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PUBLIC ACCOUNTS

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YUKON ENERGY, MINES
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Yukon
Finance

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**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE YUKON TERRITORY
for the year ended March 31, 1993**





Office of the Minister
Box 2703, Whitehorse, Yukon Y1A 2C6
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October 14, 1993

Mr. Kenneth McKinnon
Commissioner of the
Yukon Territory

In accordance with the provisions of Subsection 8(1) of the Financial Administration Act (Yukon), I have the honour to submit herewith, the Public Accounts for the fiscal year ended March 31, 1993.



John Ostashek
Minister of Finance

INTRODUCTION TO THE PUBLIC ACCOUNTS

The principal purpose of the Public Accounts is to provide information to the Legislative Assembly and the public on;

- the financial affairs and resources of the Government and its corporations, and
- whether the financial resources were administered by the Government in accordance with the limits set by the relevant legislative authorities.

Financial information reported in these Public Accounts is disclosed in two distinct parts. Part One includes the audited consolidated financial statements of the Government of the Yukon Territory. Part Two includes the non-consolidated financial statements of the Government, detailed supporting schedules, and supplementary financial statements of its corporations.

The information contained in the Public Accounts has been prepared by the Department of Finance in accordance with Section 8 of the Financial Administration Act (Yukon). This information includes the consolidated financial statements, contained in Part One, which have been prepared in accordance with the accounting policies set out in Note 2 of the consolidated financial statements. All financial information appearing in Part Two is consistent with that contained in the consolidated financial statements.

The Department of Finance maintains systems of financial management and control designed to provide timely and reliable information to users, properly safeguard assets, and to ensure all financial transactions are in accordance with the Financial Administration Act (Yukon).

The Auditor General of Canada provides an independent opinion on the consolidated financial statements and his audit report accompanies the consolidated financial statements. The audit report provides assurance that;

- the consolidated financial statements are presented fairly, and
- all transactions reviewed by the Auditor General of Canada have, in all significant respects, been within the statutory powers of the Government, except for the over-expenditure of votes as identified in Note 18.

The Public Accounts are tabled annually in the Legislative Assembly and are subsequently referred to the Public Accounts Committee. The Public Accounts Committee will report to the Legislative Assembly on the results of its examination together with any recommendations.

**PUBLIC ACCOUNTS OF THE
GOVERNMENT OF THE YUKON TERRITORY**

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PART ONE

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

SECTION I

REPORT OF THE AUDITOR GENERAL OF CANADA



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Legislative Assembly of the Yukon Territory

I have audited the consolidated statement of financial position of the Government of the Yukon Territory as at March 31, 1993 and the consolidated statements of operations and surplus, and changes in financial position for the year then ended. These financial statements are the responsibility of the Government's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in Note 2 to the financial statements. As required by the Yukon Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Government, the consolidated financial statements are in agreement therewith and, the transactions of the Government and of those organizations included in the consolidation as disclosed in Note 2, that have come to my notice have, in all significant respects, been within their statutory powers, except for the over-expenditure of votes as identified in Note 18.

Additional comments on these financial statements are included in my annual report to the Legislative Assembly of the Yukon Territory.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 16, 1993

SECTION II

GOVERNMENT OF THE YUKON TERRITORY

CONSOLIDATED FINANCIAL STATEMENTS

GOVERNMENT OF THE YUKON TERRITORY

Consolidated Statement of Financial Position
as at March 31, 1993

ASSETS

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
		(Note 24)
Current		
Cash and short-term investments - at cost	\$ 508	\$ 22,252
Due from Canada (Note 3)	4,279	12,093
Accounts receivable (Note 4)	20,287	14,448
Inventories (Note 5)	<u>3,707</u>	<u>3,434</u>
	28,781	52,227
Long-term		
Advances to Territorial corporations (Note 8)	15,036	15,036
Loans receivable (Note 6)	27,799	23,250
Land held for sale (Note 7)	16,795	17,371
Investments in Territorial corporations (Note 8)	77,966	69,028
Capital assets, at a nominal value of one dollar	<u>-</u>	<u>-</u>
	<u>\$ 166,377</u>	<u>\$ 176,912</u>

LIABILITIES

Current		
Bank indebtedness	\$ 45,847	\$ -
Accounts payable and accrued liabilities (Note 9)	29,829	35,084
Deferred revenues	<u>5,846</u>	<u>5,920</u>
	81,522	41,004
Long-term		
Provision for employee termination benefits	14,460	12,289
Long-term debt (Note 10)	29,806	32,279
Road Equipment Reserve Fund (Note 11)	1,672	2,063
Health Investment Fund (Note 12)	<u>164</u>	<u>84</u>
	127,624	87,719
Contingencies, commitments and guarantees (Notes 7, 8(c), 17, 19, 20, 21 and 22)		

SURPLUS

Surplus	<u>38,753</u>	<u>89,193</u>
	<u>\$ 166,377</u>	<u>\$ 176,912</u>

Approved:

Charles J. Sanderson
Deputy Head of the Department of Finance

J. M. McKinnon
Commissioner

GOVERNMENT OF THE YUKON TERRITORY

Consolidated Statement of Operations and Surplus
for the year ended March 31, 1993

	<u>1993</u>		<u>1992</u>
	<u>Main</u>	<u>Actual</u>	<u>Actual</u>
	<u>Estimates</u> (Note 16)	(thousands of dollars)	(Note 24)
Revenues (Schedule A)	\$ 309,663	\$ 320,692	\$ 312,309
Recoveries (Schedule B)			
Operations and maintenance	51,123	37,997	47,452
Capital	<u>43,415</u>	<u>14,110</u>	<u>8,432</u>
	<u>404,201</u>	<u>372,799</u>	<u>368,193</u>
Expenditures (Schedule C)			
Operations and maintenance	315,936	335,274	300,921
Capital	<u>102,723</u>	<u>88,278</u>	<u>77,851</u>
	<u>418,659</u>	<u>423,552</u>	<u>378,772</u>
Recovery of prior years' expenditures	<u>-</u>	<u>313</u>	<u>223</u>
Deficit for the year	<u>\$ (14,458)</u>	(50,440)	(10,356)
Balance at beginning of year		<u>89,193</u>	<u>99,549</u>
Balance at end of year		<u>\$ 38,753</u>	<u>\$ 89,193</u>

GOVERNMENT OF THE YUKON TERRITORY

Consolidated Statement of Changes in Financial Position
for the year ended March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
	(Note 24)	
Cash provided by (used for) operating activities		
Deficit for the year	\$ (50,440)	\$ (10,356)
Non-cash items		
Employee termination benefits and accrued wages	(304)	1,844
Provision for land write-off	150	274
Provision for doubtful loans receivable	5,463	557
Gain on sale of lots	(435)	(699)
Change in other non-cash components of working capital	<u>(862)</u>	<u>(450)</u>
	<u>(46,428)</u>	<u>(8,830)</u>
Cash provided by (used for) financing activities		
Decrease in Road Equipment Reserve Fund	(391)	(1,061)
Increase in Health Investment Fund	80	84
Issue of long-term debt	-	5,603
Repayment of long-term debt	<u>(2,428)</u>	<u>(2,022)</u>
	<u>(2,739)</u>	<u>2,604</u>
Cash provided by (used for) investing activities		
Investment in land held for sale	(5,161)	(2,903)
Proceeds from sale of land held for sale	6,023	3,884
Loans advanced	(13,631)	(6,196)
Loans repaid	3,702	3,602
New agreements for sale	(4,293)	(2,827)
Agreements for sale repaid	3,874	1,866
Investments in Territorial corporations	<u>(8,938)</u>	<u>(9,777)</u>
	<u>(18,424)</u>	<u>(12,351)</u>
Decrease in cash	(67,591)	(18,577)
Cash, bank indebtedness and short-term investments		
Beginning of year	<u>22,252</u>	<u>40,829</u>
End of year	<u>\$ (45,339)</u>	<u>\$ 22,252</u>

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 19931. Authority and operations

The Yukon Territory operates under the authority of the Yukon Act (Canada). All disbursements for operations and loans are authorized by the Legislative Assembly.

The Yukon Housing Corporation operates under the authority of the Housing Corporation Act (Yukon).

2. Significant accounting policiesPrinciples of consolidation

The consolidated financial statements include the accounts of the Government of the Yukon Territory and organizations accountable to and controlled by the Government. The entities that exist to deliver the executive functions of the Government are fully consolidated in these financial statements. The entities, which are deemed to be government enterprises, are accounted for using the modified equity method. According to the modified equity method, inter-entity transactions and balances do not require elimination.

The organizations comprising the consolidated government reporting entity, categorized by accounting method are:

Fully consolidated:

Government of the Yukon Territory
Yukon Housing Corporation

Modified equity:

Compensation Fund (Yukon)
Yukon Development Corporation
Yukon Liquor Corporation

Inventories

Inventories consist primarily of fuel and lubricants, repair parts, stationery and office supplies, highway materials, and engineering, building and maintenance supplies, and are valued at the lower of cost and replacement value. Other materials and supplies are charged to expenditures at the time of acquisition.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1993

Land held for sale

Land held for sale comprises the costs of acquiring, planning and developing serviced lots for eventual sale. The lots are valued at the lower of cost and estimated market value. Gains or losses on the sale of lots are recognized at the time of sale.

Capital assets

Capital assets, except land held for sale, are charged to expenditures at the time of acquisition or construction and are shown on the consolidated statement of financial position at a nominal value of one dollar.

Leases

Lease payments under capital and operating leases are recorded respectively as capital and operating and maintenance expenditures.

Deferred revenues

Deferred revenues are comprised primarily of remittances of income taxes for the first three months of the following taxation year together with motor vehicle licence fees for the following fiscal year.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon), are collected by Canada under a tax collection agreement and are remitted monthly. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from general property tax, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Grants from Canada in lieu of general property tax on federal property are recorded on the basis of preliminary estimates. Adjustments made on finalization of the assessments by Canada are recognized in the accounts when known.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1993

Grant and transfer payments from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in monthly instalments. Periodic adjustments, as they become known, are made to the grant for income taxes, Established Program Financing contributions and certain operating revenues and recoveries collected by the Government which are more or less than the estimated amount used to determine the grant for the fiscal year. Further adjustments are made in accordance with escalation and tax effort adjustment clauses in the agreement. Other adjustments may arise out of new federal initiatives or unforeseen events.

Transfer payments are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act (Canada), 1977. Adjustments are made in accordance with the arrangements in the year they are known.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including reconstruction of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred. Any adjustments upon finalization are reflected in the accounts in the year of adjustment.

Employee termination benefits

Under the conditions of employment, employees may qualify and earn employment benefits for annual leave, retirement and severance pay. Annual leave is recorded at an estimated value based on outstanding leave credits. Other estimates are based on experience.

Recovery of prior years' expenditures

Recovery of prior years' expenditures includes reversal of excessive accruals made in prior years. These amounts cannot be used to increase the amount appropriated for expenditures for the current year.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 19933. Due from Canada

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Under cost sharing agreements, projects on behalf of Canada, and grants in lieu of taxes	\$ 18,406	\$ 17,874
Payable to Canada for hospital services	(5,841)	(5,841)
Federal grant receivable (payable)		
Formula financing escalators	(1,149)	(2,996)
Tax effort adjustment	(15,635)	97
Own source revenues and recoveries	<u>8,498</u>	<u>2,959</u>
	<u>\$ 4,279</u>	<u>\$ 12,093</u>

The amount payable to Canada for hospital services of \$5.8 million is expected to be settled as part of the transfer of Health Services to the Government.

4. Accounts receivable

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Taxes, interest and other revenue receivables, net of allowance for doubtful accounts	\$ 7,432	\$ 6,548
Due from Territorial corporations	6,549	1,858
Current portion of long-term receivables (Note 6)	6,246	5,910
Prepaid expenses	<u>60</u>	<u>132</u>
	<u>\$ 20,287</u>	<u>\$ 14,448</u>

5. Inventories

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Highway materials	\$ 2,006	\$ 1,590
Garage parts and fuel	1,117	1,250
Stationery and office supplies	<u>584</u>	<u>594</u>
	<u>\$ 3,707</u>	<u>\$ 3,434</u>

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 19936. Loans Receivable

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Debenture loans to municipalities, due in varying annual amounts to the year 2016, bearing interest rates ranging from 6.7% to 13.3%	\$ 11,577	\$ 12,072
Business development assistance loans, due in varying annual amounts over a ten year term to 2003 on a 10 year amortization schedule, bearing interest rates ranging from 0.0% to 13.8%	8,132	7,294
Mortgages receivable, due in varying annual amounts to the year 2003, bearing interest rates ranging from 4.5% to 12.0%	6,581	1,807
Loan to Curragh Resources Inc, due on demand, bearing interest at CIBC prime plus 0.5%	5,000	-
Agreements for sale, due in varying annual amounts over a five year term to the year 1998, bearing interest at 9.8%	3,461	3,042
Faro Real Estate Limited - Mortgage loan secured by residential lots in Faro due in quarterly instalments to the year 1999, bearing interest at 10.0% subject to available cash flow	1,790	2,148
Interest free energy conservation loans due in varying annual amounts to the year 1998	1,769	1,913
Local improvement loans, due in varying annual amounts to the year 2005, bearing interest rates ranging from 7.5% to 13.4%	1,600	1,559
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates ranging from 6.6% to 9.5%	19	25
Less allowance for doubtful loans	<u>(5,884)</u>	<u>(700)</u>
	34,045	29,160
Less current portion included in accounts receivable (Note 4)	<u>6,246</u>	<u>5,910</u>
	<u>\$ 27,799</u>	<u>\$ 23,250</u>

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 19937. Land held for sale

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Raw Land	\$ 79	\$ 79
Land under development	10,735	9,219
Finished land	<u>5,981</u>	<u>8,073</u>
	<u>\$ 16,795</u>	<u>\$ 17,371</u>

The land held for sale may be affected by ongoing Yukon Indian land claims negotiations. If land is transferred as a result of the negotiations, the Government anticipates a full recovery of any related land development costs from Canada.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 19938. Investments in Territorial corporations

a) Summary financial statements

Summary financial statements of the government entities accounted for by the modified equity method are provided below. The Compensation Fund (Yukon) has a fiscal year end of December 31. All other entities have a fiscal year end of March 31.

	Compensation Fund (Yukon)	Yukon Development Corporation	Yukon Liquor Corporation	1993 Total	1992 Total
	(as at December 31, 1992)	(as at March 31, 1993)			(Note 24)
(thousands of dollars)					
Balance Sheet					
Assets					
Current	\$ 933	\$ 3,733	\$ 6,968	\$ 11,634	\$ 14,244
Investments	86,683	11,106	-	97,789	88,212
Capital Assets	3,442	111,846	3,790	119,078	108,364
Other	<u>1,005</u>	<u>3,980</u>	<u>-</u>	<u>4,985</u>	<u>3,067</u>
	<u>\$ 92,063</u>	<u>\$ 130,665</u>	<u>\$ 10,758</u>	<u>\$ 233,486</u>	<u>\$ 213,887</u>
Liabilities					
Current	\$ 1,506	\$ 3,871	\$ 5,904	\$ 11,281	\$ 8,795
Long-term debt and other	71,098	72,077	1,064	144,239	136,064
Equity	<u>19,459</u>	<u>54,717</u>	<u>3,790</u>	<u>77,966</u>	<u>69,028</u>
	<u>\$ 92,063</u>	<u>\$ 130,665</u>	<u>\$ 10,758</u>	<u>\$ 233,486</u>	<u>\$ 213,887</u>
Statement of Operations					
Revenues	\$ 15,306	\$ 27,633	\$ 10,224	\$ 53,163	\$ 50,092
Expenditures	<u>15,922</u>	<u>21,498</u>	<u>4,437</u>	<u>41,857</u>	<u>34,982</u>
Surplus (deficit)	<u>\$ (616)</u>	<u>\$ 6,135</u>	<u>\$ 5,787</u>	<u>\$ 11,306</u>	<u>\$ 15,110</u>

Equity represents the Government's investment in the government entities.

The net assets of the Compensation Fund (Yukon) can only be used to finance the operations of the Compensation Board. These net assets are not available to discharge existing Government liabilities or to finance other Government programs.

GOVERNMENT OF THE YUKON TERRITORY
Notes to Consolidated Financial Statements
March 31, 1993

b) Inter-entity balances and transactions

	<u>Compensation Fund</u> <u>(Yukon)</u>	<u>Yukon</u> <u>Development</u> <u>Corporation</u>	<u>Yukon</u> <u>Liquor</u> <u>Corporation</u>	<u>Total</u>
	(as at December 31, 1992)	(as at March 31, 1993)		
	(thousands of dollars)			
Accounts Receivable from:				
Government of the Yukon Territory	\$ 353	\$ 860	\$ 9	\$ 1,222
Accounts Payable to:				
Government of the Yukon Territory	356	129	5,272	5,757
Advance from:				
Government of the Yukon Territory	-	14,336	700	15,036
Revenues from:				
Government of the Yukon Territory	949	6,168	11	7,128
Expenditures to:				
Government of the Yukon Territory	310	75	251	636

Advances made by the Government are interest free and have no repayment terms.

c) Commitments

Yukon Liquor Corporation

The Corporation has the following commitments for annual rentals of leased premises:

	(thousands of dollars)
1994	\$ 250
1995	250
1996	250
1997	250
1998	250
1999-2008	833

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1993

Yukon Development Corporation

The estimated cost of completion for the capital projects approved and carried over into the next fiscal year is \$1,750,000 (1992 - \$8,370,000).

In 1990, the building known as Old Yukon College was acquired from the Government of the Yukon for a nominal amount of \$10. The building was renovated for a total cost of approximately \$5,806,000 and is being leased back to the Government for a period of 20 years. The lease back agreement includes imputed interest at 12.5%. At the end of the lease term, the Government may purchase the Old Yukon College for a nominal amount of \$1.

Scheduled minimum lease payments to be made by the Government:

(thousands of dollars)

1994	\$ 784
1995	784
1996	784
1997	784
1998	784
Thereafter	<u>10,379</u>
	<u>\$ 14,299</u>

9. Accounts payable and accrued liabilities

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Accounts payable	\$ 6,540	\$ 7,360
Accrued liabilities	14,363	18,503
Current portion of provision for employee termination benefits	6,566	6,166
Contractors' holdbacks and security deposits	1,218	1,679
Current portion of long-term debt (Note 10)	1,142	1,097
Legislative Assembly Retirement Allowances	<u>-</u>	<u>279</u>
	<u>\$ 29,829</u>	<u>\$ 35,084</u>

GOVERNMENT OF THE YUKON TERRITORY
Notes to Consolidated Financial Statements
March 31, 1993

10. Long-term debt

	1993	1992
	(thousands of dollars)	
Mortgages, repayable in monthly instalments until the year 2023, bearing interest at an average annual rate of 11.2%	\$ 20,299	\$ 21,795
Loans from Canada, repayable in annual instalments until the year 2007, bearing interest at an average annual rate of 9.0%	6,505	7,224
Canada Mortgage and Housing Corporation loans, repayable in annual instalments until the year 2027, bearing interest at an average annual rate of 9.4%	3,028	3,108
Other debentures, repayable in semi-annual instalments until the year 2003, bearing interest at an average annual rate of 12.9%	1,116	1,249
	30,948	33,376
Less current portion of long-term debt (Note 9)	1,142	1,097
	\$ 29,806	\$ 32,279

Principal repayment requirements over the next five years on outstanding loans are as follows:

(thousands of dollars)	
1994	\$ 1,142
1995	1,122
1996	867
1997	874
1998	788

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 199311. Road Equipment Reserve Fund

The Road Equipment Reserve Fund is operated under the authority of the Financial Administration Act (Yukon). Its balance is not to exceed five million dollars. Charges for the use of road equipment are on a cost recovery basis and are reflected as expenditures of user departments. Charges for the use of equipment are credited to the Fund together with the proceeds from the sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Fund when incurred.

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Charges for use of equipment	\$ 10,477	\$ 10,180
Operating expenditures	<u>8,962</u>	<u>7,881</u>
Net income from use of equipment	1,515	2,299
Proceeds on sale of equipment	207	88
Purchase of equipment	<u>(2,113)</u>	<u>(3,448)</u>
Decrease during the year	(391)	(1,061)
Balance at beginning of year	<u>2,063</u>	<u>3,124</u>
Balance at end of year	<u>\$ 1,672</u>	<u>\$ 2,063</u>

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 199312. Health Investment Fund

The Health Investment Fund operates under the authority of the Health Act (Yukon). Funds appropriated for the purpose of health promotion are credited to the Fund. Expenditures charged to the Fund consist of contributions, grants or loans for the purpose of health and social planning or development, health promotion, and the prevention of illness, disease, injury and dysfunction.

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Appropriation	\$ 225	\$ 150
Contributions and grants	<u>(145)</u>	<u>(66)</u>
Increase during the year	80	84
Balance at beginning of year	<u>84</u>	<u>-</u>
Balance at end of year	<u>\$ 164</u>	<u>\$ 84</u>

13. Grant from Canada

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Per implementation agreement	\$ 260,068	\$ 224,191
Adjustments in respect of:		
Formula financing escalators	(4,886)	(6,944)
Tax effort adjustment	(22,515)	3,640
Own source revenues and recoveries	<u>8,127</u>	<u>4,320</u>
Grant from Canada per Schedule of Revenues (Schedule A)	<u>\$ 240,794</u>	<u>\$ 225,207</u>

The Government receives a grant from Canada according to an agreed formula. The initial Formula Financing Agreement with Canada was for a period of five years ending March 31, 1990. Subsequently, the agreement was revised and extended for another five years ending March 31, 1995.

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GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1993

14. Pension plans

a) Public Service Superannuation Plan

Contributions are made by the Government and its employees in equal amounts to the Public Service Superannuation Plan administered by Canada. The Government's contribution is recorded on a current basis and represents the total liability of the Government.

b) Legislative Assembly Retirement Allowances Plan

The Legislative Assembly Retirement Allowances Act (Yukon), effective in 1984, established a non-contributory, defined benefit pension plan for members of the Yukon Legislative Assembly.

A new Legislative Assembly Retirement Allowances Act (Yukon) was passed in December 1991 which requires members to contribute an amount equal to 9% of their taxable indemnities and salaries to the Plan effective in 1992. The new Plan provides pensions based on 5% of the best four year average pensionable earnings for each year of service. There is a six year vesting requirement and pensions are indexed to the Consumer Price Index. There is also a provision for payment of lump sum death and severance allowances.

Contributions are recorded on a current basis. Actuarial valuations for accounting purposes are performed triennially using the projected benefit method prorated on services. An actuarial valuation of the Plan was completed as at March 31, 1993.

The average age of the seventeen active members covered by the Plan is 48.8. There are currently four former members receiving pension benefits and seven former members who are entitled to deferred pension benefits.

The total pension related expenditure recorded during the year and included in the expenditures of the Legislative Assembly is \$296,000 (1992 - \$1,541,000). Actual benefits paid in the year were \$136,000 (1992 - \$32,000).

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, salary increases and member turnover and mortality. The assumptions used reflect the Government's best estimates of expected long-term rates and short-term forecasts. Pension fund assets are held as cash, and are valued at cost.

The expected long-term inflation rate beginning in four years (1998) is 4.5%.

The recorded retirement allowances obligation at March 31, 1993 is \$4,943,000 (1992 - \$4,481,000) which is included in Trust Liabilities and the corresponding cash reflected in Trust Assets. The actuarial valuation of this pension plan at March 31, 1993 disclosed an actuarial obligation of \$5,612,000.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 199315. Trust assets and liabilities

The Government administers trust accounts on behalf of third parties which are not included in the Government's assets and liabilities. These principally comprise cash and short-term investments. Any other assets held under administration such as property, securities and valuables are reflected in the trust accounts only upon conversion to cash. Trust accounts also include funds set aside for the Legislative Assembly Retirement Allowance Plan.

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Legislative Assembly Retirement Allowances (Note 14)	\$ 4,943	\$ 4,202
Lottery Commission	1,922	1,585
Public Administrator	1,187	1,126
Supreme Court	844	694
Other	<u>1,005</u>	<u>694</u>
	<u>\$ 9,901</u>	<u>\$ 8,301</u>

16. Main Estimates

The Main Estimates comparative figures are from the Main Estimates approved in the Legislative Assembly in the spring session of 1992 and therefore these figures do not reflect changes arising from the tabling of the Supplementary Estimates.

17. Commitments

At March 31, 1993 the estimated cost of completing all committed major capital projects over the next three years was \$182.9 million. At that date, the Government had outstanding contractual obligations related to these projects of \$8.0 million. As well, the Government had outstanding contractual obligations to complete the funding of loans of \$2.6 million.

At March 31, 1993 the Government had annual building lease commitments of \$4,407,000 (including the lease with Yukon Development Corporation) consisting of \$3,496,000 for rental costs and \$911,000 for operating costs. These leases are generally for three year terms.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 199318. Over-expenditure

During the year the following votes were over-expended:

(thousands of dollars)

Operations and maintenance

Finance	\$	4,944
Education		1,755
Tourism		30

Capital

Public Service Commission		2
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Over-expenditure of votes contravenes subsection 17(2) of the Financial Administration Act (Yukon) which specifies that "a vote does not authorize any payment to be made in excess of the amount specified in the vote".

19. Guarantees

The Government has guaranteed the debts of the Yukon Development Corporation of \$57 million.

20. Transfer programs from Canada

The Government has entered into negotiation with Canada for the transfer of certain programs currently operated by Canada in the Yukon. Negotiations have been finalized for the transfer of the Whitehorse General Hospital as at April 1, 1993. Other negotiations are continuing for transfer of Health Services, Forestry and other programs. Any transfers to the Government will depend on certain conditions including funding requirements.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 199321. Land claims

Agreement on Yukon Indian land claims was reached by negotiators for the Government, Canada and the Council for Yukon Indians on November 8, 1988. An umbrella Final Agreement was signed by the negotiators on March 31, 1990. This Final Agreement further defines and clarifies various aspects of the land claims settlement process. Implementation plans for the four final agreements and four self government agreements have been completed. Negotiations are proceeding with the remaining Indian bands on an individual basis.

The Government has committed to contributing about \$6.75 million towards certain implementation costs on land claims settlement over a period of ten years beginning March 31, 1990. Negotiations are near completion on a bilateral funding agreement between Yukon and Canada for funding towards Yukon's additional implementation costs. A total amount of approximately \$2 million has been paid to March 31, 1993.

22. Contingencies

In the normal course of operations, the Government is subject to legal claims, the effect of which cannot be determined until they are settled or dismissed. As at March 31, 1993 the Government estimated the total claimed amount to be about \$6.2 million. No liability has been admitted. No provision for claims is included in these financial statements.

