

GOVERNMENT OF YUKON

Schedule 4

Schedule of Expenses by Department  
for the year ended March 31, 2014

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Yukon Legislative Assembly</b>						
Operation and maintenance						
Legislative services	\$ 3,726,000	\$ -	\$ -	\$ 3,726,000	\$ 3,304,040	\$ 421,960
Legislative Assembly Office	837,000	-	-	837,000	1,020,770	(183,770)
Retirement allowances and death benefits	1,270,000	-	-	1,270,000	1,312,716	(42,716)
Hansard	550,000	-	-	550,000	474,468	75,532
Conflicts Commission	51,000	-	-	51,000	22,942	28,058
	<b>6,434,000</b>	<b>-</b>	<b>-</b>	<b>6,434,000</b>	<b>6,134,936</b>	<b>299,064</b>
Capital						
Legislative Assembly Office	50,000	-	-	50,000	49,520	480
Less acquisition of tangible capital assets	-	-	-	-	(12,053)	12,053
	50,000	-	-	50,000	37,467	12,533
Retirement allowances expense	-	-	-	-	997,000	(997,000)
Amortization expense	18,000	-	-	18,000	19,893	(1,893)
Total expenses	6,502,000	-	-	6,502,000	7,189,296	(687,296)

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<b>Elections Office</b>						
Operation and maintenance Elections	380,000	-	-	380,000	251,914	128,086
Capital Elections	5,000	-	-	5,000	5,000	-
Total expenses	385,000	-	-	385,000	256,914	128,086
<b>Office of the Ombudsman</b>						
Operation and maintenance Office of the Ombudsman	\$ 824,000	\$ -	\$ -	\$ 824,000	\$ 766,821	\$ 57,179
Capital Office of the Ombudsman	2,000	-	-	2,000	1,191	809
Total expenses	826,000	-	-	826,000	768,012	57,988
<b>Child and Youth Advocate Office</b>						
Operation and maintenance Child and Youth Advocate Office	487,000	-	-	487,000	440,160	46,840
Capital Child and Youth Advocate Office	2,000	-	-	2,000	-	2,000
Total expenses	489,000	-	-	489,000	440,160	48,840

