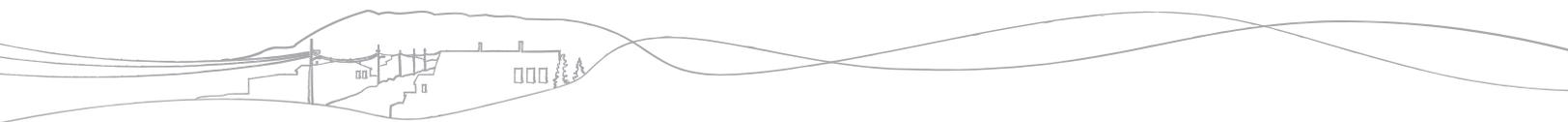


2026-2027 MAIN ESTIMATES BUDGET PRINCIPAL DES DÉPENSES

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

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



This page has been left intentionally blank.

This page has been left intentionally blank.

TABLE OF CONTENTS

Introduction	ii
Introduction (FR)	iv
Summary Information	
Summary of Operations	vii
Summary of Revenues	viii
Summary of Operations Expenditures	ix
Summary of Cash Flow	x
Summary of Borrowing and Estimated Borrowing	xi
Summary of Resource Revenue Sharing	xii
Summary of Active Positions	xiii
Borrowing Plan	xv
Operations Expenditures	
Legislative Assembly	1
Education, Culture and Employment	25
Environment and Climate Change	69
Executive and Indigenous Affairs	113
Finance	153
Health and Social Services	185
Industry, Tourism and Investment	223
Infrastructure	255
Justice	293
Municipal and Community Affairs	331
Housing NWT	369
Appendices	
Appendix A – Glossary	397
Appendix B – Budget Development Process	399

INTRODUCTION

The 2026-2027 Main Estimates is the operating budget of the Government of the Northwest Territories (GNWT) and provides an accounting of how public funds will be allocated to deliver programs and services as well as projected revenues. Also included is the annual borrowing plan for the government reporting entity.

Each year, the GNWT prepares two budgets that together guide its activities:

- **Capital Estimates:** Focused on infrastructure investments to support seasonal construction and long-term development.
- **Main Estimates:** Concentrated on operations and maintenance spending to deliver day-to-day programs and services.

The Capital Estimates and Main Estimates are tabled separately for review and approval by the Legislative Assembly. The Capital Estimates are tabled in the fall session to prepare for the winter supply and summer construction seasons.

The **Main Estimates** include the following components by department:

- **Organizational Chart:** Departmental structure by position title for administrative reporting purposes.
- **Accounting Structure Chart:** Departmental structure for financial reporting purposes.
- **Department Summaries:** Overview of mandates, funding allocations and workforce positions. Provides details about spending categories such as compensation, grants and contributions, and other expenses.
- **Revenue Summaries:** Presents revenues by type (federal grants, transfer payments, non-renewable resource revenues, taxation, and general revenues).
- **Active Position Summaries:** Provides the total number of positions for the department in each region and total positions by community grouping (Headquarters, Regional Offices, and Other).
- **Grants, Contributions, and Transfers:** Provides the proposed funding allocations to recipient organizations and programs.
- **Work Performed on Behalf of Others:** Activities carried out on behalf of third parties, such as the federal government, where costs are fully recovered.
- **Other Information Items:** Includes proposed expenditures, revenues, expenditures under cost shared agreements, or other financial activities related to public agencies, revolving funds, and other special purpose funds.
- **Additional Information:** Includes appendices for a Glossary of terms used by the GNWT and information on the Budget Development Process.

The **2026-2027 Budget Address** given by the Minister of Finance before the tabling of the Main Estimates describes how the operating budget will deliver government programs and services and advance the government's priorities for the fiscal year. The annual budget address is complemented by several reference papers, including the Main Estimates, which is the budget reference document used by the Legislative Assembly to approve the annual budget.

The Main Estimates and Budget Address documents for 2026-2027 and prior years are available on the Department of Finance website.

INTRODUCTION

Le budget principal des dépenses pour l'exercice 2026-2027 désigne le budget de fonctionnement du gouvernement des Territoires du Nord-Ouest (GTNO), dans lequel il est fait état de l'allocation des fonds publics aux différents programmes et services, des recettes prévues et du plan d'emprunt annuel pour le périmètre comptable du GTNO.

Chaque année, le GTNO prépare deux budgets qui, ensemble, orientent ses activités :

- **Le budget des dépenses en immobilisations** : Ce budget se concentre sur les investissements dans le domaine de l'infrastructure afin de soutenir la construction saisonnière et le développement à long terme.
- **Le budget principal des dépenses** : Ce budget est quant à lui axé sur les dépenses de fonctionnement et d'entretien nécessaires à la prestation des programmes et services au quotidien.

Le budget des dépenses en immobilisations et le budget principal des dépenses sont déposés séparément pour examen et approbation par l'Assemblée législative. Le budget des dépenses en immobilisations est déposé pendant la session d'automne, pour préparer l'hiver (approvisionnement) et l'été (construction).

Le **budget principal des dépenses** comprend les sections suivantes par ministère :

- **Organigramme** : Structure ministérielle, par titre de poste, aux fins des rapports administratifs.
- **Tableau de la structure de responsabilisation** : Structure ministérielle aux fins des rapports financiers.
- **Résumé ministériel** : Aperçu des mandats, des financements alloués et des effectifs. Cette section fournit des détails sur les catégories de dépenses, telles que la rémunération, les subventions, les contributions, etc.
- **Résumé des recettes** : Présentation des types de revenus (subventions fédérales, paiements de transfert, revenus tirés de l'exploitation des ressources non renouvelables, imposition et revenus généraux).
- **Résumé des postes actifs** : Indication du nombre total de postes au sein du ministère dans chaque région et du nombre total de postes par collectivité (siège, bureaux régionaux et autres).
- **Subvention, contributions et transferts** : Présentation des financements alloués aux organismes et programmes bénéficiaires.
- **Travaux réalisés pour le compte d'autrui** : Activités effectuées au nom de tierces parties, telles que le gouvernement fédéral, et dont les dépenses sont entièrement recouvrées.
- **Autres éléments d'information** : Section comprenant notamment les dépenses proposées, les revenus, les dépenses en vertu d'ententes de partage des coûts ou d'autres activités financières liées aux organismes publics, aux fonds renouvelables et à d'autres fonds spéciaux.
- **Renseignements additionnels** : Section comprenant notamment des annexes dans lesquelles se trouve le glossaire des termes utilisés par le GTNO et de l'information sur le processus d'élaboration du budget.

Le **discours du budget 2026-2027** prononcé par la ministre des Finances avant le dépôt du budget principal des dépenses décrit la façon dont le budget de fonctionnement permettra la prestation des programmes et services gouvernementaux ainsi que la concrétisation des priorités du GTNO pour l'exercice financier. Plusieurs documents de référence viennent étayer le discours du budget annuel, y compris le budget principal des dépenses (le document budgétaire de référence utilisé par l'Assemblée législative afin d'approuver le budget annuel).

Les documents du budget principal des dépenses et du discours du budget pour 2026-2027 et les exercices antérieurs sont disponibles sur le site Web du ministère des Finances.

This page has been left intentionally blank.

SUMMARY OF OPERATIONS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
REVENUES	2,659,791	2,659,300	2,743,781
OPERATIONS EXPENSES			
Compensation and Benefits	471,383	483,628	485,360
Grants, Contributions and Transfers	1,209,779	1,267,606	1,152,468
Amortization	141,802	141,802	139,336
Chargebacks	34,448	34,865	39,036
Computer Hardware and Software	8,623	8,820	9,286
Contract Services	244,263	275,756	269,901
Controllable Assets	2,827	3,935	4,583
Fees and Payments	128,082	137,963	132,154
Interest	27,262	27,262	46,662
Materials and Supplies	22,133	29,637	24,920
Purchased Services	17,833	19,524	19,765
Travel	14,520	19,952	16,714
Utilities	49,646	55,867	53,759
Valuation Allowances	2,598	2,598	3,500
TOTAL OPERATIONS EXPENSES TO BE VOTED	2,375,199	2,509,215	2,397,444
OPERATING SURPLUS (DEFICIT) PRIOR TO ADJUSTMENTS	284,592	150,085	346,337
Infrastructure Contributions	(80,827)	(138,593)	(139,532)
Deferred Maintenance	(1,800)	(2,050)	(1,700)
Supplementary Reserve	(35,000)	-	(210,000)
Estimated Appropriation Lapses	5,000	-	25,000
WORK PERFORMED ON BEHALF OF OTHERS			
Recoveries	25,680	27,963	26,442
Expenditures	(25,680)	(27,963)	(26,442)
OPERATING SURPLUS FOR THE YEAR	171,965	9,442	20,105
ACCUMULATED SURPLUS, BEGINNING OF YEAR	1,920,927	1,898,235	1,907,677
ACCUMULATED SURPLUS, END OF YEAR	2,092,892	1,907,677	1,927,782

SUMMARY OF REVENUES

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
GRANT FROM CANADA	1,803,314	1,803,314	1,906,943
TRANSFER PAYMENTS	371,605	464,026	442,256
TAXATION REVENUE			
Personal Income Tax	126,449	143,058	134,291
Corporate Income Tax	31,695	32,662	28,137
Cannabis Excise Tax	2,008	2,008	2,012
Carbon Tax	97,510	4,141	4,795
Tobacco Tax	10,728	9,105	8,597
Vapour Products Tax	450	12	15
Fuel Tax	20,303	17,043	15,286
Payroll Tax	53,428	54,963	53,220
Property Taxes and School Levies	27,742	15,856	11,573
Insurance Premium Taxes	6,000	6,000	6,000
	376,313	284,848	263,926
NON-RENEWABLE RESOURCE REVENUE			
Licences, Rental and Other Fees	4,304	4,304	3,381
Minerals, Oil and Gas Royalties	1,772	65	196
Quarry Fees	150	150	150
	6,226	4,519	3,727
GENERAL REVENUES			
Revolving Funds Net Revenue	24,479	21,999	27,349
Regulatory Revenues	31,468	31,943	31,219
Interest	320	320	320
Investment Income	400	400	400
Lease	4,786	4,786	5,366
Program	27,190	27,937	28,201
Service and Miscellaneous	10,690	12,208	12,074
Recovery of Prior Years' Expenditures	3,000	3,000	22,000
	102,333	102,593	126,929
TOTAL REVENUES	2,659,791	2,659,300	2,743,781

SUMMARY OF OPERATIONS EXPENDITURES

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Department			
Legislative Assembly	25,446	25,446	26,633
Education, Culture and Employment	403,219	427,147	414,396
Environment and Climate Change	134,012	189,745	145,745
Executive and Indigenous Affairs	35,026	37,986	39,529
Finance	410,108	422,028	354,984
Health and Social Services	701,995	726,122	728,039
Industry, Tourism and Investment	65,806	68,824	68,954
Infrastructure	308,461	310,337	322,314
Justice	162,606	165,264	161,453
Municipal and Community Affairs	128,520	136,316	135,397
	2,375,199	2,509,215	2,397,444
Expenditure Category			
Compensation and Benefits	471,383	483,628	485,360
Grants, Contributions and Transfers	1,209,779	1,267,606	1,152,468
Amortization	141,802	141,802	139,336
Chargebacks	34,448	34,865	39,036
Computer Hardware and Software	8,623	8,820	9,286
Contract Services	244,263	275,756	269,901
Controllable Assets	2,827	3,935	4,583
Fees and Payments	128,082	137,963	132,154
Interest	27,262	27,262	46,662
Materials and Supplies	22,133	29,637	24,920
Purchased Services	17,833	19,524	19,765
Travel	14,520	19,952	16,714
Utilities	49,646	55,867	53,759
Valuation Allowances	2,598	2,598	3,500
	2,375,199	2,509,215	2,397,444

SUMMARY OF CASH FLOW

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING TRANSACTIONS			
Cash Received From:			
Canada	2,175,000	2,267,000	2,349,000
Other Revenues	485,000	392,000	395,000
	<u>2,660,000</u>	<u>2,659,000</u>	<u>2,744,000</u>
Cash Paid For:			
Operations Expenses	(2,495,000)	(2,629,384)	(3,076,000)
Cash Provided By Operating Transactions	<u>165,000</u>	<u>29,616</u>	<u>(332,000)</u>
CAPITAL TRANSACTIONS	<u>(192,000)</u>	<u>(157,000)</u>	<u>(69,000)</u>
INVESTING TRANSACTIONS	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
FINANCING TRANSACTIONS	<u>(13,000)</u>	<u>(13,000)</u>	<u>361,000</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(50,000)	(150,384)	(50,000)
Cash and Cash Equivalents, Beginning of Year	<u>(700,000)</u>	<u>(679,616)</u>	<u>(830,000)</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>(750,000)</u>	<u>(830,000)</u>	<u>(880,000)</u>

SUMMARY OF BORROWING AND ESTIMATED BORROWING CAPACITY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
SHORT TERM DEBT			
Government of the Northwest Territories	750,000	830,000	880,000
Hay River Health and Social Services Authority	1,000	1,000	1,000
NWT Hydro Corporation	85,000	150,000	150,000
	836,000	981,000	1,031,000
LONG TERM DEBT			
Government of the Northwest Territories:			
Bonds repayable, GNWT	180,022	180,022	180,022
Deh Cho Bridge, Real Return Bonds	181,330	182,734	187,734
Mackenzie Valley Fibre Optic Link, P3 debt	57,242	57,242	57,242
Stanton Territorial Hospital, P3 debt	113,944	113,944	113,944
Tłıchq All-Season Road, P3 debt	67,843	67,843	67,843
Bonds repayable, GNWT (new debt)	-	-	375,000
Public Agencies:			
Housing NWT	1,911	1,911	1,911
NWT Hydro Corporation	316,592	274,524	274,524
TOTAL DEBT	1,754,884	1,859,220	2,289,220
OBLIGATIONS UNDER CAPITAL LEASES			
Government of the Northwest Territories	-	10,911	26,266
NWT Hydro Corporation	14,362	14,362	14,362
LOAN GUARANTEES			
Housing NWT	876	925	925
Prosper NWT	2,000	2,000	2,000
TOTAL GROSS BORROWING PER BORROWING REGULATIONS	1,772,122	1,887,418	2,332,773
TERRITORIAL BORROWING	1,772,122	1,887,418	2,332,773
TERRITORIAL BORROWING LIMIT	1,800,000	3,100,000	3,100,000
AVAILABLE BORROWING AUTHORITY FOR FISCAL PLANNING PURPOSES	27,878	1,212,582	767,227

SUMMARY OF RESOURCE REVENUE SHARING

Resource revenues under the *Northwest Territories Lands and Resources Devolution Agreement* are the sum of all mineral revenues, oil and gas revenues and water revenues generated in the Northwest Territories except royalty revenues that are part of land claim agreements. Mineral, oil, gas, and water revenues include amounts such as royalties, licences, rentals, well-head taxes, levies, and forfeited deposits. These resource revenues are shared with the federal government and Indigenous partners that are signatories to the *Agreement*. Half of resource revenues are shared with the federal government by reducing the Territorial Formula Financing Grant payments from Canada to the Government of the Northwest Territories. The remaining resource revenues are referred to as the Net Fiscal Benefit and a quarter of that amount is transferred to Indigenous governments that have signed on to the *Agreement*. After sharing with the Indigenous partners, a quarter of the remainder is deposited into the Heritage Fund following a vote by the Legislative Assembly. The residual Net Fiscal Benefit is notionally used for capital spending. Timing of when resource revenues are collected will affect how the components of resource revenue-sharing are reported in the Public Accounts.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
REVENUE			
Non-Renewable Resource Revenue	6,226	4,519	3,727
GRANT			
Reduction in Territorial Formula Financing Grant	3,113	2,260	1,864
TRANSFER			
Net Fiscal Benefit Transfer to Indigenous Government Signatories	778	565	466
CONTRIBUTION			
Contribution to NWT Heritage Fund	584	424	349
	4,475	3,249	2,679
NET FISCAL BENEFIT	1,751	1,270	1,048

SUMMARY OF ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026	2026-2027
	Restated	Main
Department	Estimates	Estimates
Legislative Assembly	53	53
Education, Culture and Employment	282	278
Environment and Climate Change	468	465
Executive and Indigenous Affairs	127	129
Finance	584	589
Health and Social Services	187	205
Industry, Tourism and Investment	184	184
Infrastructure	428	426
Justice	434	431
Municipal and Community Affairs	113	115
	<u>2,860</u>	<u>2,875</u>
Public Agencies and Special Purpose Funds		
Aurora College	191	191
Divisional Education Councils and District Education Authorities	1,028	1,025
Environment Fund	7	7
Health and Social Services Authorities	1,854	1,867
Housing NWT	100	134
Inuvialuit Water Board	4	4
Liquor and Cannabis Revolving Fund	12	12
Marine Transportation Services Revolving Fund	10	10
NWT Surface Rights Board	1	1
Petroleum Products Revolving Fund	14	14
Physical Activity, Sport and Recreation Fund	4	4
Prosper NWT	15	15
Yellowknife Airport Revolving Fund	37	37
	<u>3,277</u>	<u>3,321</u>
	<u>6,137</u>	<u>6,196</u>

SUMMARY OF ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	1,569	8	2	1,579	1,583	6	2	1,591
North Slave	1,673	75	23	1,771	1,704	77	23	1,804
Tłıchq	261	26	3	290	263	26	3	292
South Slave	950	71	35	1,056	954	71	35	1,060
Dehcho	302	24	47	373	303	26	47	376
Sahtu	279	25	8	312	275	24	8	307
Beaufort Delta	688	44	25	757	695	46	25	766
	5,721	273	143	6,137	5,777	276	143	6,196
Community Allocation								
Headquarters	1,569	8	2	1,579	1,583	6	2	1,591
Regional Offices	3,375	169	79	3,623	3,413	175	78	3,666
Other	777	96	62	935	781	95	63	939
	5,721	273	143	6,137	5,777	276	143	6,196

BORROWING PLAN FOR THE GOVERNMENT REPORTING ENTITY AND ESTABLISHED BORROWING LIMITS FOR THE GOVERNMENT OF THE NORTHWEST TERRITORIES

(thousands of dollars)

	Appropriation Act Limits			
	Estimated Balance, March 31, 2026	Contingency* or Planned New Debt	Established Limits per 2026-2027 Appropriation Act	Estimated Balance, March 31, 2027
GOVERNMENT OF THE NORTHWEST				
Short term debt - less than 365 days	830,000	50,000	880,000	830,000
Long term debt - over 365 days:				
Bonds repayable, GNWT	180,022	-	180,022	180,022
Bonds repayable, GNWT (new debt)	-	375,000	375,000	375,000
Deh Cho Bridge, Real Return Bonds, June 1, 2046, 3.17%	182,734	5,000	187,734	182,086
Mackenzie Valley Fibre Optic Link, P3 debt	57,242	-	57,242	53,532
Stanton Territorial Hospital, P3 debt	113,944	-	113,944	110,246
Tłıcho All-season Road, P3 debt	67,843	-	67,843	66,405
Capital Leases	10,911	15,355	26,266	25,937
TOTAL GOVERNMENT BORROWING	1,442,696	445,355	1,888,051	1,823,228
NWT HYDRO CORPORATION				
Short term debt - 365 days or less (guaranteed by GNWT)	150,000			100,000
Long term debt - over 365 days				
Debentures, due 2025 to 2053, bearing interest between 3.82% and 6.00%	152,118			152,118
Amortizing debentures, due between 2032 and 2050, bearing interest between 2.226% and 6.42%	122,406			117,496
Capital Leases	14,362			13,957
TOTAL NWT HYDRO CORPORATION BORROWING	438,886		438,886	383,571

BORROWING PLAN FOR THE GOVERNMENT REPORTING ENTITY AND ESTABLISHED BORROWING LIMITS FOR THE GOVERNMENT OF THE NORTHWEST TERRITORIES

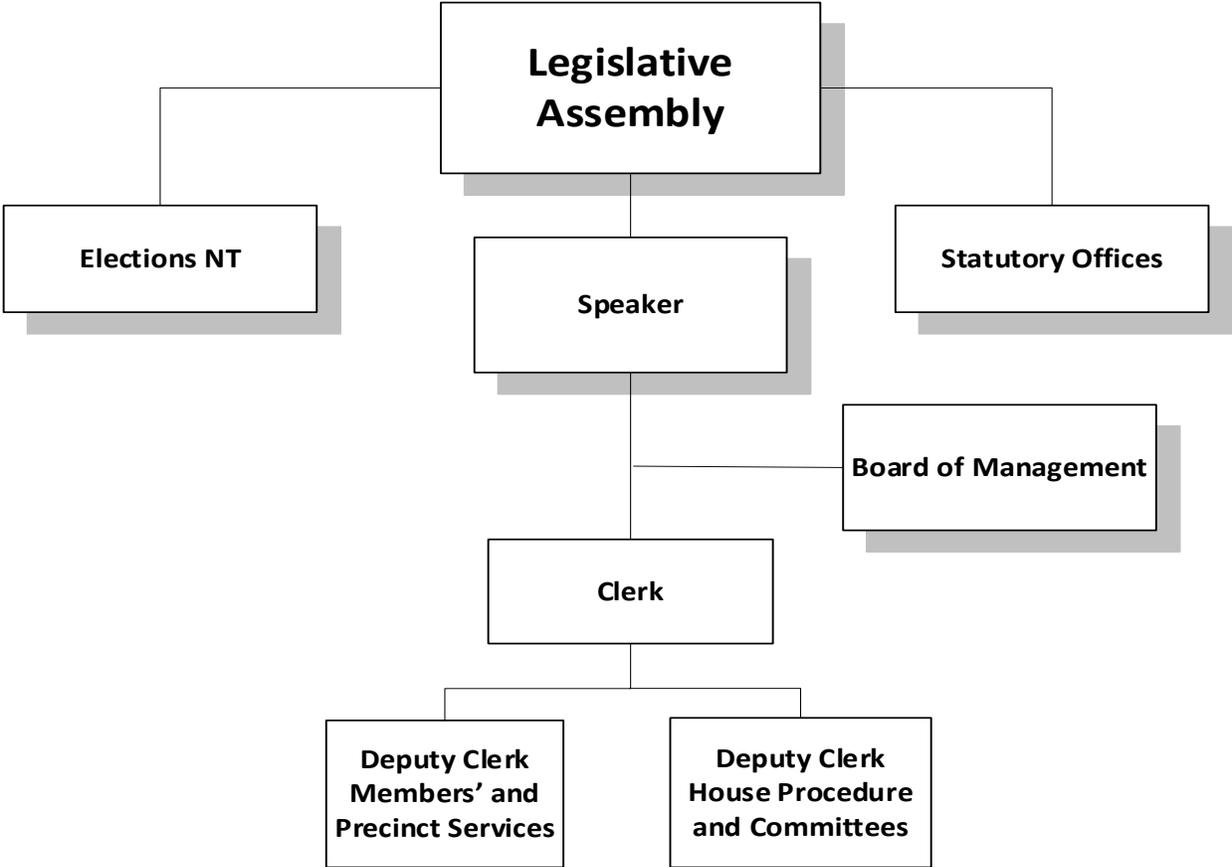
(thousands of dollars)

	<i>Appropriation Act Limits</i>		
	Estimated Balance, March 31, 2026	Contingency* or Planned New Debt	Established Limits per 2026-2027 Appropriation Act
NWT HOUSING CORPORATION			
Long term debt - over 365 days			
Canada Mortgage and Housing Corporation, 2033, 6.97%	1,806		1,264
Mortgages due to Canada Mortgage and Housing Corporation, between 2026 and 2027, bearing interest between 1.05% and 3.13%	105		-
Loan Guarantees	925		431
TOTAL NWT HOUSING CORPORATION	2,836		1,695
OTHER PUBLIC AGENCIES			
Short term debt - 365 days or less	1,000		1,000
Loan Guarantees	2,000		2,000
TOTAL OTHER PUBLIC AGENCIES	3,000		3,000
TOTAL CONSOLIDATED BORROWING AUTHORIZATION	1,887,418		2,211,494

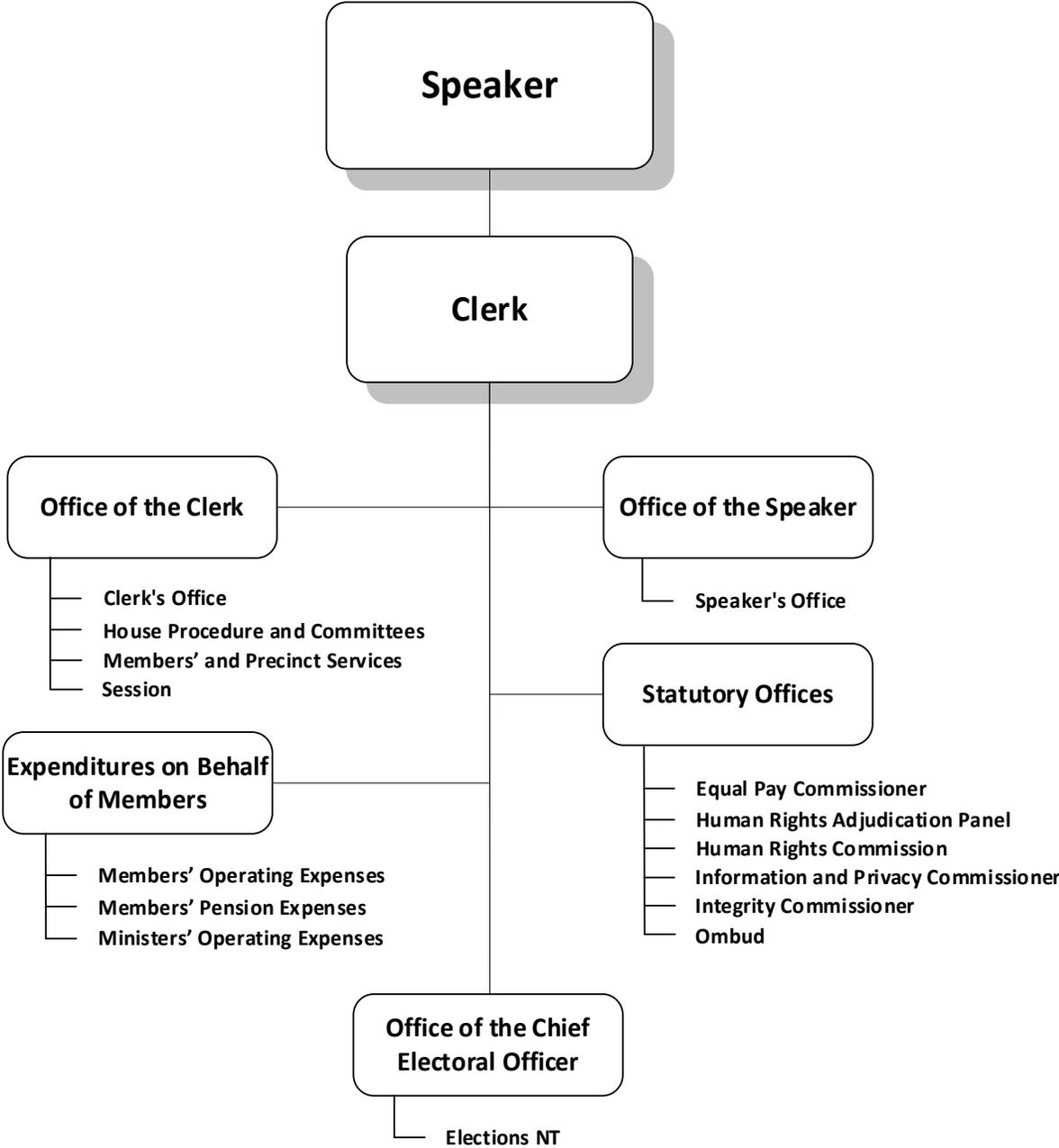
* Contingency amounts are based on estimated working capital requirements during the year which can vary significantly.

Legislative Assembly

ORGANIZATIONAL CHART

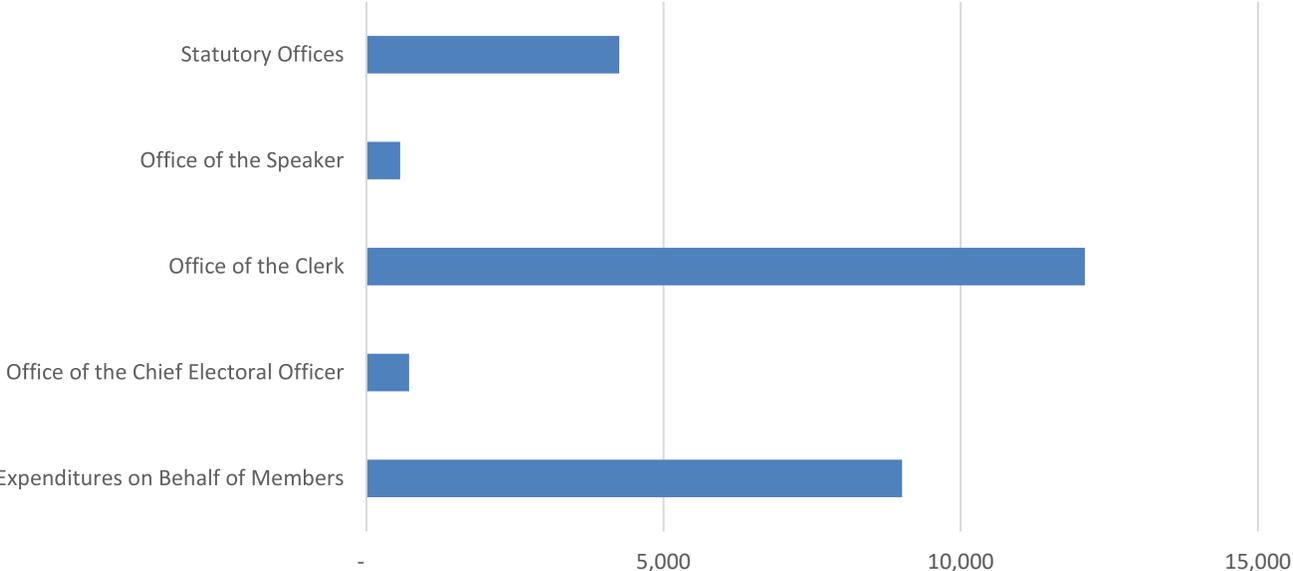


ACCOUNTING STRUCTURE CHART

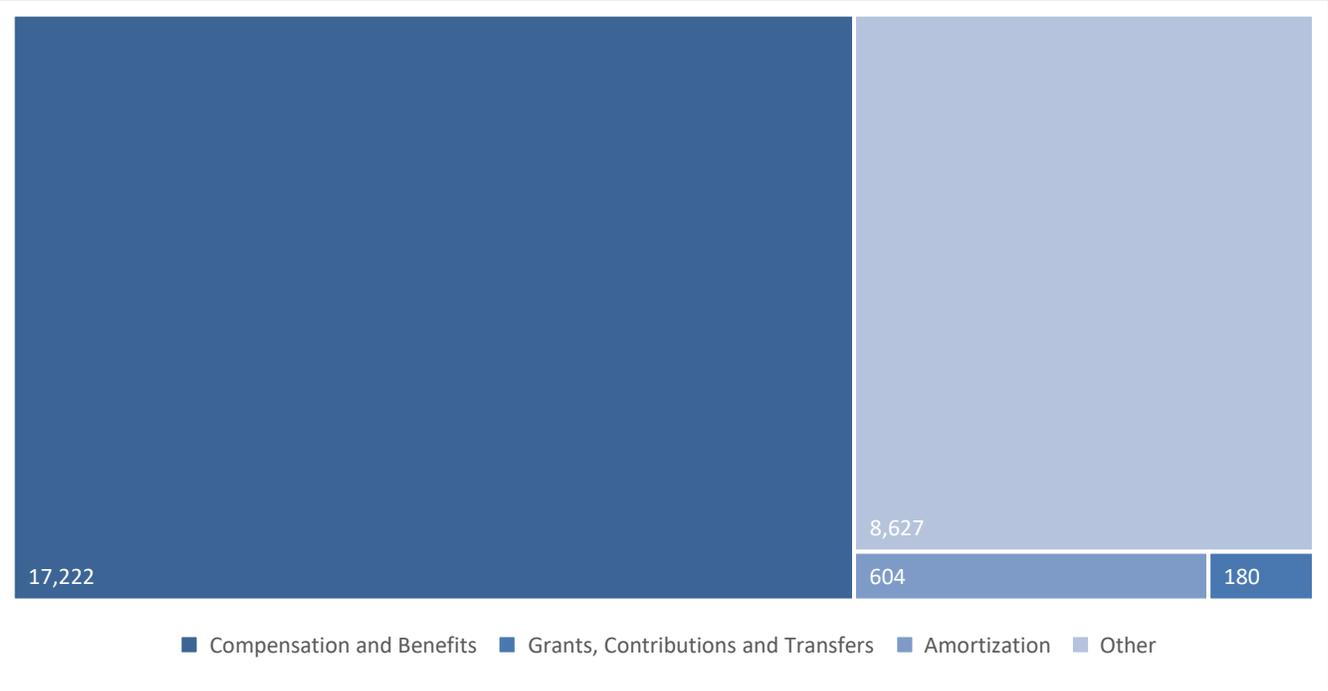


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The mandate of the Northwest Territories Legislative Assembly is to safeguard and promote the principles of consensus government and the institution of the Legislative Assembly in order to foster an empowered and representative government that is relevant and accountable to the people of the Northwest Territories.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Expenditures on Behalf of Members	8,787	8,787	9,011
Office of the Chief Electoral Officer	622	622	717
Office of the Clerk	11,365	11,365	12,085
Office of the Speaker	564	564	567
Statutory Offices	4,108	4,108	4,253
	25,446	25,446	26,633
Expenditure Category			
Compensation and Benefits	16,908	16,908	17,222
Grants, Contributions and Transfers	180	180	180
Amortization	666	666	604
Chargebacks	399	399	462
Computer Hardware and Software	152	152	158
Contract Services	3,217	3,217	3,437
Controllable Assets	116	116	116
Fees and Payments	228	228	224
Materials and Supplies	433	433	465
Purchased Services	1,578	1,578	1,847
Travel	1,179	1,179	1,436
Utilities	390	390	482
	25,446	25,446	26,633
Total Revenues	15	15	15
Total Active Positions	53	53	53
Infrastructure Investment	500	500	1,828

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
General			
Lease			
Parking Stall Rentals	10	10	10
Service and Miscellaneous			
Merchandise	5	5	5
	15	15	15

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Expenditures on Behalf of Members	-	-	-	-	-	-	-	-
Office of the Chief Electoral Officer	2	-	-	2	2	-	-	2
Office of the Clerk	35	-	2	37	35	-	2	37
Office of the Speaker	1	-	-	1	1	-	-	1
Statutory Offices	13	-	-	13	13	-	-	13
	51	-	2	53	51	-	2	53
Regional Allocation								
Headquarters	48	-	2	50	48	-	2	50
North Slave	-	-	-	-	-	-	-	-
Tłı̄chǫ	-	-	-	-	-	-	-	-
South Slave	3	-	-	3	3	-	-	3
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	51	-	2	53	51	-	2	53
Community Allocation								
Headquarters	48	-	2	50	48	-	2	50
Regional Offices	3	-	-	3	3	-	-	3
Other	-	-	-	-	-	-	-	-
	51	-	2	53	51	-	2	53

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

EXPENDITURES ON BEHALF OF MEMBERS

ACTIVITY DESCRIPTION

This activity is comprised of indemnities, benefits, expenses, allowances and pension administration expenditures to be made on behalf of Members. It also includes expenditures that will be made for Ministers' indemnities, allowances and benefits.

EXPENDITURES ON BEHALF OF MEMBERS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Members' Operating Expenses	6,764	6,764	6,988
Members' Pension Expenses	1,486	1,486	1,486
Ministers' Operating Expenses	537	537	537
	8,787	8,787	9,011
Expenditure Category			
Compensation and Benefits	7,119	7,119	7,277
Computer Hardware and Software	32	32	32
Contract Services	753	753	814
Controllable Assets	11	11	11
Fees and Payments	106	106	108
Materials and Supplies	200	200	200
Purchased Services	310	310	311
Travel	256	256	258
	8,787	8,787	9,011

OFFICE OF THE CHIEF ELECTORAL OFFICER

ACTIVITY DESCRIPTION

This activity is for expenditures to be made on behalf of the Office of the Chief Electoral Officer to administer territorial general elections, by-elections, plebiscites and to assist the work of an Electoral Boundaries Commission, when one is convened.

OFFICE OF THE CHIEF ELECTORAL OFFICER

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Elections NT	622	622	717
Expenditure Category			
Compensation and Benefits	449	449	544
Computer Hardware and Software	10	10	10
Contract Services	31	31	31
Fees and Payments	30	30	30
Materials and Supplies	40	40	40
Purchased Services	25	25	25
Travel	37	37	37
	622	622	717

OFFICE OF THE CHIEF ELECTORAL OFFICER

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	2	-	-	2	2	-	-	2
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	2	-	-	2	2	-	-	2
Community Allocation								
Headquarters	2	-	-	2	2	-	-	2
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	2	-	-	2	2	-	-	2

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

OFFICE OF THE CLERK

ACTIVITY DESCRIPTION

This activity is for expenditures to be made on behalf of the Office of the Clerk for providing advice and support to the Speaker and Members on procedural and administrative matters, providing public affairs support and services, financial and human resource management, facilities management, research services, information and reference services through the Legislative Library, administration of session and the provision of Hansard services, and administration of all standing and special committees of the Legislative Assembly.

OFFICE OF THE CLERK

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Clerk's Office	2,035	2,035	1,569
House Procedure and Committees	3,334	3,334	3,002
Members' and Precinct Services	5,610	5,610	7,004
Session	386	386	510
	11,365	11,365	12,085
Expenditure Category			
Compensation and Benefits	6,196	6,196	6,129
Amortization	666	666	604
Chargebacks	399	399	456
Computer Hardware and Software	83	83	83
Contract Services	1,753	1,753	1,915
Controllable Assets	105	105	105
Fees and Payments	40	40	40
Materials and Supplies	127	127	161
Purchased Services	1,077	1,077	1,326
Travel	529	529	784
Utilities	390	390	482
	11,365	11,365	12,085

OFFICE OF THE CLERK

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	35	-	2	37	35	-	2	37
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	35	-	2	37	35	-	2	37
Community Allocation								
Headquarters	35	-	2	37	35	-	2	37
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	35	-	2	37	35	-	2	37

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

OFFICE OF THE SPEAKER

ACTIVITY DESCRIPTION

This activity is for expenditures to be made on behalf of the Office of the Speaker to preside over proceedings in the House and enforce the Rules of the Legislative Assembly, develop policies on the overall control and operation of the Office of the Legislative Assembly, and officially represent the Legislative Assembly at provincial, territorial, federal and international functions.

OFFICE OF THE SPEAKER

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Speaker's Office	564	564	567
Expenditure Category			
Compensation and Benefits	182	182	185
Contract Services	101	101	101
Fees and Payments	24	24	24
Materials and Supplies	13	13	13
Purchased Services	28	28	28
Travel	216	216	216
	564	564	567

OFFICE OF THE SPEAKER

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	1	-	-	1	1	-	-	1
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	1	-	-	1	1	-	-	1
Community Allocation								
Headquarters	1	-	-	1	1	-	-	1
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	1	-	-	1	1	-	-	1

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

STATUTORY OFFICES

ACTIVITY DESCRIPTION

This activity is for expenditures to be made on behalf of the independent operations of the Languages Commissioner, Information and Privacy Commissioner, Integrity Commissioner, Equal Pay Commissioner, Human Rights Commission, Human Rights Adjudication Panel and the Ombud.

STATUTORY OFFICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Equal Pay Commissioner	10	10	10
Human Rights Adjudication Panel	351	351	351
Human Rights Commission			
Director, Human Rights Commission	1,520	1,520	1,623
Commission Members and Related Costs	180	180	180
Information and Privacy Commissioner	963	963	985
Integrity Commissioner	60	60	60
Ombud	1,024	1,024	1,044
	4,108	4,108	4,253
Expenditure Category			
Compensation and Benefits	2,962	2,962	3,087
Grants, Contributions and Transfers	180	180	180
Chargebacks	-	-	6
Computer Hardware and Software	27	27	33
Contract Services	579	579	576
Fees and Payments	28	28	22
Materials and Supplies	53	53	51
Purchased Services	138	138	157
Travel	141	141	141
	4,108	4,108	4,253

STATUTORY OFFICES

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contribution			
Human Rights Commission	180	180	180

DESCRIPTION OF CONTRIBUTION

Human Rights Commission (180) - The Northwest Territories Human Rights Commission is mandated to promote human rights, conduct public information/education programs and may provide advice to the Legislative Assembly.

STATUTORY OFFICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	10	-	-	10	10	-	-	10
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	3	-	-	3	3	-	-	3
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	13	-	-	13	13	-	-	13
Community Allocation								
Headquarters	10	-	-	10	10	-	-	10
Regional Offices	3	-	-	3	3	-	-	3
Other	-	-	-	-	-	-	-	-
	13	-	-	13	13	-	-	13

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

NORTHWEST TERRITORIES HUMAN RIGHTS COMMISSION

INFORMATION ITEM

The Northwest Territories Human Rights Commission was established under the *Human Rights Act*. It is mandated to promote human rights, conduct public information/education programs, and may provide advice to the Legislative Assembly.

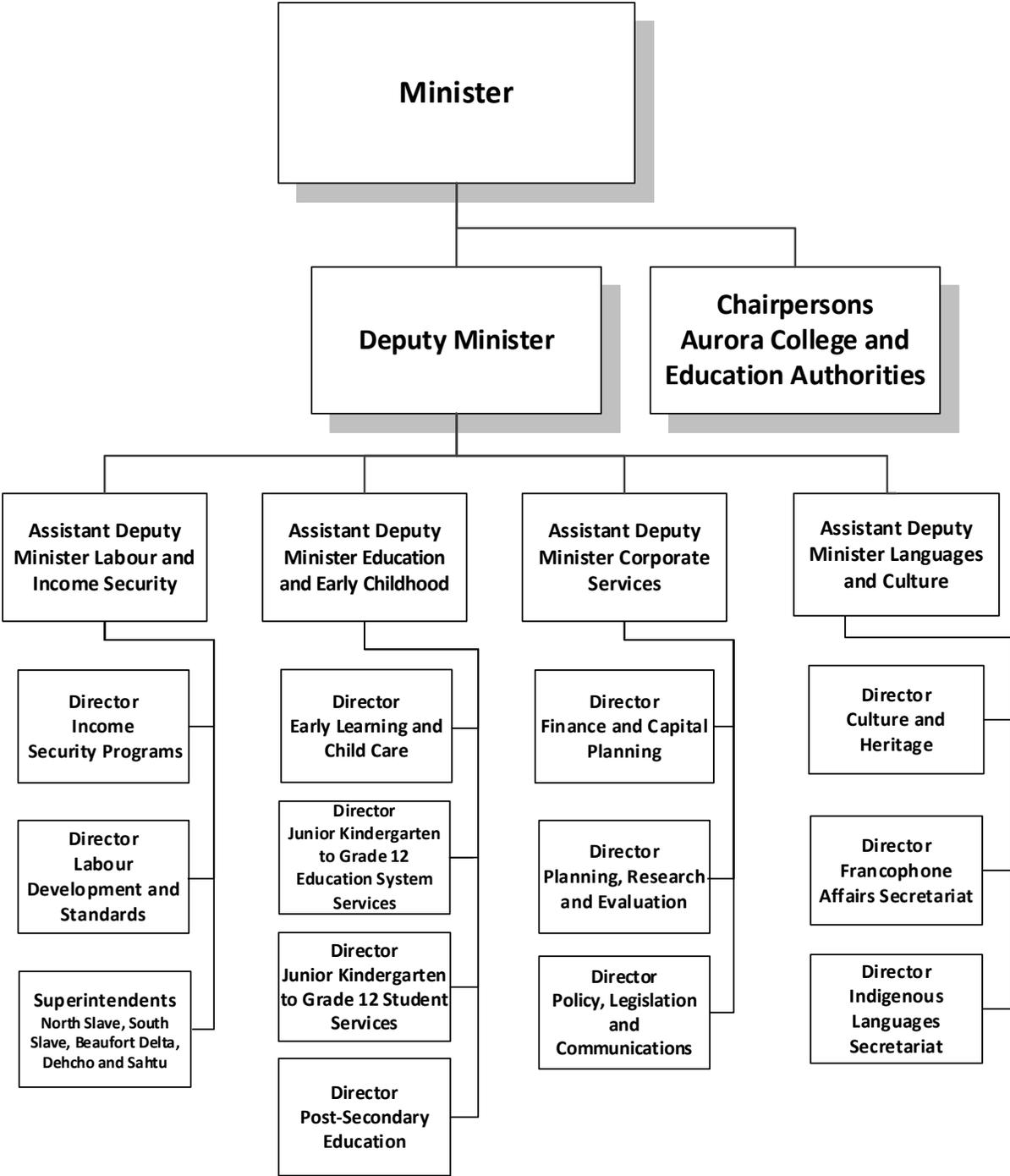
(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Revenue			
Government of the Northwest Territories			
Operating Contribution	180	180	180
Expense Reimbursements	(30)	(30)	(30)
	150	150	150
Expenses			
Compensation and Benefits	5	5	5
Accounting and Audit	8	8	8
Advertising and Promotion	22	22	22
Honoraria - Commission Chair	22	22	22
Honoraria - Commission Members	30	30	30
Legal	25	25	25
Other Expenses	38	38	38
	150	150	150
Annual Surplus (Deficit)	-	-	-
Accumulated Surplus (Deficit), beginning of year	(15)	(15)	(15)
Accumulated Surplus (Deficit), end of year	(15)	(15)	(15)

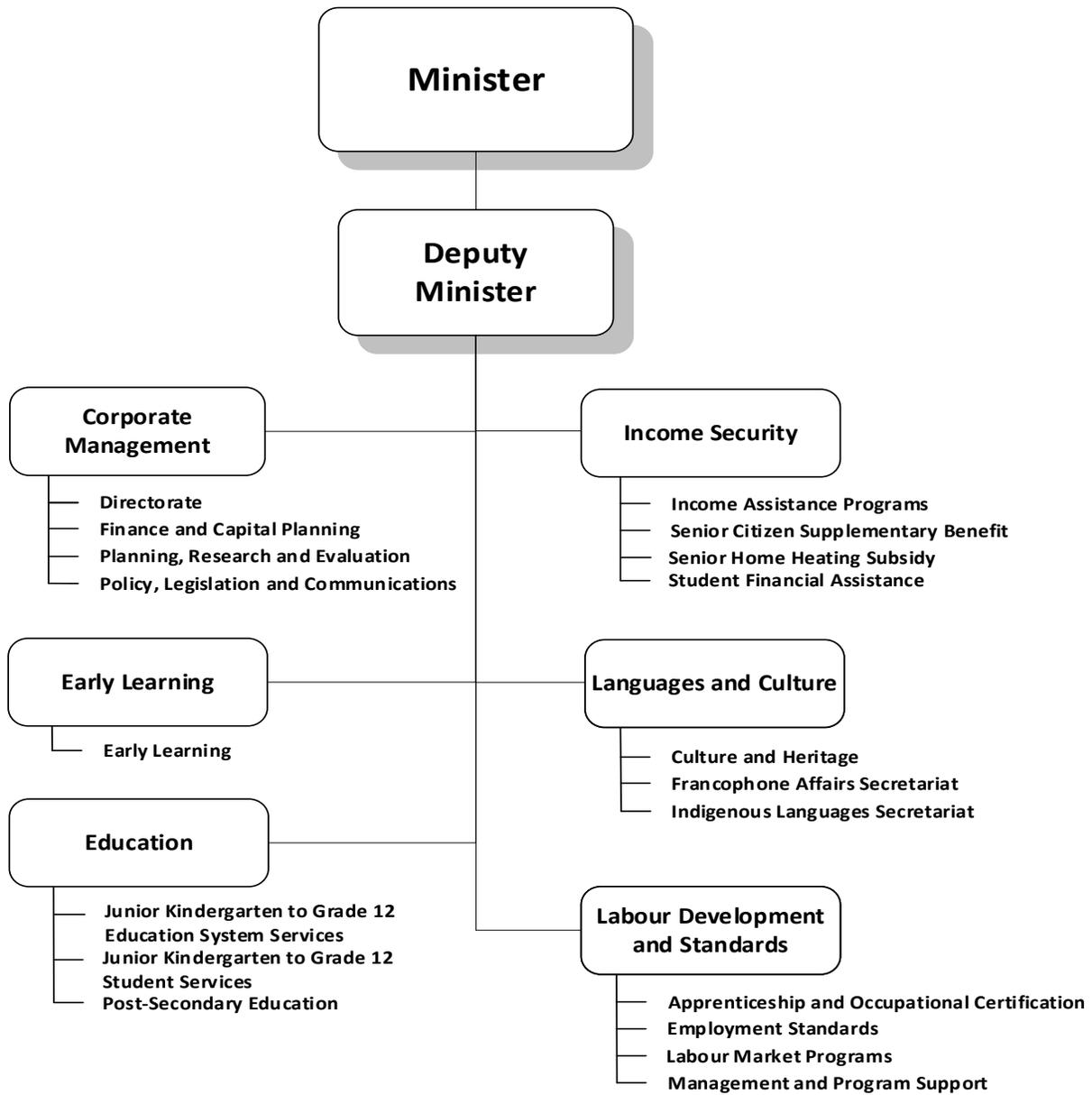
This page has been left intentionally blank.

Education, Culture and Employment

ORGANIZATIONAL CHART

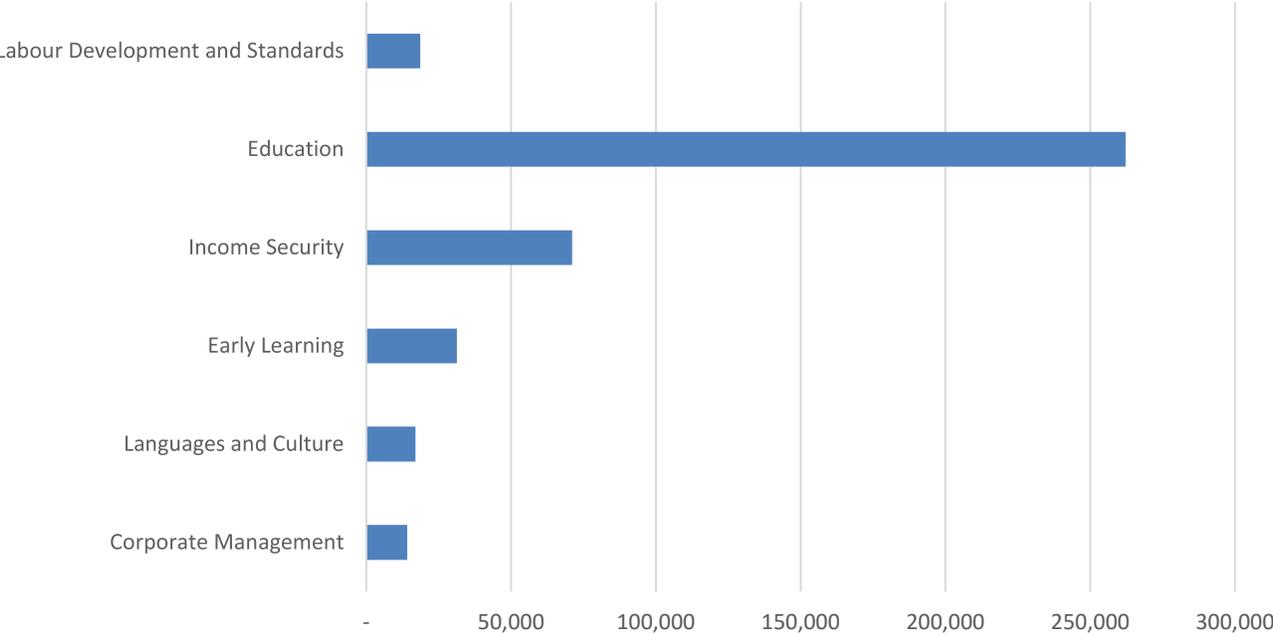


ACCOUNTING STRUCTURE CHART

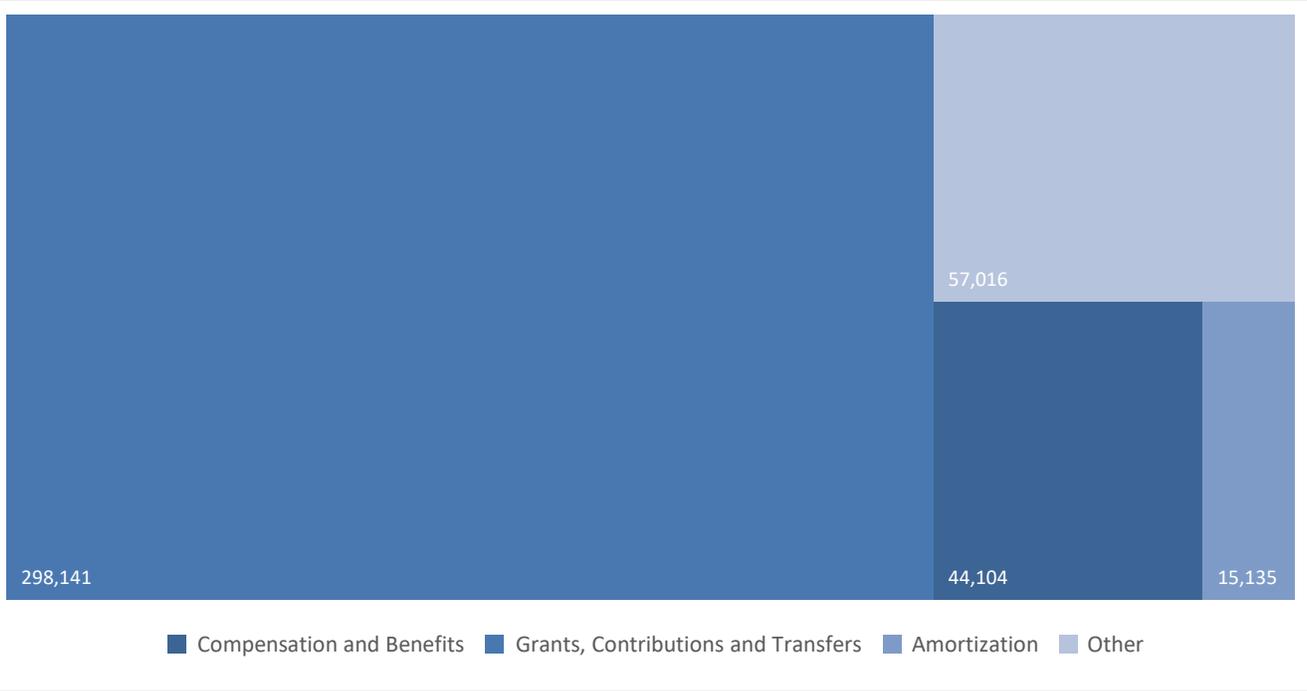


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The mandate of the Department of Education, Culture and Employment is to provide residents of the Northwest Territories with access to quality programs, services and supports to assist residents in making informed and productive choices for themselves and their families in regard to education, training, careers, employment and labour, child development, languages, culture and heritage.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Corporate Management	13,295	13,295	14,166
Early Learning	35,894	38,286	31,270
Education	250,985	272,189	262,220
Income Security	67,582	67,582	71,099
Labour Development and Standards	18,906	18,906	18,666
Languages and Culture	16,557	16,889	16,975
	403,219	427,147	414,396
Expenditure Category			
Compensation and Benefits	44,484	44,483	44,104
Grants, Contributions and Transfers	289,347	312,924	298,141
Amortization	14,609	14,609	15,135
Chargebacks	5,672	5,672	6,543
Computer Hardware and Software	224	224	144
Contract Services	1,991	2,011	2,281
Controllable Assets	17	17	44
Fees and Payments	41,128	41,128	40,994
Materials and Supplies	1,071	1,071	1,085
Purchased Services	905	1,237	1,026
Travel	1,173	1,173	1,399
Valuation Allowances	2,598	2,598	3,500
	403,219	427,147	414,396
Total Revenues	52,360	61,132	52,995
Total Active Positions	282		278
Infrastructure Investment	2,330	39,501	25,748

REVENUE SUMMARY

INFORMATION ITEM

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Federal Cost Shared - Operations			
Canada-NWT Canada-Wide Early Learning and Child Care Agreement	19,675	22,067	15,049
Canada-NWT Cooperation Agreement for French Language Services	5,900	5,900	5,950
Canada-NWT Cooperation Agreement for Indigenous Languages	5,900	5,900	5,900
Canada-NWT Cooperation Agreement for Minority-Language Education and Second-Language Instruction-French	3,893	3,893	3,856
Canada-NWT Early Learning and Child Care Agreement	2,641	2,641	2,659
Canada-NWT Labour Market Development Agreement	4,518	4,518	4,518
Canada-NWT Workforce Development Agreement	2,166	2,166	2,166
Canada Student Loans Program	7,107	7,107	5,385
Canadian Heritage-Fish for Sale Exhibit	53	53	62
Canada-NWT School Food Program	-	4,270	2,573
Ministers' Council on the Canadian Francophonie Intergovernmental meeting MOU with Canadian Heritage Strategic Partnership Initiative Agreement-North Slave Regional Training Partnership	130	130	-
Federal Cost Shared - Capital			
Investing in Canada Infrastructure Program	-	2,000	4,500
	51,983	60,755	52,618
General			
Regulatory Revenues			
Apprenticeship Fees	15	15	15
NWT Archives Fees	11	11	11
Teacher Certification Fees	20	20	20
Other Fees	4	4	4
Interest			
Student Loan Fund Interest	320	320	320
Service and Miscellaneous			
Museum Revenue	7	7	7
	377	377	377
	52,360	61,132	52,995

COST SHARED AGREEMENTS

INFORMATION ITEM

		(thousands of dollars)		
	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures				
Canada-NWT Agreement on the Implementation of the National Action Plan to End Gender Based Violence	100%	200	212	200
Canada-NWT Canada-Wide ELCC Agreement and Canada-NWT ELCC Extension Agreement	57%	35,894	38,286	31,270
Canada-NWT Cooperation Agreement for French Language Services	100%	5,900	5,900	5,950
Canada-NWT Cooperation Agreement for Indigenous Languages	61%	9,870	10,066	10,066
Canada-NWT Cooperation Agreement for Minority-Language Education and Second-Language Instruction-French	99%	4,018	4,018	4,018
Canada-NWT Labour Market Development Agreement	90%	4,518	4,518	4,518
Canada-NWT Workforce Development Agreement	98%	2,166	2,166	2,166
Canada Student Loans Program	27%	17,084	17,076	20,223
Canadian Heritage - Fish for Sale Exhibit	25%	212	212	248
Canada-NWT School Food Program	100%	-	4,270	2,573
Strategic Partnership Initiative Agreement-North Slave Regional Training Partnership	81%	160	169	-
		80,022	86,893	81,232

DESCRIPTIONS OF COST SHARED AGREEMENTS

Canada-NWT Agreement on the Implementation of the National Action Plan to End Gender Based Violence (200)

- Four year funding to support the implementation of the National Action Plan to End Gender-Based Violence. ECE received funding to hire a Gender Based Violence School Coordinator to enhance training and curriculum on gender based violence prevention and intervention for NWT school staff, students and the department staff. The agreement ends March 31, 2027.

