



Waste Reduction and Recovery Program

Programme de réduction et de récupération des déchets

2022-2023 Annual Report | Rapport annuel 2022-2023

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English

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French

Kĩspin ki nitawih̄tĩn ē nĩh̄yawih̄k ōma ācimōwin, tipwāsĩnān.

Cree

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

Tłjchq̄

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

Chipewyan

Edı gondı dehgáh got'je zhatıé k'ée edat'éh enahddhę nıde naxets'é edahlı.

South Slavey

K'áhshó got'jne xadā k'é hederı ʔedjhtl'é yerınwę nıde dúle.

North Slavey

Jii gwandak izhii ginjik vat'atr'ıjáhch'uu zhit yınohthan jı', diits'at ginohkhii.

Gwich'in

Uvanittuaq ilitchurisukupku Inuvialuktun, ququaqluta.

Inuvialuktun

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Hapkua titiqqat pijumagupkit Inuinnaqtun, uvaptinnut hivajarlutit.

Inuinnaqtun

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1. INTRODUCTION ET FAITS SAILLANTS

Le GTNO, par l'intermédiaire du ministère de l'Environnement et du Changement climatique (MECC), exploite trois programmes de réduction et de réacheminement des déchets, et une initiative visant à éviter que les déchets se retrouvent dans les sites d'enfouissement des TNO et dans la nature : le Programme de gestion des contenants de boisson, le Programme de gestion des sacs à provisions jetables, le Programme de recyclage des appareils électroniques et l'Initiative de réduction et de recyclage des déchets.

Grâce à la participation des Tenois à ces programmes de réduction et de réacheminement des déchets, et aux efforts des employés des centres de recyclage, des centres de traitement régionaux, des écoles, des administrations communautaires et des différentes entreprises et organisations participantes, nous avons réalisé ce qui suit pendant l'exercice 2022-2023 :



Taux de récupération de **69,2 %**
(bien au deçà des taux prépandémiques ¹)
18 kg par résident des TNO
22 262 970 contenants récupérés ²



Environ **7 700 000** de sacs en moins
170 sacs par résident des TNO



32 employés à temps partiel
et **10 employés à temps plein**
travaillent dans les centres d'entreposage et
les centres de traitement régionaux des TNO



1,79 kg d'appareils électroniques recyclés
par résident des TNO



1 950,3 tonnes métriques
d'équivalent dioxyde de carbone (t éq. CO₂)
grâce aux programmes de réduction et de
réacheminement des déchets en 2022-2023 ²

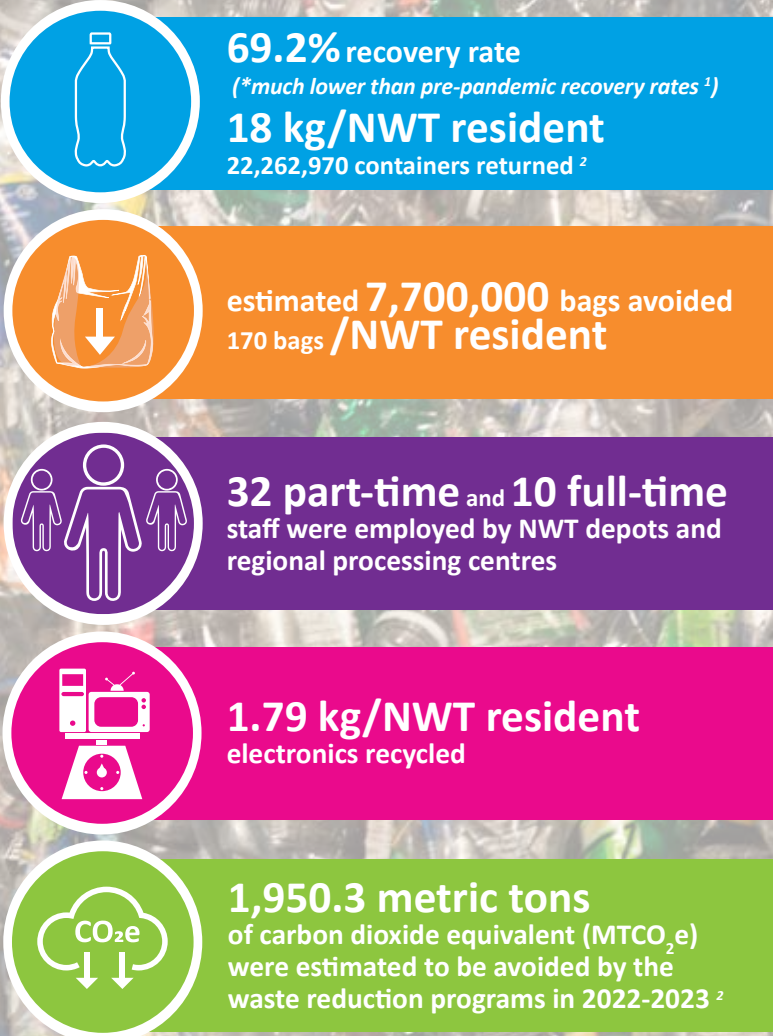
¹ En 2022-2023, le Programme de gestion des contenants de boisson n'est toujours pas revenu à son taux prépandémique. Depuis 2020-2021, par rapport aux années précédentes, le programme a vu une augmentation des contenants distribués aux TNO, et une diminution des contenants retournés aux centres d'entreposage. Pour en savoir plus sur les faibles taux de récupération, référez-vous à la section 3.1 du présent rapport.

² Le volume de contenants envoyés aux fins de réutilisation et de recyclage en 2022-2023 est inférieur de 1,8 kg par personne à celui de 19,8 kg par personne comptabilisé en 2021-2022. En règle générale, le Programme de gestion des contenants de boisson redistribue les contenants sur les marchés de la réutilisation et du recyclage dès qu'un chargement est plein. Autrement dit, les contenants recueillis au cours d'une année peuvent être redistribués au cours de l'exercice suivant. Cette différence tend à s'équilibrer d'une année à l'autre, mais en 2021-2022, on a expédié vers le sud un nombre anormalement élevé de contenants à enduit multicouche (quatre chargements en 2021-2022 contre un seul en 2022-2023). En effet, en 2020-2021, le programme a stocké des contenants à enduit multicouche, car aucune entreprise de transformation n'acceptait ce type de contenants à des fins de recyclage. Étant donné que moins de contenants ont été envoyés au recyclage cette année, la réduction des émissions de gaz à effet de serre (GES) associées aux programmes de réduction et de réacheminement des déchets a été inférieure à 284 t éq. CO₂.

1. INTRODUCTION AND HIGHLIGHTS

The GNWT Department of Environment and Climate Change (ECC) operates three waste reduction and diversion programs and one initiative to help keep waste out of NWT landfills and off the land: the Beverage Container Program, the Single-use Retail Bag Program, the Electronics Recycling Program, and the Waste Reduction and Recycling Initiative.

