,026,545 | 172,043 | 1,367,625 | 141,624 | 32,526 | 166,329 | 2,912,550 | 2,856,826 |

¹ Included in buildings, leasehold improvements and equipment are assets under capital leases: cost, \$3,910 (2021 - \$3,910); accumulated amortization, \$2,159 (2021 - \$2,061); net book value, \$1,751 (2021 - \$1,849).

² Includes airstrips, aprons, fuel distribution systems, park improvements, aircraft, water/sewer works, fences, and signs.

³ Includes ferries and barges.

⁴ Land with cost and net book value of \$0, market value \$1,431 (2021 - \$266) was contributed to third parties.

| Change in net book value of tangible capital assets | 2022 \$ | 2021 \$ |
|---|---------------|---------------|
| Assets transferred from work in progress | 286,132 | 104,172 |
| Disposals/write-downs/adjustments | (1,603) | (782) |
| Amortization | (125,469) | (121,249) |
| Increase (decrease) in work in progress | (104,695) | 96,182 |
| Increase | 54,365 | 78,323 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Projects on Behalf of Others \$ | Increases (Decreases) \$ | Budget \$ | Actual Revenues \$ | Over(Under) Budget \$ |
|--|-------------------------|--|--------------------------------|---------------|--------------------------|-----------------------------|
| Legislative Assembly | | | | | | |
| General Revenues | | | | | | |
| Service and miscellaneous | 5 | - | - | 5 | 4 | (1) |
| Lease | - | - | - | - | 46 | 46 |
| Regulatory revenue | - | - | - | - | 3 | 3 |
| Investment income | - | - | - | - | 4,504 | 4,504 |
| | 5 | - | - | 5 | 4,557 | 4,552 |
| Executive and Indigeneous Affairs | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | - | 946 | - | 946 | 674 | (272) |
| Industry, Tourism and Investment | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | 5,712 | 805 | 2,163 | 8,680 | 1,875 | (6,805) |
| Non-renewable Resources Revenue | | | | | | |
| Licences, rental, and other fees | 2,909 | - | - | 2,909 | 5,187 | 2,278 |
| Minerals, oil and gas royalties | 1,511 | - | 22,665 | 24,176 | 37,012 | 12,836 |
| | 4,420 | - | 22,665 | 27,085 | 42,199 | 15,114 |
| General Revenues | | | | | | |
| Regulatory revenue | 606 | - | - | 606 | 1,038 | 432 |
| Programs | - | - | - | - | 343 | 343 |
| | 606 | - | - | 606 | 1,381 | 775 |
| | 10,738 | 805 | 24,828 | 36,371 | 45,455 | 9,084 |
| Environment and Natural Resources | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | 7,213 | 13,018 | - | 20,231 | 14,211 | (6,020) |
| Non-renewable Resource Revenue | | | | | | |
| Licences, rental, and other fees | 55 | - | - | 55 | 15 | (40) |
| General Revenue | | | | | | |
| Regulatory revenue | 1,027 | - | 93 | 1,120 | 2,155 | 1,035 |
| Service and miscellaneous | 32 | 790 | - | 822 | 8,363 | 7,541 |
| | 1,059 | 790 | 93 | 1,942 | 10,518 | 8,576 |
| | 8,327 | 13,808 | 93 | 22,228 | 24,744 | 2,516 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Projects on Behalf of Others \$ | Increases (Decreases) \$ | Revised Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------------|--|--------------------------------|----------------------------|--------------------------|--------------------------------|
| Finance | | | | | | |
| Grant from Government of Canada | 1,480,118 | - | - | 1,480,118 | 1,480,118 | - |
| Transfer Payments | | | | | | |
| Federal cost shared | 4,500 | - | 13,747 | 18,247 | 16,792 | (1,455) |
| Canada Health Transfer | 50,787 | - | 5,638 | 56,425 | 51,669 | (4,756) |
| Canada Social Transfer | 18,223 | - | 316 | 18,539 | 18,539 | - |
| | 73,510 | - | 19,701 | 93,211 | 87,000 | (6,211) |
| Taxation | | | | | | |
| Corporate | (8,418) | - | 32,885 | 24,467 | 24,729 | 262 |
| Personal | 103,020 | - | 27,799 | 130,819 | 133,583 | 2,764 |
| Fuel | 18,367 | - | 902 | 19,269 | 20,061 | 792 |
| Tobacco | 14,476 | - | 927 | 15,403 | 14,278 | (1,125) |
| Cannabis | 331 | - | 334 | 665 | 909 | 244 |
| Carbon | 4,277 | - | 1,554 | 5,831 | 12,797 | 6,966 |
| Payroll | 42,470 | - | 1,390 | 43,860 | 45,820 | 1,960 |
| Property and school levies | 28,617 | - | (271) | 28,346 | 26,512 | (1,834) |
| Insurance | 5,500 | - | - | 5,500 | 6,106 | 606 |
| | 208,640 | - | 65,520 | 274,160 | 284,795 | 10,635 |
| General Revenues | | | | | | |
| Service and miscellaneous | 1,300 | - | 500 | 1,800 | 1,887 | 87 |
| Program | 60 | - | - | 60 | 583 | 523 |
| Revolving funds net revenue | 24,217 | - | 1,443 | 25,660 | 26,166 | 506 |
| Interest income | 400 | - | - | 400 | 1,553 | 1,153 |
| Regulatory revenue | 600 | - | - | 600 | 712 | 112 |
| | 26,577 | - | 1,943 | 28,520 | 30,901 | 2,381 |
| | 1,788,845 | - | 87,164 | 1,876,009 | 1,882,814 | 6,805 |
| Municipal and Community Affairs | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | - | 43,112 | - | 43,112 | 43,789 | 677 |
| General Revenues | | | | | | |
| Regulatory revenue | 1,269 | - | - | 1,269 | 1,100 | (169) |
| Service and miscellaneous | 6 | - | - | 6 | 840 | 834 |
| | 1,275 | - | - | 1,275 | 1,940 | 665 |
| | 1,275 | 43,112 | - | 44,387 | 45,729 | 1,342 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Projects on Behalf of Others \$ | Increases (Decreases) \$ | Revised Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|-----------------------------------|-------------------------|--|--------------------------------|----------------------------|--------------------------|--------------------------------|
| Justice | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | 6,584 | - | 316 | 6,900 | 9,589 | 2,689 |
| General Revenue | | | | | | |
| Program | 2,785 | 643 | - | 3,428 | 1,351 | (2,077) |
| Regulatory revenue | 6,881 | - | - | 6,881 | 8,445 | 1,564 |
| | 9,666 | 643 | - | 10,309 | 9,796 | (513) |
| | 16,250 | 643 | 316 | 17,209 | 19,385 | 2,176 |
| Infrastructure | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | 193,446 | 74 | (66,281) | 127,239 | 104,495 | (22,744) |
| Canada Social Transfer | 20,000 | - | 9,845 | 29,845 | - | (29,845) |
| | 213,446 | 74 | (56,436) | 157,084 | 104,495 | (52,589) |
| General Revenues | | | | | | |
| Service and miscellaneous | 454 | - | - | 454 | 314 | (140) |
| Lease | 1,215 | 146 | - | 1,361 | 1,523 | 162 |
| Program | 780 | 10,279 | - | 11,059 | 2,913 | (8,146) |
| Interest revenue | - | - | - | - | 867 | 867 |
| Regulatory revenue | 12,803 | - | - | 12,803 | 13,252 | 449 |
| Revolving fund net revenue | 799 | - | (4,768) | (3,969) | 6,790 | 10,759 |
| Grants in kind | 140 | - | - | 140 | - | (140) |
| | 16,191 | 10,425 | (4,768) | 21,848 | 25,659 | 3,811 |
| | 229,637 | 10,499 | (61,204) | 178,932 | 130,154 | (48,778) |
| Health and Social Services | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | 54,377 | 17,720 | 25,086 | 97,183 | 94,296 | (2,887) |
| Capital transfers | 2,999 | - | - | 2,999 | - | (2,999) |
| | 57,376 | 17,720 | 25,086 | 100,182 | 94,296 | (5,886) |
| General Revenues | | | | | | |
| Program | 15,915 | - | 1,021 | 16,936 | 16,602 | (334) |
| Interest | - | - | - | - | 10 | 10 |
| Grants in Kind | - | - | - | - | 164 | 164 |
| Regulatory revenue | 415 | - | - | 415 | 415 | - |
| | 16,330 | - | 1,021 | 17,351 | 17,191 | (160) |
| | 73,706 | 17,720 | 26,107 | 117,533 | 111,487 | (6,046) |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Projects on Behalf of Others \$ | Increases (Decreases) \$ | Revised Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------------|--|--------------------------------|----------------------------|--------------------------|--------------------------------|
| Education, Culture and Employment | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | 26,370 | 8,350 | 6,529 | 41,249 | 39,108 | (2,141) |
| General Revenue | | | | | | |
| Service and miscellaneous | 7 | - | - | 7 | 562 | 555 |
| Interest income | 200 | - | 136 | 336 | 334 | (2) |
| Regulatory revenue | 32 | - | - | 32 | 27 | (5) |
| | 239 | - | 136 | 375 | 923 | 548 |
| | 26,609 | 8,350 | 6,665 | 41,624 | 40,031 | (1,593) |
| Lands | | | | | | |
| Transfer Payments | | | | | | |
| Federal cost shared | 376 | - | 5 | 381 | 318 | (63) |
| | 376 | - | 5 | 381 | 318 | (63) |
| Non-renewable Resource Revenue | | | | | | |
| Quarry royalties, fees | 100 | - | 50 | 150 | 296 | 146 |
| General Revenues | | | | | | |
| Regulatory revenue | 20 | - | 20 | 40 | 53 | 13 |
| Lease | 2,809 | - | - | 2,809 | 2,851 | 42 |
| Service and miscellaneous | - | - | - | - | 49 | 49 |
| | 2,829 | - | 20 | 2,849 | 2,953 | 104 |
| | 3,305 | - | 75 | 3,380 | 3,567 | 187 |
| | 2,158,697 | 95,883 | 84,044 | 2,338,624 | 2,308,597 | (30,027) |

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Expenses \$ | (Over) Under Appropriation \$ | Projects On Behalf Of Others Adjusted* \$ | Total Expenses \$ | (Over) Under \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|----------------|--|---|-------------------------|-----------------------|
| Legislative Assembly | | | | | | | | | |
| Office of the Clerk | 9,417 | 70 | - | 9,487 | 9,929 | (442) | - | 9,929 | (442) |
| Expenses on Behalf of Members | 9,957 | - | - | 9,957 | 9,383 | 574 | - | 9,383 | 574 |
| Office of the Chief Electoral Officer | 514 | 4 | - | 518 | 435 | 83 | - | 435 | 83 |
| Statutory Offices | 4,047 | 40 | - | 4,087 | 3,496 | 591 | - | 3,496 | 591 |
| Office of the Speaker | 508 | 806 | - | 1,314 | 1,393 | (79) | - | 1,393 | (79) |
| | 24,443 | 920 | - | 25,363 | 24,636 | 727 | - | 24,636 | 727 |
| Executive and Indigenous Affairs | | | | | | | | | |
| Executive Council Offices | 4,460 | (259) | - | 4,201 | 4,296 | (95) | - | 4,296 | (95) |
| Directorate | 6,511 | (43) | - | 6,468 | 6,112 | 356 | - | 6,112 | 356 |
| Cabinet Support | 2,493 | (16) | - | 2,477 | 2,339 | 138 | - | 2,339 | 138 |
| Indigenous and Intergovernment Affairs | 7,491 | (7) | - | 7,484 | 6,166 | 1,318 | - | 6,166 | 1,318 |
| Corporate Communications | 1,473 | 19 | - | 1,492 | 1,230 | 262 | - | 1,230 | 262 |
| | 22,428 | (306) | - | 22,122 | 20,143 | 1,979 | - | 20,143 | 1,979 |
| Industry, Tourism and Investment | | | | | | | | | |
| Economic Diversification and Business Support | 18,195 | 980 | 750 | 19,925 | 18,991 | 934 | 506 | 19,497 | 428 |
| Corporate Management | 9,216 | 10 | - | 9,226 | 8,722 | 504 | - | 8,722 | 504 |
| Tourism and Parks | 16,232 | 6,502 | (750) | 21,984 | 20,694 | 1,290 | - | 20,694 | 1,290 |
| Minerals and Petroleum Resources | 16,346 | 322 | - | 16,668 | 16,687 | (19) | - | 16,687 | (19) |
| | 59,989 | 7,814 | - | 67,803 | 65,094 | 2,709 | 506 | 65,600 | 2,203 |