Canada-NWT Canada-Wide ELCC Agreement and Canada-NWT ELCC Extension Agreement (31,270)

- Funding to support the creation of a Canada-wide system for ELCC that supports all families to have access to high-quality, affordable, flexible, accessible and inclusive early learning and child care regardless of where they live in the territory. The agreement ends March 31, 2026.

COST SHARED AGREEMENTS

INFORMATION ITEM

Canada-NWT Cooperation Agreement for French Language Services (5,950) - Funding for providing administrative and policy support to implement and deliver programs and services to the public in French. The expected operating expenditure is currently projected based on the existing appropriation approved for the Departments and may be subject to change upon renegotiation. This line includes all of the budget for the GNWT for the purpose of this schedule, respective Departments have full control over their own appropriations.

Canada-NWT Cooperation Agreement for Indigenous Languages (10,066) - Funding to support the reclamation, revitalization, maintenance and strengthening of the Indigenous languages of the NWT.

Canada-NWT Cooperation Agreement for Minority-Language Education and Second-Language Instruction - French (4,018) - Funding to offset the cost of providing French language instruction through French first language (minority) and French second language programs in the NWT.

Canada-NWT Labour Market Development Agreement (4,518) - Funding to provide territorial labour market programs to individuals who are eligible for federal Employment Insurance, as well as Employment Assistance Services for all eligible Canadians. The agreement is ongoing.

Canada-NWT Workforce Development Agreement (2,166) - Funding to provide territorial labour market programs to all eligible individuals, regardless of Employment Insurance eligibility. The agreement is ongoing.

Canada Student Loans Program (20,223) - Funding is provided by Canada as an alternative payment to help offset the cost of operations for the Student Financial Assistance Program. The NWT is one of three jurisdictions that does not directly participate in the federal Canada Student Loans Program. The agreement is ongoing.

Canadian Heritage-Fish for Sale Exhibit (248) - Funding to support the development of a mobile multilingual exhibit on the history of commercial fishing in the Great Slave Lake basin. The agreement ends March 31, 2027.

Canada-NWT School Food Program (2,573) - Funding to support the delivery of nutritious meals to students in NWT schools under Canada's National School Food Program.

Strategic Partnership Initiative Agreement-North Slave Regional Training Partnership - Three year project with Indigenous Services Canada (ISC) to implement the North Slave Regional Training Partnerships project. This is expected to create synergy within regional training partners and to provide leadership in identifying and responding to short and long-term labour market needs in the North Slave region. The agreement ends March 31, 2026.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Corporate Management	38	-	-	38	38	-	-	38
Early Learning	21	2	-	23	21	2	-	23
Education	55	-	-	55	55	-	-	55
Income Security	53	6	-	59	53	6	-	59
Labour Development and Standards	55	-	-	55	53	-	-	53
Languages and Culture	49	3	-	52	48	2	-	50
	271	11	-	282	268	10	-	278
Regional Allocation								
Headquarters	165	3	-	168	163	2	-	165
North Slave	25	-	-	25	24	-	-	24
Tłıchq	6	1	-	7	6	1	-	7
South Slave	28	2	-	30	28	2	-	30
Dehcho	11	2	-	13	11	2	-	13
Sahtu	8	1	-	9	8	1	-	9
Beaufort Delta	28	2	-	30	28	2	-	30
	271	11	-	282	268	10	-	278
Community Allocation								
Headquarters	165	3	-	168	163	2	-	165
Regional Offices	94	2	-	96	93	2	-	95
Other	12	6	-	18	12	6	-	18
	271	11	-	282	268	10	-	278

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

CORPORATE MANAGEMENT

ACTIVITY DESCRIPTION

The Corporate Management activity provides leadership, management and planning for the Department as well as its education partners. This includes the development of broad policy, communications and legislative initiatives; strategic financial planning, financial management and corporate program support; oversight of a comprehensive framework for evaluating programs, setting and monitoring performance measurements and targets; and corporate level strategic planning. Corporate Management consists of the following divisions:

- Directorate
- Finance and Capital Planning
- Planning, Research and Information Management
- Policy, Legislation and Communications

CORPORATE MANAGEMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Directorate	2,130	2,130	2,130
Finance and Capital Planning	8,111	8,111	8,982
Planning, Research and Information Management	1,420	1,420	1,420
Policy, Legislation and Communications	1,634	1,634	1,634
	13,295	13,295	14,166
Expenditure Category			
Compensation and Benefits	7,278	7,278	7,278
Chargebacks	5,672	5,672	6,543
Computer Hardware and Software	30	30	30
Contract Services	41	41	41
Controllable Assets	2	2	2
Fees and Payments	104	104	104
Materials and Supplies	52	52	52
Purchased Services	57	57	57
Travel	59	59	59
	13,295	13,295	14,166

CORPORATE MANAGEMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	38	-	-	38	38	-	-	38
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	38	-	-	38	38	-	-	38
Community Allocation								
Headquarters	38	-	-	38	38	-	-	38
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	38	-	-	38	38	-	-	38

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

EARLY LEARNING

ACTIVITY DESCRIPTION

The Early Learning activity is responsible for the planning, development, maintenance and continuous improvement of early learning and child care in the NWT. It provides direction, standards and supports for early learning and child care programs for children from birth to age 12. This includes activities such as the development and implementation of standards for early learning environments; licensing of early learning and child care programs to ensure compliance with the *Child Day Care Act* and Standards Regulations; and implementation support and reporting of the Early Development Instrument (EDI), a tool that monitors the developmental well-being of five-year old children in kindergarten programs in the NWT.

EARLY LEARNING

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Early Learning	35,894	38,286	31,270
Expenditure Category			
Compensation and Benefits	3,601	3,601	3,601
Grants, Contributions and Transfers	31,736	34,128	27,058
Contract Services	93	93	474
Fees and Payments	59	59	14
Materials and Supplies	70	70	27
Purchased Services	174	174	20
Travel	161	161	76
	35,894	38,286	31,270

EARLY LEARNING

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Early Childhood Scholarship	150	150	150
Supporting Child Inclusion and Participation	82	82	47
	<u>232</u>	<u>232</u>	<u>197</u>
Contributions			
Centre-Based Programs Dedicated Funding	16,223	16,382	11,806
Centre-Based Programs Flexible Funding	2,473	2,473	3,669
Early Childhood Child Care Fee Reduction Subsidy	3,428	3,427	2,508
Early Childhood Infrastructure Fund	3,684	5,918	3,684
Early Childhood Program Contributions	1,714	1,714	1,509
Family Day Home Operational Funding	2,134	2,134	1,802
Other Early Learning Supports	230	230	230
Supporting Child Inclusion and Participation	1,618	1,618	1,653
	<u>31,504</u>	<u>33,896</u>	<u>26,861</u>
Total Grants and Contributions	<u>31,736</u>	<u>34,128</u>	<u>27,058</u>

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Early Childhood Scholarship (150) - Grants to support full-time, face-to-face post-secondary education in Early Childhood Development at the diploma level or higher.

Supporting Child Inclusion and Participation (47) - Grants to target the needs of children who are vulnerable, at risk and/or who have specific needs.

Centre-Based Programs Dedicated Funding (11,806) - Contributions to licensed centre-based early learning programs to covers wages for early childhood educators.

Centre-Based Programs Flexible Funding (3,669) - Contributions to support operations of licensed centre-based early learning programs.

Early Childhood Child Care Fee Reduction Subsidy (2,508) - Contributions to licensed family day home operators to reduce the child care fees for parents.

Early Childhood Infrastructure Fund (3,684) - Contributions to support early learning and child care infrastructure by supporting the creation of new licensed childcare spaces and preserving existing spaces.

EARLY LEARNING

GRANTS, CONTRIBUTIONS AND TRANSFERS

Early Childhood Program Contributions (1,509) - Contributions to post-secondary institutions for early childhood education programs and to non-governmental organizations for family literacy initiatives related to early childhood development and care.

Family Day Home Operational Funding (1,802) - Contributions to support operations of licensed family day home operators.

Other Early Learning Supports (230) - Contributions to assist new licensed early learning and child care programs with purchasing quality equipment and to help existing programs complete repairs, maintenance, and health and safety upgrades required to maintain licensing.

Supporting Child Inclusion and Participation (1,653) - Contributions to target the needs of children who are vulnerable, at risk and/or who have specific needs.

EARLY LEARNING

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	15	-	-	15	15	-	-	15
North Slave	3	-	-	3	3	-	-	3
Tłıchq	-	-	-	-	-	-	-	-
South Slave	1	1	-	2	1	1	-	2
Dehcho	-	1	-	1	-	1	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	1	-	-	1	1	-	-	1
	21	2	-	23	21	2	-	23
Community Allocation								
Headquarters	15	-	-	15	15	-	-	15
Regional Offices	6	2	-	8	6	2	-	8
Other	-	-	-	-	-	-	-	-
	21	2	-	23	21	2	-	23

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

EDUCATION

ACTIVITY DESCRIPTION

The Education activity is responsible for the development, standard setting, and funding of Junior Kindergarten to Grade 12 (JK-12), and Post-Secondary Education programming in the NWT. This includes providing leadership for the overall system which is managed by a complex series of education bodies, agencies, non-government and Indigenous organizations who have direct interest and responsibilities for related programs and services. This includes activities such as directing the establishment of related legislative and regulatory frameworks; providing leadership in the development and recommendation of curriculum standards; development, implementation, and monitoring of Ministerial Directives for Divisional Education Bodies; teacher, principal and instructor certification; the implementation of accountability mechanisms; and directing the Ministry functions associated with JK-12 and post-secondary education programs and services. Education consists of the following divisions:

Junior Kindergarten to Grade 12 Education System Services

- Junior Kindergarten to Grade 12 Education System Services

- Inclusive Schooling

- Indigenous Languages and Education Secretariat

- Minority Languages Education and Instruction

- NWTTA Professional Improvement

- Territorial Schools and Administration

Junior Kindergarten to Grade 12 Student Services

Post-Secondary Education

- Post-Secondary Education

- Public Library Services

EDUCATION

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Junior Kindergarten to Grade 12 Education System Services			
Junior Kindergarten to Grade 12 Education System Services	4,836	4,782	5,355
Inclusive Schooling	33,382	33,382	35,143
Indigenous Languages and Education	13,037	13,037	13,037
Minority Language Education and Instruction	4,018	4,018	4,018
NWTTA Professional Improvement	2,019	2,019	2,019
Territorial Schools and Administration	146,033	148,428	151,927
Junior Kindergarten to Grade 12 Student Services	5,428	23,752	8,001
Post-Secondary Education			
Post-Secondary Education	40,200	40,728	40,688
Public Library Services	2,032	2,043	2,032
	250,985	272,189	262,220
Expenditure Category			
Compensation and Benefits	9,372	9,371	9,371
Grants, Contributions and Transfers	224,882	246,067	235,689
Amortization	14,284	14,284	14,741
Computer Hardware and Software	117	117	32
Contract Services	1,180	1,200	834
Controllable Assets	5	5	5
Fees and Payments	292	292	316
Materials and Supplies	341	341	404
Purchased Services	274	274	333
Travel	238	238	495
	250,985	272,189	262,220

EDUCATION

GRANTS, CONTRIBUTIONS AND TRANSFERS

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Thank You for Making a Difference	30	30	30
Contributions			
Aurora College	35,448	35,976	34,144
Community Library Services	839	839	839
Education Authority Contributions	179,425	195,832	186,662
Healthy Food for Learning	650	650	650
Indigenous Language Instructor Employment Plan	-	-	450
Literacy Funding	1,391	1,391	2,791
Minority-Language Education and Second-Language Instruction - French	3,825	3,825	3,825
National School Food Program	-	4,250	2,553
Northern Distance Learning	1,255	1,255	1,373
NWTTA Professional Development Fund	2,019	2,019	2,019
Other Post-Secondary Contributions	-	-	353
	224,852	246,037	235,659
Total Grants and Contributions	224,882	246,067	235,689

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Thank You for Making a Difference (30) - Grant to the NWTTA for the Thank You for Making a Difference campaign.

Aurora College (34,144) - Base funding for Aurora College to deliver adult and post-secondary education in the NWT including the Aurora Research Institute.

Community Library Services (839) - Contributions towards the administrative and operational expenses of locally operated libraries.

Education Authority Contributions (186,662) - Annual operations and maintenance contributions to the education authorities for the operation of school programs. Enrolment-based formulae are used to determine the majority of payments.

Healthy Food for Learning (650) - Contributions provided to schools for the purchase of healthy and nutritious food to support breakfast, snack or lunch programs.

EDUCATION

GRANTS, CONTRIBUTIONS AND TRANSFERS

Indigenous Language Instructor Employment Plan (450) - Funding to support training and employment of Indigenous language instructors for JK–12 education across the NWT.

Literacy Funding (2,791) - Funding to organizations for literacy and essential skills programming, including community-based literacy initiatives, outreach services, and work readiness supports.

Minority-Language Education and Second-Language Instruction - French (3,825) - Contributions are provided under a funding agreement with Canadian Heritage to meet additional costs associated with the development and delivery of instruction in French for kindergarten to grade 12 school programs and the development of French post-secondary offerings in the NWT.

National School Food Program (2,553) - Funding to enhance school food programs by increasing access to nutritious meals and supporting program delivery in schools across the Northwest Territories.

Northern Distance Learning (1,373) - Contributions to Education Bodies to improve equitable access to academic courses in small communities by providing an online program that makes academic courses available to high schools in those communities. This program is being implemented in partnership with the Beaufort Delta Division Education Council.

NWTTA Professional Development Fund (2,019) - Contribution to the NWT Teachers' Association for the professional development of teachers as per the NWTTA Collective Agreement.

Other Post-Secondary Contributions (353) - Funding is provided to two post-secondary institutions, Collège Nordique Francophone and Dechinta Centre for Research and Learning, with the aim of expanding their role and delivery of post-secondary programs.

EDUCATION

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	33	-	-	33	33	-	-	33
North Slave	2	-	-	2	2	-	-	2
Tłıchq	1	-	-	1	1	-	-	1
South Slave	9	-	-	9	9	-	-	9
Dehcho	1	-	-	1	1	-	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	8	-	-	8	8	-	-	8
	<u>55</u>	<u>-</u>	<u>-</u>	<u>55</u>	<u>55</u>	<u>-</u>	<u>-</u>	<u>55</u>
Community Allocation								
Headquarters	33	-	-	33	33	-	-	33
Regional Offices	21	-	-	21	21	-	-	21
Other	1	-	-	1	1	-	-	1
	<u>55</u>	<u>-</u>	<u>-</u>	<u>55</u>	<u>55</u>	<u>-</u>	<u>-</u>	<u>55</u>

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

INCOME SECURITY

ACTIVITY DESCRIPTION

The Income Security activity is responsible for income security program development and oversight, which includes developing policies, procedures and training for delivery staff and conducting regular compliance and program audits in line with relevant legislation and regulations. Income Security includes the following programs:

- Income Assistance Programs (including NWT Child Benefit)
- Senior Citizen Supplementary Benefit
- Senior Home Heating Subsidy
- Student Financial Assistance

INCOME SECURITY

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Income Assistance	44,557	44,557	44,557
Senior Citizen Supplementary Benefit	3,225	3,225	3,225
Senior Home Heating Subsidy	2,724	2,724	3,094
Student Financial Assistance	17,076	17,076	20,223
	67,582	67,582	71,099
Expenditure Category			
Compensation and Benefits	8,343	8,343	8,343
Grants, Contributions and Transfers	16,258	16,258	18,873
Computer Hardware and Software	10	10	10
Contract Services	105	105	105
Fees and Payments	40,053	40,053	40,053
Materials and Supplies	52	52	52
Purchased Services	34	34	34
Travel	129	129	129
Valuation Allowances	2,598	2,598	3,500
	67,582	67,582	71,099

INCOME SECURITY

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Senior Home Heating Subsidy	2,724	2,724	3,094
Student Financial Assistance	13,534	13,534	15,779
Total Grants	16,258	16,258	18,873

DESCRIPTIONS OF GRANTS

Senior Home Heating Subsidy (3,094) - Grants to provide financial assistance to low to modest income NWT seniors to offset the costs of heating their homes or units.

Student Financial Assistance (15,779) - Grants to NWT students for post-secondary education.

INCOME SECURITY

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	16	-	-	16	16	-	-	16
North Slave	8	-	-	8	8	-	-	8
Tłıchq	5	1	-	6	5	1	-	6
South Slave	7	1	-	8	7	1	-	8
Dehcho	5	1	-	6	5	1	-	6
Sahtu	3	1	-	4	3	1	-	4
Beaufort Delta	9	2	-	11	9	2	-	11
	53	6	-	59	53	6	-	59
Community Allocation								
Headquarters	16	-	-	16	16	-	-	16
Regional Offices	26	-	-	26	26	-	-	26
Other	11	6	-	17	11	6	-	17
	53	6	-	59	53	6	-	59

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

LABOUR DEVELOPMENT AND STANDARDS

ACTIVITY DESCRIPTION

The Labour Development and Standards activity provides a variety of career, employment and labour market programs and services to ensure that NWT residents have the skills, knowledge and opportunities to participate fully as productive citizens in the northern economy. Labour Development and Standards includes the following programs:

- Apprenticeship and Occupational Certification

- Employment Standards

- Labour Market Programs

 - Labour Market Programs

 - Small Community Employment Support

- Management and Programs Support

 - Regional Program Delivery

LABOUR DEVELOPMENT AND STANDARDS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Apprenticeship and Occupational Certification	2,175	2,175	2,060
Employment Standards	943	943	943
Labour Market Programs	9,265	9,265	9,140
Small Community Employment Support	4,000	4,000	4,000
Management and Program Support	2,523	2,523	2,523
	18,906	18,906	18,666
Expenditure Category			
Compensation and Benefits	8,631	8,631	8,396
Grants, Contributions and Transfers	9,145	9,145	9,145
Contract Services	433	433	433
Fees and Payments	100	100	100
Materials and Supplies	236	236	231
Purchased Services	146	146	146
Travel	215	215	215
	18,906	18,906	18,666

LABOUR DEVELOPMENT AND STANDARDS

GRANTS, CONTRIBUTIONS AND TRANSFERS

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Labour Market Development Agreement	1,543	1,543	1,543
Trades and Occupations Wage Subsidy	922	922	922
Workforce Development Agreement	931	931	931
	3,396	3,396	3,396
Contributions			
Labour Market Development Agreement	883	883	883
Skills Canada	70	70	70
Small Community Employment	4,000	4,000	4,000
Workforce Development Agreement	796	796	796
	5,749	5,749	5,749
Total Grants and Contributions	9,145	9,145	9,145

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Labour Market Development Agreement (1,543) - Grants to support responsibilities under the Canada-Northwest Territories Labour Market Development Agreement that came into effect October 1, 1998.

Trades and Occupations Wage Subsidy (922) - Grants to provide financial assistance to local employers to hire northerners with little or no work experience and training, and support that individual as they progress through the apprenticeship or occupation certification program.

Workforce Development Agreement (931) - Grants to provide financial assistance to individuals and employers for training, supports, employment partnerships, and knowledge building programs and services designed to support people in obtaining and maintaining employment in the Northwest Territories.

Labour Market Development Agreement (883) - Funding to support responsibilities under the Canada-Northwest Territories Labour Market Development Agreement that came into effect October 1, 1998.

Skills Canada (70) - Funding to support work plan activities and priorities related to adult career and employment development, specifically in providing opportunities for individuals in small and remote communities to obtain essential skills and training needed for longer term employment in the work place.

Small Community Employment (4,000) - Funding to support small NWT communities and regional centres, through designated community authorities, in developing employment opportunities and job creation for their residents.

LABOUR DEVELOPMENT AND STANDARDS

GRANTS, CONTRIBUTIONS AND TRANSFERS

Workforce Development Agreement (796) - Contributions to provide financial assistance to community partners for training, supports, employment partnerships, and knowledge building programs and services designed to support people in obtaining and maintaining employment in the Northwest Territories.

LABOUR DEVELOPMENT AND STANDARDS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	17	-	-	17	16	-	-	16
North Slave	12	-	-	12	11	-	-	11
Tłıchq	-	-	-	-	-	-	-	-
South Slave	10	-	-	10	10	-	-	10
Dehcho	5	-	-	5	5	-	-	5
Sahtu	3	-	-	3	3	-	-	3
Beaufort Delta	8	-	-	8	8	-	-	8
	55	-	-	55	53	-	-	53
Community Allocation								
Headquarters	17	-	-	17	16	-	-	16
Regional Offices	38	-	-	38	37	-	-	37
Other	-	-	-	-	-	-	-	-
	55	-	-	55	53	-	-	53

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

LANGUAGES AND CULTURE

ACTIVITY DESCRIPTION

The Languages and Culture activity is responsible for the planning, development, maintenance and continuous improvement of culture, heritage, and official languages in the NWT. This includes activities such as the development, implementation, protection, and promotion of culture, heritage and, all eleven official languages in the NWT as well as public libraries. Languages and Culture consists of the following divisions:

Culture and Heritage

Francophone Affairs Secretariat

Indigenous Languages Secretariat

LANGUAGES AND CULTURE

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Culture and Heritage	5,866	5,866	6,052
Francophone Affairs Secretariat	2,719	3,051	2,991
Indigenous Languages Secretariat	7,972	7,972	7,932
	16,557	16,889	16,975
Expenditure Category			
Compensation and Benefits	7,259	7,259	7,115
Grants, Contributions and Transfers	7,326	7,326	7,376
Amortization	325	325	394
Computer Hardware and Software	67	67	72
Contract Services	139	139	394
Controllable Assets	10	10	37
Fees and Payments	520	520	407
Materials and Supplies	320	320	319
Purchased Services	220	552	436
Travel	371	371	425
	16,557	16,889	16,975

LANGUAGES AND CULTURE

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
French Language Broadcasting	10	10	10
Indigenous Languages Broadcasting	98	98	98
Indigenous Scholarships	80	80	80
	188	188	188
Contributions			
Cultural Organizations	433	433	433
Francophone Affairs	159	159	209
Heritage Centres	602	602	602
Indigenous Languages	5,360	5,360	5,360
Indigenous Languages Broadcasting	549	549	549
Tłıchq Cultural Coordinator	35	35	35
	7,138	7,138	7,188
Total Grants and Contributions	7,326	7,326	7,376

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

French Language Broadcasting (10) - Financial assistance for the operating and equipment costs of Radio Taiga, the French community radio station located in Yellowknife.

Indigenous Languages Broadcasting (98) - Financial assistance to support community radio stations for operating and equipment costs related to community broadcasting.

Indigenous Scholarships (80) - Financial assistance to support students enrolled in Indigenous Language Revitalization education programs.

Cultural Organizations (433) - Contributions for the administration and operation of organizations that develop and promote the arts and cultures of the NWT.

Francophone Affairs (209) - Contributions provided to Education Authorities, Aurora College and Workers' Safety and Compensation Commission to provide adequate services and communications in French.

Heritage Centres (602) - Contributions to registered and emerging Heritage Centres for the operation of community-based facilities that acquire, preserve, and exhibit information, objects, artifacts and works of art portraying the heritage of the NWT.

LANGUAGES AND CULTURE

GRANTS, CONTRIBUTIONS AND TRANSFERS

Indigenous Languages (5,360) - Contributions are provided to various Indigenous language partners to support the preservation, promotion and revitalization of Indigenous languages in the NWT through funding territorial strategic initiatives, Indigenous government's regional Indigenous language plans, and community Indigenous language learning opportunities.

Indigenous Languages Broadcasting (549) - Contributions provided to Indigenous Communication Societies to ensure publication and distribution of magazine, radio and television productions in the Official Indigenous Languages of the NWT, as well as contributions provided to community radio stations for broadcasting support.

Tłıchǫ Cultural Coordinator (35) - The Tłıchǫ Government, Government of Canada and the GNWT each agreed to fund one third of the costs of a position. The GNWT's portion of funding for the Cultural Coordinator is to be split equally between the Department of Health and Social Services and the Department of Education, Culture and Employment.

LANGUAGES AND CULTURE

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	46	3	-	49	45	2	-	47
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	1	-	-	1	1	-	-	1
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	2	-	-	2	2	-	-	2
	49	3	-	52	48	2	-	50
Community Allocation								
Headquarters	46	3	-	49	45	2	-	47
Regional Offices	3	-	-	3	3	-	-	3
Other	-	-	-	-	-	-	-	-
	49	3	-	52	48	2	-	50

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

EDUCATION AUTHORITIES PROGRAMS AND SERVICES

INFORMATION ITEM

In 1996, the Government of the Northwest Territories (GNWT) adopted a new *Education Act* that renamed existing governance structures and enhanced their responsibilities. The *Education Act* gives Divisional Education Councils (DECs) and District Education Authorities (DEAs) the legislative authority to provide leadership and guidance to their respective educational districts and communities.

Each DEA is comprised of elected or appointed representatives responsible for the school(s) in their community. There are a total of 49 public schools in 32 of the 33 communities in the NWT.

The GNWT certifies teachers and determines curricula that guide what should be taught and what students should be learning in NWT schools, while the DECs and DEAs provide each NWT community with the authority to meet the specific educational and cultural needs of students. Most of the School Funding Framework parameters are continuing to be finalized for the 2025-2026 school year.

	(thousands of dollars)	
	2025-2026	2026-2027
	Revised	2026-2027
	School Year	School Year
Beaufort-Delta Divisional Education Council	35,958	36,090
Commission scolaire francophone, Territoire du Nord-Ouest	6,052	6,067
Dehcho Divisional Education Council	14,780	14,607
Dettah District Education Authority	1,923	1,913
Ndilo District Education Authority	4,045	4,059
Sahtu Divisional Education Council	16,178	16,223
South Slave Divisional Education Council	27,662	27,695
Tłı̨chǫ Community Services Agency	20,271	20,326
Yellowknife District No.1 Education Authority	34,653	34,817
Yellowknife Public Denominational District Education Authority	20,811	21,100
	<u>182,333</u>	<u>182,897</u>

The above information has not been finalized with the Education Authorities. Contributions and positions are calculated on a July 1 – June 30 school year basis.

EDUCATION AUTHORITIES PROGRAMS AND SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Authority Allocation								
Beaufort-Delta Divisional Education Council	182	-	-	182	185	-	-	185
Commission scolaire francophone, Territoires du Nord-Ouest	31	-	-	31	33	-	-	33
Dehcho Divisional Education Council	75	-	-	75	73	-	-	73
Dettah District Education Authority	11	-	-	11	9	-	-	9
Ndilo District Education Authority	20	-	-	20	23	-	-	23
Sahtu Divisional Education Council	78	-	-	78	77	-	-	77
South Slave Divisional Education Council	155	-	-	155	154	-	-	154
Tłı̨ch̨ Community Services Agency	106	-	-	106	108	-	-	108
Yellowknife Public Denominational District Education Authority	147	-	-	147	139	-	-	139
Yellowknife District No.1 Education Authority	223	-	-	223	224	-	-	224
	1,028	-	-	1,028	1,025	-	-	1,025
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	424	-	-	424	421	-	-	421
Tłı̨ch̨	106	-	-	106	109	-	-	109
South Slave	163	-	-	163	160	-	-	160
Dehcho	75	-	-	75	73	-	-	73
Sahtu	78	-	-	78	77	-	-	77
Beaufort Delta	182	-	-	182	185	-	-	185
	1,028	-	-	1,028	1,025	-	-	1,025
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	654	-	-	654	646	-	-	646
Other	374	-	-	374	379	-	-	379
	1,028	-	-	1,028	1,025	-	-	1,025

EDUCATION AUTHORITIES PROGRAMS AND SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

AURORA COLLEGE PROGRAMS AND SERVICES

INFORMATION ITEM

Aurora College delivers adult and post-secondary education and training programs under the direction of a Board of Governors or an Administrator appointed by, and accountable to, the Minister of Education, Culture and Employment. Aurora College has three regional campuses and delivers programming under six school departments. Aurora College offers a number of certificate and/or diploma programs and degree programs out of three regional campuses in partnerships with universities. Through its three campuses and online, Aurora College provides community-based Adult Literacy and Basic Education programs as a means to facilitate greater access to post-secondary education, training and employment. Aurora College operates through third-party contracts and an annual contribution from the Department as approved by the Legislative Assembly. Contributions to the Aurora College are allocated by academic year, which runs from July 1 to June 30.

The School of Trades, Apprenticeship and Industrial Training provides technical training that supports people in achieving journey person status, becoming a technician or technologist in a designated occupation, or obtaining basic skills to begin careers in trades, construction or mining-related occupations.

FUNDING ALLOCATION

	(thousands of dollars)	
	2025-2026 Revised Academic Year	2026-2027 Academic Year
Aurora College		
Administration	9,673	9,673
Student and Educational Services	21,788	21,412
Research	3,014	2,982
Total College Contributions	34,475	34,067

Notes:

The above allocations will not be finalized with Aurora College until the Department approves its proposal for the current academic year.

Glossary:

Administration - Activities directly associated with operational and management functions

Student and Educational Services - Activities directly associated with providing education and support to students; also includes funding restricted to specific purposes.

Research - Support activities directly associated with research.

Calculations are based on Aurora College's fiscal year which is also the academic year: July 1 to June 30.

AURORA COLLEGE PROGRAMS AND SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	37	9	-	46	37	9	-	46
Tłıchq	1	3	-	4	1	3	-	4
South Slave	76	10	-	86	76	10	-	86
Dehcho	3	1	-	4	3	1	-	4
Sahtu	4	1	-	5	4	1	-	5
Beaufort Delta	31	15	-	46	31	15	-	46
	152	39	-	191	152	39	-	191
Community Allocation								
Fort Smith (Headquarters)	73	9	-	82	73	9	-	82
Inuvik	27	13	-	40	27	13	-	40
Yellowknife	37	8	-	45	37	8	-	45
Other	15	9	-	24	15	9	-	24
	152	39	-	191	152	39	-	191

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term.

The Community Allocation description of Fort Smith (Headquarters) is counted towards the regional position count in the GNWT's Summary of Active Positions (Information Item).

STUDENTS LOAN FUND

INFORMATION ITEM

The purpose of the Students Loan Fund is to provide financial assistance to post-secondary students in accordance with the *Student Financial Assistance Act* and Regulations.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	45,000	55,000	55,000
Operating Results:			
Loans Receivable, April 1	42,827	44,484	47,384
Loans Granted	7,200	8,400	8,400
Loans Repaid	(3,350)	(3,250)	(3,250)
Loans Forgiven	(150)	(250)	(250)
Loans Remised	(2,000)	(2,000)	(2,000)
Loans Receivable, March 31	44,527	47,384	50,284

LEASE COMMITMENTS

INFORMATION ITEM

(thousands of dollars)

Type of Property	Community	2026-2027	
		Main Estimates	Future Lease Payments \$
Office Space for Income Security Program	Aklavik	24	-
Office Space for Income Security Program	Fort Liard	11	-
Office Space for Income Security Program	Fort Providence	14	-
Office Space for Income Security Program	Fort Resolution	24	-
Office Space for Income Security Program	Jean Marie River	11	-
Office Space for Income Security Program	Paulatuk	18	-
Office Space for Income Security Program	Sambaa K'e	11	-
Office Space for Income Security Program	Ulukhaktok	16	-
		130	-

The above leases do not include capital leases. In the event a lease is deemed to be a capital lease the associated asset is included in tangible capital assets and amortized over the useful life of the asset; and the lease is recorded as a financial liability.

The Main Estimates and Future Lease Payment amounts represent the base rent cost, excluding any operations and maintenance component that is included in the total lease costs in the agreement.

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

Items	(thousands of dollars)		
	2025-2026	2025-2026	2026-2027
	Main Estimates	Revised Estimates	Main Estimates
Gwich'in Implementation	29	29	30
Sahtu Land Claim Implementation	29	29	30
Tłı̄chq Land Claim Implementation	84	84	87
	142	142	147

DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

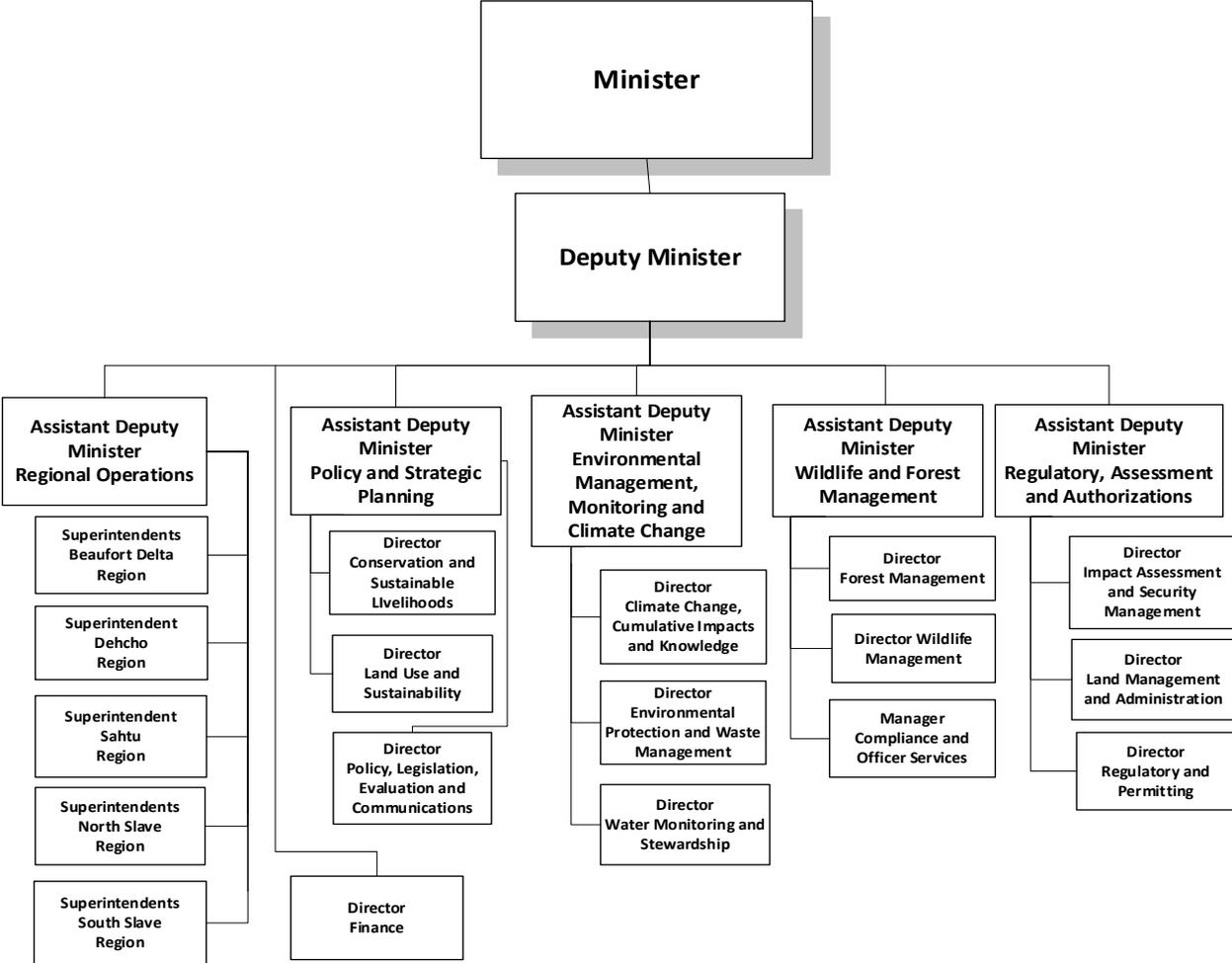
Gwich'in Land Claim Implementation (30) - Under the terms of a 10-year Bilateral Funding Agreement between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the Government of the Northwest Territories (GNWT), CIRNAC will provide funding to the GNWT to assist with Gwich'in implementation activities pursuant to the Gwich'in Implementation Plan.

Sahtu Land Claim Implementation (30) - Under the terms of a 10-year Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Sahtu implementation activities pursuant to the Sahtu Implementation Plan.

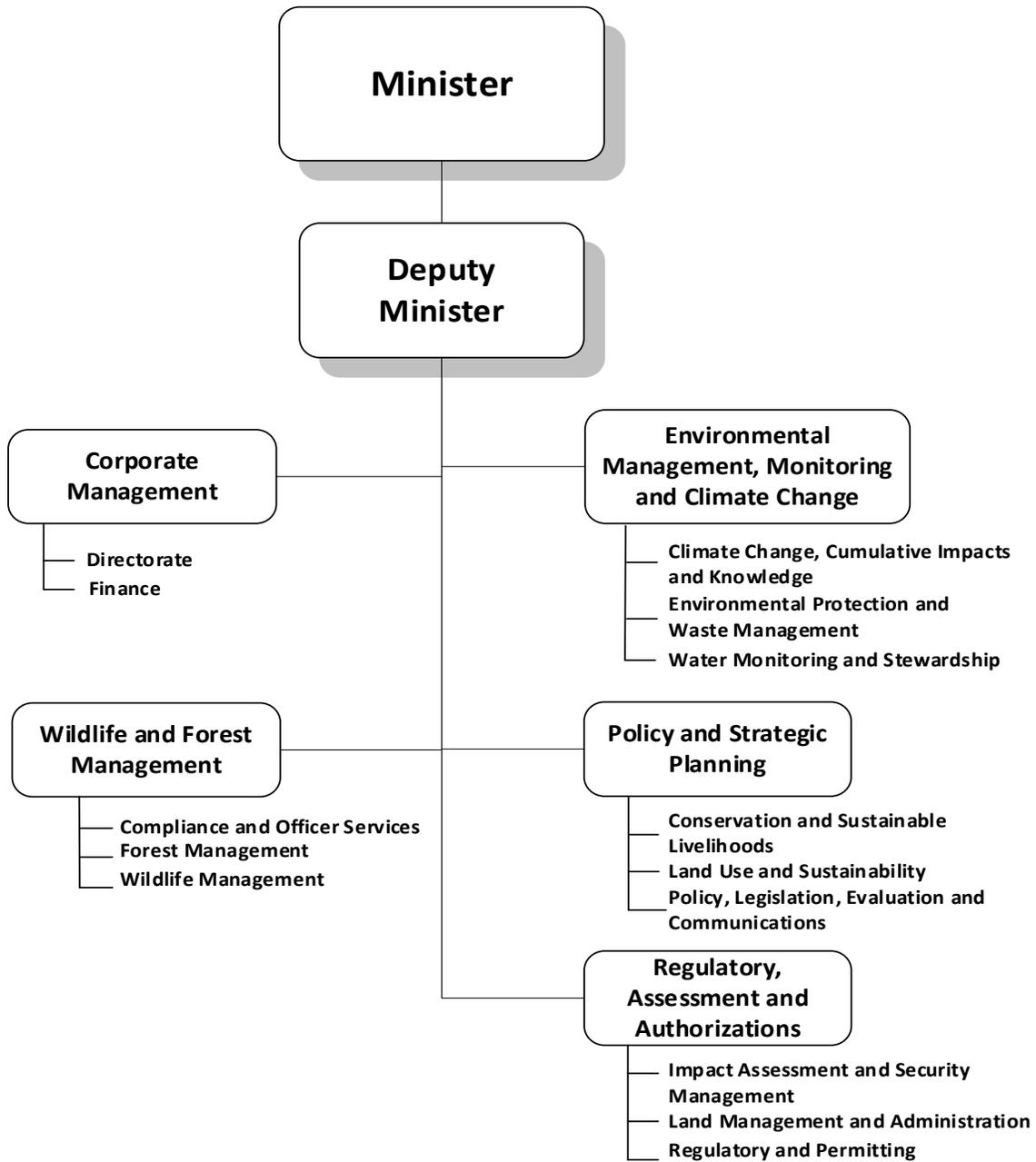
Tłı̄chq Land Claim Implementation (87) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Tłı̄chq implementation activities pursuant to the Tłı̄chq Implementation Plan.

Environment and Climate Change

ORGANIZATIONAL CHART

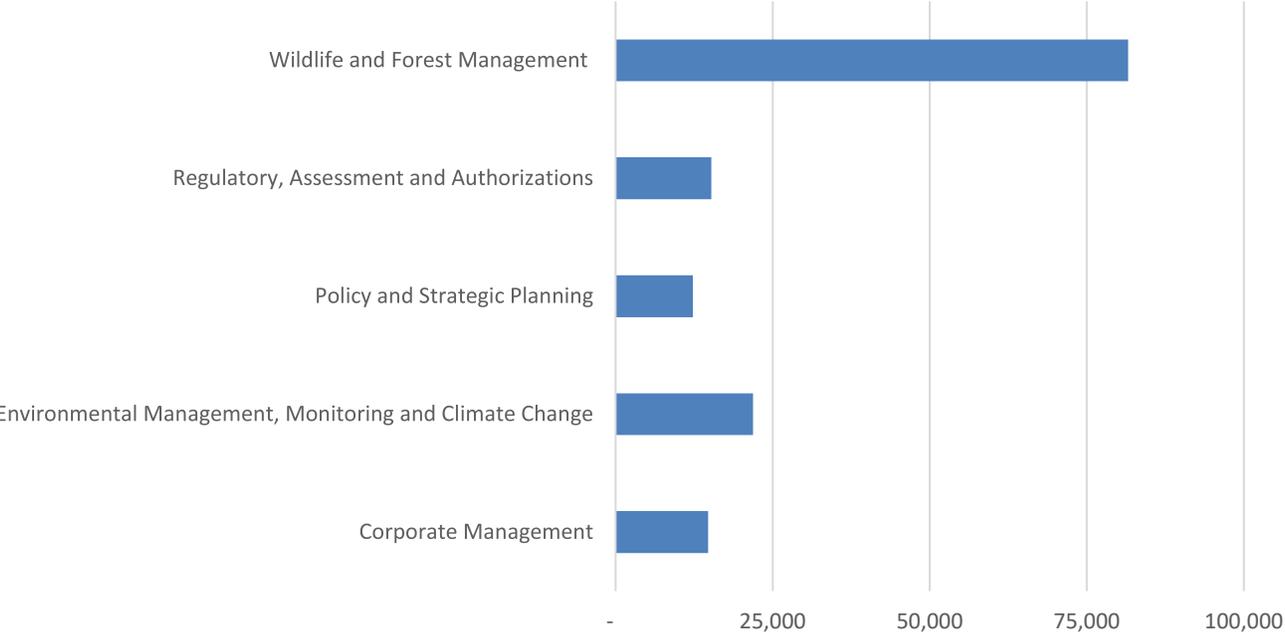


ACCOUNTING STRUCTURE CHART

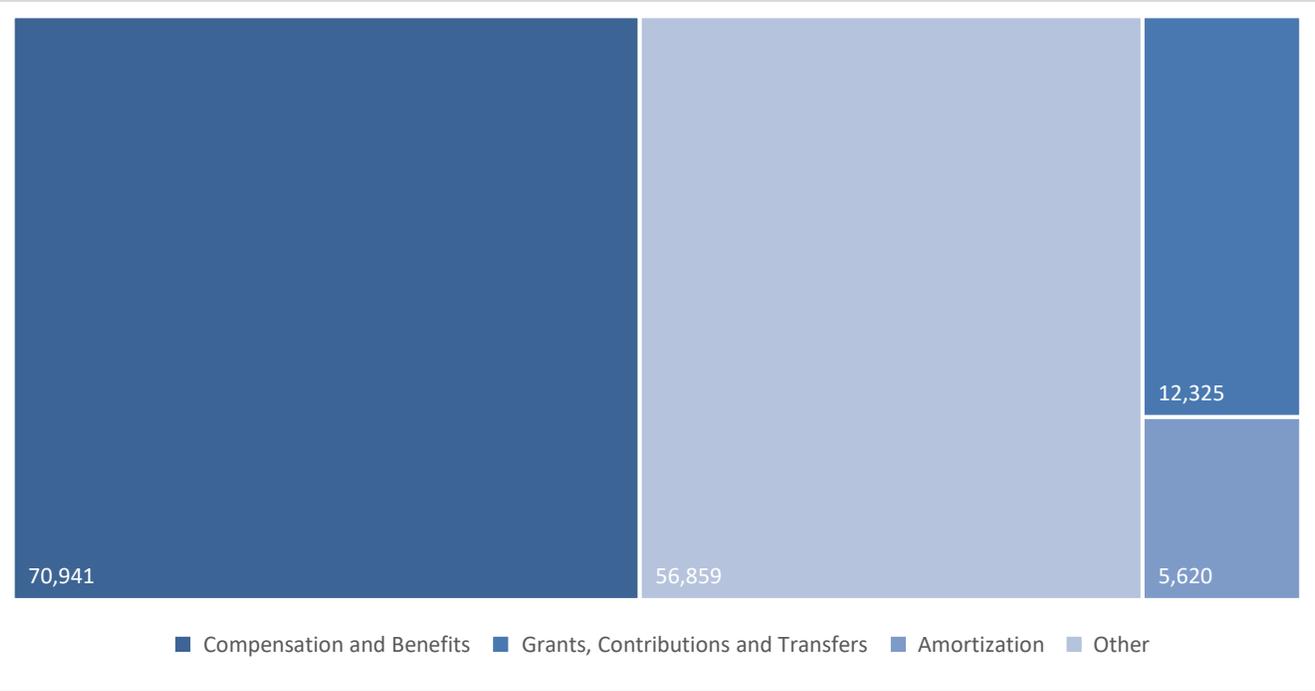


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The mandate of the Department of Environment and Climate Change is to manage land, water, air, wildlife, and forests. This includes promoting, planning, and supporting the wise and sustainable use of natural resources, and protecting, restoring, and stewarding the environment for the social and economic benefit of all Northwest Territories residents.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Corporate Management	14,530	14,530	14,735
Environmental Management, Monitoring and Climate Change	23,299	26,225	21,877
Policy and Strategic Planning	13,492	20,399	12,294
Regulatory, Assessment and Authorizations	15,131	15,131	15,238
Wildlife and Forest Management	67,560	113,460	81,601
	134,012	189,745	145,745
Expenditure Category			
Compensation and Benefits	68,501	74,196	70,941
Grants, Contributions and Transfers	11,909	14,787	12,325
Amortization	5,030	5,030	5,620
Chargebacks	4,505	4,513	4,867
Computer Hardware and Software	302	308	302
Contract Services	29,000	53,647	31,708
Controllable Assets	705	1,813	1,878
Fees and Payments	1,096	3,882	1,532
Materials and Supplies	4,841	11,948	6,781
Purchased Services	2,779	3,884	4,071
Travel	3,659	7,829	4,035
Utilities	1,685	7,908	1,685
	134,012	189,745	145,745
Total Revenues	25,178	43,377	25,434
Total Active Positions	468		465
Infrastructure Investment	25,096	26,383	21,548

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Federal Cost Shared - Operations			
2 Billion Trees Initiative	-	2,335	5,123
Barren Ground Caribou - Drivers of Population Trends	650	650	-
Barren Ground Caribou Research, Monitoring and	-	1,140	-
Canadian Biomass Mapping Initiative	-	-	350
Climate Change Preparedness in the North	500	1,392	-
Climate Change Adaptation and Preparedness Training			
NWT	-	449	239
Cumulative Impact Monitoring Program	3,650	3,650	3,650
Dehcho Conservation Protected Areas	-	1,297	-
Excepted Waste Sites	1,300	1,300	-
FireSmart	2,085	2,085	2,085
Flood Hazard Mapping and Data Acquisition in High			
Priority Areas in the NWT	-	465	450
Landscape-Level Restoration in Boreal Caribou Habitat	100	100	-
National Forest Inventory Remeasurements	460	460	-
Nature Fund Protected Areas	-	518	-
Northwest Territories Surface Rights Board	374	374	374
NWT Nature Agreement	-	5,425	-
Peary Caribou Movements and Habitat Use	-	60	-
Polar Bear Subpopulations	100	100	-
Protected Areas on Inuvialuit Owned Lands	100	162	-
Section 11 Conservation Agreement for Boreal Caribou	-	1,272	-
Support of Resilience of Natural Disaster Risks	3,788	3,788	3,493
Wildland Fire Knowledge	-	839	879
Wood Bison Collaborative Working Groups	-	350	-
Federal Cost Shared - Capital			
Support of Resilience of Natural Disaster Risks - Capital	4,457	4,457	775
Provincial/Territorial Cost Shared			
Alberta-Northwest Territories Transboundary Waters	300	622	300
Yukon-Northwest Territories Transboundary Waters	300	341	300
	18,164	33,631	18,018
Non-Renewable Resource Revenue			
Quarry Royalties	150	150	150
Water Use Fees	55	55	55
	205	205	205

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
General			
Regulatory Revenues			
Application Fees	44	44	44
Environment Fund Net Revenue	(95)	380	50
Fees for Water and Soil Analysis	859	859	859
Hunting and Fishing Licenses	897	897	897
Timber Permits and Licenses	6	6	6
Lease			
Land Leases	3,066	3,066	2,566
Program			
Program Recoveries	-	757	757
Service and Miscellaneous			
Service Recoveries - Administration	32	32	32
Service Recoveries - Mutual Aid Resources Sharing	2,000	3,500	2,000
	6,809	9,541	7,211
	25,178	43,377	25,434

COST SHARED AGREEMENTS

INFORMATION ITEM

	(thousands of dollars)			
	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures				
2 Billion Trees Initiative Alberta-Northwest Territories	91%	-	2,570	5,638
Transboundary Waters Barren Ground Caribou - Drivers of Population Trends	50%	600	1,244	600
Barren Ground Caribou Research, Monitoring and Management	100%	650	650	-
Canadian Biomass Mapping Initiative	50%	-	2,280	-
Climate Change Preparedness in the North Climate Change Adaptation and Preparedness	86%	-	-	407
Cumulative Impact Monitoring Program	93%	535	1,490	-
Dehcho Conservation Protected Areas Excepted Waste Sites	64%	-	702	373
FireSmart	100%	3,650	3,650	3,650
Flood Hazard Mapping and Data Acquisition in High Priority Areas in the NWT	83%	-	1,561	-
Landscape-Level Restoration in Boreal Caribou Habitat	100%	1,300	1,300	-
National Forest Inventory	75%	2,780	2,780	2,780
Remeasurements	75%	-	620	600
Nature Fund Protected Areas	34%	293	293	-
Northwest Territories Surface Rights Board NWT Nature Agreement	100%	460	460	-
Peary Caribou Movements and Habitat Use	80%	-	649	-
Polar Bear Subpopulations	100%	374	374	374
Protected Areas on Inuvialuit Owned Lands Section 11 Conservation Agreement for Boreal Caribou	70%	-	7,756	-
Support of Resilience of Natural Disaster Risks	37%	-	161	-
Support of Resilience of Natural Disaster Risks-Capital	41%	246	246	-
Wildland Fire Knowledge	83%	120	194	-
Wood Bison Collaborative Working Groups Yukon-Northwest Territories	83%	-	3,180	-
Transboundary Waters	40%	-	5,051	4,657
	75%	5,943	5,943	1,033
	93%	-	902	945
	49%	-	718	-
	50%	600	682	600
		22,602	45,455	21,658

COST SHARED AGREEMENTS

INFORMATION ITEM

DESCRIPTIONS OF COST SHARED AGREEMENTS

2 Billion Trees Initiative (5,638) - An agreement with Natural Resources Canada to support the regeneration of forests and to help restore the forested habitat of species-at-risk. The agreement has been amended and expires on March 31, 2031.

Alberta-Northwest Territories Transboundary Waters (600) - An agreement with the Government of Alberta to support the implementation of the AB-NWT Bilateral Water Management Agreement. The agreement expires on March 31, 2027.

Barren Ground Caribou - Drivers of Population Trends - An agreement with the Canadian High Arctic Research Station (operating as Polar Knowledge Canada) to publish a collaborative special report comparing the barren-ground caribou herds to support decision-making in the NWT and the pan-arctic. The agreement expired on March 31, 2026.

Barren Ground Caribou Research, Monitoring and Management - An agreement with Environment and Climate Change Canada for research, monitoring and management priorities for Barren Ground Caribou. The agreement expires on March 31, 2026.

Canadian Biomass Mapping Initiative (407) - An agreement with Natural Resources Canada so support the enhancement of biomass availability mapping through forest inventory and age modeling in the NWT. The agreement expires on March 31, 2028.

Climate Change Preparedness in the North - An agreement with Crown-Indigenous Relations and Northern Affairs Canada for adaptation planning as a result of a changing climate. The agreement expires on March 31, 2026.

Climate Change Adaptation and Preparedness (373) - An agreement with Environment and Climate Change Canada to build capacity among professionals and decision-makers from municipalities and First Nation communities across Northwest Territories to act on adaptation and enhance resilience. The agreement expires on March 31, 2027.

Cumulative Impact Monitoring Program (3,650) - An agreement with the Government of Canada for cumulative impacts monitoring assumed by the Government of the Northwest Territories, including periodic, independent environmental audits. The agreement expires on March 31, 2034.

Dehcho Conservation Protected Areas - An agreement with Environment and Climate Change Canada to finalize planning for the candidate protected areas of the Dehcho Region. The agreement expires on March 31, 2026.

Excepted Waste Sites - An agreement with Crown-Indigenous Relations and Northern Affairs Canada to conduct pre-remediation work on the six excepted waste sites. The agreement expires on March 31, 2026.

COST SHARED AGREEMENTS

INFORMATION ITEM

FireSmart (2,780) - An agreement with Natural Resources Canada for the Resilient Communities Through FireSmart Program. The agreement expires on March 31, 2028.

Flood Hazard Mapping and Data Acquisition in High Priority Areas in the NWT (600) - An agreement with Natural Resources Canada to facilitate the development of flood plain mapping in high-risk communities by geospatial flood features, regulatory hazard maps and engineering reports. The agreement expires on March 31, 2028.

Landscape-level Restoration in Boreal Caribou Habitat - An agreement with Environment and Climate Change Canada to establish and test mechanisms for restoration of seismic lines within boreal caribou range in southern NWT. The agreement expires on March 31, 2026.

National Forest Inventory Remeasurements - An agreement with Natural Resources Canada to conduct re-measurement activities on NWT forests for the National Forest Inventory (NFI) and provide credible data and information to address strategic objectives of Canada's NFI. The agreement expires on March 31, 2028.