Thanks to the participation of NWT residents in these waste reduction and diversion programs, and the dedication of many people working at recycling depots, regional processing centres, schools, community governments, and other businesses and organizations, the following successes were achieved during the 2022-2023 fiscal year:






























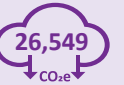






¹ The Beverage Container Program has still not recovered to its pre-pandemic return rate in 2022-2023. Since 2020-21, the program has seen an increase in containers distributed in the NWT, and fewer containers returned to depot relative to previous years. More details on low recovery rates are in Section 3.1 of this report.
² The mass of containers reported sent for reuse and recycling is 1.8kg/person less than the 19.8 kg/person reported in 2021-22. Generally, the BCP ships containers to materials reuse and recycling markets as soon as there are full loads, which can mean that containers collected in one year may be shipped out in a subsequent fiscal year. The difference tends to even out year to year, however 2021-22 saw an abnormally high number of loads of polycoat containers shipped south (four loads in 2021-22 compared to one in 2022-23). This was the result of the program stockpiling polycoat containers in 2020-21 when no processors were accepting this material for recycling. Consequently, the GHG reductions associated with all programs was 284 MTCO₂e lower this year, since less material was sent for recycling

2. ENVIRONMENTAL BENEFITS OF GNWT WASTE REDUCTION AND RECOVERY PROGRAMS

The GNWT's waste diversion programs continue to provide environmental benefits to the NWT by reducing, reusing, and recycling materials. These programs also result in a reduction of greenhouse gas (GHG) emissions associated with the creation of new products from virgin materials. Table 1 shows the amount of waste prevented and diverted, and the estimated GHG emissions reduced by the Single-use Retail Bag Program, the Beverage Container Program, and the Electronics Recycling Program.

Table 1:
Quantity of Materials Reduced, Reused and Recycled, and Corresponding GHG Emissions¹ Reduced for all Programs

		 SINGLE-USE RETAIL BAG PROGRAM (SRBP)	 BEVERAGE CONTAINER PROGRAM (BCP)	 ELECTRONICS RECYCLING PROGRAM (ERP)*	TOTAL
2022/2023	Quantity Reduced (t)	 38.7		* ERP – INCLUDES PROGRAM + E-PILOT MATERIALS	 38.7
	Quantity Reused (t)		 144.0		 144.0
	Quantity Recycled (t)		 677.7	 81.8	 759.5
	Total Reduced, Reused & Recycled	 38.7	 821.6	 81.8	 942.2
	GHG Reduced (MTCO ₂ e) ³	 61 CO ₂ e	 1,829.4 CO ₂ e	 59.5 CO ₂ e	 1,950.3 CO ₂ e
	Cars off the road ⁴	 13.3	 397.7	 12.9	 424.0
CUMULATIVE TOTAL ⁵	Quantity Reduced, Reused & Recycled (t)	 422.1	 12,844	 581.7	 13,848
	Total GHG Reduced (MTCO ₂ e)	 668.5 CO ₂ e	 25,495 CO ₂ e	 421.0 CO ₂ e	 26,549 CO ₂ e
	Cars off the road	 145	 5,535	 91.5	 5,772

³ GHG estimations are based on United States Environmental Protection Agency Waste Reduction Model: <https://www.epa.gov/warm>. See endnotes for additional details on how GHG values are calculated.

⁴ Estimation of the numbers of cars off the road assumes that 4.6 metric tonnes CO₂e = 1 passenger vehicle off the road: <https://www.epa.gov/greenvehicles/greenhouse-gas-emissions-typical-passenger-vehicle>.

⁵ Cumulative totals start from the following years for each program: BCP = April 2012, SRBP = January 2010, ERP = February 2016. Prior to 2012, not all weight or GHG data was recorded for the BCP.

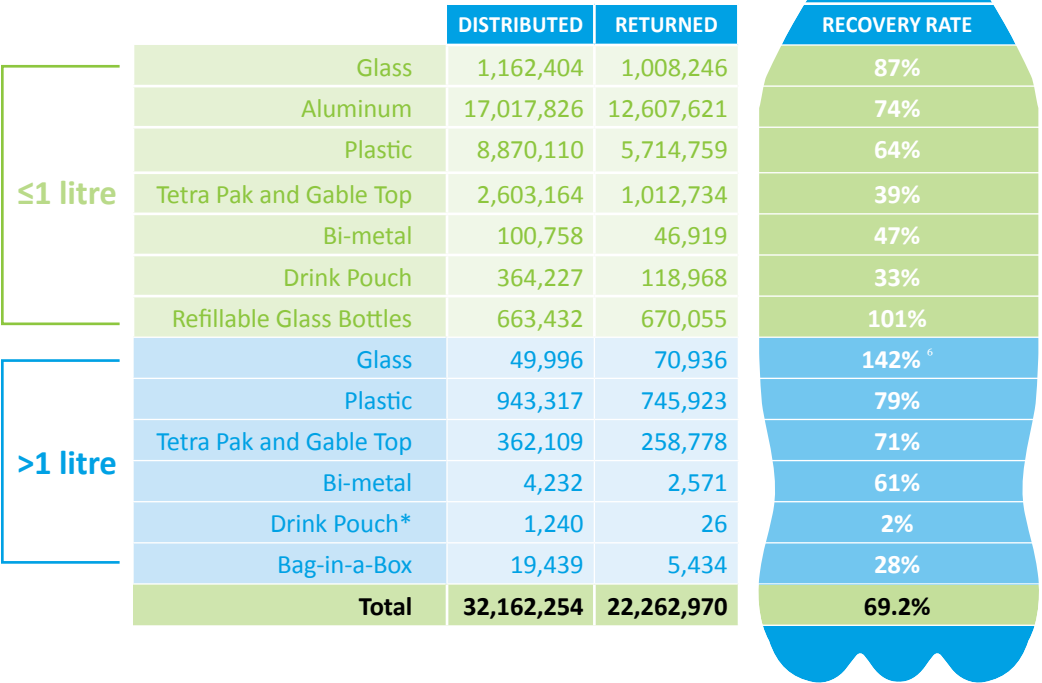
3. BEVERAGE CONTAINER PROGRAM

The Beverage Container Program was the first program created under the Waste Reduction and Recovery Act in 2005. Permanent recycling depots and temporary satellite depots receive empty beverage containers from customers, pay refundable deposits, and send beverage containers to regional processing centres in Yellowknife, Hay River, and Inuvik. These regional processing centres consolidate and densify materials and send them to various markets in North America.

3.1 BEVERAGE CONTAINER RECOVERY RATES

More than 32 million beverage containers were distributed and over 22 million were returned in the NWT between April 1, 2022, and March 31, 2023 (Table 2).