23. Related parties

During the year the Government made grants and contributions to the following related parties:

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Grants		
Yukon College	\$ 12,250	\$ 11,343
Yukon Human Rights Commission	<u>295</u>	<u>261</u>
	12,545	11,604
Contributions		
Yukon Legal Services Society	<u>990</u>	<u>928</u>
	<u>\$ 13,535</u>	<u>\$ 12,532</u>

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 199324. Comparative figures

Certain comparative figures for 1992 have been reclassified to conform with the 1993 presentation.

As a result of a change in the classification of Yukon Development Corporation's contingency reserves, previously recorded by the Government as part of its surplus, the balance of surplus at March 31, 1992 has been decreased by \$2,956,000, the deficit increased for the year 1992 by \$706,000 and for the current year by \$594,000.

GOVERNMENT OF THE YUKON TERRITORY

Schedule A

Consolidated Schedule of Revenues
for the year ended March 31, 1993

	<u>1993</u>		<u>1992</u>
	<u>Main</u>	<u>Actual</u>	<u>Actual</u>
	<u>Estimates</u> (Note 16)	(thousands of dollars)	(Note 24)
Grant from Canada (Note 13)	\$ 229,013	\$ 240,794	\$ 225,207
Taxes and general revenue			
Income taxes	35,392	30,061	35,647
Other taxes	10,584	10,656	9,629
Licences, permits and fees	5,027	5,048	4,571
Rental	3,842	2,932	2,901
Liquor taxes	2,064	2,187	2,052
Interest - bank and other	5,035	1,822	5,900
Gain on sale of lots	-	435	699
Fines	307	348	305
Other revenues	32	144	124
	<u>62,283</u>	<u>53,633</u>	<u>61,828</u>
Investment income (Note 8)			
Yukon Development Corporation	-	6,135	6,700
Yukon Liquor Corporation	3,990	5,787	5,657
Compensation Fund (Yukon)	4,812	(616)	2,753
	<u>8,802</u>	<u>11,306</u>	<u>15,110</u>
Transfer payment from Canada			
Established Programs Financing	9,565	14,959	10,164
	<u>\$ 309,663</u>	<u>\$ 320,692</u>	<u>\$ 312,309</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule B

Consolidated Schedule of Recoveries
for the year ended March 31, 1993

	<u>1993</u>		<u>1992</u>
	<u>Main</u>	<u>Actual</u>	<u>Actual</u>
	<u>Estimates</u> (Note 16)	(thousands of dollars)	
Operations and maintenance			
Health and Social Services	\$ 19,721	\$ 21,880	\$ 18,980
Yukon Housing Corporation	4,053	3,072	2,593
Community and Transportation Services	17,066	2,726	15,289
Executive Council Office	2,653	2,571	2,076
Education	2,651	2,486	3,361
Renewable Resources	945	1,655	1,289
Justice	1,774	1,503	2,020
Government Services	563	589	354
Tourism	2	221	237
Finance	6	62	7
Public Service Commission	32	16	54
Women's Directorate	6	-	-
Interest	<u>1,651</u>	<u>1,216</u>	<u>1,192</u>
	<u>\$ 51,123</u>	<u>\$ 37,997</u>	<u>\$ 47,452</u>
Capital			
Community and Transportation Services	\$ 10,825	\$ 5,678	\$ 2,956
Economic Development	9,880	5,100	2,646
Yukon Housing Corporation	17,239	1,653	1,377
Health and Social Services	5,200	1,317	-
Renewable Resources	162	141	244
Government Services	107	118	419
Tourism	-	50	40
Executive Council Office	-	27	-
Justice	2	26	-
Education	<u>-</u>	<u>-</u>	<u>750</u>
	<u>\$ 43,415</u>	<u>\$ 14,110</u>	<u>\$ 8,432</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule C

Consolidated Schedule of Expenditures
for the year ended March 31, 1993

	1993	Actual 1993			1992	
	Main Estimates (Note 16)	Personnel	Transfer Payments (thousands of dollars)	Other	Total Expenditures Actual	
Operations and maintenance						
Health and Social Services	\$ 66,825	\$ 16,819	\$ 39,935	\$ 21,027	\$ 77,781	\$ 68,997
Education	68,318	46,663	17,057	10,238	73,958	66,705
Community and Transportation Services	66,860	22,326	17,638	27,070	67,034	62,614
Justice	27,416	11,757	2,526	15,268	29,551	26,888
Government Services	24,725	12,528	18	11,345	23,891	21,659
Renewable Resources	12,470	8,449	837	3,877	13,163	11,782
Finance	5,074	3,182	1,226	5,546	9,954	4,316
Executive Council Office	9,213	6,566	499	2,149	9,214	8,391
Yukon Housing Corporation	13,388	2,366	-	6,748	9,114	8,281
Public Service Commission	8,571	7,395	-	1,098	8,493	8,429
Tourism	5,875	2,680	1,138	2,443	6,261	5,387
Yukon Legislative Assembly	2,430	1,998	-	817	2,815	3,565
Economic Development	3,171	2,304	39	468	2,811	2,553
Women's Directorate	416	212	61	156	429	461
Interest on Loans	1,184	-	-	805	805	893
	<u>\$ 315,936</u>	<u>\$ 145,245</u>	<u>\$ 80,974</u>	<u>\$ 109,055</u>	<u>\$ 335,274</u>	<u>\$ 300,921</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule C
Continued

Consolidated Schedule of Expenditures
for the year ended March 31, 1993

	1993	Actual 1993			1992	
	<u>Main Estimates</u> (Note 16)	<u>Personnel</u>	<u>Transfer Payments</u> (thousands of dollars)	<u>Other</u>	<u>Total Expenditures</u>	<u>Actual</u>
Capital						
Community and Transportation Services	\$ 32,478	\$ 4,292	\$ 2,308	\$ 29,223	\$ 35,823	\$ 24,089
Education	14,384	283	836	17,344	18,463	20,446
Economic Development	18,122	1,612	8,341	2,401	12,354	8,078
Yukon Housing Corporation	18,944	-	-	7,965	7,965	9,853
Government Services	6,761	1,236	-	4,722	5,958	6,762
Tourism	1,969	381	721	1,602	2,704	4,589
Health and Social Services	6,806	-	1,266	1,431	2,697	2,024
Renewable Resources	2,032	424	10	1,102	1,536	1,632
Justice	1,189	-	38	624	662	329
Executive Council Office	38	-	-	84	84	49
Public Service Commission	-	-	-	32	32	-
	<u>\$ 102,723</u>	<u>\$ 8,228</u>	<u>\$ 13,520</u>	<u>\$ 66,530</u>	<u>\$ 88,278</u>	<u>\$ 77,851</u>

PART TWO
NON-CONSOLIDATED FINANCIAL STATEMENTS.

SECTION I

GOVERNMENT OF THE YUKON TERRITORY

FINANCIAL STATEMENTS

(unaudited)

GOVERNMENT OF THE YUKON TERRITORY

Statement of Financial Position
as at March 31, 1993ASSETS

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Current		
Cash and short-term investments - at cost	\$ 161	\$ 21,528
Due from Canada (Note 3)	2,119	10,202
Accounts receivable (Note 4)	20,612	14,757
Due from Yukon Housing Corporation	6,790	9,224
Inventories (Note 5)	<u>3,707</u>	<u>3,434</u>
	33,389	59,145
Long-term		
Advances to Territorial corporations (Note 6)	15,036	15,036
Loans receivable (Note 7)	21,476	21,586
Land held for sale (Note 8)	16,463	17,030
Capital assets, at a nominal value of one dollar	<u>-</u>	<u>-</u>
	<u>\$ 86,364</u>	<u>\$ 112,797</u>

LIABILITIES

Current		
Due to bank	\$ 42,605	\$ -
Accounts payable and accrued liabilities (Note 9)	28,217	34,019
Deferred revenues	<u>5,801</u>	<u>5,875</u>
	76,623	39,894
Long-term		
Provision for employee termination benefits	14,460	12,289
Long-term debt (Note 10)	6,744	7,621
Road Equipment Reserve Fund (Note 11)	1,672	2,063
Health Investment Fund (Note 12)	<u>164</u>	<u>84</u>
	99,663	61,951

SURPLUS

Surplus (deficit)	<u>(13,299)</u>	<u>50,846</u>
	<u>\$ 86,364</u>	<u>\$ 112,797</u>

Approved:

Charles J. Sanderson
Deputy Head of the Department of Finance

GOVERNMENT OF THE YUKON TERRITORY

Statement of Surplus
for the year ended March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Balance at beginning of year	\$ 50,846	\$ 64,693
Deficit for the year	<u>(64,145)</u>	<u>(13,647)</u>
Balance at end of year	<u>\$ (13,299)</u>	<u>\$ 50,846</u>

GOVERNMENT OF THE YUKON TERRITORY

Statement of Operations
for the year ended March 31, 1993

	<u>1993</u>		<u>1992</u>
	<u>Main</u> <u>Estimates</u> (Note 16)	<u>Actual</u> (thousands of dollars)	<u>Actual</u>
Revenues (Schedule A)	\$ 300,959	\$ 308,484	\$ 299,528
Recoveries (Schedule B)			
Operations and maintenance	47,070	34,987	44,900
Capital	<u>26,176</u>	<u>12,457</u>	<u>7,055</u>
	<u>374,205</u>	<u>355,928</u>	<u>351,483</u>
Expenditures (Schedule C)			
Operations and maintenance	307,991	329,889	296,141
Capital	<u>85,484</u>	<u>90,497</u>	<u>69,130</u>
	<u>393,475</u>	<u>420,386</u>	<u>365,271</u>
Recovery of prior years' expenditures	<u>-</u>	<u>313</u>	<u>141</u>
Deficit for the year	<u>\$ (19,270)</u>	<u>\$ (64,145)</u>	<u>\$ (13,647)</u>

GOVERNMENT OF THE YUKON TERRITORY

Statement of Changes in Financial Position
for the year ended March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Cash provided by (used for) operating activities		
Deficit for the year	\$ (64,145)	\$ (13,647)
Non-cash items		
Employee termination benefits and accrued wages	(367)	1,785
Provision for land write-off	150	274
Provision for doubtful loan receivable	5,463	557
Gain on sale of lots	(435)	(699)
Change in other non-cash components of working capital	<u>1,246</u>	<u>(3,698)</u>
	<u>(58,088)</u>	<u>(15,428)</u>
Cash provided by (used for) financing activities		
Decrease in Road Equipment Reserve Fund	(391)	(1,061)
Increase in Health Investment Fund	80	84
Repayment of long-term debt	<u>(852)</u>	<u>(839)</u>
	<u>(1,163)</u>	<u>(1,816)</u>
Cash provided by (used for) investing activities		
Investment in land held for sale	(5,119)	(2,799)
Proceeds from sale of land held for sale	5,972	3,884
Loans advanced	(8,248)	(4,469)
Loans repaid	3,093	3,333
New agreements for sale	(4,293)	(2,827)
Agreements for sale repaid	<u>3,874</u>	<u>1,866</u>
	<u>(4,721)</u>	<u>(1,012)</u>
Decrease in cash	(63,972)	(18,256)
Cash, bank indebtedness and short-term investments Beginning of year	<u>21,528</u>	<u>39,784</u>
End of year	<u>\$ (42,444)</u>	<u>\$ 21,528</u>

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 19931. Authority and operations

The Yukon Territory operates under the authority of the Yukon Act (Canada). All disbursements for operations and loans are authorized by the Legislative Assembly.

2. Significant accounting policiesFinancial statements

These financial statements are prepared on a non-consolidated basis in accordance with the Yukon Act (Canada) and the Financial Administration Act (Yukon). Financial statements of the Yukon Liquor Corporation, the Yukon Housing Corporation, the Yukon Development Corporation and the Compensation Fund (Yukon) are reported on separately.

Yukon Liquor Corporations's net income, less acquisition of capital assets and related amortization, is included in revenues. Net cost of operations of the Yukon Housing Corporation is included in the grant to the Corporation. Income of the Compensation Fund (Yukon) and the Yukon Development Corporation is retained within the entities and is, therefore, not reflected in the financial statements.

Inventories

Inventories consist primarily of fuel and lubricants, repair parts, stationery and office supplies, highway materials, and engineering, building and maintenance supplies, and are valued at the lower of cost and replacement value. Other materials and supplies are charged to expenditures at the time of acquisition.

Land held for sale

Land held for sale comprises the costs of acquiring, planning and developing serviced lots for eventual sale. The lots are valued at the lower of cost and estimated market value. Gains or losses on the sale of lots are recognized at the time of sale.

Capital assets

Capital assets, except land held for sale, are charged to expenditures at the time of acquisition or construction and are shown on the statement of financial position at a nominal value of one dollar.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements

March 31, 1993

Leases

Lease payments under capital and operating leases are recorded respectively as capital and operating and maintenance expenditures.

Deferred revenues

Deferred revenues are comprised primarily of remittances of income taxes for the first three months of the following taxation year together with motor vehicle licence fees for the following fiscal year.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon), are collected by Canada under a tax collection agreement and are remitted monthly. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from general property tax, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Grants from Canada in lieu of general property tax on federal property are recorded on the basis of preliminary estimates. Adjustments made on finalization of the assessments by Canada are recognized in the accounts when known.

Grant and transfer payment from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in monthly instalments. Periodic adjustments, as they become known, are made to the grant for income taxes, Established Program Financing contributions and certain operating revenues and recoveries collected by the Government which are more or less than the estimated amount used to determine the grant for the fiscal year. Further adjustments are made in accordance with escalation and tax effort adjustment clauses in the agreement. Other adjustments may arise out of new federal initiatives or unforeseen events.

Transfer payments are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act (Canada), 1977. Adjustments are made in accordance with the arrangements in the year they are known.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 1993

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including reconstruction of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred. Any adjustments upon finalization are reflected in the accounts in the year of adjustment.

Employee termination benefits

Under the conditions of employment, employees may qualify and earn employment benefits for annual leave, retirement and severance pay. Annual leave is recorded at an estimated value based on outstanding leave credits. Other estimates are based on experience.

Recovery of prior years' expenditures

Recovery of prior years' expenditures includes reversal of excessive accruals made in prior years. These amounts cannot be used to increase the amount appropriated for expenditures for the current year.

3. Due from Canada

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Under cost sharing agreements, projects on behalf of Canada, and grants in lieu of taxes	\$ 16,246	\$ 15,982
Payable to Canada for hospital services	(5,841)	(5,841)
Federal grant receivable (payable)		
Formula financing escalators	(1,149)	(2,996)
Tax effort adjustment	(15,635)	97
Own source revenues and recoveries	<u>8,498</u>	<u>2,959</u>
	<u>\$ 2,119</u>	<u>\$ 10,202</u>

The amount payable to Canada for hospital services of \$5.8 million is expected to be settled as part of the transfer of Health Services to the Government.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 1993

4. Accounts Receivable

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Taxes, interest and other revenue receivables, net of allowance for doubtful accounts	\$ 6,912	\$ 6,493
Due from Territorial corporations	7,652	2,365
Current portion of long-term receivables (Note 7)	5,988	5,767
Prepaid expenses	<u>60</u>	<u>132</u>
	<u>\$ 20,612</u>	<u>\$ 14,757</u>

5. Inventories

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Highway materials	\$ 2,006	\$ 1,590
Garage parts and fuel	1,117	1,250
Stationery and office supplies	<u>584</u>	<u>594</u>
	<u>\$ 3,707</u>	<u>\$ 3,434</u>

6. Advances to Territorial corporations

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Yukon Development Corporation		
Yukon Energy Corporation advance	\$ 9,500	\$ 9,500
Working capital advance	<u>4,836</u>	<u>4,836</u>
	14,336	14,336
Yukon Liquor Corporation		
Working capital advance	<u>700</u>	<u>700</u>
	<u>\$ 15,036</u>	<u>\$ 15,036</u>

These advances are interest free and have no repayment terms.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 19937. Loans receivable

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Debenture loans to municipalities, due in varying annual amounts to the year 2016, bearing interest rates ranging from 6.7% to 13.3%	\$ 11,577	\$ 12,072
Business development assistance loans, due in varying annual amounts over a ten year term to 2003 on a 10 year amortization schedule, bearing interest rates ranging from 0.0% to 13.8%	8,132	7,294
Loan to Curragh Resources Inc, due on demand, bearing interest at CIBC prime plus 0.5%	5,000	-
Agreements for sale, due in varying annual amounts over a five year term to the year 1998, bearing interest at 9.8%	3,461	3,042
Faro Real Estate Limited - Mortgage loan secured by residential lots in Faro due in quarterly instalments to the year 1999, bearing interest at 10.0% subject to available cash flow	1,790	2,148
Interest free energy conservation loans due in varying annual amounts to the year 1998	1,769	1,913
Local improvement loans, due in varying annual amounts to the year 2005, bearing interest rates ranging from 7.5% to 13.4%	1,600	1,559
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates ranging from 6.6% to 9.5%	19	25
Less allowance for doubtful loans	<u>(5,884)</u>	<u>(700)</u>
	27,464	27,353
Less current portion included in accounts receivable (Note 4)	<u>5,988</u>	<u>5,767</u>
	<u>\$ 21,476</u>	<u>\$ 21,586</u>

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 19938. Land held for sale

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Raw land	\$ 79	\$ 79
Land under development	10,735	9,219
Finished land	<u>5,649</u>	<u>7,732</u>
	<u>\$ 16,463</u>	<u>\$ 17,030</u>

The land held for sale may be affected by ongoing Yukon Indian land claims negotiations. If land is transferred as a result of the negotiations, the Government anticipates a full recovery of any related land development costs from Canada.

9. Accounts payable and accrued liabilities

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Accounts payable	\$ 5,999	\$ 7,556
Accrued liabilities	13,884	17,985
Current portion of provision for employee termination benefits	6,342	6,005
Contractors' holdbacks and security deposits	1,115	1,342
Current portion of long-term debt (Note 10)	877	852
Legislative Assembly Retirement Allowances	<u>-</u>	<u>279</u>
	<u>\$ 28,217</u>	<u>\$ 34,019</u>

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements

March 31, 1993

10. Long-term debt

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Loans from Canada, repayable in annual instalments until the year 2007, bearing interest at an average annual rate of 9.0%	\$ 6,505	\$ 7,224
Other debentures, repayable in semi-annual instalments until the year 2003, bearing interest at an average rate of 12.9%	<u>1,116</u>	<u>1,249</u>
	7,621	8,473
Less current portion of long-term debt (Note 9)	<u>877</u>	<u>852</u>
	<u>\$ 6,744</u>	<u>\$ 7,621</u>

Principal repayment and interest requirements over the next five years on outstanding loans are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1994	\$ 877	\$ 751	\$ 1,628
1995	829	664	1,493
1996	541	578	1,119
1997	515	522	1,037
1998	390	468	858

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 1993

11. Road Equipment Reserve Fund

The Road Equipment Reserve Fund is operated under the authority of the Financial Administration Act (Yukon). Its balance is not to exceed five million dollars. Charges for the use of road equipment are on a cost recovery basis and are reflected as expenditures of user departments. Charges for the use of equipment are credited to the Fund together with the proceeds from the sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Fund when incurred.

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Charges for use of equipment	\$ 10,477	\$ 10,180
Operating expenditures	<u>8,962</u>	<u>7,881</u>
Net income for use of equipment	1,515	2,299
Proceeds on sale of equipment	207	88
Purchase of equipment	<u>(2,113)</u>	<u>(3,448)</u>
Decrease during the year	(391)	(1,061)
Balance at beginning of year	<u>2,063</u>	<u>3,124</u>
Balance at end of year	<u>\$ 1,672</u>	<u>\$ 2,063</u>

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 199312. Health Investment Fund

The Health Investment Fund is operated under the authority of the Health Act (Yukon). Funds appropriated for the purpose of health promotion are credited to the Fund. Expenditures charged to the Fund consist of contributions, grants or loans for the purpose of health and social planning or development, health promotion, and the prevention of illness, disease, injury and dysfunction.

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Appropriation	\$ 225	\$ 150
Contributions and grants	<u>(145)</u>	<u>(66)</u>
Increase during the year	80	84
Balance at beginning of year	<u>84</u>	<u>-</u>
Balance at end of year	<u>\$ 164</u>	<u>\$ 84</u>

13. Grant from Canada

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Per implementation agreement	\$ 260,068	\$ 224,191
Adjustments in respect of:		
Formula financing escalators	(4,886)	(6,944)
Tax effort factors	(22,515)	3,640
Own source revenues and recoveries	<u>8,127</u>	<u>4,320</u>
Grant from Canada per Schedule of Revenues (Schedule A)	<u>\$ 240,794</u>	<u>\$ 225,207</u>

The Government receives a grant from Canada according to an agreed formula. The initial Formula Financing Agreement with Canada was for a period of five years ending March 31, 1990. Subsequently, the agreement was revised and extended for another five years ending March 31, 1995.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements

March 31, 1993

14. Pension Plans

a) Public Service Superannuation Plan

Contributions are made by the Government and its employees in equal amounts to the Public Service Superannuation Plan administered by Canada. The Government's contribution is recorded on a current basis and represents the total liability of the Government.

b) Legislative Assembly Retirement Allowances Plan

The Legislative Assembly Retirement Allowances Act (Yukon), effective in 1984, established a non-contributory, defined benefit pension plan for members of the Yukon Legislative Assembly.

A new Legislative Assembly Retirement Allowances Act (Yukon) was passed in December 1991 which requires members to contribute an amount equal to 9% of their taxable indemnities and salaries to the Plan effective in 1992. The Plan provides pensions based on 5% of the best four year average pensionable earnings for each year of service. There is a six year vesting requirement and pensions are indexed to the Consumer Price Index. There is also a provision for payment of lump sum death and severance allowances.

Contributions are recorded on a current basis. Actuarial valuations for accounting purposes are performed triennially using the projected benefit method prorated on services. An actuarial valuation of the Plan was completed as at March 31, 1993.

The average age of the seventeen active members covered by the Plan is 48.8. There are currently four former members receiving pension benefits and seven former members who are entitled to deferred pension benefits.

The total pension related expenditure recorded during the year and included in the expenditures of the Legislative Assembly is \$296,000 (1992 - \$1,541,000). Actual benefits paid in the year were \$136,000 (1992 - \$32,000).

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, salary increases and member turnover and mortality. The assumptions used reflect the Government's best estimates of expected long-term rates and short-term forecasts. Pension fund assets are held as cash, and are valued at cost.

The expected long-term inflation rate beginning in four years (1998) is 4.5%.

The recorded retirement allowances obligation at March 31, 1993 is \$4,943,000 (1992 - \$4,481,000) which is included in Trust Liabilities and the corresponding cash reflected in Trust Assets. The actuarial valuation of this pension plan at March 31, 1993 disclosed an actuarial obligation of \$5,612,000.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 199315. Trust assets and liabilities

The Government administers trust accounts on behalf of third parties which are not included in the Government's assets and liabilities. These principally comprise cash and short-term investments. Any other assets held under administration such as property, securities and valuables are reflected in the trust accounts only upon conversion to cash. Trust accounts also include funds set aside for the Legislative Assembly Retirement Allowance Plan.

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Legislative Assembly Retirement Allowance (Note 14)	\$ 4,943	\$ 4,202
Lottery Commission	1,922	1,585
Public Administrator	1,187	1,126
Supreme Court	844	694
Other	<u>1,005</u>	<u>694</u>
	<u>\$ 9,901</u>	<u>\$ 8,301</u>

16. Main Estimates

The Main Estimates comparative figures are from the Main Estimates approved in the Legislative Assembly in the spring session of 1992 and therefore these figures do not reflect changes arising from the tabling of the Supplementary Estimates.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 199317. Commitments

At March 31, 1993 the estimated cost of completing all committed major capital projects over the next three years was \$182.7 million. At that date, the Government had outstanding contractual obligations related to these projects of \$7.9 million.

At March 31, 1993 the Government had annual building lease commitments of \$4,407,000 (including a lease with Yukon Development Corporation) consisting of \$3,496,000 for rental costs and \$911,000 for operating costs. These leases are generally for three year terms.

In 1990, Yukon Development Corporation acquired the building known as Old Yukon College from the Government for a nominal amount of \$10. The building was renovated for a total cost of approximately \$5,806,000 and is being leased back to the Government for a period of 20 years. The lease back agreement includes imputed interest at 12.5%. At the end of the lease term, the Government may purchase the Old Yukon College for a nominal amount of \$1.

Scheduled minimum lease payments to be made by the Government:

	(thousands of dollars)
1994	\$ 784
1995	784
1996	784
1997	784
1998	784
Thereafter	<u>10,379</u>
	<u>\$ 14,299</u>

18. Over-expenditure

During the year the following votes were over-expended:

	(thousands of dollars)
Operations and maintenance	
Finance	\$ 4,944
Education	1,755
Tourism	30
Capital	
Public Service Commission	2

Over-expenditure of votes contravenes subsection 17(2) of the Financial Administration Act (Yukon) which specifies that "a vote does not authorize any payment to be made in excess of the amount specified in the vote".

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements
March 31, 199319. Guarantees

The Government has guaranteed repayment of loans payable by the Yukon Housing Corporation of \$23.3 million and the debts of the Yukon Development Corporation of \$57 million.

20. Transfer of programs from Canada

The Government has entered into negotiation with Canada for the transfer of certain programs currently operated by Canada in the Yukon. Negotiations have been finalized for the transfer of the Whitehorse General Hospital as at April 1, 1993. Other negotiations are continuing for transfer of Health Services, Forestry and other programs. Any transfers to the Government will depend on certain conditions including funding requirements.

21. Land claims

Agreement on Yukon Indian land claims was reached by negotiators for the Government, Canada and the Council for Yukon Indians on November 8, 1988. An umbrella Final Agreement was signed by the negotiators on March 31, 1990. This Final Agreement further defines and clarifies various aspects of the land claims settlement process. Implementation plans for the four final agreements and four self government agreements have been completed. Negotiations are proceeding with the remaining Indian bands on an individual basis.

The Government has committed to contributing about \$6.75 million towards certain implementation costs on land claims settlement over a period of ten years beginning March 31, 1990. Negotiations are near completion on a bilateral funding agreement between Yukon and Canada for funding towards Yukon's additional implementation costs. A total amount of approximately \$2 million has been paid to March 31, 1993.

22. Contingencies

In the normal course of operations, the Government is subject to legal claims, the effect of which cannot be determined until they are settled or dismissed. As at March 31, 1993 the Government estimated the total claimed amount to be about \$6.2 million. No liability has been admitted. No provision for claims is included in these financial statements.

