



# Waste Reduction and Recovery Program

# Programme de réduction et de récupération des déchets

2021-2022 Annual Report | Rapport annuel 2021-2022

Le présent document contient la traduction française de l'introduction.

Government of | Gouvernement des  
Northwest Territories  
Territoires du Nord-Ouest

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

English

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

French

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Kĩspin ki nitawihłĩn ē nĩhĩyawihk ōma ācimōwin, tipwāsinān.

Cree

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Tłjchq yatı k'èè. Dı wegodı newq dè, gots'o gonede.

Tłjchq

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ʔerihł'is Dēne Sųńiné yatı t'a huts'elkēr xa beyáyatı theʔq ʔat'e, nuwe ts'ēn yółtı.

Chipewyan

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

South Slavey

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K'áhshó got'ıne xədə k'é hederı ʔedıhtł'é yerıniwę níde dúle.

North Slavey

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Jii gwandak izhii ginjik vat'atr'ıjáhch'uu zhit yinohtan jı', diits'at ginokhıı.

Gwich'in

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Uvanittuaq ilitchurisukupku Inuvialuktun, ququaqluta.

Inuvialuktun

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Ĉ'đđ nnn<sup>sb</sup>Δ<sup>c</sup> ʌrlJđr<sup>c</sup> Δđ<sup>b</sup>nđđ<sup>c</sup>sb/Lđn<sup>b</sup>, đđ<sup>c</sup>n<sup>a</sup>đđ<sup>c</sup> đđ<sup>b</sup>đđ<sup>a</sup>đđ<sup>c</sup>.

Inuktitut

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Hapkua titiqqat pijumagupkit Inuinnaqtun, uvaptinnut hivajarlutit.

Inuinnaqtun

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# 1. INTRODUCTION ET FAITS SAILLANTS

Le gouvernement des Territoires du Nord-Ouest (GTNO) 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 Territoires du Nord-Ouest (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 2021-2022 :



Taux de récupération de **68,5 %<sup>1</sup>**  
**19,8 kg par résident des TNO**  
22 109 710 contenants récupérés



Environ **6 600 000** de sacs en moins  
(147 sacs par résident des TNO)



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



**1,7 kg** d'appareils électroniques recyclés  
par résident des TNO



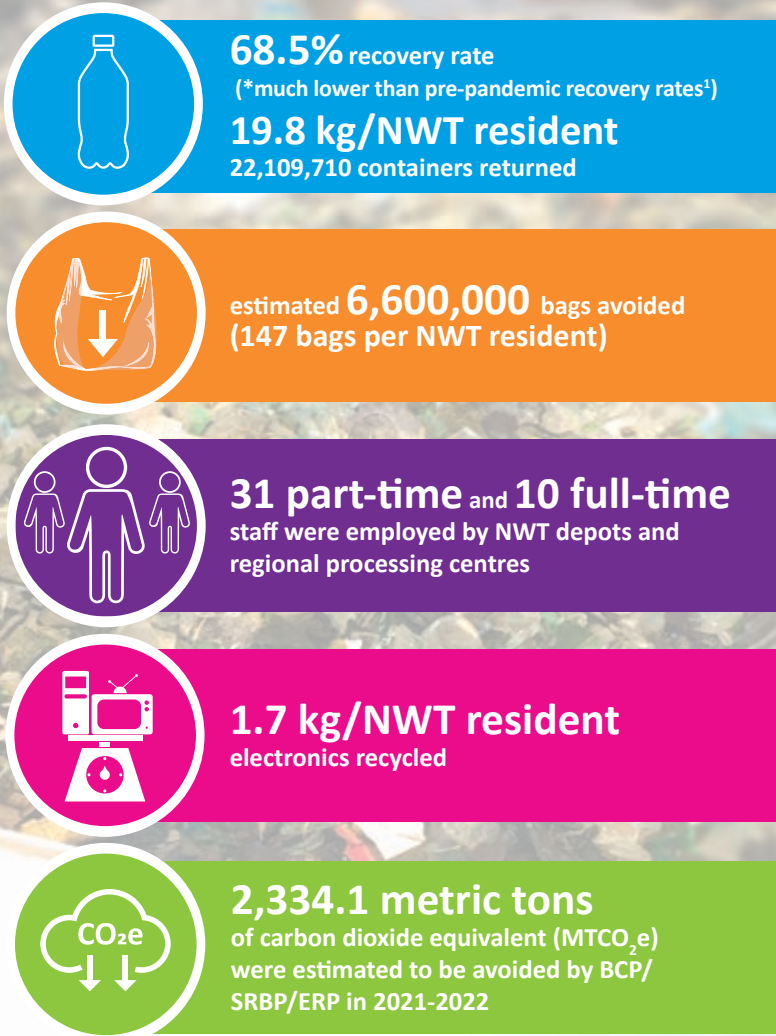
**2 334,10 tonnes métriques**  
d'équivalent CO<sub>2</sub> de moins grâce  
aux programmes de réduction et de  
réacheminement des déchets en 2021-2022

<sup>1</sup> Les taux de récupération du Programme de gestion des contenants de boisson ont été très bas en 2021-2022 en raison de la pandémie de COVID-19. Cela s'explique par le fait que plus de contenants ont été distribués, et que moins de contenants ont été rapportés aux centres. Pour en savoir plus sur les faibles taux de récupération, référez-vous à la section 3.1 du présent rapport.

