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***The Financial Accounting System Of The
Gnwt - An Introduction To Decision Making
Tools For Senior Managers
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THE FINANCIAL ACCOUNTING SYSTEM
OF THE **GNWT**

an introduction to decision making tools
for senior managers

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financial Systems and Procedures,
Office of the Comptroller General

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INTRODUCTION:

We are here today to "get a handle on the accounting system - just what is it and what does it and can it do for you.

This presentation has not been designed to address any specific concerns that have been expressed by various managers -it is indeed an **overview** - but one which it is hoped will address some of your concerns in a general way and lead you to the way to get the specific assistance that you need. You have resource people in the departments in your Finance Officers and staff and there are certainly **people with** the Comptroller General's Office that will be pleased to assist you with additional training time.

Purpose:

Simply stated our purpose is to provide an **overview** of the Financial Accounting System to senior managers like yourselves to make you aware of the structure and capabilities of our computerized information system. We hope to explain the role of various offices and individuals in the continued development of the accounting system and to give each of you the basic skills required to access your desktop terminal and get from the system the kinds of operational information you want for day to day decision making.

Why are we offering this presentation?

It has become clear, from the number and kind of questions that are fielded by the Revenue and Accounting Operations **section**, that many senior managers, while they have obtained desktop terminals, have not had adequate orientation into the capabilities of the system they are able to access. It is also apparent that senior managers are not sufficiently versed in the structure of the system, particularly the coding structure, to allow you to decide, along with your finance officer, just what information you want and how to get it. By that I mean -- this system

can give you anything you may want to know of a financial nature. If you have designed proper coding then the system of transactions and edits built into the system will ensure that what you want extracted can be obtained. But not all departments have spent enough time to understand all of what it can do nor how to get the system to do it. I must also add a caution - Yes the system can give you anything - but often times the cost of developing the appropriate programming, or the computer time involved in extracting the information, especially when balanced by the usage, is often prohibitive. If you want something new you must be aware that it may cost a great deal to deliver or may be turned down because of other priority needs of the available capacity.

You should know, when I am done, who will make those kinds of decisions and who can help you plan for and address your needs.

OBJECTIVES:

1. Provide an understanding of the fundamental accounting principles in use with the accounting system.
2. Provide an understanding of the fundamental computing concepts in use with the accounting system
3. Make you aware of some of the Access and Control functions in the accounting system.
4. Make you aware of some of the more important **reporting/informational** capabilities of the accounting system.
5. Give you a basic understanding of the process for developing coding for information retrieval.
6. Make you able to access a desktop terminal and at the **Inquiry** level accomplish routine tasks such as **determine a free balance**.
7. Make you aware of the role played by various divisions in Finance in the development and operations of the accounting system.

I intend to accomplish all of this by outlining some of the history of the Financial Information System, talking about accounting and computer concepts, discussing and showing you some of the screens and reports available to you as a senior manager, introducing you to some key resource **people** and by putting you at a terminal and letting you get involved in information retrieval.

HISTORY OF THE GNWT COMPUTERIZED ACCOUNTING SYSTEM

Prior to 1979 the accounting system, **as we know it** today, did not exist. Accounting records had been kept first **on a** Burroughs posting machine, then on an NCR model 300 accounting machine (which by all reports never did really work), then an IBM 360 computer (we are now **in 1970**), the Hewlett Packard **3000** Series III was purchased in **1976** and the Accounts Payable System was set up to run on that equipment; in 77 a second **H.P.** 3000 was obtained and the phase out of the **IBM** system was planned.

In 1979 the **F.I.S.** Project design was started, a year later regional computer centres were established using the **Hewlett** packard equipment and a 'contingency" system was introduced. **The** theory, and the practice, was that the new the accounting system would run at the same time as the contingency system until it **was** fully operational at which time the old IBM system could be shutdown. **While** it had been hoped that that could occur in 1980 **F.I.S.** didn't come into full use until 1981/82.

In developing **F.I.S.** a Steering Committee working group conducted interviews with more than two hundred managers and officers in headquarters and the regions. They wanted to determine: information requirements, financial control requirements, and administrative procedural requirements.