GOVERNMENT OF YUKON TERRITORY

Notes to Financial Statements

March 31, 1993

23. Related parties

Related party transactions not disclosed elsewhere in the financial statements are as follows:

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Revenues/Recoveries from:		
Yukon Liquor Corporation	\$ 251	\$ 104
Compensation Fund (Yukon)	196	513
Yukon Development Corporation	<u>75</u>	<u>100</u>
	<u>\$ 522</u>	<u>\$ 717</u>
Expenditures to:		
Yukon College	\$ 12,250	11,343
Yukon Development Corporation	6,168	4,140
Compensation Fund (Yukon)	1,324	996
Yukon Legal Services Society	990	928
Yukon Human Rights Commission	295	261
Yukon Liquor Corporation	<u>11</u>	<u>15</u>
	<u>\$ 21,038</u>	<u>\$ 17,683</u>

24. Comparative figures

Certain comparative figures for 1992 have been reclassified to conform with the 1993 presentation.

GOVERNMENT OF THE YUKON TERRITORY

Schedule A

Schedule of Revenues
for the year ended March 31, 1993

	<u>1993</u>		<u>1992</u>
	<u>Main</u> <u>Estimates</u> (Note 16)	<u>Actual</u> (thousands of dollars)	<u>Actual</u>
Grant from Canada (Note 13)	\$ 229,013	\$ 240,794	\$ 225,207
Taxes and general revenue			
Income taxes	35,392	30,061	35,647
Other taxes	10,584	10,656	9,629
Licences, permits and fees	5,027	5,048	4,571
Yukon Liquor Corporation - net income	3,990	2,368	5,415
Liquor Taxes	2,064	2,187	2,052
Interest - bank and other	4,985	1,496	5,722
Gain on sale of lots	-	435	699
Fines	307	348	305
Other revenues	32	132	117
	<u>62,381</u>	<u>52,731</u>	<u>64,157</u>
Transfer payment from Canada Established Programs Financing	<u>9,565</u>	<u>14,959</u>	<u>10,164</u>
	<u>\$ 300,959</u>	<u>\$ 308,484</u>	<u>\$ 299,528</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule B

Schedule of Recoveries
for the year ended March 31, 1993

	<u>1993</u>		<u>1992</u>
	Main		
	<u>Estimates</u> (Note 16)	<u>Actual</u> (thousands of dollars)	<u>Actual</u>
Operations and maintenance			
Health and Social Services	\$ 19,721	\$ 21,880	\$ 18,980
Community and Transportation Services	17,066	2,741	15,299
Executive Council Office	2,653	2,571	2,076
Education	2,651	2,486	3,361
Renewable Resources	945	1,655	1,289
Justice	1,774	1,503	2,020
Government Services	563	636	385
Tourism	2	221	237
Finance	6	62	7
Public Service Commission	32	16	54
Women's Directorate	6	-	-
Interest	<u>1,651</u>	<u>1,216</u>	<u>1,192</u>
	<u>\$ 47,070</u>	<u>\$ 34,987</u>	<u>\$ 44,900</u>
Capital			
Community and Transportation Services	\$ 10,825	\$ 11,354	\$ 6,319
Economic Development	9,880	6,916	4,169
Health and Social Services	5,200	1,317	-
Education	-	-	750
Renewable Resources	162	141	244
Government Services	107	118	419
Tourism	-	50	40
Executive Council Office	-	27	-
Justice	<u>2</u>	<u>26</u>	<u>-</u>
	<u>\$ 26,176</u>	19,949	11,941
Less: Community and Transportation Services			
land recoveries transferred to			
land held for sale		5,536	3,185
local improvement recoveries			
transferred to long-term receivables		140	178
Economic Development			
loan payments transferred to			
long-term receivables		<u>1,816</u>	<u>1,523</u>
		<u>\$ 12,457</u>	<u>\$ 7,055</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule C

Schedule of Expenditures
for the year ended March 31, 1993

	1993	Actual 1993			1992	
	Main Estimates (Note 16)	Personnel	Transfer Payments (thousands of dollars)	Other	Total Expenditures Actual	
Operations and maintenance						
Health and Social Services	\$ 66,825	\$ 16,819	\$ 39,935	\$ 21,028	\$ 77,782	\$ 68,999
Education	68,318	46,663	17,057	10,238	73,958	66,705
Community and Transportation Services	66,860	22,326	17,638	27,078	67,042	62,621
Justice	27,416	11,757	2,526	15,268	29,551	26,888
Government Services	24,725	12,528	18	11,390	23,936	21,703
Renewable Resources	12,470	8,449	837	3,877	13,163	11,784
Finance	5,074	3,182	1,226	5,546	9,954	4,316
Executive Council Office	9,213	6,566	499	2,149	9,214	8,391
Public Service Commission	8,571	7,395	-	1,098	8,493	8,429
Tourism	5,875	2,680	1,138	2,443	6,261	5,387
Yukon Housing Corporation	5,443	-	3,675	-	3,675	3,446
Yukon Legislative Assembly	2,430	1,998	-	817	2,815	3,565
Economic Development	3,171	2,304	39	468	2,811	2,553
Women's Directorate	416	212	61	156	429	461
Interest on Loans	1,184	-	-	805	805	893
	<u>\$ 307,991</u>	<u>\$ 142,879</u>	<u>\$ 84,649</u>	<u>\$ 102,361</u>	<u>\$ 329,889</u>	<u>\$ 296,141</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule C
Continued

Schedule of Expenditures
for the year ended March 31, 1993

	1993	Actual 1993			1992	
	Main Estimates (Note 16)	Personnel	Transfer Payments (thousands of dollars)	Other	Total Expenditures	Actual
Capital						
Community and Transportation Services	\$ 32,478	\$ 4,292	\$ 2,308	\$ 34,478	\$ 41,078	\$ 27,112
Education	14,384	283	836	17,344	18,463	20,446
Economic Development	18,122	1,612	10,516	2,401	14,529	10,379
Yukon Housing Corporation	1,705	-	10,184	-	10,184	1,132
Government Services	6,761	1,236	-	4,722	5,958	6,762
Tourism	1,969	381	721	1,602	2,704	4,589
Health and Social Services	6,806	-	1,266	1,431	2,697	2,024
Renewable Resources	2,032	424	10	1,102	1,536	1,632
Justice	1,189	-	38	624	662	329
Executive Council Office	38	-	-	84	84	49
Public Service Commission	-	-	-	32	32	-
	<u>\$ 85,484</u>	<u>\$ 8,228</u>	<u>\$ 25,879</u>	<u>\$ 63,820</u>	97,927	74,454
Less: Community and Transportation Services						
land development costs transferred						
to land held for sale					5,071	2,979
local improvement costs transferred						
to long-term receivables					184	44
Economic Development						
loans transferred to long-term						
receivables					<u>2,175</u>	<u>2,301</u>
					<u>\$ 90,497</u>	<u>\$ 69,130</u>

SECTION II
SUPPLEMENTARY FINANCIAL INFORMATION
(unaudited)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 1

Comparative Schedule of Revenues
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
Taxation			
Income taxes	\$ 30,061,117	\$ 35,647,349	\$ (5,586,232)
Fuel tax	4,535,484	4,115,908	419,576
Tobacco tax	2,823,513	2,655,662	167,851
Liquor tax	2,186,933	2,051,702	135,231
General property tax	1,951,236	1,652,568	298,668
Insurance premium tax	608,709	543,799	64,910
Public utilities	471,082	324,226	146,856
Grants-in-lieu of taxes	266,212	337,053	(70,841)
	42,904,286	47,328,267	(4,423,981)
Licences, Permits and Fees			
Motor vehicle	3,162,579	3,028,593	133,986
Game and campground	768,807	729,040	39,767
Business and professional	593,745	464,695	129,050
Community and Transportation	414,676	254,757	159,919
Justice	68,845	60,204	8,641
Health	39,165	33,233	5,932
	5,047,817	4,570,522	477,295
Interest			
Economic Development loans	478,048	615,432	(137,384)
Land sale agreements	433,682	256,039	177,643
Bank and investment	349,598	4,594,415	(4,244,817)
Local improvement	161,536	172,465	(10,929)
Delinquent accounts	73,201	83,595	(10,394)
	1,496,065	5,721,946	(4,225,881)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 1

Comparative Schedule of Revenues
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
Fines			
Justice	\$ 342,528	\$ 300,668	\$ 41,860
Library fines	5,189	4,540	649
	<u>347,717</u>	<u>305,208</u>	<u>42,509</u>
Other			
Land lease	94,519	69,687	24,832
Sundry	15,420	21,976	(6,556)
Sales of photographs	10,988	10,304	684
Photocopier	5,868	6,241	(373)
Rental of video equipment	4,669	3,475	1,194
Currency exchange	745	5,163	(4,418)
	<u>132,209</u>	<u>116,846</u>	<u>15,363</u>
General			
Yukon Liquor Corporation net income	2,367,671	5,415,660	(3,047,989)
Gain on sale of lots	435,182	698,846	(263,664)
	<u>2,802,853</u>	<u>6,114,506</u>	<u>(3,311,653)</u>
	<u>\$ 52,730,947</u>	<u>\$ 64,157,295</u>	<u>\$ (11,426,348)</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
General property tax	\$ 1,691,000	\$ (14,000)	\$ 1,677,000	\$ 1,951,236	\$ (274,236)
Commercial vehicle licences	1,228,000	334,000	1,562,000	1,367,940	194,060
Private vehicle licences	681,000	198,000	879,000	799,771	79,229
Weigh station fees	905,000	(130,000)	775,000	764,249	10,751
Gain on sale of lots	-	176,000	176,000	435,182	(259,182)
Land sale agreement interest	290,000	60,000	350,000	433,682	(83,682)
Public safety	272,000	(40,000)	232,000	268,204	(36,204)
Grant in lieu	353,000	-	353,000	266,212	86,788
Local improvement interest	-	162,000	162,000	161,536	464
Land sale fees	-	-	-	146,472	(146,472)
Miscellaneous motor vehicle revenues	73,000	(24,000)	49,000	135,204	(86,204)
Land leases	-	-	-	94,519	(94,519)
Taxation interest/penalties	-	-	-	69,384	(69,384)
Motor transport board fees	73,000	-	73,000	56,702	16,298
Government vehicle licences	-	34,000	34,000	34,701	(701)
Highways information signs/permits	3,000	2,000	5,000	4,012	988
Miscellaneous revenues	-	-	-	2,585	(2,585)
Highway transport licences/permits	380,000	(380,000)	-	-	-
Remedial driver	12,000	(12,000)	-	-	-
	\$ 5,961,000	\$ 366,000	\$ 6,327,000	\$ 6,991,591	\$ (664,591)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
ECONOMIC DEVELOPMENT					
Business loan interest	\$ 180,000	\$ 220,000	\$ 400,000	\$ 452,816	\$ (52,816)
SEAL loan penalty interest	10,000	10,000	20,000	24,310	(4,310)
YEAP loan penalty interest	-	1,000	1,000	922	78
Sale of maps	-	1,000	1,000	560	440
	\$ 190,000	\$ 232,000	\$ 422,000	\$ 478,608	\$ (56,608)
EDUCATION					
Sale of photographs	\$ 10,000	\$ -	\$ 10,000	\$ 10,988	\$ (988)
Photocopier	6,000	-	6,000	5,868	132
Library fines	7,000	-	7,000	5,189	1,811
Rental of equipment	4,000	-	4,000	4,669	(669)
Curriculum development	-	-	-	28	(28)
	\$ 27,000	\$ -	\$ 27,000	\$ 26,742	\$ 258

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
FINANCE					
Operating grant	\$ 229,013,000	\$ 15,304,000	\$ 244,317,000	\$ 240,793,769	\$ 3,523,231
Personal income tax	29,386,000	(1,760,000)	27,626,000	26,995,061	630,939
EPF grant	9,565,000	2,603,000	12,168,000	14,959,000	(2,791,000)
Fuel oil tax	4,945,000	(545,000)	4,400,000	4,535,484	(135,484)
Corporate income tax	6,006,000	(2,193,000)	3,813,000	3,066,056	746,944
Tobacco tax	2,400,000	80,000	2,480,000	2,823,513	(343,513)
Insurance premium tax	595,000	(40,000)	555,000	608,709	(53,709)
Public utilities income tax transfer	600,000	(108,000)	492,000	471,082	20,918
Interest on loans and investments	4,500,000	(3,469,000)	1,031,000	349,598	681,402
Miscellaneous revenue	4,000	(1,000)	3,000	9,652	(6,652)
Interest and penalties	5,000	(1,000)	4,000	3,817	183
Exchange	4,000	-	4,000	745	3,255
	\$ 287,023,000	\$ 9,870,000	\$ 296,893,000	\$ 294,616,486	\$ 2,276,514
HEALTH AND SOCIAL SERVICES					
Registrations and fees	\$ 38,000	\$ -	\$ 38,000	\$ 32,395	\$ 5,605
YHCIP premiums	-	8,000	8,000	6,770	1,230
	\$ 38,000	\$ 8,000	\$ 46,000	\$ 39,165	\$ 6,835

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
JUSTICE					
Fines - Territorial Court	\$ 300,000	\$ -	\$ 300,000	\$ 342,528	\$ (42,528)
Professional licences	204,000	-	204,000	298,415	(94,415)
Business licences	267,000	-	267,000	295,330	(28,330)
Sheriff's office	35,000	-	35,000	42,540	(7,540)
Public Administrator fees	15,000	-	15,000	26,305	(11,305)
	<u>\$ 821,000</u>	<u>\$ -</u>	<u>\$ 821,000</u>	<u>\$ 1,005,118</u>	<u>\$ (184,118)</u>
RENEWABLE RESOURCES					
Hunting licences and seals	\$ 367,000	\$ (47,000)	\$ 320,000	\$ 312,785	\$ 7,215
Fishing licences	305,000	(75,000)	230,000	246,859	(16,859)
Campground permits	160,000	42,000	202,000	202,233	(233)
Trapping/fur licences	9,000	(3,000)	6,000	6,930	(930)
Miscellaneous	4,000	-	4,000	2,595	1,405
	<u>\$ 845,000</u>	<u>\$ (83,000)</u>	<u>\$ 762,000</u>	<u>\$ 771,402</u>	<u>\$ (9,402)</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
YUKON LIQUOR CORPORATION					
Net income	\$ 3,990,000	\$ (2,080,000)	\$ 1,910,000	\$ 2,367,671	\$ (457,671)
Liquor tax	2,064,000	120,000	2,184,000	2,186,933	(2,933)
	\$ 6,054,000	\$ (1,960,000)	\$ 4,094,000	\$ 4,554,604	\$ (460,604)
TOTALS					
	\$ 300,959,000	\$ 8,433,000	\$ 309,392,000	\$ 308,483,716	\$ 908,284

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
EXECUTIVE COUNCIL OFFICE			
Operations and maintenance			
Aboriginal language program	\$ 1,410,000	\$ 1,252,550	\$ 157,450
French language program	813,960	665,992	147,968
Statistics Canada	324,480	136,472	188,008
Canada Service Bureau/Inquiry Centre	22,875	20,795	2,080
	<u>\$ 2,571,315</u>	<u>\$ 2,075,809</u>	<u>\$ 495,506</u>
Capital			
Secretary of State	\$ 26,547	\$ -	\$ 26,547
COMMUNITY AND TRANSPORTATION SERVICES			
Operations and maintenance			
Airports	\$ 915,812	\$ 897,274	\$ 18,538
Weigh stations - national safety code	328,087	328,399	(312)
Emergency measures	315,049	794,925	(479,876)
Sports and fitness	288,857	328,309	(39,452)
Recoverable services	245,678	196,751	48,927
Community assessments	234,781	208,246	26,535
Water and sewer services	188,701	172,362	16,339
Communications	110,990	89,850	21,140
Mosquito control	56,688	41,052	15,636
Community recreation	34,390	37,600	(3,210)
Highways employee housing	32,841	18,678	14,163
Alaska Highway agreement - DPM	-	12,203,630	(12,203,630)
Sundry	(11,290)	(18,061)	6,771
	<u>\$ 2,740,584</u>	<u>\$ 15,299,015</u>	<u>\$ (12,558,431)</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
COMMUNITY AND TRANSPORTATION SERVICES			
Capital			
Land development cost recovery	\$ 5,536,494	\$ 4,444,909	\$ 1,091,585
Alaska Highway	3,436,886	-	3,436,886
Airports	1,482,054	968,194	513,860
Communications	544,247	520,785	23,462
Emergency measures	257,500	33,100	224,400
Rural electrification and telephone	139,815	178,199	(38,384)
Hazardous waste	53,253	801	52,452
Planning and engineering	-	200,000	(200,000)
Block funding project assistance	-	29,773	(29,773)
Roads and streets upgrade	-	5,467	(5,467)
Sundry	(96,482)	(61,624)	(34,858)
	<u>11,353,767</u>	<u>6,319,604</u>	<u>5,034,163</u>
Less: Land recoveries transferred to land held for sale	5,536,494	3,185,372	2,351,122
Local improvement recoveries transferred to long-term receivables	139,815	178,199	(38,384)
	<u>\$ 5,677,458</u>	<u>\$ 2,956,033</u>	<u>\$ 2,721,425</u>
ECONOMIC DEVELOPMENT			
Capital			
Economic development agreement	\$ 4,763,825	\$ 2,565,980	\$ 2,197,845
Business development fund	1,229,847	957,523	272,324
Energy conservation fund (SEAL)	585,852	456,520	129,332
Northern oil and gas action plan	316,192	188,800	127,392
Mining projects	20,000	-	20,000
	<u>6,915,716</u>	<u>4,168,823</u>	<u>2,746,893</u>
Less loan payments transferred to long-term receivables	1,815,699	1,522,641	293,058
	<u>\$ 5,100,017</u>	<u>\$ 2,646,182</u>	<u>\$ 2,453,835</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
EDUCATION			
Operations and maintenance			
CEIC course purchases	\$ 1,162,007	\$ 1,564,939	\$ (402,932)
French language programs	1,010,746	1,093,321	(82,575)
Planning and support services	138,992	172,924	(33,932)
Student accommodation	113,227	84,250	28,977
Staff accommodation	31,225	28,426	2,799
DND - overseas teachers	24,701	60,436	(35,735)
Summer computer camp	7,870	6,660	1,210
Correspondance courses	2,822	3,645	(823)
Occupational training certification	1,336	1,105	231
Miscellaneous recoveries	273	751	(478)
Start initiative	-	307,100	(307,100)
Tutors/teacher's aides	-	31,727	(31,727)
Administration	-	5,286	(5,286)
Stay in school initiative	(6,754)	-	(6,754)
	\$ 2,486,445	\$ 3,360,570	\$ (874,125)
Capital			
Yukon Arts Centre	\$ -	\$ 750,000	\$ (750,000)
FINANCE			
Operations and maintenance			
Consulting contract - Canada	\$ 55,595	\$ -	\$ 55,595
Corporations' administration	6,000	6,000	-
Sundry	-	780	(780)
	\$ 61,595	\$ 6,780	\$ 54,815

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
GOVERNMENT SERVICES			
Operations and maintenance			
Rental of property	\$ 399,309	\$ 206,104	\$ 193,205
Telecommunications management	71,392	-	71,392
Pooled vehicle usage and maintenance	55,041	37,584	17,457
Queen's Printer subscriptions	52,896	53,444	(548)
Workstation maintenance	46,005	25,708	20,297
Building maintenance recovery	7,937	14,248	(6,311)
Deposit forfeitures	1,850	7,020	(5,170)
Processing	960	4,475	(3,515)
Miscellaneous recoveries	239	36,816	(36,577)
	<u>\$ 635,629</u>	<u>\$ 385,399</u>	<u>\$ 250,230</u>
Capital			
Asset sales	\$ 91,337	\$ 147,416	\$ (56,079)
Computer workstations	14,999	-	14,999
Office equipment	8,809	57,196	(48,387)
Third party accident recovery	3,361	3,161	200
Systems equipment	-	208,552	(208,552)
Queen's Printer	-	2,000	(2,000)
Systems development	-	595	(595)
	<u>\$ 118,506</u>	<u>\$ 418,920</u>	<u>\$ (300,414)</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
HEALTH AND SOCIAL SERVICES			
Operations and maintenance			
Canada assistance plan	\$ 11,070,518	\$ 8,349,011	\$ 2,721,507
Native hospital care	3,516,713	4,122,752	(606,039)
Native social services	3,264,031	2,899,493	364,538
Vocational rehabilitation of disabled persons	1,330,268	1,075,818	254,450
Young Offenders Act	1,055,365	1,055,440	(75)
Senior citizen facilities	1,009,177	812,893	196,284
Native medical care	1,005,808	1,119,424	(113,616)
Reciprocal billing	972,128	1,032,772	(60,644)
Health transfer planning	199,790	266,102	(66,312)
Third party payments	106,655	70,078	36,577
Child care initiative fund	100,000	-	100,000
Transition home - DIAND	82,559	86,191	(3,632)
Home care - DIAND	76,117	69,335	6,782
Family allowance	61,727	53,295	8,432
Social assistance and child welfare	59,307	17,795	41,512
Communication aids	53,271	39,266	14,005
Miscellaneous health programs	31,980	25,997	5,983
Health Promotion	25,000	-	25,000
Medicine Patent Act	4,035	13,914	(9,879)
Sundry	-	(564,077)	564,077
Allowance for doubtful account	(2,144,906)	(1,565,794)	(579,112)
	\$ 21,879,543	\$ 18,979,705	\$ 2,899,838
Capital			
Acute care facility - Whitehorse Hospital	\$ 1,317,508	\$ -	\$ 1,317,508

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
JUSTICE			
Operations and maintenance			
French language agreement	\$ 679,713	\$ 546,576	\$ 133,137
Legal aid	548,582	440,984	107,598
Native courtworkers program	136,637	135,018	1,619
Occupational health and safety - MCB	89,084	417,830	(328,746)
Gun control	77,997	65,650	12,347
National Parole Board	35,588	37,312	(1,724)
Firearm acquisition permits	1,711	1,685	26
Victim/witness care unit	1,634	50,000	(48,366)
Compensation for victims of crime	(67,653)	324,677	(392,330)
	<u>\$ 1,503,293</u>	<u>\$ 2,019,732</u>	<u>\$ (516,439)</u>
Capital			
Computer workstations	\$ 25,754	\$ -	\$ 25,754
French language agreement	-	(332)	332
	<u>\$ 25,754</u>	<u>\$ (332)</u>	<u>\$ 26,086</u>
PUBLIC SERVICE COMMISSION			
Operations and maintenance			
Yukon College	\$ 16,088	\$ 54,258	\$ (38,170)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
RENEWABLE RESOURCES			
Operations and maintenance			
Inuvialuit final agreement	\$ 880,082	\$ 623,688	\$ 256,394
Fresh-water fisheries	250,000	250,000	-
Recycling fund	200,000	-	200,000
Contaminates study - DIAND	88,750	40,950	47,800
Mildlife Habitat Canada	88,111	202,252	(114,141)
Yukon Energy Corporation	75,000	100,000	(25,000)
Public Service Commission Canada	23,576	24,651	(1,075)
Canadian wildlife service	15,000	6,000	9,000
Yukon Agriculture Association	12,500	-	12,500
Anti-litter program refunds	8,001	-	8,001
Fur Institute of Canada	3,900	12,000	(8,100)
Province of B.C.	3,700	-	3,700
Agriculture Canada	2,500	2,500	-
Canadian wildlife federation	2,000	-	2,000
Symposium registrations	1,055	-	1,055
Miscellaneous recoveries	358	1,738	(1,380)
Alberta Research Council	-	17,799	(17,799)
Yukon Outfitters Association	-	5,000	(5,000)
Miscellaneous insurance	-	1,435	(1,435)
Canamax	-	876	(876)
	\$ 1,654,533	\$ 1,288,889	\$ 365,644
Capital			
Herschel Island - IFA	\$ 115,476	\$ 217,066	\$ (101,590)
Canada park services	26,000	14,933	11,067
Mildlife Habitat Canada	-	11,400	(11,400)
Miscellaneous insurance	-	1,100	(1,100)
	\$ 141,476	\$ 244,499	\$ (103,023)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
TOURISM			
Operations and maintenance			
Yukon Lottery Commission	\$ 220,620	\$ 220,942	\$ (322)
Public contributions for vacation guide costs	779	1,506	(727)
National Museum of Canada conservator's salary	-	14,601	(14,601)
	<u>\$ 221,399</u>	<u>\$ 237,049</u>	<u>\$ (15,650)</u>
Capital			
Artifact inventory and cataloguing	\$ 50,000	\$ 39,916	\$ 10,084
	<u>\$ 50,000</u>	<u>\$ 39,916</u>	<u>\$ 10,084</u>
INTEREST			
Operations and maintenance			
Interest	\$ 1,216,188	\$ 1,192,474	\$ 23,714
	<u>\$ 1,216,188</u>	<u>\$ 1,192,474</u>	<u>\$ 23,714</u>
TOTALS			
Operations and maintenance	\$ 34,986,612	\$ 44,899,680	\$ (9,913,068)
Capital	19,949,274	11,941,430	8,007,844
	<u>54,935,886</u>	<u>56,841,110</u>	<u>(1,905,224)</u>
Less: Land recoveries transferred to land held for sale	5,536,494	3,185,372	2,351,122
Local improvement recoveries transferred to long-term receivables	139,815	178,199	(38,384)
Loan payments transferred to long-term receivables	1,815,699	1,522,641	293,058
	<u>\$ 47,443,878</u>	<u>\$ 51,954,898</u>	<u>\$ (4,511,020)</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
EXECUTIVE COUNCIL OFFICE					
Operations and maintenance					
Aboriginal language program	\$ 1,394,000	\$ -	\$ 1,394,000	\$ 1,410,000	\$ (16,000)
French language program	865,000	148,000	1,013,000	813,960	199,040
Statistics Canada	372,000	(40,000)	332,000	324,480	7,520
Canada Service Bureau/Inquiry Centre	22,000	-	22,000	22,875	(875)
	\$ 2,653,000	\$ 108,000	\$ 2,761,000	\$ 2,571,315	\$ 189,685
Capital					
Secretary of State	\$ -	\$ 28,000	\$ 28,000	\$ 26,547	\$ 1,453