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<b>Executive Council Office</b>						
Operation and maintenance						
Corporate services	\$ 4,775,000	\$ (4,775,000)	\$ -	\$ -	\$ -	\$ -
Land Claims and Implementation Secretariat	8,381,000	(8,381,000)	-	-	-	-
Intergovernmental relations	1,247,000	(1,247,000)	-	-	-	-
Government audit services	535,000	24,000	-	559,000	573,415	(14,415)
Governance liaison and capacity development	956,000	(956,000)	-	-	-	-
Office of the Commissioner	241,000	4,000	-	245,000	229,161	15,839
Development assessment	1,196,000	(1,196,000)	-	-	-	-
Cabinet Offices	2,711,000	21,000	-	2,732,000	2,596,404	135,596
Yukon Water Board Secretariat	1,337,000	(1,337,000)	-	-	-	-
Youth Directorate	1,335,000	(1,335,000)	-	-	-	-
Northern strategy	1,567,000	(665,000)	-	902,000	902,424	(424)
Strategic corporate services	-	5,009,000	-	5,009,000	4,652,782	356,218
Aboriginal relations	-	9,057,000	-	9,057,000	7,546,849	1,510,151
Corporate programs and intergovernmental relations	-	5,766,000	-	5,766,000	5,410,917	355,083
	<b>24,281,000</b>	<b>(11,000)</b>	<b>-</b>	<b>24,270,000</b>	<b>21,911,952</b>	<b>2,358,048</b>
<b>Capital</b>						
Corporate services	203,000	(203,000)	-	-	-	-
Strategic corporate services	-	103,000	-	103,000	70,165	32,835
	<b>203,000</b>	<b>(100,000)</b>	<b>-</b>	<b>103,000</b>	<b>70,165</b>	<b>32,835</b>
Less acquisition of tangible capital assets	-	(35,000)	-	(35,000)	(23,880)	(11,120)
	<b>203,000</b>	<b>(135,000)</b>	<b>-</b>	<b>68,000</b>	<b>46,285</b>	<b>21,715</b>
Amortization expense	10,000	-	-	10,000	9,615	385
<b>Total expenses</b>	<b>24,494,000</b>	<b>(146,000)</b>	<b>-</b>	<b>24,348,000</b>	<b>21,967,852</b>	<b>2,380,148</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Community Services</b>						
Operation and maintenance						
Corporate services	\$ 4,270,000	\$ (598,000)	\$ -	\$ 3,672,000	\$ 3,472,411	\$ 199,589
Protective services	26,488,000	10,477,000	-	36,965,000	36,863,011	101,989
Community development	40,859,000	(2,546,000)	-	38,313,000	36,891,795	1,421,205
Consumer services and infrastructure development	4,216,000	(4,216,000)	-	-	-	-
Corporate policy and consumer affairs	-	8,500,000	-	8,500,000	8,040,345	459,655
	<b>75,833,000</b>	<b>11,617,000</b>	<b>-</b>	<b>87,450,000</b>	<b>85,267,562</b>	<b>2,182,438</b>
<b>Capital</b>						
Corporate services	934,000	(326,000)	-	608,000	562,187	45,813
Protective services	6,830,000	(1,116,000)	-	5,714,000	4,817,649	896,351
Community development	10,060,000	49,423,000	-	59,483,000	45,979,926	13,503,074
Consumer services and infrastructure development	75,585,000	(75,585,000)	-	-	-	-
Corporate policy and consumer affairs	-	1,400,000	-	1,400,000	1,206,300	193,700
	<b>93,409,000</b>	<b>(26,204,000)</b>	<b>-</b>	<b>67,205,000</b>	<b>52,566,062</b>	<b>14,638,938</b>
Less: Acquisition of tangible capital assets	(19,039,000)	3,669,000	-	(15,370,000)	(11,930,538)	(3,439,462)
Land development costs transferred to land held for sale	(29,825,000)	15,150,000	-	(14,675,000)	(9,985,170)	(4,689,830)
Local improvement costs transferred to loans receivable	(1,400,000)	-	-	(1,400,000)	(1,193,060)	(206,940)
	<b>43,145,000</b>	<b>(7,385,000)</b>	<b>-</b>	<b>35,760,000</b>	<b>29,457,294</b>	<b>6,302,706</b>
Amortization expense	2,446,000	312,000	-	2,758,000	2,764,653	(6,653)
Environmental liabilities	(750,000)	750,000	-	-	-	-
Bad debts expense	16,000	-	-	16,000	-	16,000
<b>Total expenses</b>	<b>120,690,000</b>	<b>5,294,000</b>	<b>-</b>	<b>125,984,000</b>	<b>117,489,509</b>	<b>8,494,491</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Economic Development</b>						
Operation and maintenance						
Corporate services	\$ 1,413,000	\$ 30,000	\$ -	\$ 1,443,000	\$ 1,442,359	\$ 641
Corporate planning and economic policy	2,068,000	(10,000)	-	2,058,000	1,971,213	86,787
Business and industry development	6,397,000	1,317,000	-	7,714,000	6,375,645	1,338,355
Regional economic development	4,731,000	867,000	-	5,598,000	4,080,140	1,517,860
	<b>14,609,000</b>	<b>2,204,000</b>	<b>-</b>	<b>16,813,000</b>	<b>13,869,357</b>	<b>2,943,643</b>
Capital						
Corporate services	15,000	10,000	-	25,000	20,556	4,444
Business and industry development	1,076,000	78,000	-	1,154,000	606,949	547,051