As a result our accounting system:

- has full data processing and reporting capability distributed to regional offices
 - within headquarters, data entry is decentralized to departments
- has a coding structure which departments can custom fit to their own requirements through the use of several optional elements
- full editing of all financial **transactions** at data entry level
- commitment accounting is an integral **part of the** system
- has specialized file structures for **efficient** reporting
- has on-line access to financial information

- has on-line access to financial transactions for control purposes
- has defined and user-maintained edit rules on financial transactions.

As well a series of the accounting system reports were developed. In the beginning a core set were designed for general purpose management, reports ranging from high level summaries to relatively detailed info. This core included several budget spread or cash flow statements, a series of budget/expenditure variance reports and some senior executive summaries. In the interim years more specialized reports have been developed and are continually being designed.

It is fair to say that the GNWT accounting system is recognized **as a very** versatile and helpful system - one of the best in use in governmental jurisdictions in Canada. Any problems that users of this system have likely stem not from the system itself but from the skills, experience, imagination and training of our users. In the hands of our experts this system can and does do almost anything, in the hands of the non-expert the system sometimes appears cumbersome and difficult.

ACCOUNTING CONCEPTS

In this section we will talk about the significant accounting principles which have been incorporated into the accounting system.

It was important in developing the accounting system that it provide information at a detailed level for managers to use in programs and at a high enough level of consolidation to be used in the financial statements of government. It was also important to recognize the desire to decentralize responsibility for finance and operations to departments and more importantly regions. The accounting system is controlled through the Comptroller General's office but data entry and report reconciliation is done in departments and regions; reports are printed in regions, departments develop their own coding based on the structure that has been designed into the accounting system.

Two major accounting principles are in play with the accounting system.

1. Fund Accounting

All GNWT revenues and expenditures are centralized in one fund, the **Treasurer's** Fund, which for all intents and purposes we recognize as the bank account called the Consolidated Revenue Fund. Accounting for regions, revolving funds, and other special purpose funds is handled through the use of separate funds or balance sheets. All banking, inter-fund, and interregional transactions are posted through the CRF. When receipting monies or making payments the translation code that is used at data entry makes all the appropriate accounting entries required to debit or credit the correct balance sheet account (primary funds are represented by Balance Sheet coding i.e., 11-101, 21-101,51-101 etc.) The transaction code also makes the appropriate entry to the CRF. In this way the **gov't.** controls the operating funds to **specific** levels, such as - P. O. L., revolving stores, Student Loan fund — **as well as the** total operations of Government.

The accounting system is an integrated system. Fund accounting is an

example. All primary funds interact with the CRF but not between each other. All entry in regions comes through headquarters.

Regions act as mini HQ. **They** have a regional treasurer's fund that interacts with the regions primary funds and back to HQ. Regions do not interact directly between themselves.

2. **General** ledger accounting

The general ledger within the accounting system is composed of very high level control accounts. Posting to the general ledger is controlled by the transaction codes. Example: **G/L** 7600 represents all expenditures, there is one G/L account for all commitments, one for budgets etc. So while we have separate primary funds or balance sheets we always have the same general ledger - a posting of an expenditure, whether in a region or in a revolving fund (separate balance sheets) is always to the same general ledger 7600. This of course allows for easy assembly of information for reporting.

Details of general ledger transactions are carried in 6 support files.

Document File -	an open item file based on document number. Examples: accounts receivable; accounts payable; commitments.
Subsidiary File	a maintenance type file based on a subsidiary number which keeps records of transactions for a longer time for inquiry purposes. Examples: long term loans; payroll liabilities; trust assets. So, for instance each inmate that does carving would have a subsidiary number and his total sales history could be recorded as a "trust liability" and paid out when he is released.
Appropriation File	a free balance control file based on the legal or

policy level of required control. Note: this control means that if the **FAA** says an item cannot be over expended then the system will reject any transaction that would have **that** effect. If the control is set by policy at the task **level** then again the system will reject any payment that would overspend the budgeted amount at that level.

Examples: expenditures; budgets

Project File

a free balance control **file** based at the project level of reporting. **The limits** of expenditures at which the system will exercise control is set with the project descriptor and with a budget voucher.

Examples: Expenditures; commitments; budgets

Operating File

a management **reporting** file based on the 53 digit classification coding (the **fincode**) used on a transaction. RM (management), **RS** (senior management), & RB (budget) reports all come from this file.

GSN Balances

a balance forward file which carries balances only for specified G/L accounts. Of course access to this file will require that you know various G/L accounts i.e. -1304 is travel etc.

Examples: petty cash; standing advance.