Table 2:
Beverage Container Recovery Rate
between April 1, 2022-March 31, 2023

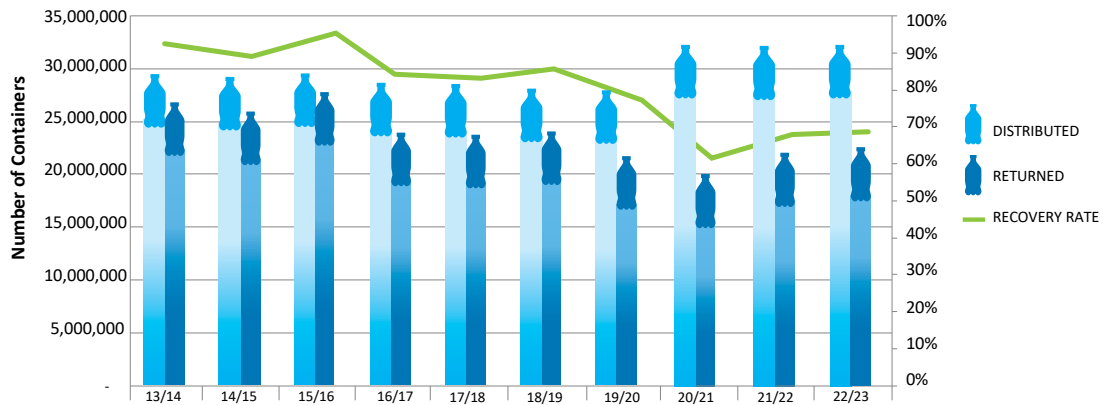


*Given the low return rate reported for 'Drink Pouch >1L', ECC believes this may indicate an error on the part of distributors and/or depot staff. ECC is following up with distributors and depots to identify what containers they have reported as 'Drink Pouch >1L'. As the quantity of containers distributed and returned is relatively small compared with the large volume of containers processed by the BCP, this error does not have significant implications.

⁶ ECC suspects the high return rate of large glass may be the result of containers purchased outside the NWT being returned to the BCP. ECC and the NWT Liquor Commission continue to monitor the situation.

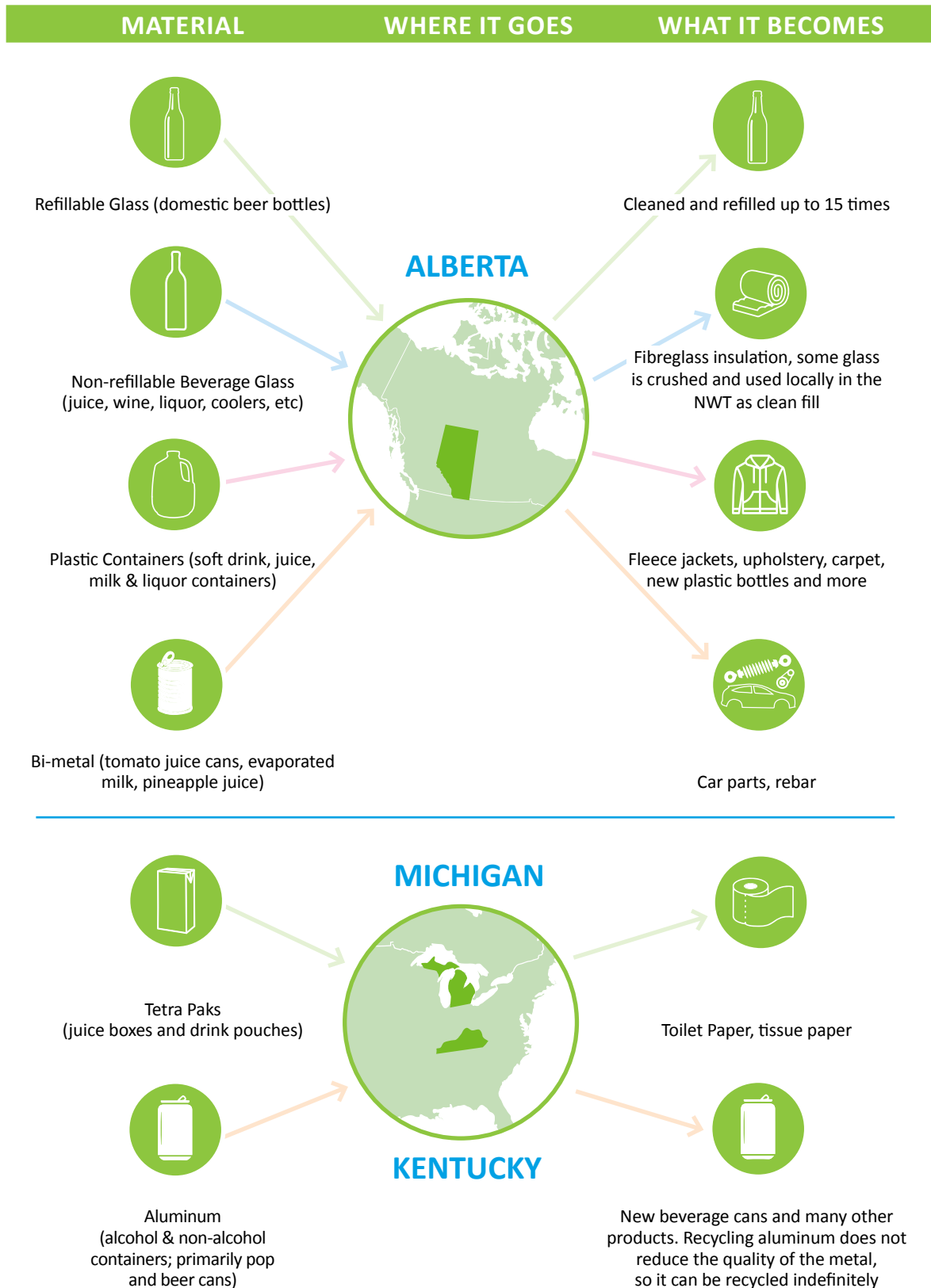
More than 423 million containers have been returned over the life of the program. This amounts to more than \$45 million refunded to NWT residents since 2005. Figure 1 shows the BCP recovery rate for the last 10 years.

Figure 1
Beverage Container Recovery Rates 2013-2023



The Beverage Container Program recovery rate for 2022-2023 was 69.2%. As seen in Figure 1, the number of containers distributed in the NWT increased significantly in 2020-21, and has held steady since. At that same time, the number of containers returned dropped, and has remained lower than pre-pandemic rates. In 2022-23 the recovery rate increased slightly.

3.2 WHAT HAPPENS TO YOUR CONTAINERS?



4. SINGLE-USE RETAIL BAG PROGRAM

The Single-Use Retail Bag Program was launched in 2010. This program encourages consumers to bring a reusable bag shopping and avoid paying the 25-cent fee for each single-use retail bag (SRB) requested at NWT retail stores. The program likely received a boost as some large retailers began a shift away from SRBs in anticipation of the federal ban in December 2023 on single-use plastics that prohibits the sale of checkout bags. In 2022-2023, distributors supplied NWT retail stores with 1,737,564 single-use retail bags.