* Operations expenses for Projects on Behalf of Others are offset by an equivalent amount of revenue within the applicable departments.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

For the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Expenses \$ | (Over) Under Appropriation \$ | Projects On Behalf Of Others Adjusted* \$ | Total Expenses \$ | (Over) Under \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|----------------|--|---|-------------------------|-----------------------|
| Environment and Natural Resources | | | | | | | | | |
| Wildlife and Fish | 16,156 | 302 | - | 16,458 | 16,604 | (146) | 160 | 16,764 | (306) |
| Forest Management | 38,498 | 2,674 | 138 | 41,310 | 40,752 | 558 | 3,003 | 43,755 | (2,445) |
| Corporate Management | 14,547 | 178 | (138) | 14,587 | 14,864 | (277) | - | 14,864 | (277) |
| Water Management and Monitoring | 9,780 | 36 | - | 9,816 | 9,774 | 42 | 545 | 10,319 | (503) |
| Environmental Stewardship and Climate Change | 14,638 | 1,028 | - | 15,666 | 15,000 | 666 | 33 | 15,033 | 633 |
| Environmental Protection and Waste Management | 4,255 | 23 | - | 4,278 | 4,441 | (163) | - | 4,441 | (163) |
| | 97,874 | 4,241 | - | 102,115 | 101,435 | 680 | 3,741 | 105,176 | (3,061) |
| Finance | | | | | | | | | |
| Directorate | 82,789 | 501 | - | 83,290 | 84,931 | (1,641) | - | 84,931 | (1,641) |
| Management Board Secretariat | 97,683 | 20,926 | - | 118,609 | 93,975 | 24,634 | - | 93,975 | 24,634 |
| Office of the Comptroller General | 76,631 | 7,034 | - | 83,665 | 108,981 | (25,316) | - | 108,981 | (25,316) |
| Information Systems Shared Services | 22,883 | 131 | - | 23,014 | 22,714 | 300 | - | 22,714 | 300 |
| Human Resources | 21,840 | 105 | - | 21,945 | 20,665 | 1,280 | - | 20,665 | 1,280 |
| | 301,826 | 28,697 | - | 330,523 | 331,266 | (743) | - | 331,266 | (743) |
| Amortization of tangible capital assets of the NWT Liquor & Cannabis Commission | - | - | - | - | 86 | (86) | - | 86 | (86) |
| | 301,826 | 28,697 | - | 330,523 | 331,352 | (829) | - | 331,352 | (829) |
| Municipal and Community Affairs | | | | | | | | | |
| Regional Operations | 130,516 | 2,573 | - | 133,089 | 130,084 | 3,005 | - | 130,084 | 3,005 |
| Community Operations | 2,277 | (42) | - | 2,235 | 2,039 | 196 | 13,370 | 15,409 | (13,174) |
| Directorate | 3,942 | 672 | - | 4,614 | 4,302 | 312 | - | 4,302 | 312 |
| School of Community Government | 2,933 | 6 | - | 2,939 | 1,746 | 1,193 | - | 1,746 | 1,193 |
| Community Governance | 2,118 | 5 | - | 2,123 | 1,880 | 243 | - | 1,880 | 243 |
| Sport, Recreation and Youth | 5,507 | (146) | - | 5,361 | 4,394 | 967 | 441 | 4,835 | 526 |
| Public Safety | 2,839 | 35,492 | - | 38,331 | 35,504 | 2,827 | - | 35,504 | 2,827 |
| | 150,132 | 38,560 | - | 188,692 | 179,949 | 8,743 | 13,811 | 193,760 | (5,068) |

* Operations expenses for Projects on Behalf of Others are offset by an equivalent amount of revenue within the applicable departments.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Expenses \$ | (Over) Under Appropriation \$ | Projects On Behalf Of Others Adjusted* \$ | Total Expenses \$ | (Over) Under \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|----------------|--|---|-------------------------|-----------------------|
| Justice | | | | | | | | | |
| Corrections | 38,574 | 531 | (128) | 38,977 | 38,837 | 140 | - | 38,837 | 140 |
| Policing Services | 48,234 | 4,229 | - | 52,463 | 58,005 | (5,542) | - | 58,005 | (5,542) |
| Court Services | 14,759 | 104 | - | 14,863 | 12,345 | 2,518 | - | 12,345 | 2,518 |
| Services to Government | 12,574 | 65 | 128 | 12,767 | 12,910 | (143) | - | 12,910 | (143) |
| Legal Aid Services | 7,130 | 74 | - | 7,204 | 6,785 | 419 | - | 6,785 | 419 |
| Services to the Public | 4,564 | 35 | - | 4,599 | 4,505 | 94 | - | 4,505 | 94 |
| Community Justice | 5,990 | 1,169 | - | 7,159 | 6,742 | 417 | 1 | 6,743 | 416 |
| Office of the Regulator of Oil and Gas Operations | 1,928 | 11 | - | 1,939 | 1,013 | 926 | - | 1,013 | 926 |
| | 133,753 | 6,218 | - | 139,971 | 141,142 | (1,171) | 1 | 141,143 | (1,172) |
| Health and Social Services | | | | | | | | | |
| Administration and Support Services | 53,007 | 2,585 | (228) | 55,364 | 57,824 | (2,460) | 619 | 58,443 | (3,079) |
| Health and Social Programs | 337,150 | 24,772 | 14,308 | 376,230 | 372,599 | 3,631 | 535 | 373,134 | 3,096 |
| Long Term and Continuing Care Services | 59,088 | 8,907 | (4,014) | 63,981 | 63,316 | 665 | 977 | 64,293 | (312) |
| Out of Territory Services | 77,688 | 2,236 | - | 79,924 | 76,733 | 3,191 | - | 76,733 | 3,191 |
| Supplementary Health Benefits | 35,262 | 5,000 | (2,666) | 37,596 | 36,957 | 639 | - | 36,957 | 639 |
| COVID Secretariat | 34,589 | 263 | (7,400) | 27,452 | 26,860 | 592 | - | 26,860 | 592 |
| | 596,784 | 43,763 | - | 640,547 | 634,289 | 6,258 | 2,131 | 636,420 | 4,127 |
| Education, Culture and Employment | | | | | | | | | |
| Corporate Management | 10,933 | 87 | - | 11,020 | 12,148 | (1,128) | - | 12,148 | (1,128) |
| Culture, Heritage and Languages | 20,799 | 140 | - | 20,939 | 19,976 | 963 | - | 19,976 | 963 |
| Early Learning and Child Care | 11,980 | 4,747 | - | 16,727 | 15,636 | 1,091 | - | 15,636 | 1,091 |
| Income Security | 60,336 | 114 | - | 60,450 | 51,247 | 9,203 | - | 51,247 | 9,203 |
| Labour Development and Advanced Education Junior Kindergarten to Grade 12 School Services | 54,518 | 365 | - | 54,883 | 54,206 | 677 | 5,496 | 59,702 | (4,819) |
| | 211,933 | 4,208 | - | 216,141 | 212,672 | 3,469 | - | 212,672 | 3,469 |
| | 370,499 | 9,661 | - | 380,160 | 365,885 | 14,275 | 5,496 | 371,381 | 8,779 |

* Operations expenses for Projects on Behalf of Others are offset by an equivalent amount of revenue within the applicable departments.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Expenses \$ | (Over) Under Appropriation \$ | Projects On Behalf Of Others Adjusted* \$ | Total Expenses \$ | (Over) Under \$ |
|----------------------------------|-------------------------|----------------------------------|-----------------|------------------------------|----------------|--|---|-------------------------|-----------------------|
| Infrastructure | | | | | | | | | |
| Corporate Management | 7,898 | 37 | - | 7,935 | 8,469 | (534) | - | 8,469 | (534) |
| Asset Management | 20,138 | 2,259 | (63) | 22,334 | 18,274 | 4,060 | - | 18,274 | 4,060 |
| Programs and Services | 33,518 | 17,655 | (26,729) | 24,444 | 24,104 | 340 | 153 | 24,257 | 187 |
| Regional Operations | 218,101 | 449 | - | 218,550 | 210,337 | 8,213 | 6,792 | 217,129 | 1,421 |
| Energy and Strategic Initiatives | 19,030 | 17,055 | 26,792 | 62,877 | 50,166 | 12,711 | - | 50,166 | 12,711 |
| | 298,685 | 37,455 | - | 336,140 | 311,350 | 24,790 | 6,945 | 318,295 | 17,845 |
| Lands | | | | | | | | | |
| Corporate Management | 3,592 | 12 | - | 3,604 | 4,368 | (764) | - | 4,368 | (764) |
| Operations | 11,153 | 124 | - | 11,277 | 9,955 | 1,322 | - | 9,955 | 1,322 |
| Planning and Coordination | 7,680 | 9 | - | 7,689 | 6,741 | 948 | - | 6,741 | 948 |
| | 22,425 | 145 | - | 22,570 | 21,064 | 1,506 | - | 21,064 | 1,506 |
| | 2,078,838 | 177,168 | - | 2,256,006 | 2,196,339 | 59,667 | 32,631 | 2,228,970 | 27,036 |

* Operations expenses for Projects on Behalf of Others are offset by an equivalent amount of revenue within the applicable departments.

Government of the Northwest Territories

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

Schedule 3

for the year ended March 31, 2022

(thousands of dollars)

| DEPARTMENT | Over-Accruals \$ | Other Recoveries \$ | Total \$ |
|-----------------------------------|---------------------|---------------------------|---------------|
| Legislative Assembly | 1 | 471 | 472 |
| Executive and Indigenous Affairs | 5 | 994 | 999 |
| Finance | 1,031 | 1,363 | 2,394 |
| Municipal and Community Affairs | 31 | 263 | 294 |
| Infrastructure | 837 | 2,781 | 3,618 |
| Health and Social Services | 5,376 | 789 | 6,165 |
| Justice | 82 | 239 | 321 |
| Education, Culture and Employment | 154 | 1,229 | 1,383 |
| Environment and Natural Resources | 288 | 610 | 898 |
| Industry, Tourism and Investment | 76 | 556 | 632 |
| Lands | 6 | 152 | 158 |
| | 7,887 | 9,447 | 17,334 |

Government of the Northwest Territories

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

Schedule 4

for the year ended March 31, 2022

(thousands of dollars)

| DEPARTMENT | Main Estimates* \$ | Supplementary Estimates \$ | Total Appropriation \$ | Actual Expenditure \$ |
|-----------------------------------|--------------------------|----------------------------------|------------------------------|-----------------------------|
| Legislative Assembly | 110 | 966 | 1,076 | 617 |
| Lands | 234 | 84 | 318 | 8 |
| Finance | 9,254 | 796 | 10,050 | 1,634 |
| Infrastructure | 272,301 | (56,752) | 215,549 | 106,857 |
| Health and Social Services | 61,628 | 7,167 | 68,795 | 38,429 |
| Justice | 1,563 | 766 | 2,329 | 637 |
| Education, Culture and Employment | 13,406 | 9,870 | 23,276 | 12,582 |
| Environment and Natural Resources | 2,159 | 2,676 | 4,835 | 1,546 |
| Industry, Tourism and Investment | 14,250 | 6,928 | 21,178 | 8,579 |
| | 374,905 | (27,499) | 347,406 | 170,889 |

Projects completed by the Department of Infrastructure on behalf of other departments are reported as expenditures under the owner department, when completed, to better reflect investments in departmental programs.