COMPUTING CONCEPTS

By computing concepts I mean those areas of concern or organization that the computer people needed to keep in mind in developing the accounting system.

These are:

- system must be table driven
- there must be processing control
- the GNWT encourages regional autonomy
- on-line editing and data-entry is a requirement

1. Table Driven

The accounting system is a table driven system. Everything, from the menu which is provided to a user when he accesses the system, to the editing and posting rules applied to financial transactions, is determined by user defined tables. We use several master tables to perform special functions.

i) GSN Table (government **services** number)

contains a master listing of all vendors, employees and customers having dealings with the **GNWT**. Each person or company is assigned a 10 digit GSN which is then used by the system for both payables and receivables records. This table includes information such **as** addresses, telephone numbers, credit limits, etc.

ii) Descriptor Table

This contains descriptions of all data elements used in financial coding, and includes the rules which are to be **applied** when processing transactions using that piece of coding. The descriptions are used by the reporting system when **reports** require data element names. (This all means that if you print a report it will read settlement code 105 and print **Yellowknife** rather than the number)

iii) Security Table

this table contains a master record for each screen and jobs. It will only allow access to those users with the proper security clearance and can limit some kinds of access (i.e., read only or write capability). When a user signs on to the accounting system a lookup to security is performed and the user menu which is produced will only contain those elements for **which** that particular user has been given clearance.

iv) Classification Table

This contains all the valid coding strings which have been defined by the system users. Each long code is represented by an index code (a shorthand representation of the entire code) which, when input, is cross referenced automatically to the full coding string and all relevant information is then used by the system. When you look up a "**fincode**" you may see that some elements are represented by "XXX". When that index **code** is used on a transaction, the missing elements must be supplied by the user. (such as settlement)

v) Journal Entry Table

this is a **very** essential table as it contains **all the transactions** which can be posted and the rules which must be followed to post and edit a transaction. It allows the system to do **all** the functions such as posting to the general **ledger**, the subsidiary files and to do net calculations etc.

vi) Application Management

while not technically a table this is the primary control file from which information is extracted in much the same way as from a table. It's records include the current processing date, the fiscal periods that are open or closed, things like the next **cheque** number, records of jobs run in the system etc.

2. Processing **Control**

An important element in the understanding of the accounting system is the matter of processing control. The system is designed to give users all of the information that they wish to have, however, some control is needed to ensure that expensive and limited computer time is put to the best use. While you might believe that the report you want is the most important thing that could be done at the moment there are several other users with the same idea. The Manager in the Revenue and Accounting Operations Section of the Comptroller General's Office has full control over which jobs are scheduled and when they run. However there are records of general instructions included in the application management file and there is no need for that individual to schedule requests on a daily basis - some items have been given automatic priority within the system itself. The processing control functions ensure that each job in the schedules is completed properly before the next one is submitted.

3. **Regional Control**

Because of distances, mail processing time, communication difficulties, and regional responsibilities it is important that regions have data processing capabilities. As a result regions have stand alone systems that are controlled by regional officials and data entry is done on a daily basis. Following cycles, which are not done daily but probably only three times a week, regions send all data entry on magnetic tapes to headquarters which are used to update the total GNWT data base. Tapes are returned to the regions with interregional transaction information.

4. **On-Line Editing**

Both financial and master table transactions are fully edited on-line. That is to say that when a document, for instance a **cheque** requisition, is entered various controls are in place to ensure that all affected areas are impacted. If to do that the system needs a settlement code it will demand

it at the time of data entry and then when given that correct info will edit the appropriate files (payables, bank account, general ledger etc.). This feature also means that a Finance Officer can be confident that if a transaction was acceptable at the time of data entry it will be acceptable during the batch cycle (processing time) and no changes or **re-entry** should become necessary.

INFORMATION CONCEPTS

i) Financial Management Information

Financial information, you will remember, is derived primarily from the operating file (it uses the information in the **Fincode** to provide reports of various types).

Financial information **serves** two purposes: one is legal - there are reports required in legislation such as the Public Accounts (the **financial** statements of the **gov't.**). The other purpose is in decision making - the related senior management/executive level of information you need to plan, budget etc. This is accomplished with the 53 digit **fincode** in two ways. Firstly, departments are required to use some of that coding string for specified purposes - i.e. vote, activity, accountability, task are used consistently throughout all departments. Secondly there is an ability for responsibility **centre** reporting - departments have some freedom to structure the balance of the fincode to suit their own unique needs. Cost **centres**, project numbers, settlements, areas, line objects,. **etc**, are provided for that purpose.