In 2022-23, NWT residents used an estimated **7,700,000** fewer disposable bags.

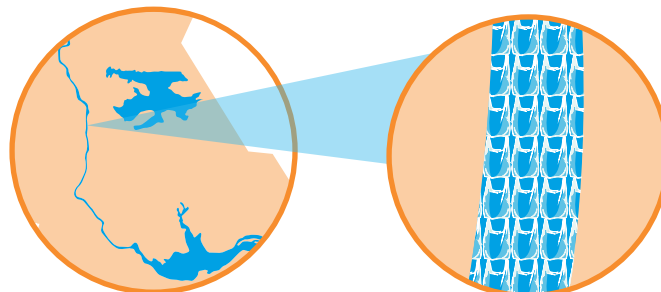


That translates to approximately **170 fewer bags** per person during 2022-2023.



Since 2010, the program has prevented more than **84 million bags** from being used and discarded. (An estimated reduction of 73%).

If stretched end to end, **84 million bags** would extend to the length of the Mackenzie River over **25 times**.⁷










⁷ 21 inch bag height = 0.0005334 km x 84,413,259 bags = 45,026.03 km / 1738 km length of Mackenzie River = 25.91 times.

5. ELECTRONICS RECYCLING PROGRAM

Since February 2016, participating recycling depots and collection events have accepted electronics for recycling. Figure 2 shows the types of electronics included in the program, and their respective fees (paid by consumers at purchase).













Figure 2:
Eligible program electronics and their environment handling fees paid on purchase

	TVS AND MONITORS <i>Less than 30 inches</i>	\$12.25
	TVS AND MONITORS <i>30 inches to 45 inches</i>	\$24.50
	TVS AND MONITORS <i>Greater than 45 inches</i>	\$40.00
	COMPUTERS AND SERVERS	\$10.50
	LAPTOP, TABLET AND NOTEBOOK COMPUTERS	\$3.00
	PRINTERS, COPIERS, SCANNERS AND FAX MACHINES <i>Desktop</i>	\$8.00
	PRINTERS, COPIERS, SCANNERS AND FAX MACHINES <i>Floor Standing</i>	\$40.00

Approximately 65.8 tonnes of eligible electronics were collected in the 2022-2023 fiscal year. A breakdown is provided in Table 4. On average, 1.44 kilograms of electronics were recycled per person in 2022-2023.

A total of 565 tonnes of program electronics have been collected since the launch of the ERP (February 1, 2016) to March 31, 2023. With items collected through the E-Pilot, a total of 581 tonnes of electronic and electrical products have been diverted.

Table 3
Electronics Collected for Recycling in 2022-2023

PROCESSING CENTRE REGION	PROGRAM ELECTRONICS COLLECTED (TONNES)	PILOT MATERIALS COLLECTED (TONNES)	PROGRAM ELECTRONICS AVERAGE KG COLLECTED / PERSON	PROGRAM AND PILOT MATERIALS AVERAGE KG COLLECTED / PERSON
YELLOWKNIFE (includes recycling depots in Yellowknife, Behchokò, Whatì and collection events) Population 26,802	 42.7	 6.7	 1.6	 1.8
HAY RIVER (includes recycling depots in Hay River, Colville Lake, Délıne, Fort Good Hope, Fort Providence, Fort Simpson, Fort Smith, Norman Wells, and collection events) Population 11,915	 18.3	 9.2	 1.5	 2.3
INUVIK (includes recycling depots in Inuvik, Fort McPherson, Tuktoyaktuk and collection events) Population 6,888	 4.8	 0.05	 0.7	 0.7
TOTAL	65.8	16.0	1.44	1.79

6. LICENSED DEPOTS, PROCESSING CENTRES, REGISTRATIONS, LOCAL EMPLOYMENT, AND COMPLIANCE

6.1 RECYCLING DEPOTS AND REGIONAL PROCESSING CENTRES

As of March 31, 2023, there were 23 locally operated recycling depots and three regional processing centres in the NWT. Electronics and beverage containers were also collected at satellite depots and collection events were held in the six communities without permanent depots. Collection events for electronics were also held in two communities with depots that only accept beverage containers. The following five communities use nearby depots: Dettah, Enterprise, Ndilo, Kakisa, and Kát'odeeche.















Figure 3
Recycling Depots in the NWT



6.2 LICENCES, REGISTRATIONS, LOCAL EMPLOYMENT, AND COMPLIANCE

Table 4:
Licences, Registrations, Local Employment and Compliance Information
for all Programs

2022-2023 PROGRAM			
	 SINGLE-USE RETAIL BAG PROGRAM (SRBP)	 BEVERAGE CONTAINER PROGRAM (BCP)	 ELECTRONICS RECYCLING PROGRAM (ERP)
REGISTRATIONS & LICENCES	 90 Registered Retailers	 23 Licensed Bottle Depots	 16 Licensed Electronic Depots
	 24 Registered Distributors	 35 Registered Distributors	 175 Registered Distributors
EMPLOYMENT ASSOCIATED WITH PROGRAMS		 10 Full Time	 32 Part Time
CONVICTIONS FOR OFFENCES UNDER THE WASTE REDUCTION AND RECOVERY ACT	 0 Convictions		

7. WASTE REDUCTION AND RECYCLING INITIATIVE

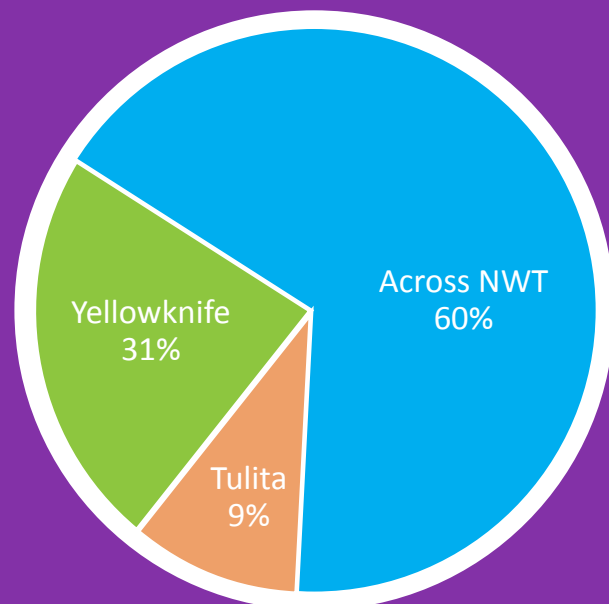
Since 2013, the Waste Reduction and Recycling Initiative (WRRRI) has provided financial support to projects that reduce and recycle materials not yet included in NWT-wide recycling programs. Typically, a total of \$150,000 is available annually to NWT municipalities, schools, organizations, businesses, and individuals, of which no more than \$50,000 can be allocated to one project.