* \$218 of the operations expenditures budget associated with infrastructure investments has been transferred to capital.

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Executive and Indigenous Affairs | | | | | | |
| Aboriginal Intergovernmental Meetings | | | | | | |
| Fund | 300 | - | - | 300 | 600 | (300) |
| Aboriginal Rights Claim Assessment | - | - | - | - | 16 | (16) |
| Annual General Assembly | - | - | - | - | 2 | (2) |
| Arctic Inspiration Prize | 100 | - | - | 100 | 50 | 50 |
| Core Funding to Métis Locals | 225 | - | - | 225 | 266 | (41) |
| Gender Equity Grant | - | - | - | - | 25 | (25) |
| MMIW Grant | - | - | - | - | 32 | (32) |
| Special Events - Indigenous Organization | 50 | - | - | 50 | 74 | (24) |
| Ukraine Humanitarian Crisis - Canadian Red Cross | - | - | - | - | 50 | (50) |
| Women in Leadership | - | - | - | - | 30 | (30) |
| Women's Initiative | 100 | - | - | 100 | 45 | 55 |
| | 775 | - | - | 775 | 1,190 | (415) |
| Infrastructure | | | | | | |
| Band Council Subsidized Leases | 140 | - | - | 140 | - | 140 |
| Deh Cho Bridge Opportunities | 200 | - | - | 200 | 200 | - |
| | 340 | - | - | 340 | 200 | 140 |
| Finance | | | | | | |
| Aviation Sector Support | - | - | - | - | 117 | (117) |
| Carbon Tax Offset | 30,700 | - | - | 30,700 | 8,668 | 22,032 |
| Cost of Living Tax Credit | 22,150 | - | - | 22,150 | 25,564 | (3,414) |
| NWT Child Benefit | 2,200 | - | - | 2,200 | 2,168 | 32 |
| United Way NWT | - | - | - | - | 150 | (150) |
| Wage Top Up | - | 1,178 | - | 1,178 | 2,767 | (1,589) |
| Whati Fibre Project | - | - | - | - | 850 | (850) |
| | 55,050 | 1,178 | - | 56,228 | 40,284 | 15,944 |

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Municipal and Community Affairs | | | | | | |
| Communities Mandate Funding | 3,334 | - | - | 3,334 | 2,594 | 740 |
| Community Government Funding | 49,853 | - | - | 49,853 | 49,853 | - |
| Deline Self-Government | 3,521 | - | - | 3,521 | 3,640 | (119) |
| Designated Authority Additional Funding | 624 | - | - | 624 | 414 | 210 |
| Grant-in-Lieu of Taxes | (150) | - | - | (150) | 13,236 | (13,386) |
| High Performance Athlete Grant | 100 | - | - | 100 | 48 | 52 |
| New Deal Taxation Revenue Program | 565 | - | - | 565 | 574 | (9) |
| Senior Citizens and Disabled Persons Property Tax Relief | 1,005 | - | - | 1,005 | 1,120 | (115) |
| | 59,002 | - | - | 58,852 | 71,479 | (12,627) |
| Environment and Natural Resources | | | | | | |
| Disaster Compensation | 15 | - | - | 15 | 324 | (309) |
| Fire Damage Compensation | 100 | - | - | 100 | 452 | (352) |
| Fur Price Program | 605 | - | - | 605 | - | 605 |
| | 720 | - | - | 720 | 776 | (56) |
| Health and Social Services | | | | | | |
| Medical Professional Development | 40 | - | - | 40 | 41 | (1) |
| Justice | | | | | | |
| National Justice Issues | 9 | - | - | 9 | 7 | 2 |

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Education, Culture and Employment | | | | | | |
| Early Childhood Enhanced Cleaning Grant | - | 490 | - | 490 | 553 | (63) |
| Early Childhood Program Operator Subsidy | 4,253 | 200 | - | 4,453 | 4,946 | (493) |
| Early Childhood Program Quality Enhancement Grants | 76 | 405 | 14 | 495 | 354 | 141 |
| Early Childhood Program Sustainability Funding | - | 150 | - | 150 | 137 | 13 |
| Early Childhood Scholarship | 165 | 20 | (20) | 165 | 175 | (10) |
| Early Childhood Worker Grant Program | 884 | - | 6 | 890 | 1,044 | (154) |
| French Language Broadcasting | 10 | - | - | 10 | 10 | - |
| Labour Market Development Agreement | - | - | 2,020 | 2,020 | 2,020 | - |
| NWT Arts Council | 700 | - | - | 700 | 709 | (9) |
| Senior Home Heating Subsidy | 2,192 | - | - | 2,192 | 2,151 | 41 |
| Student Financial Assistance | 13,164 | - | - | 13,164 | 11,423 | 1,741 |
| Support to Northern Performers | 101 | - | - | 101 | 126 | (25) |
| Trades and Occupations Wage Subsidy | 1,072 | - | - | 1,072 | 939 | 133 |
| Workforce Development Agreement | 1,522 | - | (71) | 1,451 | 846 | 605 |
| | 19,886 | 1,265 | (71) | 27,353 | 25,433 | 1,920 |
| Total | 135,822 | 2,443 | (71) | 144,317 | 139,410 | 4,907 |

Land with cost and net book value of \$0, market value \$1,321 (2021 - \$266) was contributed to third parties.