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
Operations and maintenance					
Airports	\$ 1,119,000	\$ (199,000)	\$ 920,000	\$ 915,812	\$ 4,188
Weigh stations - national safety code	400,000	(49,000)	351,000	328,087	22,913
Emergency measures	140,000	181,000	321,000	315,049	5,951
Sports and fitness	-	325,000	325,000	288,857	36,143
Recoverable services	638,000	-	638,000	245,678	392,322
Community assessments	201,000	-	201,000	234,781	(33,781)
Water and sewer services	157,000	-	157,000	188,701	(31,701)
Communications	130,000	(25,000)	105,000	110,990	(5,990)
Mosquito control	68,000	-	68,000	56,688	11,312
Community recreation	-	44,000	44,000	34,390	9,610
Highways employee housing	30,000	5,000	35,000	32,841	2,159
Departmental land claims	166,000	-	166,000	-	166,000
Alaska Highway agreement - DPH	14,017,000	(14,017,000)	-	-	-
Sundry	-	-	-	(11,290)	11,290
	\$ 17,066,000	\$ (13,735,000)	\$ 3,331,000	\$ 2,740,584	\$ 590,416

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
Capital					
Land development cost recovery	\$ 8,730,000	\$ 3,582,000	\$ 12,312,000	\$ 5,536,494	\$ 6,775,506
Alaska Highway	-	3,550,000	3,550,000	3,436,886	113,114
Airports	1,764,000	(170,000)	1,594,000	1,482,054	111,946
Communications	-	502,000	502,000	544,247	(42,247)
Emergency measures	59,000	461,000	520,000	257,500	262,500
Rural electrification and telephone	150,000	92,000	242,000	139,815	102,185
Hazardous waste	-	43,000	43,000	53,253	(10,253)
Non-land sales recovery	-	10,000	10,000	9,649	351
Sewage treatment and disposal	19,000	(1,000)	18,000	-	18,000
Solid waste	20,000	(18,000)	2,000	-	2,000
Fire protection	80,000	(80,000)	-	-	-
Roads and streets upgrade	3,000	(3,000)	-	-	-
Sundry	-	-	-	(106,131)	106,131
	<u>\$ 10,825,000</u>	<u>\$ 7,968,000</u>	<u>\$ 18,793,000</u>	<u>\$ 11,353,767</u>	<u>\$ 7,439,233</u>
Less: Land recoveries transferred to land held for sale				5,536,494	
Local improvement recoveries transferred to long-term receivables				139,815	
				<u>\$ 5,677,458</u>	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
ECONOMIC DEVELOPMENT					
Capital					
Economic programs					
Economic development agreement	\$ 4,415,000	\$ (745,000)	\$ 3,670,000	\$ 3,194,185	\$ 475,815
Business development fund	3,200,000	(1,479,000)	1,721,000	1,229,847	491,153
Energy and mines					
Economic development agreement	1,585,000	-	1,585,000	1,569,640	15,360
Energy conservation fund (SEAL)	480,000	42,000	522,000	585,852	(63,852)
Mining projects	-	-	-	20,000	(20,000)
Yukon energy alternatives (YEAP)	200,000	(93,000)	107,000	-	107,000
Economic policy, planning and research					
Northern oil and gas action plan	-	317,000	317,000	316,192	808
	<u>\$ 9,880,000</u>	<u>\$ (1,958,000)</u>	<u>\$ 7,922,000</u>	<u>6,915,716</u>	<u>\$ 1,006,284</u>
Less loan payments transferred to long-term receivables				1,815,699	
				<u>\$ 5,100,017</u>	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
EDUCATION					
Operations and maintenance					
CEIC course purchases	\$ 1,179,000	\$ -	\$ 1,179,000	\$ 1,162,007	\$ 16,993
French language programs	985,000	-	985,000	1,010,746	(25,746)
Planning and support services	211,000	-	211,000	138,992	72,008
Student accomodation	162,000	-	162,000	113,227	48,773
Staff accomodation	42,000	-	42,000	31,225	10,775
DND - overseas teachers	64,000	-	64,000	24,701	39,299
Summer computer camp	6,000	1,000	7,000	7,870	(870)
Correspondance courses	-	1,000	1,000	2,822	(1,822)
Occupational training certification	2,000	-	2,000	1,336	664
Miscellaneous recoveries	-	-	-	273	(273)
Northern oil and gas action plan	-	140,000	140,000	-	140,000
Stay in school initiative	-	33,000	33,000	(6,754)	39,754
	\$ 2,651,000	\$ 175,000	\$ 2,826,000	\$ 2,486,445	\$ 339,555
Capital					
Yukon Arts Centre	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
FINANCE					
Operations and maintenance					
Consulting contract - Canada	\$ -	\$ 65,000	\$ 65,000	\$ 55,595	\$ 9,405
Corporations' administration	6,000	-	6,000	6,000	-
	<u>\$ 6,000</u>	<u>\$ 65,000</u>	<u>\$ 71,000</u>	<u>\$ 61,595</u>	<u>\$ 9,405</u>
GOVERNMENT SERVICES					
Operations and maintenance					
Rental of property	\$ 406,000	\$ -	\$ 406,000	\$ 399,309	\$ 6,691
Telecommunications management	-	113,000	113,000	71,392	41,608
Pooled vehicle usage and maintenance	42,000	-	42,000	55,041	(13,041)
Queen's Printer subscriptions	60,000	-	60,000	52,896	7,104
Workstation maintenance	34,000	24,000	58,000	46,005	11,995
Building maintenance recovery	20,000	(14,000)	6,000	7,937	(1,937)
Deposit forfeitures	1,000	-	1,000	1,850	(850)
Processing	-	-	-	960	(960)
Miscellaneous recoveries	-	-	-	239	(239)
	<u>\$ 563,000</u>	<u>\$ 123,000</u>	<u>\$ 686,000</u>	<u>\$ 635,629</u>	<u>\$ 50,371</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
GOVERNMENT SERVICES					
Capital					
Asset sales	\$ 80,000	\$ 10,000	\$ 90,000	\$ 91,337	\$ (1,337)
Computer workstations	20,000	-	20,000	14,999	5,001
Office equipment	6,000	(6,000)	-	8,809	(8,809)
Third party accident recovery	1,000	29,000	30,000	3,361	26,639
	\$ 107,000	\$ 33,000	\$ 140,000	\$ 118,506	\$ 21,494
HEALTH AND SOCIAL SERVICES					
Operations and maintenance					
Canada assistance plan	\$ 6,111,000	\$ 2,371,000	\$ 8,482,000	\$ 11,070,518	\$ (2,588,518)
Native hospital care	3,600,000	-	3,600,000	3,516,713	83,287
Native social services	4,237,000	-	4,237,000	3,264,031	972,969
Vocational rehabilitation of disabled persons	1,143,000	-	1,143,000	1,330,268	(187,268)
Young Offenders Act	1,010,000	45,000	1,055,000	1,055,365	(365)
Native medical care	1,317,000	-	1,317,000	1,005,808	311,192
Reciprocal billing	1,198,000	(46,000)	1,152,000	972,128	179,872
Macaulay - DIAND	330,000	70,000	400,000	661,387	(261,387)
Macaulay - residents	195,000	-	195,000	211,344	(16,344)
Health transfer planning	-	202,000	202,000	199,790	2,210
Child care initiative fund	-	100,000	100,000	100,000	-
Seniors - DIAND	208,000	-	208,000	98,700	109,300
Third party - hospital care	33,000	23,000	56,000	86,462	(30,462)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
HEALTH AND SOCIAL SERVICES (continued)					
Transition home - DIAND	\$ 90,000	\$ -	\$ 90,000	\$ 82,559	\$ 7,441
Home care - DIAND	35,000	-	35,000	76,117	(41,117)
Family allowance	70,000	-	70,000	61,727	8,273
Miscellaneous recoveries	-	-	-	59,307	(59,307)
Communication aids	55,000	-	55,000	53,271	1,729
Seniors - other	32,000	-	32,000	37,746	(5,746)
Medical service board - medical officer	-	75,000	75,000	31,750	43,250
Health promotion	-	25,000	25,000	25,000	-
Third party - medical care	12,000	-	12,000	18,059	(6,059)
Patent Act	-	4,000	4,000	4,035	(35)
Third party - medical travel	8,000	-	8,000	2,134	5,866
Mammography	4,000	(3,000)	1,000	230	770
Vocational rehabilitation - DIAND	33,000	67,000	100,000	-	100,000
Allowance for doubtful account	-	-	-	(2,144,906)	2,144,906
	\$ 19,721,000	\$ 2,933,000	\$ 22,654,000	\$ 21,879,543	\$ 774,457
Capital					
Acute care facility - Whitehorse Hospital	\$ 5,200,000	\$ (3,979,000)	\$ 1,221,000	\$ 1,317,508	\$ (96,508)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
JUSTICE					
Operations and maintenance					
French language agreement	\$ 711,000	\$ -	\$ 711,000	\$ 679,713	\$ 31,287
Legal aid	435,000	-	435,000	548,582	(113,582)
Native courtworkers program	135,000	-	135,000	136,637	(1,637)
Occupational health and safety - MCB	258,000	(240,000)	18,000	89,084	(71,084)
Gun control	55,000	-	55,000	77,997	(22,997)
National Parole Board	30,000	-	30,000	35,588	(5,588)
Firearm acquisition permits	10,000	-	10,000	1,711	8,289
Victim/witness care unit	50,000	(50,000)	-	1,634	(1,634)
Compensation for victims of crime	90,000	(90,000)	-	(67,653)	67,653
	\$ 1,774,000	\$ (380,000)	\$ 1,394,000	\$ 1,503,293	\$ (109,293)
Capital					
Computer workstations	\$ -	\$ 26,000	\$ 26,000	\$ 25,754	\$ 246
Occupational health and safety equipment	2,000	(2,000)	-	-	-
	\$ 2,000	\$ 24,000	\$ 26,000	\$ 25,754	\$ 246

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
PUBLIC SERVICE COMMISSION					
Operations and maintenance					
Yukon College	\$ 32,000	\$ (16,000)	\$ 16,000	\$ 16,088	\$ (88)
RENEWABLE RESOURCES					
Operations and maintenance					
Inuvialuit final agreement	\$ 690,000	\$ 409,000	\$ 1,099,000	\$ 880,082	\$ 218,918
Fresh-water fisheries	250,000	-	250,000	250,000	-
Recycling fund	-	200,000	200,000	200,000	-
Contaminates study - DIAND	-	73,000	73,000	88,750	(15,750)
Wildlife Habitat Canada	-	91,000	91,000	88,111	2,889
Yukon Energy Corporation	-	75,000	75,000	75,000	-
Public Service Commission Canada	-	-	-	23,576	(23,576)
Canadian wildlife service	-	-	-	15,000	(15,000)
Yukon Agricultural Association	-	-	-	12,500	(12,500)
Anti-litter program refunds	-	-	-	8,001	(8,001)
Fur Institute of Canada	-	-	-	3,900	(3,900)
Province of B.C.	-	4,000	4,000	3,700	300
Agriculture Canada	5,000	-	5,000	2,500	2,500
Canadian wildlife federation	-	2,000	2,000	2,000	-
Symposium registrations	-	-	-	1,055	(1,055)
Miscellaneous recoveries	-	-	-	358	(358)
	\$ 945,000	\$ 854,000	\$ 1,799,000	\$ 1,654,533	\$ 144,467

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
RENEWABLE RESOURCES					
Capital					
Herschel Island - IFA	\$ 117,000	\$ (5,000)	\$ 112,000	\$ 115,476	\$ (3,476)
Canada park services	-	23,000	23,000	26,000	(3,000)
Yukon mammal series	45,000	(45,000)	-	-	-
	<u>\$ 162,000</u>	<u>\$ (27,000)</u>	<u>\$ 135,000</u>	<u>\$ 141,476</u>	<u>\$ (6,476)</u>
TOURISM					
Operations and maintenance					
Yukon Lottery Commission	\$ -	\$ 220,000	\$ 220,000	\$ 220,620	\$ (620)
Public contributions for vacation guide costs	2,000	-	2,000	779	1,221
	<u>\$ 2,000</u>	<u>\$ 220,000</u>	<u>\$ 222,000</u>	<u>\$ 221,399</u>	<u>\$ 601</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
TOURISM					
Capital					
Artifact inventory and cataloguing	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
WOMEN'S DIRECTORATE					
Operations and maintenance					
International Women's Day dinner	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
Conferences	2,000	(2,000)	-	-	-
	\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -
INTEREST					
Operations and maintenance					
Interest	\$ 1,651,000	\$ 14,000	\$ 1,665,000	\$ 1,216,188	\$ 448,812

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
TOTALS					
Operations and maintenance	\$ 47,070,000	\$ (9,645,000)	\$ 37,425,000	\$ 34,986,612	\$ 2,438,388
Capital	26,176,000	2,389,000	28,565,000	19,949,274	8,615,726
	<u>\$ 73,246,000</u>	<u>\$ (7,256,000)</u>	<u>\$ 65,990,000</u>	<u>54,935,886</u>	<u>\$ 11,054,114</u>
Less: Land recoveries transferred to land held for sale				5,536,494	
Local improvement recoveries transferred to long-term receivables				139,815	
Loan payments transferred to long-term receivables				1,815,699	
				<u>\$ 47,443,878</u>	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
YUKON LEGISLATIVE ASSEMBLY			
Operations and maintenance			
Legislative services	\$ 1,573,862	\$ 1,482,547	\$ 91,315
Elections	552,005	95,296	456,709
Legislative Assembly Office	388,018	414,622	(26,604)
Retirement allowances/death benefits	301,000	1,572,301	(1,271,301)
	<hr/>	<hr/>	
	\$ 2,814,885	\$ 3,564,766	\$ (749,881)
<hr/>			
EXECUTIVE COUNCIL OFFICE			
Operations and maintenance			
French and aboriginal language services	\$ 2,230,184	\$ 1,918,925	\$ 311,259
Cabinet support	1,611,743	1,216,214	395,529
Land Claims Secretariat	1,510,299	1,380,533	129,766
Bureau of Statistics	1,035,562	804,474	231,088
Administration/Secretariat	941,446	948,520	(7,074)
Public Affairs Bureau	707,677	700,261	7,416
Constitutional development, devolution and intergovernmental relations	637,658	560,123	77,535
Policy and planning	336,779	358,662	(21,883)
Office of the Commissioner	126,995	115,983	11,012
Bureau of Management Improvement	76,133	135,348	(59,215)
Public inquiries and plebiscites	-	252,277	(252,277)
	<hr/>	<hr/>	
	\$ 9,214,476	\$ 8,391,320	\$ 823,156
<hr/>			
Capital			
Bureau of Statistics	\$ 29,977	\$ 41,019	\$ (11,042)
French and aboriginal language services	26,547	-	26,547
Administration	19,497	-	19,497
Public Affairs Bureau	7,954	7,489	465
	<hr/>	<hr/>	
	\$ 83,975	\$ 48,508	\$ 35,467
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GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
COMMUNITY AND TRANSPORTATION SERVICES			
Operations and maintenance			
Transportation	\$ 41,748,541	\$ 38,117,220	\$ 3,631,321
Municipal and community affairs	22,463,551	21,459,062	1,004,489
Office of the Deputy Minister	1,469,436	1,792,423	(322,987)
Corporate services	1,360,396	1,251,812	108,584
	<u>\$ 67,041,924</u>	<u>\$ 62,620,517</u>	<u>\$ 4,421,407</u>
Capital			
Transportation	\$ 28,055,369	\$ 13,192,757	\$ 14,862,612
Municipal and community affairs	10,621,251	11,509,910	(888,659)
Office of the Deputy Minister	2,251,569	2,136,050	115,519
Allowance - land write-off	149,860	273,901	(124,041)
	<u>41,078,049</u>	<u>27,112,618</u>	<u>13,965,431</u>
Less: Land development costs transferred to land held for sale	5,070,946	2,978,713	2,092,233
Local improvement costs transferred to long-term receivables	184,161	44,430	139,731
	<u>\$ 35,822,942</u>	<u>\$ 24,089,475</u>	<u>\$ 11,733,467</u>
ECONOMIC DEVELOPMENT			
Operations and maintenance			
Economic policy, planning and research	\$ 1,257,527	\$ 1,151,247	\$ 106,280
Economic programs	618,562	521,860	96,702
Administration	529,171	563,934	(34,763)
Energy and mines	405,916	315,775	90,141
	<u>\$ 2,811,176</u>	<u>\$ 2,552,816</u>	<u>\$ 258,360</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
ECONOMIC DEVELOPMENT			
Capital			
Economic programs	\$ 10,369,979	\$ 7,597,807	\$ 2,772,172
Energy and mines	3,833,241	2,588,157	1,245,084
Economic policy, planning and research	316,192	188,801	127,391
Administration	9,633	4,681	4,952
	14,529,045	10,379,446	4,149,599
Less loans transferred to long-term receivables	2,174,981	2,300,773	(125,792)
	\$ 12,354,064	\$ 8,078,673	\$ 4,275,391
EDUCATION			
Operations and maintenance			
Public schools	\$ 54,171,005	\$ 48,222,954	\$ 5,948,051
Advanced education	16,267,813	15,288,680	979,133
Libraries and archives	1,875,410	1,791,019	84,391
Finance and administration	1,643,397	1,402,028	241,369
	\$ 73,957,625	\$ 66,704,681	\$ 7,252,944
Capital			
Public schools	\$ 14,819,525	\$ 13,740,012	\$ 1,079,513
Advanced education	1,971,538	647,905	1,323,633
Finance and administration	997,401	4,814,688	(3,817,287)
Libraries and archives	674,808	1,243,711	(568,903)
	\$ 18,463,272	\$ 20,446,316	\$ (1,983,044)
FINANCE			
Operations and maintenance			
Allowance - bad debts	\$ 5,075,315	\$ 240,647	\$ 4,834,668
Treasury	4,478,148	3,711,392	766,756
MCB supplementary benefits	399,878	364,033	35,845
	\$ 9,953,341	\$ 4,316,072	\$ 5,637,269

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
GOVERNMENT SERVICES			
Operations and maintenance			
Property management	\$ 13,886,459	\$ 11,742,589	\$ 2,143,870
Systems and computing services	4,078,136	4,132,464	(54,328)
Supply services	3,976,573	3,959,213	17,360
Administration	1,989,245	1,846,280	142,965
Central stores inventory adjustment	5,740	22,115	(16,375)
	<u>\$ 23,936,153</u>	<u>\$ 21,702,661</u>	<u>\$ 2,233,492</u>
Capital			
Property management	\$ 2,753,702	\$ 3,157,715	\$ (404,013)
Systems and computing services	2,170,203	2,117,213	52,990
Supply services	783,825	1,314,495	(530,670)
Administration	250,384	172,707	77,677
	<u>\$ 5,958,114</u>	<u>\$ 6,762,130</u>	<u>\$ (804,016)</u>
HEALTH AND SOCIAL SERVICES			
Operations and maintenance			
Health services	\$ 42,431,469	\$ 39,840,056	\$ 2,591,413
Family and children's services	13,868,793	11,747,767	2,121,026
Social services	13,549,166	11,340,076	2,209,090
Regional services	5,736,777	4,258,465	1,478,312
Policy, planning and administration	2,195,649	1,871,018	324,631
Sundry	-	(58,304)	58,304
	<u>\$ 77,781,854</u>	<u>\$ 68,999,078</u>	<u>\$ 8,782,776</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
HEALTH AND SOCIAL SERVICES			
Capital			
Health services	\$ 2,150,265	\$ 1,003,236	\$ 1,147,029
Family and children's services	351,092	597,011	(245,919)
Regional services	128,922	161,715	(32,793)
Social services	48,285	246,820	(198,535)
Policy, planning and administration	18,642	15,228	3,414
	<u>\$ 2,697,206</u>	<u>\$ 2,024,010</u>	<u>\$ 673,196</u>
JUSTICE			
Operations and maintenance			
Policy and community programs	\$ 11,656,297	\$ 10,277,722	\$ 1,378,575
Solicitor General	6,062,199	5,637,755	424,444
Attorney General	4,019,054	3,596,476	422,578
Court services	3,575,936	3,363,005	212,931
Justice services	2,854,347	2,851,202	3,145
Administration	1,063,071	889,451	173,620
Human rights	319,936	272,892	47,044
	<u>\$ 29,550,840</u>	<u>\$ 26,888,503</u>	<u>\$ 2,662,337</u>
Capital			
Solicitor General	\$ 368,817	\$ 234,964	\$ 133,853
Administration	153,488	6,410	147,078
Court services	98,887	29,014	69,873
Justice services	41,203	58,852	(17,649)
	<u>\$ 662,395</u>	<u>\$ 329,240</u>	<u>\$ 333,155</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
PUBLIC SERVICE COMMISSION			
Operations and maintenance			
Leave accruals	\$ 3,545,759	\$ 3,646,719	\$ (100,960)
Staff development	1,083,998	987,788	96,210
Corporate services and employment equity	655,884	579,515	76,369
Staffing	623,180	965,251	(342,071)
Workers' compensation fund	588,926	352,629	236,297
Compensation	587,422	587,350	72
Labour relations	539,674	463,760	75,914
Employee records and pensions	472,624	479,488	(6,864)
Finance and administration	395,551	366,107	29,444
	<u>\$ 8,493,018</u>	<u>\$ 8,428,607</u>	<u>\$ 64,411</u>
Capital			
Finance and administration	\$ 31,412	\$ -	\$ 31,412
RENEWABLE RESOURCES			
Operations and maintenance			
Resource management	\$ 9,186,901	\$ 8,225,386	\$ 961,515
Administration	1,487,099	1,304,000	183,099
Land claims	1,327,155	1,164,000	163,155
Policy and planning	1,162,183	1,091,000	71,183
	<u>\$ 13,163,338</u>	<u>\$ 11,784,386</u>	<u>\$ 1,378,952</u>
Capital			
Resource management	\$ 1,086,897	\$ 1,108,882	\$ (21,985)
Administration	301,938	305,730	(3,792)
Land claims	111,781	217,066	(105,285)
Policy and planning	35,078	-	35,078
	<u>\$ 1,535,694</u>	<u>\$ 1,631,678</u>	<u>\$ (95,984)</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
TOURISM			
Operations and maintenance			
Marketing	\$ 3,395,216	\$ 3,181,279	\$ 213,937
Administration	946,253	705,730	240,523
Heritage	768,484	641,116	127,368
Arts	697,736	501,000	196,736
Development	453,374	357,855	95,519
	<u>\$ 6,261,063</u>	<u>\$ 5,386,980</u>	<u>\$ 874,083</u>
Capital			
Heritage	\$ 1,514,363	\$ 1,610,380	\$ (96,017)
Marketing	954,788	2,600,795	(1,646,007)
Development	176,342	360,532	(184,190)
Administration	53,251	-	53,251
Arts	5,000	17,000	(12,000)
	<u>\$ 2,703,744</u>	<u>\$ 4,588,707</u>	<u>\$ (1,884,963)</u>
WOMEN'S DIRECTORATE			
Operations and maintenance			
Policy and program development	\$ 270,245	\$ 299,036	\$ (28,791)
Public information	158,743	162,000	(3,257)
	<u>\$ 428,988</u>	<u>\$ 461,036</u>	<u>\$ (32,048)</u>
LOAN INTEREST			
Operations and maintenance			
Interest	\$ 805,311	\$ 893,450	\$ (88,139)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
YUKON HOUSING CORPORATION			
Operations and maintenance Expenditures	\$ 3,675,000	\$ 3,446,000	\$ 229,000
Capital Central and housing services	\$ 10,184,000	\$ 1,132,000	\$ 9,052,000
TOTALS			
Operations and maintenance	\$ 329,888,992	\$ 296,140,873	\$ 33,748,119
Capital	97,926,906	74,454,653	23,472,253
	427,815,898	370,595,526	57,220,372
Less: Land development costs transferred to land held for sale	5,070,946	2,978,713	2,092,233
Local improvement costs transferred to long-term receivables	184,161	44,430	139,731
Loans transferred to long-term receivables	2,174,981	2,300,773	(125,792)
	\$ 420,385,810	\$ 365,271,610	\$ 55,114,200

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
YUKON LEGISLATIVE ASSEMBLY						
Operations and maintenance						
Legislative services	\$ 1,544,000	\$ 94,000	\$ -	\$ 1,638,000	\$ 1,573,862	\$ 64,138
Elections	202,000	366,000	-	568,000	552,005	15,995
Legislative Assembly Office	454,000	(31,000)	-	423,000	388,018	34,982
Retirement allowances/death benefits	230,000	78,000	-	308,000	301,000	7,000
	<u>\$ 2,430,000</u>	<u>\$ 507,000</u>	<u>\$ -</u>	<u>\$ 2,937,000</u>	<u>\$ 2,814,885</u>	<u>\$ 122,115</u>
Capital						
Legislative Assembly Office	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EXECUTIVE COUNCIL OFFICE						
Operations and maintenance						
French and aboriginal language services	\$ 2,259,000	\$ 149,000	\$ -	\$ 2,408,000	\$ 2,230,184	\$ 177,816
Cabinet support	1,321,000	355,000	-	1,676,000	1,611,743	64,257
Land Claims Secretariat	1,297,000	252,000	-	1,549,000	1,510,299	38,701
Bureau of Statistics	1,032,000	-	-	1,032,000	1,035,562	(3,562)
Administration/Secretariat	941,000	-	-	941,000	941,446	(446)
Public Affairs Bureau	815,000	(104,000)	-	711,000	707,677	3,323
Constitutional development, devolution and intergovernmental relations	666,000	-	-	666,000	637,658	28,342
Policy and planning	387,000	(45,000)	-	342,000	336,779	5,221
Office of the Commissioner	130,000	-	-	130,000	126,995	3,005
Bureau of Management Improvement	365,000	(277,000)	-	88,000	76,133	11,867
	\$ 9,213,000	\$ 330,000	\$ -	\$ 9,543,000	\$ 9,214,476	\$ 328,524
Capital						
Bureau of Statistics	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 29,977	\$ 23
French and aboriginal language services	-	28,000	-	28,000	26,547	1,453
Administration	-	19,000	-	19,000	19,497	(497)
Public Affairs Bureau	8,000	-	-	8,000	7,954	46
	\$ 38,000	\$ 47,000	\$ -	\$ 85,000	\$ 83,975	\$ 1,025