	<b>1,091,000</b>	<b>88,000</b>	<b>-</b>	<b>1,179,000</b>	<b>627,505</b>	<b>551,495</b>
Amortization expense	39,000	-	-	39,000	39,200	(200)
<b>Total expenses</b>	<b>15,739,000</b>	<b>2,292,000</b>	<b>-</b>	<b>18,031,000</b>	<b>14,536,062</b>	<b>3,494,938</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Education</b>						
Operation and maintenance						
Education support services	\$ 8,000,000	\$ 151,000	\$ -	\$ 8,151,000	\$ 8,335,481	\$ (184,481)
Public schools	102,230,000	1,325,000	-	103,555,000	104,189,737	(634,737)
Advanced education	13,899,000	461,000	-	14,360,000	13,551,154	808,846
Yukon College	22,615,000	1,262,000	-	23,877,000	22,685,926	1,191,074
	<b>146,744,000</b>	<b>3,199,000</b>	<b>-</b>	<b>149,943,000</b>	<b>148,762,298</b>	<b>1,180,702</b>
Capital						
Education support services	51,000	-	-	51,000	42,891	8,109
Public schools	33,445,000	(20,045,000)	-	13,400,000	8,752,887	4,647,113
Yukon College	1,100,000	-	-	1,100,000	1,099,391	609
	<b>34,596,000</b>	<b>(20,045,000)</b>	<b>-</b>	<b>14,551,000</b>	<b>9,895,169</b>	<b>4,655,831</b>
Less acquisition of tangible capital assets	(28,853,000)	21,110,000	-	(7,743,000)	(4,124,093)	(3,618,907)
	<b>5,743,000</b>	<b>1,065,000</b>	<b>-</b>	<b>6,808,000</b>	<b>5,771,076</b>	<b>1,036,924</b>
Amortization expense	6,043,000	(6,000)	-	6,037,000	6,027,010	9,990
Write-down of tangible capital assets	-	-	-	-	3,262,562	(3,262,562)
<b>Total expenses</b>	<b>158,530,000</b>	<b>4,258,000</b>	<b>-</b>	<b>162,788,000</b>	<b>163,822,946</b>	<b>(1,034,946)</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Energy, Mines and Resources</b>						
Operation and maintenance						
Corporate services	\$ 3,180,000	\$ 89,000	\$ -	\$ 3,269,000	\$ 3,147,128	\$ 121,872
Sustainable resources	9,674,000	595,000	(55,000)	10,214,000	9,047,253	1,166,747
Energy, corporate policy and communications	4,010,000	122,000	55,000	4,187,000	3,788,847	398,153
Oil and gas and mineral resources	40,811,000	16,389,000	-	57,200,000	53,133,311	4,066,689
Client services and inspections	6,569,000	96,000	-	6,665,000	6,463,226	201,774
	<b>64,244,000</b>	<b>17,291,000</b>	<b>-</b>	<b>81,535,000</b>	<b>75,579,765</b>	<b>5,955,235</b>
Capital						
Corporate services	299,000	81,000	-	380,000	346,864	33,136
Sustainable resources	950,000	403,000	-	1,353,000	1,131,870	221,130
	<b>1,249,000</b>	<b>484,000</b>	<b>-</b>	<b>1,733,000</b>	<b>1,478,734</b>	<b>254,266</b>
Less acquisition of tangible capital assets	(255,000)	(54,000)	-	(309,000)	(183,852)	(125,148)
	<b>994,000</b>	<b>430,000</b>	<b>-</b>	<b>1,424,000</b>	<b>1,294,882</b>	<b>129,118</b>
Land development costs transferred to land held for sale	(100,000)	(1,149,000)	-	(1,249,000)	(735,697)	(513,303)
Amortization expense	646,000	(288,000)	-	358,000	356,975	1,025
<b>Total expenses</b>	<b>65,784,000</b>	<b>16,284,000</b>	<b>-</b>	<b>82,068,000</b>	<b>76,495,925</b>	<b>5,572,075</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Environment</b>						
Operation and maintenance						
General management	\$ 416,000	\$ 42,000	\$ -	\$ 458,000	\$ 432,680	\$ 25,320
Corporate services	7,986,000	197,000	85,000	8,268,000	8,159,215	108,785
Environmental sustainability	20,733,000	754,000	(93,000)	21,394,000	20,473,942	920,058
Environmental liabilities and remediation	1,963,000	199,000	8,000	2,170,000	1,583,135	586,865
	<b>31,098,000</b>	<b>1,192,000</b>	<b>-</b>	<b>32,290,000</b>	<b>30,648,972</b>	<b>1,641,028</b>
Capital						
Corporate services	2,650,000	(921,000)	-	1,729,000	812,179	916,821
Environmental sustainability	780,000	(680,000)	-	100,000	123,203	(23,203)
	<b>3,430,000</b>	<b>(1,601,000)</b>	<b>-</b>	<b>1,829,000</b>	<b>935,382</b>	<b>893,618</b>
Less acquisition of tangible capital assets	(2,019,000)	936,000	-	(1,083,000)	(411,314)	(671,686)
	<b>1,411,000</b>	<b>(665,000)</b>	<b>-</b>	<b>746,000</b>	<b>524,068</b>	<b>221,932</b>
Amortization expense	331,000	(2,000)	-	329,000	338,057	(9,057)
Write-down of tangible capital assets	-	-	-	-	35,560	(35,560)
Environmental liabilities (net)	(935,000)	3,949,000	-	3,014,000	3,875,210	(861,210)
<b>Total expenses</b>	<b>31,905,000</b>	<b>4,474,000</b>	<b>-</b>	<b>36,379,000</b>	<b>35,421,867</b>	<b>957,133</b>