The reports that are provided are often designed at the request of particular users - i.e. Credit and Collections want **a** report of **all** customers that are over 90 days in arrears; **D.P.W.** wants a report that lists current projects and all the transactions in the entire life of **a** project. These specific needs can be met. Other reports are designed at the insistence of the Comptroller General who needs to have information in certain formats for extraction and inclusion in the **financial** statements.

Reports are generated, as a rule, on a monthly basis but can be ordered as required.

ii) Accounting and Control Information

Several reports are designed not for information purposes but for **control**

and test purposes. Processed transaction reports are available to check the previous day's input, detailed transaction reports allow an audit trail, aged trial balances provide comparison and efficiency testing. Various support files are used to draw the information required for these control type reports.

A NOTE ON REPORTS: design and development of user defined reports is a - current project which when complete should allow departments to "customize" reports without affecting the audit controls required by the Comptroller General. They will also be able to determine if they want particular **reports** only and make simpler the process for report distribution.

iii) Demonstration Inquiry Capability

Much of the information (of both types we just mentioned - financial information and accounting/ control information) is available both in hard copy - your reports - and through on-line, or terminal, inquiry. As a result you can obtain quite a bit of information immediately by accessing that desktop terminal - such as free balances, paid invoices etc. This makes management decisions and answers to vendor inquiries available in the immediate present - no need to wait until a report can be generated. Of course the information that you obtain from your inquiry screen can be provided in hard copy for permanent records if desired.

It is perhaps this feature that is most important to senior managers. If you get a phone call from an irate contractor you can lookup his invoice to see if it was paid, you can look up a project and determine if there is a free balance to allow new expenditures.

SCREENSANDREPORTS

In deciding which reports and which screens to show to you I asked the manager of Accounting Operations to provide me with a list of the most often asked questions from senior managers and for the reports and/or screens that could have answered those questions. To **access** your terminal and to extract any of the information you want you will need to have inquiry capability. If you don't already have that you should talk to your Finance officer immediately.

CASE# 1. —FREE BALANCES

You will often want to know how much has been spent and or committed and the free balance at some level in your department. This is available at virtually any level of inquiry detail. For instance you can look this up at the program level; at the accountability or task level; at the standard object level (setup in the **fincode**) such as salaries; **or** to control object such as overtime salaries (or perhaps **total** costs of hotels year to date); and all of this is available by department, HQ or Region.

IF YOU HAVE YOUR MAIN ESTIMATES SUPPORT DOCUMENT - STANDARD OBJECTS AND TASK YOU WILL SEE THAT IT HAS ALL THE CODING INFO YOU MIGHT WANT. THIS IS **AVAILABLE** FOR O&M, CAPITAL AND REVENUE

WHAT TO DO:

When you sign onto the computer you get the Inquiry menu.

If **you** enter QF for Financial Inquiries you can now choose to find your info three ways:

i. FB - Free Balance Inquiry

This provides information to the level entered. That means you need lots of coding detail info close to hand to make this type of inquiry. Note if you do not know the accountability or task or control object the amount of info you will get is only going to be at a high level of inquiry.

ii. FX - Free Balance by Index Code

This provides information on expenditures against index codes. In the example you will see the info **provided** by use of the index code. Entering DOL in the action field will give \$ info, while entering PY gives PY info.

This is the easiest way to get info. It is suggested that you ask your finance officer to provide you with a list of index codes in use in your

departments.

iii. OP - Operating File Inquiry

Using the OP file you will need to know the **GL** account, i.e. 7600-expenditures, then with enough info of coding detail you can get up to date info as well.

CASE # 2- CONTRACTOR INQUIRY

A contractor calls you with questions like how much have we spent on a certain project or **service** contract year to date? Or, he wants to know if he has been paid yet? Let's look at **cheques** and invoices first.

You will need the GSN of the contractor. To find it lookup **QG** - **GSN/Document** Inquiry then GA - GSN Alphabetic. Type in his name and copy out the correct GSN. With this info you can look up **PI** - Paid invoices

Note: only the GSN is needed to list **all** payments and invoices however if you know the invoice number it can be entered and only that detail will come up.