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
COMMUNITY AND TRANSPORTATION SERVICES						
Operations and maintenance						
Transportation	\$ 41,975,000	\$ 3,000	\$ -	\$ 41,978,000	\$ 41,748,541	\$ 229,459
Municipal and community affairs	22,383,000	187,000	-	22,570,000	22,463,551	106,449
Office of the Deputy Minister	1,059,000	266,000	-	1,325,000	1,469,436	(144,436)
Corporate services	1,443,000	(35,000)	-	1,408,000	1,360,396	47,604
	<u>\$ 66,860,000</u>	<u>\$ 421,000</u>	<u>\$ -</u>	<u>\$ 67,281,000</u>	<u>\$ 67,041,924</u>	<u>\$ 239,076</u>
Capital						
Transportation	\$ 16,095,000	\$ 13,286,000	\$ -	\$ 29,381,000	\$ 28,055,369	\$ 1,325,631
Municipal and community affairs	15,288,000	3,745,000	-	19,033,000	10,621,251	8,411,749
Office of the Deputy Minister	1,095,000	1,644,000	-	2,739,000	2,251,569	487,431
Allowance - land write-off	-	-	-	-	149,860	(149,860)
	<u>\$ 32,478,000</u>	<u>\$ 18,675,000</u>	<u>\$ -</u>	<u>\$ 51,153,000</u>	<u>41,078,049</u>	<u>\$ 10,074,951</u>
Less: Land development costs transferred to land held for sale					5,070,946	
Local improvement costs transferred to long-term receivables					184,161	
					<u>\$ 35,822,942</u>	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
ECONOMIC DEVELOPMENT						
Operations and maintenance						
Economic policy, planning and research	\$ 1,515,000	\$ (178,000)	\$ -	\$ 1,337,000	\$ 1,257,527	\$ 79,473
Economic programs	609,000	41,000	-	650,000	618,562	31,438
Administration	658,000	(80,000)	-	578,000	529,171	48,829
Energy and mines	389,000	40,000	-	429,000	405,916	23,084
	<u>\$ 3,171,000</u>	<u>\$ (177,000)</u>	<u>\$ -</u>	<u>\$ 2,994,000</u>	<u>\$ 2,811,176</u>	<u>\$ 182,824</u>
Capital						
Economic programs	\$ 14,252,000	\$ (3,076,000)	\$ -	\$ 11,176,000	\$ 10,369,979	\$ 806,021
Energy and mines	3,865,000	49,000	-	3,914,000	3,833,241	80,759
Economic policy, planning and research	-	317,000	-	317,000	316,192	808
Administration	5,000	5,000	-	10,000	9,633	367
	<u>\$ 18,122,000</u>	<u>\$ (2,705,000)</u>	<u>\$ -</u>	<u>\$ 15,417,000</u>	<u>14,529,045</u>	<u>\$ 887,955</u>
Less loans transferred to long-term receivables					2,174,981	
					<u>\$ 12,354,064</u>	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EDUCATION						
Operations and maintenance						
Public schools	\$ 49,040,000	\$ 2,703,000	\$ -	\$ 51,743,000	\$ 54,171,005	\$ (2,428,005)
Advanced education	15,682,000	1,042,000	-	16,724,000	16,267,813	456,187
Libraries and archives	1,979,000	140,000	-	2,119,000	1,875,410	243,590
Finance and administration	1,617,000	-	-	1,617,000	1,643,397	(26,397)
	\$ 68,318,000	\$ 3,885,000	\$ -	\$ 72,203,000	\$ 73,957,625	\$ (1,754,625)
Capital						
Public schools	\$ 12,190,000	\$ 3,364,000	\$ -	\$ 15,554,000	\$ 14,819,525	\$ 734,475
Advanced education	1,640,000	510,000	-	2,150,000	1,971,538	178,462
Finance and administration	-	847,000	-	847,000	997,401	(150,401)
Libraries and archives	554,000	220,000	-	774,000	674,808	99,192
	\$ 14,384,000	\$ 4,941,000	\$ -	\$ 19,325,000	\$ 18,463,272	\$ 861,728

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
FINANCE						
Operations and maintenance						
Allowance - bad debts	\$ 67,000	\$ -	\$ -	\$ 67,000	\$ 5,075,315	\$ (5,008,315)
Treasury	4,633,000	(65,000)	-	4,568,000	4,478,148	89,852
MCB supplementary benefits	374,000	-	-	374,000	399,878	(25,878)
	\$ 5,074,000	\$ (65,000)	\$ -	\$ 5,009,000	\$ 9,953,341	\$ (4,944,341)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
GOVERNMENT SERVICES						
Operations and maintenance						
Property management	\$ 14,162,000	\$ 121,000	\$ -	\$ 14,283,000	\$ 13,886,459	\$ 396,541
Systems and computing services	4,418,000	(135,000)	-	4,283,000	4,078,136	204,864
Supply services	4,196,000	(184,000)	-	4,012,000	3,976,573	35,427
Administration	1,949,000	134,000	-	2,083,000	1,989,245	93,755
Central stores inventory adjustment	-	-	-	-	5,740	(5,740)
	\$ 24,725,000	\$ (64,000)	\$ -	\$ 24,661,000	\$ 23,936,153	\$ 724,847
Capital						
Property management	\$ 3,058,000	\$ (209,000)	\$ -	\$ 2,849,000	\$ 2,753,702	\$ 95,298
Systems and computing services	2,293,000	-	-	2,293,000	2,170,203	122,797
Supply services	960,000	(141,000)	-	819,000	783,825	35,175
Administration	450,000	(250,000)	-	200,000	250,384	(50,384)
	\$ 6,761,000	\$ (600,000)	\$ -	\$ 6,161,000	\$ 5,958,114	\$ 202,886

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
HEALTH AND SOCIAL SERVICES						
Operations and maintenance						
Health services	\$ 37,239,000	\$ 6,929,000	\$ -	\$ 44,168,000	\$ 42,431,469	\$ 1,736,531
Family and children's services	13,330,000	665,000	-	13,995,000	13,868,793	126,207
Social services	10,133,000	4,366,000	-	14,499,000	13,549,166	949,834
Regional services	4,023,000	1,695,000	-	5,718,000	5,736,777	(18,777)
Policy, planning and administration	2,100,000	309,000	-	2,409,000	2,195,649	213,351
	<u>\$ 66,825,000</u>	<u>\$ 13,964,000</u>	<u>\$ -</u>	<u>\$ 80,789,000</u>	<u>\$ 77,781,854</u>	<u>\$ 3,007,146</u>
Capital						
Health services	\$ 6,005,000	\$ (3,052,000)	\$ -	\$ 2,953,000	\$ 2,150,265	\$ 802,735
Family and children's services	290,000	182,000	-	472,000	351,092	120,908
Regional services	277,000	(62,000)	-	215,000	128,922	86,078
Social services	24,000	101,000	-	125,000	48,285	76,715
Policy, planning and administration	210,000	(144,000)	-	66,000	18,642	47,358
	<u>\$ 6,806,000</u>	<u>\$ (2,975,000)</u>	<u>\$ -</u>	<u>\$ 3,831,000</u>	<u>\$ 2,697,206</u>	<u>\$ 1,133,794</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
JUSTICE						
Operations and maintenance						
Policy and community programs	\$ 11,369,000	\$ 142,000	\$ -	\$ 11,511,000	\$ 11,656,297	\$ (145,297)
Solicitor General	6,158,000	49,000	-	6,207,000	6,062,199	144,801
Attorney General	2,878,000	1,196,000	-	4,074,000	4,019,054	54,946
Court services	2,918,000	639,000	-	3,557,000	3,575,936	(18,936)
Justice services	2,793,000	160,000	-	2,953,000	2,854,347	98,653
Administration	1,005,000	(33,000)	-	972,000	1,063,071	(91,071)
Human rights	295,000	-	-	295,000	319,936	(24,936)
	\$ 27,416,000	\$ 2,153,000	\$ -	\$ 29,569,000	\$ 29,550,840	\$ 18,160
Capital						
Solicitor General	\$ 1,080,000	\$ (700,000)	\$ -	\$ 380,000	\$ 368,817	\$ 11,183
Administration	6,000	155,000	-	161,000	153,488	7,512
Court services	55,000	50,000	-	105,000	98,887	6,113
Justice services	48,000	(7,000)	-	41,000	41,203	(203)
	\$ 1,189,000	\$ (502,000)	\$ -	\$ 687,000	\$ 662,395	\$ 24,605

GOVERNMENT OF THE YUKON TERRITORY/

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
PUBLIC SERVICE COMMISSION						
Operations and maintenance						
Leave accruals	\$ 3,100,000	\$ 100,000	\$ -	\$ 3,200,000	\$ 3,545,759	\$ (345,759)
Staff development	1,497,000	(209,000)	-	1,288,000	1,083,998	204,002
Corporate services and employment equity	883,000	(220,000)	-	663,000	655,884	7,116
Staffing	779,000	(39,000)	-	740,000	623,180	116,820
Workers' compensation fund	307,000	345,000	-	652,000	588,926	63,074
Compensation	608,000	24,000	-	632,000	587,422	44,578
Labour relations	462,000	83,000	-	545,000	539,674	5,326
Employee records and pensions	498,000	(25,000)	-	473,000	472,624	376
Finance and administration	437,000	(15,000)	-	422,000	395,551	26,449
	\$ 8,571,000	\$ 44,000	\$ -	\$ 8,615,000	\$ 8,493,018	\$ 121,982
Capital						
Finance and Administration	\$ -	\$ 29,000	\$ -	\$ 29,000	\$ 31,412	\$ (2,412)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
RENEWABLE RESOURCES						
Operations and maintenance						
Resource management	\$ -	\$ 9,176,000	\$ -	\$ 9,176,000	\$ 9,186,901	\$ (10,901)
Administration	1,857,000	(334,000)	-	1,523,000	1,487,099	35,901
Land claims	1,327,000	406,000	-	1,733,000	1,327,155	405,845
Policy and planning	1,345,000	(190,000)	-	1,155,000	1,162,183	(7,183)
Fish and wildlife	5,260,000	(5,260,000)	-	-	-	-
Agriculture	403,000	(403,000)	-	-	-	-
Parks, resources and regional planning	2,278,000	(2,278,000)	-	-	-	-
	\$ 12,470,000	\$ 1,117,000	\$ -	\$ 13,587,000	\$ 13,163,338	\$ 423,662
Capital						
Resource management	\$ -	\$ 1,399,000	\$ -	\$ 1,399,000	\$ 1,086,897	\$ 312,103
Administration	475,000	(114,000)	-	361,000	301,938	59,062
Land claims	117,000	(5,000)	-	112,000	111,781	219
Policy and planning	20,000	18,000	-	38,000	35,078	2,922
Fish and wildlife	350,000	(350,000)	-	-	-	-
Agriculture	50,000	(50,000)	-	-	-	-
Parks, resources and regional planning	1,020,000	(1,020,000)	-	-	-	-
	\$ 2,032,000	\$ (122,000)	\$ -	\$ 1,910,000	\$ 1,535,694	\$ 374,306

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOURISM						
Operations and maintenance						
Marketing	\$ 3,453,000	\$ 22,000	\$ -	\$ 3,475,000	\$ 3,395,216	\$ 79,784
Administration	619,000	198,000	-	817,000	946,253	(129,253)
Heritage	713,000	50,000	-	763,000	768,484	(5,484)
Arts	592,000	104,000	-	696,000	697,736	(1,736)
Development	498,000	(18,000)	-	480,000	453,374	26,626
	\$ 5,875,000	\$ 356,000	\$ -	\$ 6,231,000	\$ 6,261,063	\$ (30,063)
Capital						
Heritage	\$ 1,534,000	\$ 79,000	\$ -	\$ 1,613,000	\$ 1,514,363	\$ 98,637
Marketing	245,000	850,000	-	1,095,000	954,788	140,212
Development	185,000	20,000	-	205,000	176,342	28,658
Administration	-	58,000	-	58,000	53,251	4,749
Arts	5,000	-	-	5,000	5,000	-
	\$ 1,969,000	\$ 1,007,000	\$ -	\$ 2,976,000	\$ 2,703,744	\$ 272,256

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
WOMEN'S DIRECTORATE						
Operations and maintenance						
Policy and program development	\$ 288,000	\$ -	\$ -	\$ 288,000	\$ 270,245	\$ 17,755
Public information	128,000	20,000	-	148,000	158,743	(10,743)
	\$ 416,000	\$ 20,000	\$ -	\$ 436,000	\$ 428,988	\$ 7,012
INTEREST ON LOANS						
Operations and maintenance						
Interest	\$ 1,184,000	\$ 155,000	\$ -	\$ 1,339,000	\$ 805,311	\$ 533,689
YUKON HOUSING CORPORATION						
Operations and maintenance						
Expenditures	\$ 5,443,000	\$ (1,281,000)	\$ -	\$ 4,162,000	\$ 3,675,000	\$ 487,000
Capital						
Central and housing services	\$ 1,705,000	\$ 637,000	\$ -	\$ 2,342,000	\$ 10,184,000	\$ (7,842,000)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOTALS						
Operations and maintenance	\$307,991,000	\$ 21,365,000	\$ -	\$329,356,000	\$329,888,992	\$ (532,992)
Capital	85,484,000	18,437,000	-	103,921,000	97,926,906	5,994,094
	<u>\$393,475,000</u>	<u>\$ 39,802,000</u>	<u>\$ -</u>	<u>\$433,277,000</u>	<u>427,815,898</u>	<u>\$ 5,461,102</u>
Less: Land development costs transferred to land held for sale					5,070,946	
Local improvement costs transferred to long-term receivables					184,161	
Loans transferred to long-term receivables					2,174,981	
					<u>\$420,385,810</u>	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 7

Schedule of Recoveries of Prior Years' Expenditures
for the year ended March 31, 1993

Department	Over Accruals	Other Recoveries	Total
Economic Development	\$ 2,328	\$ 157,084	\$ 159,412
Community and Transportation Services	35,391	20,224	55,615
Public Service Commission	55,054	-	55,054
Government Services	30,676	-	30,676
Renewable Resources	7,157	91	7,248
Tourism	1,617	-	1,617
Finance	-	1,192	1,192
Health and Social Services	-	1,136	1,136
Executive Council Office	436	30	466
Justice	-	200	200
	\$ 132,659	\$ 179,957	\$ 312,616

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
YUKON LEGISLATIVE ASSEMBLY					
Operations and maintenance					
Youth Parliament of Yukon	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
EXECUTIVE COUNCIL OFFICE					
Operations and maintenance					
Protocol services	\$ 10,000	\$ (6,000)	\$ 4,000	\$ 4,000	\$ -
COMMUNITY AND TRANSPORTATION SERVICES					
Operations and maintenance					
Municipal finance and community	\$ 12,101,000	\$ -	\$ 12,101,000	\$ 12,101,027	\$ (27)
Grants-in-lieu of property taxes	2,934,000	(32,000)	2,902,000	2,898,097	3,903
Homeowner	1,642,000	-	1,642,000	1,663,235	(21,235)
Hamlet O & M	25,000	-	25,000	25,420	(420)
Community clean-up	8,000	1,000	9,000	8,521	479
	\$ 16,710,000	\$ (31,000)	\$ 16,679,000	\$ 16,696,300	\$ (17,300)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
ECONOMIC DEVELOPMENT					
Capital					
Fur enhancement program (BDF)	\$ 25,000	\$ (25,000)	\$ -	\$ -	\$ -
EDUCATION					
Operations and maintenance					
Yukon College	\$ 10,988,000	\$ (500,000)	\$ 10,488,000	\$ 10,756,000	\$ (268,000)
Post secondary student grants	1,602,000	600,000	2,202,000	1,993,783	208,217
Yukon College - native teacher education	-	-	-	579,399	(579,399)
Yukon Arts Centre Board	368,000	43,000	411,000	410,250	750
Native language program	-	-	-	404,000	(404,000)
Yukon Teachers' Association professional development fund	-	-	-	310,471	(310,471)
Television Northern Canada	-	142,000	142,000	142,000	-
Project wordpower	-	-	-	124,200	(124,200)
Student accommodation (boarding subsidy)	-	-	-	110,988	(110,988)
Relocation compensation	38,000	35,000	73,000	76,000	(3,000)
Yukon Teachers' Association president's salary	-	-	-	73,892	(73,892)
Student transportation	-	-	-	64,902	(64,902)
YNTEP - student grants	-	-	-	48,775	(48,775)
School councils/committees	204,000	(30,000)	174,000	38,150	135,850
Post secondary student scholarships	34,000	-	34,000	25,000	9,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EDUCATION (continued)					
Yukon College - Carcross lease	-	-	-	14,684	(14,684)
Excellence in teaching awards	10,000	3,000	13,000	12,775	225
Student activity support programs	18,000	-	18,000	12,738	5,262
Library volunteers	2,000	-	2,000	2,488	(488)
YNTEP - Co-op teacher grants	-	-	-	2,160	(2,160)
Training trust fund	-	800,000	800,000	-	800,000
Community library maintenance	30,000	-	30,000	-	30,000
Education related organizations	6,000	2,000	8,000	-	8,000
Training allowances - apprenticeship	3,000	-	3,000	-	3,000
	\$ 13,303,000	\$ 1,095,000	\$ 14,398,000	\$ 15,202,655	\$ (804,655)

Capital

Yukon College

- Construction and maintenance of Community campuses	\$ 200,000	\$ -	\$ 200,000	\$ 452,717	\$ (252,717)
- Whitehorse campus furniture and equipment	200,000	-	200,000	200,000	-
- College residence	-	150,000	150,000	126,734	23,266
	\$ 400,000	\$ 150,000	\$ 550,000	\$ 779,451	\$ (229,451)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
FINANCE					
Operations and maintenance					
MCB supplementary benefits	\$ 374,000	\$ -	\$ 374,000	\$ 399,878	\$ (25,878)
HEALTH AND SOCIAL SERVICES					
Operations and maintenance					
Social assistance - Whitehorse	\$ 4,039,000	\$ 3,787,000	\$ 7,826,000	\$ 7,079,818	\$ 746,182
Child care subsidy program	1,336,000	(127,000)	1,209,000	1,783,833	(574,833)
Social assistance - region	607,000	898,000	1,505,000	1,578,310	(73,310)
Child care operating	1,717,000	-	1,717,000	1,123,754	593,246
Yukon seniors income supplement	410,000	-	410,000	371,870	38,130
Pioneer utility	224,000	(5,000)	219,000	272,592	(53,592)
Medical travel subsidies	76,000	5,000	81,000	86,652	(5,652)
Adoption subsidies	43,000	12,000	55,000	62,422	(7,422)
Family allowance - Whitehorse	40,000	-	40,000	25,760	14,240
Family allowance - region	18,000	-	18,000	15,347	2,653
Canadian National Institute for the Blind	3,000	-	3,000	3,434	(434)
Youth allowance	7,000	(2,000)	5,000	1,103	3,897
Vocational Rehabilitation training allowance	17,000	(8,000)	9,000	246	8,754
Vocational rehabilitation subsidies	10,000	-	10,000	-	10,000
Early childhood development scholarships	5,000	-	5,000	-	5,000
	\$ 8,552,000	\$ 4,560,000	\$ 13,112,000	\$ 12,405,141	\$ 706,859

GOVERNMENT OF THE YUKON TERRITORY/

Schedule 8

Schedule of Grants
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
JUSTICE					
Operations and maintenance					
Human Rights Commission	\$ 253,000	\$ -	\$ 253,000	\$ 295,000	\$ (42,000)
Institutional facilities inmate allowance	44,000	30,000	74,000	69,000	5,000
	<u>\$ 297,000</u>	<u>\$ 30,000</u>	<u>\$ 327,000</u>	<u>\$ 364,000</u>	<u>\$ (37,000)</u>
RENEWABLE RESOURCES					
Operations and maintenance					
Fur Institute of Canada	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Miscellaneous minor grants	1,000	-	1,000	3,500	(2,500)
Canadian Co-operative Wildlife Centre	-	3,000	3,000	-	3,000
Institute of Wildlife Resources	15,000	(15,000)	-	-	-
	<u>\$ 36,000</u>	<u>\$ (12,000)</u>	<u>\$ 24,000</u>	<u>\$ 23,500</u>	<u>\$ 500</u>
TOURISM					
Operations and maintenance					
Museums	\$ 76,000	\$ 4,000	\$ 80,000	\$ 80,000	\$ -

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
WOMEN'S DIRECTORATE					
Operations and maintenance					
Victoria Faulkner Women's Centre	\$ 15,000	\$ -	\$ 15,000	\$ 20,006	\$ (5,006)
Community workshops on family violence	10,000	(4,000)	6,000	6,007	(7)
Special activities	-	11,000	11,000	5,300	5,700
Women's conference	3,000	-	3,000	3,000	-
Women's studies - lectures	3,000	-	3,000	3,000	-
Yukon Indian Women's Association	2,000	-	2,000	1,500	500
Educational/special activities	5,000	(5,000)	-	-	-
Community living workshops	1,000	(1,000)	-	-	-
Family services workshops	1,000	(1,000)	-	-	-
	\$ 40,000	\$ -	\$ 40,000	\$ 38,813	\$ 1,187
TOTALS					
Operations and maintenance	\$ 39,399,000	\$ 5,639,000	\$ 45,038,000	\$ 45,214,287	\$ (176,287)
Capital	\$ 425,000	\$ 125,000	\$ 550,000	\$ 779,451	\$ (229,451)
	\$ 39,824,000	\$ 5,764,000	\$ 45,588,000	\$ 45,993,738	\$ (405,738)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EXECUTIVE COUNCIL OFFICE						
Operations and maintenance						
Community language initiatives	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 233,206	\$ (83,206)
Association des Franco-Yukonnais	140,000	-	-	140,000	128,248	11,752
Yukon Native Language Centre	150,000	-	-	150,000	60,000	90,000
Aboriginal reserve fund	-	-	-	-	50,000	(50,000)
Council for Yukon Indians	10,000	-	-	10,000	9,604	396
Yukon family services	-	-	-	-	9,500	(9,500)
Commissioner's entertainment and subsistence allowance	5,000	-	-	5,000	4,600	400
	\$ 455,000	\$ -	\$ -	\$ 455,000	\$ 495,158	\$ (40,158)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
COMMUNITY AND TRANSPORTATION SERVICES						
Operations and maintenance						
Sports and fitness	\$ 315,000	\$ 347,000	\$ -	\$ 662,000	\$ 647,778	\$ 14,222
Community recreation	240,000	44,000	-	284,000	243,606	40,394
Association of Yukon Communities Municipalities and unincorporated communities	50,000	-	-	50,000	50,000	-
Waterfront Authority	25,000	(25,000)	-	-	-	-
	25,000	(25,000)	-	-	-	-
	\$ 655,000	\$ 341,000	\$ -	\$ 996,000	\$ 941,384	\$ 54,616
Capital						
Sewage treatment facility - Mayo	\$ 1,325,000	\$ 253,000	\$ -	\$ 1,578,000	\$ 1,292,898	\$ 285,102
Piped sewer main replacement - Dawson	-	292,000	-	292,000	405,690	(113,690)
Resource transportation access program	500,000	(95,000)	-	405,000	389,638	15,362
Street upgrade phase 1 and 2 - Teslin	-	162,000	-	162,000	153,945	8,055
Fire flow improvements - Mayo	-	62,000	-	62,000	35,393	26,607
Emergency measures extrication equipment	-	25,000	-	25,000	15,000	10,000
Skating rink - Old Crow	-	-	-	-	9,090	(9,090)
Recreation/community centres - various	-	5,000	-	5,000	4,289	711
Fire department equipment	-	2,000	-	2,000	1,800	200
Sewage treatment cost-sharing - Whitehorse	580,000	-	-	580,000	-	580,000
	\$ 2,405,000	\$ 706,000	\$ -	\$ 3,111,000	\$ 2,307,743	\$ 803,257

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
ECONOMIC DEVELOPMENT						
Operations and maintenance						
Klondike Placer Miners' Association	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 24,424	\$ (4,424)
Yukon Chamber of Mines	-	15,000	-	15,000	15,000	-
	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 39,424	\$ (4,424)
Capital						
Economic development agreement	\$ 6,033,000	\$ (857,000)	\$ -	\$ 5,176,000	\$ 3,983,180	\$ 1,192,820
Community development fund	3,689,000	(80,000)	-	3,609,000	3,492,640	116,360
Business development fund	3,736,000	(1,759,000)	-	1,977,000	1,864,663	112,337
Yukon mining incentives	633,000	(27,000)	-	606,000	574,010	31,990
Energy conservation fund	480,000	41,000	-	521,000	451,307	69,693
Yukon energy alternatives	200,000	(93,000)	-	107,000	106,500	500
Energy demonstration project	-	44,000	-	44,000	44,100	(100)
	\$ 14,771,000	\$ (2,731,000)	\$ -	\$ 12,040,000	\$ 10,516,400	\$ 1,523,600

GOVERNMENT OF THE YUKON TERRITORY

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Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EDUCATION						
Operations and maintenance						
Training trust fund	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ (800,000)
Community library boards	187,000	12,000	-	199,000	199,466	(466)
Yukon employment incentive	-	200,000	-	200,000	162,451	37,549
School councils/committees	84,000	-	-	84,000	155,350	(71,350)
Apprentice incentive marketing program	214,000	-	-	214,000	142,551	71,449
Canada Yukon summer program (Challenge 92)	310,000	(201,000)	-	109,000	93,934	15,066
Yukon Arts Centre opening	-	-	-	-	53,873	(53,873)
Yukon College						
- training courses	-	-	-	-	40,250	(40,250)
- community leadership training	-	-	-	-	40,000	(40,000)
- correctional officers training	-	-	-	-	40,000	(40,000)
Community library maintenance	-	-	-	-	30,000	(30,000)
Adult literacy	-	-	-	-	25,000	(25,000)
Shad Valley - student entrepreneurs	7,000	1,000	-	8,000	16,000	(8,000)
French cultural contributions	-	-	-	-	14,996	(14,996)
Special payments for education-related conferences, programs and special events	10,000	6,000	-	16,000	11,439	4,561
Yukon Council of Archives	9,000	-	-	9,000	9,200	(200)
Education related organizations	-	-	-	-	7,835	(7,835)
French first language boarding/transportation subsidies	5,000	-	-	5,000	5,000	-
Post secondary french language grants	6,000	-	-	6,000	5,000	1,000
Northern native broadcasting	-	5,000	-	5,000	2,000	3,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EDUCATION (continued)						
Yukon Teachers' Association						
professional development fund	\$ 430,000	\$ -	\$ -	\$ 430,000	\$ -	\$ 430,000
Native language program	404,000	-	-	404,000	-	404,000
Yukon College - native teacher education	77,000	307,000	-	384,000	-	384,000
Project wordpower	124,000	-	-	124,000	-	124,000
Student accommodation (boarding subsidy)	120,000	(38,000)	-	82,000	-	82,000
Yukon Teachers' Association president's salary	58,000	-	-	58,000	-	58,000
Student transportation	58,000	(1,000)	-	57,000	-	57,000
Teacher training (French bursaries)	11,000	-	-	11,000	-	11,000
	\$ 2,114,000	\$ 291,000	\$ -	\$ 2,405,000	\$ 1,854,345	\$ 550,655
Capital						
Whitehorse Minor Soccer Association	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ (45,000)
Yukon Place	-	-	-	-	12,000	(12,000)
	\$ -	\$ -	\$ -	\$ -	\$ 57,000	\$ (57,000)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
FINANCE						
Operations and maintenance						
Public utilities tax transfer	\$ 992,000	\$ -	\$ -	\$ 992,000	\$ 826,000	\$ 166,000
GOVERNMENT SERVICES						
Operations and maintenance						
Yukon Conservation Society	\$ 40,000	\$ (20,000)	\$ -	\$ 20,000	\$ 17,974	\$ 2,026
HEALTH AND SOCIAL SERVICES						
Operations and maintenance						
Yukon hospital insurance services	\$ 17,161,000	\$ 3,432,000	\$ -	\$ 20,593,000	\$ 19,474,303	\$ 1,118,697
Canada - community health nursing	1,116,000	697,000	-	1,813,000	1,813,000	-
Child Development Centre	845,000	-	-	845,000	847,857	(2,857)
Canada - dental	392,000	129,000	-	521,000	521,000	-
Yukon Women's Transition Home	502,000	17,000	-	519,000	501,621	17,379
VRS - Tagatha Oh Zheh	167,000	303,000	-	470,000	469,662	338
Champagne/Aishihik child welfare project	233,000	219,000	-	452,000	452,000	-
Crossroads Treatment Centre	444,000	-	-	444,000	444,137	(137)
Yukon family services	328,000	34,000	-	362,000	340,400	21,600
VRS - challenge	327,000	-	-	327,000	326,625	375
Health promotion	250,000	-	-	250,000	250,000	-