# 1. INTRODUCTION AND HIGHLIGHTS

The Government of the Northwest Territories' (GNWT) Department of Environment and Natural Resources (ENR) operates three waste reduction and diversion programs and one initiative to help keep waste out of Northwest Territories (NWT) landfills and off the land: the Beverage Container Program (BCP), the Single-use Retail Bag Program (SRBP), the Electronics Recycling Program (ERP), and the Waste Reduction and Recycling Initiative (WRI).

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, businesses and organizations, the following successes were achieved during the 2021-2022 fiscal year:






























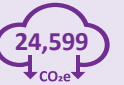






<sup>1</sup> The Beverage Container Program experienced low recovery rates in 2021-2022 due to the COVID-19 pandemic. This is a result of more containers being distributed and fewer containers being returned to depots. The continuing low recovery rates are explained further in Section 3.1 of this report.

## 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 supported 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 Emissions<sup>1</sup> Reduced for all Programs

		 SINGLE-USE RETAIL BAG PROGRAM (SRBP)	 BEVERAGE CONTAINER PROGRAM (BCP)	 ELECTRONICS RECYCLING PROGRAM (ERP)	TOTAL
2021/2022	Quantity Reduced (t)	 33.5			 33.5
	Quantity Reused (t)		 173.7		 173.7
	Quantity Recycled (t)		 726.8	 75.5	 802.3
	Total Reduced, Reused & Recycled	 33.5	 900.5	 75.5	 1,009.5
	GHG Reduced (MTCO <sub>2</sub> e) <sup>[2,1]</sup>	 53 CO <sub>2</sub> e	 2,226.4 CO <sub>2</sub> e	 54.7 CO <sub>2</sub> e	 2,334.1 CO <sub>2</sub> e
	Cars off the road <sup>3</sup>	 11.5	 484.0	 11.9	 507.4
CUMULATIVE TOTAL <sup>4</sup>	Quantity Reduced, Reused & Recycled (t)	 383.3	 12,022	 499.9	 12,906
	Total GHG Reduced (MTCO <sub>2</sub> e)	 607.0 CO <sub>2</sub> e	 23,630 CO <sub>2</sub> e	 361.6 CO <sub>2</sub> e	 24,599 CO <sub>2</sub> e
	Cars off the road	 132	 5,137	 78.6	 5,348

<sup>2</sup> 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.

<sup>3</sup> Estimation of the numbers of cars off the road assumes that 4.6 metric tonnes CO<sub>2</sub>e = 1 passenger vehicle off the road: <https://www.epa.gov/greenvehicles/greenhouse-gas-emissions-typical-passenger-vehicle>.

<sup>4</sup> 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.

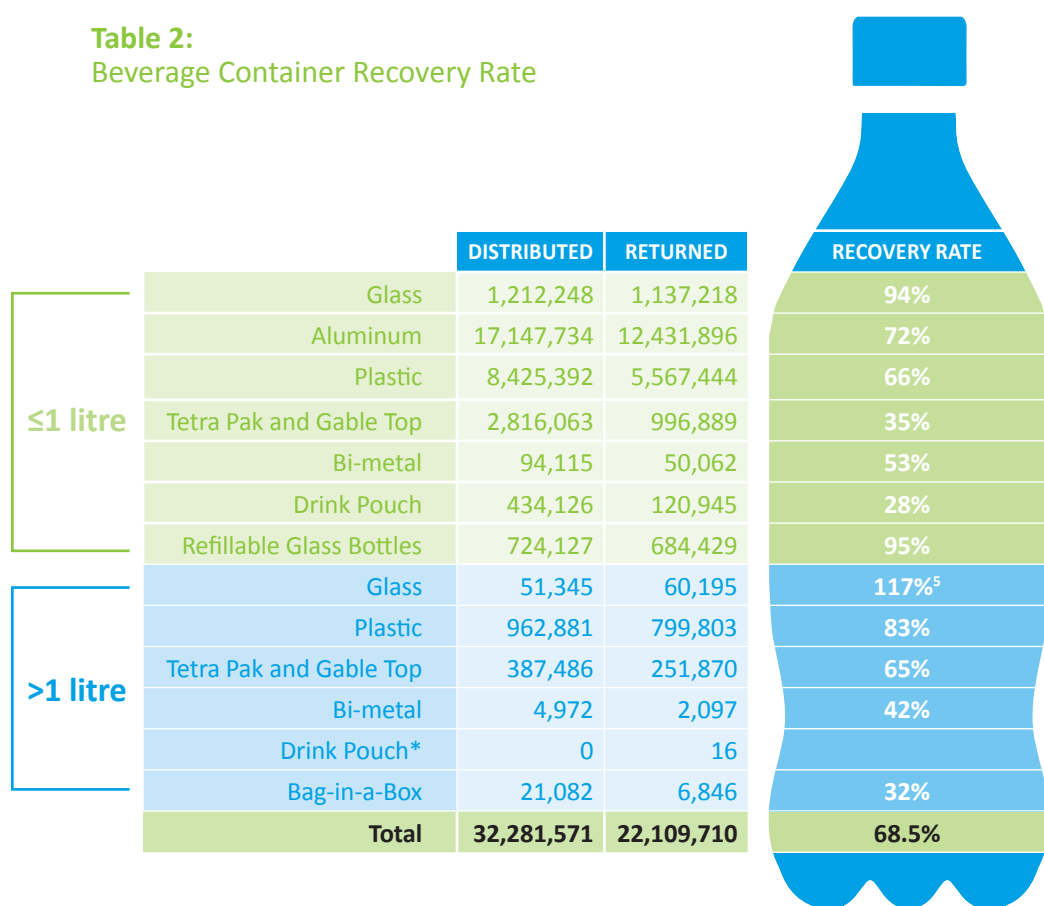
### 3. BEVERAGE CONTAINER PROGRAM

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 32.2 million beverage containers were distributed and over 22 million were returned in the NWT between April 1, 2021, and March 31, 2022 (Table 2).