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Legislative Assembly | | | | | | |
| Capital Area Development Fund | 50 | - | - | 50 | - | 50 |
| Human Rights Commission Core Funding | 180 | - | - | 180 | 180 | - |
| | 230 | - | - | 230 | 180 | 50 |
| Executive and Indigenous Affairs | | | | | | |
| Native Women's Association Core Funding | 476 | - | - | 476 | 476 | - |
| Status of Women Council | 444 | - | - | 444 | 444 | - |
| | 920 | - | - | 920 | 920 | - |
| Finance | | | | | | |
| Aviation Sector Support | - | 19,691 | - | 19,691 | 19,724 | (33) |
| Net Fiscal Benefit Transfer to Aboriginal Parties | 10,100 | - | - | 10,100 | 5,314 | 4,786 |
| Northwest Territories Heritage Fund | 7,600 | - | - | 7,600 | 5,656 | 1,944 |
| Northwest Territories Housing Corporation Core Funding | 76,781 | 370 | - | 77,151 | 77,151 | - |
| Territorial Power Subsidy Program | 7,153 | - | - | 7,153 | 7,743 | (590) |
| | 101,634 | 20,061 | - | 121,695 | 115,588 | 6,107 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Municipal and Community Affairs | | | | | | |
| A Brilliant North | 565 | - | - | 565 | 74 | 491 |
| Annual Non-Government-Organization Stabilization Fund | 700 | - | - | 700 | 653 | 47 |
| Children and Youth Resiliency Program | 450 | - | - | 450 | 409 | 41 |
| Community Governments: | | | | | | |
| Assistance | - | - | - | - | - | - |
| Capital Formula Funding | 29,000 | 2,500 | - | 31,500 | 31,500 | - |
| Community Financial Services | 135 | - | - | 135 | 19 | 116 |
| Recreation Funding | 825 | - | - | 825 | 816 | 9 |
| Water and Sewer Services Funding | 19,887 | - | - | 19,887 | 20,628 | (741) |
| Get Active NWT | 100 | - | - | 100 | 100 | - |
| Ground Ambulance and Highway Rescue | 185 | - | - | 185 | 185 | - |
| Healthy Choices Initiative | 765 | - | - | 765 | 717 | 48 |
| Investing in Canada Infrastructure | - | - | - | - | 9,896 | (9,896) |
| Pan Territorial Sport Program | 272 | - | - | 272 | 713 | (441) |
| Partners Contribution - Assessment Services | 125 | - | - | 125 | 125 | - |
| Partners Contributions | 460 | - | - | 460 | 460 | - |
| Recreation Contributions | 450 | - | - | 450 | 34 | 416 |
| Regional Youth Sport Events | 400 | - | - | 400 | 228 | 172 |
| Small Community Fund | - | - | - | - | 3,318 | (3,318) |
| Volunteer Contributions | 70 | - | - | 70 | 30 | 40 |
| Volunteer Recognition | 30 | - | - | 30 | - | 30 |
| Youth Centres | 500 | - | - | 500 | 472 | 28 |
| Youth Contribution Programs | 225 | - | - | 225 | 78 | 147 |
| Youth Corps - Regional Operations | 500 | - | - | 500 | 220 | 280 |
| Youth Corps - Sport, Recreation and Youth | 675 | - | - | 675 | 500 | 175 |
| | 56,319 | 2,500 | - | 58,819 | 71,175 | (12,356) |
| Lands | | | | | | |
| Integrated Resource management Systems | 75 | - | - | 75 | 15 | 60 |
| Land Use Planning Initiatives | 265 | - | - | 265 | 302 | (37) |
| Northwest Territories Surface Rights Board | 303 | - | - | 303 | 317 | (14) |
| Sustainable Land Use Management | 150 | - | - | 150 | 142 | 8 |
| | 793 | - | - | 793 | 776 | 17 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Health and Social Services | | | | | | |
| Addictions Recovery and Aftercare Fund | - | 750 | - | 750 | 471 | 279 |
| Addictions Recovery Capacity Building Fund | - | 200 | (100) | 100 | 251 | (151) |
| Addictions Recovery Peer Support Fund | 180 | - | - | 180 | 56 | 124 |
| Anti-Indigenous Racism Navigators | - | - | - | - | 21 | (21) |
| Anti-Poverty Fund | 1,000 | 750 | - | 1,750 | 1,705 | 45 |
| Child and Family Services | 217 | 100 | (100) | 217 | 226 | (9) |
| Community Based Suicide Prevention | 225 | - | - | 225 | 226 | (1) |
| Community Wellness Initiatives Fund | 1,014 | - | - | 1,014 | 869 | 145 |
| Disabilities Fund | 335 | - | - | 335 | 224 | 111 |
| Early Childhood Development | 330 | - | 12 | 342 | 243 | 99 |
| Family Violence Prevention | 395 | - | - | 395 | 211 | 184 |
| French Language Services | 970 | - | - | 970 | 676 | 294 |
| Health and Social Services | | | | | | |
| Authority Funding | 377,117 | 33,713 | 11,508 | 422,338 | 426,627 | (4,289) |
| Healthy Family Program | 304 | - | (12) | 292 | 521 | (229) |
| Home and Community Care Enhancement | - | - | 734 | 734 | 734 | - |
| Mental Health and Addictions | 100 | - | - | 100 | 111 | (11) |
| Northern Wellness Initiatives | 7,576 | 356 | - | 7,932 | 6,804 | 1,128 |
| On the Land Healing Fund | 1,825 | - | - | 1,825 | 1,091 | 734 |
| Respite Fund | 475 | - | - | 475 | 224 | 251 |
| Seniors Fund | 305 | - | - | 305 | 216 | 89 |
| Supportive Care Initiative Fund | - | 1,748 | - | 1,748 | 1,277 | 471 |
| THIF Oral Health | - | - | 156 | 156 | 156 | - |
| Tlicho Cultural Coordinator | 35 | - | - | 35 | 42 | (7) |
| | 392,403 | 37,617 | 12,198 | 442,218 | 442,982 | (764) |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Environment and Natural Resources | | | | | | |
| Adaptation Plan | 25 | - | - | 25 | - | 25 |
| Alberta and Northwest Territories Bilateral Water Management Agreement | - | - | 237 | 237 | 236 | 1 |
| Caribou Monitoring | 40 | - | - | 40 | 52 | (12) |
| Climate Change Community Adaptation | 353 | - | - | 353 | 431 | (78) |
| Community Harvester Assistance Program | 1,074 | - | - | 1,074 | 1,153 | (79) |
| Conservation Planning | 415 | - | - | 415 | 173 | 242 |
| Country Foods | 50 | - | - | 50 | 125 | - |
| Cumulative Impact Monitoring Program | 1,751 | - | - | 1,751 | 1,863 | (112) |
| Disease Contaminants | 16 | - | - | 16 | 16 | - |
| Industry Development | 50 | - | - | 50 | 236 | (186) |
| Interim Resource Management Assistance Program | 1,655 | - | - | 1,655 | 1,523 | 132 |
| Inuvialuit Water Board | 924 | 7 | - | 931 | 599 | 332 |
| Local Wildlife Committees | 257 | - | - | 257 | 148 | 109 |
| MacKenzie River Basin Board | 50 | - | - | 50 | - | 50 |
| Modelling and Remote Sensing | 65 | - | - | 65 | - | 65 |
| Monitoring and Range Planning | 76 | - | - | 76 | 3 | 73 |
| Nature Fund Protected Areas | 1,954 | 859 | - | 2,813 | 2,671 | 142 |
| On the Land Collaborative | - | - | - | - | 133 | (133) |
| Stewardship Program | 210 | - | - | 210 | - | 210 |
| Sustainable Livelihoods | 110 | - | - | 110 | 80 | 30 |
| Take A Kid Trapping | 125 | - | - | 125 | 126 | (1) |
| Traditional Knowledge | 65 | - | - | 65 | 44 | 21 |
| Transboundary Waters | 175 | - | - | 175 | 281 | (106) |
| Water Regulatory | - | - | 100 | 100 | 192 | (92) |
| Water Research and Monitoring | - | - | 120 | 120 | 177 | (57) |
| Water Strategy Action Plan | 250 | - | - | 250 | - | 250 |
| Wildfire Research Support | 25 | - | - | 25 | - | 25 |
| Wildfire Risk Management Plan | 75 | 200 | - | 275 | 283 | (8) |
| Wildlife Management Boards | 78 | - | - | 78 | 128 | (50) |
| | 9,868 | 1,066 | 457 | 11,391 | 10,673 | 793 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Industry, Tourism and Investment | | | | | | |
| Advance the Knowledge Economy Business Development and Investment Corporation | 200 | - | - | 200 | 250 | (50) |
| Canadian Agricultural Partnership | 2,012 | 30 | - | 2,042 | 2,042 | - |
| Commercial Fisheries | 488 | - | - | 488 | 810 | (322) |
| Community Futures | 550 | - | 150 | 700 | 564 | 136 |
| Community Tourism Coordinators | 825 | - | - | 825 | 828 | (3) |
| Community Tourism Infrastructure | 150 | - | - | 150 | 400 | (250) |
| Community Transfers Initiative | 200 | - | - | 200 | 626 | (426) |
| Convention Bureau | 1,587 | - | - | 1,587 | 1,375 | 212 |
| Film Industry Rebate Program | 100 | - | - | 100 | 100 | - |
| Great Northern Arts Festival | 100 | - | - | 100 | 100 | - |
| Indigenous Mineral Development Support Program | 25 | - | - | 25 | 25 | - |
| Mining Incentive Program | - | - | - | - | 97 | (97) |
| Mining Incentive Program | 1,000 | 500 | - | 1,500 | 1,501 | (1) |
| Northern Food Development Program | 550 | - | - | 550 | 384 | 166 |
| Northwest Territories Chamber of Mines | 55 | - | - | 55 | 51 | 4 |
| Pandemic Relief Extension Program | - | 2,500 | - | 2,500 | 1,706 | 794 |
| Regional Relief and Recovery Fund | - | 628 | - | 628 | 921 | (293) |
| Supplement for Tourism Accommodation Relief Program | - | 3,200 | (750) | 2,450 | 936 | 1,514 |
| Support for Entrepreneur and Economic Development | 3,866 | - | 750 | 4,616 | 4,206 | 410 |
| Tourism 2020 | 400 | - | - | 400 | - | 400 |
| Tourism Industry Funding | 4,136 | - | - | 4,136 | 4,128 | 8 |
| Tourism Product Diversification Program | 1,086 | - | - | 1,086 | 861 | 225 |
| Tourism Restart Recovery Program | - | 800 | - | 800 | 2,133 | (1,333) |
| Tourism Skills Development | 50 | - | - | 50 | 6 | 44 |
| Various Contributions Economic Diversification | - | - | - | - | 349 | (349) |
| Various Contributions Minerals and Petroleum Resources | - | - | - | - | 1,285 | (1,285) |
| Various Contributions Tourism and Parks | - | - | - | - | 60 | (60) |
| Yellowknife Visitor Services | 161 | - | - | 161 | 347 | (186) |
| | 17,541 | 7,658 | 150 | 25,349 | 26,091 | (742) |
| Justice | | | | | | |
| Community Justice Committees and Projects | 1,805 | 416 | - | 2,221 | 1,645 | 576 |
| Gun and Gang Strategy | 350 | - | - | 350 | 763 | (413) |
| Offender Reintegration | 179 | - | - | 179 | - | 179 |
| Men's Healing Program | - | - | 292 | 292 | 292 | - |
| Victims Assistance Support Projects | 945 | 750 | - | 1,695 | 1,669 | 26 |
| YWCA of Yellowknife | 105 | - | - | 105 | 105 | - |
| | 3,384 | 1,166 | 292 | 4,842 | 4,474 | 368 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Infrastructure | | | | | | |
| Alternative and Renewable Energy | | | | | | |
| Research | 70 | - | - | 70 | - | 70 |
| Alternative Energy Program | 150 | - | - | 150 | 200 | (50) |
| Arctic Energy Alliance Core Funding | 1,600 | - | - | 1,600 | 1,400 | 200 |
| Electric Vehicle Rebates | - | - | - | - | 100 | (100) |
| Aurora Research Institute Energy | | | | | | |
| Projects | 70 | - | - | 70 | 100 | (30) |
| Biomass Energy Program | 200 | - | - | 200 | 100 | 100 |
| Business Support Program | 200 | - | - | 200 | 200 | - |
| Community Access Program | 1,480 | - | - | 1,480 | 1,148 | 332 |
| 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 | 110 | 80 |
| Dehcho First Nation Energy Plan | - | - | - | - | 25 | (25) |
| Infrastructure Contributions | | | | | | |
| Northwest Territories Power | | | | | | |
| Corporation | 17,791 | 25,161 | - | 42,952 | 36,633 | 6,319 |
| Inuvik Soccer and Ball Field | - | 650 | - | 650 | 590 | 60 |
| Transmission Line Ft Providence/Kakisa | - | - | - | - | 10 | (10) |
| Low Carbon Economy Leadership Fund | 7,590 | 1,291 | - | 8,881 | 3,517 | 5,364 |
| NWT Energy Corporation - Lease | | | | | | |
| Agreement | 96 | - | - | 96 | 98 | (2) |
| NWT Energy Efficiency Projects | 300 | - | - | 300 | 250 | 50 |
| Electric Vehicle Charging Stations | - | - | - | - | 300 | (300) |
| Students Against Drinking and Driving | 12 | - | - | 12 | - | 12 |
| | 30,179 | 27,102 | - | 57,281 | 45,271 | 12,010 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Education, Culture and Employment | | | | | | |
| Arts Organizations Operating Funding | 460 | - | - | 460 | 470 | (10) |
| Aurora College Funding | 33,877 | - | - | 33,877 | 34,246 | (369) |
| Career Development and Training | 30 | - | - | 30 | - | 30 |
| Community Library Services | 839 | - | - | 839 | 804 | 35 |
| Cultural Organizations | 424 | - | - | 424 | 424 | - |
| Early Childhood Infrastructure Fund | 500 | 780 | - | 1,280 | 1,202 | 78 |
| Early Childhood Child Care Fee Reduction Subsidy | - | 1,181 | - | 1,181 | 790 | 391 |
| Early Childhood Program | 1,320 | 952 | - | 2,272 | 1,871 | 401 |
| Education Authority Funding | 161,465 | 3,446 | 2,536 | 167,447 | 169,197 | (1,750) |
| Education Renewal and Innovation | 240 | - | (240) | - | 303 | (303) |
| Healthy Food for Learning | 650 | - | - | 650 | - | 650 |
| Heritage Centres | 491 | - | - | 491 | 491 | - |
| Infrastructure Contributions: | | | | | | |
| Early Childhood and School Services | 16,900 | 323 | - | 17,223 | 14,606 | 2,617 |
| Indigenous Languages Revitalization | 200 | - | - | 200 | - | 200 |
| Labour Market Programs | - | - | 1,416 | 1,416 | 1,441 | (25) |
| Literacy Funding | 2,356 | - | - | 2,356 | 2,961 | (605) |
| Minority Language Education and Second Language Instruction (French) | 3,250 | - | - | 3,250 | 3,894 | (644) |
| Northern Distance Learning | 2,140 | - | - | 2,140 | 1,688 | 452 |
| Northern Youth Abroad | 100 | - | - | 100 | 100 | - |
| NWT Teachers' Association Professional Development Fund | 2,019 | - | - | 2,019 | 2,078 | (59) |
| Official Languages: | | | | | | |
| Indigenous Languages | 5,465 | - | - | 5,465 | 5,295 | 170 |
| Indigenous Languages Broadcasting | 1,028 | - | - | 1,028 | 1,038 | (10) |
| Francophone Affairs | 127 | - | - | 127 | 182 | (55) |
| Skills Canada | 70 | - | - | 70 | 70 | - |
| Small Community Employment | 4,244 | - | - | 4,244 | 3,977 | 267 |
| Supporting Child Inclusion and Participation | 1,700 | - | - | 1,700 | 1,552 | 148 |
| Tlicho Cultural Coordinator | 35 | - | - | 35 | 42 | (7) |
| Workforce Development Agreement | 1,291 | - | 71 | 1,362 | 1,611 | (249) |
| | 241,221 | 6,682 | 2,367 | 251,686 | 250,333 | 1,353 |
| Total | 854,492 | 103,852 | 15,464 | 975,224 | 968,463 | 6,836 |

MUNICIPAL AND COMMUNITY AFFAIRS

A special warrant was approved to coordinate, assess and provide supports to community governments, Northwest Territories residents and small businesses that incurred damages and losses as a result of severe flooding in mid-May 2021.