GOVERNMENT OF THE YUKON TERRITORY

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Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
HEALTH AND SOCIAL SERVICES (continued)						
Canada - mental health services	\$ 184,000	\$ 45,000	\$ -	\$ 229,000	\$ 228,000	\$ 1,000
Canada - environmental	184,000	6,000	-	190,000	190,000	-
Region - community counselling services	86,000	103,000	-	189,000	189,020	(20)
Yukon Medical Association - malpractice insurance	100,000	59,000	-	159,000	159,366	(366)
Canada - visiting specialist	-	131,000	-	131,000	131,000	-
Help and Hope Society - Matson Lake	-	125,000	-	125,000	130,000	(5,000)
Whitehorse Transit (handybus)	134,000	-	-	134,000	115,744	18,256
AIDS education - Skookum Jim	87,000	25,000	-	112,000	112,300	(300)
Canada - community doctors	-	103,000	-	103,000	103,000	-
Dawson shelter	55,000	37,000	-	92,000	93,000	(1,000)
Yukon Medical Association - education	65,000	5,000	-	70,000	70,000	-
Yukon Advisory Council	65,000	-	-	65,000	65,817	(817)
Hospice Society	60,000	-	-	60,000	59,870	130
Canada - communicable disease control services	43,000	10,000	-	53,000	53,335	(335)
VRS - Community Living Association	50,000	-	-	50,000	51,449	(1,449)
Safe places/family violence planning	75,000	-	-	75,000	48,522	26,478
Yukon Social Services Council	60,000	(20,000)	-	40,000	39,348	652
VRS - Learning Disabilities Association	34,000	-	-	34,000	34,519	(519)
Skookum Jim Friendship Centre	-	-	-	-	30,625	(30,625)
Mental health housing	75,000	(20,000)	-	55,000	27,541	27,459
Yukon Council on Aging (information centre)	26,000	-	-	26,000	25,807	193
VRS - Special Olympics Association	22,000	-	-	22,000	21,893	107
Yukon employment incentives program	31,000	(31,000)	-	-	19,655	(19,655)
Youth services promotion and education	25,000	-	-	25,000	18,015	6,985
Polar Express Club	-	17,000	-	17,000	16,800	200

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
HEALTH AND SOCIAL SERVICES (continued)						
Teen parent	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Community youth talking circle	-	12,000	-	12,000	12,326	(326)
CPR Yukon	-	7,000	-	7,000	6,500	500
Canada - health educator	-	6,000	-	6,000	6,000	-
Yukon Medical Association - rural incentive	-	6,000	-	6,000	6,000	-
Hospital Corporation - board training	-	15,000	-	15,000	4,682	10,318
Foster Parent Association	3,000	-	-	3,000	3,000	-
Alcohol and drug - education and promotion	10,000	(9,000)	-	1,000	910	90
Community HSS boards	100,000	(85,000)	-	15,000	-	15,000
Family and children's services community development projects	10,000	-	-	10,000	-	10,000
Yukon College -social development worker training	40,000	(40,000)	-	-	-	-
	\$ 23,404,000	\$ 5,338,000	\$ -	\$ 28,742,000	\$ 27,529,649	\$ 1,212,351
Capital						
Northern health services	\$ 628,000	\$ (18,000)	\$ -	\$ 610,000	\$ 592,695	\$ 17,305
Whitehorse General Hospital	5,200,000	(3,979,000)	-	1,221,000	583,398	637,602
Safe homes in rural Yukon	150,000	(21,000)	-	129,000	60,000	69,000
Child care services development	50,000	(11,000)	-	39,000	29,720	9,280
	\$ 6,028,000	\$ (4,029,000)	\$ -	\$ 1,999,000	\$ 1,265,813	\$ 733,187

GOVERNMENT OF THE YUKON TERRITORY/

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
JUSTICE						
Operations and maintenance						
Legal aid	\$ 902,000	\$ 88,000	\$ -	\$ 990,000	\$ 989,850	\$ 150
Occupational health and safety	-	340,000	-	340,000	360,967	(20,967)
Victims of crime	120,000	200,000	-	320,000	308,739	11,261
Native courtworkers	270,000	-	-	270,000	270,000	-
Community residential centre (Salvation Army)	232,000	-	-	232,000	232,000	-
	\$ 1,524,000	\$ 628,000	\$ -	\$ 2,152,000	\$ 2,161,556	\$ (9,556)
Capital						
Occupational health and safety	\$ -	\$ 39,000	\$ -	\$ 39,000	\$ 38,450	\$ 550

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
RENEWABLE RESOURCES						
Operations and maintenance						
Recycling fund	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
Wildlife Management Advisory Council	133,000	45,000	-	178,000	192,750	(14,750)
Council of Yukon Indians	-	137,000	-	137,000	136,700	300
Resource management and enhancement projects	145,000	(31,000)	-	114,000	111,972	2,028
Porcupine Caribou Herd Management Board	48,000	-	7,000	55,000	55,000	-
Yukon Trapper's Association	48,000	-	-	48,000	50,000	(2,000)
Environmental public awareness	40,000	-	-	40,000	40,000	-
Mayo Renewable Resource Council	-	34,000	-	34,000	12,655	21,345
Soils program	-	8,000	-	8,000	7,600	400
Miscellaneous	-	-	-	-	5,150	(5,150)
Provincial treasurer	-	-	-	-	1,500	(1,500)
Environment fund	500,000	(500,000)	-	-	-	-
	\$ 914,000	\$ (107,000)	\$ 7,000	\$ 814,000	\$ 813,327	\$ 673
Capital						
Wildlife management plan	\$ 120,000	\$ (100,000)	\$ -	\$ 20,000	\$ 10,000	\$ 10,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOURISM						
Operations and maintenance						
YRAC arts group	\$ 238,000	\$ 128,000	\$ -	\$ 366,000	\$ 397,321	\$ (31,321)
Yukon Anniversaries Commission	-	223,000	-	223,000	223,000	-
Alaska Tourism Marketing Council	220,000	(4,000)	-	216,000	216,271	(271)
Tourism Industry Association of Yukon						
- administration	100,000	-	-	100,000	100,000	-
- convention promotion	25,000	16,000	-	41,000	41,000	-
Tourism North (joint tourism marketing with BC/Alaska)	200,000	(150,000)	-	50,000	50,000	-
Museums curator/director salary support	34,000	(4,000)	-	30,000	30,000	-
Museums training support	1,000	-	-	1,000	500	500
Yukon Arts Council	33,000	(33,000)	-	-	-	-
	\$ 851,000	\$ 176,000	\$ -	\$ 1,027,000	\$ 1,058,092	\$ (31,092)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOURISM						
Capital						
Museums assistance	\$ 385,000	\$ 20,000	\$ -	\$ 405,000	\$ 322,761	\$ 82,239
Exhibits assistance	215,000	-	-	215,000	213,875	1,125
Ft. Selkirk	115,000	-	-	115,000	115,000	-
Artifact inventory and cataloguing	2,000	-	-	2,000	36,000	(34,000)
Conservation and security	15,000	-	-	15,000	15,000	-
Historic sites maintenance	15,000	-	-	15,000	13,747	1,253
Visual arts acquisition	5,000	-	-	5,000	5,000	-
	\$ 752,000	\$ 20,000	\$ -	\$ 772,000	\$ 721,383	\$ 50,617
WOMEN'S DIRECTORATE						
Operations and maintenance						
Yukon Advisory Council on Women's Issues	\$ 22,000	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1993

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
YUKON HOUSING CORPORATION						
Operations and maintenance Expenditures	\$ 5,443,000	\$ (1,281,000)	\$ -	\$ 4,162,000	\$ 3,675,000	\$ 487,000
Capital Central and housing services	\$ 1,705,000	\$ 637,000	\$ -	\$ 2,342,000	\$ 10,184,000	\$ (7,842,000)
TOTALS						
Operations and maintenance	\$ 36,414,000	\$ 5,401,000	\$ 7,000	\$ 41,822,000	\$ 39,433,909	\$ 2,388,091
Capital	25,781,000	(5,458,000)	-	20,323,000	25,100,789	(4,777,789)
	\$ 62,195,000	\$ (57,000)	\$ 7,000	\$ 62,145,000	\$ 64,534,698	\$ (2,389,698)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 10

Schedule of Special Warrants
for the year ended March 31, 1993

Warrant Number	Department	(thousands of dollars)
92-1 Operations and maintenance	Health and Social Services	\$ 13,964
	Loan Capital	5,000
	Education	3,885
	Justice	2,153
	Renewable Resources	1,117
	Yukon Legislative Assembly	507
	Community and Transportation Services	421
	Tourism	356
	Executive Council Office	330
	Loan Amortization	155
	Public Service Commission	44
	Women's Directorate	20
		<u>27,952</u>
Capital	Community and Transportation Services	18,675
	Education	4,941
	Tourism	1,007
	Executive Council Office	47
	Public Service Commission	29
	Yukon Legislative Assembly	5
	<u>24,704</u>	
	<u>\$ 52,656</u>	

The special warrant authorized supplementary spending for 1992/93 to carry Government programming to year end. This warrant was subsequently approved by the Second Appropriation Act (Yukon), 1992/93.

GOVERNMENT OF THE YUKON TERRITORY

Schedule 11

Schedule of Public Debt
for the year ended March 31, 1993

Maturity Date	Issue Date	YTG #	Rate %	Purpose	Balance March 31, 1992	Retirements	Balance March 31, 1993
Loans Payable - Government of Canada							
Aug 8 1992	Aug 8 1972	106	7.6250	Municipal	\$ 18,402	\$ 18,402	\$ -
Oct 15 1992	Oct 15 1967	43	6.1875	Low Cost Housing	20,568	20,568	-
Dec 7 1992	Dec 7 1977	164	8.5000	Municipal	16,981	16,981	-
Jul 1 1993	Jul 1 1978	168	9.1250	Municipal	34,897	16,687	18,210
Sep 12 1993	Sep 12 1978	169	9.2500	Municipal	6,621	3,164	3,457
Sep 29 1993	Sep 29 1978	171	9.2500	Municipal	23,466	11,214	12,252
Feb 1 1994	Feb 1 1974	125	7.6875	Municipal	8,909	4,289	4,620
Mar 20 1994	Mar 20 1979	174	10.1250	Municipal	37,911	18,042	19,869
Mar 21 1994	Mar 21 1969	58	7.3750	Low Cost Housing	55,858	26,936	28,922
Jul 3 1994	Jul 3 1974	128	9.3750	Municipal	68,308	20,762	47,546
Jul 3 1994	Jul 3 1974	129	9.3750	Municipal	141,428	42,986	98,442
Sep 19 1994	Sep 19 1974	134	9.3750	Municipal	4,243	1,290	2,953
Nov 1 1994	Nov 1 1974	136	9.7500	Municipal	62,004	18,779	43,225
Nov 20 1994	Nov 20 1979	176	10.8750	Municipal	177,055	53,041	124,014
Nov 20 1994	Nov 20 1979	177	10.8750	Municipal	63,391	18,990	44,401
Nov 20 1994	Nov 20 1979	178	10.8750	Municipal	66,316	19,866	46,450
Dec 7 1994	Dec 7 1979	180	10.8750	Municipal	178,748	53,548	125,200
Dec 7 1994	Dec 7 1979	181	10.8750	Municipal	33,064	9,905	23,159
Dec 18 1994	Dec 18 1979	182	10.8750	Municipal	81,057	24,282	56,775
Dec 28 1994	Dec 28 1979	185	10.8750	Municipal	41,592	12,460	29,132
Oct 17 1995	Oct 17 1975	139	10.0000	Municipal	115,423	24,870	90,553
Mar 31 1996	Mar 31 1976	142	9.7500	Community Assistance	147,196	31,833	115,363
Jun 30 1996	Jun 30 1976	144	9.7500	Municipal	220,250	36,256	183,994
Nov 2 1996	Nov 2 1976	150	9.3750	Municipal	209,874	34,807	175,067
Dec 2 1996	Dec 2 1971	98	7.1875	Low Cost Housing	56,963	9,868	47,095
Dec 31 1996	Dec 31 1976	152	9.3750	Municipal	38,999	6,468	32,531
Dec 31 1996	Dec 31 1976	153	9.3750	Municipal	151,662	25,153	126,509
Oct 1 1997	Oct 23 1967	41	6.2500	Municipal	75,267	10,723	64,544
Dec 7 1997	Dec 7 1977	159	8.7500	Municipal	48,631	6,505	42,126

GOVERNMENT OF THE YUKON TERRITORY

Schedule 11

Schedule of Public Debt
for the year ended March 31, 1993

Maturity Date	Issue Date	YTG #	Rate %	Purpose	Balance March 31, 1992	Retirements	Balance March 31, 1993
Loans Payable - Government of Canada (continued)							
Dec 7 1997	Dec 7 1977	160	8.7500	Municipal	\$ 34,042	\$ 4,553	\$ 29,489
Dec 7 1997	Dec 7 1977	161	8.7500	Municipal	97,262	13,010	84,252
Dec 7 1997	Dec 7 1977	162	8.7500	Municipal	145,893	19,515	126,378
Dec 7 1997	Dec 7 1977	163	8.7500	Municipal	19,452	2,602	16,850
Mar 1 1998	Mar 1 1973	114	7.3125	Municipal	16,428	2,279	14,149
Jul 1 1998	Jul 1 1978	166	9.3750	Municipal	2,684	288	2,396
Jul 1 1998	Jul 1 1978	167	9.3750	Municipal	15,937	1,712	14,225
Sep 29 1998	Sep 29 1973	121	7.8750	Municipal	19,384	2,181	17,203
Sep 29 1998	Sep 29 1978	170	9.5000	Municipal	112,333	12,024	100,309
Nov 29 1998	Nov 29 1978	172	9.3750	Municipal	19,569	2,103	17,466
Jan 15 1999	Jan 15 1974	18	5.3750	Low Cost Mortgages	10,958	1,331	9,627
Sep 27 1999	Sep 27 1969	67	7.7500	Municipal	256,425	24,326	232,099
Dec 18 1999	Dec 18 1979	183	10.8750	Municipal	13,134	1,113	12,021
Jul 03 2000	Jul 03 1970	79B	8.2500	Municipal	101,779	8,066	93,713
Jul 31 2000	Jul 31 1980	189	11.3750	Municipal	56,174	3,904	52,270
Mar 17 2002	Mar 17 1972	99	6.6875	Municipal	122,397	8,990	113,407
Sep 15 2002	Sep 15 1967	45	6.0625	Low Cost Mortgages	16,387	1,091	15,296
Nov 24 2003	Nov 24 1978	173	9.5000	Municipal	233,101	11,233	221,868
Mar 10 2007	Mar 10 1987	CPP01	9.0400	Municipal	572,000	-	572,000
Apr 9 2007	Apr 9 1987	CPP02	9.1200	Municipal	430,000	-	430,000
May 7 2007	May 7 1987	CPP03	9.1300	Municipal	766,000	-	766,000
Jun 4 2007	Jun 4 1987	CPP04	9.8800	Municipal	793,000	-	793,000
Jul 9 2007	Jul 9 1987	CPP05	9.8300	Municipal	329,000	-	329,000
Aug 7 2007	Aug 7 1987	CPP06	9.7200	Municipal	192,000	-	192,000
Sep 10 2007	Sep 10 1987	CPP07	10.4200	Municipal	146,000	-	146,000
Oct 9 2007	Oct 9 1987	CPP08	10.7900	Municipal	134,000	-	134,000
Nov 10 2007	Nov 10 1987	CPP09	11.0700	Municipal	364,000	-	364,000
					\$ 7,224,423	\$ 718,996	\$ 6,505,427

GOVERNMENT OF THE YUKON TERRITORY

Schedule 11

Schedule of Public Debt
for the year ended March 31, 1993

Maturity Date	Issue Date	YTG #	Rate %	Purpose	Balance March 31, 1992	Retirements	Balance March 31, 1993
Yukon Bonds							
Sep 15 1992	Sep 15 1983	-	12.5000	Municipal	\$ 133,000	\$ 133,000	\$ -
Sep 15 1993	Sep 15 1983	-	12.5000	Municipal	151,000	-	151,000
Sep 15 1994	Sep 15 1983	-	13.0000	Municipal	128,000	-	128,000
Sep 15 1995	Sep 15 1983	-	13.0000	Municipal	144,000	-	144,000
Sep 15 1996	Sep 15 1983	-	13.0000	Municipal	164,000	-	164,000
Sep 15 1997	Sep 15 1983	-	13.0000	Municipal	184,000	-	184,000
Sep 15 1998	Sep 15 1983	-	13.0000	Municipal	208,000	-	208,000
Sep 15 1999	Sep 15 1983	-	13.0000	Municipal	21,000	-	21,000
Sep 15 2000	Sep 15 1983	-	13.0000	Municipal	24,000	-	24,000
Sep 15 2001	Sep 15 1983	-	13.0000	Municipal	27,000	-	27,000
Sep 15 2002	Sep 15 1983	-	13.0000	Municipal	30,000	-	30,000
Sep 15 2003	Sep 15 1983	-	13.0000	Municipal	35,000	-	35,000
					1,249,000	133,000	1,116,000
					\$ 8,473,423	\$ 851,996	\$ 7,621,427

GOVERNMENT OF THE YUKON TERRITORY

Schedule 12

Schedule of Deletion of Accounts Receivable
for the year ended March 31, 1993

Write-offs in accordance with the Financial Administration Act		\$ 301,229
Collections during year		(21,335)
Provision for doubtful accounts		
Accounts receivable 1993 allowance	\$ 50,652	
Less 1992 allowance	40,276	10,376
	<hr/>	
Property tax 1993 allowance	249,443	
Less 1992 allowance	205,276	44,167
	<hr/>	
Loans receivable 1993 allowance	5,884,360	
Less 1992 allowance	700,242	5,184,118
	<hr/>	
		<hr/>
		\$ 5,518,555
		<hr/>

GOVERNMENT OF THE YUKON TERRITORY

Schedule 13

Schedule of Guaranteed Debt
for the year ended March 31, 1993

	1993	1992
Guarantees authorized pursuant to the Yukon Development Corporation Act (Yukon)	\$ 56,958,000	\$ 54,981,000
Guarantees authorized pursuant to the Housing Corporation Act (Yukon)		
Debentures	3,028,000	3,108,000
Mortgages	20,299,000	21,795,000
	\$ 80,285,000	\$ 79,884,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 14

Schedule of Garage Parts and Fuel Inventory Revolving Fund
for the year ended March 31, 1993

	1993	1992	(Decrease)
Opening inventory	\$ 1,249,923	\$ 1,263,878	\$ (13,955)
Add purchases	1,410,617	1,464,194	(53,577)
	2,660,540	2,728,072	(67,532)
Less consumption	1,543,984	1,478,149	65,835
Closing inventory	\$ 1,116,556	\$ 1,249,923	\$ (133,367)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 15

Schedule of Central Stores Revolving Fund
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
Opening inventory	\$ 594,177	\$ 564,825	\$ 29,352
Add purchases	1,760,864	1,767,206	(6,342)
	<u>2,355,041</u>	<u>2,332,031</u>	<u>23,010</u>
Less consumption	1,771,041	1,737,854	33,187
Closing inventory	\$ 584,000	\$ 594,177	\$ (10,177)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 16

Schedule of Highway Materials Revolving Fund
for the year ended March 31, 1993

	1993	1992	Increase (Decrease)
Opening inventory	\$ 1,590,105	\$ 2,003,448	\$ (413,343)
Add purchases	2,103,578	1,931,528	172,050
	<u>3,693,683</u>	<u>3,934,976</u>	<u>(241,293)</u>
Less consumption	1,687,560	2,344,871	(657,311)
Closing inventory	\$ 2,006,123	\$ 1,590,105	\$ 416,018

GOVERNMENT OF THE YUKON TERRITORY

Schedule 17

Schedule of Capital Assets
for the year ended March 31, 1993

	1993	1992	Increase
Public buildings including land and furnishings	\$ 264,540,670	\$ 245,209,729	\$ 19,330,941
Other	20,479,267	19,577,437	901,830
	<u>285,019,937</u>	<u>264,787,166</u>	<u>20,232,771</u>
Road equipment	32,537,155	31,948,540	588,615
	<u>\$ 317,557,092</u>	<u>\$ 296,735,706</u>	<u>\$ 20,821,386</u>

SECTION III
SUPPLEMENTARY FINANCIAL STATEMENTS
(audited)

Report on the audit of the
accounts and financial statements of the
COMPENSATION FUND (YUKON)
for the year ended December 31, 1992



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Compensation Fund (Yukon)

I have audited the balance sheet of the Compensation Fund (Yukon) as at December 31, 1992 and the statements of income, expense and operating reserve and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2. As required by the Yukon Workers' Compensation Act, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept; the financial statements are in agreement therewith and the transactions of the Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Yukon Workers' Compensation Act and regulations, and the Yukon Financial Administration Act and regulations.

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

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
April 2, 1993

COMPENSATION FUND (YUKON)

Balance Sheet
as at December 31, 1992

ASSETS

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Cash and short-term investments	\$ 771	\$ 1,484
Accounts receivable (Note 4)	1,167	1,505
Investments (Note 5)	86,683	80,079
Capital assets (Note 6)	<u>3,442</u>	<u>3,180</u>
	<u>\$ 92,063</u>	<u>\$ 86,248</u>

LIABILITIES

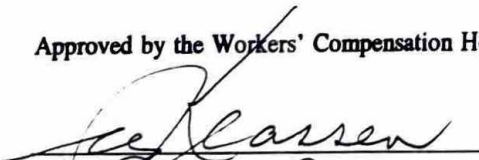
Accounts payable (Note 7)	\$ 1,506	\$ 1,970
Future claim costs (Note 8)	18,619	15,804
Pension liability (Note 9)	27,009	22,812
Annuity liability (Note 10)	<u>398</u>	<u>236</u>
	<u>47,532</u>	<u>40,822</u>

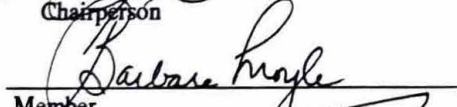
RESERVES

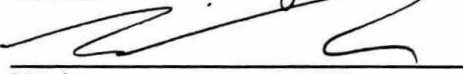
Contingency (Note 11)	25,072	25,351
Operating	<u>19,459</u>	<u>20,075</u>
	<u>44,531</u>	<u>45,426</u>
	<u>\$ 92,063</u>	<u>\$ 86,248</u>

Commitments (Note 14)

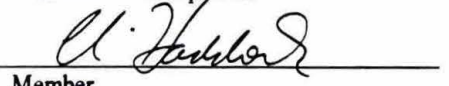
Approved by the Workers' Compensation Health and Safety Board


Chairperson


Member


Member


Alternate Chairperson


Member


Member

COMPENSATION FUND (YUKON)
Statement of Income, Expense and Operating Reserve
for the year ended December 31, 1992

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Income		
Assessments	\$ 4,996	\$ 4,985
Less: Merit rebates	<u>(769)</u>	<u>(586)</u>
	4,227	4,399
Interest	9,578	10,639
Supplementary compensation benefits recovered	394	367
Other recoveries (Note 12)	<u>1,107</u>	<u>14</u>
	<u>15,306</u>	<u>15,419</u>
Expense		
Claim costs		
Compensation	1,147	827
Medical aid and travel	501	323
Pension awards	<u>450</u>	<u>12</u>
	2,098	1,162
Transfers to		
Future claim costs	3,021	1,444
Contingency reserve	390	205
Annuity provisions	<u>35</u>	<u>1</u>
	5,544	2,812
Allocation of interest	7,210	6,596
Administrative (Note 13)	2,774	2,891
Supplementary compensation benefits	<u>394</u>	<u>367</u>
	<u>15,922</u>	<u>12,666</u>
Net income (loss) for the year	(616)	2,753
Operating reserve		
at beginning of the year	<u>20,075</u>	<u>17,322</u>
at end of the year	<u>\$ 19,459</u>	<u>\$ 20,075</u>

COMPENSATION FUND (YUKON)
Statement of Changes in Financial Position
for the year ended December 31, 1992

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Operating activities		
Net income (loss) for the year	\$ (616)	\$ 2,753
Items not involving cash		
Allocation of interest	7,210	6,596
Transfers to:		
Future claim costs	3,021	1,444
Pension liability	438	-
Contingency reserve	390	205
Annuity liability	35	1
Charges to:		
Contingency reserve	(501)	(144)
Future claim costs	(282)	-
Pension liability	(182)	-
Amortization of bond premiums and discounts	(2,012)	(1,768)
Gain on disposal of investments	(1,823)	(2,714)
Amortization of capital assets	167	70
Increase (decrease) in accounts payable	(464)	949
(Increase) decrease in accounts receivable	<u>338</u>	<u>(39)</u>
	<u>5,719</u>	<u>7,353</u>
Pensions and claims paid from:		
Future claim costs	1,194	860
Pension liability	1,034	934
Contingency reserve	981	674
Annuity liability	<u>25</u>	<u>-</u>
	<u>3,234</u>	<u>2,468</u>
Cash provided from operating activities	<u>2,485</u>	<u>4,885</u>
Investing activities		
Increase in investments	2,769	5,693
Acquisition of capital assets	<u>429</u>	<u>2,639</u>
	<u>3,198</u>	<u>8,332</u>
Decrease in cash and short-term investments	(713)	(3,447)
Cash and short-term investments at beginning of the year	<u>1,484</u>	<u>4,931</u>
at end of the year	<u>\$ 771</u>	<u>\$ 1,484</u>

COMPENSATION FUND (YUKON)
Notes to Financial Statements
December 31, 1992

1. Authority and operations

The Compensation Fund was established in 1973 by the Workers' Compensation Act and is administered by the Workers' Compensation Health and Safety Board pursuant to the Act.