**Table 2:**  
Beverage Container Recovery Rate

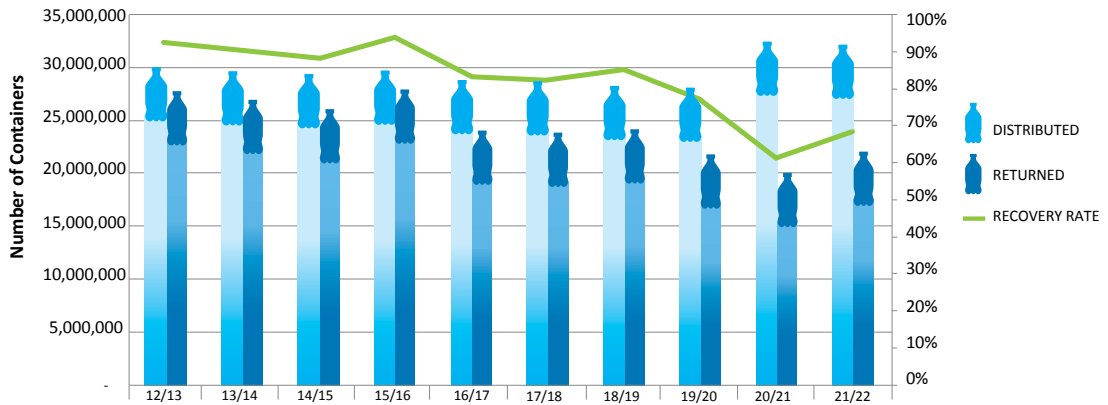


*\*Containers returned for large drink pouches are likely due to improper coding of containers received at depots. ENR is working with operators to prevent these miscodes in 2022-2023. As these numbers are relatively small compared with the large volume of containers processed by the BCP, this error does not have significant implications.*

<sup>5</sup> ENR suspects the high return rate of large glass may be the result of containers purchased outside the NWT being returned to the BCP. Compared to 2019-2020 return rate of large glass of 310%, there was a significant drop in 2020-2021 & 2021-2022 which supports this hypothesis, due to the border restrictions during the COVID-19 pandemic. ENR and the NWT Liquor Commission continue to investigate options to assess and monitor the situation.

More than 400 million containers have been returned over the life of the program. This amounts to more than \$43 million refunded to NWT residents since 2005. Figure 1 shows the BCP recovery rate for the last 10 years.

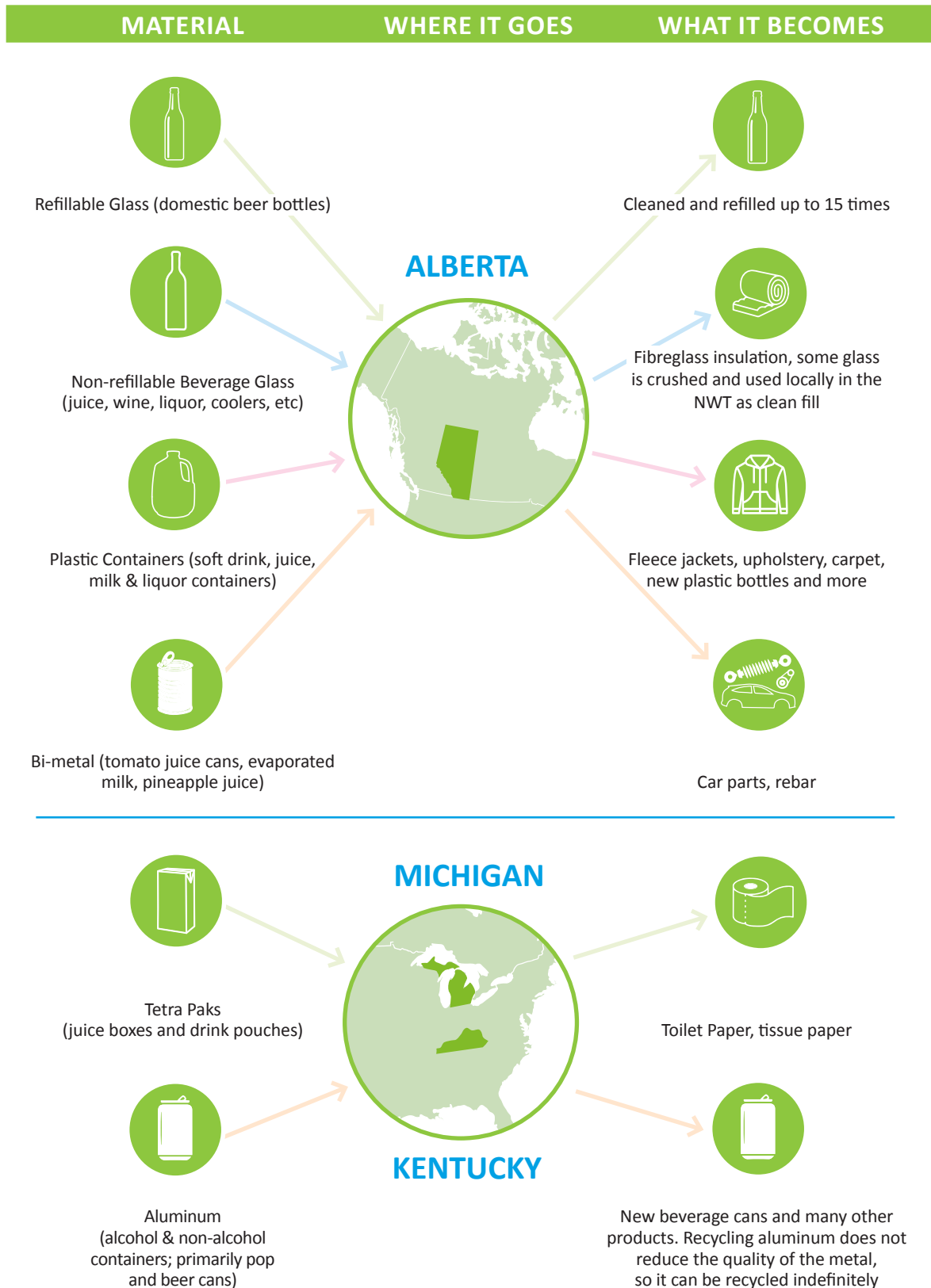
**Figure 1**  
Beverage Container Recovery Rates 2012-2022