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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Finance</b>						
Operation and maintenance						
Treasury	\$ 7,622,000	\$ 323,000	\$ -	\$ 7,945,000	\$ 7,597,831	\$ 347,169
Workers' compensation supplementary benefits	426,000	-	-	426,000	427,838	(1,838)
	<b>8,048,000</b>	<b>323,000</b>	<b>-</b>	<b>8,371,000</b>	<b>8,025,669</b>	<b>345,331</b>
Capital						
Treasury	70,000	-	-	70,000	30,926	39,074
Amortization expense	2,000	-	-	2,000	1,657	343
Bad debts expense	48,000	-	-	48,000	51,760	(3,760)
Transfers through the tax system	1,738,000	-	-	1,738,000	2,129,411	(391,411)
Total expenses	9,906,000	323,000	-	10,229,000	10,239,423	(10,423)
<b>French Language Services Directorate</b>						
Operation and maintenance						
French language services	2,516,000	(33,000)	-	2,483,000	2,402,400	80,600
Capital						
French language services	10,000	-	-	10,000	-	10,000
Total expenses	2,526,000	(33,000)	-	2,493,000	2,402,400	90,600

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<b>Health and Social Services</b>						
Operation and maintenance						
Corporate services	\$ 8,999,000	\$ 1,536,000	\$ -	\$ 10,535,000	\$ 10,456,917	\$ 78,083
Family and children's services	42,982,000	(578,000)	-	42,404,000	40,762,167	1,641,833
Social services	32,004,000	(32,004,000)	-	-	-	-
Continuing care	36,904,000	1,085,000	-	37,989,000	37,289,142	699,858
Health services	110,709,000	7,546,000	-	118,255,000	119,269,645	(1,014,645)
Regional services	5,480,000	(5,480,000)	-	-	-	-
Yukon hospital services	88,121,000	(2,142,000)	-	85,979,000	85,967,242	11,758
Adult services	-	31,173,000	-	31,173,000	30,832,403	340,597
Community and program support	-	10,480,000	-	10,480,000	10,199,446	280,554
	<b>325,199,000</b>	<b>11,616,000</b>	<b>-</b>	<b>336,815,000</b>	<b>334,776,962</b>	<b>2,038,038</b>
Capital						
Corporate services	1,329,000	750,000	-	2,079,000	1,428,890	650,110
Family and children's services	128,000	53,000	-	181,000	153,946	27,054
Social services	1,307,000	(1,307,000)	-	-	-	-
Continuing care	7,629,000	(5,348,000)	-	2,281,000	1,571,882	709,118
Health services	2,036,000	(1,314,000)	-	722,000	493,157	228,843
Regional services	10,000	(10,000)	-	-	-	-
Adult services	-	818,000	-	818,000	237,701	580,299
Community and program support	-	38,000	-	38,000	25,943	12,057
Yukon hospital services	-	2,942,000	-	2,942,000	2,924,420	17,580
	<b>12,439,000</b>	<b>(3,378,000)</b>	<b>-</b>	<b>9,061,000</b>	<b>6,835,939</b>	<b>2,225,061</b>
Less acquisition of tangible capital assets	(10,410,000)	7,535,000	-	(2,875,000)	(1,703,581)	(1,171,419)
	<b>2,029,000</b>	<b>4,157,000</b>	<b>-</b>	<b>6,186,000</b>	<b>5,132,358</b>	<b>1,053,642</b>
Amortization expense	1,615,000	-	-	1,615,000	1,530,270	84,730
<b>Total expenses</b>	<b>328,843,000</b>	<b>15,773,000</b>	<b>-</b>	<b>344,616,000</b>	<b>341,439,590</b>	<b>3,176,410</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
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<b>Highways and Public Works</b>						
Operation and maintenance						
Corporate services	\$ 5,896,000	\$ 465,000	\$ -	\$ 6,361,000	\$ 6,211,425	\$ 149,575
Information and communications technology	13,022,000	42,000	-	13,064,000	13,214,353	(150,353)
Transportation division	59,013,000	4,535,000	-	63,548,000	63,544,328	3,672
Supply services	3,817,000	173,000	-	3,990,000	3,962,032	27,968
Property management	40,815,000	756,000	-	41,571,000	41,548,203	22,797
Central Stores write off	-	-	-	-	2,130	(2,130)
	<b>122,563,000</b>	<b>5,971,000</b>	<b>-</b>	<b>128,534,000</b>	<b>128,482,471</b>	<b>51,529</b>
Less lease payments for leased tangible capital assets transferred to liabilities	-	(454,000)	-	(454,000)	(458,239)	4,239
	<b>122,563,000</b>	<b>5,517,000</b>	<b>-</b>	<b>128,080,000</b>	<b>128,024,232</b>	<b>55,768</b>
Capital						
Corporate services	582,000	(120,000)	-	462,000	478,323	(16,323)
Information and communications technology	4,200,000	1,388,000	-	5,588,000	5,510,003	77,997
Transportation division	66,066,000	(4,783,000)	-	61,283,000	53,968,398	7,314,602
Property management	7,650,000	7,552,000	-	15,202,000	10,911,566	4,290,434
Supply services	-	70,000	-	70,000	70,000	-
	<b>78,498,000</b>	<b>4,107,000</b>	<b>-</b>	<b>82,605,000</b>	<b>70,938,290</b>	<b>11,666,710</b>
Less acquisition of tangible capital assets	(49,914,000)	3,053,000	-	(46,861,000)	(37,206,167)	(9,654,833)
	<b>28,584,000</b>	<b>7,160,000</b>	<b>-</b>	<b>35,744,000</b>	<b>33,732,123</b>	<b>2,011,877</b>