Nature Fund Protected Areas - An agreement with Environment and Climate Change Canada to support the establishment and operation of three territorial protected areas: Thaidene Nëné, Ts'udé Niljné Tuyeta and Dinàgà Wek'èhodi. The agreement expires on March 31, 2026.

Northwest Territories Surface Rights (374) - An agreement with Crown-Indigenous Relations and Northern Affairs Canada to fund the Surface Rights Board to resolve disputes over the terms and conditions of access to lands, pursuant to the *Surface Rights Act*. The agreement expires on March 31, 2026.

NWT Nature Agreement - An agreement with Environment and Climate Change Canada to establish cooperative measures and plans for the protection, conservation and recovery of biodiversity, habitat, and species at risk in the Northwest Territories. The agreement expires on March 31, 2026.

Peary Caribou Movements and Habitat Use - An agreement with Environment and Climate Change Canada to gather information on the seasonal movements of the Peary Caribou on high arctic islands of the NWT and Nunavut. The agreement expires on March 31, 2026.

Polar Bear Subpopulations - An agreement with Environment and Climate Change Canada to conduct polar bear research and monitoring, Indigenous Knowledge gathering, and community engagement in the NWT. The agreement expires on March 31, 2026.

Protected Areas on Inuvialuit Owned Lands - An agreement with Environment and Climate Change Canada to support collaboration with organizations in the Inuvialuit Settlement Area to increase protected areas in the NWT. The agreement expires on March 31, 2026.

Section 11 Conservation Agreement for Boreal Caribou - An agreement with Environment and Climate Change Canada to support project activities that will assist the boreal caribou range planning in the NWT. The agreement expired on March 31, 2026.

COST SHARED AGREEMENTS

INFORMATION ITEM

Support of Resilience of Natural Disaster Risks (4,657) - An agreement with Natural Resources Canada to increase the department's fire resources and capacity and to enhance wildfire preparedness and response efforts in the NWT. The agreement expires on March 31, 2027.

Support of Resilience of Natural Disaster Risks - Capital (1,033) - An agreement with Natural Resources Canada to increase the department's fire resources and capacity and to enhance wildfire preparedness and response efforts in the NWT. The agreement expires on March 31, 2027.

Wildland Fire Knowledge (945) - An agreement with Natural Resources Canada to build foundational wildfire knowledge by researching ecoregion-specific forest regeneration to understand how forests and fire activity are evolving in a changing climate within the Northwest Territories. The agreement expires on March 31, 2028.

Wood Bison Collaborative Working Groups - An agreement with Environment and Climate Change Canada to undertake collaborative working group meetings for the management of Wood Bison in the NWT. The agreement expires on March 31, 2026.

Yukon-Northwest Territories Transboundary Waters (600) - An agreement with the Yukon Government to support the implementation of the Yukon-NWT Bilateral Water Management Agreement. The agreement expires on March 31, 2028.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Corporate Management	41	-	-	41	40	-	-	40
Environmental Management, Monitoring and Climate Change	72	-	-	72	72	-	-	72
Policy and Strategic Planning	42	-	-	42	38	-	-	38
Regulatory, Assessment and Authorizations	76	-	-	76	76	-	-	76
Wildlife and Forest Management	117	7	113	237	119	7	113	239
	348	7	113	468	345	7	113	465
Regional Allocation								
Headquarters	186	-	-	186	180	-	-	180
North Slave	27	-	17	44	28	-	17	45
Tłı̄chǰ	3	-	3	6	3	-	3	6
South Slave	68	1	32	101	70	1	32	103
Dehcho	20	2	34	56	20	2	34	56
Sahtu	20	-	8	28	20	-	8	28
Beaufort Delta	24	4	19	47	24	4	19	47
	348	7	113	468	345	7	113	465
Community Allocation								
Headquarters	186	-	-	186	180	-	-	180
Regional Offices	138	1	55	194	139	2	54	195
Other	24	6	58	88	26	5	59	90
	348	7	113	468	345	7	113	465

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

CORPORATE MANAGEMENT

ACTIVITY DESCRIPTION

The Corporate Management activity provides leadership, planning, financial oversight and overall management of the Department's divisions and regions.

The Directorate guides the execution of direction from the Minister, Cabinet and the Legislative Assembly and provides leadership, management and strategic planning for the senior management team and the Department. The Directorate is accountable and provides strategic advice to the Minister.

The Finance Division provides strategic financial planning, financial management and administrative advice and services across the Department; this includes implementing and monitoring internal controls and financial processes, accounting and audit functions, budget development, financial and human resource reporting, and capital planning and project delivery for the Department.

CORPORATE MANAGEMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Directorate	4,140	4,140	3,945
Finance	10,390	10,390	10,790
	14,530	14,530	14,735
Expenditure Category			
Compensation and Benefits	8,472	8,472	8,282
Grants, Contributions and Transfers	1,376	1,376	1,376
Amortization	22	22	60
Chargebacks	2,505	2,505	2,867
Computer Hardware and Software	1	1	1
Contract Services	759	759	759
Controllable Assets	150	150	150
Fees and Payments	69	69	69
Materials and Supplies	400	400	395
Purchased Services	401	401	401
Travel	221	221	221
Utilities	154	154	154
	14,530	14,530	14,735

CORPORATE MANAGEMENT

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Inuvialuit Water Board	1,002	1,002	1,002
Northwest Territorial Surface Rights Board	374	374	374
Total Contributions	1,376	1,376	1,376

DESCRIPTIONS OF CONTRIBUTIONS

Inuvialuit Water Board (1,002) - Core funding for the Inuvialuit Water Board.

Northwest Territories Surface Rights Board (374) - Under the terms of a contribution funding agreement between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the GNWT, CIRNAC will provide funding to the GNWT to fund the Surface Rights Board to resolve disputes over the terms and conditions of access to lands, pursuant to the *Surface Rights Board Act*.

CORPORATE MANAGEMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	20	-	-	20	19	-	-	19
North Slave	4	-	-	4	4	-	-	4
Tłıchq	-	-	-	-	-	-	-	-
South Slave	6	-	-	6	6	-	-	6
Dehcho	3	-	-	3	3	-	-	3
Sahtu	3	-	-	3	3	-	-	3
Beaufort Delta	5	-	-	5	5	-	-	5
	41	-	-	41	40	-	-	40
Community Allocation								
Headquarters	20	-	-	20	19	-	-	19
Regional Offices	21	-	-	21	21	-	-	21
Other	-	-	-	-	-	-	-	-
	41	-	-	41	40	-	-	40

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

ENVIRONMENTAL MANAGEMENT, MONITORING AND CLIMATE CHANGE

ACTIVITY DESCRIPTION

The Environmental Management, Monitoring and Climate Change activity is responsible for the stewardship and management of the environment and NWT waters and works to prevent or reduce the impact of human activities on the natural environment so that a high-quality environment is maintained.

The Climate Change, Cumulative Impacts and Knowledge Division includes Climate Change, the NWT Cumulative Impact Monitoring Program and the GNWT Knowledge Agenda. The Climate Change section works with all GNWT departments, other governments and partners, including Indigenous governments and Indigenous organizations, to coordinate the NWT's response to climate change, including mitigation of greenhouse gas emissions, identifying climate change impacts, as well as adapting to a changing climate. The NWT Cumulative Impact Monitoring Program compiles science and traditional knowledge that is used to support environmental decision-making in the NWT and fills key gaps in the understanding of cumulative impacts and environmental trends related to caribou, water and fish. The GNWT Knowledge Agenda establishes a strategic framework for improving knowledge in the NWT, identifies the government's research priorities, and sets a path for future research and traditional, local, and scientific knowledge integration for the GNWT.

The Environmental Protection and Waste Management Division includes Contaminated Sites, Waste Management, Air Quality Monitoring and Environmental Protection. The Contaminated Sites section manages the remediation of contaminated sites that fall under the responsibility of the GNWT as well as managing the assessment and remediation of sites that are a priority due to environmental, health and safety issues. The Waste Management Section manages the beverage container, electronic recycling and other programs and initiatives to ensure residents have access to sustainable waste management resources and programs. The Environmental Protection section provides information and technical advice through environmental assessments, Land and Water Board processes, and delivers programs with respect to hazardous substances, as well as solid and hazardous waste management.

The Water Management and Stewardship Division includes Water Partnerships and Agreements, Water Research and Monitoring, and the Taiga Environmental Laboratory sections. The Water Partnerships and Agreements section coordinates and supports implementation of the NWT Water Stewardship Strategy. It leads the establishment and implementation of Transboundary Water Management Agreements, provides support to the Mackenzie River Basin Board, and delivers programs related to Source Water Protection and Aquatic Ecosystem Indicators. The Water Research and Monitoring section is responsible for long-term baseline monitoring programs, including water quality, water quantity, weather conditions and snow surveys. The Taiga Environmental Laboratory performs a wide range of organic and inorganic chemical analyses on water, industrial effluents, sewage, and soil and provides scientific training and public education.

ENVIRONMENTAL MANAGEMENT, MONITORING AND CLIMATE CHANGE

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Climate Change, Cumulative Impacts and Knowledge	8,612	9,667	8,037
Environmental Protection and Waste Management	4,136	4,136	2,839
Water Management and Stewardship	10,551	12,422	11,001
	23,299	26,225	21,877
Expenditure Category			
Compensation and Benefits	13,134	13,380	12,580
Grants, Contributions and Transfers	3,450	4,668	3,450
Amortization	237	237	240
Computer Hardware and Software	93	93	93
Contract Services	3,632	4,660	2,758
Controllable Assets	85	85	85
Fees and Payments	195	557	204
Materials and Supplies	772	792	762
Purchased Services	1,154	1,181	1,152
Travel	515	540	521
Utilities	32	32	32
	23,299	26,225	21,877

ENVIRONMENTAL MANAGEMENT, MONITORING AND CLIMATE CHANGE

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Adaptation Plan	25	25	25
Barren Ground Caribou-Drivers of Population Trends	650	650	650
Climate Change Community Adaptation	353	833	353
Cumulative Impact Monitoring Program	1,751	1,751	1,751
Mackenzie River Basin Board	40	40	40
Transboundary Waters	285	1,023	285
Water Research and Monitoring (Aquatic Quality and Hydrology)	346	346	346
Total Contributions	3,450	4,668	3,450

DESCRIPTIONS OF CONTRIBUTIONS

Adaptation Plan (25) - Contributions to support planning actions by NWT communities, regional governments and organizations.

Barren Ground Caribou-Drivers of Population Trends (650) - Contributions to help address knowledge gaps through funding research and monitoring projects that are traditional knowledge-based, science-based and/or combined approaches to understand population trends of the barren ground caribou.

Climate Change Community Adaptation (353) - Contributions to support projects that address climate change.

Cumulative Impact Monitoring Program (1,751) - Contributions to coordinate, support and conduct monitoring related initiatives in the NWT by incorporating both scientific and traditional knowledge, while taking into consideration both human and biophysical environments.

Mackenzie River Basin Board (40) - A contribution to cooperatively manage the aquatic ecosystem of the Mackenzie River Basin in conjunction with the Yukon, British Columbia, Alberta and Saskatchewan Governments.

Transboundary Waters (285) - Previously called NWT Water Strategy. Contributions to support Indigenous governments and organizations and community monitors and transboundary monitoring programs.

Water Research and Monitoring (Aquatic Quality and Hydrology) (346) - Contributions to support academic research and monitoring in the NWT.

ENVIRONMENTAL MANAGEMENT, MONITORING AND CLIMATE CHANGE

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	63	-	-	63	63	-	-	63
North Slave	2	-	-	2	2	-	-	2
Tłıchq	-	-	-	-	-	-	-	-
South Slave	3	-	-	3	3	-	-	3
Dehcho	1	-	-	1	1	-	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	2	-	-	2	2	-	-	2
	72	-	-	72	72	-	-	72
Community Allocation								
Headquarters	63	-	-	63	63	-	-	63
Regional Offices	9	-	-	9	9	-	-	9
Other	-	-	-	-	-	-	-	-
	72	-	-	72	72	-	-	72

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

POLICY AND STRATEGIC PLANNING

ACTIVITY DESCRIPTION

The Policy and Strategic Planning activity is responsible for development of broad policy, communications and legislative initiatives, and corporate level strategic planning. Policy and Strategic Planning also work inter-departmentally and inter-governmentally to coordinate the GNWT's input and decision-making relating to land use planning and conservation planning.

The Conservation Planning and Sustainable Livelihoods Division advances a comprehensive and collaborative approach for conservation planning and protected area establishment across the NWT that recognizes the need to balance conservation and economic development, and respects Indigenous rights and existing third-party interests, for example, a land lease. This division is also responsible for sustainable livelihoods programming which develops and implements activities, programs and research with partners related to traditional and local knowledge, traditional economy, country foods, indigenous and community-based research and on the land collaboration.

The Land Use and Sustainability Division coordinates the Department's responses to broad regional land and resources initiatives advanced by the GNWT and leads the GNWT's approach to, and participation in, regional land use planning. The Division works with external planning partners, including Indigenous Governments and Indigenous Organizations, Planning Boards, and Non-Government Organizations, to strengthen capacity for land use planning. It leads policy and framework development to support the effective and efficient management and administration of land resources including efforts to develop implementation tools to support effective decision-making under the GNWT Land Use and Sustainability Framework.

The Policy, Legislation, Evaluation and Communications Division provides overall leadership and strategic advice on Executive Council submissions, policies, strategic and corporate planning, legislation and regulations, intergovernmental and interdepartmental affairs, and communications relevant to the Department. The Division coordinates the Department's response to, and participation in land, resources and self-government negotiations, and bilateral meetings between GNWT and Indigenous governments. The Division also coordinates responses to Access to Information and Protection of Privacy requests for the Department.

POLICY AND STRATEGIC PLANNING

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Conservation Planning and Sustainable Livelihoods	6,537	13,444	6,438
Land Use and Sustainability	3,081	3,081	2,444
Policy, Legislation, Evaluation and Communications	3,874	3,874	3,412
	13,492	20,399	12,294
Expenditure Category			
Compensation and Benefits	7,387	9,481	6,771
Grants, Contributions and Transfers	3,951	4,868	3,911
Amortization	19	19	20
Computer Hardware and Software	6	6	6
Contract Services	1,026	2,468	593
Controllable Assets	-	489	-
Fees and Payments	220	728	220
Materials and Supplies	306	688	296
Purchased Services	216	348	116
Travel	316	1,036	316
Utilities	45	268	45
	13,492	20,399	12,294

POLICY AND STRATEGIC PLANNING

GRANTS, CONTRIBUTIONS AND TRANSFERS

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Disaster Compensation	225	225	225
Fur Price Program	605	605	605
	830	830	830
Contributions			
Community Harvester's Assistance Program	1,276	1,276	1,276
Conservation Planning	215	215	215
Nature Fund Protected Areas	-	350	-
NWT Nature Agreement	-	567	-
NWT On The Land Collaborative	150	150	150
Supporting Land Use Planning Initiatives	265	265	225
Supporting Sustainable Land Use Management	90	90	90
Take a Family on the Land	150	150	150
Take a Kid Trapping	225	225	225
Traditional Economy	685	685	685
Traditional Knowledge	65	65	65
	3,121	4,038	3,081
Total Grants and Contributions	3,951	4,868	3,911

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Disaster Compensation (225) - Grants available to hunters and trappers to replace equipment lost as a result of a natural disaster.

Fur Price Program (605) - Grants available to trappers in the form of a minimum price for the fur of selected species. The grant is available on good quality and well-handled pelts.

Community Harvester's Assistance Program (1,276) - Provides funding assistance to hunters and trappers to offset capital and operating costs of harvesting activities.

Conservation Planning (215) - Contributions in support of gathering and reviewing information to assist in the establishment of proposed protected areas.

Nature Fund Protected Areas - Contributions to support the establishment of three territorial protected areas: Thaidene Nënë, Ts'udé Niljné Tuyeta and Dinàgà Wek'èhodi.

NWT Nature Agreement - Contributions designed to advance conservation priorities including protected and conserved areas, wildlife habitat, species at risk and overall biodiversity.

POLICY AND STRATEGIC PLANNING

GRANTS, CONTRIBUTIONS AND TRANSFERS

NWT On The Land Collaborative (150) - Promotes and supports on the community led land-based initiatives across the Northwest Territories. Made up of government, philanthropic, industry, and regional Indigenous governments to combine efforts and make it easier for communities to access money and other resources for on the land projects.

Supporting Land Use Planning Initiatives (225) - Contributions to Indigenous governments and organizations, community governments, non-government organizations, and accredited academic institutions in Canada, in support of land use planning processes and policy development, including collecting information, undertaking studies, projects or participating in processes that will support regional, sub-regional, or transboundary land use planning activities, including Indigenous led land use planning activities.

Supporting Sustainable Land Use Management (90) - Contributions to Indigenous governments and organizations, community governments, non-government organizations, and accredited academic institutions in Canada, in support of developing approaches, processes, guidelines, and policies related to sustainable land use and management, including research, studies, projects, and participating in processes for the development of policy or guidelines for land and resource management.

Take a Family on the Land (150) - Designed to offset the costs associated with on the land activities.

Take a Kid Trapping (225) - Designed to introduce school age youth to traditional harvesting practices of hunting, trapping, fishing and outdoor survival.

Traditional Economy (685) - Provides mentorship, learning and training opportunities related to harvesting that supports community driven exchange of skills, knowledge and traditions between generations; supports communities having access to high quality, safe, nutritious and culturally appropriate country foods; and promotes the trapper recognition program, trapper training workshops, ECC officer pelt handling training and supplies and shipping for the GMVFP.

Traditional Knowledge (65) - Funding for communities to carry out specific wildlife and forestry research projects related to the collection of traditional knowledge.

POLICY AND STRATEGIC PLANNING

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	40	-	-	40	36	-	-	36
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	2	-	-	2	2	-	-	2
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	42	-	-	42	38	-	-	38
Community Allocation								
Headquarters	40	-	-	40	36	-	-	36
Regional Offices	-	-	-	-	-	-	-	-
Other	2	-	-	2	2	-	-	2
	42	-	-	42	38	-	-	38

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

REGULATORY, ASSESSMENT AND AUTHORIZATIONS

ACTIVITY DESCRIPTION

The Regulatory, Assessment and Authorizations activity is responsible for issuing permits, licenses and other dispositions that relate to land, water, wildlife, and forests, and participating in and coordinating the GNWT's input into environmental assessments and security proceedings.

The Land Management and Administration Division provides leadership, management, expertise, technical advice and development of policies and procedures for the administration of public land. The Division administers land tenure, land pricing, survey applications, mapping services and land inventory; and, in collaboration with Land Regional Operations, manages and administers leases and other land dispositions, securities, collects rents and fees, and administers unauthorized use and occupancy processes.

The Impact Assessment and Security Management Division coordinates GNWT participation and decision-making in quasi-judicial environmental impact assessment and securities proceedings and related policy and procedural initiatives. The Division works closely with other GNWT Departments, resource management boards, and Indigenous and federal governments to facilitate timely, transparent, and evidence-based decision-making. It also plays a leading role in legislative, policy, and procedural initiatives to ensure that resource development proceeds with full consideration of preventing potential environmental liabilities and protecting the GNWT and taxpayers from financial and environmental risk.

The Regulatory and Permitting Division reviews proposed development activities within the environmental assessment and regulatory system. The Division also provides information to resource management boards and others regarding the effects of proposed water and land activities on the environment and the amount of reclamation security. The Division also administers the Interim Resource Management Program funding to Indigenous governments and Indigenous organizations in unsettled areas to assist in capacity building and participation in land and resource related activities. Environmental Agreements for diamond mines are administered by this Division.

REGULATORY, ASSESSMENT AND AUTHORIZATIONS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Impact Assessment and Securities	1,744	1,744	1,744
Land Management and Administration	5,295	5,295	5,529
Regulatory and Permitting	8,092	8,092	7,965
	15,131	15,131	15,238
Expenditure Category			
Compensation and Benefits	11,374	11,374	11,452
Grants, Contributions and Transfers	1,730	1,730	1,730
Contract Services	775	775	775
Fees and Payments	182	182	182
Materials and Supplies	244	244	263
Purchased Services	45	45	45
Travel	673	673	683
Utilities	108	108	108
	15,131	15,131	15,238

REGULATORY, ASSESSMENT AND AUTHORIZATIONS

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Interim Resource Management Assistance Program	1,655	1,655	1,655
Supporting Integrated Resource Management Systems	75	75	75
Total Contributions	1,730	1,730	1,730

DESCRIPTIONS OF CONTRIBUTIONS

Interim Resource Management Assistance (IRMA) Program (1,655) - Contributions to help strengthen the ability of Indigenous communities in unsettled claim areas in the NWT to participate in land and resource management processes affecting their surrounding land use areas.

Supporting Integrated Resource Management Systems (75) - Contributions to Indigenous governments and organizations, community governments, non-government organizations, resource management boards, and accredited academic institutions in Canada, in support of environmental impact assessment processes, including the development of guidelines and other reference material, and the participation of Indigenous governments and organizations in processes that will help inform responsible land use and resource management across the NWT.

REGULATORY, ASSESSMENT AND AUTHORIZATIONS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	45	-	-	45	44	-	-	44
North Slave	9	-	-	9	10	-	-	10
Tłıchq	-	-	-	-	-	-	-	-
South Slave	7	-	-	7	7	-	-	7
Dehcho	5	-	-	5	5	-	-	5
Sahtu	4	-	-	4	4	-	-	4
Beaufort Delta	6	-	-	6	6	-	-	6
	<u>76</u>	-	-	<u>76</u>	<u>76</u>	-	-	<u>76</u>
Community Allocation								
Headquarters	45	-	-	45	44	-	-	44
Regional Offices	30	-	-	30	31	-	-	31
Other	1	-	-	1	1	-	-	1
	<u>76</u>	-	-	<u>76</u>	<u>76</u>	-	-	<u>76</u>

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

WILDLIFE AND FOREST MANAGEMENT

ACTIVITY DESCRIPTION

The Wildlife and Forest Management activity is responsible for compliance and officer services and the stewardship and management of wildlife and the NWT's forests.

The Compliance and Officer Services Division provides regional and divisional support on activities related to licensing, compliance, and employee training. This Division also coordinates the Department's occupational health and safety activities.

The Forest Management Division includes Fire Operations Presuppression and Suppression and Forest Resources. The Fire Operations Presuppression section provides forest standards, compliance, logistics and asset management. The Fire Operations Suppression section provides for the analysis of wildland fire and protection of people, property, and values at risk from wildfire through planning and response. Within the suppression section, the Aviation Services section controls and coordinates wildfire air attack operations, including managing GNWT's aircraft fleet and air tanker bases. The Forest Resources section provides for sustainable forest management for economic and social needs, the determination of ecological diversity and forest health and manages forest renewal, forest harvest planning, forest health monitoring, forest growth and yield and all other forestry related matters.

The Wildlife Division includes Biodiversity Conservation, Field Operations and Wildlife Research and Management section. The Biodiversity Conservation section is responsible for monitoring wildlife biodiversity, managing species at risk programs, implementing the *Species at Risk (NWT) Act*, developing wildlife legislation, and maintaining a wildlife data repository. The Field Operations section undertakes wildlife surveys and involves communities and co-management boards in these activities. The Wildlife Research and Management section is responsible for guiding the overall direction of departmental wildlife research and monitoring programs, developing management plans and range plans, and providing technical expertise and advice on wildlife issues in environmental assessment and regulatory processes. This work includes supporting the needs of other wildlife management authorities and co-management partners to achieve shared goals and priorities.

WILDLIFE AND FOREST MANAGEMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Compliance and Officer Services	761	761	761
Forest Management	51,381	94,064	65,622
Wildlife	15,418	18,635	15,218
	67,560	113,460	81,601
Expenditure Category			
Compensation and Benefits	28,134	31,489	31,856
Grants, Contributions and Transfers	1,402	2,145	1,858
Amortization	4,752	4,752	5,300
Chargebacks	2,000	2,008	2,000
Computer Hardware and Software	202	208	202
Contract Services	22,808	44,985	26,823
Controllable Assets	470	1,089	1,643
Fees and Payments	430	2,346	857
Materials and Supplies	3,119	9,824	5,065
Purchased Services	963	1,909	2,357
Travel	1,934	5,359	2,294
Utilities	1,346	7,346	1,346
	67,560	113,460	81,601

WILDLIFE AND FOREST MANAGEMENT

GRANTS, CONTRIBUTIONS AND TRANSFERS

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grant			
Fire Damage Compensation	100	100	100
Contributions			
Caribou Monitoring	79	79	79
Forest Resources Contributions	25	25	25
Modelling and Remote Sensing	65	65	65
Monitoring and Range Planning	57	57	57
Resilient Communities Through FireSmart Program Funding	688	688	688
Species Conservation and Recovery Fund	210	210	210
Wildland Fire Knowledge	-	448	456
Wildlife Nature Agreement	-	295	-
Wildfire Research Support	25	25	25
Wildfire Risk Management Plans	75	75	75
Wildlife Management Boards	78	78	78
	1,302	2,045	1,758
Total Grant and Contributions	1,402	2,145	1,858

DESCRIPTIONS OF GRANT AND CONTRIBUTIONS

Fire Damage Compensation (100) - Grants available to hunters or trappers to replace equipment lost as a result of forest fires.

Caribou Monitoring (79) - Contributions to promote traditional knowledge studies and support capacity building (Moccasins on the Ground pilot).

Forest Resource Contributions (25) - Contributions to support forest management agreements and development of a forest industry. Formerly called 'Industry Development' - renamed to better describe purpose.

Modelling and Remote Sensing (65) - Contributions to researchers to support decision making tools in wildland fire management.

Monitoring and Range Planning (57) - Contributions to support Indigenous governments and organizations involvement in caribou management and range planning.

Resilient Communities Through FireSmart Program Funding (688) - Contributions to support delivery of community wildfire prevention and mitigation projects.

WILDLIFE AND FOREST MANAGEMENT

GRANTS, CONTRIBUTIONS AND TRANSFERS

Species Conservation and Recovery Fund (210) - Contributions to promote species at risk stewardship actions. Formerly called 'Stewardship Program' - renamed to better describe purpose.

Wildland Fire Knowledge (456) - Contributions to support community and Indigenous governments participation in building foundational wildfire knowledge, as part of a larger project to understand how NWT forest and fire activity are evolving in a changing climate.

Wildlife Nature Agreement - Contributions to support Indigenous governments and Indigenous organizations to participate in NWT Species at Risk research.

Wildfire Research Support (25) - Contributions to community and Indigenous governments to secure technical and informational support for wildland fire research initiatives.

Wildfire Risk Management Plans (75) - Contributions are available to communities to support development of FireSmart community plans for areas within communities to assist in the minimization of risk to the community from wildfire.

Wildlife Management Boards (78) - Contributions to support wildlife management boards recognized by the Minister of Environment and Climate Change.

WILDLIFE AND FOREST MANAGEMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	18	-	-	18	18	-	-	18
North Slave	12	-	17	29	12	-	17	29
Tłıchq	3	-	3	6	3	-	3	6
South Slave	50	1	32	83	52	1	32	85
Dehcho	11	2	34	47	11	2	34	47
Sahtu	12	-	8	20	12	-	8	20
Beaufort Delta	11	4	19	34	11	4	19	34
	117	7	113	237	119	7	113	239
Community Allocation								
Headquarters	18	-	-	18	18	-	-	18
Regional Offices	78	1	55	134	78	2	54	134
Other	21	6	58	85	23	5	59	87
	117	7	113	237	119	7	113	239

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

ENVIRONMENT FUND

INFORMATION ITEM

The *Waste Reduction and Recovery Act*, enacted in July 2005, established the Environment Fund as a Special Purpose Fund to develop and implement waste reduction recovery programs.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Income			
Revenue	6,951	7,178	7,178
Expenses			
Compensation and Benefits	1,629	1,229	1,598
Grants	253	292	253
Refunded Deposits	2,312	2,306	2,306
Handling and Processing Fees	1,785	1,890	1,890
Other Expenses	1,067	1,081	1,081
	7,046	6,798	7,128
Annual Surplus (Deficit)	(95)	380	50
Accumulated Surplus (Deficit), beginning of year	9,529	9,440	9,820
Accumulated Surplus (Deficit), end of year	9,434	9,820	9,870

ENVIRONMENT FUND

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	7	-	-	7	7	-	-	7
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>
Community Allocation								
Headquarters	7	-	-	7	7	-	-	7
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

FUR MARKETING SERVICE REVOLVING FUND

INFORMATION ITEM

Purpose: To provide working capital for the operation of a fur advance system. Trappers receive interest free advances on fur sent to southern auction houses. More than 1,000 NWT trappers take advantage of this program.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	1,500	1,500	1,500
Operating Results:			
Opening Accounts Receivable	632	1,047	1,491
Advances to Trappers	430	800	442
Repayment of Fur Account Loans	(394)	(356)	(463)
Closing Accounts Receivable (Note)	668	1,491	1,470

Note: Some fur remains unsold at auction for extended periods. The spring sale proceeds, which are received after fiscal year end, pay off most of the remaining advances from the trapping season.

INUVIALUIT WATER BOARD

INFORMATION ITEM

The Northwest Territories Water Board (NWTWB) was established in 1972 and was renamed the Inuvialuit Water Board (IWB) in March 2014. The IWB holds authority under the *Waters Act* (S.N.W.T. 2014) to issue water licenses in that portion of the Inuvialuit Settlement Region located within the Northwest Territories. The IWB office is located in Inuvik, NT.

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Revenue			
Government of the Northwest Territories	940	940	940
Donation in Kind	62	62	62
	<u>1,002</u>	<u>1,002</u>	<u>1,002</u>
Expenses			
Compensation and Benefits	571	571	571
Honoraria	80	80	80
Communications	60	60	60
Rent	62	62	62
Board Travel	24	24	24
Amortization	10	10	10
Other Expenses	195	195	195
	<u>1,002</u>	<u>1,002</u>	<u>1,002</u>
Annual Surplus (Deficit)	-	-	-
Accumulated Surplus (Deficit), beginning of year	350	356	356
Accumulated Surplus (Deficit), end of year	<u>350</u>	<u>356</u>	<u>356</u>

INUVIALUIT WATER BOARD

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	4	-	-	4	4	-	-	4
	4	-	-	4	4	-	-	4
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	4	-	-	4	4	-	-	4
Other	-	-	-	-	-	-	-	-
	4	-	-	4	4	-	-	4

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

NORTHWEST TERRITORIES SURFACE RIGHTS BOARD

INFORMATION ITEM

The Northwest Territories Surface Rights Board is established under the *Surface Rights Board Act* to resolve matters in dispute over the terms and conditions of access to Gwich'in lands, Sahtu lands, and Tłı̨cẖ lands and the waters overlaying those lands, and Inuvialuit lands and non-designated lands pursuant to the *Surface Rights Board Act*. Under the terms of a contribution funding agreement, between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the GNWT, CIRNAC will provide funding to the GNWT to fund the Surface Rights Board.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Revenue			
Government of the Northwest Territories			
Current Year Contribution	362	374	374
Contributions Transferred to Deferred Revenue	32	32	32
	<u>394</u>	<u>406</u>	<u>406</u>
Expenses			
Compensation and Benefits	72	72	72
Information Technology	12	12	12
Board Travel and Other Costs	146	146	146
Rent	30	30	30
Insurance	6	6	6
Other Expenses	128	140	140
	<u>394</u>	<u>406</u>	<u>406</u>
Annual Surplus (Deficit)	-	-	-
Accumulated Surplus (Deficit), beginning of year	-	-	-
Accumulated Surplus (Deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

NORTHWEST TERRITORIES SURFACE RIGHTS BOARD

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	1	-	-	1	1	-	-	1
Tłı̄chǫ	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	1	-	-	1	1	-	-	1
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	1	-	-	1	1	-	-	1
Other	-	-	-	-	-	-	-	-
	1	-	-	1	1	-	-	1

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

LEASE COMMITMENTS

INFORMATION ITEM

(thousands of dollars)

Type of Property	Community	2026-27	
		Main Estimates	Future Lease Payments
Forestry Base	Łutsel K'e	295	394
Land	Fort McPherson	8	105
Transmitter Site	Yellowknife	1	1
		304	500

The above leases do not include capital leases. In the event a lease is deemed to be a capital lease the associated asset is included in tangible capital assets and amortized over the useful life of the asset; and the lease is recorded as a financial liability.

The Main Estimates and Future Lease Payment amounts represent the base rent cost, excluding any operations and maintenance component that is included in the total lease costs in the agreement.

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

(thousands of dollars)

Items	2025-2026	2025-2026	2026-2027
	Main Estimates	Revised Estimates	Main Estimates
Gwich'in Land Claim Implementation	195	798	195
Inuvialuit Land Claim Implementation	5,430	5,666	5,430
Sahtu Land Claim Implementation	187	294	187
Tłıchq Land Claim Implementation	88	294	88
	5,900	7,052	5,900

DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

Gwich'in Land Claim Implementation (195) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Gwich'in implementation activities pursuant to the Gwich'in Implementation Plan.

Inuvialuit Land Claim Implementation (5,430) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide implementation funding to the GNWT to assist with Inuvialuit implementation activities pursuant to the Inuvialuit Final Agreement.

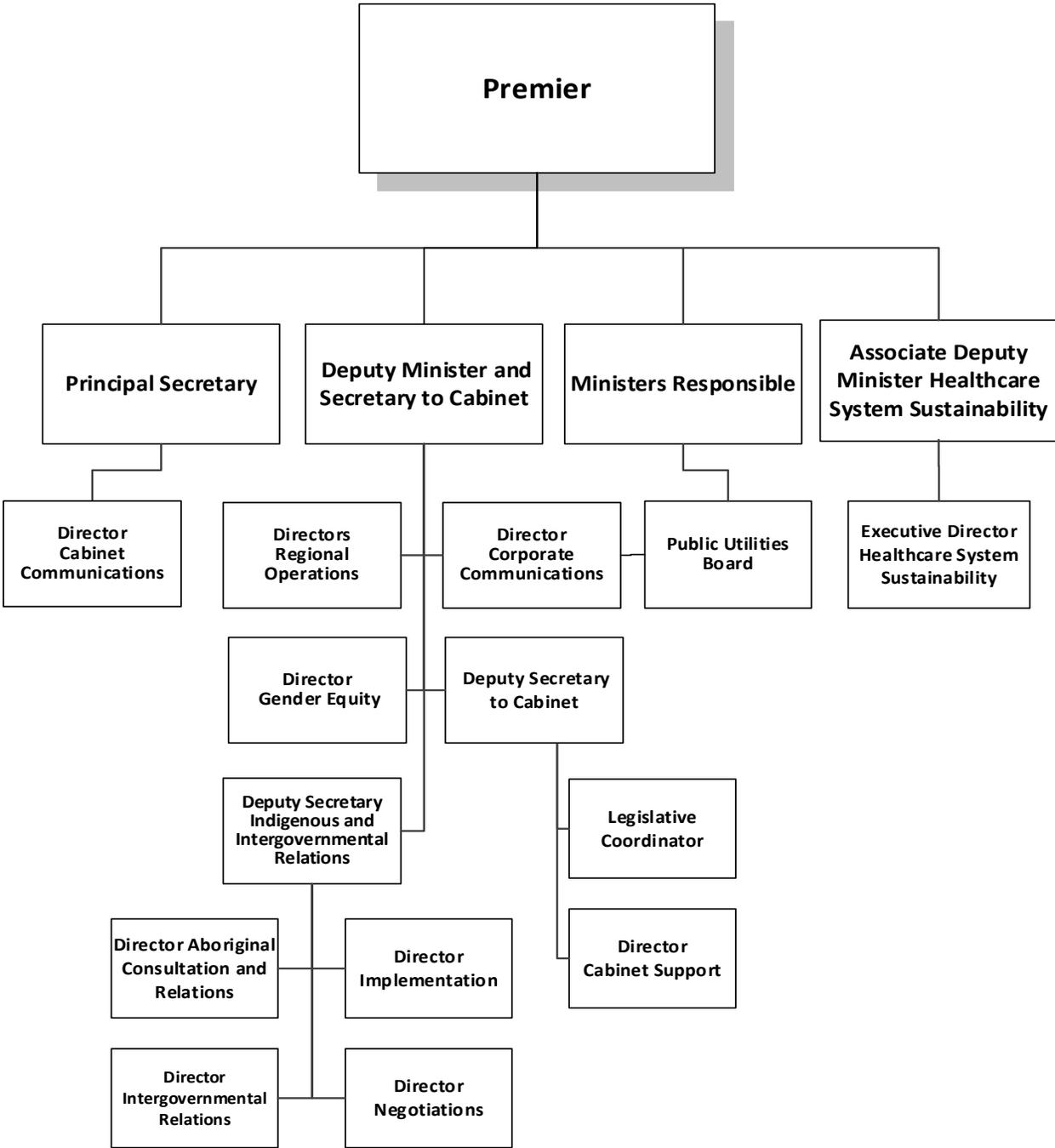
Sahtu Land Claim Implementation (187) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Sahtu implementation activities pursuant to the Sahtu Implementation Plan.

Tłıchq Land Claim Implementation (88) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Tłıchq implementation activities pursuant to the Tłıchq Implementation Plan.

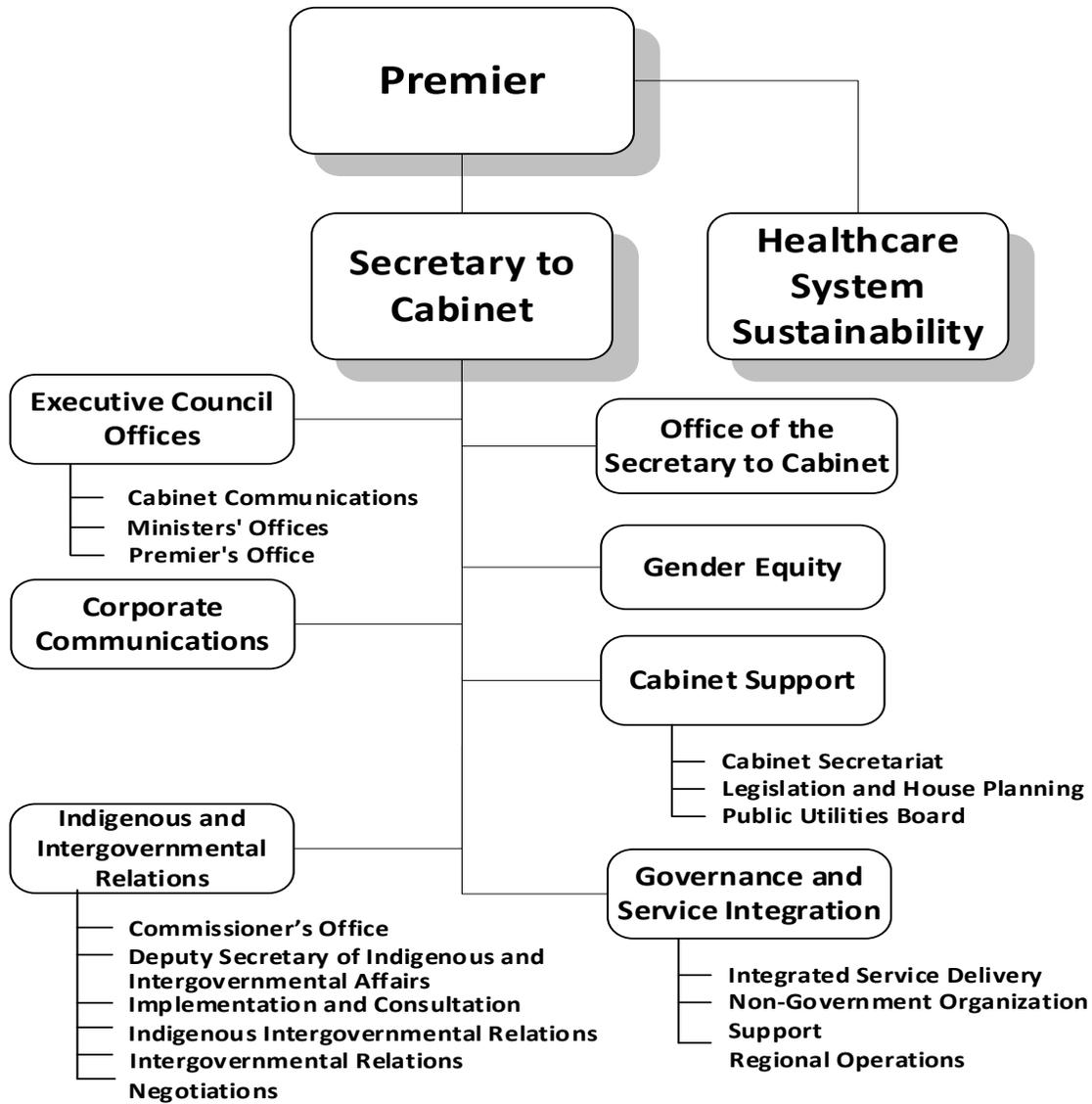
This page has been left intentionally blank.

Executive and Indigenous Affairs

ORGANIZATIONAL CHART

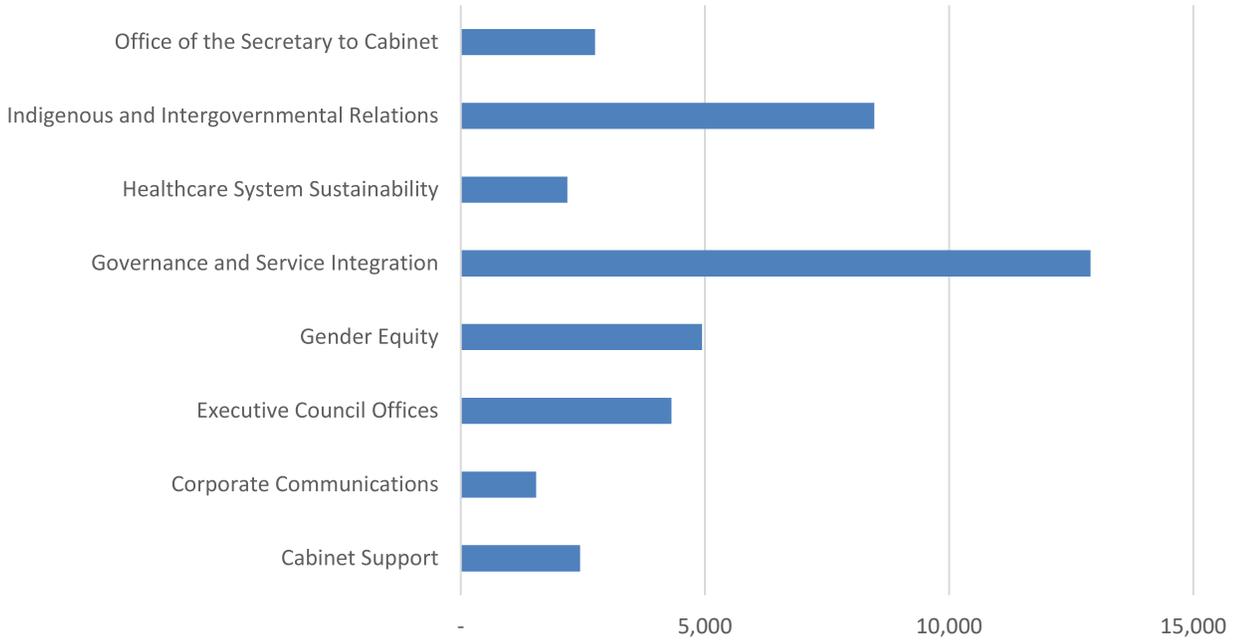


ACCOUNTING STRUCTURE CHART

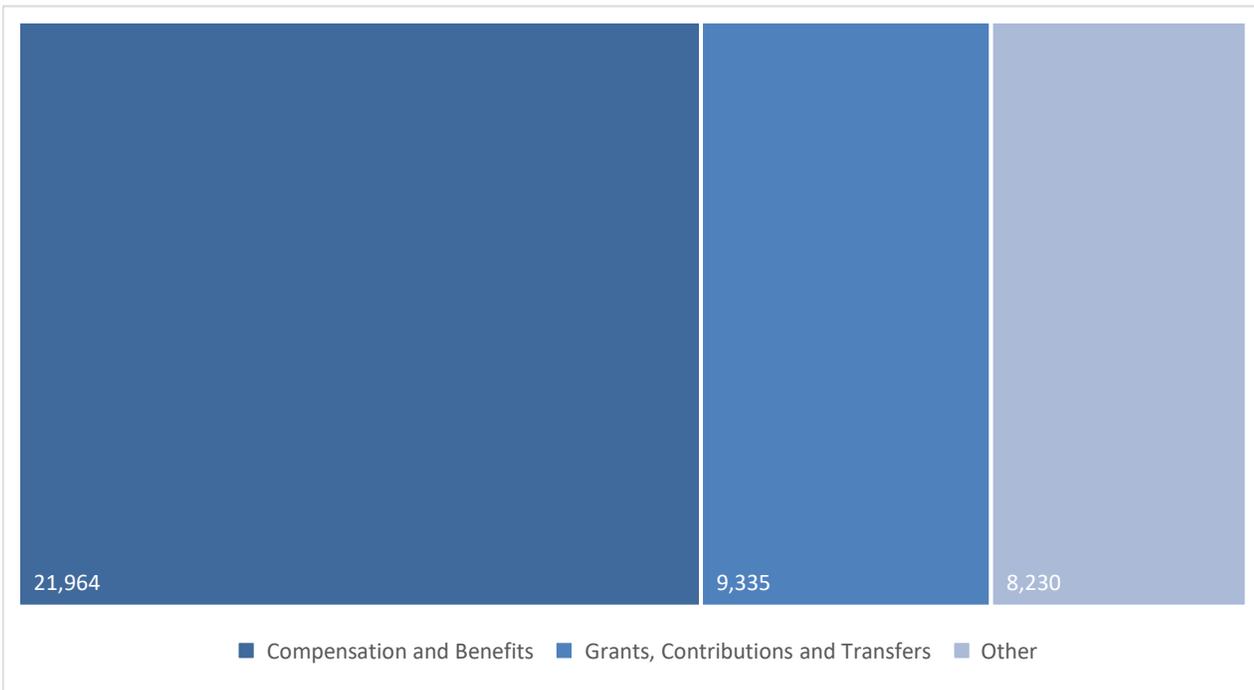


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The mandate of the Department of Executive and Indigenous Affairs is to provide overall management and direction to the Executive branch of the Government of the Northwest Territories; ensure gender equality; ensure that mutually respectful intergovernmental relations between the territorial government and Indigenous, provincial, territorial, national and international governments are developed and maintained; and negotiate and implement land, resources and self-government agreements that address Aboriginal rights in the Northwest Territories.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Cabinet Support	2,443	2,443	2,443
Corporate Communications	1,541	1,541	1,541
Executive Council Offices	4,312	4,312	4,312
Gender Equity	4,113	4,798	4,938
Governance and Service Integration	11,077	13,353	12,894
Healthcare System Sustainability	2,096	2,096	2,185
Indigenous and Intergovernmental Relations	7,714	7,714	8,469
Office of the Secretary to Cabinet	1,730	1,729	2,747
	35,026	37,986	39,529
Expenditure Category			
Compensation and Benefits	21,598	22,118	21,964
Grants, Contributions and Transfers	8,025	9,928	9,335
Chargebacks	373	373	728
Computer Hardware and Software	57	151	67
Contract Services	3,280	3,516	5,208
Controllable Assets	31	31	25
Fees and Payments	62	74	427
Materials and Supplies	297	311	321
Purchased Services	455	508	529
Travel	844	974	923
Utilities	4	2	2
	35,026	37,986	39,529
Total Revenues	5,442	6,500	5,504
Total Active Positions	127		129
Infrastructure Investment	-	-	-

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Family Information Liaison Unit	-	685	705
National Action Plan to End Gender Based Violence	4,118	4,118	4,118
NWT Wraparound Services (Public Safety)	824	1,197	681
Unsheltered Homelessness & Encampments Initiatives	500	500	-
	5,442	6,500	5,504

COST SHARED AGREEMENTS

INFORMATION ITEM

(thousands of dollars)

	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures				
Territorial Health Investment Fund Agreement 2023-2028	100%	1,906	1,906	1,995
National Action Plan to End Gender Based Violence	50%	5,714	5,714	5,036
Public Safety NWT Wraparound Services Unsheltered Homeless and Encampment Initiatives	43%	1,648	2,095	1,578
	50%	1,000	1,000	-
		10,268	10,715	8,609

DESCRIPTIONS OF COST SHARED AGREEMENTS

Territorial Health Investment Fund 2023-2028 (1,995) - Funding from Health Canada in support of NWT's Healthcare System in stewardship of fiscal health and sustainability. The agreement ends March 31, 2028.

National Action Plan to End Gender Based Violence (5,036) - Agreement with the Government of Canada to support efforts to end gender based violence within the Territory. The agreement ends March 31, 2027.

Public Safety NWT Wraparound Services (1,578) - Agreement with Government of Canada (Crime Prevention) to support NWT Wraparound Services. Wraparound case management, is about the organization and management of GNWT programs and services so that at-risk children, youth, and their families, and those already in contact with the justice system, get the support they need, when they need it, in ways that are user-friendly and accessible. The agreement ends March 31, 2028.

Unsheltered Homelessness and Encampment Initiative - Two year Agreement with the Government of Canada to fund a strategic approach to homelessness in Yellowknife. The agreement ends March 31, 2026.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Cabinet Support Corporate	11	-	-	11	11	-	-	11
Communications	9	-	-	9	9	-	-	9
Executive Council Offices	23	-	-	23	23	-	-	23
Gender Equity	3	-	-	3	6	-	-	6
Governance and Service Integration	12	23	-	35	12	23	-	35
Healthcare System								
Sustainability	9	-	-	9	9	-	-	9
Indigenous and Intergovernmental Relations	35	-	-	35	34	-	-	34
Office of the Secretary to Cabinet	2	-	-	2	2	-	-	2
	104	23	-	127	106	23	-	129
Regional Allocation								
Headquarters	99	-	-	99	101	-	-	101
North Slave	2	1	-	3	2	1	-	3
Tłıchq	-	4	-	4	-	4	-	4
South Slave	1	2	-	3	1	2	-	3
Dehcho	-	5	-	5	-	5	-	5
Sahtu	-	4	-	4	-	4	-	4
Beaufort Delta	2	7	-	9	2	7	-	9
	104	23	-	127	106	23	-	129
Community Allocation								
Headquarters	99	-	-	99	101	-	-	101
Regional Offices	5	-	-	5	5	-	-	5
Other	-	23	-	23	-	23	-	23
	104	23	-	127	106	23	-	129

ACTIVE POSITION SUMMARY

INFORMATION ITEM

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

CABINET SUPPORT

ACTIVITY DESCRIPTION

Cabinet Support offers objective, independent policy and legislative analysis, operational support, and strategic advice to support effective governance. It facilitates the Committees-of-Cabinet process through the Cabinet Secretariat and the Legislation and House Planning divisions while ensuring systems are in place to support informed decision-making and the implementation of Cabinet direction.

Cabinet Support also serves as a resource for the public service on matters relating to Cabinet processes, legislative development, and the procedures and formats of the Legislative Assembly.

CABINET SUPPORT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Cabinet Secretariat	1,536	1,536	1,536
Legislation and House Planning	467	467	467
Public Utilities Board	440	440	440
	2,443	2,443	2,443
Expenditure Category			
Compensation and Benefits	2,163	2,163	2,163
Contract Services	197	197	197
Fees and Payments	16	16	16
Materials and Supplies	14	13	13
Purchased Services	33	30	30
Travel	20	24	24
	2,443	2,443	2,443

CABINET SUPPORT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	10	-	-	10	10	-	-	10
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	1	-	-	1	1	-	-	1
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	11	-	-	11	11	-	-	11
Community Allocation								
Headquarters	10	-	-	10	10	-	-	10
Regional Offices	1	-	-	1	1	-	-	1
Other	-	-	-	-	-	-	-	-
	11	-	-	11	11	-	-	11

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

CORPORATE COMMUNICATIONS

ACTIVITY DESCRIPTION

Corporate Communications is responsible for operationalizing the strategic communications priorities of the government, providing communications leadership and direction to GNWT departments, facilitating messaging for interdepartmental initiatives, and promoting a consistent, positive identity for the GNWT. Corporate Communications provides broad communications advice and support across government and promotes an integrated corporate approach to communications.

CORPORATE COMMUNICATIONS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Corporate Communications	1,541	1,541	1,541
Expenditure Category			
Compensation and Benefits	1,410	1,410	1,410
Contract Services	101	101	101
Materials and Supplies	15	15	15
Purchased Services	8	8	8
Travel	7	7	7
	1,541	1,541	1,541

CORPORATE COMMUNICATIONS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	9	-	-	9	9	-	-	9
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	9	-	-	9	9	-	-	9
Community Allocation								
Headquarters	9	-	-	9	9	-	-	9
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	9	-	-	9	9	-	-	9

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

EXECUTIVE COUNCIL OFFICES

ACTIVITY DESCRIPTION

The Executive Council Offices comprises the Premier's Office, Ministers' Offices, and Cabinet Communications.

The Premier's Office provides the Premier and Ministers' Offices with political, communications, and strategic operations advice and coordination. The Premier's Office leads government activities related to all political commitments and priorities of the Legislative Assembly, intergovernmental and key stakeholder relationships. The Premier's Office supports the Premier with the management of the executive functions of government and takes a lead in coordinating the government's activities related to the political development of the NWT.

Ministers' Offices provide support for the Ministers, their offices and support staff. This includes providing senior political and strategic support services for a wide range of subject areas with each Minister's portfolio, including major policy, program, and operational issues affecting departments, as well as providing coordination, facilitation, and analysis services to the Minister.

Cabinet Communications provides strategic communications advice to the Premier, Cabinet Ministers, and departments to support effective and coordinated communications that promote public awareness and understanding of GNWT positions, policies and initiatives to advance the priorities of the Legislative Assembly and fulfill GNWT mandate commitments. Cabinet Communications supports the Premier and Cabinet in their engagement with news media and provides media relations leadership and advice to departments, as well as issues management advice.

EXECUTIVE COUNCIL OFFICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Cabinet Communications	1,389	1,389	1,389
Ministers' Offices	2,049	2,049	2,049
Premier's Office	874	874	874
	4,312	4,312	4,312
Expenditure Category			
Compensation and Benefits	3,987	3,987	3,987
Contract Services	81	81	81
Fees and Payments	3	3	3
Materials and Supplies	64	64	64
Purchased Services	70	70	70
Travel	107	107	107
	4,312	4,312	4,312

EXECUTIVE COUNCIL OFFICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	23	-	-	23	23	-	-	23
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	23	-	-	23	23	-	-	23
Community Allocation								
Headquarters	23	-	-	23	23	-	-	23
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	23	-	-	23	23	-	-	23

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

GENDER EQUITY

ACTIVITY DESCRIPTION

The Gender Equity activity is primarily responsible for ensuring that the GNWT's commitment to gender equality is reflected in budgets, policies and programs through analysis of current standards, as well as coordinating cross-departmental action on gender issues, including family and gendered violence, and advancing gender equality throughout the NWT. The activity is also responsible for the development and implementation of a Missing and Murdered Indigenous Women and Girls Action Plan in response to the Calls for Justice from the Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls.

GENDER EQUITY

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Gender Equity	4,113	4,798	4,938
Expenditure Category			
Compensation and Benefits	873	1,398	1,308
Grants, Contributions and Transfers	3,218	3,218	3,338
Chargebacks	-	-	9
Computer Hardware and Software	-	14	10
Contract Services	10	10	40
Controllable Assets	-	-	4
Fees and Payments	-	-	15
Materials and Supplies	5	21	41
Purchased Services	3	58	88
Travel	4	79	85
	4,113	4,798	4,938

GENDER EQUITY

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Gender Equity Grant	50	50	50
Women's Initiatives	50	50	50
	100	100	100
Contributions			
Native Women's Association	476	476	476
Status of Women Council	444	444	444
National Action Plan to End Gender Based Violence	2,198	2,198	2,318
	3,118	3,118	3,238
Total Grants and Contributions	3,218	3,218	3,338

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Gender Equity Grant (50) - Funding is provided to non-profit organizations for special projects that support the advancement of gender equity and address historical and social gender-based inequalities.

Women's Initiatives (50) - Funding is provided to non-profit organizations for special projects that support the cultural, economic, political and social participation of women in society.

Native Women's Association (476) - Funding is provided to cover staff, travel, research, meeting costs and related operations and maintenance costs.

Status of Women Council (444) - Funding is provided to the Status of Women Council of the Northwest Territories in order to assist the council with operating expenses.

National Action Plan to End Gender Based Violence (2,318) - Funding is provided to support victims, survivors and their families to end gender based violence.