To lookup payments year to date or the balance of contract funding requires more detail. Again I would suggest you have your finance staff prepare a list of current project numbers and the associated contract numbers- for some that is quite a large list, for others quite small.

Presuming you now have easy access to the various service contract numbers associated with a project and that contractor calls
Enter **QG** -GSN Document Inquiry
then DM - Document Master inquiry and enter in the contract number. You will obtain "lines posted to this document"

Then enter the number of the line you want to know more about and the Document Line summary provides additional detail.

CASE 3- travel claim history

Let us presume that a line manager has sent across a request for duty travel that peaks your curiosity. You wonder just how much that employee has been away, how much travel he or she has been doing. Well look them up in two ways to find out.

i. remember the process to find their GSN (**QG;GA**)

As all travel claims appear as an outstanding accounts receivable from an employee you can look up PI and get a list of claims processed

CR

You can do a look up in the GSN Documents (GD) -
You will note that you require the GSN and the appropriate G/L account number - in the case of travel that is 1304.

CONCLUSION

I hope that at the conclusion of this presentation you will feel that you have a basic understanding of the accounting system in use in the GNWT. You should know that what you want the system to tell you it can, **that** you need only work with your finance people to include variables in your coding structure that give you that info. You should have an idea how to **extract** some types of information and know that more detailed training is **available from** your staff and, on request, from the **Office** of the Comptroller General.

WELCOME TO THE...

Yellowknife Headquarters STARMASTER NODE

You are subscriber S0501007

- 1.....System I HP3000 Mainframe
- 2.....Not valid
- 3.....System III HP3000 Mainframe
- 4.....System IV HP3000 Mainframe
- 5.....Fort Smith HP3000 Mainframe
- 6.....Inuvik HP3000 Mainframe (Available since June 8, 1988)
- 7.....Cambridge Bay HP3000 Mainframe (Not Available)
- 8.....Rankin Inlet HP3000 Mainframe (Not Available)
- 9.....Iglood HP3000 Mainframe (Not Available)
- 10.....DataPac (Contact Supervisor, Customer Scvs. for request form)
- 11.....Dialout Modem (Contact above for form. Only 1200/2400 BAUD avail.!!)
- TIME.....Display current date and time
- BYE.....Logout the STARMASTER

Enter your choice? :

- 3.....System I HP3000 Mainframe
- 4.....System IV Mainframe
- 5.....Fort Smith HP3000 Mainframe
- 6.....Inuvik HP3000 Mainframe (Available since June 8, 1988)
- 7.....Cambridge Bay HP3000 Mainframe (Not AVAILABLE)
- 8.....Rankin Inlet HP3000 Mainframe (Not AVAILABLE)
- 9.....Iqaluit HP3000 Mainframe AVAILABLE
- 10.....Datapac (Contact Supervisor, SCVS. for request form)
- 11.....DialOut Modem (Contact above for form. Only 1200/2400 BAUD avail.
TIME.....Display current date and time
BYE.....Logoff the STARMASTER

Enter your choice? : 1

Government of NWT. System I

Connecting. Please wait..... If no response in a seconds press RETURN)

:HELLO KNMO.FIS;TERM-10
ENTER USER (KNMO) AS RD:

CO: COMMITMENTS
 FD: FINANCIAL DOCUMENTS
 DT: TABLES DATA ENTRY
 QF: FINANCIAL INQUIRY

Handwritten: ? + say hooopu

PA: PAYABLES
 RE: REVENUE
 TR: TRAVEL
 MD: MISCELLANEOUS DOCS
 RG: GSN/DOCUMENT INQUIRY
 RK: USER REPORTING
 QS: D.E. SHADOW INQUIRY
 QT: TABLE INQUIRY MENU

ENTER TWO LETTER CODE OF DESIRED SCREEN

FINANCIAL INQUIRY MENU

FB: FREE BALANCE INQUIRY OP: OPERATING FILE GL: GENERAL LEDGER INQUIR
 AP: APPROPRIATION FILE FX: FREE BALANCE BY INDEX SB: SUBSIDIARY FILE
 PJ: PROJECT FILE