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<b>Highways and Public Works</b>						
Amortization expense	\$ 26,763,000	\$ 594,000	\$ -	\$ 27,357,000	\$ 27,983,192	\$ (626,192)
Write-down/disposal loss of tangible capital assets	-	139,000	-	139,000	-	139,000
Rental expense recognized from prepaid expenses	140,000	-	-	140,000	133,026	6,974
<b>Total expenses</b>	<b>178,050,000</b>	<b>13,410,000</b>	<b>-</b>	<b>191,460,000</b>	<b>189,872,573</b>	<b>1,587,427</b>
<b>Justice</b>						
Operation and maintenance						
Management services	3,091,000	486,000	-	3,577,000	3,606,284	(29,284)
Court services	6,734,000	422,000	-	7,156,000	7,453,917	(297,917)
Legal services	6,180,000	642,000	-	6,822,000	6,700,806	121,194
Regulatory services	1,627,000	832,000	-	2,459,000	2,854,083	(395,083)
Correctional services	14,065,000	(14,065,000)	-	-	-	-
Community justice and public safety division	1,330,000	41,768,000	-	43,098,000	41,296,312	1,801,688
Victim services and community justice	2,014,000	(2,014,000)	-	-	-	-
Public safety and investigations	25,402,000	(25,402,000)	-	-	-	-
Human rights	665,000	-	-	665,000	657,584	7,416
	<b>61,108,000</b>	<b>2,669,000</b>	<b>-</b>	<b>63,777,000</b>	<b>62,568,986</b>	<b>1,208,014</b>

GOVERNMENT OF YUKON

Schedule 4

**Schedule of Expenses by Department  
for the year ended March 31, 2014**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Justice</b>						
Capital						
Management services	\$ 752,000	\$ 1,195,000	\$ (50,000)	\$ 1,897,000	\$ 1,516,042	\$ 380,958
Court services	41,000	100,000	-	141,000	46,366	94,634
Correctional services	3,166,000	(3,166,000)	-	-	-	-
Public safety and investigations	8,000	(8,000)	-	-	-	-
Community justice and public safety division	-	4,240,000	50,000	4,290,000	3,823,605	466,395
	<b>3,967,000</b>	<b>2,361,000</b>	<b>-</b>	<b>6,328,000</b>	<b>5,386,013</b>	<b>941,987</b>
Less acquisition of tangible capital assets	(3,698,000)	(2,200,000)	-	(5,898,000)	(4,887,282)	(1,010,718)
	269,000	161,000	-	430,000	498,731	(68,731)
Amortization expense	2,124,000	(3,000)	-	2,121,000	2,133,694	(12,694)
<b>Total expenses</b>	<b>63,501,000</b>	<b>2,827,000</b>	<b>-</b>	<b>66,328,000</b>	<b>65,201,411</b>	<b>1,126,589</b>