GENDER EQUITY

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	3	-	-	3	6	-	-	6
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	3	-	-	3	6	-	-	6
Community Allocation								
Headquarters	3	-	-	3	6	-	-	6
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	3	-	-	3	6	-	-	6

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

GOVERNANCE AND SERVICE INTEGRATION

ACTIVITY DESCRIPTION

Governance and Service Integration is responsible for leading and coordinating structural systems-level change across the GNWT to strengthen accountability, efficiency, quality, equity, and resilience of government provided services.

The ultimate outcome of service integration is to enhance system capacity to provide more equitable, agile, and timely services to NWT residents.

Work of this unit will include leading the implementation of “A Way Home”, the GNWT's Homelessness Strategy, as well as improving the GNWT's relationship and support with the non-government sector.

GOVERNANCE AND SERVICE INTEGRATION

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Integrated Service Delivery	7,587	9,763	7,109
Non-Government Organization Support	700	800	2,995
Regional Operations	2,790	2,790	2,790
	11,077	13,353	12,894
Expenditure Category			
Compensation and Benefits	3,703	3,698	3,643
Grants, Contributions and Transfers	4,132	6,035	5,006
Chargebacks	27	27	27
Computer Hardware and Software	42	122	42
Contract Services	2,507	2,744	3,530
Controllable Assets	14	14	14
Fees and Payments	-	12	-
Materials and Supplies	82	81	80
Purchased Services	212	213	202
Travel	354	405	348
Utilities	4	2	2
	11,077	13,353	12,894

GOVERNANCE AND SERVICE INTEGRATION

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Anti-Poverty Fund	1,845	1,845	1,975
Supportive Housing	-	-	2,295
Non-Government Stabilization Fund	700	800	700
NWT Wraparound Services	179	179	36
Strategic Approach to Homelessness	1,408	3,211	-
Total Contributions	4,132	6,035	5,006

DESCRIPTIONS OF CONTRIBUTIONS

Anti-Poverty Fund (1,975) - Funding to assist for non-government organizations and Indigenous communities to access and to support exists projects and initiatives that aim to overcome and reduce the impact and effects of poverty in the NWT.

Supportive Housing (2,295) - Ongoing core funding to support permanent supportive housing for residents experiencing homelessness with high acuity needs. This is currently being operated out of Spruce Bough by the Yellowknife Women’s Society.

Non-Government Organizations Stabilization Fund (700) - Funding is provided to non-government organizations to support essential programs and services provided for residents of the NWT that are dealing with homelessness, addictions, or domestic violence.

NWT Wraparound Services (36) - Agreement with Government of Canada (Crime Prevention) to support NWT Wraparound Services. Wraparound case management, is about the organization and management of GNWT programs and services so that at-risk children, youth, and their families, and those already in contact with the justice system, get the support they need, when they need it, in ways that are user-friendly and accessible.

Strategic Approach to Homelessness - Funding is to address homelessness and accessible housing. The program is now replaced with the Temporary Transitional Housing.

GOVERNANCE AND SERVICE INTEGRATION

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	8	-	-	8	8	-	-	8
North Slave	2	1	-	3	2	1	-	3
Tłıchq	-	4	-	4	-	4	-	4
South Slave	-	2	-	2	-	2	-	2
Dehcho	-	5	-	5	-	5	-	5
Sahtu	-	4	-	4	-	4	-	4
Beaufort Delta	2	7	-	9	2	7	-	9
	12	23	-	35	12	23	-	35
Community Allocation								
Headquarters	8	-	-	8	8	-	-	8
Regional Offices	4	-	-	4	4	-	-	4
Other	-	23	-	23	-	23	-	23
	12	23	-	35	12	23	-	35

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

HEALTHCARE SYSTEM SUSTAINABILITY

ACTIVITY DESCRIPTION

Healthcare System Sustainability is responsible for reviewing the core healthcare and social services to the NWT, and determining how these services can be delivered in a fiscally sustainable and operationally efficient manner, while preserving the quality of service for NWT residents. This unit supports the GNWT mandate commitment to steward fiscal health and sustainability of the GNWT through ongoing efforts to increase revenues, reduce expenditures, and ensure every public dollar spent serves the needs of residents and communities.

HEALTHCARE SYSTEM SUSTAINABILITY

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Healthcare System Sustainability	2,096	2,096	2,185
Expenditure Category			
Compensation and Benefits	1,749	1,749	1,852
Chargebacks	33	33	36
Computer Hardware and Software	3	3	3
Contract Services	200	200	200
Controllable Assets	10	10	-
Materials and Supplies	53	53	44
Purchased Services	-	-	2
Travel	48	48	48
	2,096	2,096	2,185

HEALTHCARE SYSTEM SUSTAINABILITY

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	9	-	-	9	9	-	-	9
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	9	-	-	9	9	-	-	9
Community Allocation								
Headquarters	9	-	-	9	9	-	-	9
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	9	-	-	9	9	-	-	9

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

INDIGENOUS AND INTERGOVERNMENTAL RELATIONS

ACTIVITY DESCRIPTION

Indigenous and Intergovernmental Relations is responsible for supporting the GNWT's efforts to build and maintain strong collaborative relationships with Indigenous, federal, provincial, territorial and international governments to help advance issues of priority; providing policy advice in regards to Aboriginal Rights including with respect to Consultation; advancing the GNWT's interests in land, resources and self-government negotiations in the NWT; and implementing finalized land claims and/or self-government agreements, providing support to the overall objectives and commitments involved in these agreements.

INDIGENOUS AND INTERGOVERNMENTAL RELATIONS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Commissioner's Office	199	199	199
Deputy Secretary of Indigenous and Intergovernmental Affairs	2,008	2,008	2,358
Implementation and Consultation	548	548	437
Indigenous Intergovernmental Relations	1,109	1,109	1,425
Intergovernmental Relations	1,389	1,389	1,389
Negotiations	2,461	2,461	2,661
	7,714	7,714	8,469
Expenditure Category			
Compensation and Benefits	6,502	6,502	6,391
Grants, Contributions and Transfers	575	575	891
Computer Hardware and Software	7	7	7
Contract Services	164	164	364
Controllable Assets	7	7	7
Fees and Payments	43	43	393
Materials and Supplies	48	48	48
Purchased Services	94	94	94
Travel	274	274	274
	7,714	7,714	8,469

INDIGENOUS AND INTERGOVERNMENTAL RELATIONS

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Core Funding to Métis Locals	225	225	225
Indigenous Intergovernmental Meetings Fund	300	300	616
Special Events Funding to Indigenous Organizations	50	50	50
Total Grants	575	575	891

DESCRIPTIONS OF GRANTS

Core Funding to Métis Locals (225) - Core funding is provided to Métis Locals in the Northwest Territories to assist with office operating costs.

Indigenous Intergovernmental Meetings Fund (616) - Funding is provided to assist regional Indigenous governments in the Northwest Territories with the costs of participating in government-to-government meetings with the Government of the Northwest Territories.

Special Events Funding to Indigenous Organizations (50) - Funding is provided to Indigenous organizations for special events and community celebrations of National Indigenous Peoples Day.

INDIGENOUS AND INTERGOVERNMENTAL RELATIONS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	35	-	-	35	34	-	-	34
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	35	-	-	35	34	-	-	34
Community Allocation								
Headquarters	35	-	-	35	34	-	-	34
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	35	-	-	35	34	-	-	34

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

OFFICE OF THE SECRETARY TO CABINET

ACTIVITY DESCRIPTION

The Office of the Secretary to Cabinet is primarily responsible for managing the executive functions of the public service, supporting Executive Council decision making, and coordinating the development and implementation of government-wide direction. Other responsibilities include formalizing how the GNWT works with its partners when developing land and resource legislation, ensuring that there is an open line of communication between the regions and headquarters, as well as conveying Cabinet strategic priorities and messages to members of the Regional Management Committees.

OFFICE OF THE SECRETARY TO CABINET

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Office of the Secretary to Cabinet	1,730	1,729	2,747
Expenditure Category			
Compensation and Benefits	1,211	1,211	1,210
Grants, Contributions and Transfers	100	100	100
Chargebacks	313	313	656
Computer Hardware and Software	5	5	5
Contract Services	20	19	695
Materials and Supplies	16	16	16
Purchased Services	35	35	35
Travel	30	30	30
	1,730	1,729	2,747

OFFICE OF THE SECRETARY TO CABINET

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grant			
Arctic Inspiration Prize	100	100	100

DESCRIPTION OF GRANT

Arctic Inspiration Prize (100) - The Arctic Inspiration Prize is an award celebrating the North and its innovative people. It is currently supported by all territorial governments (NWT, Yukon and Nunavut), the federal government, a number of Indigenous governments and investment arms of Indigenous governments, and companies with a strong presence in the Arctic.

OFFICE OF THE SECRETARY TO CABINET

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	2	-	-	2	2	-	-	2
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	2	-	-	2	2	-	-	2
Community Allocation								
Headquarters	2	-	-	2	2	-	-	2
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	2	-	-	2	2	-	-	2

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

STATUS OF WOMEN COUNCIL OF THE NORTHWEST TERRITORIES

INFORMATION ITEM

The Status of Women Council of the Northwest Territories is established under the *Status of Women Council Act* and works to achieve equality for all Northwest Territories women through public education, advocacy on behalf of women, community development, as well as providing advice to the GNWT and assisting groups working on issues concerning women.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Revenue			
Contributions			
Government of the Northwest Territories	494	502	494
Government of Canada	120	234	120
Other			
Contributed Rent	71	71	71
	685	807	685
Expenses			
Compensation and Benefits	315	315	310
Amortization	2	2	4
Honoraria	11	11	11
Program and Administration Costs	261	261	259
Rent	71	71	71
Travel	25	25	25
	685	685	680
Annual Surplus (Deficit)	-	122	5
Unrestricted Accumulated Surplus, beginning of year	105	88	210
Unrestricted Accumulated Surplus (Deficit), end of year	105	210	215

LEASE COMMITMENTS

INFORMATION ITEM

(thousands of dollars)

Type of Property	Community	2026-27	
		Main Estimates	Future Lease Payments
Office Space	Ottawa	<u>83</u>	<u>533</u>

The above lease does not include capital leases. In the event a lease is deemed to be a capital lease the associated asset is included in tangible capital assets and amortized over the useful life of the asset; and the lease is recorded as a financial liability.

The Main Estimates and Future Lease Payments amounts represent the base rent cost, excluding any operations and maintenance component that is included in the total lease costs in the agreement.

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

(thousands of dollars)

Items	2025-2026	2025-2026	2026-2027
	Main Estimates	Revised Estimates	Main Estimates
Gwich'in Land Claim Implementation	199	202	201
Inuvialuit Implementation	297	281	284
Sahtu Land Claim Implementation	149	150	152
Tłıchq Land Claim Implementation	476	482	487
	1,121	1,115	1,123

DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

Gwich'in Land Claim Implementation (201) - Under the terms of a Bilateral Funding Agreement between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the GNWT, CIRNAC will provide funding to the GNWT to assist with Gwich'in implementation activities pursuant to the Gwich'in Implementation Plan.

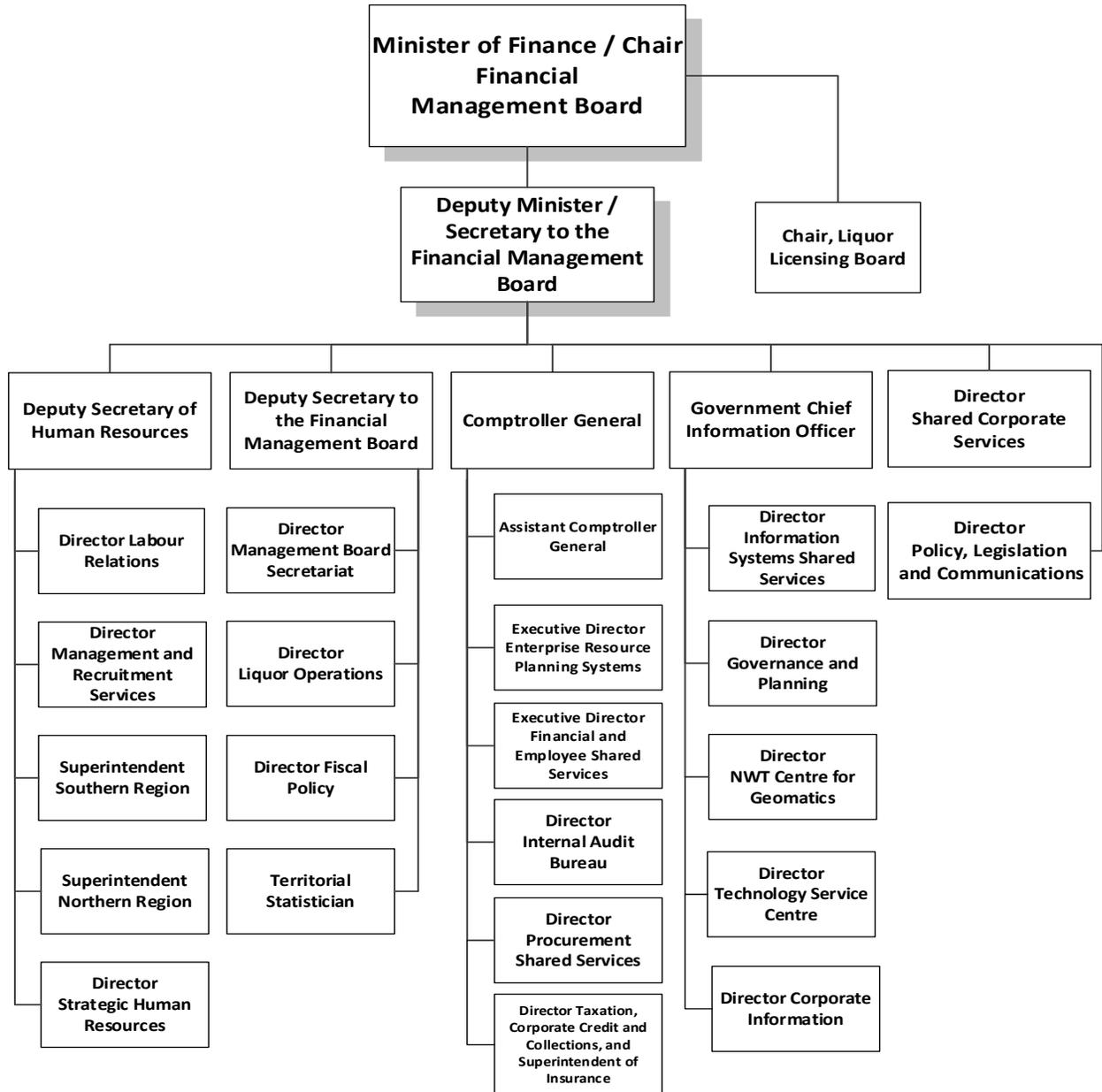
Inuvialuit Implementation (284) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide implementation funding to the GNWT to assist with Inuvialuit implementation activities pursuant to the Inuvialuit Final Agreement.

Sahtu Land Claim Implementation (152) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Sahtu implementation activities pursuant to the Sahtu Implementation Plan.

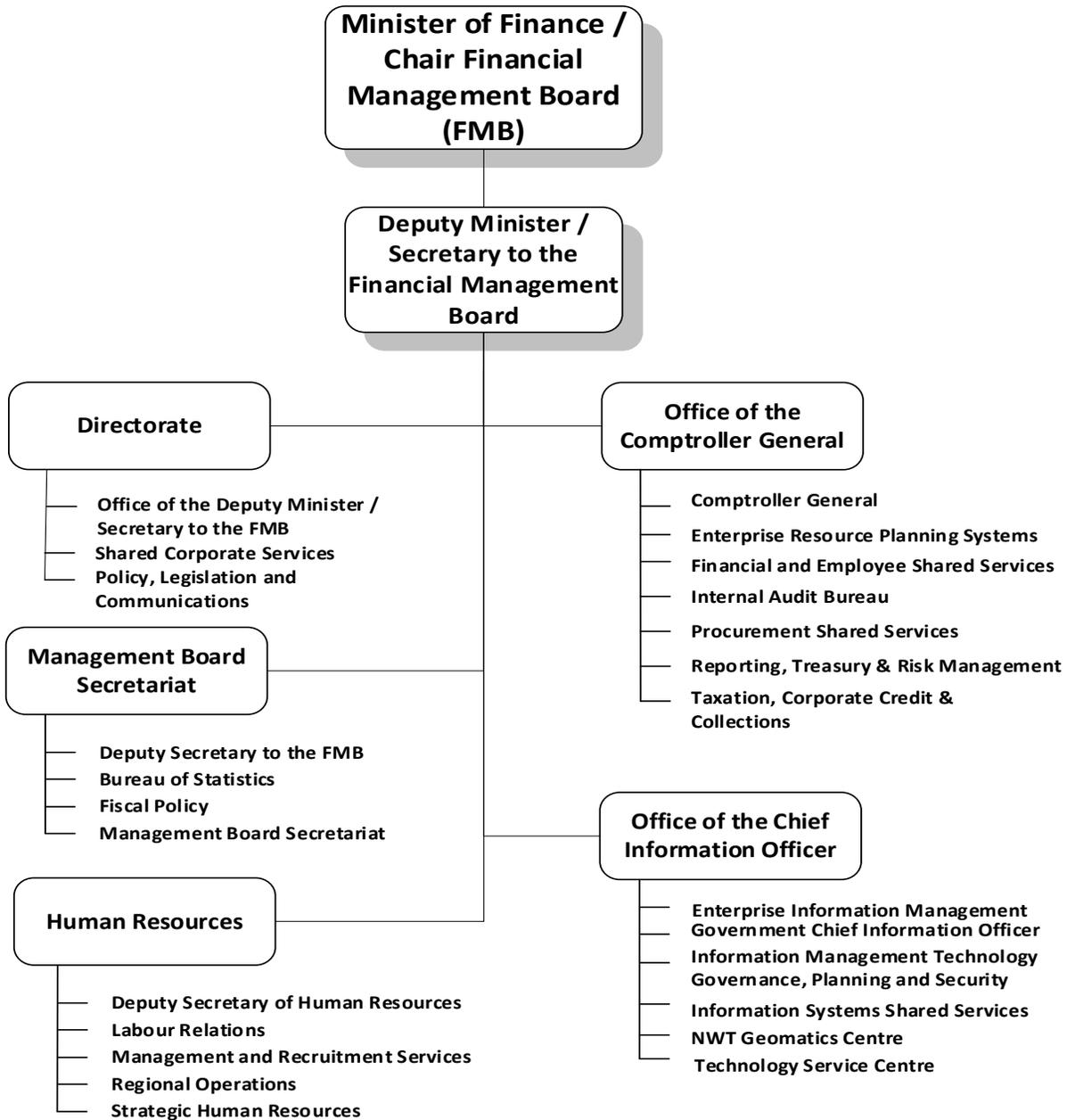
Tłıchq Land Claim Implementation (487) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Tłıchq implementation activities pursuant to the Tłıchq Implementation Plan.

Finance

ORGANIZATIONAL CHART

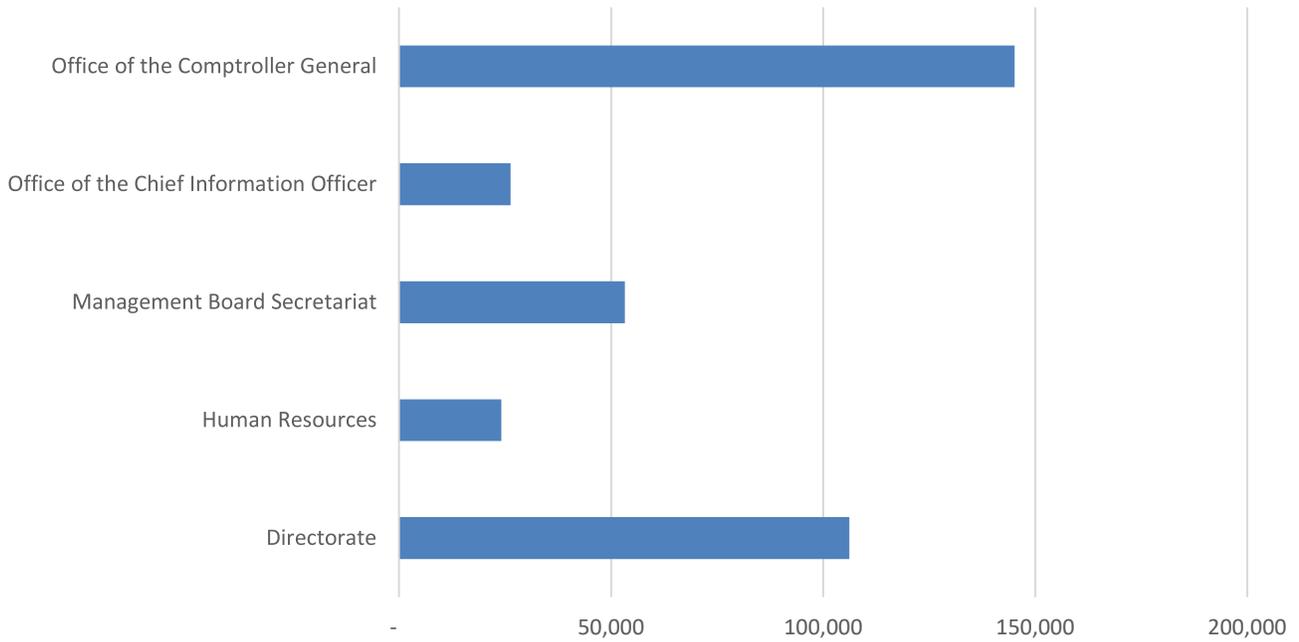


ACCOUNTING STRUCTURE CHART

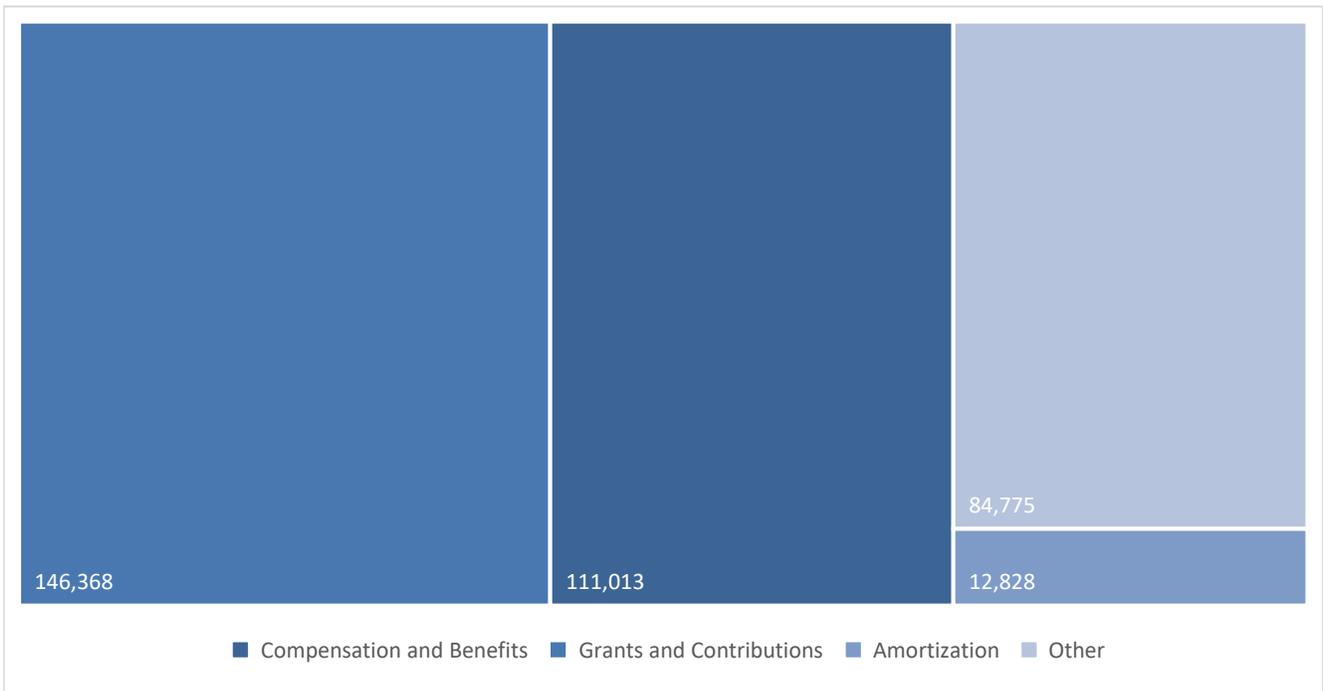


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

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

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Directorate	99,987	111,937	106,178
Human Resources	23,651	23,621	24,105
Management Board Secretariat	149,795	149,795	53,274
Office of the Chief Information Officer	27,912	27,912	26,307
Office of the Comptroller General	108,763	108,763	145,120
	410,108	422,028	354,984
Expenditure Category			
Compensation and Benefits	103,271	103,263	111,013
Grants, Contributions and Transfers	227,496	239,466	146,368
Amortization	16,051	16,051	12,828
Chargebacks	5,382	5,382	5,241
Computer Hardware and Software	7,062	7,062	7,730
Contract Services	16,508	16,478	18,108
Controllable Assets	52	52	52
Fees and Payments	4,269	4,269	4,269
Interest	22,462	22,462	41,862
Materials and Supplies	499	499	499
Purchased Services	6,570	6,558	6,528
Travel	486	486	486
	410,108	422,028	354,984
Total Revenues	2,283,550	2,193,232	2,283,406
Total Active Positions	584		589
Infrastructure Investment	5,068	49,776	50,309

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grant from Canada	1,803,314	1,803,314	1,906,943
Transfer Payments			
Canada Health Transfer	57,577	60,328	63,712
Canada Social Transfer	18,337	19,213	19,905
	75,914	79,541	83,617
Taxation			
Personal Income Tax	126,449	143,058	134,291
Corporate Income Tax	31,695	32,662	28,137
Cannabis Excise Tax	2,008	2,008	2,012
Carbon Tax	97,510	4,141	4,795
Tobacco Tax	10,728	9,105	8,597
Vaping Products Tax	450	12	15
Fuel Tax	20,303	17,043	15,286
Payroll Tax	53,428	54,963	53,220
Property Taxes and School Levies	27,742	15,856	11,573
Basic Insurance Premium Tax	5,500	5,500	5,500
Fire Insurance Premium Tax	500	500	500
	376,313	284,848	263,926
General			
Revolving Funds Net Revenue			
Liquor and Cannabis Commission Net Revenue	24,199	21,719	25,110
Regulatory Revenues			
Insurance License Fees	850	850	850
Investment Income			
Investment Interest	400	400	400
Program			
Insured and Third Party Recoveries	60	60	60
Service and Miscellaneous			
Investment Pool Cost Recoveries	100	100	100
Mackenzie Valley Fibre Link Revenue	2,400	2,400	2,400
	28,009	25,529	28,920
	2,283,550	2,193,232	2,283,406

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Directorate	30	-	-	30	30	-	-	30
Human Resources	112	-	-	112	115	-	-	115
Management Board								
Secretariat	28	-	-	28	26	-	-	26
Office of the Chief Information Officer	173	-	-	173	179	-	-	179
Office of the Comptroller General	241	-	-	241	239	-	-	239
	584	-	-	584	589	-	-	589
Regional Allocation								
Headquarters	459	-	-	459	460	-	-	460
North Slave	-	-	-	-	-	-	-	-
Tłıchq	4	-	-	4	4	-	-	4
South Slave	46	-	-	46	49	-	-	49
Dehcho	16	-	-	16	16	-	-	16
Sahtu	13	-	-	13	13	-	-	13
Beaufort Delta	46	-	-	46	47	-	-	47
	584	-	-	584	589	-	-	589
Community Allocation								
Headquarters	459	-	-	459	460	-	-	460
Regional Offices	121	-	-	121	125	-	-	125
Other	4	-	-	4	4	-	-	4
	584	-	-	584	589	-	-	589

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

DIRECTORATE

ACTIVITY DESCRIPTION

The Directorate consists of the Office of the Deputy Minister/Secretary to the Financial Management Board, Shared Corporate Services and Policy, Legislation and Communications. The activity is responsible for providing support to the Financial Management Board (FMB) and oversight of financial and administrative leadership and direction across the GNWT. Additional responsibilities include the development of policies, coordination of budget activities, departmental communications and the management of records and support of the *Access to Information and Protection of Privacy Act* for the Departments of Finance and Executive and Indigenous Affairs.

DIRECTORATE

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Office of the Deputy Minister/Secretary to the Financial Management Board	718	718	718
Shared Corporate Services			
Contribution to Housing Northwest Territories	83,493	83,463	95,953
Northwest Territories Power Corporation	6,000	18,000	-
Corporate and Administration Costs	8,476	8,446	8,207
Policy, Legislation and Communications			
Corporate and Administration Costs	1,300	1,310	1,300
	99,987	111,937	106,178
Expenditure Category			
Compensation and Benefits	5,044	5,036	4,933
Grants, Contributions and Transfers	89,493	101,463	95,953
Chargebacks	5,118	5,118	4,977
Computer Hardware and Software	17	17	17
Contract Services	83	83	83
Controllable Assets	19	19	19
Fees and Payments	18	18	18
Materials and Supplies	36	36	31
Purchased Services	133	121	121
Travel	26	26	26
	99,987	111,937	106,178

DIRECTORATE

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Northwest Territories Power Corporation			
Rate Stabilization Fund - Extreme Low Water	-	12,000	-
Subsidy - Sunk Cost Deferral Account	6,000	6,000	-
	<u>6,000</u>	<u>18,000</u>	<u>-</u>
Contributions			
Housing Northwest Territories	83,493	83,463	95,953
	<u>83,493</u>	<u>83,463</u>	<u>95,953</u>
Total Grants and Contributions	<u>89,493</u>	<u>101,463</u>	<u>95,953</u>

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Northwest Territories Power Corporation - Rate Stabilization Fund - Extreme Low Water - Funding for Northwest Territories Power Corporation Rate Stabilization Fund to offset cost impacts to customers due to extreme low water and use of additional diesel fuel.

Northwest Territories Power Corporation - Subsidy - Sunk Cost Deferral Account - Funding for Northwest Territories Power Corporation to subsize costs arising from extraordinary events that cannot be recovered from base rates.

Housing Northwest Territories (95,953) - Contribution to Housing Northwest Territories for the Government of the Northwest Territories' share of the operating costs of the Corporation.

DIRECTORATE
ACTIVE POSITIONS
 INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	30	-	-	30	30	-	-	30
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	30	-	-	30	30	-	-	30
Community Allocation								
Headquarters	30	-	-	30	30	-	-	30
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	30	-	-	30	30	-	-	30

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

HUMAN RESOURCES

ACTIVITY DESCRIPTION

The Human Resources activity is responsible for overall human resource management across the GNWT. This includes recruiting and retaining employees, ensuring a harassment free and respectful workplace, overseeing GNWT-wide occupational health and safety activities, collective bargaining on behalf of the GNWT, providing support to regional centres, as well as advancing strategic initiatives for the development of employees and promoting diversity and inclusion throughout government.

HUMAN RESOURCES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Deputy Secretary of Human Resources	481	481	481
Labour Relations	4,571	4,571	4,898
Management and Recruitment Services	8,424	8,394	8,394
Regional Operations	4,178	4,178	4,178
Strategic Human Resources	5,997	5,997	6,154
	23,651	23,621	24,105
Expenditure Category			
Compensation and Benefits	17,826	17,826	18,295
Computer Hardware and Software	15	15	15
Contract Services	1,663	1,633	1,663
Fees and Payments	3,607	3,607	3,607
Materials and Supplies	83	83	98
Purchased Services	295	295	265
Travel	162	162	162
	23,651	23,621	24,105

HUMAN RESOURCES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	81	-	-	81	84	-	-	84
North Slave	-	-	-	-	-	-	-	-
Tłıchq	2	-	-	2	2	-	-	2
South Slave	10	-	-	10	10	-	-	10
Dehcho	3	-	-	3	3	-	-	3
Sahtu	3	-	-	3	3	-	-	3
Beaufort Delta	13	-	-	13	13	-	-	13
	112	-	-	112	115	-	-	115
Community Allocation								
Headquarters	81	-	-	81	84	-	-	84
Regional Offices	29	-	-	29	29	-	-	29
Other	2	-	-	2	2	-	-	2
	112	-	-	112	115	-	-	115

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

MANAGEMENT BOARD SECRETARIAT

ACTIVITY DESCRIPTION

The Management Board Secretariat oversees the GNWT's fiscal strategy in support of the Government's mandate and provides fiscal and economic support and advice to the FMB and GNWT departments. The activity provides overall strategy and oversight on budgeting and planning across the government. Additional responsibilities include overseeing the GNWT Public Private Partnership (P3) Policy and Management Framework, the NWT Liquor and Cannabis Commission (NTLCC) and the Mackenzie Valley Fibre Link.

MANAGEMENT BOARD SECRETARIAT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Deputy Secretary to the Financial Management Board			
Corporate and Administration Costs	6,556	6,556	5,722
Mackenzie Valley Fibre Link	12,917	12,917	12,917
Bureau of Statistics	921	921	921
Fiscal Policy			
Carbon Tax Offsets	86,500	86,500	1,300
Corporate and Administration Costs	2,334	2,334	2,226
Cost of Living Tax Credit	22,150	22,150	22,150
Net Fiscal Benefit Transfer to Indigenous Governments	7,900	7,900	3,000
Northwest Territories Child Benefit	2,200	2,200	2,200
Northwest Territories Heritage Fund	6,100	6,100	800
Management Board Secretariat	2,217	2,217	2,038
	149,795	149,795	53,274
Expenditure Category			
Compensation and Benefits	5,155	5,155	4,878
Grants, Contributions and Transfers	124,850	124,850	29,450
Amortization	5,939	5,939	5,105
Computer Hardware and Software	5	5	5
Contract Services	8,022	8,022	8,022
Fees and Payments	402	402	402
Interest	5,300	5,300	5,300
Materials and Supplies	28	28	18
Purchased Services	44	44	44
Travel	50	50	50
	149,795	149,795	53,274

MANAGEMENT BOARD SECRETARIAT

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Carbon Tax Offsets	86,500	86,500	1,300
Cost of Living Tax Credit	22,150	22,150	22,150
Northwest Territories Child Benefit	2,200	2,200	2,200
	<u>110,850</u>	<u>110,850</u>	<u>25,650</u>
Contributions			
Northwest Territories Heritage Fund	6,100	6,100	800
Transfers			
Net Fiscal Benefit Transfer to Indigenous Governments	7,900	7,900	3,000
Total Grants, Contributions and Transfers	<u>124,850</u>	<u>124,850</u>	<u>29,450</u>

DESCRIPTIONS OF GRANTS, CONTRIBUTIONS AND TRANSFERS

Carbon Tax Offset (1,300) - Effective April 1, 2025 the GNWT eliminated the territorial carbon tax for all consumers except for large industrial emitters to align with the Government of Canada's updated carbon pricing policy which removed the federal consumer carbon tax. Carbon Tax Offsets are an amount to cover the Cost of Living Offsets (COLO) paid to late tax filers and the carbon tax revenue sharing grants to community governments.

Cost of Living Tax Credit (22,150) - A refundable credit based on annual net income with a minimum credit of \$350 (\$700 for couples) and a maximum credit of \$942 delivered through the tax system and available to all NWT residents.

Northwest Territories Child Benefit (2,200) - The NWT Child Benefit (NWT CB) provides maximum benefits of \$815 for the first child under the age of 6, and \$652 for the first child aged 6 through 17, with the per child benefit amounts subsequently reduced for each additional child. The benefit will start to phase-out when the family income exceeds \$30,000, and be completely eliminated when the family income is equal to or more than \$80,000.

Northwest Territories Heritage Fund (800) - Transfer 25 percent of the remaining net fiscal benefit from resource revenues after sharing with Indigenous governments, to the NWT Heritage Fund.

MANAGEMENT BOARD SECRETARIAT

GRANTS, CONTRIBUTIONS AND TRANSFERS

Net Fiscal Benefit Transfer to Indigenous Governments (3,000) - As described in Schedule 18 of the *Northwest Territories Lands and Resources Devolution Agreement* with Canada, the GNWT will transfer 25 percent of the GNWT's net fiscal benefit from resource revenues to Indigenous governments who are signatories to the agreement. Amounts paid will depend on the actual resource revenue amounts earned each fiscal year.

MANAGEMENT BOARD SECRETARIAT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	28	-	-	28	26	-	-	26
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	28	-	-	28	26	-	-	26
Community Allocation								
Headquarters	28	-	-	28	26	-	-	26
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	28	-	-	28	26	-	-	26

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

OFFICE OF THE CHIEF INFORMATION OFFICER

ACTIVITY DESCRIPTION

The Office of the Chief Information Officer (OCIO) provides overall leadership on the GNWT's information management and technology efforts. The activity provides strategic advice to Ministers and Deputy Ministers and ensures that technology and information services support government priorities. The OCIO oversees key programs including:

Cyber Security and Information Protection: Coordinating efforts to safeguard GNWT systems and data.

Business Applications and Geospatial Services: Supporting and maintaining departmental software and geospatial data and mapping tools across government.

Enterprise Information Management: Managing government records centres and the enterprise solutions which support both physical and electronic records.

Information Technology: Providing foundational IT services and support to departments, Aurora College, education boards, and some health authorities. This includes: desktop computing, email, internet, hosting departmental applications and operation of GNWT's Wide Area Network.

Together, these services ensure that GNWT employees have the technology supports needed to deliver programs and services effectively to residents and businesses.

OFFICE OF THE CHIEF INFORMATION OFFICER

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Enterprise Information Management	2,617	2,617	2,617
Government Chief Information Officer	297	297	297
Information Management Technology Governance, Planning and Security	3,733	3,733	3,458
Information Systems Shared Services	13,337	13,337	14,216
NWT Geomatics Centre	3,291	3,291	3,482
Technology Service Centre	4,637	4,637	2,237
	27,912	27,912	26,307
Expenditure Category			
Compensation and Benefits	15,874	15,874	16,172
Amortization	6,225	6,225	3,644
Computer Hardware and Software	4,237	4,237	4,905
Contract Services	1,124	1,124	1,124
Fees and Payments	158	158	158
Materials and Supplies	124	124	134
Purchased Services	107	107	107
Travel	63	63	63
	27,912	27,912	26,307

OFFICE OF THE CHIEF INFORMATION OFFICER

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	160	-	-	160	162	-	-	162
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	7	-	-	7	10	-	-	10
Dehcho	1	-	-	1	1	-	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	4	-	-	4	5	-	-	5
	173	-	-	173	179	-	-	179
Community Allocation								
Headquarters	160	-	-	160	162	-	-	162
Regional Offices	13	-	-	13	17	-	-	17
Other	-	-	-	-	-	-	-	-
	173	-	-	173	179	-	-	179

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

OFFICE OF THE COMPTROLLER GENERAL

ACTIVITY DESCRIPTION

The Office of the Comptroller General is responsible for the control and administration of the Consolidated Revenue Fund; accounting policies; financial records of the GNWT; financial reporting responsibilities; financial analysis, advice and interpretation; internal auditing; treasury functions; collections; financial transaction processing; administration of compensation and benefits to public servants; procurement services and advice; support and implementation of the GNWT's Enterprise Resource Planning solution; insurance; tax administration and audit; administration of the Territorial Power Subsidy Program; and any related matters.

OFFICE OF THE COMPTROLLER GENERAL

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Comptroller General	319	319	319
Enterprise Resource Planning Systems	8,043	8,043	8,043
Financial and Employee Shared Services			
Corporate and Administration Costs	21,482	21,482	20,998
Employee Dental	5,141	5,141	7,141
Medical Travel Assistance	20,232	20,232	25,748
Internal Audit Bureau	1,215	1,215	1,215
Procurement Shared Services	4,159	4,159	4,480
Reporting, Treasury and Risk Management			
Asset Retirement Accretion	3,000	3,000	3,000
Asset Retirement Amortization	2,500	2,500	2,692
Banking Fees	1,140	1,140	1,140
Corporate and Administration Costs	2,256	2,256	2,256
Environmental Liabilities	2,000	2,000	3,600
Insurance Premiums	4,567	4,567	4,567
Interest on Long Term Debt	11,021	11,021	14,721
Short-term Interest	6,141	6,141	21,841
Territorial Power Subsidy Program	7,153	7,153	8,965
Cost of Living Rate Subsidy Program	6,000	6,000	12,000
Taxation, Corporate Credit and Collections	2,394	2,394	2,394
	108,763	108,763	145,120
Expenditure Category			
Compensation and Benefits	59,372	59,372	66,735
Grants, Contributions and Transfers	13,153	13,153	20,965
Amortization	3,887	3,887	4,079
Chargebacks	264	264	264
Computer Hardware and Software	2,788	2,788	2,788
Contract Services	5,616	5,616	7,216
Controllable Assets	33	33	33
Fees and Payments	84	84	84
Interest	17,162	17,162	36,562
Materials and Supplies	228	228	218
Purchased Services	5,991	5,991	5,991
Travel	185	185	185
	108,763	108,763	145,120

OFFICE OF THE COMPTROLLER GENERAL

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Territorial Power Subsidy Program	7,153	7,153	8,965
Cost of Living Rate Subsidy Program	6,000	6,000	12,000
Total Contributions	13,153	13,153	20,965

DESCRIPTIONS OF CONTRIBUTIONS

Territorial Power Subsidy Program (8,965) - Subsidy program for residential electricity consumers outside of Yellowknife. The program ensures that all NWT households can, with modest energy saving efforts, pay the same power rate as Yellowknife.

Cost of Living Rate Subsidy Program (12,000) - Subsidy program to mitigate the impacts of general rate increases for Northwest Territories Power Corporation customers.

OFFICE OF THE COMPTROLLER GENERAL

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	160	-	-	160	158	-	-	158
North Slave	-	-	-	-	-	-	-	-
Tłıchq	2	-	-	2	2	-	-	2
South Slave	29	-	-	29	29	-	-	29
Dehcho	12	-	-	12	12	-	-	12
Sahtu	9	-	-	9	9	-	-	9
Beaufort Delta	29	-	-	29	29	-	-	29
	241	-	-	241	239	-	-	239
Community Allocation								
Headquarters	160	-	-	160	158	-	-	158
Regional Offices	79	-	-	79	79	-	-	79
Other	2	-	-	2	2	-	-	2
	241	-	-	241	239	-	-	239

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

NORTHWEST TERRITORIES HERITAGE FUND

INFORMATION ITEM

The Northwest Territories Heritage Fund is a trust fund for the benefit and use of the people of the Northwest Territories, and the Financial Management Board serves as trustee. Contributions are made to the fund from resource revenue earned by the Government of the Northwest Territories. The transferred amount is calculated as 25% of the remaining net fiscal benefit from resource revenues after sharing with Indigenous Government signatories to the 2014 Devolution Agreement for the Management of Lands, Waters and Non-Renewable Resources.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Revenues			
Interest	2,401	5,848	2,542
Other Income	6,100	20	199
	<u>8,501</u>	<u>5,868</u>	<u>2,741</u>
Expenses			
Heritage Fund Management Commissions	60	101	101
Heritage Fund Audit	5	23	23
	<u>65</u>	<u>124</u>	<u>124</u>
Annual Surplus	8,436	5,744	2,617
Net remeasurement gain	-	793	831
Accumulated Surplus, beginning of year	<u>52,591</u>	<u>52,495</u>	<u>59,032</u>
Accumulated Surplus, end of year	<u>61,027</u>	<u>59,032</u>	<u>62,480</u>

LIQUOR AND CANNABIS REVOLVING FUND

INFORMATION ITEM

The Liquor and Cannabis Revolving Fund established under the *Liquor Act* and in conjunction with the *Cannabis Products Act*, provides working capital to finance the operations of the Liquor and Cannabis Commission (Commission), the Liquor Licensing Board (Board) and Liquor Licensing and Enforcement. Revenues are generated by the sale of alcoholic beverages and cannabis products. The Commission is responsible for the purchase, classification, distribution and sale of all alcoholic beverages and cannabis products in the NWT. The Board is responsible for the issuance of all types of liquor permits, and for all hearings and proceedings pertaining to liquor permits. Liquor Licensing and Enforcement provides support to the Board, and is responsible for the enforcement of liquor-related regulations and restrictions, and assists communities in respect of matters arising under the *Liquor Act*. The Commission, Board and Liquor Licensing and Enforcement are located in Hay River. The accounting and management of the Liquor and Cannabis Revolving Fund is administered by the Commission; however, there are separate audited financial statements for the Commission and the Board. The financial statements are audited on an annual basis by an independent external auditor.

LIQUOR AND CANNABIS REVOLVING FUND

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Fund Limit	12,000	12,000	12,000
OPERATING RESULTS			
Income			
Cannabis Sales	10,100	10,000	10,500
Liquor Sales	54,067	52,708	52,800
Less: Cost of Goods Sold (Cannabis)	8,920	8,500	8,926
Less: Cost of Goods Sold (Liquor)	21,289	20,515	20,089
Gross Profit From Sale of Liquor and Cannabis	33,958	33,693	34,285
Liquor Licensing fees	63	63	63
Other Income	8	8	8
	34,029	33,764	34,356
Liquor and Cannabis Commission Expenses			
Agency Commissions	8,234	7,583	7,533
Compensation and Benefits	1,390	1,565	1,590
Administration and Maintenance Costs	2,173	2,107	2,103
Liquor and Cannabis Licensing Board and Enforcement			
Compensation and Benefits	569	569	579
Administration Costs	222	221	223
	12,588	12,045	12,028
Net Revenue	21,441	21,719	22,328
Transfer to Consolidated Revenue Fund, GNWT	(21,441)	(24,334)	(25,110)
Accumulated Surplus, beginning of year	6,104	7,559	4,944
Accumulated Surplus, end of year	6,104	4,944	2,162

LIQUOR AND CANNABIS REVOLVING FUND

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	12	-	-	12	12	-	-	12
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	12	-	-	12	12	-	-	12
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	12	-	-	12	12	-	-	12
Other	-	-	-	-	-	-	-	-
	12	-	-	12	12	-	-	12

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

TECHNOLOGY SERVICE CENTRE

CHARGEBACK

INFORMATION ITEM

The Technology Service Centre (TSC) is responsible for providing information technology support and services to meet the business objectives of the GNWT, including delivering programs to NWT residents and maximizing the effectiveness of GNWT employees.

Primary TSC services provided include computer workstation upgrades and support, electronic mail, file management, Internet access, and hosting and operation of department applications. The foundation for these services is the Wide Area Network managed by the TSC. Education boards, Aurora College and some Health Authorities receive a subset of these services.

The TSC recovers its costs from GNWT departments and agencies through chargeback agreements, using rates approved by the Financial Management Board. The rates reflect the IT infrastructure, human resources, contractual obligations, licensing and maintenance costs to provide these services.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Legislative Assembly	377	377	454
Education, Culture, and Employment	7,003	7,003	6,558
Environmental and Climate Change	2,815	2,815	2,891
Executive and Indigenous Affairs	599	599	720
Finance	5,041	5,041	5,147
Health and Social Services	6,386	6,386	3,327
Industry, Tourism and Investment	1,089	1,089	1,272
Infrastructure	4,185	4,185	4,061
Justice	3,425	3,425	3,140
Municipal and Community Affairs	720	720	889
Housing NWT	815	815	857
Other Public Agencies	8,173	8,173	12,211
Total Recoveries	40,628	40,628	41,527
Compensation and Benefits	12,880	12,880	13,117
Other Operations	27,748	27,748	28,410
Total Expenditures	40,628	40,628	41,527
Net Recoveries	-	-	-

TECHNOLOGY SERVICE CENTRE

ACTIVE POSITIONS

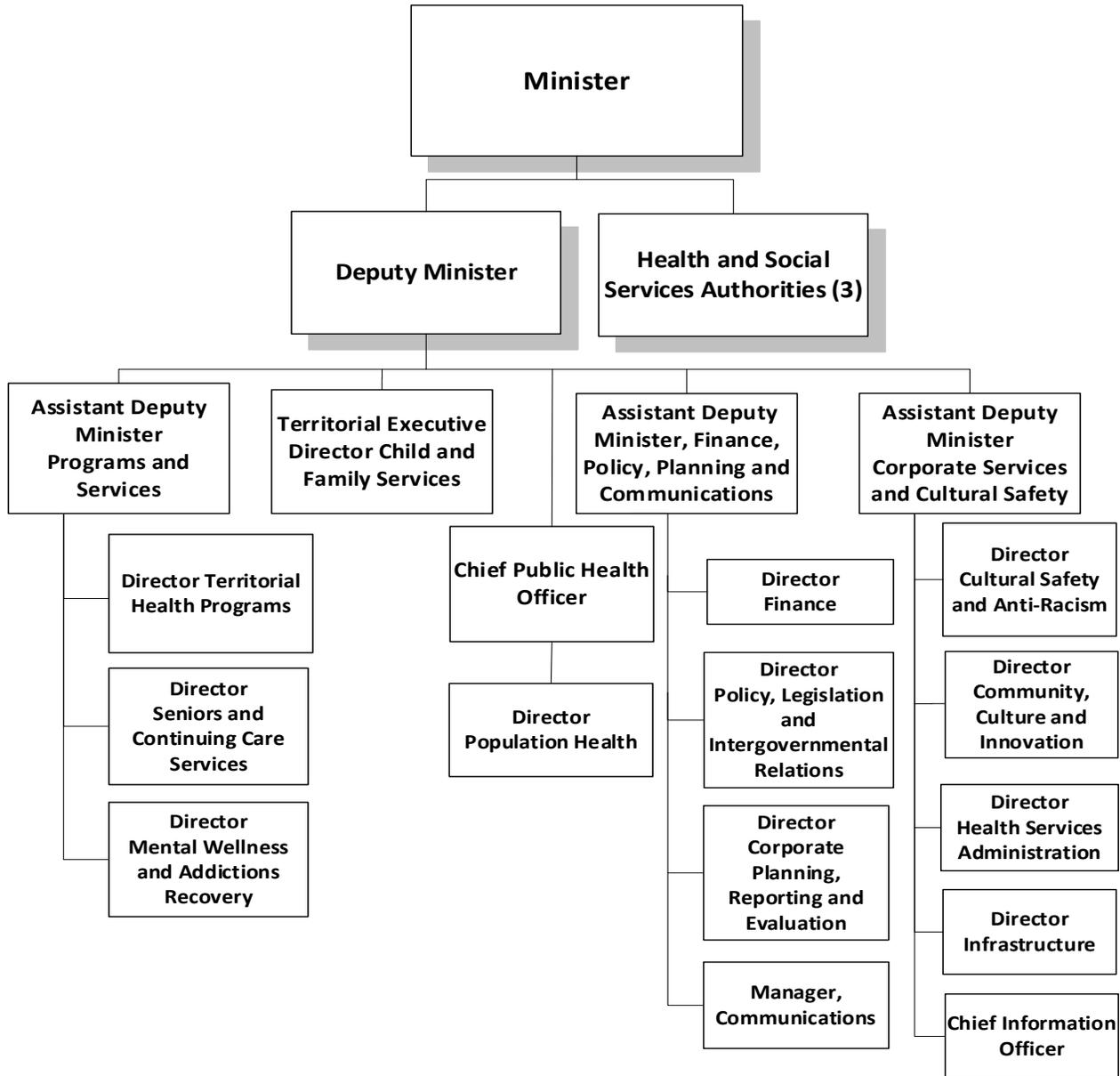
INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	65	-	-	65	67	-	-	67
North Slave	-	-	-	-	-	-	-	-
Tłı̄chǫ	-	-	-	-	-	-	-	-
South Slave	4	-	-	4	5	-	-	5
Dehcho	1	-	-	1	1	-	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	2	-	-	2	3	-	-	3
	73	-	-	73	77	-	-	77
Community Allocation								
Headquarters	65	-	-	65	67	-	-	67
Regional Offices	8	-	-	8	10	-	-	10
Other	-	-	-	-	-	-	-	-
	73	-	-	73	77	-	-	77

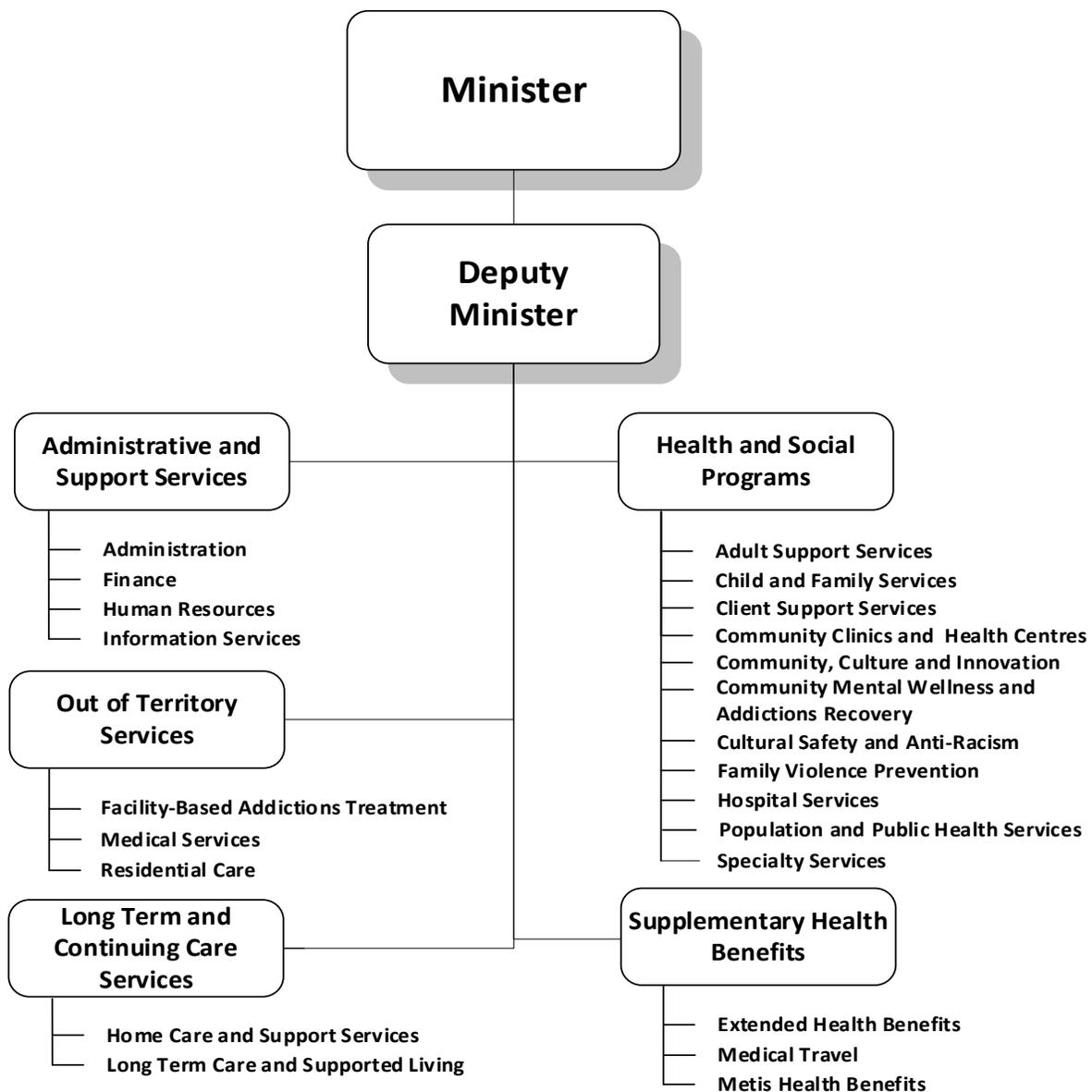
Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

Health and Social Services

ORGANIZATIONAL CHART

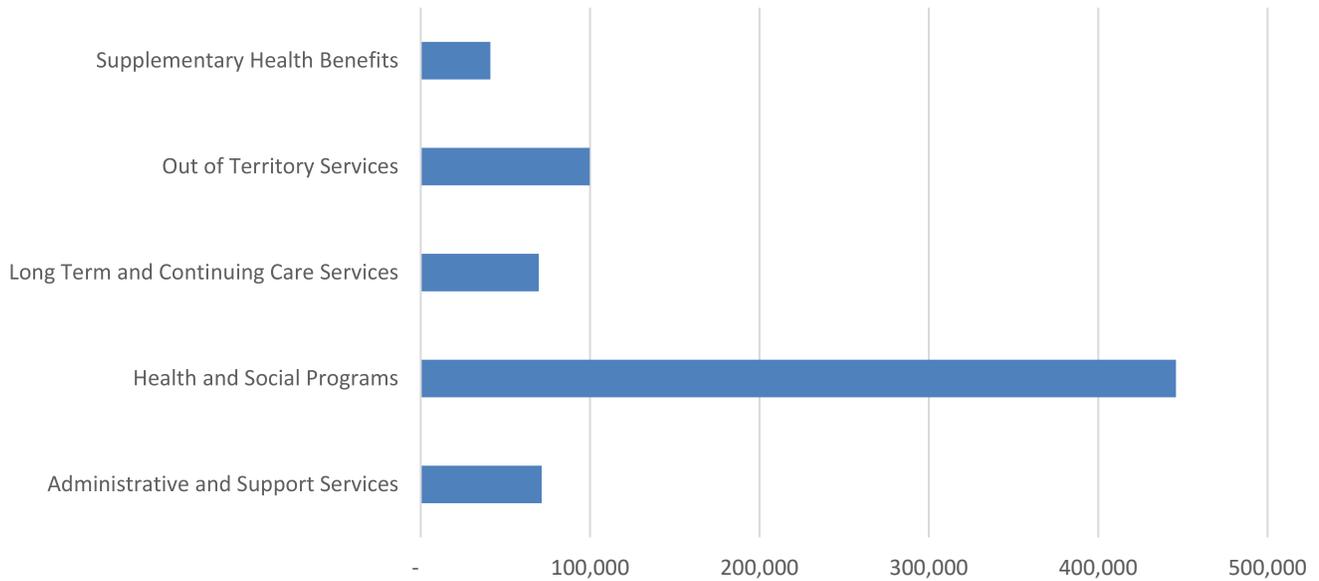


ACCOUNTING STRUCTURE CHART



GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The Department of Health and Social Services' mandate is to promote, protect and provide for the health and well-being of the people of the Northwest Territories.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Administrative and Support Services	69,353	70,273	71,470
Health and Social Programs	443,548	453,708	445,961
Long Term and Continuing Care Services	67,117	77,351	69,761
Out of Territory Services	97,013	97,013	99,750
Supplementary Health Benefits	24,964	27,777	41,097
	701,995	726,122	728,039
Expenditure Category			
Compensation and Benefits	28,953	32,446	31,564
Grants, Contributions and Transfers	536,847	551,874	546,724
Amortization	23,442	23,442	25,919
Chargebacks	10,005	10,346	11,842
Computer Hardware and Software	106	106	154
Contract Services	21,680	22,542	26,154
Controllable Assets	1,302	1,302	1,864
Fees and Payments	77,426	80,752	80,617
Materials and Supplies	867	1,163	1,023
Purchased Services	780	923	885
Travel	587	1,226	1,293
	701,995	726,122	728,039
Total Revenues	100,882	115,692	88,293
Total Active Positions	187		205
Infrastructure Investment	61,932	93,723	37,654

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Hospital Care - Status Indians and Inuit	27,218	27,218	27,760
Medical Care - Status Indians and Inuit	9,360	9,360	9,556
Federal Cost Shared - Operations			
Aging With Dignity Funding Agreement	2,580	3,903	3,630
Agreement to Work Together to Improve Health Care for Canadians (Shared Health Priorities)	8,060	8,060	-
Canadian Chronic Disease Surveillance System Memorandum of Agreement	303	303	302
Canadian Congenital Anomalies Surveillance System Memorandum of Agreement	85	85	85
Canadian Hospitals Injury Reporting and Prevention Program Agreement	141	141	-
Crisis Hotlines Responding to Gender Based Violence	125	125	-
Drugs for Rare Diseases Agreement	-	3,073	3,073
First Nation and Inuit Home and Community Care Agreement 2020-2026	9,167	9,167	-
Health System Investments Agreement	200	738	300
Immunization Partnership Fund Agreement	-	703	-
Lawson Foundation Grant Agreement	-	300	-
Northern Wellness Agreement 2025-2030	-	7,977	7,977
NU-NWT Child and Family Services Data Project	-	129	109
Pan-Canadian Pharmaceutical Alliance Agreement	73	73	73
Substance Use and Addictions Program - Tobacco Cessation	-	637	624
Surveillance and Evaluation Capacity Building for Substance-Related Harms and Mental Wellness Needs	-	130	129
Territorial Health Investment Fund Agreement 2023-2028	10,792	10,792	10,959
Toll-Free Tobacco Quitline Agreement	100	100	-
Capital Transfers			
Green and Inclusive Community Buildings Agreement	15,000	15,000	6,038
	83,204	98,014	70,615

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
General			
Regulatory Revenues			
Environmental Health Fees	30	30	30
Professional Licenses Fees	330	330	330
Vital Statistics Fees	140	140	140
Program			
Reciprocal Billing - Hospital Services	14,241	14,241	14,241
Reciprocal Billing - Physician Services	1,937	1,937	1,937
Special Allowances	800	800	800
Subrogated Claims and Other Recoveries	200	200	200
	17,678	17,678	17,678
	100,882	115,692	88,293

COST SHARED AGREEMENTS

INFORMATION ITEM

	(thousands of dollars)			
	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures				
Aging With Dignity Funding Agreement	100%	2,580	3,903	3,630
Agreement to Work Together to Improve Health Care for Canadians (Shared Health Priorities)	100%	8,060	8,060	-
Canadian Chronic Disease Surveillance System Memorandum of Agreement	100%	303	303	302
Canadian Congenital Anomalies Surveillance System Memorandum of Agreement	100%	85	85	85
Canadian Hospitals Injury Reporting and Prevention Program Agreement	100%	141	141	-
Crisis Hotlines Responding to Gender Based Violence	100%	125	125	-
Drugs for Rare Diseases Agreement	100%	-	3,073	3,073
First Nation and Inuit Home and Community Care Agreement 2020-2026	100%	9,167	9,167	-
French Language and Communications Services	100%	1,240	1,190	1,190
Health System Investments Agreement	100%	200	738	300
Immunization Partnership Fund Agreement	100%	-	703	-
Lawson Foundation Grant Agreement	100%	-	300	-
National Action Plan to End Gender Based Violence	100%	1,228	1,228	1,108
Northern Wellness Agreement 2025-2030	100%	-	7,977	7,977
NU-NWT Child and Family Services Data Project	100%	-	129	109
Pan-Canadian Pharmaceutical Alliance Agreement	100%	73	73	73
Substance Use and Addictions Program - Tobacco Cessation	100%	-	637	624
Surveillance and Evaluation Capacity Building for Substance-Related Harms and Mental Wellness Needs	100%	-	130	129
Territorial Health Investment Fund Agreement 2023-2028	100%	8,886	8,886	8,964
Toll-Free Tobacco Quitline Agreement	100%	100	100	-

COST SHARED AGREEMENTS

INFORMATION ITEM

(thousands of dollars)

	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Capital Expenditures				
Green and Inclusive Community Buildings Agreement	100%	15,000	15,000	6,038
		47,188	61,948	33,602

DESCRIPTIONS OF COST SHARED AGREEMENTS

Aging With Dignity Funding Agreement (3,630) - Funding from Health Canada to support home and community care activities, specifically the International Resident Assessment Instrument (InterRAI) Project and Infection Prevention and Control (IPAC), and long term care activities, specifically workforce stability, Personal Support Workers and Long Term Care Standards. The agreement is in place until March 31, 2029.