30-Jun-2021

31,195

Total Special Warrants**31,195**

Government of the Northwest Territories

Non-Consolidated Schedule of Inter-activity Transfers Exceeding
\$250,000 (unaudited)

Schedule 8

for the year ended March 31, 2022

(thousands of dollars)

| | Transfer to (from) \$ | Explanation |
|---|-----------------------------|--|
| OPERATIONS AND MAINTENANCE | | |
| Health and Social Services | | |
| COVID Secretariat | (7,400) | One-time transfer of surplus funding from COVID Secretariat (7,400), Long Term and Continuing Care Services (4,000) and Supplementary Health Benefits (2,666) to Health and Social Programs to offset increased expenses related to the COVID-19 pandemic incurred by the Health and Social Services Authorities. Ongoing reallocation of surplus interest budget (14) from Long Term and Continuing Care Services to Administrative and Support Services. |
| Long Term and Continuing Care Services | (4,014) | |
| Supplementary Health Benefits | (2,666) | |
| Administrative and Support Services | 14 | |
| Health and Social Programs | 14,066 | |
| Infrastructure | | |
| Programs and Services | (1,116) | Transfer of the Low Carbon Economy Leadership Fund supplementary appropriation amount to the activity where the program will be administered. |
| Energy and Strategic Initiatives | 1,116 | |
| Industry, Tourism, and Investment | | |
| Tourism and Parks | (750) | Transfer of funding from the Supplement for Tourism Accommodations Relief Program to the Support for Entrepreneurs and Economic Development program to support businesses with COVID-related operations support. |
| Economic Diversification and Business Support | 750 | |

Government of the Northwest Territories

Non-Consolidated Schedule of Inter-activity Transfers Exceeding
\$250,000 (unaudited)

Schedule 8 (continued)

for the year ended March 31, 2022

(thousands of dollars)

| | Transfer to (from) \$ | Explanation |
|---|-----------------------------|--|
| CAPITAL INVESTMENT | | |
| Industry, Tourism and Investment | | |
| Tourism and Parks | (762) | Transfer of funding from various Tourism and Parks projects to the Hay River Fish Processing Plant project to offset budget deficit. |
| Economic Diversification and Business Support | 762 | |
| Infrastructure | | |
| Program and Services | (50,558) | Transfer of capital projects to the newly created activity Energy and Strategic Initiatives where they will be administered. |
| Corporate Management | (30,533) | |
| Asset Management | (9,279) | Transfer budget to Programs and Services to cover deficits in Mobile Assets projects from surplus in Asset Management projects. |
| Energy and Strategic Initiatives | 90,370 | |

Government of the Northwest Territories

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

Schedule 9

for the year ended March 31, 2022

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the fiscal year ended March 31, 2022.

FORGIVENESS OF DEBT

The total debts forgiven during the fiscal year ended March 31, 2022 was \$96,650.

| | \$ |
|--|---------------|
| Education, Culture and Employment | |
| Abel, Tina | 3,667 |
| Adams, Laura May | 2,645 |
| Andrew-Firth, Richard Stephen | 542 |
| Antoine, Gloria Darlene | 1,100 |
| Apples, Paul | 4,134 |
| Bearard, Clayton Shawn | 3,264 |
| Beaulieu, Colleen Denise Madeline | 613 |
| Drybones, Cynthia | 400 |
| Duchesne, Mary Anne | 8,144 |
| Gattoni, Valerie Ann | 48 |
| Halldorson, Amanada Lynn | 3,151 |
| Inuktalik, Adam Joe Stanley | 1,300 |
| Johnson, Pamela Mae | 5,895 |
| MacLean, Campbell J. | 14,846 |
| MacNeil, Vincent Jared | 6,455 |
| Perry, Rebecca | 15 |
| Rene, Kathleen Marie | 6,614 |
| Wilson, Erin Marie | 2,291 |
| | <u>65,124</u> |
| Environment and Natural Resources | |
| G&G Wood Products | 5,154 |
| Jack, Joe Paul | 1,431 |
| | <u>6,585</u> |
| Finance | |
| Bevan, Kyle Matthew | <u>1,079</u> |
| Infrastructure | |
| King, David | <u>5,111</u> |

Government of the Northwest Territories

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

Schedule 9 (continued)

for the year ended March 31, 2022

FORGIVENESS OF DEBT (continued)**Industry, Tourism and Investment**

| | |
|---|---------------|
| Abel, Harry | 1,057 |
| Anikina, Norman | 546 |
| Bernarde, Albert | 604 |
| Ciboci, Shannon Maegan | 1,310 |
| Gathering of Nations Conference & Workshops | 2,000 |
| M & M Tours/River Taxi | 6,500 |
| Simpson, Garry | 2,051 |
| Simpson, Mary Jane | 655 |
| | <u>14,723</u> |

Justice

| | |
|-----------------|--------------|
| Vickers, Martin | 4,028 |
| | <u>4,028</u> |

| | |
|--------------------------|---------------|
| Total Forgiveness | <u>96,650</u> |
|--------------------------|---------------|

REMISSION OF STUDENT LOANS

The total student loans remised during the fiscal year ended March 31,2022 was \$1,957,868.

Government of the Northwest Territories

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

Schedule 9 (continued)

for the year ended March 31, 2022

REMISSION OF TAXES AND PENALTY

The total taxes and penalties remised during the fiscal year ended March 31, 2022 was \$132,633.

| | \$ |
|------------------------------------|----------------|
| Finance | |
| Guy Morin | 51,700 |
| Joe Wedzin | 31,447 |
| Morris Blake | 6,481 |
| Robert Sayine | 6,199 |
| Albertine Canadien & Vernon Gargon | 5,098 |
| Olga Ruben | 3,830 |
| Theodore Nitsiza | 3,772 |
| Leon Edda | 3,754 |
| John Paul & Josephine Rabesca | 3,750 |
| Rosa Huskey | 3,031 |
| Grace Martin | 2,255 |
| Paul Robert Beaulieu | 2,066 |
| Louisa Wedzin & David Lafferty | 1,700 |
| Frances Zoe | 1,575 |
| Alfred Lafferty | 1,546 |
| Lena Zoe & Giselle Marion | 1,197 |
| Joseph King | 795 |
| Joseph Bond & Lillian Gargon | 629 |
| Joseph & Helen Rabesca | 460 |
| Bernice & Morris Neyelle | 435 |
| Andy & Millie Thrasher | 365 |
| Joseph Rabesca | 249 |
| Charles & Elizabeth Ekendia | 231 |
| Loretta Edjericon | 68 |
| | <u>132,633</u> |

Government of the Northwest Territories

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

Schedule 10

for the year ended March 31, 2022

\$

Executive and Indigenous Affairs

| | |
|--------------------------------------|---------|
| Gwich'in Land Claim Implementation | 24,287 |
| Inuvialuit Land Claim Implementation | 244,514 |
| Sahtu Land Claim Implementation | 24,112 |
| Tlicho Land Claim Implementation | 192,898 |

485,811**Municipal and Community Affairs**

| | |
|--------------------------------------|------------|
| Clean Water and Waste Water Fund | 1,494,222 |
| Emergency Management Development | 85,271 |
| Gas Tax | 28,393,912 |
| Inuvialuit Land Claim Implementation | 4,090 |

29,977,495**Infrastructure**

| | |
|---|-----------|
| Gwich'in Land Claim Implementation | 5,100 |
| Inuvialuit Land Claim Implementation | 50,000 |
| Sahtu Land Claim Implementation | 5,099 |
| Tlicho Land Claim Implementation | 14,197 |
| Western Arctic Research Centre Warehouse Expansion - Inuvik | 240,385 |
| Wood Pellet Boiler Installation | 1,417,644 |

1,732,425**Justice**

| | |
|------------------------------------|---------|
| Court-ordered Counsel | 11,884 |
| Estates Clerk | 150,047 |
| Gwich'in Land Claim Implementation | 25,302 |
| Sahtu Land Claim Implementation | 25,302 |
| Tlicho Land Claim Implementation | 8,250 |

220,785**Health and Social Services**

| | |
|--------------------------------------|------------|
| Non-insured Health Benefits | 20,324,735 |
| Non-insured Health Benefits - Dental | 44,139 |
| Northern Wellness Funding | 27,967 |

20,396,841

Government of the Northwest Territories

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

Schedule 10 (continued)

for the year ended March 31, 2022

\$

Education, Culture and Employment

| | |
|------------------------------------|-----------|
| Forum of Labour Market Ministers | 1,951,081 |
| Gwich'in Land Claim Implementation | 15,482 |
| Sahtu Land Claim Implementation | 49,959 |
| Tlicho Land Claim Implementation | 56,308 |

2,072,830**Environment and Natural Resources**

| | |
|--|-----------|
| Barren-ground Caribou Bathurst Study | 100,000 |
| Bison Control Program | 49,813 |
| Bluenose West Caribou Survey | 40,000 |
| Boreal Caribou Habitat Restoration | 49,250 |
| Conservation Data Centre Data Development | 31,399 |
| Economic Opportunities Analysis of Contaminated Sites | 31,500 |
| Forest Management Boarder Zone Agreements | 13,721 |
| Gwich'in Land Claim Implementation | 157,766 |
| Inuvialuit Implementation Funding | 4,751,909 |
| Knowledge on resource management | 60,000 |
| Legacy Contaminants | 60,993 |
| Monitoring Activities Thaidene Nene Territorial Protected Area | 399,989 |
| Monitoring of polar bears using non-invasive genetic methods | 63,034 |
| Northern Science and Technology Program | 13,290 |
| NWT Open Data Program | 26,000 |
| Peary Caribou Collar Deployment Aulavik National Park | 20,000 |
| Polar Bear Subpopulations | 200,000 |
| Remeasurement of the National Forest Inventory | 347,907 |
| Sahtu Land Claim Implementation | 137,568 |
| Survey of Barren Ground Caribou Western Herds | 200,000 |
| Tlicho Agreement Implementation Funding | 15,658 |
| West Barren Ground - Bathurst and Bluenose Caribou Survey | 20,000 |
| Wolf Surveys | 95,227 |
| Wood Bison Working Groups | 44,960 |

6,929,984**Industry, Tourism and Investment**

| | |
|---------------------------------|--------|
| Sahtu Land Claim Implementation | 15,340 |
|---------------------------------|--------|

15,340**Total 61,831,511**

**Attachment 13**

RYLUND JOHNSON
CHAIRPERSON
STANDING COMMITTEE ON GOVERNMENT OPERATIONS

September 16, 2022

Addictions Prevention and Recovery Workplan

In follow up to the Office of the Auditor General (OAG) of Canada's audit of addictions prevention and recovery services which was tabled in the Legislative Assembly on May 31, 2022, attached please find a workplan outlining the Health and Social Services system's response. The Department of Health and Social Services and the Health and Social Services Authorities have accepted all recommendations made by the OAG and have jointly prepared the attached workplan to address the recommendations.

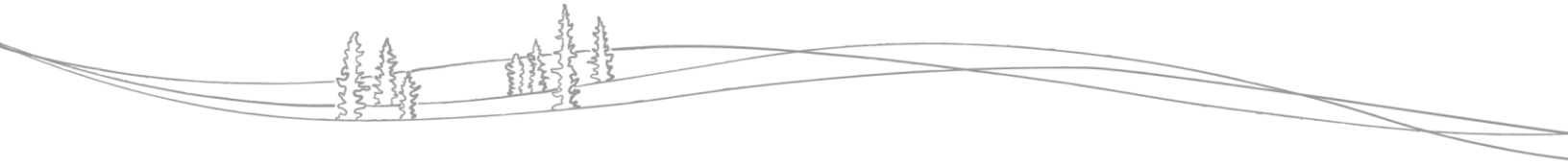
I am pleased to confirm the Department's participation in the public review on October 6, 2022 and am prepared provide a technical briefing on the workplan for Committee at that time.

Thank you in advance for your interest in this important work.

Jo-Anne Cecchetto
Deputy Minister
Health and Social Services

Attachment

- c. Honourable Julie Green
Minister
Department of Health and Social Services



ADDICTIONS PREVENTION AND RECOVERY SERVICES

WORK PLAN (2022-2024)

SEPTEMBER | 2022



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Message from the Minister

The Office of the Auditor General's (OAG) audit of Addictions Prevention and Recovery Services provides important insights to help the Government of the Northwest Territories improve the outcomes for residents with addictions.

Addictions take a significant toll on the lives of individuals and families across this Territory and threaten the fabric of communities. I see these issues daily and I know the health and social system needs to provide responsive, safe, and effective services to help those who are struggling and their families. This workplan outlines the work that the Health and Social Services system will be taking to improve services.



There are already a variety of programs and services available to individuals with addictions, delivered by competent, dedicated, and caring staff. In addition, the Health and Social Services system is taking meaningful steps to improve the range of supports by moving forward with commitments to establish transitional housing for addiction recovery, managed alcohol programming and a model for medical detox. The activities in this workplan will complement and strengthen these existing and ongoing efforts.