The Beverage Container Program recovery rate for 2021-2022 was 68.5%. Compared to last year, there was a significant increase in the number of containers returned (1,964,785) however the number of containers distributed continued to be much higher than pre-COVID amounts. ENR continues to roll out a communications campaign to boost participation in the Beverage Container Program and increase the rate of recovery following the effects of COVID-19.

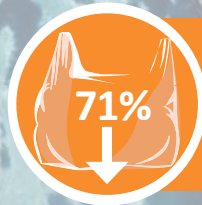


### 3.2 WHAT HAPPENS TO YOUR CONTAINERS?



## 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. In 2021-2022, distributors supplied NWT retail stores with 2,771,070 single-use retail bags.



In 2021-22, NWT residents used an estimated **6,600,000** million fewer disposable bags.

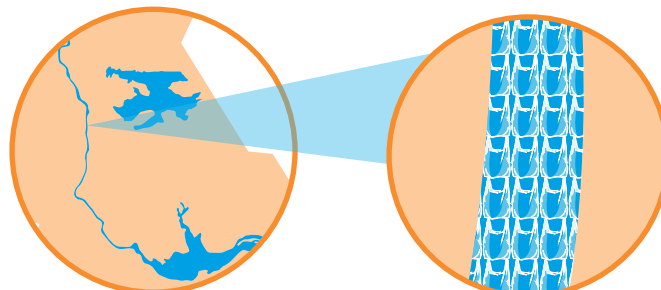


That translates to approximately **147 fewer bags** per person during 2021-2022.



Since 2010, the program has prevented more than **76 million bags** from being used and discarded. (An estimated reduction of 72%).

If stretched end to end, **76 million bags** would extend to the length of the Mackenzie River over **23 times**.<sup>6</sup>










<sup>6</sup> 21 inch bag height = 0.0005334 km x 76,664,983 bags = 40,893.102 km / 1738 km length of Mackenzie River = 23.53 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

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

Approximately 75.5 tonnes of eligible electronics were collected in 2021-2022. A breakdown is provided in Table 3. On average, 1.7 kilograms of electronics were recycled per person in 2021-2022.

A total of 500 tonnes of electronics have been collected since the launch of the program to March 31, 2022.

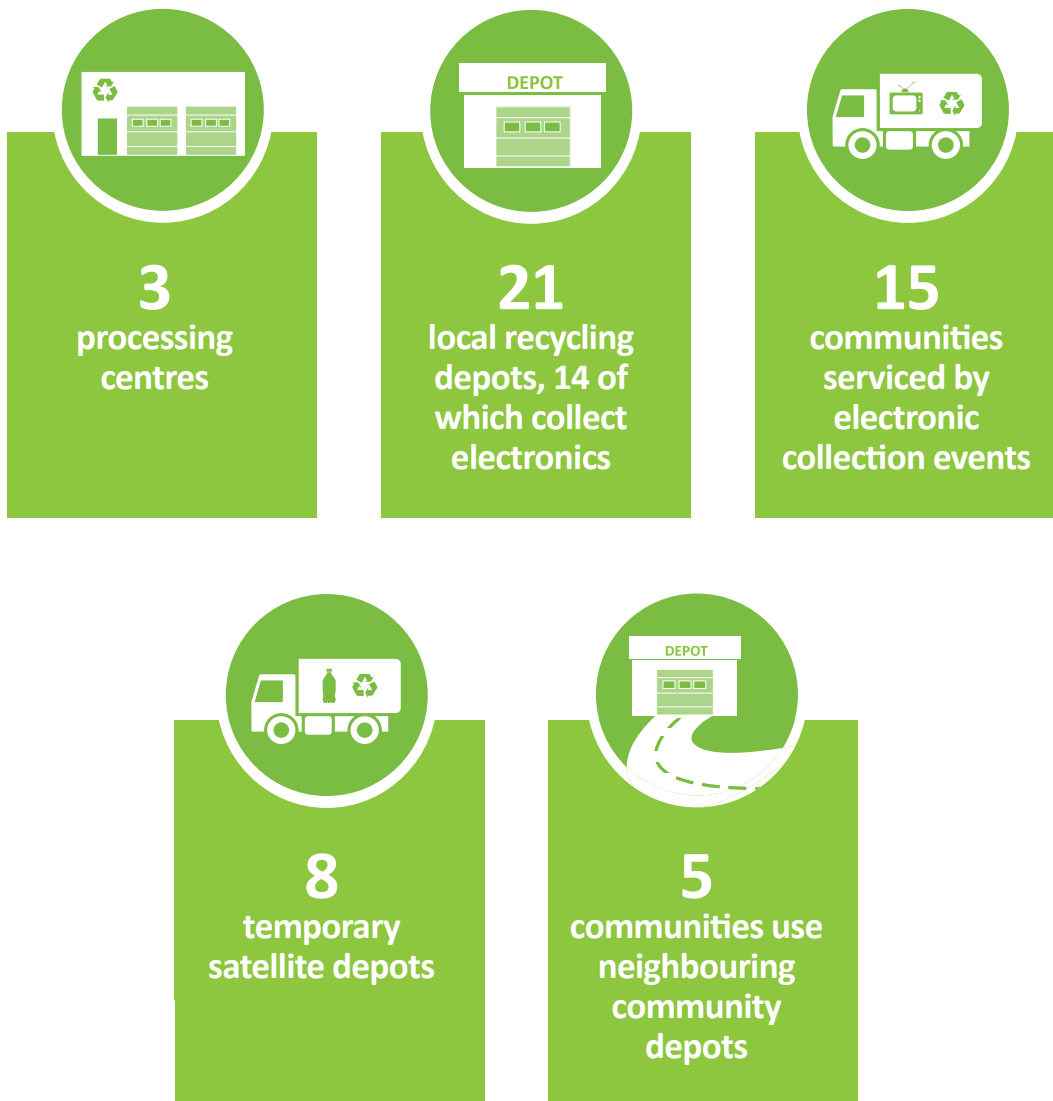
**Table 3**  
Electronics Collected for Recycling in 2021-2022