Agreement to Work Together to Improve Health Care for Canadians (Shared Health Priorities) - Funding from Health Canada to focus on the shared health priorities of expanding access to health services, supporting health workers and reducing backlogs, modernizing health systems and improving access to quality mental health, substance use, and addictions services. The agreement is in place until March 31, 2026.

Canadian Chronic Disease Surveillance System (302) - Funding from the Public Health Agency of Canada to develop federal, provincial and territorial capacity for standardized chronic disease surveillance using primarily administrative data. The agreement is in place until March 31, 2028.

Canadian Congenital Anomalies Surveillance System (85) - Funding from the Public Health Agency of Canada to support the enhancement of provincial and territorial congenital anomalies surveillance systems. The agreement is in place until March 31, 2027.

Canadian Hospitals Injury Reporting and Prevention Program - Funding from the Public Health Agency of Canada to expand the unintentional injury surveillance in the NWT. The agreement is in place until March 31, 2026.

Crisis Hotlines Responding to Gender Based Violence - Funding from the Women and Gender Equality division of the federal government for existing crisis hotlines experiencing a rise in call volumes as a result of the COVID-19 pandemic in their provision of supports to those experiencing gender based violence, or de-escalation support to those at risk of perpetrating gender based violence. The agreement is in place until March 31, 2026.

COST SHARED AGREEMENTS

INFORMATION ITEM

Drugs for Rare Diseases Agreement (3,073) - Funding from Health Canada provinces and territories to improve access to new and emerging drugs, screening and diagnostics, and coverage for existing drugs for rare diseases. The agreement is in place until March 31, 2027.

First Nations and Inuit Home and Community Care Agreement 2020-2026 - Funding from Indigenous Services Canada for essential and supportive service elements for home and community care, and funding for chronic disease management training for home and community care nurses. The agreement is in place until March 31, 2026.

French Language and Communications Services (1,190) - Funding from the federal Department of Canadian Heritage to support French language communications and services in the NWT. The agreement is in place until March 31, 2028.

Health System Investments Agreement (300) - Funding from Indigenous Services Canada for activities related to climate change and wastewater surveillance in NWT communities, and funding to further support illicit drug toxicity. The agreement has no expiration, however funding provided under the agreement expires on a case by case basis.

Immunization Partnership Fund Agreement - Funding from the Public Health Agency of Canada for activities related to the 811 Health Advice Line which provides services to residents 24 hours a day, 7 days a week, including holidays.

Lawson Foundation Grant Agreement - Funding from the Lawson Foundation to develop, in partnership with Indigenous governments and communities, on-the-land educational camps to provide culturally relevant, whole-person and family-centered prevention and management of type 2 diabetes. The agreement expires March 31, 2026.

National Action Plan to End Gender Based Violence (1,108) - Funding from the Women and Gender Equality (WAGE) division of the federal government to build upon existing approaches and strategies at the federal and provincial/territorial levels to address gender based violence through support for victims, survivors and their families. The agreement is in place until March 31, 2028.

Northern Wellness Agreement (7,977) - Funding from Indigenous Services Canada for health and wellness programs in the following areas: Community Oral Health, Healthy Child Development, Mental Wellness and Healthy Living. The agreement expires March 31, 2030.

NU-NWT Child and Family Services Data Project (109) - Funding from the Public Health Agency of Canada to develop organizational capacity, expertise and partnerships to improve the management and use of child welfare administrative data. The agreement is in place until March 31, 2028.

COST SHARED AGREEMENTS

INFORMATION ITEM

Pan-Canadian Pharmaceutical Alliance (73) - Funding from the Pan-Canadian Pharmaceutical Alliance to negotiate the purchasing of brand name drugs, increase access to clinically and cost effective drug treatment options, reduce duplication of resources, and improve the consistency of drug funding decisions. The agreement is in place until March 31, 2027.

Substance Use and Addictions Program - Tobacco Cessation (624) - Funding from Health Canada to implement the Ottawa Model for Smoking Cessation at the Yellowknife Primary Care Clinic and Stanton Territorial Hospital. The agreement is in place until March 31, 2028.

Surveillance and Evaluation Capacity Building for Substance-Related Harms and Mental Wellness Needs (129) - Funding from the Public Health Agency of Canada to fund an epidemiologist position to improve data consistency, quality, and accuracy related to the impacts of substance use. The agreement is in place until January 31, 2027.

Territorial Health Investment Fund 2023-2028 (8,964) - Funding from Health Canada to help offset the costs associated with medical travel, to further advance primary health care reform, to support system sustainability initiatives, and to strengthen health human resources. The agreement is in place until March 31, 2028.

Toll-Free Tobacco Quitline - Funding from Health Canada to reduce tobacco use in the NWT by implementing a toll-free quitline and to establish quitline services prior to the proposed implementation of a national toll-free quitline number on tobacco packaging. The agreement is in place until March 31, 2026.

Green and Inclusive Community Buildings Agreement (6,038) - Funding from the Government of Canada to support the construction of the Wellness and Recovery Centre in Yellowknife. The agreement is in place until March 31, 2028.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Administrative and Support Services	75	2	-	77	80	2	-	82
Health and Social Programs	94	2	-	96	108	1	-	109
Long Term and Continuing Care Services	14	-	-	14	14	-	-	14
Out of Territory Services	-	-	-	-	-	-	-	-
Supplementary Health Benefits	-	-	-	-	-	-	-	-
	183	4	-	187	202	3	-	205
Regional Allocation								
Headquarters	162	4	-	166	180	3	-	183
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	1	-	-	1	1	-	-	1
Dehcho	2	-	-	2	3	-	-	3
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	17	-	-	17	17	-	-	17
	183	4	-	187	202	3	-	205
Community Allocation								
Headquarters	162	4	-	166	180	3	-	183
Regional Offices	21	-	-	21	22	-	-	22
Other	-	-	-	-	-	-	-	-
	183	4	-	187	202	3	-	205

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

ADMINISTRATIVE AND SUPPORT SERVICES

ACTIVITY DESCRIPTION

Administration provides strategic leadership to the Department and the Health and Social Services Authorities, including the responsibility for the overall establishment of strategic direction and coordination of reform initiatives aimed at ensuring the long-term sustainability of the health and social services system. Activities include planning, organizing, directing and controlling the delivery of health and social programs and services in accordance with government policy and legislation with focus on quality improvement, risk management, privacy protection, reporting, communications and intergovernmental relations.

Finance provides financial planning and management services for the health and social services system including financial analysis and reporting, implementation and monitoring of internal controls, accounting and audit functions, and the administration of agreements.

Human Resources include system human resources planning and promotion of health and social services careers. Personnel services are provided to the health and social services system by the Department of Finance, with the exception of the Hay River Health and Social Services Authority which administers its own personnel services.

Information Services provides strategic planning, project management, information management, and privacy leadership for enterprise information management and technology solutions that are critical to health and social services delivery in the NWT.

ADMINISTRATIVE AND SUPPORT SERVICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Administration	31,824	32,119	32,034
Finance	5,237	5,521	5,536
Human Resources	7,682	7,682	7,533
Information Services	24,610	24,951	26,367
	69,353	70,273	71,470
Expenditure Category			
Compensation and Benefits	12,185	12,794	12,923
Grants, Contributions and Transfers	44,894	44,844	43,788
Amortization	526	526	840
Chargebacks	10,005	10,346	11,842
Computer Hardware and Software	73	73	124
Contract Services	731	731	920
Fees and Payments	197	197	197
Materials and Supplies	250	270	269
Purchased Services	332	332	332
Travel	160	160	235
	69,353	70,273	71,470

ADMINISTRATIVE AND SUPPORT SERVICES

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
French Language Services	970	920	920
Health and Social Services Authorities Funding	43,889	43,889	42,833
Tłjchq Cultural Coordinator	35	35	35
Total Contributions	44,894	44,844	43,788

DESCRIPTIONS OF CONTRIBUTIONS

French Language Services (920) - Funding to deliver French language communications and services throughout the Health and Social Services system.

Health and Social Services Authority Funding (42,833) - Funding to Health and Social Services Authorities for administration and support services.

Tłjchq Cultural Coordinator (35) - The three parties (Tłjchq, Canada and GNWT) agreed to each fund one third of the costs of a position. The GNWT's portion of funding for the Cultural Coordinator is to be split equally between the Departments of Health and Social Services and Education, Culture and Employment.

ADMINISTRATIVE AND SUPPORT SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	75	2	-	77	80	2	-	82
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	75	2	-	77	80	2	-	82
Community Allocation								
Headquarters	75	2	-	77	80	2	-	82
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	75	2	-	77	80	2	-	82

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

HEALTH AND SOCIAL PROGRAMS

ACTIVITY DESCRIPTION

Adult Support Services include supports to adults to navigate and access GNWT and community-based programs and services to enable independent living. This includes Adult Service Workers and the Office of the Public Guardian which is governed by the *Public Guardianship and Trusteeship Act*.

Child and Family Services provide services to ensure the best interests of children, youth and families; maintain family unity; and promote the strength of communities. Services include prevention supports, family preservation and protection, which are available and provided to each of the 33 communities in the NWT. Services delivery frameworks are set out in the NWT's *Child and Family Services Act*, the *Aboriginal Custom Adoption Recognition Act*, and the federal *Act Respecting First Nations, Inuit and Metis Children, Youth and Families*. The Department is responsible for developing practice standards and training curriculums; monitoring overall system performance and compliance to legislated responsibilities; providing access to out of territory specialized services; and facilitation adoptions.

Client Support Services include the Health Services Administration office in Inuvik that registers clients for vital statistics and health care eligibility and is responsible for the administration of Health Benefit Programs and Supplementary Health Benefit Programs.

Community Clinics and Health Centres provide primary care services, which are commonly the first level of contact for individuals within the health system. These services are provided through health centers, community clinics and public health clinics.

Community, Culture and Innovation provides oversight for the health and social services system to embed cultural safety, social determinants of health, community development, and public engagement into service delivery. Key activities include leading reform initiatives and renewal of policies and programs, designing integrated and person-centered service delivery, and prioritizing Indigenous health and wellness, together with Indigenous communities and governments.

Community Mental Wellness and Addictions Recovery provides support in the delivery of mental health and addictions programming as legislated by the *Mental Health Act* and through the establishment of program standards. This includes programs delivered through the Health and Social Services Authorities like community counselling as well as through partnerships with Indigenous and other community groups for the provision of land-based programming.

Cultural Safety and Anti-Racism provides direction, guidance, and support for a shared vision of a culturally safe GNWT system to eradicate anti-Indigenous racism. Activities include incorporating cultural safety and anti-racism knowledge and research into policies, practices and education programs.

Family Violence Prevention programs offer prevention, protection, assistance and shelter services to families impacted by domestic abuse and/or violence.

HEALTH AND SOCIAL PROGRAMS

ACTIVITY DESCRIPTION

Hospital Services includes all activities associated with the provision of inpatient and ambulatory outpatient services in the NWT hospitals. It includes the units that co-ordinate admission and discharge of patients, and maintain health records, and those that provide operational support services such as housekeeping and laundry services, security, bio-medical engineering, and facility maintenance. Population and Public Health Services are provided through the coordination and ongoing management of health prevention, health promotion and health protection activities for the NWT led by the Office of the Chief Public Health Officer. This includes development of program standards, surveillance, monitoring and evaluation in the areas of public health and community wellness, environmental public health, and communicable disease control including surge response initiatives. The Epidemiology unit and public health registries set out legislated requirements for the health and social services system and in some cases, premises and persons in the NWT.

Specialty Services refer to diagnostic, consultative and treatment services provided in the NWT as the result of a referral from a primary care practitioner. This includes specialist services such as Internal Medicine, General Surgery, Pediatrics, Obstetrics/Gynecology, Orthopedics, Urology, Oncology, Ophthalmology and Otolaryngology (ENT).

HEALTH AND SOCIAL PROGRAMS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Adult Support Services	3,061	3,061	3,278
Child and Family Services	52,908	53,037	52,237
Client Support Services	1,765	1,765	1,754
Community Clinics and Health Centres	114,930	114,930	110,845
Community, Culture and Innovation	11,564	18,921	18,480
Community Mental Wellness and Addictions Recovery	26,707	26,834	24,857
Cultural Safety and Anti-Racism	1,273	1,747	1,419
Family Violence Prevention	5,055	5,055	4,930
Hospital Services	176,036	176,036	177,475
Population and Public Health Services	6,654	8,727	8,284
Specialty Services	43,595	43,595	42,402
	443,548	453,708	445,961
Expenditure Category			
Compensation and Benefits	14,628	16,591	16,548
Grants, Contributions and Transfers	375,261	381,055	370,467
Amortization	19,801	19,801	21,724
Computer Hardware and Software	30	30	27
Contract Services	12,511	13,373	14,058
Controllable Assets	1,302	1,302	1,864
Fees and Payments	18,623	19,136	19,008
Materials and Supplies	547	793	684
Purchased Services	436	579	541
Travel	409	1,048	1,040
	443,548	453,708	445,961

HEALTH AND SOCIAL PROGRAMS

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grant			
Medical Professional Development	-	-	25
Contributions			
Anti-Poverty Fund	130	130	-
Child and Family Services Fund	222	222	222
Community Based Suicide Prevention Fund	795	795	725
Early Childhood Development Fund	308	308	308
Family Violence Prevention Fund	1,181	1,181	1,056
Health and Social Services Authorities Funding	368,050	368,654	358,666
Health Promotion Strategic Fund	485	485	485
Healthy Choices Fund	418	418	418
Healthy Family Program	292	292	292
Mental Wellness and Addictions Recovery Capacity Building Fund	200	200	200
Mental Wellness and Addictions Recovery Fund	3,055	3,055	3,055
Mental Wellness and Addictions Programs	125	125	125
Northern Wellness Initiatives	-	4,890	4,890
On the Land Diabetes Program	-	300	-
	375,261	381,055	370,442
Total Grant and Contributions	375,261	381,055	370,467

DESCRIPTIONS OF GRANT AND CONTRIBUTIONS

Medical Professional Development (25) - Grant to the NWT Medical Association for professional development of eligible individual NWT physicians. No grant provided in 2024-25 and 2025-26 per the terms of the agreement with the NWT Medical Association.

Anti-Poverty Fund - Funding to support eligible applicants for anti-poverty initiatives that demonstrate tangible action towards the reduction of poverty in the NWT.

Child and Family Services Fund (222) - Funding to support organizations in the delivery of programs and services that protect and support families in the NWT.

Community Based Suicide Prevention Fund (725) - Funding to support community based suicide prevention projects, including groups, workshops, after school programs and land based programs.

HEALTH AND SOCIAL PROGRAMS

GRANTS, CONTRIBUTIONS AND TRANSFERS

Early Childhood Development Fund (308) - Funding to support initiatives in the Early Childhood Development Action Plan including early intervention activities, education and supports.

Family Violence Prevention Fund (1,056) - Funding to support organizations that offer programs to protect, assist and shelter families affected by violence.

Health and Social Services Authorities Funding (358,666) - Funding to Health and Social Services Authorities for health and social programs.

Health Promotion Strategic Fund (485) - Funding to support eligible applicants to increase health promotion education on priority topics such as nutrition, chronic disease prevention, substance use prevention, sexual health, communicable disease prevention, and injury prevention.

Healthy Choices Fund (418) - Funding to support eligible applicants whose initiatives aim to maximize the impact of community wellness initiatives and activities that support environments and communities in the NWT to enable healthier choices.

Healthy Family Program (292) - Funding to support the Tłı̄ch̄q Government in promoting nurturing parent-child relationships.

Mental Wellness and Addictions Recovery Capacity Building Fund (200) - Funding to support capacity building in community and Indigenous organizations that deliver on the land programming.

Mental Wellness and Addictions Recovery Fund (3,055) - Funding to support regional Indigenous governments, community governments, and non-government Indigenous organizations in the NWT to deliver mental wellness and addictions recovery supports and ensure there are culturally relevant and community-based options for individuals living with mental health and addictions.

Mental Wellness and Addictions Programs (125) - Funding to support organizations in the delivery of youth mental health and addictions programming.

Northern Wellness Initiatives (4,890) - Funding from Indigenous Services Canada to support community, regional and territorial health and wellness initiatives throughout the NWT.

On the Land Diabetes Program - Funding from the Lawson Foundation to develop, in partnership with Indigenous governments and communities, on-the-land educational camps to provide culturally relevant, whole-person and family-centered prevention and management of type 2 diabetes.

HEALTH AND SOCIAL PROGRAMS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	73	2	-	75	86	1	-	87
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	1	-	-	1	1	-	-	1
Dehcho	2	-	-	2	3	-	-	3
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	17	-	-	17	17	-	-	17
	94	2	-	96	108	1	-	109
Community Allocation								
Headquarters	73	2	-	75	86	1	-	87
Regional Offices	21	-	-	21	22	-	-	22
Other	-	-	-	-	-	-	-	-
	94	2	-	96	108	1	-	109

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

LONG TERM AND CONTINUING CARE SERVICES

ACTIVITY DESCRIPTION

Home Care and Support Services provide nursing care and support for personal care and daily living activities for individuals who are not able to perform these activities on their own.

Long Term Care and Supported Living are home-like facilities that provide care and services for people who are no longer able to live independently or who require onsite nursing care, 24-hour supervision, or personal support. Supported living services provide support to adults with disabilities so that they can live as independently as possible in their own homes or in accommodations provided by a supported living service provider.

LONG TERM AND CONTINUING CARE SERVICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Home Care and Support Services	14,771	25,005	16,168
Long Term Care and Supported Living	52,346	52,346	53,593
	67,117	77,351	69,761
Expenditure Category			
Compensation and Benefits	2,140	3,061	2,093
Grants, Contributions and Transfers	61,414	70,697	63,864
Amortization	3,115	3,115	3,355
Computer Hardware and Software	3	3	3
Contract Services	320	320	321
Fees and Payments	25	25	25
Materials and Supplies	70	100	70
Purchased Services	12	12	12
Travel	18	18	18
	67,117	77,351	69,761

LONG TERM AND CONTINUING CARE SERVICES

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Disabilities Fund	229	229	229
Health and Social Services Authorities Funding	60,745	70,028	63,195
Respite Fund	230	230	230
Seniors Fund	210	210	210
Total Contributions	61,414	70,697	63,864

DESCRIPTIONS OF CONTRIBUTIONS

Disabilities Fund (229) - Funding to support organizations that provide increased independence and reduce barriers for residents living with disabilities within the NWT.

Health and Social Services Authority Funding (63,195) - Funding to Health and Social Services Authorities for long term care and continuing care services.

Respite Fund (230) - Funding to support community-based respite services to caregivers of residents living with disabilities within the NWT.

Seniors Fund (210) - Funding to support the NWT Seniors' Society activities to promote the independence and well-being of seniors and elders in the NWT.

LONG TERM AND CONTINUING CARE SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	14	-	-	14	14	-	-	14
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	14	-	-	14	14	-	-	14
Community Allocation								
Headquarters	14	-	-	14	14	-	-	14
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	14	-	-	14	14	-	-	14

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

OUT OF TERRITORY SERVICES

ACTIVITY DESCRIPTION

Facility-Based Addictions Treatment refers to specialized facility-based treatment for NWT residents in southern facilities.

Medical Services includes the insured hospital and physician services provided to Northwest Territories' residents outside the NWT.

Residential Care refers to supportive living arrangements for adults in a residential/group home setting for extended periods of time in facilities outside the NWT, and specialized services for children and youth are explored with the child/youth, families and caregiver, when the needs cannot be met in territory.

OUT OF TERRITORY SERVICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Facility-Based Addictions Treatment	3,019	3,019	2,096
Medical Services	42,500	42,500	42,500
Residential Care	51,494	51,494	55,154
	97,013	97,013	99,750
Expenditure Category			
Grants, Contributions and Transfers	46,395	46,395	46,395
Contract Services	8,118	8,118	10,855
Fees and Payments	42,500	42,500	42,500
	97,013	97,013	99,750

OUT OF TERRITORY SERVICES

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contribution			
Health and Social Services Authorities Funding	46,395	46,395	46,395

DESCRIPTION OF CONTRIBUTION

Health and Social Services Authority Funding (46,395) - Funding to Health and Social Services Authorities for out of territory services.

SUPPLEMENTARY HEALTH BENEFITS

ACTIVITY DESCRIPTION

Supplementary Health Benefits include prescription drugs, medical supplies and equipment, dental and vision benefits, and certain medical travel benefits provided to residents who meet eligibility criteria. Benefits are provided through the Extended Health Benefits Policy, Métis Health Benefits, and the NWT Medical Travel Benefit Policy. These benefits do not include Non-Insured Health Benefits administered by the GNWT on behalf of Indigenous Services Canada.

SUPPLEMENTARY HEALTH BENEFITS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Extended Health Benefits	13,326	16,139	16,132
Medical Travel	8,883	8,883	22,210
Métis Health Benefits	2,755	2,755	2,755
	24,964	27,777	41,097
Expenditure Category			
Grants, Contributions and Transfers	8,883	8,883	22,210
Fees and Payments	16,081	18,894	18,887
	24,964	27,777	41,097

SUPPLEMENTARY HEALTH BENEFITS

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contribution			
Health and Social Services Authorities Funding	8,883	8,883	22,210

DESCRIPTION OF CONTRIBUTION

Health and Social Services Authority Funding (22,210) - Funding to Health and Social Services Authorities for medical travel.

FUNDING ALLOCATED TO HEALTH AND SOCIAL SERVICES AUTHORITIES

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Northwest Territories Health and Social Services Authority			
Administrative and Support Services			
Administration	17,993	17,993	17,480
Finance	2,587	2,587	2,587
Human Resources	5,769	5,769	5,604
Information Services	11,105	11,105	10,739
Health and Social Programs			
Adult Support Services	2,079	2,079	2,079
Child and Family Services	37,471	37,471	36,756
Community Clinics and Health Centres	96,256	96,256	92,166
Community, Culture and Innovation	7,532	7,532	7,560
Community Mental Wellness and Addictions Recovery	15,101	15,101	13,038
Family Violence Prevention	2,906	2,906	2,906
Hospital Services	117,637	117,637	116,390
Population and Public Health Services	218	822	688
Specialty Services	39,659	39,659	38,466
Long Term and Continuing Care Services			
Home Care and Support Services	9,513	10,507	12,723
Long Term Care and Supported Living	38,214	38,214	37,260
Out of Territory Services			
Residential Care	46,395	46,395	46,395
Supplementary Health Benefits			
Medical Travel	8,344	8,344	21,671
	458,779	460,377	464,508

FUNDING ALLOCATED TO HEALTH AND SOCIAL SERVICES AUTHORITIES

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Hay River Health and Social Services Authority			
Administrative and Support Services			
Administration	1,799	1,799	1,799
Finance	484	484	484
Human Resources	1,518	1,518	1,518
Information Services	554	554	554
Health and Social Programs			
Adult Support Services	50	50	50
Child and Family Services	3,327	3,327	3,327
Community Clinics and Health Centres	8,069	8,069	7,880
Community, Culture and Innovation	330	330	330
Community Mental Wellness and Addictions Recovery	978	978	978
Family Violence Prevention	695	695	695
Hospital Services	14,319	14,319	14,682
Specialty Services	1,579	1,579	1,579
Long Term and Continuing Care Services			
Home Care and Support Services	900	1,060	1,054
Long Term Care and Supported Living	6,635	6,635	6,635
Supplementary Health Benefits			
Medical Travel	22	22	22
	41,259	41,419	41,587

FUNDING ALLOCATED TO HEALTH AND SOCIAL SERVICES AUTHORITIES

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Tijchō Community Services Agency			
Administrative and Support Services			
Administration	1,532	1,532	1,520
Finance	219	219	219
Human Resources	172	172	172
Information Services	157	157	157
Health and Social Programs			
Adult Support Services	118	118	118
Child and Family Services	7,615	7,615	7,477
Community Clinics and Health Centres	8,911	8,911	8,560
Community, Culture and Innovation	297	297	297
Community Mental Wellness and Addictions Recovery	1,256	1,256	1,256
Family Violence Prevention	31	31	31
Hospital Services	173	173	34
Long Term and Continuing Care Services			
Home Care and Support Services	1,101	1,258	1,225
Long Term Care and Supported Living	4,382	4,382	4,298
Supplementary Health Benefits			
Medical Travel	517	517	517
	26,481	26,638	25,881
Shared Contributions to Health and Social Services Authorities			
Health and Social Programs	1,443	1,443	1,323
Long Term and Continuing Care Services	-	7,972	-
	1,443	9,415	1,323
Total Funding to Health and Social Services Authorities	527,962	537,849	533,299

HEALTH AND SOCIAL SERVICES AUTHORITIES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Authority Allocation								
Northwest Territories Health and Social Services Authority	1,346	127	-	1,473	1,356	133	-	1,489
Hay River Health and Social Services Authority	198	42	-	240	197	41	-	238
Tłıchq Community Services Agency	123	18	-	141	122	18	-	140
	<u>1,667</u>	<u>187</u>	<u>-</u>	<u>1,854</u>	<u>1,675</u>	<u>192</u>	<u>-</u>	<u>1,867</u>
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	795	64	-	859	799	66	-	865
Tłıchq	123	18	-	141	122	18	-	140
South Slave	318	56	-	374	319	56	-	375
Dehcho	88	14	-	102	90	16	-	106
Sahtu	104	19	-	123	102	18	-	120
Beaufort Delta	239	16	-	255	243	18	-	261
	<u>1,667</u>	<u>187</u>	<u>-</u>	<u>1,854</u>	<u>1,675</u>	<u>192</u>	<u>-</u>	<u>1,867</u>
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	1,384	135	-	1,519	1,393	140	-	1,533
Other	283	52	-	335	282	52	-	334
	<u>1,667</u>	<u>187</u>	<u>-</u>	<u>1,854</u>	<u>1,675</u>	<u>192</u>	<u>-</u>	<u>1,867</u>

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Items			
Tłıchq Land Claim Implementation	67	67	67

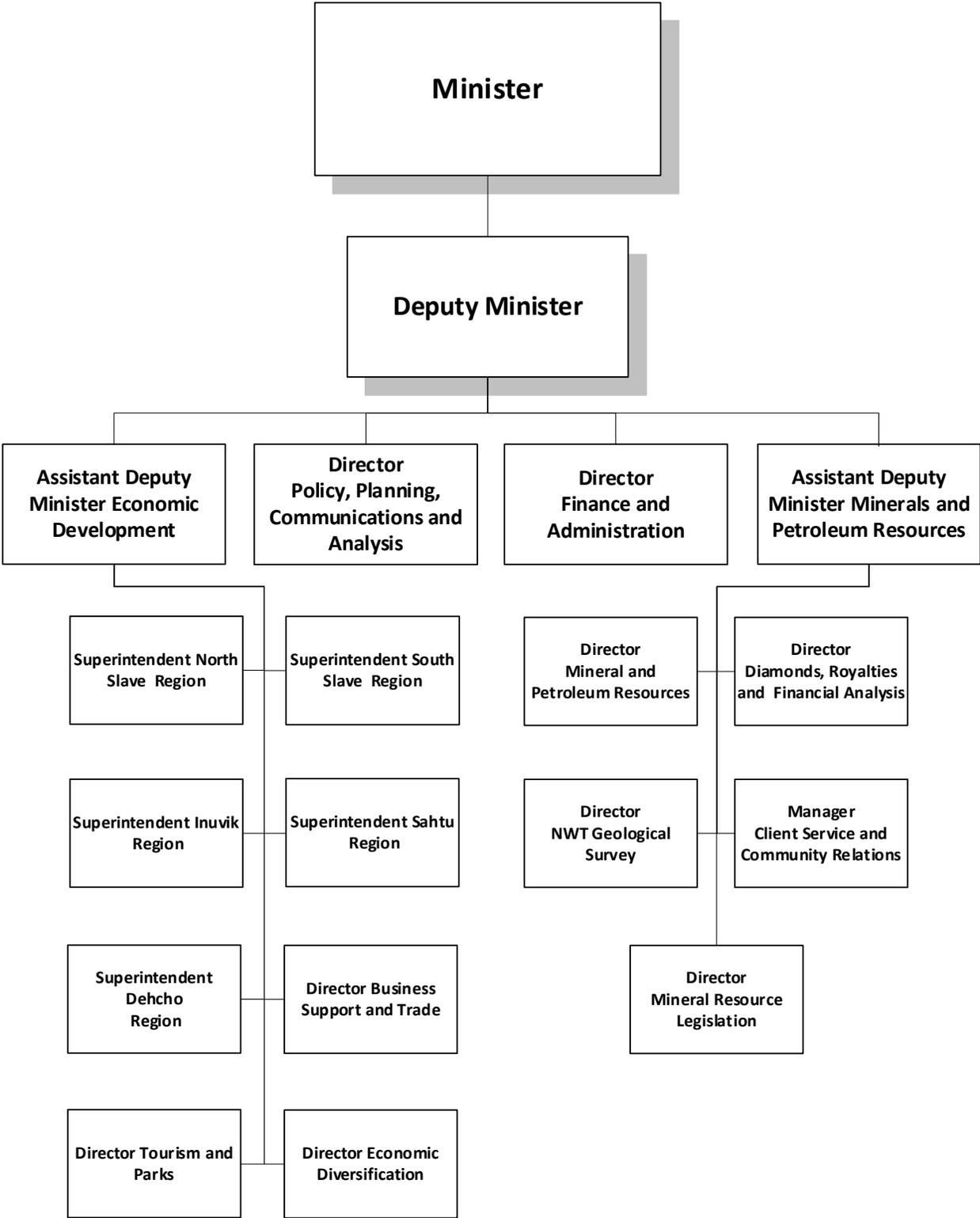
DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

Tłıchq Land Claim Implementation (67) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Tłıchq implementation activities pursuant to the Tłıchq Implementation Plan.

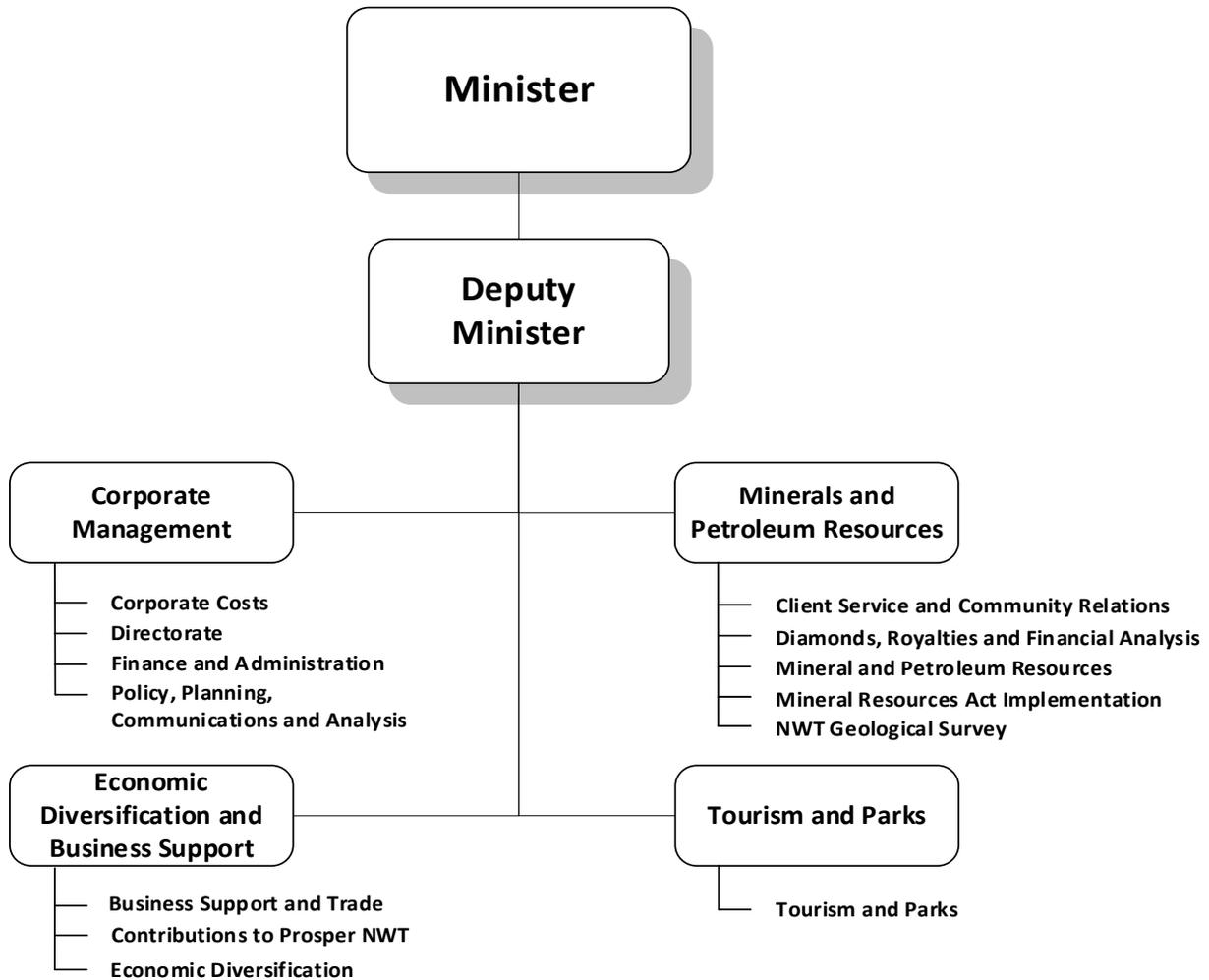
This page has been left intentionally blank.

Industry, Tourism and Investment

ORGANIZATIONAL CHART

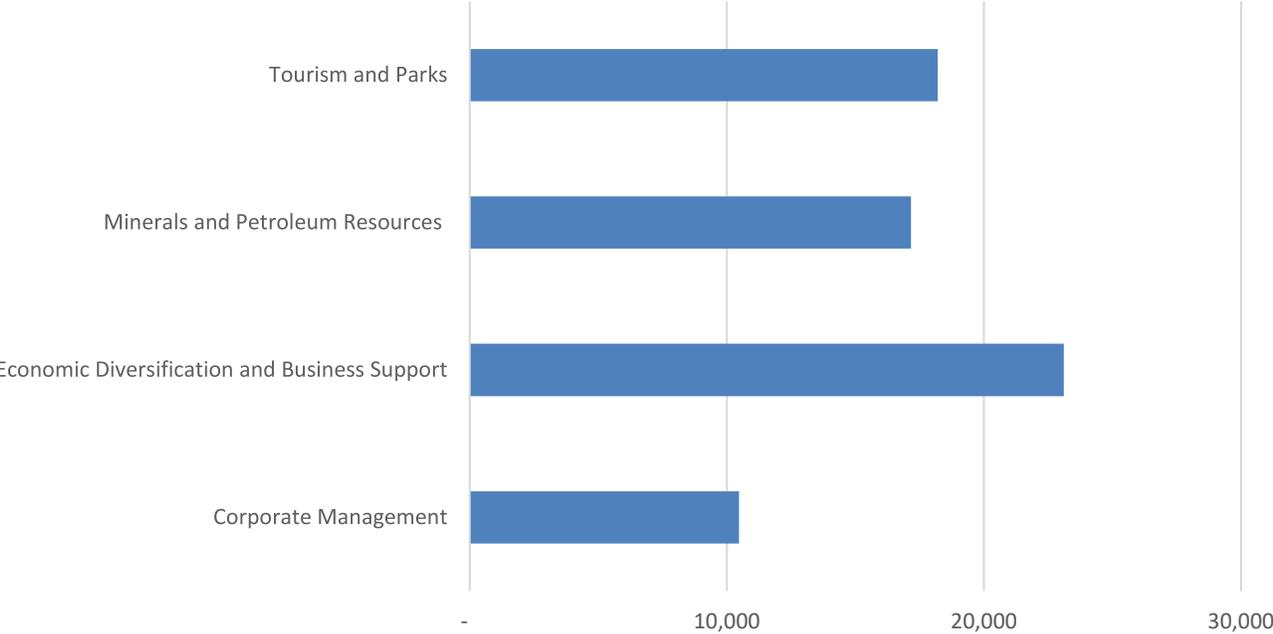


ACCOUNTING STRUCTURE CHART

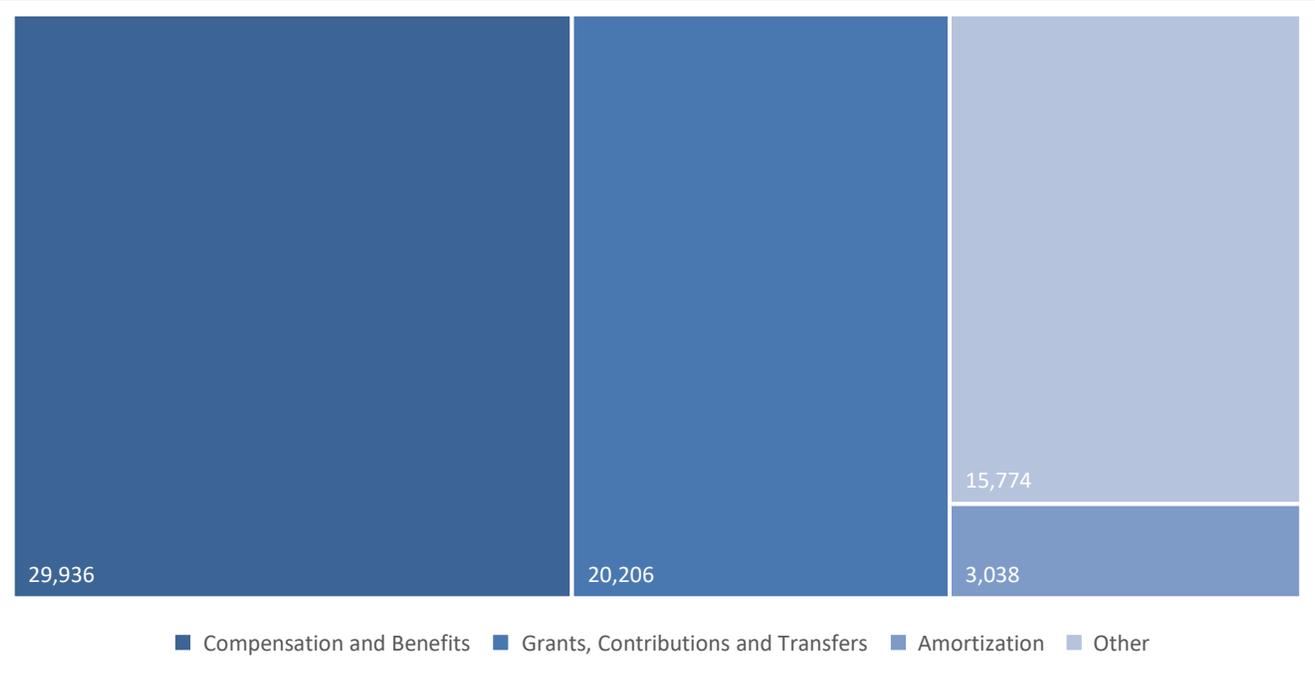


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The mandate of the Department of Industry, Tourism and Investment is to promote economic self-sufficiency through the responsible development of Northwest Territories mineral and petroleum resources; advance creative and traditional economies such as arts and fine craft, film, fur, agriculture, and commercial fishing; and the promotion and support of tourism, trade and investment, business, and manufacturing and secondary industries, to create a prosperous, diverse and sustainable economy for the benefit of all NWT residents.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Corporate Management	10,243	10,288	10,471
Economic Diversification and Business Support	20,237	22,766	23,111
Minerals and Petroleum Resources	16,751	17,195	17,166
Tourism and Parks	18,575	18,575	18,206
	65,806	68,824	68,954
Expenditure Category			
Compensation and Benefits	29,729	29,926	29,936
Grants, Contributions and Transfers	19,641	19,641	20,206
Amortization	3,917	3,917	3,038
Chargebacks	1,116	1,116	1,278
Computer Hardware and Software	207	207	191
Contract Services	7,186	9,942	10,105
Controllable Assets	241	241	241
Fees and Payments	466	466	487
Materials and Supplies	1,338	1,348	1,294
Purchased Services	819	864	901
Travel	594	604	594
Utilities	552	552	683
	65,806	68,824	68,954
Total Revenues	10,329	8,767	7,445
Total Active Positions	184	184	184
Infrastructure Investment	6,649	10,790	3,795

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Federal Cost Shared - Operations	1,627	1,792	1,326
Non-renewable Resource Revenue			
Licences, Rental and Other Fees	4,249	4,249	3,326
Minerals, Oil and Gas Royalties	1,772	65	196
	6,021	4,314	3,522
General			
Regulatory Revenues			
Park Permits and Other Fees	1,321	1,321	1,321
Tourism Operators Licences Program	30	30	30
Third Party Recoveries	90	80	-
Service and Miscellaneous			
Fish Sales	1,230	1,230	1,246
Geological Materials Storage Facility Access Fees	10	-	-
	2,681	2,661	2,597
	10,329	8,767	7,445

COST SHARED AGREEMENTS

INFORMATION ITEM

(thousands of dollars)

	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures				
High Resolution Airborne Geophysical Survey for Critical Minerals	45%	-	504	-
Memorandum of Understanding Between the Canada Council for the Arts and the Government of the Northwest Territories	100%	324	324	-
Mineral Resources Act Change Management Capacity Development	25%	-	466	-
Northern Economic Development Practitioners Conference 2025	50%	-	100	-
NWT Geoscience Projects	51%	572	488	432
Pan Territorial Resource Investment Marketing Initiative	89%	187	187	187
Sustainable Canadian Agricultural Partnership Bilateral Agreement	60%	1,521	1,521	1,521
		<u>2,604</u>	<u>3,590</u>	<u>2,140</u>

DESCRIPTIONS OF COST SHARED AGREEMENTS

High Resolution Airborne Geophysical Survey for Critical Minerals - Agreement with Canadian Northern Economic Development Agency to fund a two-year high resolution airborne geophysical survey for critical minerals in the Northwest Territories. The agreement ends March 31, 2026.

Memorandum of Understanding Between the Canada Council for the Arts and the Government of the Northwest Territories - Co-delivery partnership agreement for a three year pilot project to improve access to arts and culture project funding and to increase the vitality and sustainability of the arts and culture in the NWT through capacity building and sector development. The agreement ends March 31, 2026.

Mineral Resources Act Change Management Capacity Development - Agreement with Canadian Northern Economic Development Agency in 2024-2025 and 2025-26 to support Indigenous Government and Indigenous Organizations to build capacity in relation to the new *Mineral Resources Act* Regulations . The agreement ends March 31, 2026.

Northern Economic Development Practitioners Conference 2025 - Agreement with Canadian Northern Economic Development Agency to host a two-day Northern Economic Development Practitioner's Conference in Yellowknife, Northwest Territories.

COST SHARED AGREEMENTS

INFORMATION ITEM

NWT Geoscience Projects (432) - Agreement with Natural Resources Canada from 2024-2025 to 2026-2027 to advance two projects under Natural Resource Canada's Critical Minerals Data and Geoscience Initiative (1) Critical Metal Potential of the Selwyn Basin and (2) Research on Lithium and Critical Mineral Pegmatites in the Slave Geological Province. The agreement ends March 31, 2027.

Pan Territorial Resource Investment Marketing Initiative (187) - Agreements with the Canadian Northern Economic Development Agency, the Government of Yukon, the Government of Nunavut, and the GNWT from 2024-2025 to 2026-2027 to attract investment in the mineral resource industry across the North. The agreement ends March 31, 2027.

Sustainable Canadian Agricultural Partnership Bilateral Agreement (1,521) - Agreement with Agriculture and Agri-Food Canada from 2023-2024 to 2027-2028 to fund a number of programs aimed at building and expanding the agriculture sector in the NWT. The agreement ends March 31, 2028.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Corporate Management Economic Diversification and Business Support Minerals and Petroleum Resources Tourism and Parks	42	1	-	43	42	1	-	43
	43	-	-	43	42	-	-	42
	59	-	-	59	60	-	-	60
	24	-	15	39	24	-	15	39
	168	1	15	184	168	1	15	184
Regional Allocation								
Headquarters	101	1	-	102	102	1	-	103
North Slave	13	-	5	18	13	-	5	18
Tłı̨chq	3	-	-	3	3	-	-	3
South Slave	19	-	3	22	19	-	3	22
Dehcho	7	-	1	8	7	-	1	8
Sahtu	5	-	-	5	5	-	-	5
Beaufort Delta	20	-	6	26	19	-	6	25
	168	1	15	184	168	1	15	184
Community Allocation								
Headquarters	101	1	-	102	102	1	-	103
Regional Offices	62	-	13	75	61	-	13	74
Other	5	-	2	7	5	-	2	7
	168	1	15	184	168	1	15	184

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave and Tłı̨chq), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

CORPORATE MANAGEMENT

ACTIVITY DESCRIPTION

The Corporate Management provides overall management, strategic planning, communication, and leadership to ITI's divisions and regions, as well as any development, review, and amendments to policy, programs, and legislation. This activity enables ITI to respond effectively to the environmental and resource management priorities of NWT residents.

Corporate Management captures ITI-wide costs such as Technology Service Centre chargebacks and employee future benefits.

Directorate provides the overall leadership, management, and strategic planning for ITI, guiding the overall planning and execution of instructions from the Minister of ITI, the Legislative Assembly and Executive Council. Directorate provides strategic advice and support to the Minister of ITI and the department and works collaboratively with other departments to meet the mandate priorities of the GNWT and serve the needs of territorial residents and businesses.

Finance and Administration division is responsible for controlling and reporting on all ITI financial information, including capital planning and strategic financial matters. F&A provides financial management and administrative services to ITI, financial submissions and leading the Main Estimates process. The departmental Occupational Health and Safety program is housed in this unit.

Policy, Planning, Communications and Analysis division provides advice and services related to policy and legislation development, departmental and ministerial communications and marketing, program evaluation economic analysis, and intergovernmental and interdepartmental affairs. The division participates in land and resource management initiatives on behalf of ITI, including environmental impact assessments and regulatory matters, as well as land claim and self-government agreement negotiations and implementation. PPCA leads performance management activities including monitoring, evaluation, establishing performance measures and reporting. PPCA provides economic analysis and regional market and economic data for both business and government; and supports informed decision-making by providing economic data and studies, market intelligence, and sector information.

CORPORATE MANAGEMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Corporate Costs	1,721	1,721	1,883
Directorate	2,902	2,902	2,923
Finance and Administration	2,158	2,158	2,158
Policy, Planning, Communications and Analysis	3,462	3,507	3,507
	10,243	10,288	10,471
Expenditure Category			
Compensation and Benefits	8,302	8,302	8,363
Amortization	19	19	19
Chargebacks	1,116	1,116	1,278
Computer Hardware and Software	23	23	23
Contract Services	87	87	83
Controllable Assets	1	1	1
Fees and Payments	121	121	116
Materials and Supplies	218	218	193
Purchased Services	191	236	230
Travel	148	148	148
Utilities	17	17	17
	10,243	10,288	10,471

CORPORATE MANAGEMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	29	1	-	30	29	1	-	30
North Slave	2	-	-	2	2	-	-	2
Tłıchq	1	-	-	1	1	-	-	1
South Slave	4	-	-	4	4	-	-	4
Dehcho	2	-	-	2	2	-	-	2
Sahtu	2	-	-	2	2	-	-	2
Beaufort Delta	2	-	-	2	2	-	-	2
	42	1	-	43	42	1	-	43
Community Allocation								
Headquarters	29	1	-	30	29	1	-	30
Regional Offices	12	-	-	12	12	-	-	12
Other	1	-	-	1	1	-	-	1
	42	1	-	43	42	1	-	43

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave and Tłıchq), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

ECONOMIC DIVERSIFICATION AND BUSINESS SUPPORT

ACTIVITY DESCRIPTION

The Economic Diversification and Business Support activity consists of the Business Support and Trade (BST) Division and the Economic Diversification (ED) Division.

BST focuses on policy and program development to support businesses and drive community economic development. Key areas include the Support to Entrepreneurs and Economic Development (SEED) Policy, the Community Futures Program, and Community Transfer Initiatives. It also serves as the GNWT lead on internal and international trade matters, and develops policies and programs to attract investment and support the growth of the innovation economy. This includes promoting foreign investment through collaboration with Invest in Canada and implementing the NWT Innovation Action Plan. BST administers GNWT's Business Incentive Policy and the Northwest Territories Manufactured Products Policy, both of which are overseen by the monitoring office based in Hay River.

ED leads the development of programs and initiatives that support the renewable resources sector while advancing diversification of the NWT economy. This includes targeted programs for agriculture through the Sustainable Canadian Agriculture Partnership and the implementation of the NWT Agriculture Strategy; commercial fisheries through the Strategy for the Revitalization of the Great Slave Lake Fishery; arts and fine crafts through the implementation of the NWT Arts Strategy; and the film sector through the NWT Film Strategy and Action Plan.

ITI regional offices serve as key delivery agents for ITI programs, including the Prosper NWT loans program. They also work in partnership with Community Futures Development Organizations to help NWT businesses access funding and investment capital.

At the community level, regional offices provide direct guidance, support, and assistance for delivering EDBST programs. Regional representatives are experienced and well-connected, with strong relationships across organizations, financial institutions, and government departments and agencies. They play a critical front-line role in supporting the local business community, acting as pathfinders and trusted points of contact.

ITI works with industry associations such as the NWT Chamber of Commerce, the NWT Construction Association, the NWT Manufacturers' Association, and the Territorial Agri-Foods Association, as well as with professional associations to promote the NWT as a place to work, invest and live.