I am committed to ensuring that the Health and Social Service system takes all the steps outlined in this workplan to ensure a strong system of coordinated and easily accessible addictions supports for residents. I hope these changes will provide everyone with addictions with tools to work toward a healthy future.

Julie Green
Minister of Health and Social Services

Introduction

The Office of the Auditor General of Canada (OAG) conducted an audit of addictions prevention and recovery services in the Northwest Territories (NWT) for the period of August 1, 2016, to July 31, 2021. The objective of the audit was to determine whether the Department of Health and Social Services (DHSS) and the Health and Social Services Authorities (HSSAs) provided addictions prevention and recovery services to meet the needs of NWT residents. The audit did not assess activities undertaken by other Government of Northwest Territories departments/organizations, Indigenous governments, or third parties that provide addictions services to NWT residents. The audit involved examining and analyzing key documents from the DHSS and HSSAs. The OAG interviewed officials from the DHSS, the three HSSAs, as well as Indigenous governments and organizations.

The Auditor General's findings focused on seven areas: equitable access, needs of diverse subpopulations, aftercare planning, coordination of addictions services, cultural safety, the use of disaggregated data, and outcomes for addictions services. The Health and Social Services System welcomed this audit experience as addictions is a pressing issue in the Northwest Territories. While there is still much progress to be made, the audit validated the territory's growth and ongoing strategic direction for addictions prevention and recovery services.

The OAG's recommendations (see **Appendix A**) align with the territories' key priority areas for addictions prevention and recovery services. For instance, the DHSS and the HSSAs have recently transformed the system through the implementation of Stepped Care 2.0. This model of care uses a recovery-oriented approach to provide same-day access to flexible mental wellness and addictions recovery services. The Community Counselling Program has since eliminated the need for official wait lists to receive counselling services. Stepped Care 2.0 has paved the way for enhanced integration of services across systems as well as the coordination of formal and informal supports (such as counselling, e-mental health, peer-support, and land-based programs).

The OAG's recommendations have highlighted areas that require additional focus and attention. The DHSS and HSSAs have agreed with all the recommendations outlined in the OAG's report. The Health and Social Services System embraces the opportunity to advance positive change in the Northwest Territories. The DHSS and HSSAs developed this joint work plan to address the OAG's seven recommendations. With the implementation of the actions contained in this plan, it is anticipated that progress will be made in the following areas that have been highlighted as needing improvement:

- Increased understanding of residents' self-determined mental wellness and addictions recovery needs to inform program planning and priority setting,
- Enhanced partnerships with Indigenous Governments and communities to ensure a continuum of services that better meets the addictions needs of residents,
- Improved access to culturally safe addiction prevention and recovery services,
- Increased consistency in coordination of addictions services and aftercare, and
- Enhanced ability to track community-identified and service user-identified outcomes.

We are all impacted by mental wellness and addictions recovery. As such, this is a topic that is deeply personal for many individuals, families, and communities across the NWT. Addiction recovery supports are a vital part of one's health, well-being, and quality of life. Health and Social Services is committed to building a better system of supports for residents seeking addictions prevention and recovery services.

Improving Performance: Action and Alignment

The Department of Health and Social Services (DHSS) and the Health and Social Services Authorities (HSSAs) are committed to increasing the number and variety of culturally respectful, community-based mental wellness and addictions recovery programs in the Northwest Territories. The OAG's recommendations complement and **validate** the priorities of the DHSS and HSSAs and, together, action will be undertaken to respond to findings. Many initiatives that had already been implemented or were in development at the time of the audit, align with the OAG's recommendations which will support more effective action and response. Examples include but are not limited to:

- Creation of a Cultural Safety and Anti-Racism Unit within the Community, Culture & Innovation Division
- Establishment of an Indigenous Advisory Body
- Implementation of a Stepped Care 2.0 approach to community counselling
- Implementation of Child and Youth Care Counsellors in NWT communities and schools
- Implementation of the *My Voice, My Choice* Campaign for Youth Wellness
- Establishment of the Peer Support and Addictions Recovery and Aftercare Funds
- Enhancement of the On-the-Land Healing Fund and administration of Process Evaluation for the Fund
- Development of a territorial approach to Managed Alcohol
- Creation of an Office of Indigenous Client Experience (*in process*)
- Creation of Indigenous Patient Advocate positions (*in process*)
- Establishment of Transitional Housing for Addiction Recovery (*in development*)
- Development of a territorial model for Medical Detox (*in development*)
- Establishment of Equity Frameworks and Tools (*in development*)

The audit results have provided valuable insight that the DHSS and HSSAs will **incorporate** into ongoing strategic work such as the *Department of Health and Social Services Business Plan* and the *NWT Alcohol Strategy*.

The OAG's recommendations **accentuate** areas for improvement in addiction prevention and recovery services of the Northwest Territories. This work plan and the activities listed on the following pages, highlights new actions that the DHSS and HSSAs are taking in direct response to the audit recommendations.

Priority Area #1: Equitable Access

Taking deliberate steps to broaden access to effective and appropriate addictions recovery services is important to mitigating health inequities and reducing barriers to care.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|--|---------------|-------------------|
| Engage with Indigenous Governments and communities to inform approaches to defining and achieving equitable access to addictions services. | <p>Utilize the Health Equity Assessment tool, currently in development, to guide the adoption of a definition of equitable access for addictions services that is based on engagement with Indigenous Governments and communities:</p> <ul style="list-style-type: none"> - Indigenous community leadership via Community Wellness Plan renewal process - Indigenous Governments via Indigenous Advisory Body - NWT communities via NWT Association of Communities Annual General Meeting - Individuals with lived and living expertise via Mental Wellness and Addictions Recovery Advisory Group <p>Develop a comprehensive map of addictions services, both existing and requested, to inform long term planning and priority setting in accordance with established definition of equitable access and ongoing engagement with community partners.</p> | DHSS (CCI) | 2022-2023 (Q4) |
| Based on engagement results, develop an approach for the delivery methods and locations of key addictions services, aiming to reduce barriers where possible (within existing system capabilities and capacities). | Establish Territorial Addictions Working Group to oversee the development of a workplan that operationalizes targeted and proportional strategies to identify and address barriers to health equity for addictions services. | NTHSSA | 2023-2024 (Q4) |

Expected Results: An operationalized definition and approach to meeting commitments to equitable access for addictions services that specifies delivery methods and location of services to reduce barriers where possible.

Priority Area #2: Diverse Subpopulations

The collection and analysis of service-user data provides important information on trends, the profiles of individuals accessing addictions recovery services, and the needs and preferences associated with those distinct groups. This information can then be used to validate approaches to care and service delivery, as well as to identify areas where shifts in an approach may be required.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|---|--|----------------|-------------------|
| Develop an approach to the collection of service-user experience and satisfaction data that includes additional demographic categories to capture the needs of diverse subpopulations including refugee and non-Indigenous racialized groups. | Research best practices for categorizing demographic information and determine an approach for the NWT addictions recovery system. | DHSS (CPRE) | 2022-2023 (Q4) |
| Combine the <i>Community Counselling Program Service-User Satisfaction Questionnaire</i> and the <i>Addictions Recovery Experience Survey</i> into a single questionnaire, including the additional demographic categories identified in 2022-2023. | <p>Combine <i>Community Counselling Program Service-User Satisfaction Questionnaire</i> and the <i>Addictions Recovery Experience Survey</i> into a single <i>Mental Wellness and Addictions Recovery Experiences Questionnaire</i> that includes additional demographic categories.</p> <p>Administer questionnaire across NWT using a mixed methodology (online and paper-based) and repeat every 2-3 years. Use the results to inform understanding of the addictions services needs of diverse subpopulations.</p> | DHSS (MWAR) | 2023-2024 (Q4) |

Expected Results: An established, ongoing approach to the collection of service user needs and preferences, including those of diverse subpopulations, to enhance the understanding of the addictions services needs of all residents.

Priority Area #3: Aftercare Planning

Aftercare plans are an important aspect of care for people who attend facility-based treatment as part of an overall recovery plan. Aftercare plans identify the individualized supports and resources necessary to celebrate successes, encourage healthy habits, cope with triggers, and work towards personal recovery goals.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|--|--------|-------------------|
| Review current practices in aftercare planning and create a revised, standardized approach to aftercare planning that is reflective of established standards and best practice. This work will include the development of standardized tools and processes that will ensure a documented aftercare plan is clearly identified on the service-user's file prior to leaving for treatment. The approach will also ensure regular updates during treatment, proactive connection upon completion of treatment, and active outreach to ensure that residents accessing addictions treatment are connected to resources and set up for success upon returning to the NWT. | <p>Complete a review of best practice and National Standards in addictions recovery and aftercare and:</p> <ul style="list-style-type: none"> - Implement a consistent approach to aftercare planning and documentation that ensures alignment with person centred practice and cultural safety and that includes requirements for planning to take place prior to treatment and for active outreach and offering of supports post treatment. - Implement Standard Operating Procedures and tools to support providers in the implementation of the aftercare planning approach. | NTHSSA | 2022-2023 (Q4) |
| | Implement system education and training development plan, including primary care practitioners, NGOs, and other care providers referring to addictions treatment. | NTHSSA | 2023-2024 (Q3) |

Expected Results: A consistent approach to aftercare planning and documentation that ensures all individuals who attend treatment have an aftercare plan prior to beginning treatment and are provided active connection to support services upon their completion of treatment.

Priority Area #4: Coordination of Addictions Services

Identifying and evaluating positions that facilitate referrals is essential to providing care that is coordinated. This ensures that individuals seeking support with addictions recovery can easily navigate the system to receive the care they need from the right provider at the time they need it.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|---|---------------|---------------------------|
| <p>In partnership with key stakeholders, conduct a gap analysis to identify areas requiring targeted quality improvement and to inform the development of standardized processes for both provider- and self-referrals that include key referral points and pathways to accessing addictions services.</p> | <p>To provide a consistent approach for transitioning service-users to and from out-of-territory treatment facilities to community-based care providers:</p> <ul style="list-style-type: none"> - Identify and communicate key positions and key stakeholders responsible for providing addictions and recovery services, including both government and nongovernment - Develop and implement Standard Operating Procedures to standardize the process for providers referring to Addictions Services | <p>NTHSSA</p> | <p>2022-2023 (Q4)</p> |
| | <p>Implement onboarding process and competency-based orientation plans for all practitioners that outline the pathways for accessing addictions and recovery services.</p> | <p>NTHSSA</p> | <p>2023-2024 (Q3)</p> |
| | <p>Implement system-wide communication outlining the process to self-refer to addictions services for both providers and service users.</p> | <p>NTHSSA</p> | <p>2023-2024 (Q4)</p> |

Expected Results: Established and consistent referral processes for addictions services, including the identification and location of key positions that can support and facilitate access.

Priority Area #5: Cultural Safety

Offering health and social services that are culturally safe and free from racism at both the provider and system levels is critical to ensuring respectful, safe, and non-discriminatory care for NWT residents.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|---|---|--------------------------|-------------------|
| Conduct a review of standards and policies associated with key addictions services including the Community Counselling Program and the Facility Based Addictions Treatment Program to identify barriers to cultural safety to inform efforts to remove or reduce identified barriers. | <p>Work with the Community, Culture and Innovation Division, as well as interested members of the Indigenous Advisory Body, to review existing standards and policies associated with key addictions services like the Community Counselling Program and the Facility Based Addictions Treatment Program to identify barriers to cultural safety.</p> <p>Implement changes to reduce barriers and share results with all Health and Social Services Authorities to direct complementary changes to operational policies and procedures.</p> | DHSS (MWAR) | 2023-2024 (Q4) |
| Review and adjust screening processes, core competencies, and equivalencies for key addictions services positions to ensure inclusion and application of Indigenous qualifications. | <p>Engage in discussions with community leadership and Indigenous organizations on how to appropriately incorporate Indigenous qualifications into job descriptions.</p> <p>Ensure that job descriptions, core competencies, screening and interview processes reflect and incorporate Indigenous knowledge and qualifications.</p> <p>Improve orientation process and identify mandatory training requirements of positions delivering addictions services.</p> | NTHSSA HRHSSA TCSA | 2023-2024 (Q4) |

Expected Results: Reduced policy barriers to cultural safety in key addictions services, and revised hiring practices for addictions positions that formally recognize the value of Indigenous qualifications.