GOVERNMENT OF YUKON

Schedule 4

Schedule of Expenses by Department  
for the year ended March 31, 2014

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Public Service Commission</b>						
Operation and maintenance						
Finance and administration	\$ 896,000	\$ 38,000	\$ -	\$ 934,000	\$ 975,157	\$ (41,157)
Corporate human resource staffing	1,878,000	714,000	-	2,592,000	2,523,979	68,021
Compensation and classification	2,977,000	(292,000)	-	2,685,000	2,373,127	311,873
Staff relations	1,361,000	60,000	-	1,421,000	1,441,641	(20,641)
Workers' compensation fund	4,675,000	205,000	-	4,880,000	4,909,775	(29,775)
Human resource management systems	873,000	37,000	-	910,000	819,879	90,121
Policy, planning and communication	578,000	239,000	-	817,000	827,073	(10,073)
Employee future benefits	19,447,000	1,400,000	-	20,847,000	19,751,376	1,095,624
Staff development	2,813,000	60,000	-	2,873,000	2,775,283	97,717
Respectful workplace office	819,000	26,000	-	845,000	737,016	107,984
Health, safety and disability management	2,966,000	(40,000)	-	2,926,000	2,561,087	364,913
	<b>39,283,000</b>	<b>2,447,000</b>	<b>-</b>	<b>41,730,000</b>	<b>39,695,393</b>	<b>2,034,607</b>
<b>Capital</b>						
Finance and administration	46,000	-	-	46,000	44,942	1,058
Compensation and classification	17,000	(17,000)	-	-	-	-
Staff development	8,000	-	-	8,000	7,142	858
Health, safety and disability management	5,000	-	-	5,000	5,007	(7)
Corporate human resource staffing	-	17,000	-	17,000	15,913	1,087
	<b>76,000</b>	<b>-</b>	<b>-</b>	<b>76,000</b>	<b>73,004</b>	<b>2,996</b>
Less acquisition of tangible capital assets	(12,000)	1,000	-	(11,000)	(10,650)	(350)
	<b>64,000</b>	<b>1,000</b>	<b>-</b>	<b>65,000</b>	<b>62,354</b>	<b>2,646</b>
Amortization expense	11,000	(6,000)	-	5,000	4,631	369
<b>Total expenses</b>	<b>39,358,000</b>	<b>2,442,000</b>	<b>-</b>	<b>41,800,000</b>	<b>39,762,378</b>	<b>2,037,622</b>

GOVERNMENT OF YUKON

Schedule 4

**Schedule of Expenses by Department  
for the year ended March 31, 2014**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Tourism and Culture</b>						
Operation and maintenance						
Corporate services	\$ 2,271,000	\$ 66,000	\$ -	\$ 2,337,000	\$ 2,250,974	\$ 86,026
Cultural services	10,755,000	583,000	-	11,338,000	10,715,343	622,657
Tourism	9,732,000	402,000	-	10,134,000	9,612,279	521,721
	<b>22,758,000</b>	<b>1,051,000</b>	<b>-</b>	<b>23,809,000</b>	<b>22,578,596</b>	<b>1,230,404</b>
Capital						
Corporate services	213,000	95,000	-	308,000	290,434	17,566
Cultural services	1,257,000	128,000	-	1,385,000	1,151,653	233,347
Tourism	220,000	267,000	-	487,000	465,491	21,509
	<b>1,690,000</b>	<b>490,000</b>	<b>-</b>	<b>2,180,000</b>	<b>1,907,578</b>	<b>272,422</b>
Less acquisition of tangible capital assets	(200,000)	-	-	(200,000)	(439,242)	239,242
	<b>1,490,000</b>	<b>490,000</b>	<b>-</b>	<b>1,980,000</b>	<b>1,468,336</b>	<b>511,664</b>
Amortization expense	662,000	-	-	662,000	726,847	(64,847)
<b>Total expenses</b>	<b>24,910,000</b>	<b>1,541,000</b>	<b>-</b>	<b>26,451,000</b>	<b>24,773,779</b>	<b>1,677,221</b>