ENTER TWO LETTER CODE OF DESIRED SCREEN

```

MODE:  ACTION:          3.14      HD-QFB1      --      FREE BALANCE INQUIRY ----
01 YEAR      89
02 VOTE      01      EXPENDITURES O&M      12 STD OBJ
03 REGION    1      HEADQUARTERS      13 GRP OBJ
04 BAL SHT  11 101  HQ GENERAL FUND      14 DET OBJ
05 PROGRAM   61      ECONOMIC DEVELOPMENT      15 SETTLE
06 DIVIS     4      TOURISM      16 MAJ CST
07 SECTION   0      17 CST CNT
08 UNIT      0      18 CST DET
09 ACCOUNT   324     MARKETING      19 MAJ PRO
10 TASK      1337     RESEARCH      20 PRO DET
11 CNT OBJ   //      21 WORK PH
                22 ORDER
                23 AREA

```

MODE: F ACTION:	3.14	ID-QFFB1	---	FREE BALANCE INQUIRY	---
01 YEAR	89	12 STD OBJ			
02 VOTE	01	13 GRP OBJ			
03 REGION	1	14 DET OBJ			
04 BAL SHT	11 101	15 SETTLE			
05 PROGRAM	61	16 MAJ CST			
06 DIVIS	4	17 CST CNT			
07 SECTION	0	18 CST DET			
08 UNIT	0	19 MAJ PRO			
09 ACCOUNT	324	20 PRO DET			
10 TASK	1337	21 WORK PH			
11 CNT OBJ		22 ORDER			
		23 AREA			
MODE: F ACTION:	ID-QFFB2 3.14	---	FREE BALANCE - DOLLARS	---	
APPROPRIATIONS	---	CURRENT MONTH	---	PREVIOUS MONTH	---
ORIGINAL	---	---	---	---	---
REVISIONS	---	---	---	---	---
TOTAL APPROPRIATIONS	---	---	---	---	---
EXPENDITURES	---	---	---	---	---
COMMITMENTS	---	---	---	---	---
FREE BALANCE	---	---	---	---	---

24

MODE: F ACTION: 3.14 ID-QFFB1 --- FREE BALANCE INQUIRY ---
 01 YEAR 89 EXPENDITURES O&M 12 STD OBJ 5 CONTRACT SERVICES
 02 VOTE 01 HEADQUARTERS 13 GRP OBJ
 03 REGION 1 HQ GENERAL FUND 14 DET OBJ
 04 BAL SHF 11 101 ECONOMIC DEVELOPMENT 15 SETTLE
 05 PROGRAM 61 TOURISM 16 MAJ CST
 06 DIVIS 4 17 CST CNT
 07 SECTION 18 CST DET
 08 UNIT 19 MAJ PRO
 09 ACCOUNT 324 MARKETING 20 PRO DET
 10 TASK 1337 RESEARCH 21 WORK PH
 11 CNT OBJ 3 OTHER O&M 22 ORDER
 23 AREA

MODE: F ACTION: ID-QFFB2 3.14 --- FREE BALANCE --- DOLLARS ---
 APPROPRIATIONS ---CURRENT MONTH--- --PREVIOUS MONTH--- --PREVIOUS YEAR---
 ORIGINAL -\$78,000.00 -\$78,000.00 -\$84,000.00
 REVISIONS \$4,375.00 \$4,375.00 \$20,000.00

TOTAL APPROPRIATIONS -\$73,625.00 -\$73,625.00 -\$64,000.00
 EXPENDITURES \$5,751.84 \$5,751.84 \$190,973.80
 COMMITMENTS \$25,748.16 \$24,248.16 \$0.00
 FREE BALANCE -\$42,125.00 -\$43,625.00 \$126,973.80

```

MODE: F ACTION          3.14      ID-QFFX1      ---- FREE BALAN E BY ±NDE × ---
01 Year: 89 02 Index Code: 861559 BUSINESS LOANS
03 Vote 01 EXPENDITURES O&M 11 Line Obj 000 All Line Objects
04 Reg-Area 1-1 H.Q. REGION GENERAL 12 Cost Major 000 All Cost Majors
05 Bal Sht 11-101 HQ GENERAL FUND 13 Cost cntl 000 All Cost Centres
06 Program 61 ECONOMIC DEVELOPMENT 14 Cost Dctl 000 All Cost Details
07 Actvty 500 BUSINESS DEVELOPMENT 15 Proj Major 000 All Major Projects
08 Account 341 SMALL BUSINESS DEV 16 Proj Dctl 000 All Project Details
09 Task 1373 BUSINESS LOANS 17 Work Phase 0 All Work Phases
10 Cntl Obj 0 All Cntl Objects 18 Order 00000 All work orders
19 Settlement 105 YELLOWKNIFE