ECONOMIC DIVERSIFICATION AND BUSINESS SUPPORT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Business Support and Trade	11,379	11,429	11,276
Contributions to Prosper NWT	1,568	1,568	1,568
Economic Diversification	7,290	9,769	10,267
	20,237	22,766	23,111
Expenditure Category			
Compensation and Benefits	6,732	6,732	6,621
Grants, Contributions and Transfers	12,034	12,034	12,079
Amortization	544	544	557
Computer Hardware and Software	18	18	25
Contract Services	318	2,847	3,218
Controllable Assets	5	5	5
Fees and Payments	76	76	77
Materials and Supplies	225	225	231
Purchased Services	158	158	176
Travel	113	113	113
Utilities	14	14	9
	20,237	22,766	23,111

ECONOMIC DIVERSIFICATION AND BUSINESS SUPPORT

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Arts and Indigenous Organizations Grant	155	155	-
Small Arts Project Grant	150	150	150
Medium Arts Project Grant	350	350	350
	655	655	500
Contributions			
Arts Operating Fund	321	321	321
Commercial Fisheries	450	450	450
Community Futures	765	765	765
Community Transfer Initiatives	1,388	1,388	1,388
Film Industry Rebate Program	1,000	1,000	1,000
Large Arts Project Fund	450	450	450
Northern Food Development Program	425	425	425
Producers Incentive Program	-	-	200
Prosper NWT	1,568	1,568	1,568
Support for Entrepreneur and Economic Development	3,491	3,491	3,491
Sustainable Canadian Agricultural Partnership	1,521	1,521	1,521
	11,379	11,379	11,579
Total Grants and Contributions	12,034	12,034	12,079

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Arts and Indigenous Organizations Grant - Grants to eligible arts and culture organizations of the Northwest Territories, with a focus on meeting the needs of Indigenous community organizations outside of Yellowknife. The grant is supported by an agreement with the Canada Council for the Arts ending March 31, 2026.

Small Arts Project Grant (150) - Grants to emerging and mid-career artists, craftspeople, and small groups with funding for small-scale arts projects (eg., traditional apparel, painting).

Medium Arts Projects Grant (350) - Grants to mid-career artists and established artists, craftspeople, and arts and non-arts organizations with funding for medium-scale arts projects and events (eg., collection of work such as painting, exhibition support).

Arts Operating Fund (321) - Contributions to arts organizations to support cost for staffing, program administration, and expenses related to operating galleries, and other arts-related infrastructure (eg., art spaces).

ECONOMIC DIVERSIFICATION AND BUSINESS SUPPORT

GRANTS, CONTRIBUTIONS AND TRANSFERS

Commercial Fisheries (450) - Contributions to support development of commercial fisheries by offsetting high freight or production costs.

Community Futures (765) - Contributions to Community Futures Development Corporations to help provide access to capital and business support services to entrepreneurs in their operating area.

Community Transfer Initiatives (1,388) - Contributions to provide funding to individual NWT communities/organizations for costs associated to employ an Economic Development Officer in the community.

Film Industry Rebate Program (1,000) - Contributions to provide rebates to eligible producers of film and television productions to offset a portion of production costs incurred specifically involving northern wages, supplies/goods and services.

Large Arts Project Fund (450) - Contributions to arts organizations for large-scale art projects and events (eg., festivals, exhibitions, residencies, workshop series).

Northern Food Development Program (425) - Contributions to support commercial producers of northern fish, meat, and other food products for sale to consumers in the NWT.

Producers Incentive Program (200) - Contributions to support screen-based media producers of film, television and digital media to prepare their intellectual properties for market to complete for investment from funders and broadcasters.

Prosper NWT (1,568) - Contribution to Prosper NWT to carry out the economic objectives of the GNWT by supporting the creation and development of northern business enterprises and by providing information and financial assistance to, and making investments in such enterprises.

Support for Entrepreneur and Economic Development (3,491) - Contributions to businesses and individuals to support and stimulate business development. It also supports community-based initiatives that stimulate the local economy.

Sustainable Canadian Agricultural Partnership (1,521) - Contributions to fund a number of programs aimed at building and expanding the agriculture sector in the NWT.

ECONOMIC DIVERSIFICATION AND BUSINESS SUPPORT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	14	-	-	14	13	-	-	13
North Slave	5	-	-	5	5	-	-	5
Tłıchq	1	-	-	1	1	-	-	1
South Slave	10	-	-	10	10	-	-	10
Dehcho	3	-	-	3	3	-	-	3
Sahtu	2	-	-	2	2	-	-	2
Beaufort Delta	8	-	-	8	8	-	-	8
	43	-	-	43	42	-	-	42
Community Allocation								
Headquarters	14	-	-	14	13	-	-	13
Regional Offices	26	-	-	26	26	-	-	26
Other	3	-	-	3	3	-	-	3
	43	-	-	43	42	-	-	42

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave and Tłıchq), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

MINERALS AND PETROLEUM RESOURCES

ACTIVITY DESCRIPTION

The Mineral and Petroleum Resources activity consists of the Diamonds, Royalties and Financial Analysis (DRFA) Division, Mineral and Petroleum Resources Division (MPRD), Mineral Resources Act Implementation (MRAI) Division, the Northwest Territories Geological Survey (NTGS), and the Client Service and Community Relations (CSCR) Unit. ITI regional offices across the NWT ensure that businesses and entrepreneurs receive access to programs and resources to help maximize the economic benefits from resource development in their regions.

DRFA is responsible for the management, administration and collection of royalties from mineral and petroleum resource development in the NWT, including performing and overseeing royalty audits and diamond valuation processes. DRFA is responsible for the administration of the Diamond Policy Framework, negotiating agreements guaranteeing Approved NWT Diamond Manufacturers access to rough diamonds produced by NWT mines, and for ensuring implementation of those agreements. DRFA also administers and negotiates agreements that license the use of GNWT diamond trademarks by Approved NWT Diamond Manufacturers.

MPRD is responsible for the development and delivery of policy, strategies, programs and services related to minerals and petroleum exploration and development, and manages tenure associated with mineral and petroleum subsurface resource rights for public lands in the NWT through the Mining Recorder's Office and the Oil and Gas Rights section. MPRD also oversees the management of benefits related to resource development including the Environmental Studies Research Fund, Benefits Plans with petroleum developers, and Socio-Economic Agreements with proponents of large-scale resource projects.

MRAI is responsible for the administration and implementation of the Mineral Resources Act, the new legislation governing mineral resources in the NWT. MRAI is responsible for the development of regulations under the MRA and development of a new enterprise system solution - the Mineral Administration and Registry System that will cover all aspects of mineral interests.

NTGS undertakes and supports original geoscience studies that contribute to a modern, comprehensive public geoscience database for the NWT to support evidence-based decision making and attract investment. The Division's work mainly focuses on regional geology, mineral and energy resources, permafrost, publication of geoscience research, digital data management, and public outreach. NTGS also delivers the Mining Incentive Program and supports GNWT regulatory processes, infrastructure and land use decisions, and provides expert advice to individuals, communities, governments, industry, academics and researchers.

CSCR serves as a consistent first point of contact within the GNWT to assist industry and NWT communities in maximizing economic opportunities from resource exploration and development as well as leads the deployment of resource sector public outreach and Indigenous capacity building initiatives. CSCR provides hands-on advice and guidance to internal and external clients on regulatory and community engagement practices through project facilitation and collaborative pathfinder services.

MINERALS AND PETROLEUM RESOURCES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Client Service and Community Relations	970	970	1,120
Diamonds, Royalties and Financial Analysis	4,347	4,449	4,347
Mineral and Petroleum Resources	4,250	4,250	4,131
Mineral Resources Act Implementation	698	813	1,098
NWT Geological Survey	6,486	6,713	6,470
	16,751	17,195	17,166
Expenditure Category			
Compensation and Benefits	9,733	9,930	10,040
Grants, Contributions and Transfers	1,705	1,705	1,915
Amortization	207	207	217
Computer Hardware and Software	134	134	107
Contract Services	4,110	4,337	4,070
Controllable Assets	18	18	18
Fees and Payments	121	121	102
Materials and Supplies	193	203	181
Purchased Services	246	246	238
Travel	256	266	256
Utilities	28	28	22
	16,751	17,195	17,166

MINERALS AND PETROLEUM RESOURCES

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Indigenous Capacity Building	-	-	150
Mineral Resources Act Implementation	-	-	60
Mining Incentive Program	1,500	1,500	1,500
NWT Chamber of Mines	55	55	55
Scientific Collaborative Research Projects	150	150	150
Total Contributions	1,705	1,705	1,915

DESCRIPTIONS OF CONTRIBUTIONS

Indigenous Capacity Building (150) - Contributions in support of Indigenous organizations to prepare and participate in resource development in their region.

Mineral Resources Act Implementation (60) - Contributions to support the collaborative development of legislation and policy for the Mineral Resources Act regulations and implementation.

Mining Incentive Program (1,500) - Contributions in support of mineral exploration companies and prospectors who are exploring NWT mineral resources.

NWT Chamber of Mines (55) - Contributions in support of mineral development and awareness.

Scientific Collaborative Research Projects (150) - Contributions in support of collaborative projects with post-secondary institutions and Indigenous governments to address NWT geoscience knowledge deficits, mineral and petroleum potential, and land use planning and decision making relating to changing permafrost and landscapes.

MINERALS AND PETROLEUM RESOURCES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	51	-	-	51	53	-	-	53
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	8	-	-	8	7	-	-	7
	<u>59</u>	-	-	<u>59</u>	<u>60</u>	-	-	<u>60</u>
Community Allocation								
Headquarters	51	-	-	51	53	-	-	53
Regional Offices	8	-	-	8	7	-	-	7
Other	-	-	-	-	-	-	-	-
	<u>59</u>	-	-	<u>59</u>	<u>60</u>	-	-	<u>60</u>

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

TOURISM AND PARKS

ACTIVITY DESCRIPTION

The Tourism and Parks (T&P) Division is made up of three core units: Tourism, Parks, and Research and Planning. Together, they support the growth and sustainability of the Northwest Territories' tourism industry through strategic planning, program delivery, research, and park operations.

T&P works closely with Northwest Territories Tourism (NWTT), providing funding and collaborating on efforts to promote the NWT as a world-class travel destination. The division supports tourism operators, tourism-related businesses, community governments, and Indigenous organizations by offering programs for infrastructure and product development, marketing, skills and safety training, mentoring, and tourism awareness. Regional ITI offices deliver this support at the community level, offering program guidance and hands-on assistance.

T&P also manages the Tourism Operator Licensing system and provides direction on the implementation and administration of the Tourism Act. The licensing framework is designed to provide consumer safeguards and ensure meaningful consultation with affected stakeholders regarding tourism activities. The division's strategic direction is outlined in the GNWT's five-year sector plan, *Tourism 2025: Roadmap to Recovery*.

The Parks Unit is responsible for planning, marketing, administration, maintenance, and development of the NWT's Territorial Parks, which serve both visitors and local residents. It provides guidance to the Superintendent of Parks and regional staff on the enforcement of the Territorial Parks Act, with a focus on public safety. Regional ITI offices handle day-to-day park operations, enforcement, asset maintenance, and capital project management. T&P versus short- and long-term infrastructure planning and ongoing maintenance in close partnership with regions.

The Research and Planning Unit supports informed decision-making across the sector by collecting and analyzing tourism- and parks-related data for ITI, NWTT, and other industry stakeholders. This work helps guide strategic investments and policy development throughout the territory.

TOURISM AND PARKS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Tourism and Parks	18,575	18,575	18,206
Expenditure Category			
Compensation and Benefits	4,962	4,962	4,912
Grants, Contributions and Transfers	5,902	5,902	6,212
Amortization	3,147	3,147	2,245
Computer Hardware and Software	32	32	36
Contract Services	2,671	2,671	2,734
Controllable Assets	217	217	217
Fees and Payments	148	148	192
Materials and Supplies	702	702	689
Purchased Services	224	224	257
Travel	77	77	77
Utilities	493	493	635
	18,575	18,575	18,206

TOURISM AND PARKS

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Community Tourism Coordinators	200	200	150
Community Tourism Infrastructure	400	400	500
Convention Bureau	100	100	200
Interpretative Programming/ Parks	-	-	50
Outreach /Regional Engagement	-	-	25
Parks Marketing	-	-	60
Tourism Industry Capacity Program	-	-	300
Tourism Industry Contribution	3,656	3,656	3,406
Tourism Product Diversification Program	1,200	1,200	1,200
Tourism Skills Development	50	50	50
Tourism Training Fund	-	-	50
Tourism Training Program	-	-	60
Visitor Information Centres	296	296	161
Total Contributions	5,902	5,902	6,212

DESCRIPTIONS OF CONTRIBUTIONS

Community Tourism Coordinators (150) - Contributions to employ Community Tourism Coordinators to assist communities and local tourism operators in developing tourism products, creating packages out of the products, and aligning packages with markets.

Community Tourism Infrastructure (500) - Contributions to municipalities, non-government organizations, and Indigenous governments and organizations to support new and innovative infrastructure projects, support tourism in communities, and promote nearby parks and natural attractions.

Convention Bureau (200) - Contributions to NWT Tourism to establish a convention bureau for the NWT.

Interpretative Programming/Parks (50) - Contributions to support the delivery of informative on-site programs ,including guided walks, talks, cultural demonstrations and ecological education.

Outreach/Regional Engagement (25) - Contributions for costs associated with communication and engagement with tourism operators regarding program information.

Parks Marketing (60) - Contributions to implement parks marketing activities and help boost the marketing presence of the NWT.

TOURISM AND PARKS

GRANTS, CONTRIBUTIONS AND TRANSFERS

Tourism Industry Capacity Program (300) - Contributions to support tourism operators for business readiness and service delivery.

Tourism Industry Contribution (3,406) - Contributions for marketing and industry association support to NWT Tourism include funding for a large-scale marketing campaign.

Tourism Product Diversification Program (1,200) - Contributions to support tourism operators in product diversification and in expansion into growing travel and tourism markets. Funding is available to assist businesses through planning, product development and marketing.

Tourism Skills Development (50) - Contributions to support youth mentorship and community tourism coordinators.

Tourism Training Fund (50) - Contributions to support short-term training opportunities for tourism workers to gain new skills or to upgrade skills and assist tourism operators in the NWT to support and encourage a well-trained tourism labour force.

Tourism Training Program (60) - Contributions to support training resources for professional development within the tourism industry.

Visitor Information Centres (161) - Contributions to provide information services to tourists within NWT. This includes providing information on tourist accommodations, events and other related tourism activities.

TOURISM AND PARKS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	7	-	-	7	7	-	-	7
North Slave	6	-	5	11	6	-	5	11
Tłıchq	1	-	-	1	1	-	-	1
South Slave	5	-	3	8	5	-	3	8
Dehcho	2	-	1	3	2	-	1	3
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	2	-	6	8	2	-	6	8
	24	-	15	39	24	-	15	39
Community Allocation								
Headquarters	7	-	-	7	7	-	-	7
Regional Offices	16	-	13	29	16	-	13	29
Other	1	-	2	3	1	-	2	3
	24	-	15	39	24	-	15	39

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave and Tłıchq), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

PROSPER NWT

INFORMATION ITEM

Prosper NWT carries out the economic objectives of the GNWT by supporting the creation and development of northern business enterprises and by providing information and financial assistance to, and making investments in such enterprises.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Revenues			
Government of Canada	245	245	819
Government of the Northwest Territories	2,048	2,048	1,967
Interest on Loans Receivable	2,185	2,185	3,516
Interest on Pooled Cash	652	652	617
Sales and Other Income	1,112	1,112	487
	6,242	6,242	7,406
Expenditures			
Advertising and Promotions	36	36	64
Amortization	12	12	-
Asset Retirement	2	2	-
Bad Debt (Recovery)	4	4	12
Bank Charges and Interest	23	23	17
Board Expenses	66	66	70
Business Service Centre	256	256	719
Compensation and Benefits	2,851	2,851	3,216
Computer and Communications	141	141	137
Cost of Goods Sold	785	785	463
Credit Loss (Net)	250	250	160
Grants, Contributions and Transfers	380	380	540
Insurance	31	31	25
Interest	800	800	462
Office and General	60	60	61
Professional Services	400	400	965
Rent	207	207	179
Repairs and Maintenance	16	16	30
Travel	90	90	100
Training and Workshops	54	54	80
Utilities	22	22	41
	6,486	6,486	7,341
Annual Surplus (Deficit)	(244)	(244)	65
Accumulated Surplus (Deficit), beginning of year	36,850	36,850	36,606
Accumulated Surplus (Deficit), end of year	36,606	36,606	36,671

PROSPER NWT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	15	-	-	15	15	-	-	15
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	15	-	-	15	15	-	-	15
Community Allocation								
Headquarters	15	-	-	15	15	-	-	15
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	15	-	-	15	15	-	-	15

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

NORTHWEST TERRITORIES ENVIRONMENTAL STUDIES RESEARCH FUND

INFORMATION ITEM

The Environmental Studies Research Fund (ESRF) was established under the *Petroleum Resources Act* (PRA) as a Special Purpose Fund, effective April 1, 2014, to provide funding for environmental and social studies designed to assist in decision-making processes related to oil and gas exploration, development and production on petroleum lands within the Northwest Territories.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	15,000	15,000	15,000
OPERATING RESULTS			
Income			
Revenue	200	-	200
Expenses			
Compensation and Benefits	28	28	64
Grants and Contributions	152	152	152
Travel	15	15	15
Other Expenses	5	5	5
	200	200	236
Annual Surplus (Deficit)	-	(200)	(36)
Accumulated Surplus (Deficit), beginning of year	341	382	182
Accumulated Surplus (Deficit), end of year	341	182	146

Note 1: Revenues of the ESRF are derived from levies paid by holders of petroleum exploration, significant discovery and production licences on NWT lands. The expected levy and budget are submitted to the Minister 60 days prior to the end of the preceding fiscal year.

Note 2: The PRA allows for reasonable expenses incurred for the management, operation and administration of the Environmental Studies Management Board (ESMB) to be charged against the ESRF. The PRA sets out the duties and functions of the ESMB, including that the ESMB establish guidelines and procedures of the Fund. The Departments of Industry, Tourism and Investment (ITI) and Environment and Climate Change (ECC) provide staff services in support of the ESRF Board Secretariat. ITI manages the Legislative reporting responsibilities and the revenue collection of the fund and ECC provides the secretariat staff that is required to administer the research programs and the expenditure management of the Board and the Fund.

LEASE COMMITMENTS

INFORMATION ITEM

(thousands of dollars)

Type of Property	Community	2026-2027	
		Main Estimates	Future Lease Payments
Western Arctic Regional Visitor Centre	Inuvik	17	37
Tetlit Gwinjik Lookout	Inuvik	4	22
		21	59

The above leases do not include capital leases. In the event a lease is deemed to be a capital lease the associated asset is included in tangible capital assets and amortized over the useful life of the asset; and the lease is recorded as a financial liability.

The Main Estimates and Future Lease Payment amounts represent the base rent cost, excluding any operations and maintenance component that is included in the total lease costs in the agreement.

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

(thousands of dollars)

Items	2025-2026	2025-2026	2026-2027
	Main Estimates	Revised Estimates	Main Estimates
Gwich'in Land Claim Implementation	23	97	24
Sahtu Land Claim Implementation	51	238	52
Tłıchq Land Claim Implementation	16	139	16
	90	474	92

DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

Gwich'in Land Claim Implementation (24) - Under the terms of a Bilateral Funding Agreement between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the GNWT, CIRNAC will provide funding to the GNWT to assist with Gwich'in implementation activities pursuant to the Gwich'in Implementation Plan.

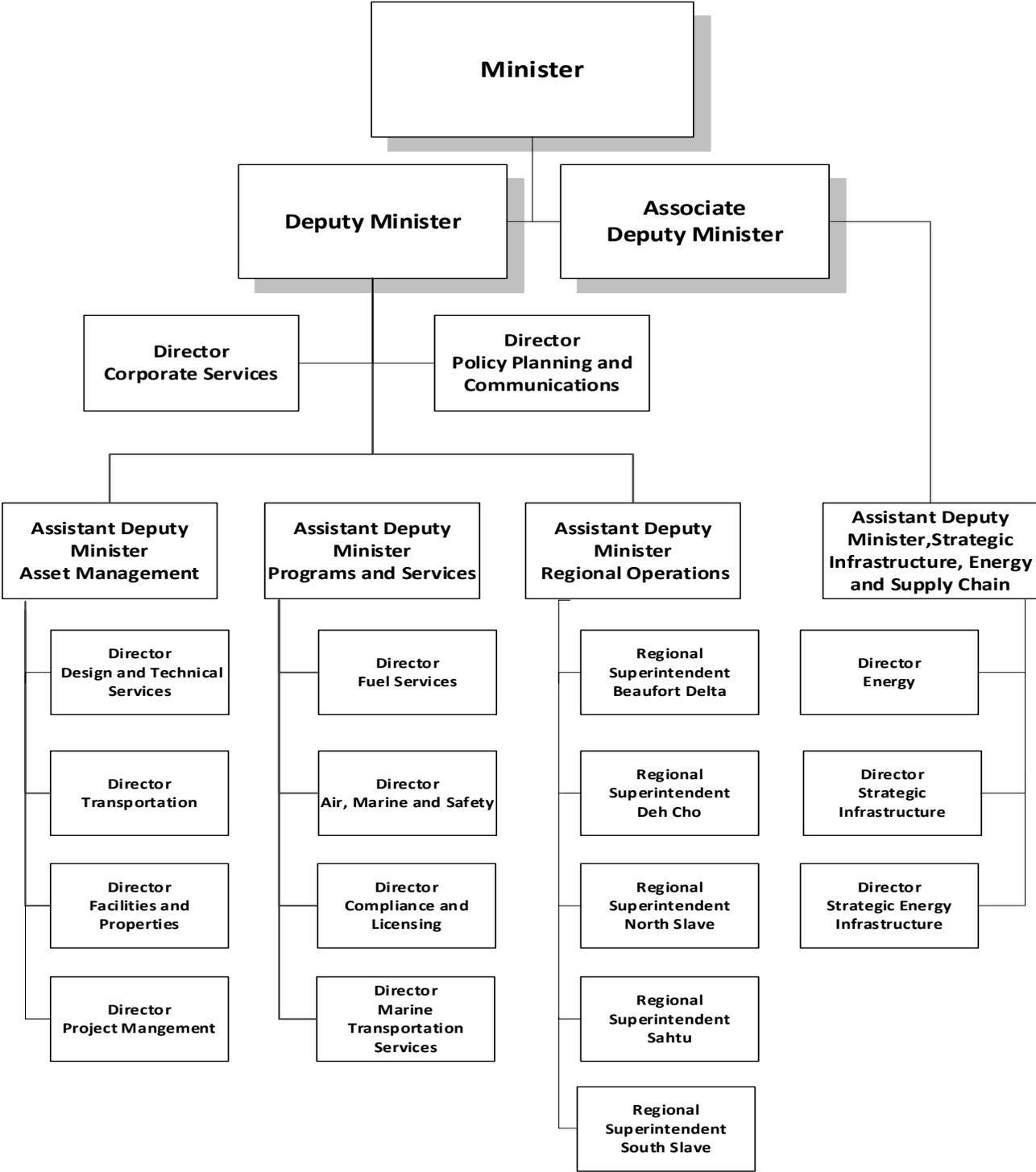
Sahtu Land Claim Implementation (52) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Sahtu implementation activities pursuant to the Sahtu Implementation Plan.

Tłıchq Land Claim Implementation (16) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Tłıchq implementation activities pursuant to the Tłıchq Implementation Plan.

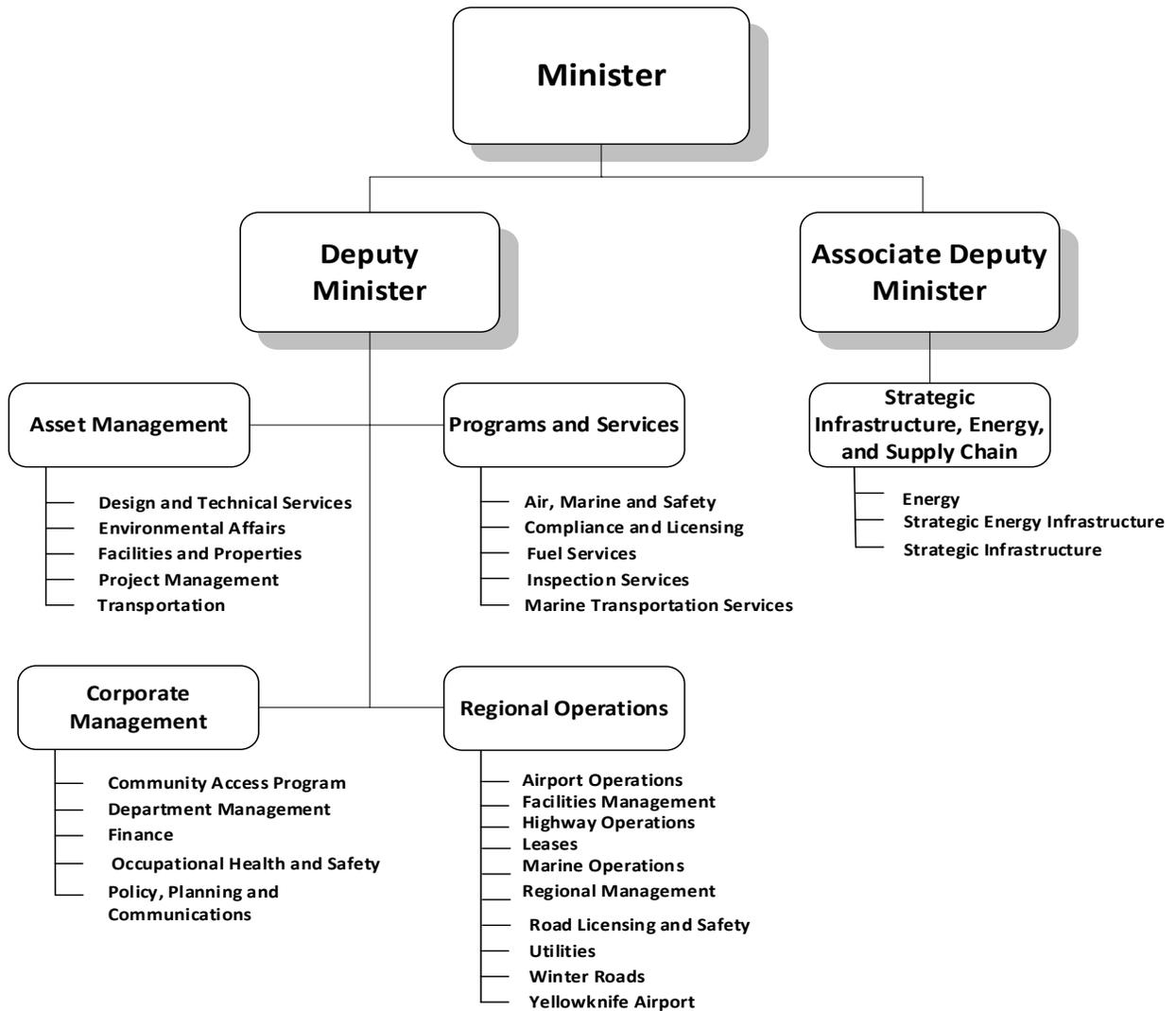
This page has been left intentionally blank.

Infrastructure

ORGANIZATIONAL CHART

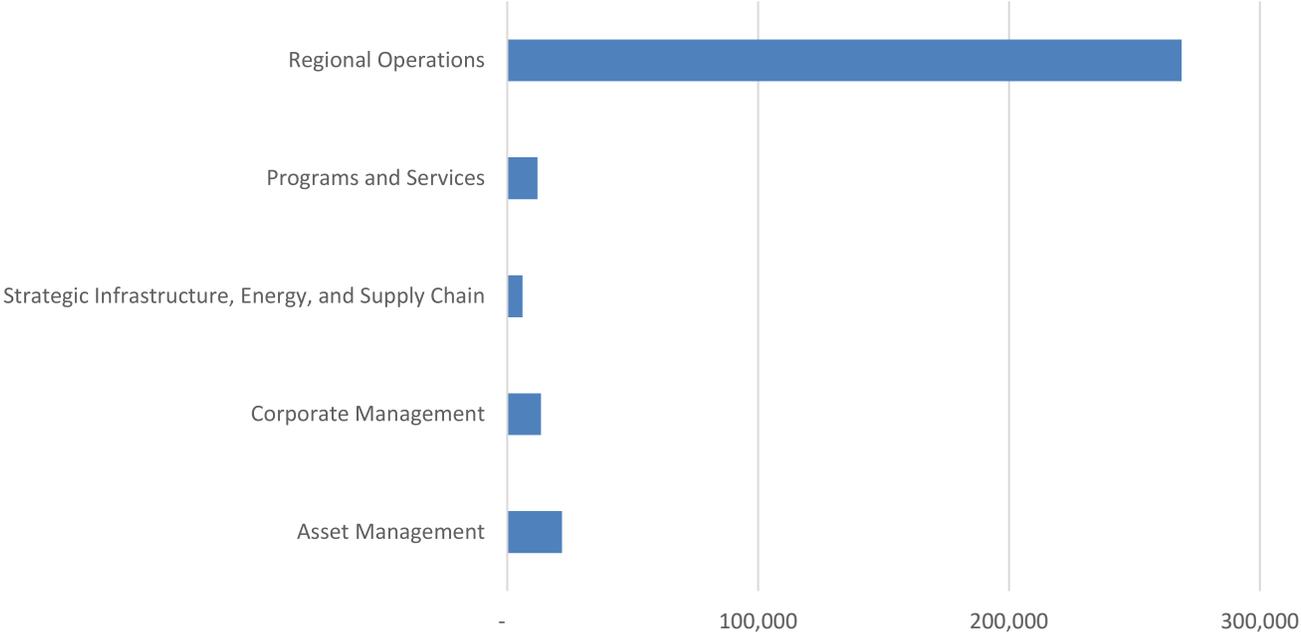


ACCOUNTING STRUCTURE CHART

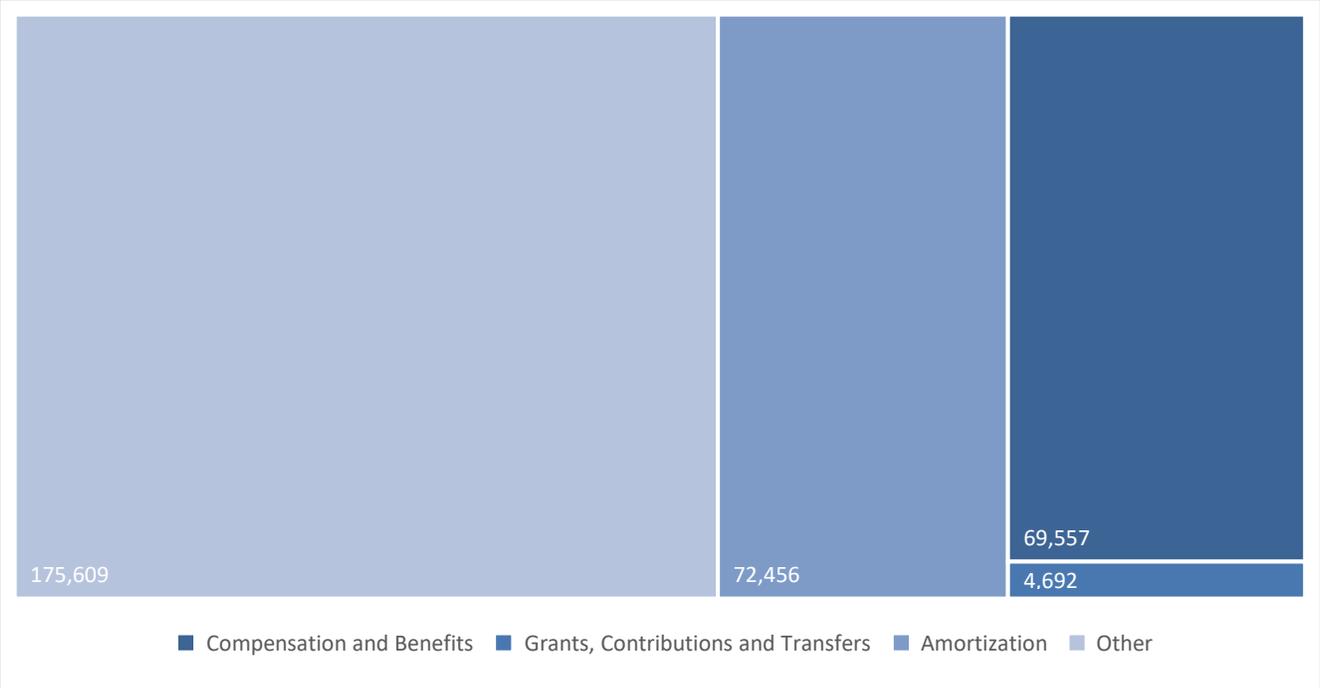


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The mandate of the Department of Infrastructure is to provide services to the Government of the Northwest Territories with respect to the planning, design, construction, acquisition, operation and maintenance of government infrastructure, and to promote the development and increased use of energy efficient and renewable energy technologies. This mandate also includes the provision of regulatory safety services to the public.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Asset Management	22,090	23,890	21,839
Corporate Management	13,143	13,219	13,498
Programs and Services	12,155	12,155	12,018
Regional Operations	254,619	254,619	268,855
Strategic Infrastructure, Energy, and Supply Chain	6,454	6,454	6,104
	308,461	310,337	322,314
Expenditure Category			
Compensation and Benefits	69,834	69,834	69,557
Grants, Contributions and Transfers	4,892	4,892	4,692
Amortization	72,998	72,998	72,456
Chargebacks	3,537	3,537	4,061
Computer Hardware and Software	280	280	292
Contract Services	90,815	92,691	100,616
Controllable Assets	333	333	333
Fees and Payments	557	557	557
Interest	4,800	4,800	4,800
Materials and Supplies	9,760	9,760	10,365
Purchased Services	2,010	2,010	2,036
Travel	1,717	1,717	1,729
Utilities	46,928	46,928	50,820
	308,461	310,337	322,314
Total Revenues	140,523	175,051	198,932
Total Active Positions	428		426
Infrastructure Investment	184,875	241,518	228,994

REVENUE SUMMARY

INFORMATION ITEM

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Federal Cost Shared - Operations			
Electric Vehicle Infrastructure Program	-	-	80
Hydropower Study And Capacity Support Grant	150	150	59
Federal Cost Shared - Capital			
Disaster Mitigation and Adaption Fund			
Increased Fuel Storage Capacity	-	1,298	3,750
Inuvik Airports Surface Structure Adaption	400	559	30
Investing in Canada Infrastructure Program	54,000	83,935	88,192
National Trade Corridor Fund			
Dehk'è Frank Channel Bridge Replacement	11,300	11,300	37,125
Great Bear River Bridge	-	733	-
Mackenzie Valley Highway Environmental Assessment and Planning	11,000	11,000	3,594
Slave Geological Province Access Corridor	6,800	6,800	5,250
New Building Canada Plan - Highway Capacity Improvements	10,300	10,675	8,717
Capital Transfers			
Inuvik Airport Runway Extension	7,500	7,500	3,115
Taltson Expansion Pre-Construction	7,100	7,100	11,000
Whati Transmission Line (CIRNAC)	-	2,000	1,400
	108,550	143,050	162,312

REVENUE SUMMARY

INFORMATION ITEM

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
General			
Revolving Funds Net Revenue			
Yellowknife Airport Revolving Fund	280	280	2,239
Regulatory Revenues			
Airports - Landing and Other Fees	600	600	700
Inspection Services - Registrations	550	550	550
Inspection Services - Permits, Exams and Certifications	790	790	790
Road Licensing and Safety - License, Exams, and Other	1,570	1,570	1,570
Road Licensing and Safety - Permits and Registrations	7,300	7,300	7,300
Road Licensing and Safety - Toll Permits	5,400	5,400	5,400
Lease			
Airports Lease/Rental and Rental to Others	1,500	1,500	1,400
Beaufort Delta Education Council	210	210	250
Ventura Stanton Revenue Share	-	-	1,140
Program			
National Safety Code	153	153	153
Nav Canada Occupancy Agreement	720	720	850
Royal Canadian Mounted Police	8,000	8,000	8,000
Service and Miscellaneous			
Hay River Access Corridor	40	40	40
Municipality of Wood Buffalo	260	260	260
Other Miscellaneous	300	300	300
Parks Canada	2,400	2,400	2,400
Redknife River Bridge	1,900	1,928	3,278
	31,973	32,001	36,620
	140,523	175,051	198,932

COST SHARED AGREEMENTS

INFORMATION ITEM

(thousands of dollars)

	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures				
Beaufort Delta Education Council	100%	210	210	250
Electric Vehicle Infrastructure Program	60%	-	-	231
Hay River Access Corridor	100%	40	40	40
Municipality of Wood Buffalo	100%	260	260	260
National Safety Code	100%	150	150	153
Parks Canada	100%	2,400	2,400	2,400
Royal Canadian Mounted Police	100%	8,000	8,000	8,000
Crown-Indigenous Relations and Northern Affairs Canada - Hydropower Study And Capacity Support	100%	150	150	59
		11,210	11,210	11,393

DESCRIPTIONS OF COST SHARED AGREEMENTS

Beaufort Delta Education Council (250) - Through a Memorandum of Understanding (MOU) with the Beaufort-Delta Education Council (BDEC), the Department of Infrastructure provides direct services by leasing office space. Costs incurred by the Department on behalf of BDEC are recovered through invoicing in accordance with the agreement, which is in effect until December 31, 2027.

Electric Vehicle Infrastructure Program (231) - The Department of Infrastructure signed an agreement with Natural Resources Canada to support the deployment of electric vehicle charging infrastructure in public places, on-street, multi-unit residential buildings, workplace, as well as strategic infrastructure projects.

Hay River Access Corridor (40) - The Department of Infrastructure has signed a Memorandum of Understanding (MOU) with the Town of Hay River. This MOU approves the Department to incur expenditures on behalf of the Town for the maintenance of 5.2 kilometers of road known as the Hay River Corridor. The Town will reimburse the Department for cost of this maintenance, this agreement is on-going until terminated by both parties.

Municipality of Wood Buffalo (260) - The Alberta Road Maintenance program is for the maintenance of 50.9 kilometers of highway in northern Alberta. This road is a continuation of NWT Highway 5 in the Fort Smith area connecting to the community of Fort Fitzgerald and the Wood Buffalo National Park Highway system. The Department has a Memorandum of Understanding with the Regional Municipality of Wood Buffalo to maintain the Fort Fitzgerald road and the Regional Municipality of Wood Buffalo pays for the work, this agreement is on-going until terminated by both parties.

COST SHARED AGREEMENTS

INFORMATION ITEM

National Safety Code (153) - On behalf of Transport Canada, this agreement provides funding for the monitoring and enforcement of standards under the National Safety Code (NSC) with respect to commercial motor carriers. The Standard Funding Agreement supports the delivery function of the NSC program in the NWT, this agreement ends March 31, 2030.

Parks Canada (2,400) - An agreement with Parks Canada for the maintenance of approximately 117 km of Highway 5 within the Wood Buffalo National Park ending on July 31, 2030.

Royal Canadian Mounted Police (8,000) - Through a Memorandum of Agreement (MOA) with the RCMP, to provide maintenance and utility management services along with minor project management services for commercial and residential properties in the Northwest Territories. This MOA will be in effect until mutually renewed, amended or terminated.

Crown-Indigenous Relations and Northern Affairs Canada Hydropower Study And Capacity Support (59) - An agreement with the Government of Canada under Northern Responsible Energy Approach for Community Heat and Electricity (REACHE) Program to fund the feasibility, environmental, engagement work associated with hydropower development, to implement a hydropower review and to increase engineering capacity within the Department, agreement end date was March 31, 2024.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Asset Management	78	-	-	78	80	-	-	80
Corporate Management	31	-	-	31	30	-	-	30
Programs and Services	43	-	-	43	43	-	-	43
Regional Operations	249	-	13	262	248	-	13	261
Strategic Infrastructure, Energy, and Supply Chain	14	-	-	14	12	-	-	12
	415	-	13	428	413	-	13	426
Regional Allocation								
Headquarters	119	-	-	119	115	-	-	115
North Slave	51	-	1	52	52	-	1	53
Tłıchq	9	-	-	9	9	-	-	9
South Slave	101	-	-	101	102	-	-	102
Dehcho	52	-	12	64	52	-	12	64
Sahtu	25	-	-	25	25	-	-	25
Beaufort Delta	58	-	-	58	58	-	-	58
	415	-	13	428	413	-	13	426
Community Allocation								
Headquarters	119	-	-	119	115	-	-	115
Regional Offices	246	-	11	257	249	-	11	260
Other	50	-	2	52	49	-	2	51
	415	-	13	428	413	-	13	426

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

ASSET MANAGEMENT

ACTIVITY DESCRIPTION

Asset Management functions include the planning and oversight of design and construction for buildings, highways, bridges and airports throughout the Northwest Territories on behalf of the GNWT. This activity also includes the delivery of project management services; leasing and office space management; technical expertise for program and design standards; evaluations and commissioning; environmental site remediation assessment, planning and coordination; risk assessment; and overall general technical support.

ASSET MANAGEMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Design and Technical Services	3,789	3,789	3,625
Environmental Affairs	622	622	622
Facilities and Properties	9,803	9,803	8,888
Fleet Management	291	291	1,119
Project Management	3,741	5,541	3,741
Transportation	3,844	3,844	3,844
	22,090	23,890	21,839
Expenditure Category			
Compensation and Benefits	13,458	13,458	13,694
Grants, Contributions and Transfers	200	200	200
Amortization	4,467	4,467	3,552
Chargebacks	3	3	15
Computer Hardware and Software	120	120	129
Contract Services	2,984	4,784	3,369
Controllable Assets	21	21	21
Fees and Payments	89	89	89
Materials and Supplies	256	256	266
Purchased Services	174	174	174
Travel	300	300	312
Utilities	18	18	18
	22,090	23,890	21,839

ASSET MANAGEMENT

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grant			
Deh Gah Bridge Opportunities	200	200	200

DESCRIPTION OF GRANT

Deh Gah Bridge Opportunities (200) - A grant for the purpose of creating community benefits and economic opportunities.

ASSET MANAGEMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	54	-	-	54	54	-	-	54
North Slave	5	-	-	5	5	-	-	5
Tłıchǫ	-	-	-	-	-	-	-	-
South Slave	11	-	-	11	12	-	-	12
Dehcho	1	-	-	1	1	-	-	1
Sahtu	2	-	-	2	2	-	-	2
Beaufort Delta	5	-	-	5	6	-	-	6
	78	-	-	78	80	-	-	80
Community Allocation								
Headquarters	54	-	-	54	54	-	-	54
Regional Offices	24	-	-	24	26	-	-	26
Other	-	-	-	-	-	-	-	-
	78	-	-	78	80	-	-	80

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

CORPORATE MANAGEMENT

ACTIVITY DESCRIPTION

The Corporate Management activity provides leadership, planning, and overall management of the Department. It also provides financial oversight, advice and management services; policy, legislation and communication functions; occupational health and safety management; and strategic advice and support to the Department and Minister to support achievement of departmental objectives and priorities of the Legislative Assembly.

CORPORATE MANAGEMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Community Access Programs	1,500	1,500	1,500
Department Management	2,199	2,199	2,121
Finance	6,496	6,496	7,004
Occupational Health and Safety	486	486	486
Policy, Planning and Communications	2,462	2,538	2,387
	13,143	13,219	13,498
Expenditure Category			
Compensation and Benefits	7,411	7,411	7,187
Grants, Contributions and Transfers	1,500	1,500	1,500
Chargebacks	3,494	3,494	4,002
Computer Hardware and Software	9	9	9
Contract Services	351	427	427
Controllable Assets	11	11	11
Fees and Payments	56	56	56
Materials and Supplies	120	120	115
Purchased Services	120	120	120
Travel	69	69	69
Utilities	2	2	2
	13,143	13,219	13,498

CORPORATE MANAGEMENT

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
1,500	1,500	1,500

Contribution

Community Access Program

DESCRIPTION OF CONTRIBUTION

Community Access Program (1,500) - This program provides financial contributions and technical assistance to rural and remote communities for the construction and maintenance of community access roads.

CORPORATE MANAGEMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	29	-	-	29	28	-	-	28
North Slave	-	-	-	-	-	-	-	-
Tłı̨chǫ	-	-	-	-	-	-	-	-
South Slave	1	-	-	1	1	-	-	1
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	1	-	-	1	1	-	-	1
	31	-	-	31	30	-	-	30
Community Allocation								
Headquarters	29	-	-	29	28	-	-	28
Regional Offices	2	-	-	2	2	-	-	2
Other	-	-	-	-	-	-	-	-
	31	-	-	31	30	-	-	30

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

PROGRAMS AND SERVICES

ACTIVITY DESCRIPTION

The Programs and Services activity includes programs and services that are focused on external clients, including other departments, communities and the public. This includes air and marine travel, fuel services in communities not served by the private market, as well as the compliance, road safety, and licensing program.

PROGRAMS AND SERVICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Air, Marine and Safety	4,647	4,647	4,490
Compliance and Licensing	3,850	3,850	3,995
Fuel Services	1,949	1,949	1,824
Inspection Services	1,709	1,709	1,709
	12,155	12,155	12,018
Expenditure Category			
Compensation and Benefits	6,608	6,608	6,589
Amortization	1,949	1,949	1,824
Chargebacks	5	5	9
Computer Hardware and Software	111	111	114
Contract Services	1,816	1,816	1,816
Controllable Assets	169	169	169
Fees and Payments	271	271	271
Materials and Supplies	435	435	435
Purchased Services	219	219	219
Travel	508	508	508
Utilities	64	64	64
	12,155	12,155	12,018

PROGRAMS AND SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	22	-	-	22	21	-	-	21
North Slave	6	-	-	6	7	-	-	7
Tłıchq	-	-	-	-	-	-	-	-
South Slave	5	-	-	5	5	-	-	5
Dehcho	6	-	-	6	6	-	-	6
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	4	-	-	4	4	-	-	4
	43	-	-	43	43	-	-	43
Community Allocation								
Headquarters	22	-	-	22	21	-	-	21
Regional Offices	15	-	-	15	16	-	-	16
Other	6	-	-	6	6	-	-	6
	43	-	-	43	43	-	-	43

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

REGIONAL OPERATIONS

ACTIVITY DESCRIPTION

The regional structure of the department includes five regional offices in Yellowknife (North Slave), Norman Wells (Sahtu), Fort Simpson (Dehcho), Hay River (South Slave) and Inuvik (Beaufort Delta), each managing the full mandate of the department. Areas of responsibility under regional operations include:

- Airport Operations
- Facilities Management
- Ferry Operations
- Highway and Winter Road Operations
- Motor Vehicle Issuing Services
- Regional Lease Management
- Warehousing, Records Management, and Surplus Disposals

REGIONAL OPERATIONS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Airport Operations	15,992	15,992	15,911
Facilities Management	33,971	33,971	34,228
Highway Operations	109,959	109,959	110,404
Leases	32,823	32,823	36,685
Marine Operations	6,207	6,207	7,301
Regional Management	6,088	6,088	6,088
Road Licensing and Safety	1,216	1,216	1,213
Utilities	40,598	40,598	44,490
Winter Roads	7,765	7,765	12,535
	254,619	254,619	268,855
Expenditure Category			
Compensation and Benefits	39,988	39,988	39,868
Amortization	66,582	66,582	67,080
Chargebacks	35	35	35
Computer Hardware and Software	26	26	26
Contract Services	84,882	84,882	94,222
Controllable Assets	132	132	132
Fees and Payments	141	141	141
Interest	4,800	4,800	4,800
Materials and Supplies	8,908	8,908	9,508
Purchased Services	1,486	1,486	1,512
Travel	795	795	795
Utilities	46,844	46,844	50,736
	254,619	254,619	268,855

REGIONAL OPERATIONS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	40	-	1	41	40	-	1	41
Tłıchq	9	-	-	9	9	-	-	9
South Slave	84	-	-	84	84	-	-	84
Dehcho	45	-	12	57	45	-	12	57
Sahtu	23	-	-	23	23	-	-	23
Beaufort Delta	48	-	-	48	47	-	-	47
	249	-	13	262	248	-	13	261
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	205	-	11	216	205	-	11	216
Other	44	-	2	46	43	-	2	45
	249	-	13	262	248	-	13	261

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

STRATEGIC INFRASTRUCTURE, ENERGY, AND SUPPLY CHAIN

ACTIVITY DESCRIPTION

The Strategic Infrastructure, Energy, and Supply Chains activity supports the delivery of programs, services, and projects that plan and advance the GNWT's long-term energy objectives and strategic infrastructure priorities, while establishing and building relationships with Indigenous Governments and Organizations on major projects.

STRATEGIC INFRASTRUCTURE, ENERGY, AND SUPPLY CHAIN

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Energy	6,005	6,005	5,655
Strategic Infrastructure	449	449	449
	6,454	6,454	6,104
Expenditure Category			
Compensation and Benefits	2,369	2,369	2,219
Grants, Contributions and Transfers	3,192	3,192	2,992
Computer Hardware and Software	14	14	14
Contract Services	782	782	782
Materials and Supplies	41	41	41
Purchased Services	11	11	11
Travel	45	45	45
	6,454	6,454	6,104

STRATEGIC INFRASTRUCTURE, ENERGY, AND SUPPLY CHAIN

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Alternative and Renewable Energy Research	70	70	70
Arctic Energy Alliance (AEA)			
Alternative Energy Technologies Program	200	200	200
Biomass Energy	100	100	100
Commercial Energy Conservation and Efficiency Program	200	200	200
Community Renewable Energy Program	100	100	100
Core Funding	1,496	1,496	1,496
Energy Efficiency Incentive Program	200	200	200
Energy Rating Services Support Program	150	150	150
Business Support Program	300	300	300
Electric Vehicle Charging Stations	-	-	80
Energy Action Plan			
Community Energy Planning	50	50	-
Electric Vehicles Fast Charger Corridor	30	30	-
Low-Income Program to Address Energy Poverty	200	200	-
NWT Energy Corporation - Lease Agreement	96	96	96
Total Contributions	3,192	3,192	2,992

DESCRIPTIONS OF CONTRIBUTIONS

Alternative and Renewable Energy Research (70) - This funding will be used for academic or leading edge research and development work to push the technology envelope for remote community energy research in line with the 2030 Energy Strategy Objectives.

Alternative Energy Technologies Program (200) - This program provides incentives for NWT residents and businesses to incorporate renewable energy systems into their residences or business operations.

Biomass Energy (100) - This program provides NWT residents, businesses, non-government organizations, and community governments with accessible technical advice on existing or potential biomass projects.

Commercial Energy Conservation and Efficiency Program (200) - This program provides rebates to businesses to upgrade their buildings to improve energy efficiency.

Community Renewable Energy Program (100) - This program helps communities and Indigenous Governments to incorporate alternative energy systems or convert existing conventional energy systems to alternative energy technology.

STRATEGIC INFRASTRUCTURE, ENERGY, AND SUPPLY CHAIN

GRANTS, CONTRIBUTIONS AND TRANSFERS

Core Funding (1,496) - Contribution to deliver energy management programs.

Energy Efficiency Incentive Program (200) - This program provides rebates to homeowners and consumers who purchase energy efficient appliances.

Energy Rating Services Support Program (150) - The program provides funding to Arctic Energy Alliance to assist homeowners and businesses to complete energy efficiency audits.

Business Support Program (300) - Funding to support implementation of the 2030 Energy Strategy. The support includes alternative and renewable energy projects, energy efficiency, and electrification initiatives and related studies.

Electric Vehicle Charging Stations (80) - Funding for the Zero Emission Vehicle Infrastructure Program for electric vehicle charging stations in collaboration with Natural Resources Canada.

Community Energy Planning - Funding used to match federal funding to accelerate updating community energy plans so that communities can make evidence-based decisions and to support their applications for federal funding.

Electric Vehicles Fast Charger Corridor - To leverage federal funding to help complete the electric vehicle charging corridor between Yellowknife and the Alberta border.

Low-income Program to Address Energy Poverty - To meet the energy efficiency and conservation needs of low-income homeowners.

NWT Energy Corporation - Lease Agreement (96) - Contribution agreement to cover office space leasing costs for the delivery of projects for the Government of Canada's Investing in Canada Infrastructure Program.

STRATEGIC INFRASTRUCTURE, ENERGY, AND SUPPLY CHAIN

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	14	-	-	14	12	-	-	12
North Slave	-	-	-	-	-	-	-	-
Tichq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dancho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	14	-	-	14	12	-	-	12
Community Allocation								
Headquarters	14	-	-	14	12	-	-	12
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	14	-	-	14	12	-	-	12

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

PUBLIC STORES REVOLVING FUND

INFORMATION ITEM

The territorial wide Public Stores Revolving Fund was established to provide working capital to finance central warehousing of standard supply inventories such as accountable forms, vital statistics, court documents, etc. The Public Stores Revolving Fund is utilized by all GNWT departments as well as boards and agencies. The authorized limit of the fund is \$1,175,000. Currently, only Yellowknife has a public stores inventory, which services all regions.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	1,175	1,175	1,175
OPERATING RESULTS			
Opening Balance	203	203	208
Net Purchases	100	100	100
Net Issues	(95)	(95)	(110)
Closing Balance	208	208	198

PETROLEUM PRODUCTS REVOLVING FUND

INFORMATION ITEM

The Petroleum Products Revolving Fund, managed under the Fuel Services Division, was established on January 19, 1973. The fund provides working capital to finance inventory, accounts receivable and operating expenses, such as salaries, commissions, taxes and quality control, required for the distribution of petroleum products. Operating expenses are recovered through the price structure to achieve a break-even operation.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	55,000	55,000	55,000
OPERATING RESULTS			
Revenues			
Sales of Petroleum Products	70,000	70,000	54,000
Expenditures			
Cost of Goods Sold	61,500	61,500	45,000
Commissions	3,200	3,200	3,500
Compensation and Benefits	2,500	2,500	2,500
Other Operations and Maintenance	2,800	2,800	3,000
	70,000	70,000	54,000
Annual Surplus (Deficit)	-	-	-
Petroleum Products Stabilization Fund			
Accumulated Surplus (Deficit), beginning of year	(2,051)	(1,782)	(1,782)
Annual Surplus (Deficit)	-	-	-
Accumulated Surplus (Deficit), end of year	(2,051)	(1,782)	(1,782)

PETROLEUM PRODUCTS REVOLVING FUND

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	3	-	-	3	3	-	-	3
North Slave	1	-	-	1	1	-	-	1
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	7	-	-	7	7	-	-	7
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	3	-	-	3	3	-	-	3
	14	-	-	14	14	-	-	14
Community Allocation								
Headquarters	3	-	-	3	3	-	-	3
Regional Offices	11	-	-	11	11	-	-	11
Other	-	-	-	-	-	-	-	-
	14	-	-	14	14	-	-	14

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

MARINE TRANSPORTATION SERVICES REVOLVING FUND

INFORMATION ITEM

The Marine Transportation Services Revolving Fund (MTS) was established in 2017 by an amendment to the *Revolving Funds Act*. MTS is the mechanism under which the GNWT's tug and barge shipping arm operates. MTS commenced operations on July 1, 2017.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	35,000	35,000	35,000
OPERATING RESULTS			
Revenues			
Marine Freight Transport	7,844	12,151	23,803
Charters	7,583	11,261	4,506
Shipyard	1,200	810	600
Container Sales and Rentals	305	451	149
	16,932	24,673	29,058
Expenditures			
Fuel Sales and Delivery costs	10,265	15,133	19,703
Shipyard, Terminal Operations	7,914	9,037	6,707
	18,179	24,170	26,410
Operating Income	(1,247)	503	2,648
General Expenses			
Compensation and Benefits	2,216	2,201	2,342
Insurance	1,828	1,745	1,766
Interest	66	66	-
Utilities	729	843	770
Consulting and Legal Fees	60	38	60
Administration	1,518	1,576	1,854
Amortization	4,507	4,651	4,925
Loss on Disposal of Fixed Assets	-	-	-
	10,924	11,120	11,717
Net Operating Surplus (Loss)	(12,171)	(10,617)	(9,069)
Department of Infrastructure, Contribution	-	-	-
Net Surplus (Deficit)	(12,171)	(10,617)	(9,069)

MARINE TRANSPORTATION SERVICES REVOLVING FUND

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	10	-	-	10	10	-	-	10
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	10	-	-	10	10	-	-	10
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	10	-	-	10	10	-	-	10
Other	-	-	-	-	-	-	-	-
	10	-	-	10	10	-	-	10

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

YELLOWKNIFE AIRPORT REVOLVING FUND

INFORMATION ITEM

The Yellowknife Airport Revolving Fund was established July 1, 2017 at which time the Yellowknife Airport ceased to receive funding from the GNWT. The fund generates revenues to finance operating expenses, such as salaries, and funds Yellowknife Airport capital projects.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	36,000	36,000	36,000
OPERATING RESULTS			
Revenues			
Aeronautical	5,800	5,800	6,000
Airport Improvement Fee	5,000	5,000	6,575
Non-Aeronautical	3,200	3,200	4,363
	<u>14,000</u>	<u>14,000</u>	<u>16,938</u>
Expenses			
Amortization	2,800	2,800	3,001
Compensation and Benefits	5,800	5,800	6,238
Bad Debt Expense	15	15	15
Computer Hardware and Software	300	300	450
Contract Services	2,180	2,180	2,200
Fees and Payments	25	25	25
Materials and Supplies	1,100	1,100	1,180
Purchased Services	70	70	150
Travel	30	30	40
Utilities	1,400	1,400	1,400
	<u>13,720</u>	<u>13,720</u>	<u>14,699</u>
Annual Operating Surplus (Deficit)	280	280	2,239
Accumulated Operating Surplus (Deficit), beginning of year	14,781	12,181	12,461
Accumulated Operating Surplus (Deficit), end of year	<u>15,061</u>	<u>12,461</u>	<u>14,700</u>
Accumulated Contributed Surplus (Deficit), beginning of year	37,062	37,062	37,062
Accumulated Contributed Surplus (Deficit), end of year	<u>37,062</u>	<u>37,062</u>	<u>37,062</u>
Total Accumulated Surplus (Deficit), end of year	<u>52,123</u>	<u>49,523</u>	<u>51,762</u>

YELLOWKNIFE AIRPORT REVOLVING FUND

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	37	-	-	37	37	-	-	37
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	<u>37</u>	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>	<u>-</u>	<u>-</u>	<u>37</u>
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	37	-	-	37	37	-	-	37
Other	-	-	-	-	-	-	-	-
	<u>37</u>	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>	<u>-</u>	<u>-</u>	<u>37</u>

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

LEASE COMMITMENTS

INFORMATION ITEM

		(thousands of dollars)	
		2026-2027	
Type of Property	Community	Main Estimates	Future Lease Payments
Office Space	Behchokò	969	134
Office Space	Fort Good Hope	49	159
Office Space	Fort Liard	107	211
Office Space	Fort McPherson	366	1,680
Office Space	Fort Providence	34	37
Office Space	Fort Simpson	166	332
Office Space	Fort Smith	1,492	3,442
Office Space	Gamètì	20	25
Office Space	Hay River	945	2,556
Office Space	Hay River Reserve	93	124
Office Space	Inuvik	683	524
Office Space	Łutsel K'e	27	13
Office Space	Norman Wells	346	400
Office Space	Paulatuk	17	6
Office Space	Sachs Harbour	19	19
Office Space	Tsiigehtchic	12	-
Office Space	Tulita	12	-
Office Space	Wekweètì	34	73
Office Space	Whatì	24	2
Office Space	Yellowknife	10,567	118,952
		15,982	128,689

The above leases do not include capital leases. In the event a lease is deemed to be a capital lease the associated asset is included in tangible capital assets and amortized over the useful life of the asset; and the lease is recorded as a financial liability.