The WRRRI is flexible so applicants can prioritize the materials they want diverted from their community landfill through community-based waste reduction and recycling projects to:

- reduce the amount of waste generated in NWT communities,
- reuse materials and products, rather than discard them,
- recycle materials not already collected through an NWT recycling program,
- reduce waste and prevent pollution from recyclable hazardous waste,
- raise awareness about the importance of reducing waste and encourage environmental stewardship of waste resources, and/or
- reclaim (or repurpose) waste.

Ten applications were received in 2022-2023 to support communities across the Northwest Territories. After evaluation, eight projects were selected for funding, however, two projects later withdrew. Almost \$100,000 (\$99,919 to be exact) was distributed to 6 projects. These projects consisted of 1 project in Tulita, 3 projects in Yellowknife, and 2 projects spanning multiple communities. Three projects have been completed and three projects have been extended to the spring of 2024. Figure 4 shows the 2022-2023 WRRRI funding distribution across the NWT.

Figure 4:
2022-2023 WRRRI Funding
Distribution Across the NWT



Initiatives funded in 2022-2023 resulted in the following achievements:

- The **Food First Foundation** set out to provide reusable dishware (plates, bowls, cups and cutlery) to schools across the territory, to reduce the waste from disposable dishes. The Foundation received interest from 11 schools in nine communities, and were able to provide all 11 schools with the reusable dishware that they requested. As reported by one of the schools,



“this was an awesome initiative - reusable dishware may seem like a small contribution but it makes a big difference long-term!”

- The **Hamlet of Tulita** doubled the output of their composting program by purchasing additional bins. This program has seen great results since it was first started, and continues to grow with community support. This project is still ongoing.
- The **Sir John Franklin High School Green Team** replaced paper towels (used to sanitize surfaces in the school) with reusable cloths, in their fitness centre, tech lab, library, and a classroom. With the purchase of a new washer and dryer and many reusable cloths, the project plans to continue.

“A big benefit from this project was for a few Green Team members to experience the process of applying to and reporting on funding. This is surely a skill young activists will be able to use moving forward.”



- **Kavanaugh Bros Ltd.** is looking to help the NWT define and assess local opportunities to divert scrap tires through applications for tire-derived aggregate. Rather than sending the tires south for processing, this project has been looking at local applications that will meet a local need, while also reducing greenhouse gas emissions associated with transportation to processors in the south. As of September 2022, over 200,000 tires were shredded in Hay River and Yellowknife. This project is still ongoing.



- Two free clothing swaps were held in Yellowknife, thanks to **A-List Organizing & Design**. The first clothing swap in August 2022 included 20+ donators, 3.6 cubic metres (3,600 L) of donations, and 70+ Clothing Swap attendees. The second one in February 2023 was deemed even MORE successful, with 20+ donators, 2.3 cubic metres of donations and 180+ Clothing Swap attendees!

“This project certainly brings the community together. It’s something people tell me they always look forward to. It helps people get their unwanted items out of their home [...] and helps those who can’t afford clothing to come and get items for free.”

- **Food Rescue Yellowknife** received funding to replace their tent coverings and provide additional insulation, so their food waste reduction projects can continue. Without the renovations, it would have become impossible for Food Rescue to continue to operate within its current site facility. The overall goal of the project was to provide safe, useable, and heated space for the continued operations of Food Rescue. In fulfilling its mandate, Food Rescue minimizes waste, supports food security efforts, and helps to conserve the environment. This project is still ongoing.

Two common themes this year included finding a new life for discarded waste (as displayed by the clothing swaps, composting program, and tire-derived aggregate project), and investing in eco-friendly alternatives (as displayed by the reusable cloth and dishware projects). These trailblazers inspire other municipalities and organizations to consider unique and alternative ways to reduce, reuse, recycle, and repurpose resources.

8. WASTE RESOURCE MANAGEMENT STRATEGY AND IMPLEMENTATION PLAN

The *Waste Resource Management Strategy and Implementation Plan* (the Strategy) was released in June 2019. Following the transition period due to the territorial general election, the Strategy's implementation began in earnest in 2020-2022. The Strategy provides a 10-year road map for improving waste resource management in the territory to 2030-2031. The Strategy is implemented in partnership between ECC and the Department of Municipal and Community Affairs (MACA), and has four overarching goals with supporting priority actions:



1. Prevent and reduce waste at the source,
2. Divert waste from disposal,
3. Improve waste facilities and practices, and
4. Lead by example – greening the GNWT.

While many actions are underway to achieve the Strategy's goals and objectives, this section of the annual report is intended to provide a brief overview of developments related to priority actions as of March 31, 2023.

Priority Action: Implement or expand 3 to 5 waste reduction or diversion programs

The first step to implementing or expanding waste reduction or diversion programs is to amend the Waste Reduction and Recovery Act (the Act) to enable the option of creating extended producer responsibility (EPR) regulations. While the Act currently allows ECC to establish and operate programs, EPR regulations would allow ECC to create regulations that require producers to operate programs to manage end of life materials. Following Cabinet's approval of ECC's legislative proposal to amend the Act, ECC worked to determine what type of provisions are required to modernize the Act and to create these new authorities. Drafting instructions are underway, and the draft bill will be submitted to Cabinet in 2023-24.

An in-depth analysis was completed to determine materials targeted for new or expanded waste reduction or diversion programs. This included an assessment of the human and environmental health impacts associated with various materials, and considered the feasibility and ease of implementation of programs for materials. Input from the Waste Reduction and Recovery Advisory Committee was used to prioritize the following three materials: used oil, waste tires, and an expanded suite of electronic and electrical items.

In October 2021, the Electronic and Electrical Products Recycling Pilot Project (E-Pilot) was launched, allowing 11 NWT communities to be able to recycle an expanded list of electronics. Residents in Yellowknife, Ndilo, Dettah, Hay River, Kát'odeeche First Nation, Enterprise, Kakisa, Inuvik, Fort Smith, Fort Providence and Norman Wells are now able to bring an expanded list of electronics and electrical products to their recycling depots. Over 500 electronics and electrical products are now able to be recycled in these communities during this pilot project. The expanded list contains products across seven broad categories: small appliances and lighting; audio visual; telecom devices; power and air tools; games, toys and music; lawn and garden; and solar panels.

The GNWT is using the E-Pilot to work out logistics and assess the quantity of materials likely to be recycled annually and the associated costs of handling, transporting and recycling them. This information will be important to help design a self-sustaining program to best manage this expanded suite of products.

While some material was collected in 2021-2022, the first shipments of E-pilot materials were only sent south for processing in 2023. As of March 31, 2023, a total of 16.0 tonnes of materials were collected and processed as part of the E-Pilot.

Figure 5 shows some example of the more than 500 types of products that can now be recycled through the E-pilot.