```

Enter ID to change coding; then 'DOL' for dollar, 'PY' for person-year display

01 Year: 89 02 Index Code: 861559 BUSINESS LOANS
 03 Vote 01 EXPENDITURES O&M 11 Line Obj 100 TRAVEL & TRANSPORT
 4 Reg-Area 1-1 H.Q. REGION GENERAL 12 Cost Major 000 All Cost Majors
 05 Bal Sht 11-101 HQ GENERAL FUND 13 Cost cntr 00 All Cost Centres
 06 Program 61 ECONOMIC DEVELOPMENT 14 Cost Detl 000 All Cost Details
 07 Activity 500 BUSINESS DEVELOPMENT 15 Proj Major 000 All Major Projects
 08 Account 341 SMALL BUSINESS DEV 16 Proj Detl 000 All Project Details
 09 Task 1373 BUSINESS LOANS 17 Work Phase 0 All Work Phases
 10 Cntl Obj 3 OTHER O&M 18 Order 00000 All work orders
 19 Settlement 105 YELLOWKNIFE

MODE:F ACTION:	ID-QFFB2 3.14	---	FREE BALANCE -	DOLLARS---
APPROPRIATIONS	---	CURRENT MONTH---	PREVIOUS MONTH---	PREVIOUS YEAR---
ORIGINAL		-\$100,000.00	-\$100,000.00	\$0.00
REVISIONS		\$0.00	\$0.00	-\$82,000.00
TOTAL APPROPRIATIONS		-\$100,000.00	-\$100,000.00	-\$82,000.00
EXPENDITURES		\$31,338.06	\$31,338.66	\$72,961.37
COMMITMENTS		\$1,930.00	\$1,930.00	\$0.00
FREE BALANCE		-\$66,731.34	-\$66,731.34	-\$9,038.63

```

: F ACTION:          3.14      ID-QFFX1      --- FREE BALANCE BY INDEX ---
01 Year: 89 02 Index Code: 256362 BUSINESS LOANS
03 Vote 01 EXPENDITURES O&M 11 Line Obj 000 All Line Objects
04 Reg-Area 1-1 H.Q. REGION GENERAL 12 Cost Major 000 All Cost Majors
05 Bal Sht 11-101 HQ GENERAL FUND 13 Cost ctr 000 All Cost Centres
06 Program 61 OM DEVELOPMENT 14 Cost Detl 000 All Cost Details
07 Activity 500 BUSINESS DEVELOPMENT 15 Proj Major 000 All Major Projects
08 Account 341 SMALL DEV 16 Proj Detl 000 All Project Details
09 Task 1373 BUSINESS LOANS 17 Work Phase 0 All Work Phases
10 Cntl Obj 3 OTHER O&M 18 Order 000000 All work orders
19 Settlement 105 YELLOWKNIFE

```

26a

Enter ID to change coding; then 'DOL' for dollar, 'PY' for person-year display

MODE:F ACTION:DOL 3.14 ID-QFFX1 --- FREE BALANCE BY INDEX ---

01 Year: 89 02 Index Code: 256362 BUSINESS LOANS
 03 Vote 01 EXPENDITURES O&M 11 Line Obj 100 TRAVEL & TRANSPORT
 04 Reg-Area 1-1 H.Q. REGION GENERAL 12 Cost Major 000 All Cost Majors
 05 Bal Sht 11-101 HQ GENERAL FUND 13 Cost cntl 000 All Cost Centres
 06 Program 61 ECONOMIC DEVELOPMENT 14 Cost Detl 000 All Cost Details
 07 Activity 500 BUSINESS DEVELOPMENT 15 Proj Major 000 All Major Projects
 08 Account 341 SMALL BUSINESS DEV 16 Proj Detl 000 All Project Details
 09 Task 1373 BUSINESS LOANS 17 Work Phase 0 All Work Phases
 10 Cntl Obj 3 OTHER O&M 18 Order 00000 All work orders
 19 Settlement 105 YELLOWKNIFE