The Main Estimates and Future Lease Payment amounts represent the base rent cost, excluding any operations and maintenance component that is included in the total lease costs in the agreement.

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

Items	(thousands of dollars)		
	2025-2026	2025-2026	2026-2027
	Main Estimates	Revised Estimates	Main Estimates
Gwich'in Land Claim Implementation	6	6	6
Inuvialuit Implementation	50	50	50
Sahtu Land Claim Implementation	6	6	6
Tłı̄chq Land Claim Implementation	16	16	16
	78	78	78

DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

Gwich'in Land Claim Implementation (6) - Under the terms of a Bilateral Funding Agreement between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the GNWT, CIRNAC will provide funding to the GNWT to assist with Gwich'in implementation activities pursuant to the Gwich'in Implementation Plan.

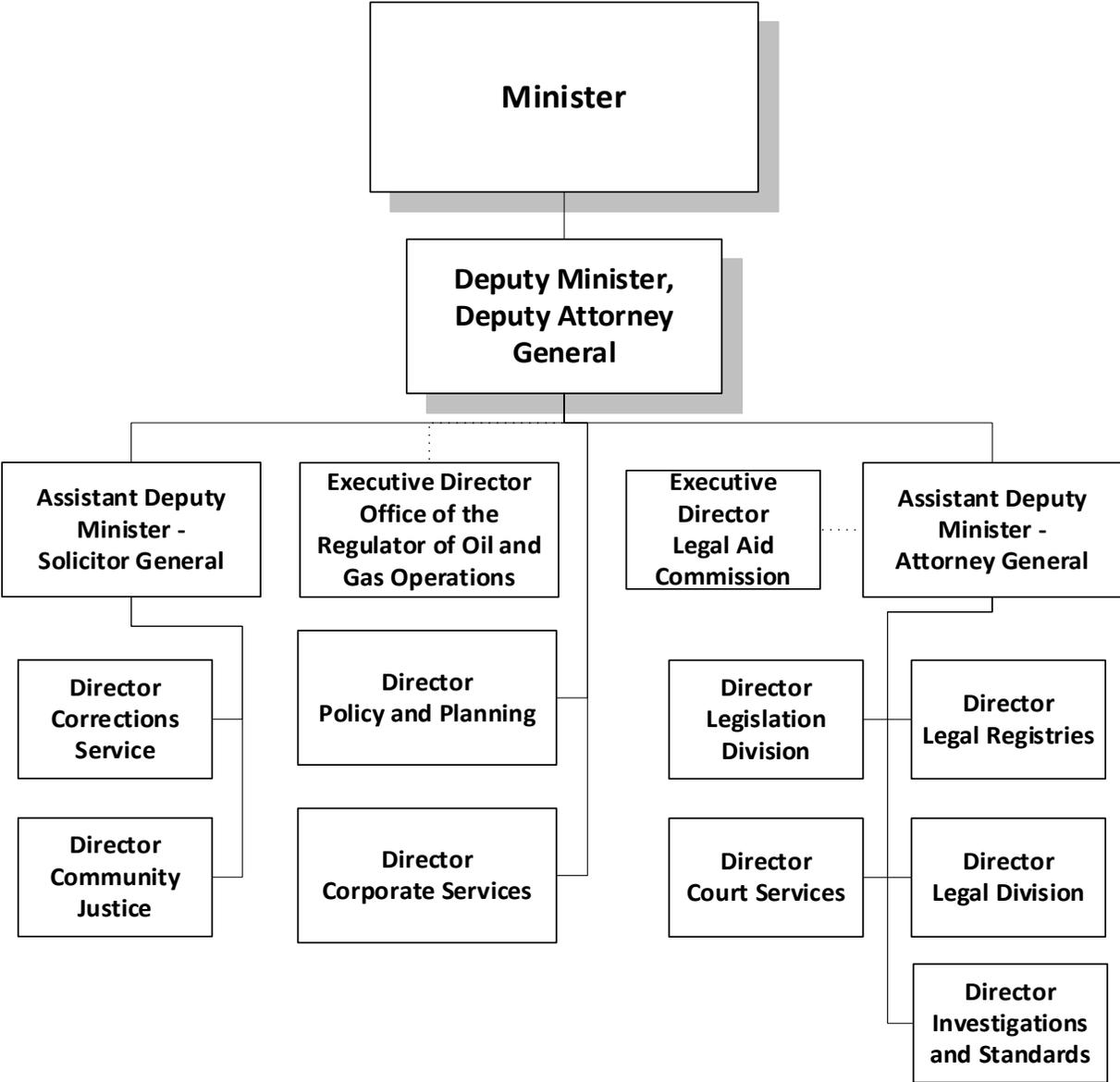
Inuvialuit Implementation (50) - Under the terms of a Bilateral Funding Agreement between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the GNWT, CIRNAC will provide implementation funding to the GNWT to assist with Inuvialuit implementation activities pursuant to the Inuvialuit Final Agreement.

Sahtu Land Claim Implementation (6) - Under the terms of a Bilateral Funding Agreement between Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and the GNWT, CIRNAC will provide funding to the GNWT to assist with Sahtu implementation activities pursuant to the Sahtu Implementation Plan.

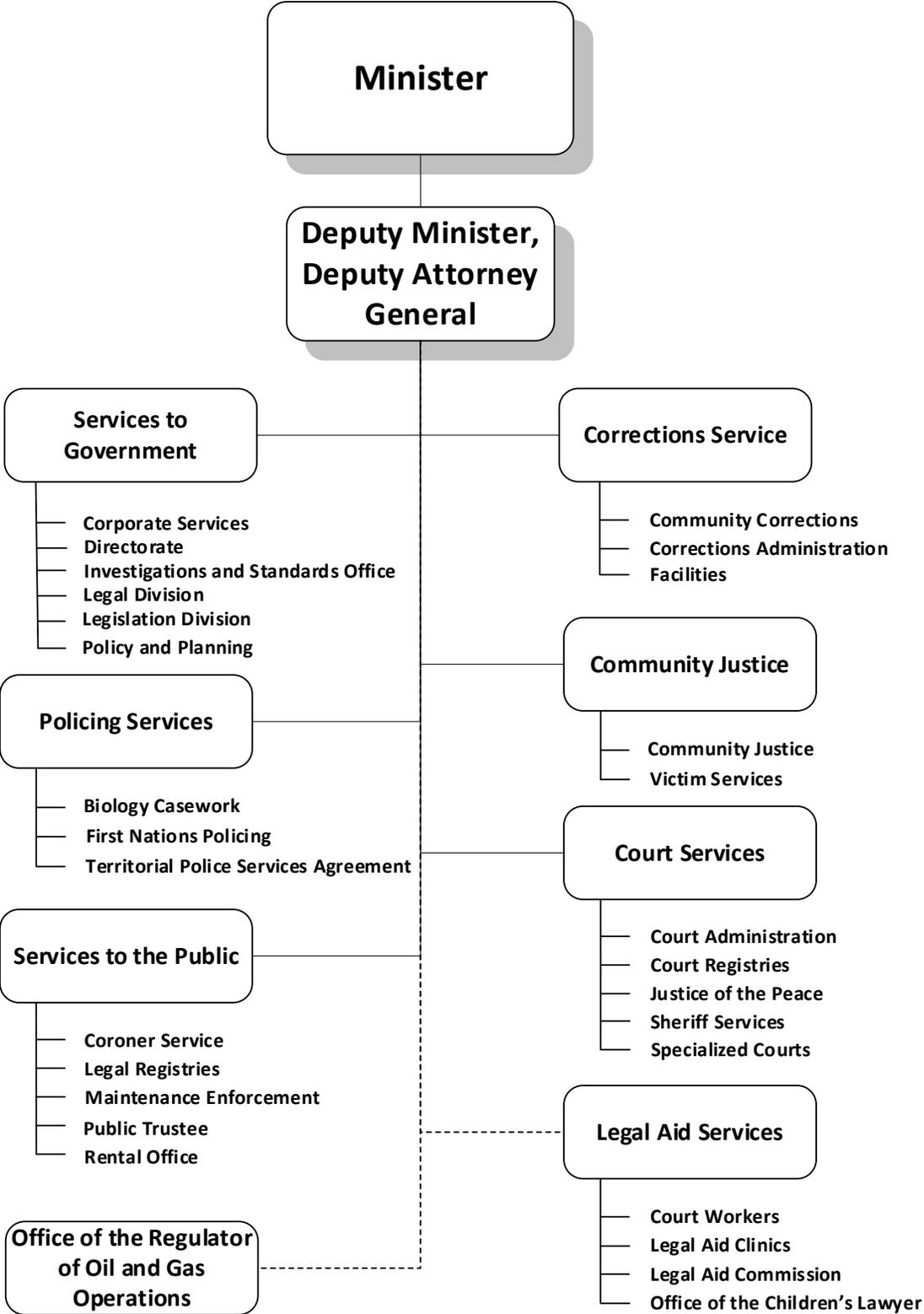
Tłı̄chq Land Claim Implementation (16) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Tłı̄chq implementation activities pursuant to the Tłı̄chq Implementation Plan.

Justice

ORGANIZATIONAL CHART

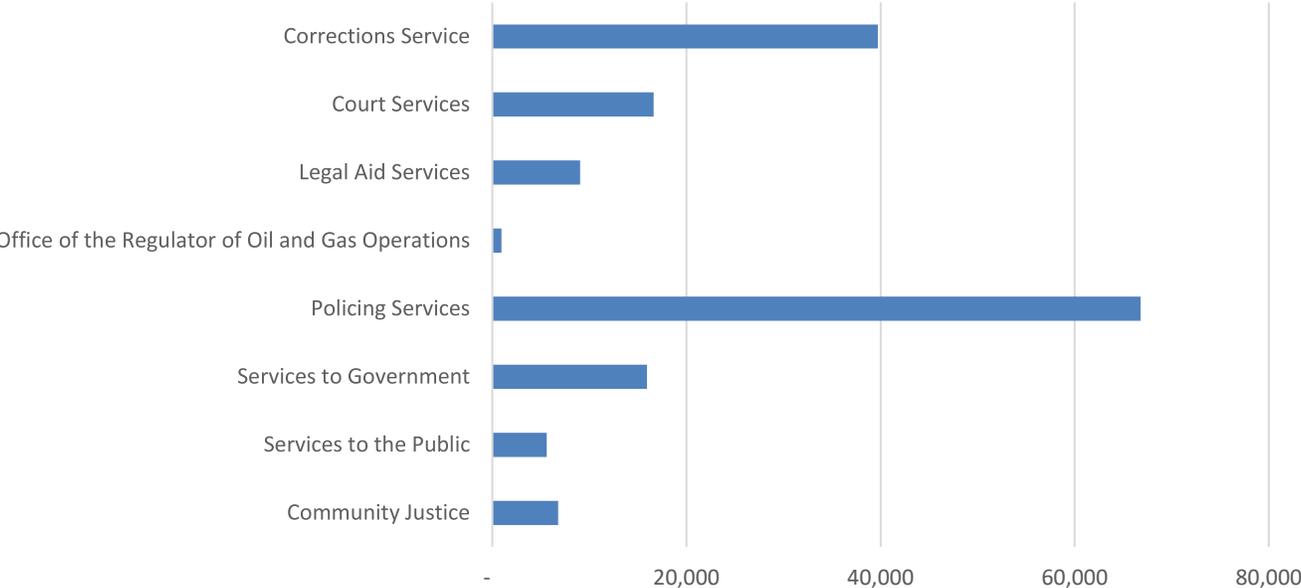


ACCOUNTING STRUCTURE CHART

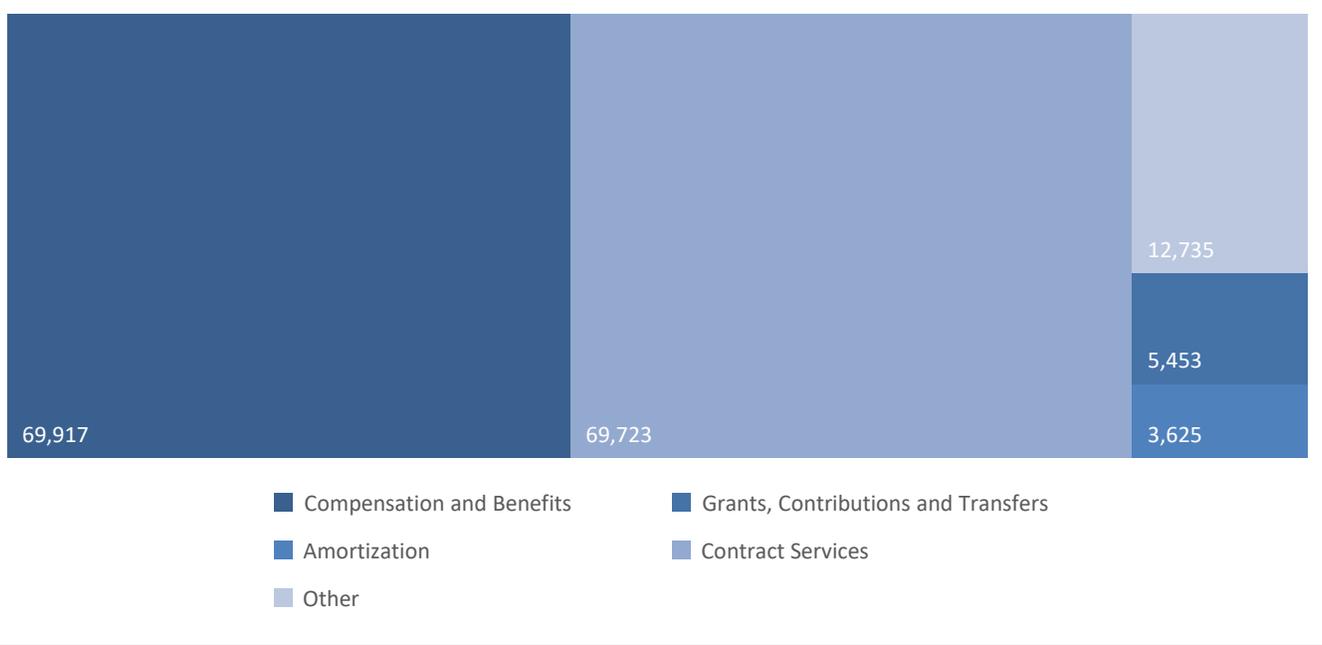


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The Minister and the Department of Justice have the mandate for the administration of justice in the Northwest Territories, including policing and corrections. This mandate will be carried out in a manner which respects community and Indigenous values and encourages communities to assume increasing responsibilities.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Community Justice	7,902	8,490	6,791
Corrections Service	39,839	39,839	39,732
Court Services	18,421	18,667	16,624
Legal Aid Services	8,078	9,871	9,041
Office of the Regulator of Oil and Gas Operations	944	944	944
Policing Services	66,290	66,290	66,773
Services to Government	15,536	15,567	15,948
Services to the Public	5,596	5,596	5,600
	162,606	165,264	161,453
Expenditure Category			
Compensation and Benefits	70,189	71,370	69,917
Grants, Contributions and Transfers	6,539	6,817	5,453
Amortization	5,004	5,004	3,625
Chargebacks	2,681	2,730	3,105
Computer Hardware and Software	113	191	113
Contract Services	68,940	69,315	69,723
Fees and Payments	2,411	2,666	2,601
Materials and Supplies	2,534	2,573	2,523
Purchased Services	1,452	1,472	1,452
Travel	2,679	3,062	2,877
Utilities	64	64	64
	162,606	165,264	161,453
Total Revenues	19,539	21,637	19,776
Total Active Positions	434		431
Infrastructure Investment	1,480	5,709	7,377

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Federal Cost Shared - Operations			
Access to Justice	2,782	4,602	4,568
Canadian Family Justice Fund	201	201	201
Community Consultative Group Advisory	-	278	286
Drug Treatment Court Funding Program	300	300	300
Enhancing Victim Services	1,397	1,397	-
Gun and Gang Violence Action Fund	800	800	800
Indigenous Justice Program	815	815	815
Intensive Rehabilitative Custody and Supervision	300	300	300
Public Safety Canada - Fort Liard Community Safety Officer Program	158	158	-
Youth Justice Services	2,893	2,893	2,893
	9,646	11,744	10,163
General			
Regulatory Revenues			
Court Fees and Fines	577	577	568
Land Title and Legal Registries Fees	8,152	8,152	7,668
Maintenance Enforcement Program Attachment Costs	12	12	11
Public Trustee Fees	129	129	129
Rental Office Fees	33	33	33
Operators Licenses	1	1	1
Program			
Air Charter Recoveries	197	197	267
Community Parole	4	4	5
Contract Management Committee Provincial Territorial Secretariat	149	149	202
Federal Exchange of Services	531	531	537
Legal Aid Repayments	7	7	9
Nunavut Exchanges of Services	101	101	183
	9,893	9,893	9,613
	19,539	21,637	19,776

COST SHARED AGREEMENTS

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures			
Access to Justice	2,782	4,602	4,568
Canadian Family Justice Fund	201	201	201
Community Consultative Group Advisory	-	278	286
Drug Treatment Court Funding Program	300	300	300
Enhancing Victim Services	1,397	1,397	-
French Language and Communication	482	513	513
Gun and Gang Violence Action Fund	800	800	800
Implementation of the National Action Plan to End Gender Based Violence	292	292	292
Indigenous Justice Program	815	815	815
Intensive Rehabilitative Custody and Public Safety Canada - Fort Liard Community Safety Officer Program	300	300	300
Youth Justice Services	158	158	-
	2,893	2,893	2,893
	10,420	12,549	10,968

DESCRIPTIONS OF COST SHARED AGREEMENTS

Access to Justice (4,568) - An agreement with the Government of Canada to provide program enhancement and flexibility for access to justice services through Legal Aid, recognizing the distinct service delivery challenges that exist in the north. This agreement is an enhancement to a mandated activity. The agreement is in place until March 31, 2027.

Canadian Family Justice Fund (201) - An agreement with the Government of Canada to facilitate improved access to the family justice system for families experiencing separation and divorce. The agreement is in place until March 31, 2027.

Community Consultative Group Advisory (286) - An agreement with the Government of Canada to help communities establish and maintain Community Consultative Groups to identify and advocate for community policing priorities while fostering dialogue between the RCMP and the community. The agreement is in place until March 31, 2032.

Drug Treatment Court Funding Program (300) - An agreement with the Government of Canada to provide program enhancements within the Department of Justice to reduce crime committed as a result of a substance use disorder through court-monitored treatment and community service support for eligible non-violent offenders. The agreement is in place until March 31, 2028.

COST SHARED AGREEMENTS

INFORMATION ITEM

Enhancing Victim Services - An agreement with the Government of Canada for enhancing and building further capacity in the delivery of the NWT Victim Services Program. The agreement is in place until March 31, 2026.

French Language and Communication Services (513) - An agreement with the Government of Canada to provide funding for providing administrative and policy support to implement and deliver programs and services to the public in French. The agreement is in place until March 31, 2028.

Gun and Gang Violence Action Fund (800) - An agreement with the Government of Canada to support efforts to prevent, disrupt and combat gun and gang violence. The agreement is in place until March 31, 2028.

Implementation of the National Action Plan to End Gender Based Violence (292) - An agreement with the Government of Canada to provide program enhancements within the Department of Justice to reduce gender-based violence. The agreement is in place until March 31, 2027.

Indigenous Justice Program (815) - An agreement with the Government of Canada that provides capacity building funding to support community justice programs in NWT communities. The agreement is in place until March 31, 2027.

Intensive Rehabilitative Custody and Supervision (300) - An agreement with the Government of Canada, this program is designed to address specialized therapeutic and rehabilitative programs and services for youth with mental health needs that have been convicted of serious or violent crimes. The agreement is in place until March 31, 2027.

Public Safety Canada - Fort Liard Community Safety Officer Program - An agreement with Public Safety Canada to aid in the pilot project in partnership with an NWT community intended to enhance community safety and wellness, prevent crime and establish community partnerships. The agreement is in place until March 31, 2026.

Youth Justice Services (2,893) - An agreement with the Government of Canada that supports the delivery of youth justice services and programs. This agreement is provided to support a mandated activity. The agreement is in place until March 31, 2027.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Community Justice	7	-	-	7	7	-	-	7
Corrections Service	222	-	-	222	220	-	-	220
Court Services	68	-	-	68	67	-	-	67
Legal Aid Services	37	-	-	37	38	-	-	38
Office of the Regulator of Oil And Gas Operations	4	-	-	4	4	-	-	4
Services to Government	64	-	-	64	63	-	-	63
Services to the Public	31	1	-	32	31	1	-	32
	433	1	-	434	430	1	-	431
Regional Allocation								
Headquarters	83	-	-	83	82	-	-	82
North Slave	243	1	-	244	243	1	-	244
Tłıchq	3	-	-	3	3	-	-	3
South Slave	84	-	-	84	83	-	-	83
Dehcho	6	-	-	6	6	-	-	6
Sahtu	5	-	-	5	4	-	-	4
Beaufort Delta	9	-	-	9	9	-	-	9
	433	1	-	434	430	1	-	431
Community Allocation								
Headquarters	83	-	-	83	82	-	-	82
Regional Offices	340	1	-	341	339	1	-	340
Other	10	-	-	10	9	-	-	9
	433	1	-	434	430	1	-	431

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

COMMUNITY JUSTICE

ACTIVITY DESCRIPTION

The Community Justice Division provides support to communities to develop and implement sustainable local justice programming in the areas of restorative justice, victim services, community policing and crime prevention. The Division also provides support under the *Protection Against Family Violence Act* and works closely with communities and the RCMP on policing priorities and community safety initiatives.

COMMUNITY JUSTICE

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Community Justice	4,492	4,770	4,778
Victim Services	3,410	3,720	2,013
	7,902	8,490	6,791
Expenditure Category			
Compensation and Benefits	1,177	1,177	1,177
Grants, Contributions and Transfers	6,351	6,629	5,265
Chargebacks	3	3	3
Contract Services	150	200	150
Fees and Payments	50	130	50
Materials and Supplies	30	30	30
Purchased Services	18	38	18
Travel	123	283	98
	7,902	8,490	6,791

COMMUNITY JUSTICE

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Community Justice Committees and Projects	2,648	2,926	2,934
Gun and Gang Strategy	669	669	669
Men's Healing Program	589	589	589
Victims Assistance Support Projects	2,338	2,338	966
YWCA of Yellowknife	107	107	107
Total Contributions	6,351	6,629	5,265

DESCRIPTIONS OF CONTRIBUTIONS

Community Justice Committees and Projects (2,934) - Contributions are provided for Community Justice projects that promote and encourage the participation of communities in the justice system and the development and implementation of community-based alternatives to the formal justice system.

Gun and Gang Strategy (669) - Contributions are provided to community focused intervention projects for communities selected under the strategy for the combatting of gang and firearm related crime.

Men's Healing Program (589) - Contributions are provided for Indigenous-led, preventative approaches to support men's healing as a means to reduce intimate partner and family violence.

Victims Assistance Support Projects (966) - Contributions are provided for the development or enhancement of community based and culturally relevant programs and projects which support or directly benefit victims of crime.

YWCA of Yellowknife (107) - Funding provided to the YWCA in their role as "designate" under the *Protection Against Family Violence Act*.

COMMUNITY JUSTICE

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	2	-	-	2	2	-	-	2
North Slave	5	-	-	5	5	-	-	5
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	7	-	-	7	7	-	-	7
Community Allocation								
Headquarters	2	-	-	2	2	-	-	2
Regional Offices	5	-	-	5	5	-	-	5
Other	-	-	-	-	-	-	-	-
	7	-	-	7	7	-	-	7

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

CORRECTIONS SERVICE

ACTIVITY DESCRIPTION

The Corrections Service provides safe custody and supervision of adult and youth offenders. This is achieved through the operation of correctional facilities and the supervision of offenders sentenced to community based orders such as conditional sentences and probation orders. The Corrections Service also delivers culturally relevant programs to support offender rehabilitation and reintegration, including input and support of Elders, the Traditional Liaison Officers and Indigenous staff members.

CORRECTIONS SERVICE

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Community Corrections	5,739	5,739	5,565
Corrections Administration	4,916	4,916	5,110
Facilities	29,184	29,184	29,057
	39,839	39,839	39,732
Expenditure Category			
Compensation and Benefits	33,296	33,296	33,005
Grants, Contributions and Transfers	179	179	179
Amortization	2,905	2,905	3,099
Contract Services	435	435	435
Fees and Payments	444	444	444
Materials and Supplies	1,656	1,656	1,646
Purchased Services	387	387	387
Travel	485	485	485
Utilities	52	52	52
	39,839	39,839	39,732

CORRECTIONS SERVICE

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contribution			
Offender Reintegration	179	179	179

DESCRIPTION OF CONTRIBUTION

Offender Reintegration (179) - Contribution funding available for offender reintegration activities.

CORRECTIONS SERVICE

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	8	-	-	8	8	-	-	8
North Slave	123	-	-	123	122	-	-	122
Tłıchq	2	-	-	2	2	-	-	2
South Slave	73	-	-	73	73	-	-	73
Dehcho	5	-	-	5	5	-	-	5
Sahtu	4	-	-	4	3	-	-	3
Beaufort Delta	7	-	-	7	7	-	-	7
	222	-	-	222	220	-	-	220
Community Allocation								
Headquarters	8	-	-	8	8	-	-	8
Regional Offices	205	-	-	205	204	-	-	204
Other	9	-	-	9	8	-	-	8
	222	-	-	222	220	-	-	220

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

COURT SERVICES

ACTIVITY DESCRIPTION

The NWT has three levels of court which collectively constitute the judicial branch of government: Court of Appeal, Supreme Court and Territorial Court. The courts are independent of the executive (GNWT departments/boards) and legislative (Legislative Assembly) branches of government. The Court Services Division is responsible for providing administrative support to the courts through the Court Registry and the Sheriff's Office, as well as program support through the Specialized Courts program. These support services ensure courts are accessible, impartial and timely. The Division is also responsible for family law services, including the Family Law Mediation Program, the Parenting After Separation Program and the Child Support Recalculation Service. The Division also supports access to justice by providing free public access to legal research material in the M.M. deWeerd Public Legal Resource Centre.

COURT SERVICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Court Administration	2,625	2,625	941
Court Registries	10,984	10,984	10,883
Justice of the Peace	435	435	435
Sheriff Services	3,116	3,362	3,275
Specialized Courts	1,261	1,261	1,090
	18,421	18,667	16,624
Expenditure Category			
Compensation and Benefits	12,813	12,940	12,697
Amortization	2,017	2,017	333
Chargebacks	-	7	4
Computer Hardware and Software	5	83	5
Contract Services	814	839	814
Fees and Payments	212	212	212
Materials and Supplies	494	503	493
Purchased Services	665	665	665
Travel	1,392	1,392	1,392
Utilities	9	9	9
	18,421	18,667	16,624

COURT SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	2	-	-	2	2	-	-	2
North Slave	57	-	-	57	57	-	-	57
Tłıchq	-	-	-	-	-	-	-	-
South Slave	8	-	-	8	7	-	-	7
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	1	-	-	1	1	-	-	1
	68	-	-	68	67	-	-	67
Community Allocation								
Headquarters	2	-	-	2	2	-	-	2
Regional Offices	66	-	-	66	65	-	-	65
Other	-	-	-	-	-	-	-	-
	68	-	-	68	67	-	-	67

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

LEGAL AID SERVICES

ACTIVITY DESCRIPTION

The Legal Aid Commission (the Commission) is established under the *Legal Aid Act*, and is responsible for ensuring that all eligible persons in the NWT receive legal aid. The Commission provides legal services for legal aid outreach, most criminal and family law matters, and some civil cases. It determines eligibility for legal aid in accordance with the parameters established by the *Legal Aid Act*, the regulations under the Act, and the policies and guidelines of the Commission. The Commission is also responsible for the court worker program, public legal education, and the provision of administrative supervision to the Office of the Children's Lawyer.

LEGAL AID SERVICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Court Workers	1,130	1,314	1,168
Legal Aid Clinics	3,889	4,849	4,276
Legal Aid Commission	2,879	3,528	3,417
Office of the Children's Lawyer	180	180	180
	8,078	9,871	9,041
Expenditure Category			
Compensation and Benefits	5,683	6,706	5,921
Amortization	39	39	39
Chargebacks	-	42	7
Computer Hardware and Software	3	3	3
Contract Services	379	679	679
Fees and Payments	1,369	1,544	1,559
Materials and Supplies	79	109	84
Purchased Services	35	35	35
Travel	491	714	714
	8,078	9,871	9,041

LEGAL AID SERVICES

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	31	-	-	31	32	-	-	32
Tłıchq	1	-	-	1	1	-	-	1
South Slave	2	-	-	2	2	-	-	2
Dehcho	1	-	-	1	1	-	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	1	-	-	1	1	-	-	1
	37	-	-	37	38	-	-	38
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	36	-	-	36	37	-	-	37
Other	1	-	-	1	1	-	-	1
	37	-	-	37	38	-	-	38

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

OFFICE OF THE REGULATOR OF OIL AND GAS OPERATIONS

ACTIVITY DESCRIPTION

The Regulator of Oil and Gas Operations (Regulator) regulates onshore oil and gas operations in the NWT, outside of federal areas and the Inuvialuit Settlement Region, for the primary purposes of ensuring safety, environmental protection and the conservation of oil and gas resources. The Office of the Regulator of Oil and Gas Operations (OROGO) was established to support the Regulator. OROGO's responsibilities include conducting reviews of applications, regulating seismic and drilling operations, facility (including pipeline and well) regulation, inspection and compliance verification, and emergency response and investigation.

OFFICE OF THE REGULATOR OF OIL AND GAS OPERATIONS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Office of the Regulator of Oil and Gas Operations	944	944	944
Expenditure Category			
Compensation and Benefits	711	711	711
Computer Hardware and Software	5	5	5
Contract Services	90	90	90
Fees and Payments	13	13	13
Materials and Supplies	34	34	34
Purchased Services	23	23	23
Travel	68	68	68
	944	944	944

OFFICE OF THE REGULATOR OF OIL AND GAS OPERATIONS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	4	-	-	4	4	-	-	4
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	4	-	-	4	4	-	-	4
Community Allocation								
Headquarters	4	-	-	4	4	-	-	4
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	4	-	-	4	4	-	-	4

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

POLICING SERVICES

ACTIVITY DESCRIPTION

The RCMP provides policing services for NWT communities through an agreement between the GNWT and the Government of Canada. Agreements also exist with Public Safety Canada to cost-share DNA testing and analysis and to support First Nations and Inuit Policing Program positions.

POLICING SERVICES

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Biology Casework	183	183	183
First Nations Policing	4,228	4,228	4,339
Territorial Police Services Agreement	61,879	61,879	62,251
	66,290	66,290	66,773
Expenditure Category			
Contract Services	66,290	66,290	66,773

SERVICES TO GOVERNMENT

ACTIVITY DESCRIPTION

Services to Government includes the corporate management activities of the Directorate, Policy and Planning, and Corporate Services Divisions. It also includes the Investigations and Standards Office and services provided to other GNWT departments, boards and agencies. Legal Division provides advice and representation to all GNWT departments and specified public agencies. GNWT bills and regulations are prepared by legislative drafters in Legislation Division, and legal translators prepare French versions of these instruments. Additionally, the Department provides advice and information to GNWT public bodies on the *Access to Information and Protection of Privacy Act* (ATIPP Act) through the Access and Privacy Office.

SERVICES TO GOVERNMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Corporate Services	4,702	4,702	5,115
Directorate	1,262	1,262	1,369
Investigations and Standards Office	258	258	258
Legal Division	5,025	5,025	4,862
Legislation Division	2,023	2,023	2,023
Policy and Planning	2,266	2,297	2,321
	15,536	15,567	15,948
Expenditure Category			
Compensation and Benefits	11,813	11,844	11,710
Grants, Contributions and Transfers	9	9	9
Amortization	-	-	107
Chargebacks	2,678	2,678	3,091
Computer Hardware and Software	44	44	44
Contract Services	477	477	477
Fees and Payments	110	110	110
Materials and Supplies	164	164	159
Purchased Services	183	183	183
Travel	55	55	55
Utilities	3	3	3
	15,536	15,567	15,948

SERVICES TO GOVERNMENT

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grant			
National Justice Issues	9	9	9

DESCRIPTION OF GRANT

National Justice Issues (9) - Grants to organizations working toward improving the Canadian Justice System.

SERVICES TO GOVERNMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	63	-	-	63	62	-	-	62
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	1	-	-	1	1	-	-	1
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	64	-	-	64	63	-	-	63
Community Allocation								
Headquarters	63	-	-	63	62	-	-	62
Regional Offices	1	-	-	1	1	-	-	1
Other	-	-	-	-	-	-	-	-
	64	-	-	64	63	-	-	63

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

SERVICES TO THE PUBLIC

ACTIVITY DESCRIPTION

Services to the Public includes a number of programs and services that are accessible to all residents, including services available from the following:

Coroner Service;

Legal Registries (Land Titles Office; corporation, partnership, business name, cooperative association and society registration; personal property registration, regulation of securities trading, registration of notaries public and commissioners for oaths);

Maintenance Enforcement Office;

Public Trustee; and

Rental Office.

SERVICES TO THE PUBLIC

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Coroner Service	1,261	1,261	1,261
Legal Registries	2,467	2,467	2,467
Maintenance Enforcement	1,006	1,006	1,006
Public Trustee	629	629	633
Rental Office	233	233	233
	5,596	5,596	5,600
Expenditure Category			
Compensation and Benefits	4,696	4,696	4,696
Amortization	43	43	47
Computer Hardware and Software	56	56	56
Contract Services	305	305	305
Fees and Payments	213	213	213
Materials and Supplies	77	77	77
Purchased Services	141	141	141
Travel	65	65	65
	5,596	5,596	5,600

SERVICES TO THE PUBLIC

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	4	-	-	4	4	-	-	4
North Slave	27	1	-	28	27	1	-	28
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	31	1	-	32	31	1	-	32
Community Allocation								
Headquarters	4	-	-	4	4	-	-	4
Regional Offices	27	1	-	28	27	1	-	28
Other	-	-	-	-	-	-	-	-
	31	1	-	32	31	1	-	32

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

VICTIMS ASSISTANCE FUND

INFORMATION ITEM

The *Victims of Crime Act* established the Victims Assistance Fund as a Special Purpose Fund. The fund provides support for community based projects and activities that provide services and assistance to victims of crime.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Income			
Revenue	55	55	55
Expenses			
Contributions	110	110	110
Annual Surplus (Deficit)	(55)	(55)	(55)
Accumulated Surplus (Deficit), beginning of year	184	305	250
Accumulated Surplus (Deficit), end of year	129	250	195

PROCEEDS OF CRIME FUND

INFORMATION ITEM

The Federal *Seized Property Management Act* and associated *Forfeited Property Sharing Regulations* allow for the sharing of proceeds where the Northwest Territories has participated in criminal investigations. The funds are utilized for activities relating to crime prevention and drug prevention education.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
OPERATING RESULTS			
Income			
Revenue	5	5	5
Expenses			
Contributions	30	30	30
Annual Surplus (Deficit)	(25)	(25)	(25)
Accumulated Surplus (Deficit), beginning of year	72	110	85
Accumulated Surplus (Deficit), end of year	47	85	60

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

Items	(thousands of dollars)		
	2025-2026	2025-2026	2026-2027
	Main Estimates	Revised Estimates	Main Estimates
Estates Clerk	149	149	149
Gwich'in Land Claim Implementation	29	30	30
Provision of Assistance for Court Ordered Counsel	17	17	17
Sahtu Land Claim Implementation	29	30	30
Tłı̄chq Land Claim Implementation	58	59	59
	282	285	285

DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

Estates Clerk (149) - On behalf of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC), the Government of the Northwest Territories administers estates of Indigenous persons.

Gwich'in Land Claim Implementation (30) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Gwich'in implementation activities pursuant to the Gwich'in Implementation Plan.

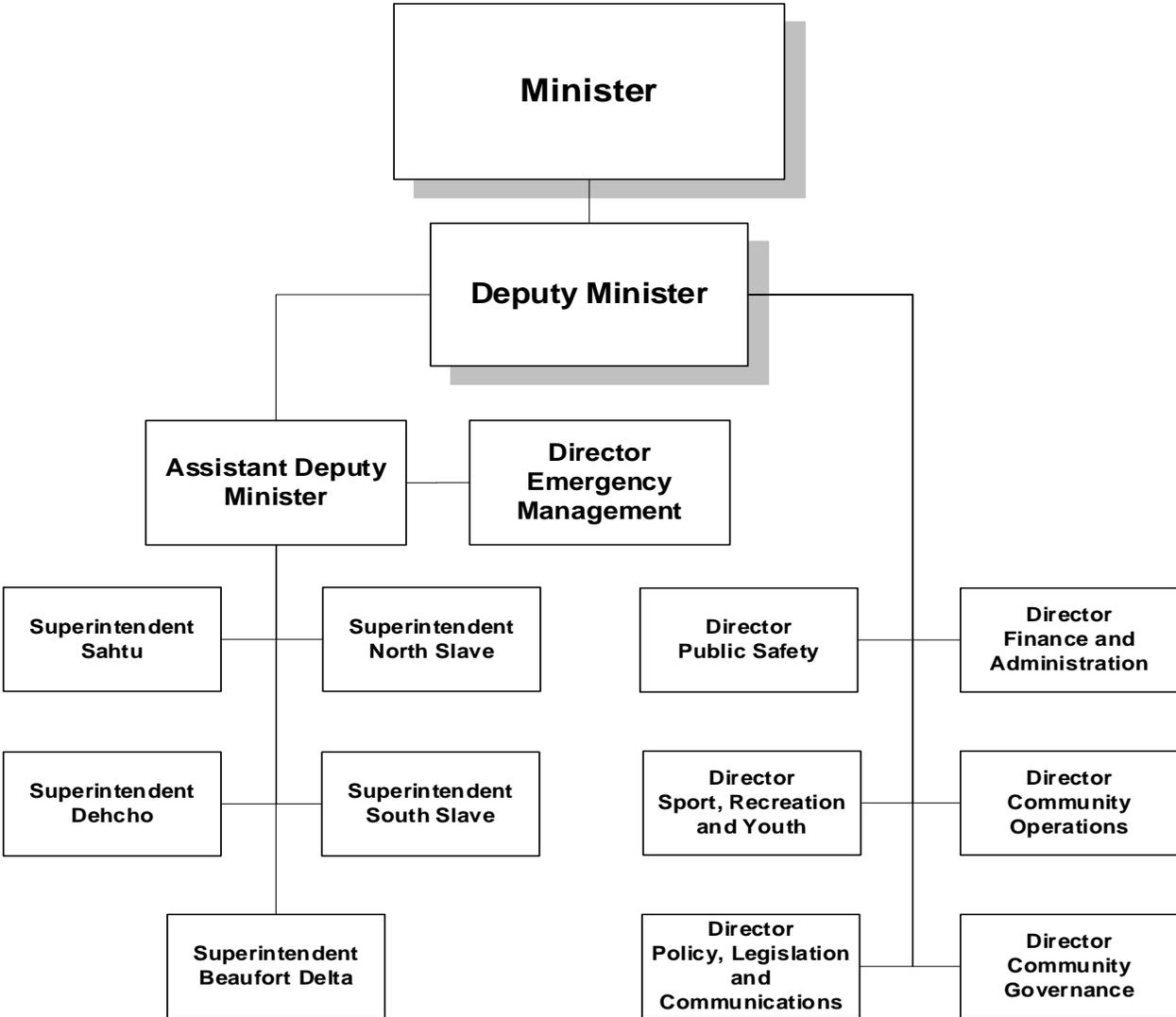
Provision of Assistance for Court Ordered Counsel (17) - An agreement for the purpose of having the Legal Aid Commission manage court-ordered counsel on behalf of the Government of Canada.

Sahtu Land Claim Implementation (30) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Sahtu implementation activities pursuant to the Sahtu Implementation Plan.

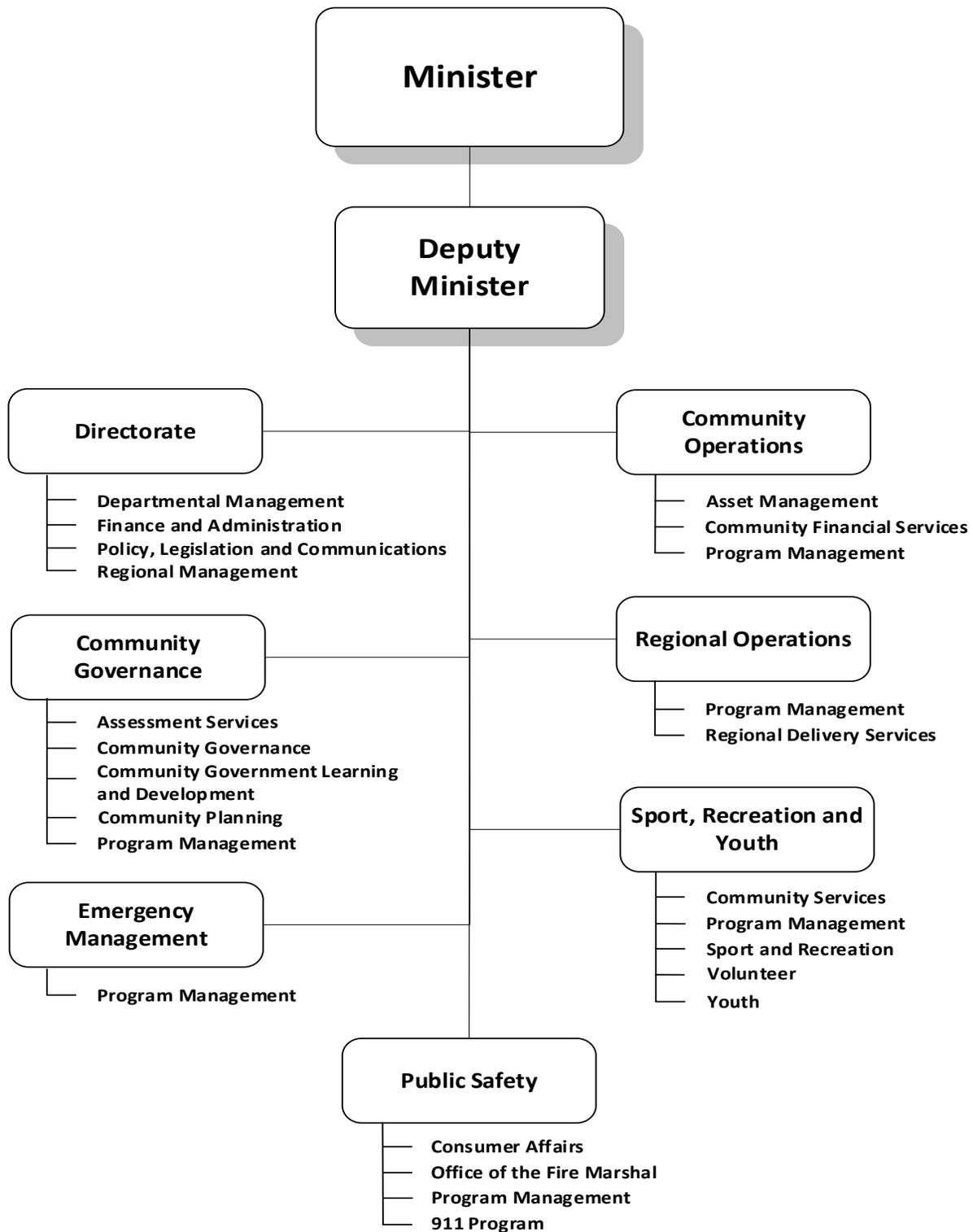
Tłı̄chq Land Claim Implementation (59) - Under the terms of a Bilateral Funding Agreement between CIRNAC and the GNWT, CIRNAC will provide funding to the GNWT to assist with Tłı̄chq implementation activities pursuant to the Tłı̄chq Implementation Plan.

Municipal and Community Affairs

ORGANIZATIONAL CHART

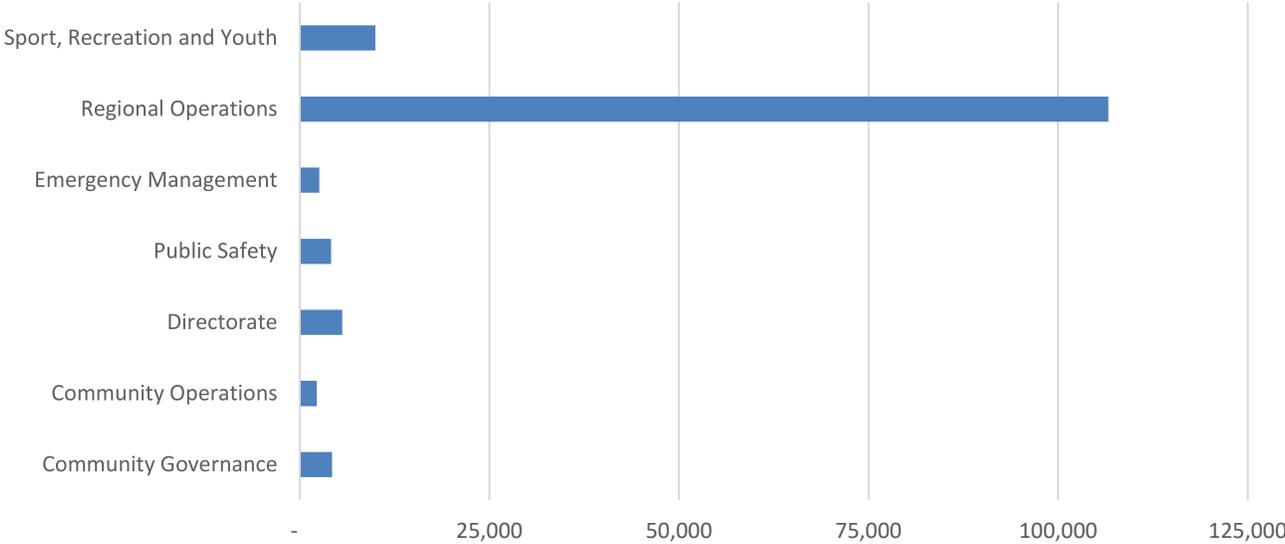


ACCOUNTING STRUCTURE CHART



GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



DEPARTMENT SUMMARY

DESCRIPTION

The Minister and the Department are responsible for the development and maintenance of community governments, responsive and responsible to the residents, with sufficient legal authority and resources to carry out community responsibilities, to provide their public programs and services essential to good community life and to deal effectively with other governments and organizations. The Minister and Department are also responsible for protecting the interests of consumers.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Community Governance	3,989	3,989	4,260
Community Operations	2,333	2,333	2,231
Directorate	4,407	4,563	5,610
Emergency Management	1,029	6,475	2,597
Public Safety	4,126	4,126	4,126
Regional Operations	105,437	105,437	106,612
Sport, Recreation and Youth	7,199	9,393	9,961
	128,520	136,316	135,397
Expenditure Category			
Compensation and Benefits	17,916	19,084	19,142
Grants, Contributions and Transfers	104,903	107,097	109,044
Amortization	85	85	111
Chargebacks	778	797	909
Computer Hardware and Software	120	139	135
Contract Services	1,646	2,397	2,561
Controllable Assets	30	30	30
Fees and Payments	439	3,941	446
Materials and Supplies	493	531	564
Purchased Services	485	490	490
Travel	1,602	1,702	1,942
Utilities	23	23	23
	128,520	136,316	135,397
Total Revenues	18,973	30,897	39,981
Total Active Positions	113	113	115
Infrastructure Investment	39,923	52,758	50,192

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Transfer Payments			
Federal Cost Shared - Operations			
Emergency Management Support	10,000	10,000	20,000
Canadian Sport Policy Implementation	-	394	-
Federal Cost Shared - Capital			
Canada Housing Infrastructure Fund	-	3,712	630
Climate Resilient Coastal Communities Program	-	796	803
Investing In Canada Infrastructure Program	7,075	10,800	16,650
New Building Canada Plan - Small Communities Fund	-	3,297	-
	17,075	28,999	38,083
General			
Regulatory Revenues			
911 Service - Call Answer Levy	1,650	1,650	1,650
Business Licences	31	31	31
Collection Agency Licences	7	7	7
Lottery Licences	50	50	50
Plan Review Fees	70	70	70
Real Estate Agents and Salespersons	3	3	3
Registration Fees	68	68	68
Vendor/Direct Seller Licences	13	13	13
Service and Miscellaneous			
Physical Activity, Sport and Recreation Fund	6	6	6
	1,898	1,898	1,898
	18,973	30,897	39,981

COST SHARED AGREEMENTS

INFORMATION ITEM

(thousands of dollars)

	Percentage Externally Funded	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Operations Expenditures				
Canadian Sport Policy Implementation	50%	-	394	-

DESCRIPTIONS OF COST SHARED AGREEMENTS

Canadian Sport Policy Implementation - An agreement with Canada for funding to support Canadian Sport Policy actions plan through contributions to sport organizations and community sport programs. The agreement ends on March 31, 2026.

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Community Governance	16	-	-	16	16	-	-	16
Community Operations	13	-	-	13	12	-	-	12
Directorate	14	-	-	14	17	-	-	17
Emergency Management	6	-	-	6	6	-	-	6
Public Safety	20	-	-	20	20	-	-	20
Regional Operations	32	-	-	32	32	-	-	32
Sport, Recreation and Youth	12	-	-	12	12	-	-	12
	113	-	-	113	115	-	-	115
Regional Allocation								
Headquarters	70	-	-	70	72	-	-	72
North Slave	5	-	-	5	5	-	-	5
Tłıchq	3	-	-	3	3	-	-	3
South Slave	9	-	-	9	9	-	-	9
Dehcho	8	-	-	8	8	-	-	8
Sahtu	8	-	-	8	8	-	-	8
Beaufort Delta	10	-	-	10	10	-	-	10
	113	-	-	113	115	-	-	115
Community Allocation								
Headquarters	70	-	-	70	72	-	-	72
Regional Offices	43	-	-	43	43	-	-	43
Other	-	-	-	-	-	-	-	-
	113	-	-	113	115	-	-	115

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

COMMUNITY GOVERNANCE

ACTIVITY DESCRIPTION

The Community Governance activity coordinates many of the functions that support community governments in carrying out their responsibilities including community planning, governance and staff learning and development. The activity provides planning and governance advice to the Department's regional offices and community governments. This activity is also responsible for the assessment of all land and improvements in the Northwest Territories.

COMMUNITY GOVERNANCE

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Assessment Services	1,470	1,470	1,470
Community Governance	322	322	322
Community Government Learning and Development	610	610	880
Community Planning	989	989	996
Program Management	598	598	592
	3,989	3,989	4,260
Expenditure Category			
Compensation and Benefits	2,191	2,191	2,157
Grants, Contributions and Transfers	385	385	385
Amortization	15	15	15
Computer Hardware and Software	12	12	12
Contract Services	750	750	890
Fees and Payments	144	144	144
Materials and Supplies	114	114	149
Purchased Services	75	75	75
Travel	303	303	433
	3,989	3,989	4,260

COMMUNITY GOVERNANCE

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Advancing Local Government Administrators Program	260	260	260
Partners Contribution Funding - Assessment Services	125	125	125
Total Contributions	385	385	385

DESCRIPTIONS OF CONTRIBUTIONS

Advancing Local Government Administrators Program (260) - Funding to improve community capacity initiative.

Partners Contribution Funding - Assessment Services (125) - Contribution funding provided to the City of Yellowknife in support of the City's property assessment services.

COMMUNITY GOVERNANCE

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	15	-	-	15	15	-	-	15
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	1	-	-	1	1	-	-	1
	16	-	-	16	16	-	-	16
Community Allocation								
Headquarters	15	-	-	15	15	-	-	15
Regional Offices	1	-	-	1	1	-	-	1
Other	-	-	-	-	-	-	-	-
	16	-	-	16	16	-	-	16

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

COMMUNITY OPERATIONS

ACTIVITY DESCRIPTION

The Community Operations activity coordinates many of the functions that support the operations and administration of community governments. The activity provides planning and technical advice to the department's regional offices and community governments as well as representing the interests of community governments on regulatory requirements and standards related to financial reporting and asset management. The activity also coordinates community infrastructure funding agreements with the federal government.

COMMUNITY OPERATIONS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Asset Management	1,064	1,064	1,064
Community Financial Services	708	708	708
Program Management	561	561	459
	2,333	2,333	2,231
Expenditure Category			
Compensation and Benefits	1,962	1,962	1,860
Computer Hardware and Software	39	39	39
Contract Services	84	84	84
Materials and Supplies	43	43	43
Purchased Services	55	55	55
Travel	150	150	150
	2,333	2,333	2,231

COMMUNITY OPERATIONS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	13	-	-	13	12	-	-	12
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	13	-	-	13	12	-	-	12
Community Allocation								
Headquarters	13	-	-	13	12	-	-	12
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	13	-	-	13	12	-	-	12

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

DIRECTORATE

ACTIVITY DESCRIPTION

The Directorate is responsible for the overall management of the Department, managing human and financial resources and providing overall direction and planning. The Directorate also coordinates the development and the implementation of the Department's strategies with the senior management team and links the Department's activity to the goals of the Minister and government. Regional Management oversees operations in the regional offices.

DIRECTORATE

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Department Management	1,391	1,391	1,227
Finance and Administration	1,351	1,370	1,712
Policy, Legislation and Communications	1,406	1,543	2,412
Regional Management	259	259	259
	4,407	4,563	5,610
Expenditure Category			
Compensation and Benefits	2,588	2,720	3,338
Grants, Contributions and Transfers	460	460	460
Chargebacks	778	797	909
Computer Hardware and Software	5	5	12
Contract Services	254	254	554
Materials and Supplies	68	68	78
Purchased Services	141	146	146
Travel	113	113	113
	4,407	4,563	5,610

DIRECTORATE

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contribution			
Partners Contribution Funding	460	460	460

DESCRIPTION OF CONTRIBUTION

Partners Contribution Funding (460) - Contribution funding provided to NWT Association of Communities, Local Government Administrators of the NWT and Arctic Energy Alliance who work in partnership with the Department to achieve the Department's mission and goals.