The Fund provides compensation for injury or death by accident arising out of and in the course of employment. Annual assessments are levied upon employers, usually on the basis of their assessable payrolls reported, to meet all claim costs, administrative expenses and transfers to reserves.

2. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles considered appropriate in the circumstances. The more significant accounting policies of the Board are as follows:

(a) Allowance for doubtful accounts

An allowance for doubtful assessments receivable is provided for by charges against assessment income. Doubtful accounts are written off if deemed uncollectible.

(b) Investments

Investments are recorded at cost at the time of acquisition with discounts or premiums amortized over the term of the investment. Any gains (losses) on disposition of investments are included in interest income. Part of the investment portfolio has been designated to match the expected future payments of pensions.

(c) Future claim costs

In accordance with Section 68 of the Act, the estimated liability for future claim costs is based on the present value of expected future costs of claims in process, additional costs arising in future years in respect of accidents which have occurred but which have not been reported.

(d) Pension liability

The pension liability represents the capitalized value of future payments of pension awards. Except for pension awards provided from the contingency reserve when applicable, all pensions awarded for the current year's claims are provided for annually from operations and those awarded for prior years' claims are provided from the liability for future claim costs.

(e) Annuity liability

Amounts are set aside equal to ten per cent of compensation paid to workers disabled after December 31, 1982 who have been on compensation for 24 consecutive months. These amounts will provide annuities for these workers at age 65 in accordance with Section 48 of the Act.

(f) Contingency reserve

Pursuant to Section 68 of the Act, a contingency reserve is established for the following purposes:

- to meet losses arising or likely to arise from disasters, or other fluctuations in costs, which would unduly burden the employers in any class;
- to provide facilities, and to meet the expenses incurred, for the rehabilitation and retraining of injured workers;
- to meet that part of the costs of claims which have been enhanced because the worker previously suffered from a similar or other disability;
- to meet the cost of claims arising from industrial diseases.

Periodic transfers to the reserve are made by an annual appropriation from the net assessment income of each rate classification.

(g) Operating reserve

In accordance with Section 68(d) of the Act, this reserve is maintained to provide stability in the assessment rates for each class from year to year and represents the net credit balance of the industrial classes.

(h) Assessments and merit rebates

Assessment income is calculated on actual payroll costs as reported. Separate rates of assessment are established for each industrial classification sufficient to provide funds to meet all claim costs, administrative expenses and transfers to reserves.

The prevention merit rebate program is based on a firm's health and safety program and the firm's accident record. The overall objective is to provide recognition and incentive to the majority of employers who have or are willing to develop an effective health and safety program. Merit rebates provided for at the year-end represent the estimated rebates to be allowed based on 80% participation by eligible firms.

(i) Claim costs

Claim costs are provided for in the year in which the accident occurs and comprise compensation, pension awards, medical aid and travel and transfers to future claim costs and contingency reserve. Pension awards are capitalized at an interest rate equal to the difference between the estimated annual rate of future interest earnings and the estimated annual rate of statutory cost of living increases.

(j) Allocation of interest income and administrative expense

Interest income, net of an imputed administrative expense allocation, and excluding interest from the designated investment portfolio for pensions which is allocated to the pension liability, is allocated to the other liabilities and reserves according to the mean balances for the year.

Administrative expense, net of income from penalties, is allocated proportionately on assessment and investment revenues to each rate classification within the operating reserve. An allocation of the occupational, health and safety cost component of administration expense is also made to the contingency reserve for rehabilitation, enhanced disability and occupational diseases.

Starting in 1992, an allocation of part of the administrative expenses is also made to the contingency reserve, future claims liability, and the pension liability, based on claims payments charged to the reserve and the liabilities.

(k) Supplementary compensation benefits

Supplementary compensation benefits are granted, pursuant to the Worker' Compensation Supplementary Benefits Act, to all persons receiving compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted had the accident occurred after the coming into force of the Act. These benefits and the related recoveries from the Yukon Consolidated Revenue Fund in accordance with the Act are reflected in the statement of income, expense and operating reserve.

(l) Capital assets

Capital assets are carried at cost less accumulated amortization. Amortization is calculated on the straight-line method using rates based on the estimated useful life of the assets as follows:

- Building	40 years
- Furnishings and office equipment	5 years
- Computer equipment	3 years

3. Actuarial valuation

An actuarial valuation of the Compensation Fund is required to be carried out at least triennially in accordance with the Workers' Compensation Act. The latest valuation was performed as at December 31, 1992.

In the 1992 valuation report, the actuary expressed the opinion that the balances in the contingency reserve, the operating reserve, the pension and the future claims liabilities were adequate to meet the future commitments in respect of claims for accidents up to December 31, 1992.

4. Accounts receivable

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Accrued interest	\$ 1,005	\$ 1,082
Assessments	140	407
Other receivables	<u>22</u>	<u>16</u>
	<u>\$ 1,167</u>	<u>\$ 1,505</u>

Assessments receivable are recorded net of an allowance for doubtful accounts of \$5,126 (1991 - \$26,600).

5. Investments

	<u>1992</u>		<u>1991</u>
	<u>Par Value</u>	<u>Amortized Cost</u>	<u>Amortized Cost</u>
	(thousands of dollars)		
Government of Canada			
Interest bearing bonds	\$ 27,470	\$ 28,005	\$ 40,588
Treasury bills	20,135	19,880	580
Coupons	31,185	9,064	8,054
Non-interest bearing bonds	18,200	3,613	3,228
Mortgage backed securities	2,415	2,288	2,307
Provincial and provincial guaranteed bonds	71,990	13,241	13,827
Other	<u>10,610</u>	<u>10,592</u>	<u>11,495</u>
	<u>\$ 182,005</u>	<u>\$ 86,683</u>	<u>\$ 80,079</u>
Market value - December 31		<u>\$ 94,524</u>	<u>\$ 88,759</u>

Investments maturing within one year total \$21,900,000 (1991 - \$2,730,000).

Amounts to be amortized in future years for federal and provincial non-interest bearing bonds and coupons will be credited to income as follows:

	(thousands of dollars)
1993	\$ 2,276
1994	2,481
1995	2,560
1996	2,718
1997	2,988
1998 - 2020	<u>82,434</u>
	<u>\$ 95,457</u>

Other investments are mainly comprised of bonds, debentures and guaranteed investment certificates (GIC) of banks, trust, utility and mortgage companies.

6. Capital assets

	<u>1992</u>		<u>1991</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>Net Book Value</u>	
	(thousands of dollars)			
Land	\$ 390	\$ -	\$ 390	\$ 390
Building	2,940	74	2,866	2,669
Furnishings and office equipment	219	75	144	55
Computer equipment	<u>186</u>	<u>144</u>	<u>42</u>	<u>66</u>
	<u>\$ 3,735</u>	<u>\$ 293</u>	<u>\$ 3,442</u>	<u>\$ 3,180</u>

7. Accounts payable

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Merit rebate	\$ 696	623
Accounts payable	391	849
Government of the Yukon	356	451
Assessments refundable	<u>63</u>	<u>47</u>
	<u>\$ 1,506</u>	<u>\$ 1,970</u>

8. Future claim costs

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Amounts provided		
By class	\$ 2,661	1,444
Allocation of interest	1,675	1,664
Third party recovery	<u>360</u>	<u>-</u>
	<u>4,696</u>	<u>3,108</u>
Amounts applied		
Claim payments	1,194	860
Transfers to pension liability	360	-
Transfers to annuity liability	45	39
Allocation of administrative expense	<u>282</u>	<u>-</u>
	<u>1,881</u>	<u>899</u>
Increase for year	2,815	2,209
Balance at beginning of the year	<u>15,804</u>	<u>13,595</u>
Balance at end of the year	<u>\$ 18,619</u>	<u>\$ 15,804</u>

9. Pension liability

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Amounts provided		
Allocation of interest	\$ 2,860	\$ 2,015
Transfers from		
Contingency reserve	1,755	202
Operations	438	-
Future claim costs	<u>360</u>	<u>-</u>
	5,413	2,217
Amounts applied		
Pension payments	1,034	934
Allocation of administrative expense	<u>182</u>	<u>-</u>
Increase for the year	4,197	1,283
Balance at beginning of the year	<u>22,812</u>	<u>21,529</u>
Balance at end of the year	<u>\$ 27,009</u>	<u>\$ 22,812</u>

In addition to the amount transferred to the pension liability from operations, pension awards for current year's claim costs include lump sum payments of \$12,320 (1991 - \$11,400).

The actuarial valuation of the pension liability at December 31, 1992 using an interest rate of 2% revealed a surplus of \$2,373,855 after providing for the capitalized value of cost of living adjustments effective January 1, 1993.

10. Annuity liability

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Amounts provided		
Transfers from		
Future claim costs	\$ 45	\$ 39
Contingency reserve	74	12
Operations	35	1
Allocation of interest	<u>33</u>	<u>24</u>
	187	76
Amounts applied - annuity purchase	<u>25</u>	<u>-</u>
Increase for the year	162	76
Balance at beginning of the year	<u>236</u>	<u>160</u>
Balance at end of the year	<u>\$ 398</u>	<u>\$ 236</u>

11. Contingency reserve

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Amount provided		
Interest	\$ 2,642	\$ 2,892
By class	<u>390</u>	<u>205</u>
	<u>3,032</u>	<u>3,097</u>
Amounts applied		
Claim payments	981	674
Transfers to		
Pension	1,755	202
Annuity	74	12
Allocation of administrative expense	<u>501</u>	<u>144</u>
	<u>3,311</u>	<u>1,032</u>
Increase (decrease) for the year	(279)	2,065
Balance at beginning of the year	<u>25,351</u>	<u>23,286</u>
Balance at end of the year	<u>\$ 25,072</u>	<u>\$ 25,351</u>

12. Other recoveries

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
From Yukon Territorial Government under terms of Occupational Health and Safety transfer agreement	\$ 436	\$ -
From self-insurers under a previous Act	360	-
From third parties for subrogated claims	307	10
Miscellaneous	<u>4</u>	<u>4</u>
	<u>\$ 1,107</u>	<u>\$ 14</u>

13. Administrative expense

	<u>1992</u>	<u>1991</u>
	(thousands of dollars)	
Salaries and benefits	\$ 2,178	\$ 1,846
Professional services	526	397
Rentals and supplies	185	217
Computer software	90	202
Amortization	166	70
Other	<u>663</u>	<u>395</u>
	3,808	3,127
Allocation to:		
contingency reserve (Note 11)	(501)	(144)
future claims liability (Note 8)	(282)	-
pension liability (Note 9)	<u>(182)</u>	<u>-</u>
	2,843	2,983
Income from penalties	<u>(69)</u>	<u>(92)</u>
	<u>\$ 2,774</u>	<u>\$ 2,891</u>

Occupational Health and Safety (OHS) is funded by the Fund at 75% of costs of OHS services and 100% of costs of the Risk Reduction program. Expenses of the Mine Safety program are not the responsibility of the Board and are funded entirely by the Department of Justice.

OHS was transferred from Justice to the Workers' Compensation Board on June 1 of this year. The funding participation remains the same, however, administrative expenses of the Board now include all OHS expenses with a recovery amount (\$436,000) paid by Justice.

14. Commitments

The Board has committed to a minimum fee for rehabilitation services provided by the Yukon Extended Care Facility of \$250,000 annually for the first five years (escalating at 10% annually) of the facility's operation. The facility is scheduled to open in the Fall of 1993.

15. Related party transactions

As an agency of the Government of the Yukon Territory, the Fund is related to all Government departments, agencies and Crown corporations.

The Fund pays for computer and payroll services it receives from the Government. These payments totalled \$10,000 for 1992 (1991 - \$10,000). In addition, it reimburses the Government about 100% of any computer software developed for use by the Fund only. The ownership of all mainframe computer software is with the Government.

In addition to the supplementary compensation benefits disclosed in the financial statements, the Board administers the compensation claims of employees of the Government of the Yukon for which it receives reimbursement of the claim costs and related administration expenses. These totalled \$393,653 for 1992 (1991 - \$298,700).

16. New Workers' Compensation Act

A new Workers' Compensation Act was proclaimed in the Legislative Assembly in July 1992, the provisions of which came into effect on January 1, 1993. All financial implications of the new Act have been costed and it has been determined that the impact on the Fund is expected to be minimal and will be absorbed by the the contingency reserve and the operating reserve.

Report on the audit of the
accounts and financial statements of the
YUKON DEVELOPMENT CORPORATION
for the year ended March 31, 1993



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for
Yukon Development Corporation

I have audited the consolidated balance sheet of Yukon Development Corporation as at March 31, 1993 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Yukon Development Corporation Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the consolidated financial statements are in agreement therewith and the transactions that have come to my notice have, in all respects, been in accordance with the Yukon Financial Administration Act and regulations as applicable, the Yukon Development Corporation Act and the bylaws of the Corporation.

A handwritten signature in black ink, appearing to read 'Raymond Dubois'.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada


Ottawa, Canada
May 14, 1993

YUKON DEVELOPMENT CORPORATION
Consolidated Balance Sheet
March 31, 1993, with comparative figures for 1992

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
<u>ASSETS</u>		
Capital assets (note 3)	\$ 111,846	\$ 104,813
Current assets:		
Cash and short-term investments	-	2,596
Accounts receivable	1,986	3,366
Inventories	786	804
Prepaid expenses	169	150
Deferred charges (note 4)	15	696
Current portion of investments (note 5)	<u>2,777</u>	<u>75</u>
	<u>5,733</u>	<u>7,687</u>
Deferred charges (note 4)	3,980	1,985
Investments (note 5)	<u>9,106</u>	<u>8,133</u>
	<u>\$ 130,665</u>	<u>\$ 122,618</u>
<u>LIABILITIES</u>		
Long-term debt (note 6)	\$ 67,715	\$ 67,833
Current liabilities:		
Bank indebtedness (note 7)	788	-
Accounts payable	879	1,130
Interest payable	625	633
Current portion of long-term debt (note 6)	<u>3,579</u>	<u>1,484</u>
	<u>5,871</u>	<u>3,247</u>
Contingency reserves (note 8)	<u>2,362</u>	<u>2,956</u>
	<u>75,948</u>	<u>74,036</u>
<u>SHAREHOLDER'S EQUITY</u>		
Contributed capital	29,500	29,500
Retained earnings	<u>25,217</u>	<u>19,082</u>
	<u>54,717</u>	<u>48,582</u>
Commitments and contingencies (note 10)	<u>\$ 130,665</u>	<u>\$ 122,618</u>

See accompanying notes to consolidated financial statements.

Approved by the Board:


 Chair


 Director

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Earnings and Retained Earnings
Year ended March 31, 1993, with comparative figures for 1992

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Revenue:		
Sale of power	\$ 26,106	\$ 24,250
Other	<u>101</u>	<u>79</u>
	<u>26,207</u>	<u>24,329</u>
Operating expenses:		
Administration	4,452	3,222
Amortization	3,791	3,127
Operations and maintenance	<u>9,161</u>	<u>7,199</u>
	<u>17,404</u>	<u>13,548</u>
Earnings from operations	8,803	10,781
Other expenses:		
Loss on investments, net	276	191
Provision for contingency reserves (note 8)	(594)	706
Finance charges, net (note 9)	<u>2,983</u>	<u>2,879</u>
Net earnings	6,138	7,005
Power rate relief and subsidy payments	(3)	(305)
Retained earnings, beginning of year	<u>19,082</u>	<u>12,382</u>
Retained earnings, end of year	<u>\$ 25,217</u>	<u>\$ 19,082</u>

See accompanying notes to consolidated financial statements.

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Changes in Financial Position
Year ended March 31, 1993, with comparative figures for 1992

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Cash provided by (used in):		
Operations:		
Net earnings	\$ 6,138	\$ 7,005
Items not involving cash:		
Amortization	3,791	3,127
Increase (decrease) in contingency reserves	(594)	706
Loss on investments	424	191
Deferred fuel price adjustment	681	(152)
Foreign exchange	(6)	-
Change in non-cash components of working capital	<u>1,120</u>	<u>(760)</u>
	<u>11,554</u>	<u>10,117</u>
Investing:		
Additions to capital assets	(10,528)	(9,739)
Proceeds on disposal of capital assets	15	150
Contributions for plant extension	34	116
Deferred charges	(2,340)	(1,849)
Loans and advances	(4,006)	(3,844)
Principal payments received on investments	434	105
Other investments	<u>(373)</u>	<u>(9)</u>
	<u>(16,764)</u>	<u>(15,070)</u>
Financing:		
Additions to long-term debt	4,380	3,879
Repayment of long-term debt	<u>(2,551)</u>	<u>(1,419)</u>
	<u>1,829</u>	<u>2,460</u>
Other:		
Power rate relief and subsidy payments	<u>(3)</u>	<u>(305)</u>
Decrease in cash	(3,384)	(2,798)
Cash and short-term investments, beginning of year	<u>2,596</u>	<u>5,394</u>
Cash and short-term investments (bank indebtedness), end of year	\$ <u>(788)</u>	\$ <u>2,596</u>

See accompanying notes to consolidated financial statements.

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

1. Authority, objectives and operations

The Corporation was established under the Yukon Development Corporation Act to participate with the private sector in the economic development of the Yukon, to make strategic investments to the benefit of the territory and to acquire and operate the assets of the Northern Canada Power Commission ("NCPC") in the Yukon.

The Corporation's wholly-owned subsidiary, Yukon Energy Corporation, generates, transmits, distributes and sells electrical energy in the Yukon and is regulated by the Yukon Utilities Board.

Pursuant to Order-In-Council 1990/76, Yukon Energy Corporation is exempt from the Financial Administration Act.

2. Significant accounting policies

(a) Basis of presentation

The consolidated financial statements include the accounts of the Corporation and its wholly-owned subsidiary, Yukon Energy Corporation. All significant inter-company transactions and balances have been eliminated on consolidation. The fiscal year of Yukon Energy Corporation ends on December 31, however, the consolidation is based on the accounts of the subsidiary as at and for the year ended March 31, 1993. Subsequent to year end, the Corporation's fiscal year was changed from March 31 to December 31.

(b) Capital assets

Capital assets are recorded at cost less accumulated amortization. Provision for amortization is based on the straight line method over the estimated economic life of the assets as follows:

Generation:	
Hydroelectric plants	40 - 65 years
Diesel plants	15 - 25 years
Transmission	25 - 35 years
Distribution	20 - 30 years
Buildings	20 - 30 years
Office and general equipment	5 - 15 years

The Corporation includes, in the cost of additions, capital development studies and an allowance for funds used during construction at a rate approved by the Yukon Utilities Board for debt and equity funds.

Certain additions are made with the assistance of cash contributions where the estimated revenue is less than the cost of providing service or where special equipment is needed to supply the customers' specific requirements. These contributions are amortized to income on the same basis as, and offset the amortization charge of, the assets to which they relate. Capital assets are disclosed net of unamortized contributions.

(c) Inventories

Inventories are recorded at the lower of cost and replacement value.

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

2. Significant accounting policies, continued

(d) Investments

The Corporation accounts for its 50% investment in Envirochip Inc. ("Envirochip") using the equity method. Under this method, the original cost of the shares is adjusted for the Corporation's share of post-acquisition earnings or losses less dividends.

The Corporation's other investments are recorded at the lower of cost or net realizable value.

(e) Leases

Leases to customers which transfers substantially all the risks and benefits of ownership to the customer are classified as direct financing leases. Finance income related to direct financing leases is recognized in a manner that produces a constant rate of return on the investment in the lease. Equipment rental revenue on operating leases is recognized as billed to customers.

Lease obligations that transfers substantially all the risks and benefits of ownership to the Corporation are classified as capital leases. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease. Assets recorded under capital leases are amortized on the same basis as described in note (b) above. All other lease obligations are accounted for as operating leases whereby rental payments are expensed as incurred.

(f) Demand side management costs

Costs of demand side management administration expenses and information programs are expensed as incurred. Costs related to specific incentive programs are deferred and amortized to earnings on a straight-line basis over five years.

(g) Planning and study costs

Planning and study costs related to research projects and operations are expensed as incurred. Costs related to potential capital development projects which are abandoned are deferred and amortized to earnings on a straight-line basis over five years commencing with the first rate application period following the decision to abandon the project. Costs related to water license renewals are deferred and amortized to earnings over the term of the existing license plus the expected term of the renewed license.

(h) Regulatory hearing costs

Costs related to hearings required by various regulatory agencies are deferred and amortized to earnings over the period to which the hearing relates.

(i) Diesel fuel price adjustment

The Corporation is authorized by Order-In-Council 1991/62 to adjust its rates to reflect fluctuations in the price of diesel fuel in accordance with procedures determined by the Yukon Utilities Board. Significant fluctuations in diesel fuel expense due to unusual circumstances or events are deferred and recovered or refunded over a specific future period through revised rates charged to customers.

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements
March 31, 1993

2. Significant accounting policies, continued

(j) Contingency reserves

The Corporation maintains contingency reserves for uninsured losses and additional costs from low water levels or shutdowns. Appropriations to or withdrawals from the reserves are recorded as a charge or credit to earnings.

(k) Revenue recognition

Revenue from the sale of power is recorded when electricity is delivered. Additional revenues or refunds resulting from Yukon Utilities Board decisions are recorded in the year to which they relate.

(l) Power rate relief and subsidy payments

Power rate relief and subsidy payments are paid as directed by the Government of the Yukon and charged to retained earnings as required by regulation.

3. Capital assets

	1993			1992
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	\$ 86	\$ -	\$ 86	\$ 86
Hydroelectric and diesel plants	102,093	12,070	90,023	89,405
Transmission	13,396	2,065	11,331	7,942
Distribution	5,333	917	4,416	3,809
Buildings and other equipment	3,085	407	2,678	1,902
Construction-in-progress	3,764	-	3,764	2,109
	<u>127,757</u>	<u>15,459</u>	<u>112,298</u>	<u>105,253</u>
Less contributions for plant extension	<u>515</u>	<u>63</u>	<u>452</u>	<u>440</u>
	<u>\$ 127,242</u>	<u>\$ 15,396</u>	<u>\$ 111,846</u>	<u>\$ 104,813</u>

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

4. Deferred charges

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Demand side management costs	\$ 851	\$ 481
Planning and study costs	2,473	1,462
Regulatory hearing costs	656	42
Diesel fuel price adjustment	<u>15</u>	<u>696</u>
	3,995	2,681
Less current portion	<u>15</u>	<u>696</u>
	<u>\$ 3,980</u>	<u>\$ 1,985</u>

5. Investments

(a) The Corporation's investments are summarized as follows:

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Direct financing lease (note 5 (b))	\$ 5,607	\$ 5,701
Loans and advances:		
Lutak Petroleum (note 5 (c))	3,434	-
Taga Ku Development Corporation (note 5 (d))	2,000	2,000
7716 Yukon Ltd. (note 5 (e))	298	298
Stewart Valley Enterprises Inc. (note 5 (f))	242	-
Receiver of Yukon Pacific Forest Products Ltd.	200	200
Envirochip Inc. (note 5 (g))	140	-
Other	<u>(38)</u>	<u>9</u>
	11,883	8,208
Less current portion	<u>2,777</u>	<u>75</u>
	<u>\$ 9,106</u>	<u>\$ 8,133</u>

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

5. Investments, continued

(b) Direct financing lease

In 1990, the building known as Old Yukon College was acquired from the Government of the Yukon for a nominal amount of \$10. The building was renovated and is being leased back to the Government for a period of 20 years. At the end of the lease term, the Government may purchase the building for a nominal amount of \$1.

The future minimum lease payments, in thousands of dollars, are as follows:

1994	\$ 784
1995	784
1996	784
1997	784
1998	784
Thereafter	<u>10,379</u>
Total minimum lease payments receivable	14,299
Less unearned finance income at 12.5%	<u>8,692</u>
Present value of net minimum lease payments	5,607
Less current portion	<u>85</u>
	<u>\$ 5,522</u>

(c) Lutak Petroleum

During the year, the Corporation entered into a loan agreement with Lutak Petroleum, an Alaska Joint Venture doing business as Totem Oil ("Totem Oil"). Under the terms of the agreement, the Corporation loaned to Totem Oil \$3,615,000 (U.S. \$3,000,000) by way of a note payable bearing interest at 7% per annum. The principal is due in equal quarterly instalments of \$135,000 (U.S. \$107,000) with the balance of \$2,761,000 (U.S. \$2,196,000) due May 14, 1994.

The loan is secured by a first lien security interest on the Lutak Lease (as defined in the loan agreement) and all leasehold improvements located thereon, including parts, machinery and equipment located at the Lutak Lease, a second lien security interest on all other assets of Totem Oil and an unconditional guarantee from the joint venture partners, Lynn Canal Petroleum, Inc. and Northern Petroleum Incorporated, both Alaska corporations.

(d) Taga Ku Development Corporation

The Corporation advanced \$2,000,000 to Taga Ku Development Corporation ("Taga Ku"), a company owned by the Champagne-Aishihik First Nation ("First Nation"). The advance bears interest at bank prime, is due on or before October 15, 1993 and is secured by a pledge of any proceeds received by the First Nation from land claim settlements, and the passage of enabling legislation by the Government of Canada and the Government of the Yukon.

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

5. Investments, continued

(d) Taga Ku Development Corporation, continued

The advances are also secured by all of the shares of Taga Ku, all of the shares of Dakwakada Development Corporation ("Dakwakada"), a company owned by the First Nation, all of Dakwakada's voting shares of Taga Ku Development Group Inc., a company owned equally by Dakwakada and Inukon Development Corporation and guarantees by the First Nation and Dakwakada.

Subsequent to March 31, 1993, the \$2,000,000 advance and accrued interest totalling \$336,000 were assigned to the Government of the Yukon for a reduction in the accountable advance described in note 6 (a).

(e) 7716 Yukon Ltd.

In 1987, the Corporation purchased the assets of Watson Lake Forest Products Ltd. (in receivership) and entered into two separate management agreements for the operation of this facility under the name of Hyland Forest Products.