Figure 5: Example E-Pilot materials

Priority Action: Assist 5 to 10 communities to implement the 'Clean Up, Clean Start' program (including removal of hazardous waste)

MACA worked in partnership with 25 communities across all regions in the Territories to access funding from the Investing in Canada Infrastructure Program (ICIP) for waste diversion and improvements at community landfills. The diversion work will include segregating, securing and backhauling scrap metal and hazardous waste. In 2022, MACA worked directly with the Hamlets of Tulita, Paulatuk, and Ulukhaktok to segregate scrap metal, depollute and remove refrigerant gases from appliances at solid waste sites in preparation for ICIP projects to begin in the summer of 2023. Phase 1 of the project will be to remove the hazardous waste from landfills. Sorting and segregation of the waste will begin summer 2023 for some communities, and is set to continue through 2024, including removal.

The effort to secure this funding was done in coordination with community governments. A total of \$7,670,000 is earmarked to complete to these endeavours; with \$5,752,500 committed by ICIP, and \$1,917,500 in matching funds committed by these communities. Contracts are in place for all five regions of the NWT.

Phase II of the project will be to support scrap metal management and removal. This phase of the project is not anticipated to begin for until 2025, when depollution is completed.

These projects will improve operations and maintenance practices in the community landfills, including both household hazardous waste collection and storage methods.

Priority Action: Support compost programs in 3 to 5 communities

As a first step to supporting compost programs across the NWT, ECC is currently developing Compost Facility Standards. These Standards will ensure future compost facilities do not have adverse environmental and/or health and safety impacts. A supporting step-by-step manual has been created as a step-by-step guide on how to establish a facility that complies with the standards. External expert review of these documents is complete, and updates will be completed in 2023-24. Once ready, they will then be prepared for broad stakeholder engagement.

Since 2021, ECC has supported composting programs in three communities with funding from the Waste Reduction and Recycling Initiative: Smbaa K'e First Nation, Ka'a'gee Tu First Nation and the Hamlet of Tulita.

9. WASTE REDUCTION AND RECOVERY ADVISORY COMMITTEE

The Waste Reduction and Recovery Advisory Committee (WRRAC) was established under the authority of the *Waste Reduction and Recovery Act*. The WRRAC advises the Minister of ECC on the establishment and operation of programs with respect to the reduction and recovery of waste in the NWT. A list of members is provided below. The committee met twice in 2022-2023.

Name	Sector Represented	Organization
Peter Houweling	Waste Hauler	Kavanaugh Bros. Ltd
Dawn Tremblay	Environmental Non-Government Organization (ENGO)	Ecology North
Sara Brown	Community Government Representative	NWT Association of Communities
Bob Ferguson	Waste Haulers, Processors and Recyclers	Canadian Association of Tire Recycling Agencies
Rex Fearn	Public at Large	
Mike King	Retailers (Tires)	Tire North Ltd.
Chris Vaughn	Community Government Representative	City of Yellowknife
Olivia Lee	Department of Municipal and	Infrastructure and Project Management



10. APPENDIX A: AUDITED FINANCIAL STATEMENTS

Environment Fund

Financial Statements

March 31, 2023

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Management Responsibility Statement

Management is responsible for the reliability, integrity and objectivity of the data in the accompanying financial statement, which has been prepared in accordance with Canadian public sector accounting standards for not-for-profit organizations. Management takes responsibility for the presentation of these financial statements. Where appropriate, the financial statements include estimates and judgments based on careful consideration of the information available to management.

In discharging its responsibility for financial reporting, management maintains and relies on internal control systems and practices, which are designated to provide reasonable assurance that the transactions are authorized, the assets are safeguarded and proper records are maintained. These control systems and practices ensure the orderly conduct of business, the accuracy of the accounting records, reliability of financial information and compliance to legislation governing the Environment Fund.

The auditor provides an independent, objective audit for the purpose of expressing an opinion on the financial statements. The auditor also considers whether the transactions that come to their notice during the course of the audit are, in all significant respects, in accordance with specified legislation.



(for) Erin Kelly, PhD.
Deputy Minister
Department of Environment and Climate Change



Hilda Balsillie
Acting Director, Finance and Capital Planning
Department of Environment and Climate Change

June 29, 2023



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Independent Auditors' Report

To the Minister of Environment Fund

Qualified Opinion

We have audited the financial statements of the Environment Fund, which comprise the statement of financial position as at March 31, 2023, and the statements of operations and changes in fund balances for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of the Environment Fund as at March 31, 2023 and the results of its operations and changes in fund balances for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profits.

Basis for Qualified Opinion

The Environment Fund relies on reports prepared by distributors, processing centres and depots for the recording of beverage container program fee revenues \$6,003,039 (2022 - \$6,076,740), depot handling fees \$846,341 (2022 - \$906,792), processing fees \$479,176 (2022 - \$653,854) and refundable deposits \$2,401,953 (2022 - \$2,380,022). The reports provided by distributors, processing centres and depots are not independently verifiable, and consequently, our review of these accounts was limited to the amounts reported on the filed claims. As a result we are unable to determine if adjustments would be required to revenues or expenses for the years ended March 31, 2023 and 2022, accounts receivable, accounts payable or fund balances as at March 31, 2023 and 2022.

The Environment Fund includes a liability for unredeemed containers in the amount of \$898,325 (2022 - \$911,511) that is derived from 15% of total beverage container program fees. The 15% could not be independently verified, and consequently, our review of this liability was limited to the value provided by management. As a result, we are unable to determine if adjustments would be required to the liability for the years ended March 31, 2023 and 2022.

Wages and benefits of \$1,047,725 (2022 - \$1,189,831) were paid to employees of the Fund are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories' audit. Our audit scope was limited as we did not audit the components of wages and benefits expenses and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to wages and benefits expenses for the years ended March 31, 2023 and 2022, liabilities and fund balances as at March 31, 2023 and 2022.