PROCESSING CENTRE REGION	ELECTRONICS COLLECTED (TONNES)	POPULATION OF REGION	AVERAGE KILOGRAMS COLLECTED PER PERSON
<b>YELLOWKNIFE</b> (includes recycling depots in Yellowknife, Behchokq, Whati and collection events)	 <b>42.0</b>	 <b>26,673</b>	 <b>1.6</b>
<b>HAY RIVER</b> (includes recycling depots in Hay River, Colville Lake, Déljne, Fort Good Hope, Fort Providence, Fort Simpson, Fort Smith, Norman Wells, and collection events)	 <b>25.8</b>	 <b>11,985</b>	 <b>2.2</b>
<b>INUVIK</b> (includes recycling depots in Inuvik, Fort McPherson, Tuktoyaktuk and collection events)	 <b>7.7</b>	 <b>6,846</b>	 <b>1.1</b>
<b>TOTAL</b>	<b>75.5</b>	<b>45,504</b>	<b>1.7</b>

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

### 6.1 RECYCLING DEPOTS AND REGIONAL PROCESSING CENTRES













As of March 31, 2022, there were 21 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 eight communities without permanent depots. Collection events for electronics were also held in the seven 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

2021-2022 PROGRAM			
	 <b>SINGLE-USE RETAIL BAG PROGRAM (SRBP)</b>	 <b>BEVERAGE CONTAINER PROGRAM (BCP)</b>	 <b>ELECTRONICS RECYCLING PROGRAM (ERP)</b>
REGISTRATIONS & LICENCES	 <b>27</b> Registered Distributors	 <b>21</b> Licensed Bottle Depots	 <b>14</b> Licensed Electronic Depots
	 <b>90</b> Registered Retailers	 <b>35</b> Registered Distributors (2 new)	 <b>175</b> Registered Distributors
EMPLOYMENT ASSOCIATED WITH PROGRAMS		 <b>10</b> Full Time	 <b>31</b> Part Time
CONVICTIONS FOR OFFENCES UNDER THE WASTE REDUCTION AND RECOVERY ACT	 <b>0</b> 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. This funding is provided by the Environment Fund.

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,
- increase awareness about the importance of reducing waste and encourage environmental stewardship of waste resources, and/or
- recover a useful benefit from waste.