Priority Area #6: Disaggregated Data

Collecting data related to specific subpopulations enables analysis of trends and other key factors that can facilitate a clearer understanding of the needs of specific groups. This understanding can then inform approaches to service delivery to meet these diverse needs more effectively.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|---|----------------|-------------------|
| Examine the ability to disaggregate program data based on current data collection approaches, and the appropriateness of collecting data on additional demographic groups, including the LGBTQ+ community, refugees, and non-Indigenous racialized groups. This work will include a review of best practices, a feasibility assessment, and the compilation of an inventory outlining existing data collection across key addiction service areas. | <p>Examine the ability to expand the collection of demographic data, specific to the LGBTQ+ community, refugees, and non-Indigenous racialized people across addiction recovery programs and services by:</p> <ul style="list-style-type: none"> - Conducting a review of best practice - Compiling an inventory of existing demographic data collection - Completing a feasibility assessment | DHSS (MWAR) | 2023-2024 (Q3) |
| Determine an analytic approach for any additional categories that will be collected as part of ongoing program monitoring data for the Community Counselling and Facility Based Addictions Treatment programs. The results of the analytic approach will be used to inform adjustments to services, as necessary. | <p>Determine an approach for expanded demographic data collection and analysis of monitoring data, which includes administrative data and self-reported experiences of the mental wellness and addictions recovery continuum of programs and services.</p> <p>Use the results of data analysis to inform adjustments in approach as required for responsive service delivery.</p> | DHSS (MWAR) | 2023-2024 (Q4) |

Expected Results: Routine collection and analysis of disaggregated data, including for diverse subpopulations, to inform understanding of how well addictions services are meeting the needs of residents and to inform adjustments to services as required.

Priority Area #7: Outcomes for Addictions Services

Establishing indicators to track progress and outcomes is important for understanding whether addictions prevention and recovery services are meeting the needs of residents.

| COMMITMENT | ACTIVITIES | LEAD | TIMELINE |
|--|--|------------------------|---------------------------|
| <p>Develop logic models and monitoring frameworks for the Community Counselling Program and other key addictions services, including HSS funded, community designed and delivered services.</p> <p>This work will identify short-, medium- and long-term outcomes as well as key indicators, and will embed applicable community determined outcomes into the overall monitoring approach.</p> | <p>Working with Corporate Planning, Reporting and Evaluation Division, and Indigenous Governments and communities, establish an overarching logic model and monitoring approach for all core mental wellness and addictions recovery programs that includes short-, medium- and long-term outcomes, including community defined outcomes, and indicators for individual program areas and community delivered programs and services.</p> | <p>DHSS (MWAR)</p> | <p>2022-2023 (Q4)</p> |
| <p>Implement monitoring framework and use results to inform shifts in service delivery, as necessary and feasible.</p> | <p>Implement framework and monitor indicators while maintaining the privacy of service users and use the results to inform shifts in program approach if necessary.</p> | <p>DHSS (MWAR)</p> | <p>2023-2024 (Q4)</p> |

Expected Results: Established short-, medium- and long-term outcomes, and associated indicators, that are used to monitor the results of addictions programs and services and to inform service adjustments as necessary.

APPENDIX A: AUDIT RECOMMENDATIONS

| | |
|---|---|
| 1 | The Department of Health and Social Services and the Health and Social Services Authorities, in collaboration with Indigenous Governments and communities, should determine how to achieve their commitment to providing equitable access to addictions services in the NWT, including related timelines, and take the required actions. This should include identifying where and how services should be made available to reduce barriers to access, given its operating environment and related challenges. |
| 2 | The Department of Health and Social Services, in collaboration with the Health and Social Services Authorities and relevant stakeholders should identify the addictions prevention and recovery needs of diverse subpopulations. |
| 3 | <p>The Department of Health and Social Services and the Health and Social Services Authorities should:</p> <ul style="list-style-type: none"> • Develop a standard approach to aftercare planning. • Ensure clients who attend facility-based addictions treatment programs have an aftercare plan before they leave for treatment. • Facilitate access to aftercare services needed when clients return to the NWT. |
| 4 | <p>The Department of Health and Social Services and the Health and Social Services Authorities, in collaboration with Indigenous Governments, communities and services providers, should work to improve coordination of addictions services across the territory by:</p> <ul style="list-style-type: none"> • Creating formalized referral processes to help connect clients to the required services. • Evaluating the key positions that can facilitate referrals across services and where these should be located. |
| 5 | <p>The Department of Health and Social Services and the Health and Social Services Authorities, in collaboration with Indigenous communities and governments should work to improve the cultural safety of addictions services. This should include:</p> <ul style="list-style-type: none"> • Reviewing their policies to identify any barriers to delivering culturally safe addictions services and working to remove these barriers. • Developing and implementing a strategy to adapt its current hiring approach to formally recognize the value of Indigenous qualifications. |
| 6 | The Department of Health and Social Services and the Health and Social Services Authorities should determine the disaggregated data required to understand whether addictions services are working, including for diverse subpopulations, collect and analyze the data to identify trends or anomalies, and use this information to adjust services as needed. |
| 7 | The Department of Health and Social Services and the Health and Social Services Authorities should collaborate with Indigenous Governments and communities to establish desired short-, medium- and long-term outcomes for addictions services, and indicators to measure them, including using Indigenous outcome measures. They should use these indicators to monitor the results related to addictions services, and adjust those services, as necessary. |



September 19, 2022

PLEASE KEEP THE CONTENT OF THIS DOCUMENT CONFIDENTIAL BUT THE FACT THAT THERE IS ENGAGEMENT BETWEEN CABINET AND STANDING COMMITTEE IS NOT CONFIDENTIAL

MR. KEVIN O'REILLY
CHAIRPERSON
STANDING COMMITTEE ON ACCOUNTABILITY AND OVERSIGHT

2022 Flood – Government of the Northwest Territories' Response

Thank you for your correspondence of September 06, 2022 on the Government of the Northwest Territories' (GNWT) recovery approach to the 2022 Flood.

The following are responses to your questions:

1. Could you please explain the discrepancy between the \$168 million cost estimate and the data contained in Attachment 1?

The discrepancy between the \$168 million cost estimate and the \$348 million cost estimate is due to an inadvertent formula adding error in the data in Attachment 1.

The \$168 million cost estimate was the projection developed by the Department of Municipal and Community Affairs (MACA) in June 2022. That figure was the amount identified as required, after taking into account, \$10 million in supplementary funding and the net amount required for other departments.

Since that time, MACA has received special warrant funding of \$60 million, and departments and MACA have verified costs and adjusted initial costing assumptions. As shown in the table below, the projection in June 2022 was that the GNWT would require total funding of \$181.7 million; this estimate is now \$174 million:

| Item | June 2022 | August 2022 |
|---|--------------------|--------------------|
| Total projection | 181,699,335 | 174,102,834 |
| Less: 2022-23 supplementary funding | (10,000,000) | (10,000,000) |
| Less: other departments costs | (15,046,823) | (17,305,459) |
| Plus: INF and HNWT infrastructure costs | 11,960,948 | 14,174,582 |
| Subtotal | 168,613,460 | 160,871,957 |
| Less: 2022-23 special warrant | (60,000,000) | (60,000,000) |
| Total | 108,613,460 | 100,971,957 |

.../2

As shown in the table, after taking into consideration supplementary funding and special warrant funding already received, as well as factoring in updated costing and assumptions, MACA requires additional funding of \$101 million. MACA is currently in the internal process to seek FMB approval for additional 2022-2023 supplementary funding and a one-time 2023-2024 target adjustment.

As committed in the July 22, 2022 letter, monthly reports on actual costs and projections for the 2022 flood will be provided to the Standing Committee of Government Operations (SCOGO), and I will provide regular briefings to Committee, at Committee's convenience.

2. Do the \$168 million cost estimate and the cost breakdown in Attachment 1 include costs associated with repairing or replacing GNWT-owned infrastructure?

Yes. The current projection includes costs associated with repairing or replacing GNWT-owned infrastructure including the Hay River airport, road repairs in the Town of Hay River, and repairs to assets of Housing NWT.

Other Matters

I would like to bring to your attention, a correction related to the briefing provided to SCOGO on August 18, 2022. During the briefing, it was identified that the 2021 flood cost was \$80 million. As per the monthly reporting that was provided to SCOGO, the actual cost of the 2021 flood is \$38 million. The Department apologizes for any confusion.

During the August 18 briefing, I also made a commitment to provide you with further detail on how flood monitoring is conducted. As in all areas of emergency management, flood monitoring relies on cooperation and participation at the community, territorial government, and federal government levels. Appendix A provides an overview of the roles and responsibilities that these stakeholders have in flood monitoring.



Shane Thompson
Minister
Municipal and Community Affairs

c. Distribution List

Distribution List

Members of the Legislative Assembly

Principal Secretary

Secretary to Cabinet/Deputy Minister, EIA

Secretary to the Financial Management Board/Deputy Minister of Finance

Deputy Minister, Municipal and Community Affairs

Clerk, Standing Committee on Accountability and Oversight

Advisor, Standing Committee on Accountability and Oversight

Committee Members, Standing Committee on Accountability and Oversight

Appendix A Flood Monitoring Roles and Responsibilities

Community Governments

Flood prone communities have a responsibility to be aware of flood risk levels. Careful observation by people is the best way to monitor for changes during high-risk season. This is typically achieved by:

- Establishing a “Community Flood Watch” where community members monitor changes in water levels and ice conditions; and
- Reporting their observations/concerns to the Local Emergency Management Organization (LEMO), who will then report to the Regional EMO through the Department of Municipal and Community Affairs’ (MACA) Regional Office and to the Department of Environment and Natural Resources (ENR).
 - ENR has an established email where community-based flood watch members are encouraged to submit photos and accompanying information to assist in development of ENR Spring Break up Reports.

Government of the Northwest Territories

The EMO, through MACA, monitors flood and river condition information by:

- Checking in with LEMOs and confirming any information provided by community flood watch groups.
- Reviewing ENR Spring Break-up Reports and maintaining contact with ENRs Hydrology group via email, phone and text on a regular basis.

ENR’s Hydrology group monitors flood and river conditions by:

- Gathering data and information required for generation of annual ENR Spring Water Level Outlook for the Northwest Territories in advance of spring break up;
- Providing regular situational awareness on break up conditions, using multiple products and tools, and using Water Survey of Canada (WSC) hydrometric station data, as available;
- Gathering and assessing meteorological data and forecasts;
- Gathering and assessing NWT Hydrometric Network (and other relevant jurisdictional hydrological data and information), including real-time imagery, when available;

- Gathering and reviewing data, information and images received and viewed via social media, EMO and ENR email;
- Compiling data, images and information into daily ENR Spring Break-up Reports for EMOs, and public distribution;
- Compiling data, images and information into community-specific Break up Reports, as needed, for distribution to EMOs and the public;
- Participate in municipal, regional and territorial EMO meetings, as requested and needed.