DIRECTORATE
ACTIVE POSITIONS
 INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	14	-	-	14	17	-	-	17
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	14	-	-	14	17	-	-	17
Community Allocation								
Headquarters	14	-	-	14	17	-	-	17
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	14	-	-	14	17	-	-	17

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

EMERGENCY MANAGEMENT

ACTIVITY DESCRIPTION

Emergency Management supports community governments in preparing for and responding to emergencies. The Division oversees the GNWT's activities, which include mitigation and prevention, planning and preparedness, response, and recovery and administration of agreements for the delivery of federal emergency management programs.

EMERGENCY MANAGEMENT

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Program Management	1,029	6,475	2,597
Expenditure Category			
Compensation and Benefits	920	1,956	1,762
Computer Hardware and Software	-	19	8
Contract Services	73	824	548
Fees and Payments	-	3,502	7
Materials and Supplies	20	58	46
Travel	16	116	226
	1,029	6,475	2,597

EMERGENCY MANAGEMENT

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	6	-	-	6	6	-	-	6
North Slave	-	-	-	-	-	-	-	-
Tłıchq	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	6	-	-	6	6	-	-	6
Community Allocation								
Headquarters	6	-	-	6	6	-	-	6
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	6	-	-	6	6	-	-	6

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

PUBLIC SAFETY

ACTIVITY DESCRIPTION

The Public Safety activity coordinates key regulatory programs and services within the Department that support the safety and protection of residents of the Northwest Territories. This includes Consumer Affairs, Office of the Fire Marshal, Program Management and the 911 Program.

PUBLIC SAFETY

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Consumer Affairs	178	178	178
Office of the Fire Marshal	1,667	1,667	1,667
Program Management	619	619	619
911 Program	1,662	1,662	1,662
	4,126	4,126	4,126
Expenditure Category			
Compensation and Benefits	3,408	3,408	3,408
Grants, Contributions and Transfers	185	185	185
Amortization	12	12	12
Computer Hardware and Software	11	11	11
Contract Services	245	245	245
Controllable Assets	30	30	30
Fees and Payments	2	2	2
Materials and Supplies	39	39	39
Purchased Services	18	18	18
Travel	176	176	176
	4,126	4,126	4,126

PUBLIC SAFETY

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	15	-	-	15	15	-	-	15
North Slave	1	-	-	1	1	-	-	1
Tłıchq	-	-	-	-	-	-	-	-
South Slave	1	-	-	1	1	-	-	1
Dehcho	1	-	-	1	1	-	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	1	-	-	1	1	-	-	1
	20	-	-	20	20	-	-	20
Community Allocation								
Headquarters	15	-	-	15	15	-	-	15
Regional Offices	5	-	-	5	5	-	-	5
Other	-	-	-	-	-	-	-	-
	20	-	-	20	20	-	-	20

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

REGIONAL OPERATIONS

ACTIVITY DESCRIPTION

Regional Operations is responsible for the coordination, implementation and delivery of most of the Department's programs and services to community governments and other stakeholders at the regional level. Regional staff provide advice and support to community governments on a range of issues and topics. They advise community governments on governance, budgeting, debt recovery, and sound financial management and reporting. They support community governments in the planning exercises for land use, emergency management, capital investment and asset management. They have a key role as the primary contact working with community governments to support them in developing good governance and operational practices. They also play a role with other government agencies in an effort to support the community governments. Regional Operations holds responsibility for the delivery for federal infrastructure programs. Implementation of the programs, oversight and reporting on use of federal funds is primarily collected through the regional offices with support from headquarters.

REGIONAL OPERATIONS

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Program Management	102,517	102,517	103,692
Regional Delivery Services	2,920	2,920	2,920
	105,437	105,437	106,612
Expenditure Category			
Compensation and Benefits	4,983	4,983	4,753
Grants, Contributions and Transfers	99,537	99,537	100,918
Amortization	58	58	82
Computer Hardware and Software	30	30	30
Contract Services	64	64	64
Fees and Payments	4	4	4
Materials and Supplies	99	99	99
Purchased Services	146	146	146
Travel	493	493	493
Utilities	23	23	23
	105,437	105,437	106,612

REGIONAL OPERATIONS

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grants			
Community Government Funding	56,637	56,637	57,772
Déjineq Self-Government Grant	3,957	3,957	3,998
Grant-in-Lieu of Taxes	15,029	15,029	15,029
New Deal Taxation Revenue Program	600	600	600
Senior Citizens and Disabled Persons Property Tax Relief	1,232	1,232	1,232
	77,455	77,455	78,631
Contributions			
Water and Waste Services Funding	22,082	22,082	22,287
Total Grants and Contributions	99,537	99,537	100,918

DESCRIPTIONS OF GRANTS AND CONTRIBUTIONS

Community Government Funding (57,772) - Formula based funding to eligible community governments to assist them with providing municipal services.

Déjineq Self-Government Grant (3,998) - Implementation of the Déjineq Final Self-Government Agreement.

Grant-in-Lieu of Taxes (15,029) - Grants provided to tax based communities in lieu of property taxes.

New Deal Taxation Revenue Program (600) - Grants to community governments under the Property Taxation Revenue Grant Program equivalent to the actual amount of property taxes collected in the prior taxation year minus administration fees.

Senior Citizens and Disabled Persons Property Tax Relief (1,232) - Matching grants to tax based communities.

Water and Waste Services Funding (22,287) - To provide funding to support community governments with the provision of water and sewer services.

REGIONAL OPERATIONS

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	-	-	-	-	-	-	-	-
North Slave	4	-	-	4	4	-	-	4
Tłıchq	2	-	-	2	2	-	-	2
South Slave	7	-	-	7	7	-	-	7
Dehcho	6	-	-	6	6	-	-	6
Sahtu	6	-	-	6	6	-	-	6
Beaufort Delta	7	-	-	7	7	-	-	7
	32	-	-	32	32	-	-	32
Community Allocation								
Headquarters	-	-	-	-	-	-	-	-
Regional Offices	32	-	-	32	32	-	-	32
Other	-	-	-	-	-	-	-	-
	32	-	-	32	32	-	-	32

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

SPORT, RECREATION AND YOUTH

ACTIVITY DESCRIPTION

Sport, and Recreation and Youth provides advice and assistance regarding sport, physical activity and recreation initiatives with community governments and other non-government organization stakeholders. The activity also coordinates volunteer recognition and development programs. The Youth section promotes and supports youth initiatives including youth tours and the Youth Ambassadors Program. Community Services provides support for community recreation programs. The Northwest Territories Lottery Commission manages and operates the Western Canada Lottery Program in the Northwest Territories and operates the Physical Activity, Sport and Recreation Fund.

SPORT, RECREATION AND YOUTH

OPERATIONS EXPENDITURE SUMMARY

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Community Services	996	996	996
Program Management	4,625	6,819	7,387
Sport and Recreation	660	660	660
Volunteer	214	214	214
Youth	704	704	704
	7,199	9,393	9,961
Expenditure Category			
Compensation and Benefits	1,864	1,864	1,864
Grants, Contributions and Transfers	4,336	6,530	7,096
Amortization	-	-	2
Computer Hardware and Software	23	23	23
Contract Services	176	176	176
Fees and Payments	289	289	289
Materials and Supplies	110	110	110
Purchased Services	50	50	50
Travel	351	351	351
	7,199	9,393	9,961

SPORT, RECREATION AND YOUTH

GRANTS, CONTRIBUTIONS AND TRANSFERS

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Grant			
High Performance Athlete Grant	50	50	50
Contributions			
Canadian Sport Policy Implementation	272	666	272
Children and Youth Resiliency	450	450	450
Get Active NWT	100	100	100
Recreation Funding	1,275	3,075	4,035
Regional Youth Sport Events	650	650	650
Youth Centres	500	500	500
Youth Contributions	112	112	112
Youth Corps	927	927	927
	4,286	6,480	7,046
Total Grant and Contributions	4,336	6,530	7,096

DESCRIPTIONS OF GRANT AND CONTRIBUTIONS

High Performance Athlete Grant (50) - A grant to NWT athletes achieving high performance standards within their sport.

Canadian Sport Policy Implementation (272) - Funding to support Canadian Sport Policy action plan through contributions to sport organizations and community sport programs.

Children and Youth Resiliency (450) - Contributions to community governments or other organizations to support programs that encourage physical literacy and resiliency in children and youth.

Get Active NWT (100) - Funds to encourage community groups to organize local events to assist residents to become more physically active.

Recreation Funding (4,035) - Contributions to territorial sport or recreation organizations to expand programs and services which encourage residents to become more physically active.

Regional Youth Sport Events (650) - Funding to support regionally based youth sport or multisport events.

Youth Centres (500) - Contributions to community governments or other organizations who operate local youth centres providing healthy lifestyle programming.

SPORT, RECREATION AND YOUTH

GRANTS, CONTRIBUTIONS AND TRANSFERS

Youth Contributions (112) - Contributions to community or regional level youth serving organizations to offer short duration programs and services that encourage youth leadership development.

Youth Corps (927) - Contributions to territorial level youth serving organizations for longer term programs and services that include youth leadership development, healthy choices and volunteer development components.

SPORT, RECREATION AND YOUTH

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	7	-	-	7	7	-	-	7
North Slave	-	-	-	-	-	-	-	-
Tłıchq	1	-	-	1	1	-	-	1
South Slave	1	-	-	1	1	-	-	1
Dehcho	1	-	-	1	1	-	-	1
Sahtu	1	-	-	1	1	-	-	1
Beaufort Delta	1	-	-	1	1	-	-	1
	12	-	-	12	12	-	-	12
Community Allocation								
Headquarters	7	-	-	7	7	-	-	7
Regional Offices	5	-	-	5	5	-	-	5
Other	-	-	-	-	-	-	-	-
	12	-	-	12	12	-	-	12

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

PHYSICAL ACTIVITY, SPORT AND RECREATION FUND

INFORMATION ITEM

The Northwest Territories Lottery Commission is established under the *Western Canada Lottery Act* which received assent by the Legislative Assembly on March 13, 2018. It is responsible for the conduct and operation of the Western Canada Lottery Program (WCLP). The net proceeds of the WCLP are reported in the Physical Activity, Sport and Recreation Fund, a special purpose fund for the promotion and delivery of physical activity, sport and recreation programs. The effective date of the Fund is May 1, 2019, when responsibility was transferred to MACA.

	(thousands of dollars)		
	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Authorized Limit	3,000	3,000	3,000
OPERATING RESULTS			
Revenues			
Western Canada Lottery Revenue	5,850	5,850	5,850
GNWT Contribution	-	1,800	2,760
	5,850	7,650	8,610
Expenditures			
Compensation and Benefits	344	344	344
Grants, Contributions and Transfers	5,200	5,200	5,200
Computer Hardware and Software	25	25	25
Contract Services	80	80	80
Materials and Supplies	60	60	60
Purchased Services	90	90	90
Travel	45	45	45
	5,844	5,844	5,844
Annual Surplus (Deficit)	6	1,806	2,766
Accumulated Surplus (Deficit), beginning of year	(2,237)	(2,752)	(946)
Accumulated Surplus (Deficit), end of year	(2,231)	(946)	1,820

PHYSICAL ACTIVITY, SPORT AND RECREATION FUND

ACTIVE POSITIONS

INFORMATION ITEM

	2025-2026				2026-2027			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Regional Allocation								
Headquarters	4	-	-	4	4	-	-	4
North Slave	-	-	-	-	-	-	-	-
Tłıchǫ	-	-	-	-	-	-	-	-
South Slave	-	-	-	-	-	-	-	-
Dehcho	-	-	-	-	-	-	-	-
Sahtu	-	-	-	-	-	-	-	-
Beaufort Delta	-	-	-	-	-	-	-	-
	4	-	-	4	4	-	-	4
Community Allocation								
Headquarters	4	-	-	4	4	-	-	4
Regional Offices	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	4	-	-	4	4	-	-	4

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

WORK PERFORMED ON BEHALF OF OTHERS

INFORMATION ITEM

(thousands of dollars)

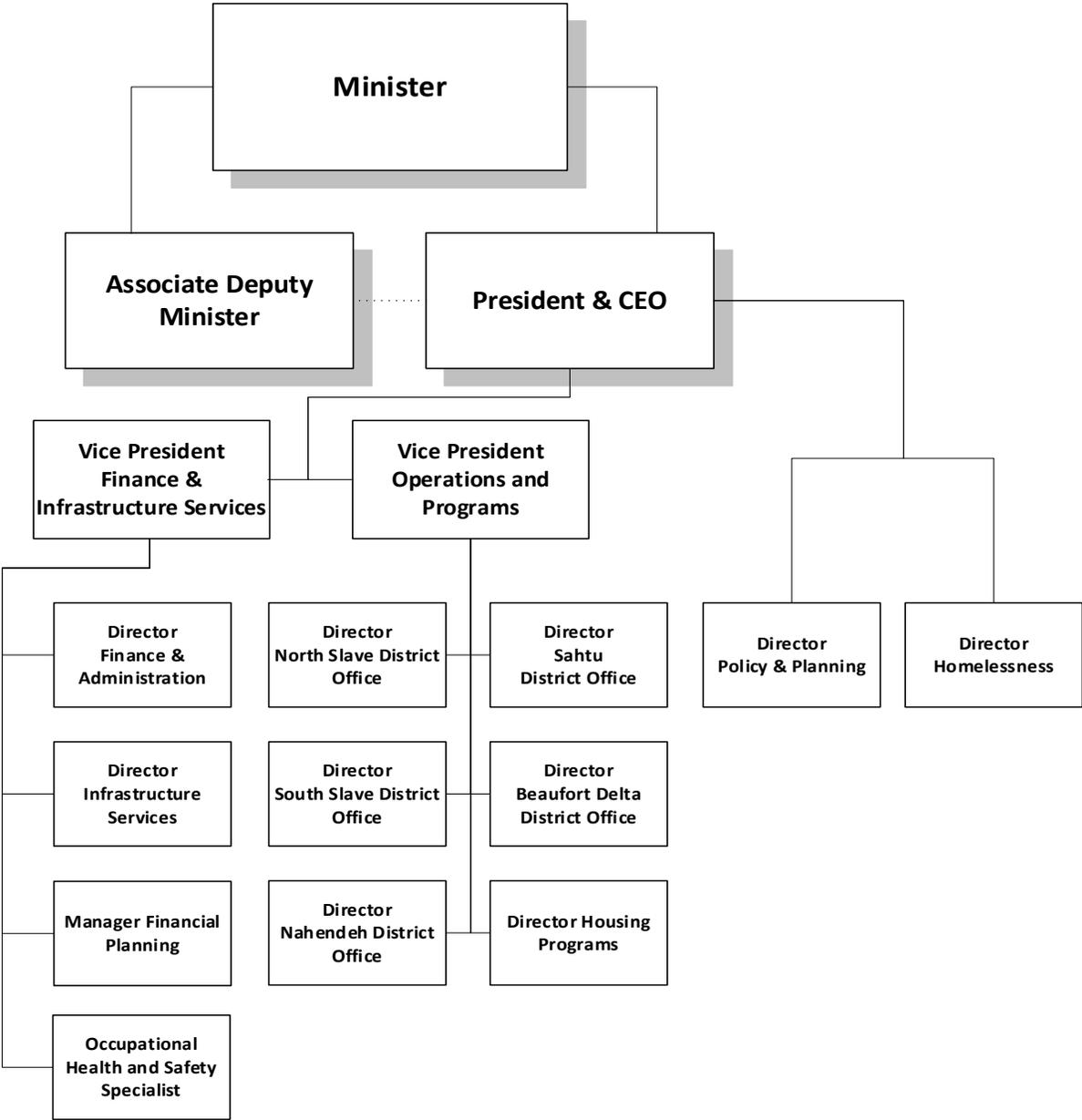
Items	2025-2026	2025-2026	2026-2027
	Main Estimates	Revised Estimates	Main Estimates
Community Capacity Building Fund	18,000	18,750	18,750

DESCRIPTIONS OF WORK PERFORMED ON BEHALF OF OTHERS

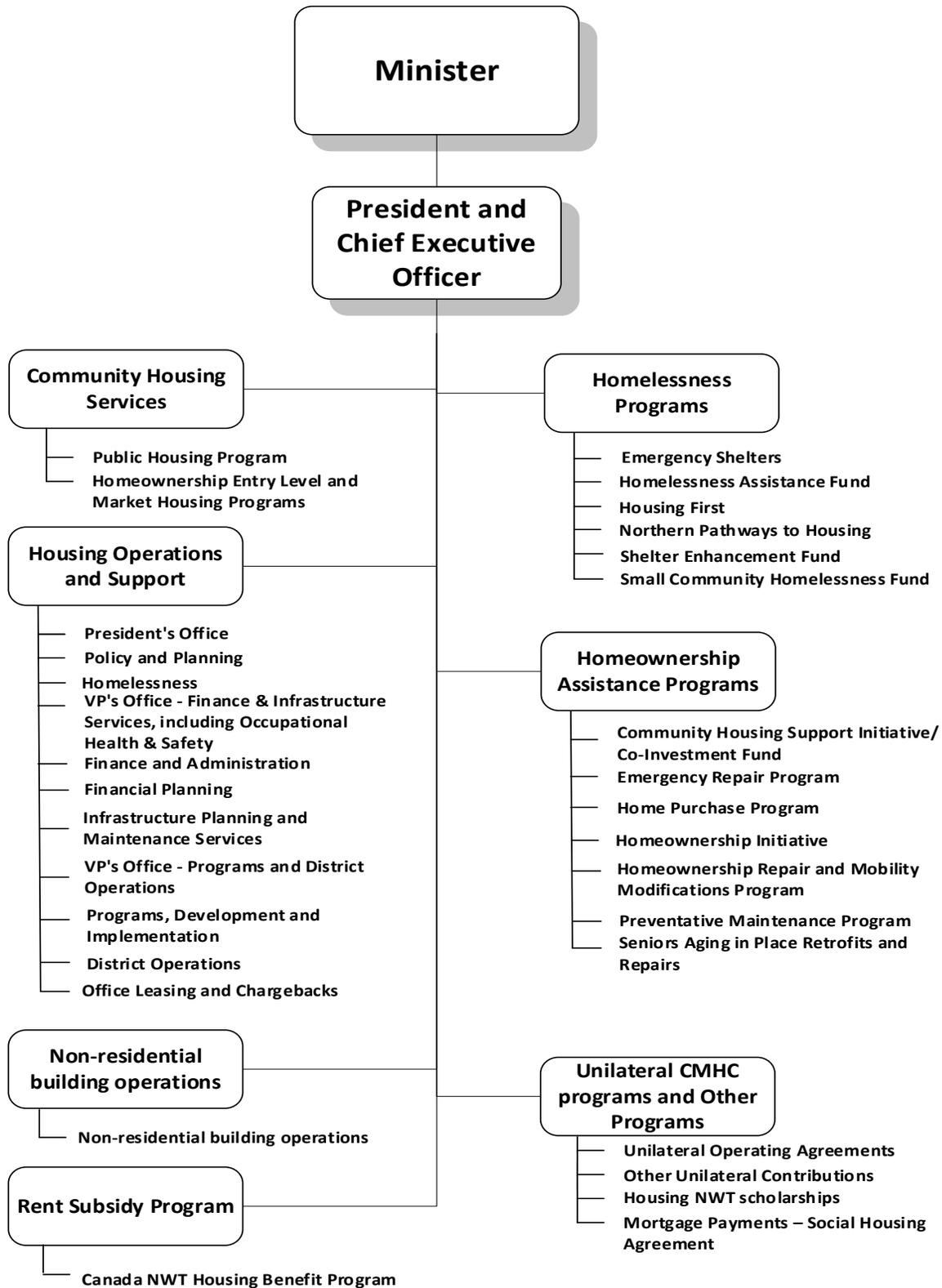
Community Capacity Building Fund (18,750) - An agreement with Infrastructure Canada for the transfer of federal gas tax revenues to municipal governments.

Housing NWT

ORGANIZATIONAL CHART

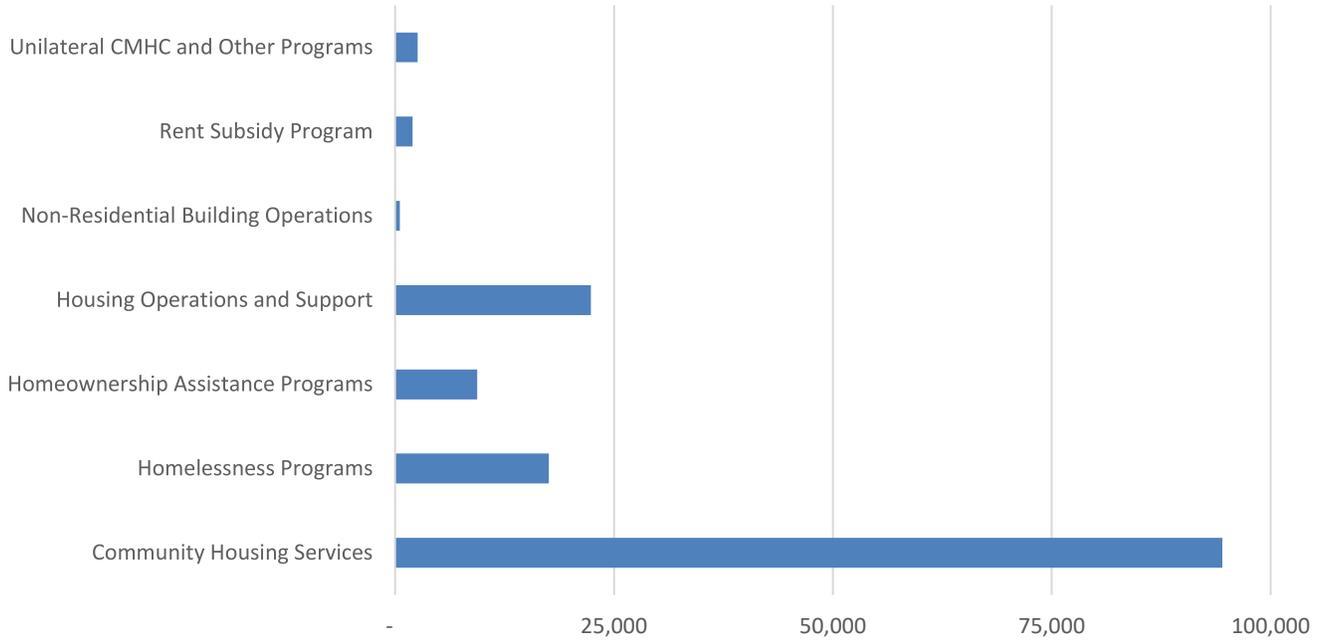


ACCOUNTING STRUCTURE CHART

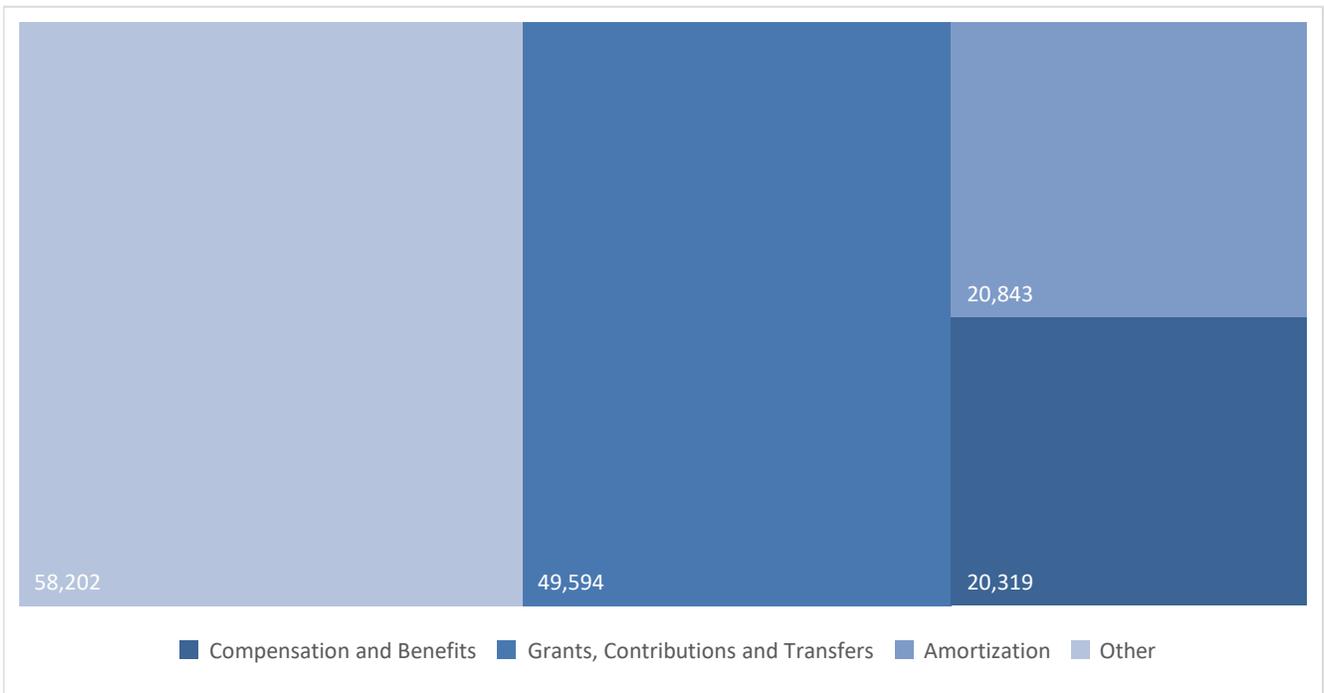


GRAPHS

EXPENDITURES BY ACTIVITY



EXPENDITURES BY CATEGORY



CORPORATE SUMMARY

DESCRIPTION

INFORMATION ITEM

Housing NWT provides social and market housing programs and services including subsidized rental and homeownership programs (including purchase and repairs), and unsubsidized rental housing in rural and remote communities. Housing NWT develops programs and services to address the core housing needs of NWT residents. Housing NWT incorporates energy-efficient technologies in its housing design and in the retrofitting of housing to improve its sustainability and energy efficiency. At the community level, Housing NWT partners with Local Housing Organizations and Indigenous governments to manage and administer community housing services in 33 communities.

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Activity			
Community Housing Services	86,673	86,673	94,501
Homelessness Programs	4,419	4,419	17,576
Homeownership Assistance Programs	9,385	9,385	9,385
Housing Operations and Support	20,851	20,821	22,367
Non-Residential Building Operations	552	552	543
Rent Subsidy Program	2,000	2,000	2,000
Unilateral CMHC and Other Programs	2,629	2,629	2,586
	126,509	126,479	148,958

CORPORATE SUMMARY

DESCRIPTION

INFORMATION ITEM

(thousands of dollars)

	2025-2026	2025-2026	2026-2027
	Main	Revised	Main
	Estimates	Estimates	Estimates
Expenditure Category			
Compensation and Benefits	16,171	16,171	20,319
Grants, Contributions and Transfers	41,841	41,841	49,594
Amortization	17,500	17,500	20,843
Accretion	2,113	2,113	2,195
Chargebacks	880	880	1,581
Contract Services	6,062	6,032	7,527
Rent Supplement Leasing	2,458	2,458	2,458
Controllable Assets	16	16	56
Fees and Payments	178	178	203
Property Taxes and Land Leases	2,331	2,331	2,355
Materials and Supplies	220	220	872
Minor Modernization and Improvements	5,036	5,036	9,003
Mortgage Payments – Social Housing Agreement	851	851	754
Purchased Services	330	330	396
Travel	722	722	847
Heating Fuel	12,773	12,773	12,811
Water and Sanitation	9,047	9,047	9,086
Electrical Power	7,980	7,980	8,058
	126,509	126,479	148,958
Total Revenues	118,446	160,016	176,270
Total Active Positions	100		134
Infrastructure Investment	11,550	53,150	50,350

REVENUE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Government Funding			
Government of the Northwest Territories	81,910	123,480	138,183
Canada Mortgage and Housing Corporation	20,745	20,745	21,096
	102,655	144,225	159,279
Generated Revenues			
Interest Revenue on Mortgages and Loans	90	90	90
Investment Income	1,300	1,300	2,500
Lease Revenue	2,573	2,573	2,573
Recoveries from Mortgages and Loans	475	475	475
Rental Revenue	10,934	10,934	10,934
Other Revenue and Recoveries	419	419	419
	15,791	15,791	16,991
	118,446	160,016	176,270

ACTIVE POSITION SUMMARY

INFORMATION ITEM

	2025-26				2026-27			
	Full Time	Part Time	Seasonal	Total	Full Time	Part Time	Seasonal	Total
Activity								
Housing Operations and Support	100	-	-	100	105	-	-	105
Homelessness Programs	-	-	-	-	29	-	-	29
	100	-	-	100	134	-	-	134
Regional Allocation								
Headquarters	48	-	-	48	51	-	-	51
North Slave	12	-	-	12	41	-	-	41
Tłıchq	-	-	-	-	-	-	-	-
South Slave	11	-	-	11	12	-	-	12
Dehcho	7	-	-	7	7	-	-	7
Sahtu	8	-	-	8	8	-	-	8
Beaufort Delta	14	-	-	14	15	-	-	15
	100	-	-	100	134	-	-	134
Community Allocation								
Headquarters	48	-	-	48	51	-	-	51
Regional Offices	52	-	-	52	83	-	-	83
Other	-	-	-	-	-	-	-	-
	100	-	-	100	134	-	-	134

Full Time and Part Time positions may be indeterminate positions with no end date of employment or for a fixed term. Regional Offices include positions located in Yellowknife Regional Offices (North Slave), Fort Smith, Hay River, Fort Simpson, Norman Wells and Inuvik.

COMMUNITY HOUSING SERVICES

ACTIVITY DESCRIPTION

INFORMATION ITEM

Housing NWT operates approximately 3,000 rental housing units in 32 communities across the Northwest Territories including subsidized public housing and affordable housing units. The Local Housing Organizations (LHOs) provide, under an agency agreement with Housing NWT, property management services including the allocation of units, the assessment and collection of rents, and the provision of preventative and demand maintenance services. In addition, LHOs provide assistance and support to housing clients in accessing Housing NWT homeownership programs. Each LHO has an advisory board to oversee their operations.

The Community Housing Services key activities include resources to operate Housing NWT's rental housing portfolio including LHO contribution funding for administration, maintenance, apprentices, and training and support workshops. Also included in this activity are the cost of utilities, leasing of supplemental housing units and LHO office and warehouse space, LHO audit fees, minor modernization and improvements and property tax and land lease fees that are paid centrally by Housing NWT.

COMMUNITY HOUSING SERVICES

OPERATIONS EXPENDITURE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Public Housing Program	74,154	74,154	82,765
Homeownership Entry Level and Market Housing Programs	12,519	12,519	11,736
	86,673	86,673	94,501
Expenditure Category			
Grants, Contributions and Transfers	23,556	23,556	24,037
Amortization	17,188	17,188	20,540
Accretion	2,112	2,112	2,194
Contract Services	3,908	3,908	3,908
Rent Supplement Leasing	2,458	2,458	2,458
Property Taxes and Land Leases	2,315	2,315	2,315
Minor Modernization and Improvements	5,036	5,036	9,003
Mortgage Payments – Social Housing Agreement	703	703	649
Heating Fuel	12,558	12,558	12,558
Water and Sanitation	8,972	8,972	8,972
Electrical Power	7,867	7,867	7,867
	86,673	86,673	94,501

COMMUNITY HOUSING SERVICES

GRANTS, CONTRIBUTIONS AND TRANSFERS

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Administration	7,740	7,740	7,740
Apprentices	861	861	861
Maintenance	14,701	14,701	15,182
Training and Support Workshops	254	254	254
Total Contributions	23,556	23,556	24,037

DESCRIPTIONS OF CONTRIBUTIONS

Administration (7,740) - Funding for Local Housing Organizations (LHOs) to provide property management services.

Apprentices (861) - Funding for LHOs to hire apprentices to increase the supply of qualified tradespersons.

Maintenance (15,182) - Funding for LHOs to undertake demand and preventative maintenance activities to support the provision of good quality housing.

Training and Support Workshops (254) - Funding to provide LHO staff with additional training and support through workshops.

HOMELESSNESS PROGRAMS

ACTIVITY DESCRIPTION

INFORMATION ITEM

Housing NWT, working in partnership with community based organizations, delivers a range of programs designed to assist households in addressing homelessness. These programs include:

Emergency Shelters: Funding to assist emergency overnight shelter providers with the cost of rent and food to temporarily house people in need. There are currently seven emergency shelters supported under this program, three located in Yellowknife, two in Inuvik, one in Fort Simpson and one in Hay River.

Homelessness Assistance Fund: The Homelessness Assistance Fund works cooperatively with GNWT case managers and referral agents to support homeless residents to access housing, to prevent tenants from being evicted or to provide assistance for residents to return to more stable housing situations in their home.

Housing First: A contribution currently supporting Housing First programming in Yellowknife to support access to independent rental housing and the provision of wrap around supports to address underlying homelessness factors.

Northern Pathways to Housing: A supportive housing program for single adults experiencing housing stability. The goal of the program is to stabilize individuals with housing and work with communities to develop wrap around systems of support to encourage the integration of individuals into the community. The Northern Pathways to Housing program is currently being delivered in Aklavik, Behchoḷò, Fort Good Hope and Fort Simpson.

Rapid Rehousing: A pilot program under which Housing NWT partners with non-government organizations to help, in whatever manner they determine is appropriate, to provide housing stability for individuals at risk of homelessness.

Shelter Enhancement Fund: A program to assist shelter operators with upgrades to existing shelters or to purchase equipment required for continued shelter program delivery.

Small Community Homelessness Fund: A program to partner with community projects around homelessness, identified by communities, that address their specific needs for adults an/or youth.

HOMELESSNESS PROGRAMS

OPERATIONS EXPENDITURE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Emergency Shelters	2,997	2,997	16,154
Homelessness Assistance Fund	125	125	125
Housing First	150	150	150
Northern Pathways to Housing	847	847	847
Shelter Enhancement Fund	100	100	100
Small Community Homelessness Fund	200	200	200
	4,419	4,419	17,576
Expenditure Category			
Compensation and Benefits	-	-	3,297
Grants, Contributions and Transfers	4,419	4,419	11,691
Chargebacks	-	-	144
Contract Services	-	-	1,496
Controllable Assets	-	-	40
Materials and Supplies	-	-	636
Purchased Services	-	-	23
Travel	-	-	70
Heating Fuel	-	-	38
Water & Sanitation	-	-	39
Electrical Power	-	-	78
Property Tax	-	-	24
	4,419	4,419	17,576

HOMELESSNESS PROGRAMS

GRANTS, CONTRIBUTIONS AND TRANSFERS

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Emergency Shelters	2,997	2,997	10,269
Homelessness Assistance Fund	125	125	125
Housing First	150	150	150
Northern Pathways to Housing	847	847	847
Shelter Enhancement Fund	100	100	100
Small Community Homelessness Fund	200	200	200
Total Contributions	4,419	4,419	11,691

DESCRIPTIONS OF CONTRIBUTIONS

Homelessness Initiatives (11,691) - Funding to support Housing NWT emergency shelters and homelessness programs.

HOMEOWNERSHIP ASSISTANCE PROGRAMS

ACTIVITY DESCRIPTION

INFORMATION ITEM

Housing NWT provides an opportunity for NWT residents to access government support through programming for the purchase of a modest private home, to repair their homes to ensure a safe and healthy residence and to increase the useful economic life of their homes or to access a rental program that allows them to experience the commitments required to be a successful homeowner. These programs include:

Community Housing Support Initiative / Co-Investment fund: A program to fund community bodies for the purpose of improving community housing. This budget also includes initiative funding allocated to Housing NWT to assist in cost-sharing NWT housing projects approved under CMHC's Co-Investment/Rapid Housing Programs.

Emergency Repair Program: Provides financial assistance to eligible households to address emergency repairs that are urgently required to support the continued safe occupancy of the home. A forgivable loan is available to address emergency health and safety repairs.

Homeownership Initiative: Supports Housing NWT's objective of increasing private homeownership in rural and remote communities where there are families with enough income to own and operate their own home.

Home Purchase Program: Provides an opportunity for clients to become homeowners by aiding the purchase of a modest home. A forgivable loan is available to subsidize the costs of purchasing an existing home.

Home Repair Program and Mobility Modifications Program: Provides financial assistance to eligible homeowners to make necessary health and safety-related repairs to their existing homes. This program also provides financial assistance to eligible households with a household member with a housing-related disability, to support modifications that will promote continued independent living.

Preventive Maintenance Program: Provides financial assistance to eligible households to complete preventive maintenance checks and make minor servicing or repairs to ensure a safe and healthy residence.

Seniors Aging in Place: Provides financial assistance to eligible households to support repairs or upgrades that make their home less expensive to operate so that they can live independently for as long as possible in their communities.

HOMEOWNERSHIP ASSISTANCE PROGRAMS

OPERATIONS EXPENDITURE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Community Housing Support Initiative /Co-Investment Fund	1,700	1,700	1,700
Emergency Repair Program	2,055	2,055	2,055
Home Purchase Program	390	390	390
Homeownership Initiative	534	534	534
Homeownership Repair and Mobility Modifications	2,092	2,092	2,092
Preventative Maintenance Program	932	932	932
Seniors Aging in Place Retrofits and Repairs	1,682	1,682	1,682
	9,385	9,385	9,385
Expenditure Category			
Grants, Contributions and Transfers	9,385	9,385	9,385

HOUSING OPERATIONS AND SUPPORT

ACTIVITY DESCRIPTION

INFORMATION ITEM

The **President's Office** is responsible for supporting the Minister Responsible for Housing NWT providing overall strategic and operational direction, leading the senior management team, and managing the human and financial resources of the Corporation.

The **Policy and Planning Division** provides support with regard to long-term strategic direction and planning for Housing NWT. This division is also responsible for strategic and business planning, policy development, qualitative and quantitative research, and corporate communication. This section represents the Housing NWT on a Federal/Provincial/Territorial level, on interdepartmental working groups, and on other committees.

The **Homelessness Division** is responsible for the development, implementation, monitoring and delivery of Homelessness Programs. Working in partnership with community-based organizations, this division delivers a range of programs and trainings designed to assist households and communities in addressing homelessness across the NWT. The Homelessness Division addresses key homelessness issues through partnerships, working groups and committees.

The **Finance and Infrastructure Services Branch** is overseen by the Vice President (VP) - Finance and Infrastructure Services and includes the Finance and Administration Division, Infrastructure Services Division, the Financial Planning Section and the Occupational Health and Safety (OH&S) Section that supporting Housing NWT and all Local Housing Organizations (LHOs) on OH&S matters. The Branch is responsible for the overall financial affairs of Housing NWT, including the provision of accounting and advisory services, financial reporting and monitoring, financial planning, treasury services, mortgage administration and the management of own source revenues and federal funding. The Branch is also responsible for the delivery of infrastructure services including the planning, designing, coordinating and implementing the delivery of Housing NWT's capital infrastructure projects including energy projects, advising on and supporting modernization and improvement projects and homeownership project delivery, securing suitable land for the delivery of housing programs and services, developing and implementing disposal plans, coordinating environmental remediation activities and the overall maintenance management of the Corporation's housing portfolio.

HOUSING OPERATIONS AND SUPPORT

ACTIVITY DESCRIPTION

INFORMATION ITEM

The **Programs and District Operations Branch** is overseen by the VP - Programs and District Operations. This Branch oversees the development, implementation, monitoring and delivery of programs and services and initiatives that support Housing NWT's responsiveness to housing needs in the NWT. The Branch also provides corporate support, training and oversight to Housing NWT's five District Offices for the delivery of housing programs and services in order to ensure a continuity of approach to program delivery. The Branch works closely with District Offices and Local Housing Organizations (LHOs) to ensure compliance with existing program policies and procedures and supports the on-going development of operational policies and procedures to ensure housing programs remain updated and responsive, and to ensure the District Offices and LHOs have the support, training, and capacity required to effectively and efficiently deliver Housing NWT's programs and services. District Operations are responsible for the administration of district capital, program delivery, maintenance training, assisting in land acquisitions and development, and working closely with stakeholders at the community level. In addition, they also work with LHOs and NWT residents to identify options for programming to assist individuals and families in decision making regarding their housing needs. This assistance includes the delivery of a range of Homeownership programs.

HOUSING OPERATIONS AND SUPPORT

OPERATIONS EXPENDITURE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
President's Office	765	765	765
Policy and Planning	1,305	1,275	1,261
Homelessness	-	-	1,172
Vice President's Office - Finance and Infrastructure Services, including Occupational Health and Safety	599	599	599
Finance and Administration	2,274	2,274	2,274
Financial Planning	330	330	330
Infrastructure Planning and Maintenance Services	3,053	3,053	3,155
Vice President's Office - Programs and District Operations	410	410	295
Programs, Development and Implementation	1,199	1,199	1,041
District Operations	8,475	8,475	8,475
Office Leasing and Chargebacks	2,441	2,441	3,000
	20,851	20,821	22,367
Expenditure Category			
Compensation and Benefits	16,171	16,171	17,022
Amortization	180	180	180
Chargebacks	880	880	1,437
Contract Services	2,154	2,124	2,123
Controllable Assets	16	16	16
Fees and Payments	178	178	203
Materials and Supplies	220	220	236
Purchased Services	330	330	373
Travel	722	722	777
	20,851	20,821	22,367

NON-RESIDENTIAL BUILDING OPERATIONS

ACTIVITY DESCRIPTION

INFORMATION ITEM

Housing NWT continues to own and operate a small number of non-residential buildings within its housing inventory that are being leased to GNWT Departments, and other community based organizations, to support their program and services delivery. The net cash contributions generated from these housing assets assists in resourcing the public housing program.

NON-RESIDENTIAL BUILDING OPERATIONS

OPERATIONS EXPENDITURE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Non-Residential Building Operations	552	552	543
Expenditure Category			
Amortization	132	132	123
Accretion Expense	1	1	1
Property Tax	16	16	16
Heating Fuel	215	215	215
Water and Sanitation	75	75	75
Electrical Power	113	113	113
	552	552	543

RENT SUBSIDY PROGRAM

ACTIVITY DESCRIPTION

INFORMATION ITEM

The Canada-NWT Housing Benefit is a funding program administered by Housing NWT that began on April 1, 2021. The Canada-NWT Housing Benefit program provides financial assistance to eligible applicants, currently up to \$800 per month, who are paying more than 30% of their gross income towards rent.

RENT SUBSIDY PROGRAM

OPERATIONS EXPENDITURE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Canada-NWT Housing Benefit Program	2,000	2,000	2,000
Expenditure Category			
Grants, Contributions and Transfers	2,000	2,000	2,000

UNILATERAL CMHC AND OTHER PROGRAMS

ACTIVITY DESCRIPTION

INFORMATION ITEM

Housing NWT provides operating and mortgage subsidy contributions under the Social Housing Agreement with Canada Mortgage and Housing Corporation to various non-profit, community based organizations supporting rent geared to income and co-op housing operations and other special purpose housing projects.

In 2023-2024 Housing NWT introduced the Alfred Moses Memorial Scholarship and Tom Williams Memorial Scholarships. These scholarships are awarded to Northwest Territories part-time and full-time post-secondary students enrolled in certificate, diploma, degree program or other approved training program related to housing to assist with costs associated with pursuing their education. A total of 12 \$1,000 scholarships are awarded annually, two in each of Housing NWT's Districts (Beaufort-Delta, Nahendeh, North Slave, Sahtu, South Slave) and two in Yellowknife.

UNILATERAL CMHC AND OTHER PROGRAMS

OPERATIONS EXPENDITURE SUMMARY

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Program Detail			
Unilateral Operating Agreements	2,241	2,241	2,241
Other Unilateral Contributions	228	228	228
Housing NWT Scholarships	12	12	12
Mortgage Payments – Social Housing Agreement	148	148	105
	2,629	2,629	2,586
Expenditure Category			
Grants, Contributions and Transfers	2,481	2,481	2,481
Mortgage Payments – Social Housing Agreement	148	148	105
	2,629	2,629	2,586

UNILATERAL CMHC AND OTHER PROGRAMS

GRANTS, CONTRIBUTIONS AND TRANSFERS

INFORMATION ITEM

(thousands of dollars)

	2025-2026 Main Estimates	2025-2026 Revised Estimates	2026-2027 Main Estimates
Contributions			
Unilateral Operating Agreements	2,241	2,241	2,241
Other Unilateral Contributions	228	228	228
Housing NWT Scholarships	12	12	12
Total Contributions	2,481	2,481	2,481

DESCRIPTIONS OF CONTRIBUTIONS

Unilateral Operating Agreements and Other Unilateral Contributions (2,469) - Housing NWT provides operating and mortgage subsidy contributions under the Social Housing Agreement with Canada Mortgage and Housing Corporation to various non-profit, community based organizations.

Housing NWT scholarships (12) - A total of 12, \$1,000 scholarships are awarded annually, two in each of Housing NWT's Districts (Beaufort-Delta, Nahendeh, North Slave, Sahtu, South Slave) and two in Yellowknife.

LEASE COMMITMENTS

INFORMATION ITEM

(thousands of dollars)

Type of Property	Community	2026-2027	
		Main Estimates	Future Lease Payments
North Slave District			
Public Housing 6 units	Yellowknife	112	224
Public Housing 5 units	Yellowknife	96	192
Public Housing 17 Townhomes	Yellowknife	520	827
Office Space	Yellowknife	1,224	1,841
LHO Office/Warehouse Lease	Yellowknife	41	82
Public Housing 4 units	N'dilo	96	-
LHO Office/Warehouse Lease	N'dilo	114	229
South Slave District			
Public Housing 4 units	Hay River	94	-
Office Space	Hay River, District Office	116	416
LHO Office/Warehouse Lease	Hay River	48	193
Nahendeh District			
Office Space	Fort Simpson, District Office	171	342
Beaufort Delta District			
Public Housing 46 units	Inuvik	970	1,380
Office Space	Inuvik, District Office	255	405
LHO Office/Warehouse Lease	Inuvik	95	483
LHO Office/Warehouse Lease	Aklavik	62	315
Sahtu District			
Market Housing 4 units	Fort Good Hope	72	126
Office Space	Norman Wells, District Office	102	76
LHO Office/Warehouse Lease	Norman Wells	42	18
		4,229	7,149

The above leases do not include capital leases. In the event a lease is deemed to be a capital lease the associated asset is included in tangible capital assets and amortized over the useful life of the asset; and the lease is recorded as a financial liability.

The Main Estimates and Future Lease Payment amounts represent the base rent cost, excluding any operations and maintenance component that is included in the total lease costs in the agreement.

This page has been left intentionally blank.

APPENDIX A - GLOSSARY

Activity	A division of a Department.
Amortization	The portion of the total cost of a tangible capital asset (TCA) that is charged to an operations expense in the current fiscal period as a result of charging the cost of a TCA to an operations expense over its useful economic life.
Appropriation	The authority to incur an expenditure that is set out in an Act respecting the authorization of expenditures, or the express authority in the <i>Financial Administration Act</i> (FAA) or another Act to incur an expenditure, or to make a disbursement out of the Consolidated Revenue Fund.
Budget	A detailed estimate of future transactions, in terms of quantities, money values or both, designed for planning and control over future operations and activities.
Capital Investment Expenditure	An expenditure incurred to purchase, construct, develop or otherwise acquire a tangible capital asset to be owned by Government or a Public Agency.
Contribution	A conditional transfer of approved funds to a third party to fulfill a statutory obligation or other Government objective within a specified time frame.
Deferred Maintenance (DM)	A dedicated allocation of funds to the maintenance of Government owned assets. Historically, maintenance has competed for funding with other projects and was often deferred.
Department	A division of the public service continued or established by statute, or designated as a department by the Commissioner in Executive Council, on the recommendation of the Premier; or the Office of the Legislative Assembly.
Disposal	The processes of removing of an asset from use and from the accounting records as a result of destruction, loss, obsolescence or abandonment.
Estimates	Annual estimates of expenditures and revenues of the GNWT in the context of budgets (i.e. Main Estimates for operations revenue and expenses; Capital Estimates for infrastructure expenditures).
Expenditure	For purposes of the <i>Financial Administration Act</i> , expenditure means an outlay of funds, or incurrence of a liability, that results in an operating expense or infrastructure expenditure.
Financial Instrument	Any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
Financial Management Board	The committee of the Executive Council, established by the <i>Financial Administration Act</i> .

APPENDIX A - GLOSSARY

Fiscal Year	<p>For the GNWT: the period beginning on April 1 in one year and ending on March 31 in the next year.</p> <p>For a Public Agency: if the period of a fiscal year or financial year for the Public Agency is addressed in the Act under which the Public Agency is established, that period; the period set under the <i>Financial Administration Act</i> by the Board; or the same period as for the GNWT (April 1 to March 31) if not addressed in the Act under which the Public Agency is established and the Board has not set a period under the appropriate section of the <i>Financial Administration Act</i> .</p>
Grant	<p>An unconditional transfer of funds or assets where the recipient's eligibility and entitlement to it may be verified.</p>
Infrastructure Contribution (IC)	<p>A contribution made to a third party, by the Government, to purchase, construct, develop or acquire a tangible capital asset, where the risks and rewards incident to ownership are retained by the third party.</p>
Net Book Value	<p>The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-downs.</p>
Position	<p>A job description established within the public service. The term “active positions” includes positions that are occupied, or temporarily vacant, but will be staffed.</p>
Public Agency	<p>A statutory body specified in Schedule A, B, or C of the <i>Financial Administration Act</i> .</p>
Regions	<p>Geographical subdivisions of the Northwest Territories for administrative purposes.</p>
Revised Estimates	<p>Includes the Main Estimates and Supplementary Appropriations.</p>
Tangible Capital Asset (TCA)	<p>A non-financial asset having physical substance that;</p> <ul style="list-style-type: none">· is held for use in the production or supply of goods, delivery of services or program outputs;· has a useful economic life beyond one fiscal year;· is intended to be used on a continuing basis;· is not intended for resale in the ordinary course of operations; and· cost is equal to, or greater than, \$50,000
Valuation Allowance	<p>An amount recorded to recognize the potential reduction in value of a recorded financial asset or non-financial asset due to the recorded amount not likely to be fully recovered or fully realized. The valuation allowance is an offset to the recorded amount of the asset to determine the carrying value, net book value, or net realizable value of the related asset.</p>
Work Performed on Behalf of Others	<p>The Government undertakes to perform certain functions in the Northwest Territories on behalf of the Government of Canada or others. Funds expended for these activities are fully recovered and are not required to be appropriated by the Legislative Assembly.</p>

APPENDIX B – BUDGET DEVELOPMENT PROCESS

1. Fiscal Strategy Development

Under the direction of the Minister of Finance, the Department of Finance prepares a multi-year fiscal framework. The framework is an overview of the projected financial position of the government based on a set of assumptions about revenues, expenditures, and federal transfer payments.

In the development of a fiscal strategy, the framework is used as a modeling tool to project the fiscal position of the government, assuming current policies and trends are maintained, as well as alternate positions based on various policy changes, new policies and new initiatives. This allows the Financial Management Board and the Executive Council to assess whether the current mix of expenditures and taxes are appropriate. If the mix cannot be sustained, or change is desired for policy reasons, it allows for an evaluation of alternatives in expenditures, taxation, and borrowing.

Based on the government's current financial position, program objectives and the fiscal alternative chosen, targets for each department are approved by the Financial Management Board and instructions are issued to departments for the development of multi-year business plans.

2. Business Plan Development and Review

The multi-year business planning approach links strategic planning with resource allocation. The business planning process includes setting goals, developing strategies to achieve the goals, and establishing targets and outcome measures. As part of the process, departments identify the challenges and pressures confronting them, and map out how to meet those challenges within available resources. Business Plans identify key strategies that each department will implement to achieve its goals, and also identify outcome measures and targets to be achieved.

Business plans focus on two areas of expenditures: Operations and Infrastructure.

a) Operations Expenditures

The Financial Management Board establishes departmental planning targets. Individual departments develop and document projections of forced expenditure growth in existing programs on the basis of demographics or utilization trends, possible expenditure reductions, required service level increases and other anticipated changes for each departmental program. This is done in accordance with Financial Management Board instructions.

New or expanded programs are justified in relation to government priorities, policy directives, or changes to industrial norms or national standards.

Departmental business plans are submitted for review, analysis, and compilation by the Department of Finance before presentation to the Financial Management Board. They are then referred to Legislative Standing Committees for review.

APPENDIX B – BUDGET DEVELOPMENT PROCESS

b) Infrastructure Investment

Consideration of the Capital Estimates is undertaken in the fall session of the Legislative Assembly. The capital planning process provides for one capital investment target. Projects are prioritized on a government-wide basis versus a departmental basis.

The capital planning process for each planning cycle starts with community consultations. Community consultations are conducted to ensure communities are:

1. Consulted annually on their capital needs;
2. Provided explanations on the allocation of resources to capital investment; the application of priority criteria along with the political and other influences on the process will be provided; and,
3. Provided direct feedback on the consultations, including feedback to communities on the inclusion or exclusion of community projects in the capital plan or capital needs assessment; and if requested, a follow-up meeting with the communities to explain the capital plan and disposition of their proposed projects.

The results from community consultations are taken into consideration in the development of the initial capital needs assessments that is completed by departments. Projects included in the first five years of the needs assessment are then rated against a common set of criteria.

The rating of the proposed Infrastructure projects and the available funding are taken into consideration in developing a preliminary Infrastructure acquisition plan. The preliminary plan is first reviewed by a Deputy Ministers Steering Committee and secondly by the Financial Management Board prior to a review by Standing Committees and the final approval when presented in the Capital Estimates to the Legislative Assembly. Changes to the plan can be affected through any of the reviews prior to final approval.

3. Main Estimates Development Process

There is a minimum level of detail required in the development of the Main Estimates. Departments may budget at more detailed levels for internal purposes, as deemed necessary. Each department is responsible for the development of their budget. In this development, a minimum level of detail is established which will meet the requirements of the Main Estimates and provide for the budget to be loaded into the System for Accountability and Management (SAM).

The Department of Finance coordinates all departmental information to produce the Main Estimates and it is responsible for coordinating the input of the budget into SAM once it is approved by the Legislative Assembly.

The Main Estimates are reviewed by the Department of Finance for uniformity, consistency of presentation and adherence to targets and guidelines. The Financial Management Board then approves the Draft Main Estimates for forwarding to the Legislative Assembly Standing Committees for their review prior to the commencement of the Budget Session.

APPENDIX B – BUDGET DEVELOPMENT PROCESS

4. Budget Address Development

Under the direction of the Minister of Finance, the Department of Finance drafts the text of the Budget Address. The Budget Address includes an outline of current trends and anticipated developments, and identifies the Government's plan of action related to its established strategies and priorities, for the upcoming fiscal year. In addition, the Budget Address highlights new tax and program initiatives, and their expected impacts on the economy and Government revenues or expenditures.

5. Presentation to the Legislative Assembly

Following the presentation of the Budget Address by the Minister of Finance, the Main Estimates are tabled in the Legislative Assembly. After the Legislative Assembly has completed its review, the Assembly approves the *Appropriation Act (Operations Expenditures)* for the fiscal year.

6. Preparation and Entry of Approved Budgets into the System for Accountability and Management

Departments are required to provide the detailed data and coding structure, in a format established by the Department of Finance, for entry of the budget into the System for Accountability and Management. The actual transfer is automated and is organized so that departmental budgets are in place on April 1.

7. Variance Reporting - Monitoring of Expenditures and Revenues Against Budgets

During the course of the year, the System for Accountability and Management produces monthly reports comparing year-to-date revenues and expenditures to the year-to-date budget. Departments must respond monthly to the Department of Finance on the status of their expenditures and revenues, as compared to budget, and provide projections to year-end. The variance information and revised year-end projections, obtained through the expenditure and revenue monitoring mechanisms, are used during the year to monitor actual performance against the Government's fiscal framework and anticipate requirements for supplementary appropriations and any incremental borrowing.

8. Supplementary Estimates

During the course of the year, increases may be required to a department's spending authority. This is accomplished by way of Supplementary Estimates. Supplementary Estimates are presented to the Legislative Assembly for approval during regular sittings of the Assembly.

Upon approval of Supplementary Estimates by the Legislative Assembly, budget entries are prepared and entered into the System for Accountability and Management.

9. Special Warrants

In emergency situations, the Financial Management Board may recommend a Special Warrant to the Commissioner for approval of spending authority, to allow a department to respond quickly to an urgent and unforeseen need that meets the criteria as defined in the *Financial Administration Act*.

This page has been left intentionally blank.