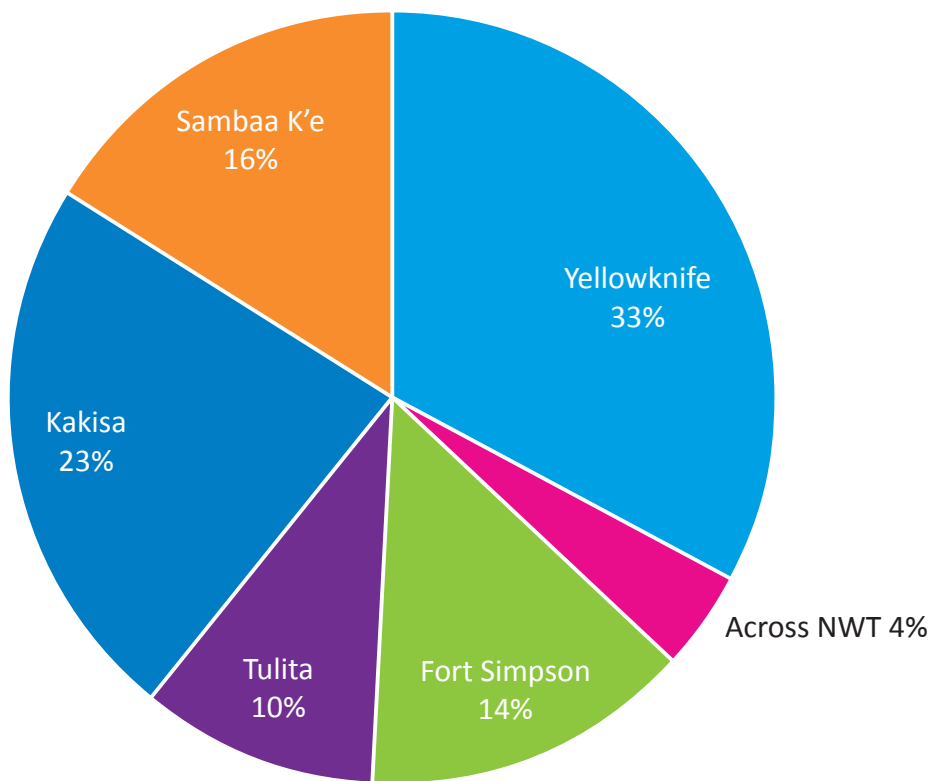


France Benoit



2021-2022 marked the year that the Waste Reduction and Recycling Initiative by passed over \$1 million in distributed funding. Fourteen applications were received in 2021-2022 across the Northwest Territories. After evaluation, eight projects received a total of \$211,855. Of these successful projects, seven were based in five different communities and one project involved many communities across the territory. In 2021-2022, more funding was distributed than is typical to ensure the successful projects received the funding necessary to complete their objectives. Additionally, this additional funding (\$61,855) attempted to make up for the underspent funding in 2020-2021. Figure 4 shows the 2021-2022 WRRRI funding distribution across the NWT.

**Figure 4:**  
2021-2022 WRRRI Funding Distribution Across the NWT



Initiatives funded in 2021-2022 resulted in the following achievements:

- The Incorporated Hamlet of Tulita received funding for their Community Gardening Composting Project. They turned 4,500 pounds of food waste and paper that was gathered from residents and local businesses into compost for their community garden.
- Sambaa K'e First Nation received funding for their Community Composting project. Many community members were able to get involved, and learned about composting and reducing waste thanks to this project.
- The NWT Literacy Council taught new immigrants living in Yellowknife how to make Boomerang Bags, shopping bags made from donated and repurposed fabric. A total of 30 immigrant women came to sew over 80 Boomerang Bags.
- Ecology North developed the NWT Community Sustainable Events Guide in 2020-2021 with WRRRI funding – and in 2021-2022, they promoted and piloted it amongst event planners and community organizers.
- Old Town Bike Works constructed a geodesic dome using old bike parts, to make it possible to work during all weather conditions. Thanks to WRRRI funding, they were able to repair and refurbish considerably more bicycles than in previous years. Additional bicycles and parts could be disassembled and repurposed, which resulted in a greater number of Yellowknife residents and visitors being able to use a reasonably priced alternative mode of transportation.
- The Village of Fort Simpson received funding to open a Free Store, a space at the Solid Waste Facility for the public to drop off items that they wish to pass on to someone else. This project was extended to 2022-2023 and the results will be shared in next year's annual report.
- The City of Yellowknife bought a hydroseeder to use hydromulch as landfill cover at the Yellowknife Solid Waste Facility. This project was extended to 2022-2023 and the results will be shared in next year's annual report.
- Ka'a'gee Tu First Nation, in partnership with Wilfrid Laurier University, implemented the Ka'a'gee Tu Zero Waste Initiative. This project intends to construct a composting system for diverting and managing organic waste. A big piece of this project was education and training on reducing waste in the community. This project was extended to 2022-2023 and the results will be shared in next year's annual report.

A common theme this year was reducing waste and reusing waste in creative ways, through composting or creating something new from something old. These trailblazers inspire other municipalities and organizations to consider unique and alternative ways to reduce, reuse and recycle 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 2020-2021. 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 ENR 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, 2022.

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

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 also 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, N'Dilo, Dettah, Hay River, Kát'odeeche First Nation, Enterprise, Kakisa, Inuvik, Fort Smith, Fort Providence and Norman Wells are now able to bring over 500 electronics and electrical products to their recycling depots during this two-year 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 two-year pilot project will be completed over the next year. The GNWT will use 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.

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

MACA supported interested communities across all regions in the NWT in accessing funding from the Investing in Canada Infrastructure Program (ICIP) for waste diversion and improvements at community landfills. This work includes segregating, securing and backhauling scrap metal and hazardous waste. Phase 1 of the project, removing the hazardous waste from landfills, began in the summer of 2022 for some communities. The program is anticipated to continue through 2024.

A total of \$5.752 million has been allocated to support these regional projects. Efforts were and will continue to be coordinated with communities.

These projects will also include improving both household hazardous waste collection and storage methods, and operations and maintenance practices in community landfills.



**Priority Action: Support compost programs in 3 to 5 communities**

As a first step to supporting compost programs across the NWT, ENR began 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 is under development, as a guide to establish a facility that complies with the standards. Internal staff and external expert reviews of these documents will be completed in 2022-2023. They will then be prepared for broad stakeholder engagement.

In 2021-2022, through the Waste Reduction and Recycling Initiative, ENR supported composting programs with the following partners: Smbaa K'e First Nation, Ka'a'gee Tu First Nation and the Hamlet of Tulita.



Do you have an idea for how to **reduce waste?**



## 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 ENR 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 2021-2022.

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



# 10. APPENDIX A: AUDITED FINANCIAL STATEMENTS

## **Environment Fund**

### **Financial Statements**

**March 31, 2022**

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## Environment Fund

### Financial Statements

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March 31, 2022

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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.