In 1989, the Corporation sold Hyland Forest Products to Yukon Pacific Forest Products Ltd. ("Yukon Pacific") for proceeds of \$5,400,000, which included debentures, long-term receivables and voting common shares of Yukon Pacific. On February 7, 1990, Yukon Pacific was placed into receivership. An allowance has been taken against all proceeds except for a long-term receivable totalling \$297,500 due from 7716 Yukon Ltd., a company owned by Yukon Indian Development Corporation Ltd., Liard Indian Band and Kaska Dena Council. The long-term receivable bears interest at 11% and is due February 20, 1997.

(f) Stewart Valley Enterprises Inc.

During the year the Corporation advanced \$250,000 to assist with the construction of a motel in Mayo. The advance bears interest at 9.25% and requires monthly instalments of principal and interest during the period May to October of each year and interest payments only during the period November to April. The final payment of \$192,000 is due April 30, 1997.

(g) Envirochip Inc.

During the year the Corporation entered into an agreement to acquire a 50% interest in Envirochip. As part of the agreement, the Corporation has advanced \$148,000 to Envirochip by way of a revolving demand loan bearing interest at bank prime. The advance is secured by a guarantee for one-half of the amount advanced from McInroy Disposals Ltd. ("McInroy") and a general security agreement on certain McInroy equipment.

The Corporation also entered into an agreement to lease a wood chipping machine to Envirochip in exchange for lease payments of \$4 per tonne of chips sold by Envirochip to a maximum of \$80,000 per year. The Corporation accounts for this lease as an operating lease.

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements
March 31, 1993

6. Long-term debt

(a) Long-term debt is summarized as follows:

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Government of Canada (note 6 (b)):		
\$40,000,000 flexible term note bearing interest at 7%, payable in annual instalments of \$1,000,000 with the balance due January 1, 2028.	\$ 34,250	\$ 35,250
\$16,000,000 term note bearing interest at 9%, payable in annual instalments of \$400,000 with the balance due March 31, 1997.	<u>13,600</u>	<u>14,000</u>
	47,850	49,250
Government of the Yukon:		
Non-interest bearing accountable advance with no fixed terms of repayment (see note 5(d)).	14,336	14,336
Confederation Life Insurance Company (note 6(c)):		
\$5,750,000 mortgage bearing interest at 11.5%, payable in blended monthly instalments of \$60,269 with the final payment due July 2011.	5,647	5,731
Canadian Imperial Bank of Commerce:		
U.S. \$2,336,000 revolving operating loan bearing interest at U.S. base rate.	2,937	-
Hongkong Bank of Canada (note 6 (e)):		
\$600,000 capital lease bearing interest at 9.75%, payable in blended monthly instalments of \$11,025 with the balance of \$120,000 due May 30, 1997.	<u>524</u>	<u>-</u>
	71,294	69,317
Less current portion	<u>3,579</u>	<u>1,484</u>
	<u>\$ 67,715</u>	<u>\$ 67,833</u>

(b) The proceeds of the Government of Canada term and flexible term notes were part of the consideration used in 1987 to acquire the assets of NCPC. The notes are secured by a mortgage against the acquired assets.

The terms of the flexible term note provides for payments of principal and interest to be deferred and abated respectively if power sales on the Whitehorse-Aishihik-Faro electrical power distribution system are less than specified amounts.

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

6. Long-term debt, continued

(c) The Confederation Life Insurance Company mortgage is secured by the land and buildings described in note 5(b).

(d) The aggregate maturities of the Corporation's long-term debt, in thousands of dollars, are as follows:

1994	\$ 1,494
1995	1,505
1996	1,517
1997	13,531
1998	1,146
Thereafter	<u>51,577</u>
	<u>\$ 70,770</u>

(e) During the year the Corporation entered into a capital lease agreement with the Hongkong Bank of Canada to acquire a diesel generator. The lease is secured by the equipment. Future minimum lease payments, in thousands of dollars, are as follows:

1994	\$ 132
1995	132
1996	132
1997	132
1998	<u>132</u>
Total minimum lease payments	660
Less amount representing interest at 9.75%	<u>136</u>
Present value of net minimum lease payments	524
Less current portion	<u>85</u>
	<u>\$ 439</u>

7. Bank indebtedness

In 1992 the Corporation entered into an operating demand overdraft facility with its banker that allows the Corporation to borrow up to \$10,000,000 at bank prime plus 3/8%. The overdraft facility is secured by the Corporation's accounts receivable and a second security interest in all other assets of the Corporation, except for a prior charge against the leased equipment described in note 6 (e).

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements
March 31, 1993

8. Contingency reserves

	<u>1993</u>			<u>1992</u>
	<u>Uninsured losses</u>	<u>Low water</u>	<u>Total</u>	<u>Total</u>
	(in thousands of dollars)			
Balance, beginning of year	\$ 250	\$ 2,706	\$ 2,956	\$ 2,250
Increase (decrease)	<u>(35)</u>	<u>(559)</u>	<u>(594)</u>	<u>706</u>
Balance, end of year	\$ <u>215</u>	\$ <u>2,147</u>	\$ <u>2,362</u>	\$ <u>2,956</u>

9. Finance charges, net

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Interest on long-term debt	\$ 4,392	\$ 4,389
Other interest	356	92
Interest income	(658)	(608)
Finance income	(768)	(430)
Allowance for funds used during construction	<u>(339)</u>	<u>(564)</u>
	\$ <u>2,983</u>	\$ <u>2,879</u>

10. Commitments and contingencies

- (a) The Corporation entered into a management agreement for the period April 1, 1992 to March 31, 1997 with Canadian Utilities Limited and The Yukon Electrical Company Limited. Under the terms of the agreement, The Yukon Electrical Company Limited is to operate the Corporation's utility assets. The agreement provides for an annual fee, adjusted each year by eighty percent of the percentage change in the consumer price index. The fee paid during the year totalled approximately \$753,000 (1992 - \$725,000) and is included in administration expenses.
- (b) The estimated cost of completion for capital projects approved and carried over into the next fiscal year is \$1,750,000 (1992 - \$8,370,000).
- (c) In 1988, Curragh Inc. ("Curragh") filed a claim in the Yukon Supreme Court stating that the Corporation overcharged for power during the period from January 1987 to November 1987. The Corporation filed a statement of defense and intends to defend this claim. The amount of the liability, if any, cannot be reasonably estimated at this time nor can the likelihood of the loss occurring be determined. Settlement, if any, will be charged to retained earnings as a prior period adjustment.
- (d) In 1991, Curragh filed a claim with regards to charges billed by the Corporation to Curragh during the strike at Curragh's Faro mine in 1991. The Corporation filed a statement of defense and intends to defend this claim. The amount of the liability, if any, cannot be reasonably estimated at this time nor can the likelihood of the loss occurring be determined. Settlement, if any, will be charged to retained earnings as a prior period adjustment.

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

11. Related party transactions

In addition to the transactions described in notes 5(b) and 10(a), the Corporation's sales include approximately \$13,016,000 (1992 - \$11,405,000) to The Yukon Electrical Company Limited.

Accounts receivable includes approximately \$821,000 (1992 - \$728,000) due from The Yukon Electrical Company Limited. Accounts payable includes approximately \$49,000 (1992 - \$50,000) due to Alberta Power Limited.

12. Economic dependence

Approximately 37% (1992 - 38%) of the Corporation's sales totalling \$9,712,000 (1992 - \$9,116,000) are to one major customer, Curragh, pursuant to a long-term supply contract which expired March 31, 1993.

Subsequent to year end, Curragh ceased commercial operations at its Faro mine and applied to the courts in Canada and the United States seeking protection from its creditors. Included in administration expenses is an allowance for amounts due from Curragh totalling approximately \$827,000.

13. Funds held in trust

The financial statements do not reflect funds held in trust by the Corporation in respect of Federal and Territorial Income Tax paid by The Yukon Electrical Company Limited which is rebated and then refunded to certain retail customers.

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Balance, beginning of year	\$ 250	\$ 138
Funds received	641	826
Interest earned	20	48
Expenditures	<u>(911)</u>	<u>(762)</u>
Balance, end of year	\$ <u>-</u>	\$ <u>250</u>

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

14. Non-consolidated financial information

The nature and size of operations of the Corporation and its subsidiary, Yukon Energy Corporation, differ substantially. Financial statements of Yukon Energy Corporation for the year ended December 31, 1992 have previously been issued. Fair presentation is enhanced by disclosing certain non-consolidated financial information of the Corporation. The Corporation's non-consolidated balance sheet as at March 31, 1993 is as follows:

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
<u>ASSETS</u>		
Current assets:		
Cash and short-term investments	\$ 882	\$ 2,228
Accounts receivable	514	186
Due from Yukon Energy Corporation	405	64
Prepaid expenses	5	2
Current portion of investments	<u>2,777</u>	<u>75</u>
	<u>4,583</u>	<u>2,555</u>
Investments:		
Equity investments	38,962	39,000
Loans and advances	21,980	7,998
Direct financing lease	5,522	5,626
Other	-	9
	<u>66,464</u>	<u>52,633</u>
Capital assets	<u>509</u>	<u>46</u>
	<u>\$ 71,556</u>	<u>\$ 55,234</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	\$ 41	\$ 69
Interest payable	19	19
Current portion of long-term debt	<u>2,094</u>	<u>84</u>
	<u>2,154</u>	<u>172</u>
Long-term debt	<u>20,826</u>	<u>19,983</u>
	<u>22,980</u>	<u>20,155</u>
<u>EQUITY</u>		
Contributed capital	29,500	29,500
Retained earnings	<u>19,076</u>	<u>5,579</u>
	<u>48,576</u>	<u>35,079</u>
	<u>\$ 71,556</u>	<u>\$ 55,234</u>

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements

March 31, 1993

14. Non-consolidated financial information, continued

The Corporation's non-consolidated statement of earnings and retained earnings for the year ended March 31, 1993 is as follows:

	<u>1993</u>	<u>1992</u>
	(in thousands of dollars)	
Revenue:		
Finance income	\$ 768	\$ 430
Interest income	1,439	940
Dividend income	<u>12,858</u>	<u>-</u>
	<u>15,065</u>	<u>1370</u>
Expenses:		
Administration	377	519
Board	9	23
Amortization	40	12
Interest	866	181
Loss on investments	<u>276</u>	<u>191</u>
	<u>1,568</u>	<u>926</u>
Net earnings	13,497	444
Retained earnings, beginning of year	<u>5,579</u>	<u>5,135</u>
Retained earnings, end of year	<u>\$ 19,076</u>	<u>\$ 5,579</u>

15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted for the current year.

Report on the audit of the
accounts and financial statements of the
YUKON HOUSING CORPORATION
for the year ended March 31, 1993



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Housing Corporation

I have audited the balance sheet of the Yukon Housing Corporation as at March 31, 1993 and the statements of operations, equity and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1993 and the results of its operations and the changes in its cash flows for the year then ended in accordance with generally accepted accounting principles. As required by the Yukon Housing Corporation Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come to my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations, the Yukon Housing Corporation Act and the by-laws of the Corporation.

A handwritten signature in black ink, appearing to read 'Raymond Dubois'.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 20, 1993

YUKON HOUSING CORPORATION

Balance Sheet
as at March 31, 1993

ASSETS

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Current		
Cash and term deposits	\$ 137	\$ 665
Accounts receivable		
Canada Mortgage and Housing Corporation	1,952	1,773
Other	728	683
Mortgages receivable - current portion (note 3)	258	143
Inventory of houses	<u>332</u>	<u>341</u>
	3,407	3,605
Mortgages receivable (note 3)	6,323	1,664
Housing projects (note 4)	<u>34,749</u>	<u>40,302</u>
	<u>\$ 44,479</u>	<u>\$ 45,571</u>

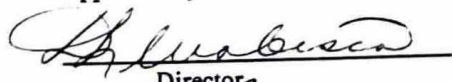
LIABILITIES

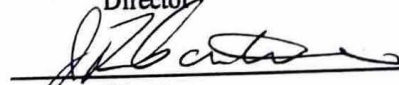
Current		
Bank indebtedness	\$ 3,242	\$ -
Accounts payable	1,408	1,291
Due to the Yukon Government	7,645	9,734
Deferred rental revenue	45	45
Current portion of long-term debt (note 5)	<u>265</u>	<u>245</u>
	12,605	11,315
Long-term debt (note 5)	23,062	24,658

EQUITY

Equity of the Yukon Government	<u>8,812</u>	<u>9,598</u>
	<u>\$ 44,479</u>	<u>\$ 45,571</u>

Approved by the Board


Director


Director

YUKON HOUSING CORPORATION
Statement of Equity
as at March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Balance, beginning of year	\$ 9,598	\$ 9,341
Yukon Government grant - other (refund)	<u>(786)</u>	<u>257</u>
Balance, end of year	<u>\$ 8,812</u>	<u>\$ 9,598</u>

YUKON HOUSING CORPORATION
Statement of Operations
Year Ended March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Revenues		
Rental income	\$ 2,975	\$ 2,936
Recoveries - cost shared agreements	3,072	2,593
Interest	326	178
Gain on sale of housing projects	90	94
Miscellaneous	<u>12</u>	<u>7</u>
	<u>6,475</u>	<u>5,808</u>
Expenses		
Program costs (Schedule)		
Operations	3,586	3,171
Other	1,073	875
Interest on long-term debt	2,641	2,631
Personnel	2,366	1,775
Amortization	985	929
Administration (Schedule)	<u>572</u>	<u>748</u>
	<u>11,223</u>	<u>10,129</u>
Net loss from operations	4,748	4,321
Yukon Government grant - operations	<u>4,748</u>	<u>4,321</u>
Net results of operations after government grant	<u>\$ -</u>	<u>\$ -</u>

YUKON HOUSING CORPORATION
Statement of Cash Flows
Year Ended March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Operating activities		
Net loss from operations	\$ (4,748)	\$ (4,321)
Items not affecting cash		
Amortization	985	929
Gain on sale of housing projects	(90)	(94)
Changes in non-cash working capital components related to operations	<u>(2,187)</u>	<u>3,185</u>
Cash used in operating activities	<u>(6,040)</u>	<u>(301)</u>
Investing activities		
Additions to housing projects	(6,684)	(8,624)
Proceeds from sale of housing projects	11,342	1,023
Additions to mortgages receivable	(5,383)	(1,727)
Repayments of mortgages receivable	<u>609</u>	<u>269</u>
Cash used in investing activities	<u>(116)</u>	<u>(9,059)</u>
Financing activities		
Increase in long-term debt	-	5,603
Repayment of long-term debt	(1,576)	(1,183)
Yukon Government grant - operations	4,748	4,321
- other	<u>(786)</u>	<u>257</u>
Cash provided by financing activities	<u>2,386</u>	<u>8,998</u>
Decrease in cash	(3,770)	(362)
Cash, beginning of year	<u>665</u>	<u>1,027</u>
Cash (bank indebtedness), net, end of year	<u>\$ (3,105)</u>	<u>\$ 665</u>

YUKON HOUSING CORPORATION

Notes to Financial Statements
March 31, 1993

1. **Authority and objectives**

The Corporation was established in 1972 by the Housing Corporation Act of the Yukon Territory to develop and manage home ownership and rental housing programs in the Yukon and to administer the Yukon Government's staff accommodations.

The Corporation has a mandate to service the housing needs of all Yukoners. As part of this mandate, the Corporation provides low rental housing which have operating losses. Consequently, the Corporation is dependent on the Yukon Government for funding its operations.

2. **Significant accounting policies**

These financial statements have been prepared by management in accordance with generally accepted accounting principles.

Grants provided by the Yukon Government

Operating and other grants are received from the Yukon Government in accordance with Section 17 of the Act. These grants are reflected on the Statement of Operations or Statement of Equity as appropriate.

Mortgages Receivable

Under a direct lending program, the Corporation may subsidize a debtors repayment. These subsidies, to be reviewed bi-annually, are based on the debtors' ability to pay. Mortgages receivable are stated at estimated realizable value after providing allowances for future payment subsidies and unearned forgivable advances.

Inventory of houses

Inventory of houses consists of purchases from former employees of the Yukon Government. The houses are recorded at the lower of cost and appraised value.

Housing projects

Housing projects are stated at cost, net of contributions from outside agencies, and include interest on loans during construction.

Social housing projects financed by long-term debt are amortized using the sinking fund method based on principal repayment of the associated debt.

Social housing projects not financed by long-term debt are amortized on a straight line basis over their estimated useful lives of 15 years.

Lease to purchase housing projects are amortized on a straight line basis over their estimated useful lives of 35 years. Under the Yukon Housing Corporation Lease to Purchase Program, the Corporation purchases houses and leases them to qualified applicants. The applicants are given an option to purchase the houses within five years.

Staff housing projects and other facilities are amortized on a straight line basis over their estimated useful lives as follows:

Standard construction	35 years
Mobile units	15 years

Program costs and recoveries

Administration expenses directly related to a program are allocated to that program.

The Corporation has entered into cost sharing agreements whereby operating deficits of certain housing projects are shared with the following entities:

Canada Mortgage and Housing Corporation ("CMHC");
Department of Indian Affairs and Northern Development ("DIAND");
and City of Whitehorse.

These recoveries are included in revenue. Adjustments upon finalization of recoveries are reflected in the accounts in the year of adjustment.

Pensions

Employees of the Corporation are members of the Public Service Superannuation Plan of the Canadian Government. Contributions to the Plan are required from both the employees and the Corporation. The Corporation is only liable for current contributions which are expensed on a current basis.

3. Mortgages receivable

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Mortgages	\$ 6,581	\$ 1,807
Current portion	<u>258</u>	<u>143</u>
	<u>\$ 6,323</u>	<u>\$ 1,664</u>

The mortgages, pursuant to the Corporation's lending programs, pertain to residential property, and earn interest at a weighted average rate of 7.93% (1992 - 10.13%). The provision for valuation losses due to payment subsidies is \$395,000 (1992 - \$ nil) and for unearned forgivable advances is \$166,000 (1992 - \$ nil). The mortgages are repayable in blended payments to the year 2018.

4. Housing projects

	<u>1993</u>		<u>1992</u>	
	(thousands of dollars)			
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Social housing	\$ 27,687	\$ 3,326	\$ 24,361	\$ 23,388
Lease to purchase	2,425	218	2,207	3,646
Staff housing	9,341	2,261	7,080	5,911
Other facilities	629	365	264	286
Land	837	-	837	821
Construction in progress	-	-	-	6,250
	<u>\$ 40,919</u>	<u>\$ 6,170</u>	<u>\$ 34,749</u>	<u>\$ 40,302</u>

Recoveries of capital costs under cost sharing agreements with CMHC were \$208,000 during the year (1992 - \$354,000).

5. Long-term debt

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
CMHC loans	\$ 3,028	\$ 3,108
Mortgages	<u>20,299</u>	<u>21,795</u>
	23,327	24,903
Current portion	<u>(265)</u>	<u>(245)</u>
	<u>\$ 23,062</u>	<u>\$ 24,658</u>

The CMHC loans bear interest at a weighted average rate of 9.42% (1992 - 9.36%) and are repayable in annual instalments until the year 2027.

The mortgages bear interest at a weighted average rate of 11.19% (1992 - 11.27%) and are repayable in blended monthly instalments until the year 2023.

Principal repayments required for the next five years are as follows:

	(thousands of dollars)	
	<u>CMHC Loans</u>	<u>Mortgages</u>
1994	\$ 95	\$ 170
1995	103	190
1996	113	213
1997	122	237
1998	133	265

Repayment of the Corporation's long-term debt is guaranteed by the Yukon Government.

6. **Related party transactions**

The Corporation is related in terms of common ownership to all Yukon Government departments, agencies and Crown corporations. The Corporation enters into transactions with these entities in the normal course of business.

7. **Commitments**

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Estimated cost to complete the capital housing projects in progress at March 31	<u>\$ 180</u>	<u>\$ 5,184</u>
Outstanding contractual obligations to complete the capital housing projects in progress at March 31	<u>\$ 160</u>	<u>\$ 3,238</u>
Outstanding contractual obligations to complete the funding of loans committed as at March 31 (Note 3)	<u>\$ 2,635</u>	<u>\$ 301</u>

SCHEDULE

YUKON HOUSING CORPORATION

Schedule of Program Costs and Administration Expenses
Year Ended March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Program costs - operations		
General maintenance	\$ 1,295	\$ 1,222
Utilities	754	630
Property rentals	546	485
Property taxes	479	462
Program administration	306	246
Grounds and snow removal	119	126
Subsidies - Private non-profit	<u>87</u>	<u>-</u>
	<u>\$ 3,586</u>	<u>\$ 3,171</u>
Program costs - other		
Home Improvement Program	\$ 819	\$ 612
Direct Lending program administration	136	135
Office improvements	110	49
Joint Venture program administration	5	18
Construction and acquisition administration	<u>3</u>	<u>61</u>
	<u>\$ 1,073</u>	<u>\$ 875</u>
Administration		
Rentals - office and equipment	\$ 142	\$ 158
Travel and transportation	97	137
Professional fees	71	84
Communications	58	66
Office and sundry	52	55
Computer services	45	57
Public relations	42	43
Boards and committees	25	57
Personnel recruitment and training	20	58
Conferences	<u>20</u>	<u>33</u>
	<u>\$ 572</u>	<u>\$ 748</u>

Report on the audit of the
accounts and financial statements of the
YUKON LIQUOR CORPORATION
for the year ended March 31, 1993



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Liquor Corporation

I have audited the balance sheet of the Yukon Liquor Corporation as at March 31, 1993 and the statement of income for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1993 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the Liquor Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept and the financial statements are in agreement therewith, and the transactions of the Corporation that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Liquor Act and regulations, the Liquor Tax Act, the Yukon Financial Administration Act and regulations, and the by-laws of the Corporation.

A handwritten signature in black ink, appearing to read 'Ray Dubois'.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 29, 1993

YUKON LIQUOR CORPORATION

Balance Sheet
as at March 31, 1993

ASSETS

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Current		
Cash	\$ 5,062	\$ 1,964
Accounts receivable	185	317
Inventories	<u>1,721</u>	<u>2,369</u>
	6,968	4,650
Capital assets (Note 3)	<u>3,790</u>	<u>371</u>
	<u>\$ 10,758</u>	<u>\$ 5,021</u>

LIABILITIES AND EQUITY

Current		
Due to the Government of the Yukon	\$ 4,895	\$ 1,848
Accounts payable	884	1,616
Deferred revenue	<u>125</u>	<u>114</u>
	5,904	3,578
Accrued employee termination benefits	364	372
Government of the Yukon working capital advance	<u>700</u>	<u>700</u>
	6,968	4,650
Equity (Note 4)	<u>3,790</u>	<u>371</u>
	<u>\$ 10,758</u>	<u>\$ 5,021</u>

Approved by Management:



President and Chief Executive Officer



Director, Corporate Services

YUKON LIQUOR CORPORATIONStatement of Income
for the year ended March 31, 1993

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Sales	\$ 18,224	\$ 17,097
Cost of goods sold	<u>8,275</u>	<u>8,074</u>
Gross profit	<u>9,949</u>	<u>9,023</u>
Expenses		
Salaries and employee benefits	3,147	2,592
Rentals, utilities and maintenance	762	523
Cartage	189	160
General and office supplies	108	101
Travel and communication	86	97
Amortization	69	32
Recycling centre contribution	40	60
Professional services	28	61
Board honoraria and expenses	3	11
Miscellaneous	<u>5</u>	<u>12</u>
	<u>4,437</u>	<u>3,649</u>
Operating income	<u>5,512</u>	<u>5,374</u>
Other income		
Fees, permits and licences	70	66
Bank interest	7	42
Miscellaneous	<u>198</u>	<u>175</u>
	<u>275</u>	<u>283</u>
Net income for the year	<u>\$ 5,787</u>	<u>\$ 5,657</u>

YUKON LIQUOR CORPORATION

Notes to Financial Statements
March 31, 1993

1. Authority and operations

The Corporation, established under the Liquor Act, is responsible for the purchase, distribution and sale of liquor within the Territory. It is also responsible for controlling the sale of liquor through licensed outlets and enforcing all matters related to the Act.

In accordance with the Act, the net income for the year before amortization, less amounts expended on capital assets, is transferred to the Government of the Yukon.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The more significant accounting policies are as follows:

Inventories

Inventories are valued at landed cost at Whitehorse.

Amortization

Amortization of capital assets owned by the Corporation is calculated by the straight-line method over the estimated useful life of the assets as follows:

Buildings	20 years
Furniture and office equipment	5 years
Equipment	5 years

Termination benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay and sick leave, which are payable to its employees on termination.

Services provided without charge

The Corporation does not record the value of services it receives or provides without charge. These services include the following:

- until 31 March 1990, capital assets, such as liquor store buildings, store and warehouse improvements, furniture and equipment required by the Corporation were financed and owned by the Government of the Yukon;

- services, primarily accommodation, provided by the Government of the Yukon;
- an interest-free working capital advance from the Government of the Yukon;
- services provided by the Corporation to the Government in its capacity of Territorial Agent in localities outside Whitehorse.

Pensions

The Corporation and its employees, who are deemed to be employees of the Government of the Yukon, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Capital assets

- a) The cost to the Government of the Yukon of capital assets held by the Corporation at March 31 is as follows:

	<u>1993</u>	<u>1992</u>
	(thousands of dollars)	
Liquor store buildings	\$ 978	\$ 978
Store and warehouse improvements	1,167	1,167
Equipment	447	447
Furniture and office equipment	<u>114</u>	<u>122</u>
	<u>\$ 2,706</u>	<u>\$ 2,714</u>

- b) Capital assets purchased by the Corporation after March 31, 1990 are as follows:

	<u>1993</u>			<u>1992</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
	(thousands of dollars)			
Buildings	\$3,558	\$ 16	\$3,542	\$ 138
Equipment	316	79	237	221
Furniture and office equipment	<u>21</u>	<u>10</u>	<u>11</u>	<u>12</u>
	<u>\$3,895</u>	<u>\$ 105</u>	<u>\$3,790</u>	<u>\$ 371</u>

4. Equity

This amount represents the total cost of capital assets purchased by the Corporation after March 31, 1990 less accumulated amortization.

5. Related party transactions

The value of services provided without charge by the Government to the Corporation is estimated at \$627,000 (1992 - \$627,000). The value of services provided without charge by the Corporation to the Government is estimated at \$368,000 (1992 - \$276,000).

6. Collection of liquor taxes

The Corporation transferred to the Government of the Yukon liquor taxes of \$2,187,000 (1992 - \$2,052,000) collected during the year under the Liquor Tax Act.

7. Lease commitments

The Corporation has the following commitments for annual rentals of leased premises:

1994	\$	250,000
1995		250,000
1996		250,000
1997		250,000
1998		250,000
1999-2008		833,333