Federal Government

Environment and Climate Change Canada (ECCC), Natural Resources Canada (NRCan) and Public Safety Canada (PSC) maintain close contact with both ENR and MACA during spring break up. In doing so, these federal agencies are able to provide:

- satellite imagery of pre-arranged locations including most flood prone communities;
- advanced weather information;
- potential resource support if the need for a Request for Assistance is necessary to support evacuees; and
- maintain hydrometric gauges and cameras in support of the collection and reporting of real-time water level data and images (at gauge locations). Given the challenges with ice break-up, this involves considerable additional work as moving ice often damages sensors and gauges.

Summary

This Bill amends the *Liquor Act* to:

- continue the Liquor Commission as the Northwest Territories Liquor and Cannabis Commission;
- include the regulation of cannabis in the Commission's list of duties;
- reinforce the separation of enforcement and adjudication responsibilities under the Act by removing the supervision of enforcement actions from the Executive Secretary's duties;
- remove provisions disqualifying persons from licensing eligibility on the basis of being charged with, but not yet convicted of, an offence; and
- clarify the rules pertaining to the personal importation of liquor into the Northwest Territories.

Résumé

Le présent projet de loi modifie la *Loi sur les boissons alcoolisées* pour :

- maintenir la Société des alcools sous le nom de la Société des alcools et du cannabis des Territoires du Nord-Ouest;
- ajouter la réglementation du cannabis à la liste des responsabilités de la Société;
- renforcer la séparation des responsabilités relatives à la prise de décision et à la mise en exécution sous le régime de la loi en enlevant la supervision des actions relatives à l'exécution de la liste des fonctions du secrétaire général;
- enlever les dispositions déclarant inhabiles à détenir une licence les personnes qui ont été accusées d'une infraction, mais qui n'ont pas encore été reconnues coupables;
- préciser les règles à l'égard de l'importation personnelle de boissons alcoolisées dans les Territoires du Nord-Ouest.

BILL 53

AN ACT TO AMEND
THE LIQUOR ACT

The Commissioner of the Northwest Territories, by and with the advice and consent of the Legislative Assembly, enacts as follows:

1. **The *Liquor Act* is amended by this Act.**
2. **Section 1 is amended by**
 - (a) **repealing the definition "Commission"; and**
 - (b) **adding the following definitions in alphabetical order:**

"Commission" means the Northwest Territories Liquor and Cannabis Commission referred to in subsection 33(1); (*Société*)

"cooler" means any beverage produced by combining a wine, beer or spirit base with fruit juice, vegetable juice or a flavouring preparation; (*panaché*)

3. **Paragraph 3(2)(a) is repealed.**
4. **(1) Subsection 5(2) is repealed.**
 - (2) **Paragraph 5(3)(a) is repealed and the following is substituted:**

(a) has been convicted of an offence referred to in paragraph (1)(f);

5. **Section 33 and the heading immediately preceding that section are repealed and the following is substituted:**

DIVISION 1
NORTHWEST TERRITORIES
LIQUOR AND CANNABIS COMMISSION

Commission 33. (1) The Liquor Commission is continued as the Northwest Territories Liquor and Cannabis Commission.

Duties of
Commission

- (2) The Commission shall
 - (a) purchase, sell, classify and distribute liquor in the Northwest Territories in accordance with this Act; and
 - (b) purchase, sell, classify and distribute

PROJET DE LOI 53

LOI MODIFIANT LA LOI SUR LES
BOISSONS ALCOOLISÉES

La commissaire des Territoires du Nord-Ouest, sur l'avis et avec le consentement de l'Assemblée législative, édicte :

1. **La *Loi sur les boissons alcoolisées* est modifiée par la présente loi.**
2. **L'article 1 est modifié par :**
 - a) **abrogation de la définition de «Société»;**
 - b) **insertion des définitions suivantes, selon l'ordre alphabétique :**

«panaché» Boisson obtenue en mélangeant du jus de fruits, du jus de légumes ou des aromatisants, à du vin, de la bière ou une base de spiritueux. (*cooler*)

«Société» La Société des alcools et du cannabis des Territoires du Nord-Ouest visée au paragraphe 33(1). (*Commission*)

3. **L'alinéa 3(2)a) est abrogé.**
4. **(1) Le paragraphe 5(2) est abrogé.**
 - (2) **L'alinéa 5(3)a) est abrogé et remplacé par ce qui suit :**

a) a été reconnu coupable d'une infraction visée à l'alinéa (1)f);

5. **L'article 33 et l'intertitre qui le précède immédiatement sont abrogés et remplacés par ce qui suit :**

DIVISION 1
SOCIÉTÉ DES ALCOOLS ET DU CANNABIS
DES TERRITOIRES DU NORD-OUEST

33. (1) La Société des alcools est maintenue sous le nom de la Société des alcools et du cannabis des Territoires du Nord-Ouest. Société

- (2) La Société, à la fois :
 - a) achète, vend, classe et distribue les boissons alcoolisées aux Territoires du Nord-Ouest conformément à la présente loi;

Responsa-
bilité
de la Société

cannabis in the Northwest Territories in accordance with the *Cannabis Products Act*.

b) achète, vend, classifie et distribue du cannabis aux Territoires du Nord-Ouest conformément à la *Loi sur les produits du cannabis*.

Direction of Minister

(3) Notwithstanding any other provision of this Act, the Commission, in exercising its powers and performing its duties under this Act and the regulations, must act in accordance with the direction of the Minister.

(3) Malgré toute autre disposition de la présente loi, la Société répond au ministre de l'exercice de ses attributions sous le régime de la présente loi et de ses règlements.

Supervision du ministre

6. Section 43 is repealed and the following is substituted:

6. L'article 43 est abrogé et remplacé par ce qui suit :

Personal importation of liquor

43. A person may, on any one occasion, import liquor into the Northwest Territories on their person without an importation certificate if

- (a) the person is eligible to purchase liquor in the Northwest Territories;
- (b) the liquor was lawfully obtained;
- (c) the liquor is intended for personal use and not for resale or commercial use; and
- (d) the amount of liquor being imported does not exceed the prescribed amount.

43. Une personne peut, lors d'une seule sortie, importer sur sa personne des boissons alcoolisées dans les Territoires du Nord-Ouest sans certificat d'importation si les conditions suivantes sont réunies :

- a) la personne est admissible à acheter des boissons alcoolisées dans les Territoires du Nord-Ouest;
- b) les boissons alcoolisées ont été acquises de façon légitime;
- c) les boissons alcoolisées sont destinées à une utilisation personnelle et non à la revente ou à une utilisation commerciale;
- d) la quantité de boissons alcoolisées importées n'est pas supérieure à la quantité réglementaire.

Importation personnelle des boissons alcoolisées

7. The English version of paragraph 138(1)(h) is amended by striking out "charge or".

7. La version anglaise de l'alinéa 138(1)h est modifiée par suppression de «charge or».

CONSEQUENTIAL AMENDMENTS

MODIFICATIONS CORRÉLATIVES

Financial Administration Act

Loi sur la gestion des finances publiques

8. Schedule A to the *Financial Administration Act* is amended by repealing item 7 and substituting the following:

8. L'annexe A de la *Loi sur la gestion des finances publiques* est modifiée par abrogation du numéro 7 et par substitution de ce qui suit :

7. The Liquor Commission continued as the Northwest Territories Liquor and Cannabis Commission under the *Liquor Act*

7. La Société des alcools maintenue sous le nom de la Société des alcools et du cannabis des Territoires du Nord-Ouest en vertu de la *Loi sur les boissons alcoolisées*.

Ombud Act

Loi sur le protecteur du citoyen

9. The Schedule to the *Ombud Act* is amended by repealing paragraph 6(a) and substituting the following:

9. L'annexe de la *Loi sur le protecteur du citoyen* est modifiée par abrogation de l'alinéa 6a) et par substitution de ce qui suit :

- (a) The Northwest Territories Liquor and Cannabis Commission

- a) la Société des alcools et du cannabis des Territoires du Nord-Ouest



Plain Language Summary for Bill 53: An Act to Amend the Liquor Act

Introduction

The Government of the Northwest Territories (GNWT), Department of Finance, is making changes to the *Liquor Act* to address various administrative matters. These changes should not be confused with more comprehensive changes coming to the *Liquor Act* and Liquor Regulations as part of the Liquor Legislation Review. A Bill to introduce the results of the Liquor Legislation Review is not expected for several months.

Background

In 2020, the Department of Finance began a comprehensive Liquor Legislation Review (LLR). The LLR is a multi-year project involving a jurisdiction scan, literature review and engagement with other governments, industry and the public. The LLR is considering how liquor legislation can be modernized, strengthened and more responsive.

The LLR completed an engagement process in 2021 and a What We Heard Report was released in March 2022. The results of the What We Heard Report are now being combined with the results of the other LLR activities to create a set of recommendations. The recommendations will be released in summer 2022. A Bill to replace the *Liquor Act* could be introduced several months after that, based on the LLR's final results.

In the meantime, the Department of Finance identified four items in the existing *Liquor Act* that needed immediate attention. These were items driven nationally or presented administrative problems. Bill 53 addresses the four items.

Amendments

Bill 53 addresses the following four issues with the *Liquor Act*:

Increasing Personal Importation Limits

Existing

People may bring small amounts of liquor into the Northwest Territories (NWT) without paying an importation fee. There are two criteria. First, the liquor must be with the person when they cross the border. Second, the amount of liquor must be no more than 1L wine, 1.14L spirits, or 8.52L beer. These amounts are called "personal importation limits".

New

The Bill increases the amount of liquor that a person may bring into the NWT without paying an importation fee. The new personal importation limits are 9L wine, 3L spirits, or 24.6 L beer, cider or coolers. Also, importation details are now located in the regulations, not the *Act*. This will make future changes easier.

Reason

In 2019, the Premiers of Canada committed to eliminating or decreasing personal importation limits. This proposal was the result of the new *Canadian Free Trade Agreement*. Also in 2019, the Committee on Internal Trade released the report *Federal-Provincial-Territorial Action Plan: Trade in Alcoholic Beverages*. In it, there was agreement to improve the cross-Canadian trade of alcoholic beverages. To comply with the national commitments, the GNWT agreed to increase their personal importation limits.

1. Separating Enforcement from Liquor Licensing Board

Existing

The *Liquor Act* allows the Executive Secretary of the Liquor Licensing Board (Board) to supervise inspectors and coordinate the liquor enforcement program. In practice, neither the Executive Secretary nor the Board are connected with enforcement activities.

New

The Bill removes all references to inspectors and enforcement from the role of Executive Secretary.

Reason

The Board and its Executive Secretary must operate independently from liquor enforcement. Liquor enforcement personnel are responsible for monitoring the industry and reporting alleged violations, which are then heard by the Board in its role as an independent body. Separating the Board from enforcement is necessary to remove any perceived conflict of interest and to ensure the Board remains impartial. The GNWT made operational changes to separate the functions several years ago, but the *Liquor Act* remained unchanged until now.

2. Removing Ban on Criminal Charges

Existing

The Board cannot issue a liquor licence to a person who has been charged with a crime, even if the person does not yet know if the Court will find them innocent or guilty.

New

The Bill allows the Board to issue a liquor licence to a person who has been charged with a crime. If the Court finds the person guilty, the Board can cancel the licence.

-3-

Reason

This change is in keeping with the legal principle “innocent until proven guilty”.

3. Name Change for NT Liquor and Cannabis Commission

Existing

The *Liquor Act* uses the name “Liquor Commission” to mean the Northwest Territories Liquor and Cannabis Commission.

New

The Bill uses the correct name for the Northwest Territories Liquor and Cannabis Commission.

Reason

The Northwest Territories Liquor and Cannabis Commission must be named properly in legislation to allow it to administer its legal responsibilities under the *Liquor Act* and the *Cannabis Products Act*.

For additional information or questions contact:

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