GOVERNMENT OF YUKON

Schedule 4

Schedule of Expenses by Department  
for the year ended March 31, 2014

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Women's Directorate</b>						
Operation and maintenance						
Policy and program development	\$ 1,664,000	\$ 92,000	\$ -	\$ 1,756,000	\$ 1,644,764	\$ 111,236
Capital						
Policy and program development	1,203,000	269,000	-	1,472,000	1,457,678	14,322
Total expenses	2,867,000	361,000	-	3,228,000	3,102,442	125,558
<b>Yukon Development Corporation (Transfer Payment)</b>						
Operation and maintenance						
Interim electrical rebate	3,350,000	-	-	3,350,000	3,333,022	16,978
Mayo B rate payer support	2,625,000	-	-	2,625,000	2,625,000	-
Infrastructure loan	-	18,000,000	-	18,000,000	18,000,000	-
	5,975,000	18,000,000	-	23,975,000	23,958,022	16,978
Less loan advances transferred to loans receivable	-	(18,000,000)	-	(18,000,000)	(18,000,000)	-
Total expenses	5,975,000	-	-	5,975,000	5,958,022	16,978



GOVERNMENT OF YUKON

Schedule 4

Schedule of Expenses by Department  
for the year ended March 31, 2014

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Yukon Housing Corporation (Transfer Payment)</b>						
Operation and maintenance						
Gross expenditures	\$ 18,302,000	\$ 1,279,000	\$ -	\$ 19,581,000	\$ 19,360,069	\$ 220,931
Less: Rental revenues	(5,134,000)	(150,000)	-	(5,284,000)	(5,444,584)	160,584
Recoveries	(7,024,000)	(100,000)	-	(7,124,000)	(7,146,062)	22,062
	6,144,000	1,029,000	-	7,173,000	6,769,423	403,577
Capital						
Gross expenditures	20,782,000	4,033,000	-	24,815,000	16,280,590	8,534,410
Less: Recoveries	(5,192,000)	(2,915,000)	-	(8,107,000)	(7,136,177)	(970,823)
Loan expenditures	(11,200,000)	(2,146,000)	-	(13,346,000)	(10,150,370)	(3,195,630)
	4,390,000	(1,028,000)	-	3,362,000	(1,005,957)	4,367,957
Total expenses	10,534,000	1,000	-	10,535,000	5,763,466	4,771,534
<b>Loan Capital and Loan Amortization</b>						
Operation and maintenance						
Loans to third parties	5,000,000	-	-	5,000,000	-	5,000,000
Less loan advances transferred to loans receivable	(5,000,000)	-	-	(5,000,000)	-	(5,000,000)
Total expenses	-	-	-	-	-	-

GOVERNMENT OF YUKON

Schedule 4

Schedule of Expenses by Department  
for the year ended March 31, 2014

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Restricted Funds</b>						
Net expenditures	\$ (5,611,000)	\$ 1,827,000	\$ -	\$ (3,784,000)	\$ (3,820,513)	\$ 36,513
Amortization expense	3,492,000	245,000	-	3,737,000	3,737,405	(405)
Total expenses	(2,119,000)	2,072,000	-	(47,000)	(83,108)	36,108
<b>Totals</b>						
Operation and maintenance	965,192,000	78,657,000	-	1,043,849,000	1,014,536,423	29,312,577
Capital	236,380,000	(44,557,000)	-	191,823,000	151,252,199	40,570,801
Less: Acquisition of tangible capital assets	(114,400,000)	34,015,000	-	(80,385,000)	(60,932,652)	(19,452,348)
Land development costs transferred to land held for sale	(29,925,000)	14,001,000	-	(15,924,000)	(10,720,867)	(5,203,133)
Loan advances transferred to loans receivable	(6,400,000)	(18,000,000)	-	(24,400,000)	(19,193,060)	(5,206,940)
Lease payments for leased tangible capital assets transferred to liabilities	-	(454,000)	-	(454,000)	(458,239)	4,239
Amortization expenses	44,202,000	846,000	-	45,048,000	45,673,099	(625,099)
Other expenses not appropriated	(5,354,000)	6,665,000	-	1,311,000	6,664,016	(5,353,016)
Adjustments	(6,263,000)	(17,762,000)	-	(24,025,000)	-	(24,025,000)
	<b>\$ 1,083,432,000</b>	<b>\$ 53,411,000</b>	<b>\$ -</b>	<b>\$ 1,136,843,000</b>	<b>\$ 1,126,820,919</b>	<b>\$ 10,022,081</b>