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Erin Kelly, PhD.  
Deputy Minister  
Department of Environment and Natural Resources



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Jessica St. Arnaud, CPA, CA,  
Director, Finance and Capital Planning  
Department of Environment and Natural Resources

**June 29, 2022**



**Crowe MacKay LLP**

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## Independent Auditor's Report

### To the Minister of the Department of Environmental and Natural Resources - 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, 2022, 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, 2022 and the results of its operations 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 \$6,076,740 (2021 - \$6,090,631), depot handling fees \$906,792 (2021 - \$904,229), processing fees \$653,854 (2021 - \$291,310) and refundable deposits \$2,380,022 (2021 - \$2,288,484). 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, 2022 and 2021, accounts receivable, accounts payable or fund balances as at March 31, 2022 and 2021.

The Environment Fund includes a liability for unredeemed containers in the amount of \$911,511 (2021 - \$912,432) 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, 2022 and 2021.

Wages and benefits of \$1,189,831 (2021 - \$1,167,870) 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, 2022 and 2021, liabilities and fund balances as at March 31, 2022 and 2021.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's 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 Auditor's 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.

### *Auditor's 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 auditor's 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 Auditor's 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 auditor's 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 auditor's 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.

Yellowknife, Canada  
June 29, 2022

*Crowe Mackay LLP*  
Chartered Professional Accountants

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## Environment Fund

### Statement of Operations

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For the year ended March 31,	2022	2021
<b>Revenues</b>		
Beverage Container Program (schedule 1)	\$ 6,448,470	\$ 6,398,865
Electronic Recycling Program (schedule 2)	271,757	315,975
Other Programs and Initiatives (schedule 3)	684,105	552,862
	<b>7,404,332</b>	<b>7,267,702</b>
<b>Expenses</b>		
Beverage Container Program (schedule 1)	5,333,415	4,662,516
Electronic Recycling Program (schedule 2)	304,229	260,398
Other Programs and Initiatives (schedule 3)	1,045,987	730,857
	<b>6,683,631</b>	<b>5,653,771</b>
<b>Excess of revenues over expenses</b>	<b>\$ 720,701</b>	<b>\$ 1,613,931</b>

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## Environment Fund

### Statement of Changes in Fund Balances

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For the year ended March 31, 2022

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	Unrestricted	Equipment replacement reserve	Total 2022	Total 2021
<b>Balance, beginning of year</b>	\$ 6,300,143	\$ 454,075	<b>\$ 6,754,218</b>	\$ 5,140,287
Excess of revenues over expenses	720,701	-	<b>720,701</b>	1,613,931
Transfer to reserve (Note 3c)	(30,396)	30,396	-	-
<b>Balance, end of year</b>	<b>\$ 6,990,448</b>	<b>\$ 484,471</b>	<b>\$ 7,474,919</b>	\$ 6,754,218

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## Environment Fund

### Statement of Financial Position

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March 31, 2022 2021

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#### Assets

Accounts receivable	\$ 806,770	\$ 876,953
Due from Treasury (note 4)	8,317,443	7,189,347
Loan receivable (note 5)	6,122	15,250
	<b>\$ 9,130,335</b>	<b>\$ 8,081,550</b>

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#### Liabilities

Accounts payable and accrued liabilities	\$ 743,905	\$ 414,900
Unredeemed container liability (note 6)	911,511	912,432
	<b>1,655,416</b>	<b>1,327,332</b>


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#### Fund balances

Unrestricted	6,990,448	6,300,143
Equipment replacement reserve	484,471	454,075
	<b>7,474,919</b>	<b>6,754,218</b>
	<b>\$ 9,130,335</b>	<b>\$ 8,081,550</b>

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Approved on behalf of the board:

  
Deputy Minister

  
Director, Finance and Capital Planning

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## Environment Fund

### Notes to the Financial Statements

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March 31, 2022

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#### 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 Natural Resources advised it will be examining other waste reduction and recovery programs that could, in the future, become part of the Fund.



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## Environment Fund

### Notes to the Financial Statements

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March 31, 2022

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#### 2. COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic global due to an outbreak of a novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19 governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

The majority of the recycling depots were operational throughout the fiscal year, however a few depots had temporary closures due to community lockdowns. Safety protocols such as physical distancing and maximum occupancy limits impacted the service ability of these depots and as a result, there was a shift to many more customers utilizing the "Drop and Go" service and dropping off their bags of beverage containers at the Yellowknife and Hay River depots to be counted by staff later.

To ensure the on-going viability of recycling depots in the Northwest Territories, the Department of Environmental and Natural Resources provided a one-time retroactive payment of \$0.015 for containers collected by depots between April 1, 2020, and March 31, 2022, up to the first 1.5 million containers per year. This retroactive payment was considered a COVID-19 depot handling fee.

As at the date of these financial statements, all recycling depots have resumed operations.

#### 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.

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## Environment Fund

### Notes to the Financial Statements

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March 31, 2022

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#### 3. Significant accounting policies (continued)

##### (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.

##### (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 2022 transfer is \$30,396 (2021 - \$30,396).

##### (d) Contributed services

The Department of Environment and Natural Resources 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 Natural Resources 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.

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## Environment Fund

### Notes to the Financial Statements

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March 31, 2022

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#### 3. Significant accounting policies (continued)

##### (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.

##### (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

#### 4. 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.

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## Environment Fund

### Notes to the Financial Statements

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March 31, 2022

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#### 5. Loan receivable

The Fund loaned one (2021 - two) bottle depot operators funds to be used to pay persons returning empty beverage containers to the depots.