Our audit opinion on the financial statements for the year ended March 31, 2022 was modified accordingly because of the possible effects of these limitations in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Independent Auditors' Report (continued)

Other Matter

Management is responsible for the other information. The other information comprises the annual report. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ♦ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditors' Report (continued)

- ◆ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- ◆ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Crowe MacKay LLP

Yellowknife, Canada
June 29, 2023

Chartered Professional Accountants

Environment Fund

Statement of Operations

For the year ended March 31,	2023	2022
Revenues		
Beverage Container Program (schedule 1)	\$ 6,879,795	\$ 6,448,470
Electronic Recycling Program (schedule 2)	216,655	271,757
Other Programs and Initiatives (schedule 3)	434,391	684,105
	7,530,841	7,404,332
Expenses		
Beverage Container Program (schedule 1)	5,191,502	5,333,415
Electronic Recycling Program (schedule 2)	271,702	304,229
Other Programs and Initiatives (schedule 3)	734,203	1,045,987
	6,197,407	6,683,631
Excess of revenues over expenses	\$ 1,333,434	\$ 720,701

Statement of Changes in Fund Balances

For the year ended March 31, 2023

	Unrestricted	Equipment replacement reserve	Total 2023	Total 2022
Balance, beginning of year	\$ 6,990,448	\$ 484,471	\$ 7,474,919	\$ 6,754,218
Excess of revenues over expenses	1,333,434	-	1,333,434	720,701
Transfer to reserve (Note 3c)	(30,396)	30,396	-	-
Balance, end of year	\$ 8,293,486	\$ 514,867	\$ 8,808,353	\$ 7,474,919

Statement of Financial Position

March 31, 2023 2022

Assets

Accounts receivable	\$ 1,059,129	\$ 806,770
Due from Treasury (note 5)	9,003,106	8,317,443
Loan receivable	-	6,122
	\$ 10,062,235	\$ 9,130,335


Liabilities


Accounts payable and accrued liabilities	\$ 355,557	\$ 743,905
Unredeemed container liability (note 6)	898,325	911,511
	1,253,882	1,655,416

Fund balances

Unrestricted	8,293,486	6,990,448
Equipment replacement reserve	514,867	484,471
	8,808,353	7,474,919
	\$ 10,062,235	\$ 9,130,335

Approved on behalf of the Board:


 (for) Deputy Minister


 Acting Director, Finance and Capital Planning

Notes to the Financial Statements

March 31, 2023

1. Nature of operations

The Environment Fund ("the Fund") contains all fees and surcharges collected from programs established under the authority of the *Waste Reduction and Recovery Act* ("the Act") of the Northwest Territories. The Act was enacted in October 2003 during the 6th session of the 16th Legislative Assembly. The Act came into force in July 2005 with the establishment of the Fund.

The financial assets of the Fund may be used to pay for:

- the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste
- education programs related to the reduction or recovery of waste
- research and development activities related to the reduction or recovery of waste
- the appropriate disposal of a designated or prohibited material as waste
- expenses associated with the work of the advisory committee established by the Minister
- to provide advice and assistance relating to the establishment of programs and operation of programs in respect of the reduction and recovery of waste
- other costs associated with programs, initiatives, or activities in respect of the reduction or recovery of waste

Environment Fund Programs

The Beverage Container Program, which came into effect November 1, 2005, is one of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Single Use Retail Bag Program, which came into effect January 15, 2010, is the second of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Electronics Recycling Program, which came into effect on February 1, 2016, is the third of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Department of Environment and Climate Change advised it will be examining other waste reduction and recovery programs that could, in the future, become part of the Fund.

Effective April 1, 2023 the Department of Environment and Natural Resources merged with the Department of Lands to form the Department of Environment and Climate Change.

Notes to the Financial Statements

March 31, 2023

2. Change in accounting policy

Section PS 3280, Asset Retirement Obligations, was issued by the Public Sector Accounting Standards Board (PSAB or the "Board") August 2018. It is effective for fiscal years beginning on or after April 1, 2022. The standard provides guidance on how to account for and report a liability for asset retirement obligations ("AROs"). The adoption of this new standard had no impact on the financial statements.

3. Significant accounting policies

The financial statements are prepared by management in accordance with Canadian public sector accounting standards for government not-for-profits.

The significant accounting policies used are as follows:

(a) Revenue recognition

Beverage Container Program revenue, Single-use Retail Bag Program, and Electronics Recycling Program revenue is recognized when beverage containers, single use retail bags or electronics are sold by distributors to retailers. Recoveries and salvage revenue from recycled materials are recognized when cash is received or receivable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

Interest revenue is recognized as it is earned.

(b) Capital assets

The capital assets managed by the Fund are not included in these financial statements as they are not capital assets of the Fund.

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard.

As the Government of the Northwest Territories owns the assets of the Fund, it also accepts responsibility for any contaminated sites. As a result, the Fund does not record any liabilities associated with contaminated sites or their remediation. Asset retirement obligations are the responsibility of the Department of Environment and Climate Change.

(c) Reserve funds

Restrictions have been placed on surplus to reserve funds for future operations:

This reserve was approved by the Government of the Northwest Territories to be set up for future capital equipment purchases/replacement. The Equipment replacement reserve is equal to 1/10 of the cost of capital equipment, including capital equipment purchased with start-up funds, has been reserved annually for future replacements of capital equipment. The 2023 transfer is \$30,396 (2022 - \$30,396).

Notes to the Financial Statements

March 31, 2023

3. Significant accounting policies (continued)

(d) Contributed services

The Department of Environment and Climate Change maintains the accounts of the Fund. The costs associated with administering and maintaining the accounts are not reflected in these financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories.

(e) Start-up funding

The Department of Environment and Climate Change received \$1,143,000 in start-up funding from the Government of the Northwest Territories to cover the costs of implementing the Beverage Container Program. The start-up costs, which were incurred before the Beverage Container Program came into force on November 1, 2005, are not reflected in the financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories.

(f) Cash flow statement

As the Fund does not maintain a bank account, but rather receives working capital advances and finances accounts receivable and operating expenses through the Government's Consolidated Revenue Fund (the "CRF"); as a result a Statement of Cash Flows has not been presented.

(g) Financial instruments

The Fund classifies its financial instruments at cost or amortized cost. The Fund's accounting policy for this financial instrument category is as follows:

This category includes accounts receivable, loans receivable, due from treasury, accounts payable and accrued liabilities, and unredeemed container liability. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the Statement of Operations.

(h) Related party transactions

The transactions with related parties are carried out in the normal course of operations. Expenses and revenues were measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. Payables and receivables were measured at cost, determined using their undiscounted cash flows. No differences resulted from these transactions.

Notes to the Financial Statements

March 31, 2023

3. Significant accounting policies (continued)

(i) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. Estimates include allowance for doubtful accounts, accrued liabilities and the unredeemed container liability.

4. Future accounting changes

Revenue, Section PS 3400

This new section established standards 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.

This Section is effective for fiscal periods beginning on or after April 1, 2023. Earlier adoption is permitted. The impact of the transition to these accounting standards is being reviewed by management.

5. Due from Treasury

The Fund is a special purpose fund as defined in subsection 1(1) of the *Financial Administration Act* that forms part of the Government of the Northwest Territories Consolidated Revenue Fund.

In April 2006, the Fund joined the Government of the Northwest Territories investment pool, which consolidates and invests the cash balances for all participants. The monies for these investments flow out of the CRF and do not affect the cash balances of the participants. The investment pool revenues are prorated and allocated to the participants.

6. Unredeemed container liability

The unredeemed container liability is an amount that is equal to 15% (2022 - 15%) of the beverage container surcharges of the current year. It has been recognized to cover the future redemption of containers that are currently in circulation. This liability has been disclosed in accordance with the *Waste Reduction and Recovery Act*.