	2022	2021
Loan receivable, non-interest bearing and repayable in monthly installments of \$536 starting on May 1, 2018. Final payment due on November 1, 2021.	\$ 6,122	\$ 11,250
Loan receivable #2, non-interest bearing and repayable in monthly installments of \$250, starting on June 1, 2022. Final payment is due on November 1, 2022.	-	4,000
	<b>\$ 6,122</b>	<b>\$ 15,250</b>

#### 6. Unredeemed container liability

The unredeemed container liability is an amount that is equal to 15% (2021 - 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*.

#### 7. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

#### 8. 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 Natural Resources, as outlined in Note 3 (d).

The Fund entered into transactions with the following entities:

NWT Liquor Commission, Common control  
Government of the Northwest Territories - Human Resources, Common control  
Marine Transportation Services, Common control  
Chief Julian Yendo School Education Authority, Common control  
Chief T'Seleye School, Common control

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## Environment Fund

### Notes to the Financial Statements

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March 31, 2022

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#### 8. Related party transactions (continued)

	2022	2021
Revenue		
NWT Liquor Commission - Beverage container program fees	<b>\$ 1,990,693</b>	\$ 1,911,742
Expenses		
Wrigley District Education Authority - Chief Julian Yendo School - Grants and contributions	\$ -	\$ 2,063
Government of the Northwest Territories - Human Resources - Payroll	<b>1,189,831</b>	1,167,870
Chief T'Seleye School - Grants and contributions	<b>10,423</b>	-
Marine Transportation Services - Freight	<b>37,700</b>	52,451
	<b>\$ 1,237,954</b>	\$ 1,222,384
Accounts receivable		
NWT Liquor Commission	<b>\$ 157,753</b>	\$ 168,229

#### 9. 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 due.

The Fund is exposed to this risk relating to its accounts receivable, loans receivable, and due from Treasury. Accounts receivable are 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.

The Fund's maximum exposure to credit risk is represented by the financial assets for a total of \$9,124,213 (2021 - \$8,066,300). All financial assets are considered current except for the loan receivable referenced in Note 5.

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## Environment Fund

### Notes to the Financial Statements

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March 31, 2022

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**9. Financial instruments (continued)**

**(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, 2022, receivables from 3 (2021 - 3) customers comprised approximately 48% (2021 - 47%) of the total outstanding receivables. The Fund reduces this risk by regularly assessing the credit risk associated with these accounts.

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## Environment Fund

### Schedules to the Financial Statements

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For the year ended March 31,

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#### Schedule of Beverage Container Program

Schedule 1

	2022	2021
<b>Revenues</b>		
Beverage container program fees	\$ 6,076,740	\$ 6,090,631
Salvage	312,916	254,531
Interest revenue	57,553	52,298
Recoveries	1,261	1,405
	<b>6,448,470</b>	<b>6,398,865</b>
<b>Expenses</b>		
Advertising and promotion	-	11,653
Contract service - satellite depot	58,855	78,950
Depot handling fees	906,792	904,229
Equipment, supplies and maintenance	206,356	107,531
Freight	374,001	254,136
Grants and contributions	86,390	91,250
Insurance	21,003	13,759
Office and software	8,508	5,027
Processing centre handling fees	653,854	291,310
Processing centre salvage	63,286	48,025
Professional fees	34,191	-
Quality control fees	41,044	35,902
Refundable deposit fees	2,380,022	2,288,484
Storage	60,200	50,000
Travel and training	1,551	7,300
Wages and benefits	437,362	474,960
	<b>5,333,415</b>	<b>4,662,516</b>
<b>Excess of revenues over expenses</b>	<b>\$ 1,115,055</b>	<b>\$ 1,736,349</b>

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## Environment Fund

### Schedules to the Financial Statements

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For the year ended March 31,

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#### Schedule of Electronic Recycling Program

Schedule 2

	2022	2021
<b>Revenues</b>		
Electronic recycling program fees	\$ 271,757	\$ 315,975
<b>Expenses</b>		
Advertising and promotion	5,160	5,000
Contract service - satellite depot	2,500	13,500
Depot, processing centre and recycling fees	109,197	68,768
Equipment, supplies and maintenance	1,150	-
Freight	18,470	9,402
Professional fees	36,777	36,445
Storage	6,000	4,800
Wages and benefits	124,975	122,483
	<b>304,229</b>	<b>260,398</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (32,472)</b>	<b>\$ 55,577</b>



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## Environment Fund

### Schedules to the Financial Statements

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For the year ended March 31,

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#### Schedule of Other Programs and Initiatives

Schedule 3

	2022	2021
<b>Revenues</b>		
Single-use retail bag program fees	\$ 684,105	\$ 552,862
<b>Expenses</b>		
Advertising and promotion	17,544	20,112
Grants and contributions	220,091	64,080
Contract services - satellite depot	25,699	28,368
Office	21,600	12,786
Professional fees	132,079	32,000
Travel and training	1,480	3,084
Wages and benefits - Single-use retail bag program	82,669	113,154
Wages and benefits - Policy development	498,822	419,945
Wages and benefits - Waste reduction and recycling	46,003	37,328
	<b>1,045,987</b>	<b>730,857</b>
<b>Deficiency of revenues over expenses</b>	<b>\$ (361,882)</b>	<b>\$ (177,995)</b>

# ENDNOTES

## GHG Calculations Assumptions

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

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

### Beverage Container Program


- NWT population estimate for 2021-2022 is 45,504 (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<sub>2e</sub> 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 76,664,983 bags, this equals 383.3 metric tonnes (422.5 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**  
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