Notes to the Financial Statements

March 31, 2023

7. Related party transactions

The Fund is related in terms of common control of all Government of the Northwest Territories departments, agencies and Crown Corporations. The Fund receives human resource management, legal services and risk management from the Government of the Northwest Territories without charge. The Fund also receives management services from the Department of Environment and Climate Change, as outlined in Note 3 (d).

The Fund entered into transactions with the following entities subject to common control:

NWT Liquor Commission
 Government of the Northwest Territories - Human Resources
 Marine Transportation Services
 École Sir John Franklin High School
 Chief T'Seleye School

	2023	2022
Revenue		
NWT Liquor Commission - Beverage container program fees	\$ 1,928,641	\$ 1,990,693
Government of the Northwest Territories - Human Resources - Payroll	\$ 1,047,725	\$ 1,189,831
Chief T'Seleye School - Grants and contributions	10,348	10,423
École Sir John Franklin High School - Grants and contributions	7,072	-
Marine Transportation Services - Freight	57,333	37,700
	\$ 1,122,478	\$ 1,237,954
Accounts receivable		
NWT Liquor Commission	\$ 279,424	\$ 157,753
Accounts payable and accrued liabilities		
École Sir John Franklin High School	\$ 786	\$ -
Chief T'Seleye School	873	-
	\$ 1,659	\$ -

Notes to the Financial Statements

March 31, 2023

8. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Credit risk

Credit risk is the risk of financial loss to the Fund if a debtor fails to make payments of interest and principal when they become due.

The Fund is exposed to this risk relating to its accounts receivable, loans receivable, and due from Treasury. Accounts receivable are amounts due from government agencies and participating retailers of the Beverage Container Program. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that no accounts receivable required impairment. Credit risk related to due from Treasury is mitigated by fiscal policy set by the Government of the Northwest Territories which includes a yearly budget.

The Fund's maximum exposure to credit risk is represented by the financial assets for a total of \$10,062,235 (2022 - \$9,124,213). All financial assets are considered current except for the loan receivable. The risk has not changed from prior year.

(b) Concentration of credit risk

Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. The Fund does have a concentration of credit risk.

Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions.

At March 31, 2023 receivables from 3 (2022- 3) customers comprised approximately 65% (2022 - 48%) of the total outstanding receivables. The Fund reduces this risk by regularly assessing the credit risk associated with these accounts.

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Fund's interest-bearing financial instruments includes the Due from Treasury, with interest rates set by the Government of the Northwest - Department of Finance, Investment pool described in note 5.

Schedules to the Financial Statements

For the year ended March 31,

Schedule of Beverage Container Program Schedule 1

	2023	2022
Revenues		
Beverage container program fees	\$ 6,003,039	\$ 6,076,740
Salvage	574,321	312,916
Interest revenue	288,625	57,553
Recoveries	13,810	1,261
	6,879,795	6,448,470
Expenses		
Advertising and promotion	6,737	-
Contract service - satellite depot	57,694	58,855
Depot handling fees	846,341	906,792
Equipment, supplies and maintenance	215,664	206,356
Freight	387,563	374,001
Grants and contributions	117,933	86,390
Insurance	19,382	21,003
Office and software	9,010	8,508
Processing centre handling fees	479,176	653,854
Processing centre salvage	114,199	63,286
Professional fees	-	34,191
Quality control fees	24,750	41,044
Refundable deposit fees	2,401,953	2,380,022
Storage	57,450	60,200
Travel and training	36,352	1,551
Wages and benefits	417,298	437,362
	5,191,502	5,333,415
Excess of revenues over expenses	\$ 1,688,293	\$ 1,115,055

Schedules to the Financial Statements

For the year ended March 31,

Schedule of Electronic Recycling Program Schedule 2

	2023	2022
Revenues		
Electronic recycling program fees	\$ 216,655	\$ 271,757
Expenses		
Advertising and promotion	675	5,160
Contract service - satellite depot	-	2,500
Depot, processing centre and recycling fees	100,052	109,197
Equipment, supplies and maintenance	85	1,150
Freight	21,318	18,470
Professional fees	36,195	36,777
Storage	5,600	6,000
Travel and training	1,168	-
Wages and benefits	106,609	124,975
	271,702	304,229
Deficiency of revenues over expenses	\$ (55,047)	\$ (32,472)

Schedules to the Financial Statements

For the year ended March 31,

Schedule of Other Programs and Initiatives Schedule 3

	2023	2022
Revenues		
Single-use retail bag program fees	\$ 434,391	\$ 684,105
Expenses		
Advertising and promotion	4,052	17,544
Grants and contributions	106,713	220,091
Contract services - satellite depot	28,437	25,699
Office	5,513	21,600
Professional fees	54,295	132,079
Travel and training	11,377	1,480
Wages and benefits - Single-use retail bag program	119,314	82,669
Wages and benefits - Policy development	370,005	498,822
Wages and benefits - Waste reduction and recycling	34,497	46,003
	734,203	1,045,987
Deficiency of revenues over expenses	\$ (299,812)	\$ (361,882)

ENDNOTES

GHG Calculations Assumptions

The United States Environmental Protection Agency Waste Reduction Model (USEPA WARM) was used to calculate GHG emissions reductions.

ECC's assumptions for calculating GHG savings for all its waste reduction programs is outlined below:

Beverage Container Program

- NWT population estimate for 2022-2023 is 45,605 (source: NWT Bureau of Statistics estimates).
- There is no landfill gas recovery at landfills.
- The distance from Hay River to Hay River landfill is 8 km, Inuvik to Inuvik landfill is 3 km and Yellowknife to Yellowknife landfill is 2 km.
- Tetra Pak and Gable Top containers were estimated as if they were mixed recycling. No category in the WARM model accurately captures the multi-material packaging challenge of these container types.
- The MTCO_{2e} for refillable glass was calculated with avoided greenhouse gas estimates from Brewers Distributed Ltd. rather than WARM.
- Distance calculations for material destinations are as follows:
 - » Refillable Glass – Edmonton, Alberta
 - » Aluminum – Berea, Kentucky, USA
 - » Non-Refillable Glass – Airdrie, Alberta
 - » Plastic Containers – Calgary, Alberta
 - » Tetra Packs – Cheboygan, Michigan, USA
 - » Bi-metal – Edmonton, Alberta

Single-use Retail Bag Program

- Baseline SRB use prior to 2010 is estimated at 208 bags per person. This is based on Resource Conservation Manitoba estimates (2009).
- If we assume that each bag weighs 5 grams and multiply by 84,413,259 bags, this equals 422.3 metric tonnes (465.2 US short tons) of high-density polyethylene (HDPE) avoided (source reduction).

Electronics Recycling Program

- The mixed electronics category was used for the WARM calculations.
- The GNWT's electronics processor is in Edmonton, Alberta for distance calculations from each regional processing centre.



Waste Reduction and Management

Department of Environment and Climate Change

Government of the Northwest Territories

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