MODE:F ACTION:	ID-QFFB2 3.14	---	FREE BALANCE - DOLLARS---
APPROPRIATIONS	---	CURRENT MONTH---	PREVIOUS MONTH---
ORIGINAL	---	PREVIOUS MONTH---	PREVIOUS YEAR---
REVISIONS	\$0.00	\$0.00	-\$82,000.00
TOTAL APPROPRIATNS	-\$100,000.00	-\$100,000.00	-\$82,000.00
EXPENDITURES	\$31,338.66	\$31,338.66	\$72,961.37
COMMITMENTS	\$1,930.00	\$1,930.00	\$0.00
FREE BALANCE	-\$66,731.34	-\$66,731.34	-\$9,038.63

01 GL ACCT 7600 EXPENDITURES
 02 ACT YR 89
 03 VOTE 01 EXPENDITURES O&M
 04 REGION 1 HEADQUARTERS
 05 PROGRAM 13 FMB SECRETARIAT
 06 DIVIS 1 FMB SECRETARIAT
 07 SECTION
 08 UNIT
 09 ACCOUNT 051 FMB SECRETARIAT
 10 TASK 0206 PLANNING & ANNA
 11 CNT OBJ 3 OTHER O&M
 12 STD OBJ 1 TRAVEL E RAN
 13 GRP OBJ
 14 DET OBJ

15 SETTLE
 16 MAJ CST
 17 CST CNT
 18 CST DET
 19 MAJ PRO
 20 PRO DET
 21 WORK PH
 22 ORDER #
 23 AREA
 24 BAL SHT
 25 MIN BAL
 26 IND CD
 27 POSTING
 28 CREATED
 PP PRIOR PERIOD 0 UPDATED 0

	P E R I O D	B A L A N C E S	
01	5,069.10	05 9,350.31	09 9,350.31
02	8,251.41	06 9,350.31	10 9,350.31
03	9,350.31	07 9,350.31	11 9,350.31
04	9,350.31	08 9,350.31	12 9,350.31

28

MODE:F ACTION:

3.14

--- OPERATING FILE INQUIRY ---

01 GL ACCT 4200 COMMIT/ENCUMB
 02 ACT YR 89
 03 VOTE 01 EXPENDITURES O&M
 04 REGION 1 HEADQUARTERS
 05 PROGRAM 13 FMB SECRETARIAT
 06 DIVIS 1 FMB SECRETARIAT
 07 SECTION
 08 UNIT
 09 ACCOUNT 051 FMB SECRETARIAT
 10 TASK 0204 MANAGEMENT
 11 CNT OBJ 3 OTHER O&M
 12 STD OBJ S CONTRACT SERVICES
 13 GRP OBJ
 14 DET OBJ

15 SETTLE
 16 MAJ CST
 17 CST CNT
 18 CST DET
 19 MAJ PRO
 20 PRO DET
 21 WORK PH
 22 ORDER #
 23 AREA
 24 BAL SHT
 25 MIN BAL
 26 INI CD
 27 POSTING
 28 CREATED
 PP PRIOR PERIOD

○ UPDATED ○

○

01	63,859.10	05	63,859.10	09	63,859.10
02	17,000.00	06	63,859.10	10	63,859.10
03	63,859.10	07	63,859.10	11	63,859.10
04	63,859.10	08	63,859.10	12	63,859.10

----- P E R I O D B A L A N C E S -----

28a

GSN/Document Inquiry Menu

- GA: GSN Alphanumeric
- OC: Outstanding Cheques
- SA: Social Assist Cheques
- PI: Paid Invoice
- TR: Travel
- DM: Document Master
- GN: GSN Numeric
- GF: GSN Financial
- TP: Taxable Payment
- GD: GSN Documents
- DL: Document Line
- DH: Document History
- DR: Document References
- AR: Accounts Receivable
- CO: Commitments

ENTER TWO LETTER CODE OF DESIRED SCREEN

01 NAME: MONTAGENU

GSN :

30

-----GSN Name-----	-----GSN Address-----
02 Mennonite Central Committee Canada	201-1483 Pembina Hwy
03 Minute John	Box 414
04 Mendicino Book Company	9301 N Highway One
05 Montgomery Klone Elevator Company	80 Horner Avenue
06 Montagano Noel	3 Taylor Rd
07 Mennonite Central Committee Ontario	50 Kent Avenue
08 Mantok & Kavnak Construction	General Delivery
09 Minute Conrad	Box 541
10 Mendo James	General Delivery
11 Montgomery Jerry	Box 67
12 Mantok Madeline	Box 2 91
13 Minty John	Box 978
14 Montgomery Dennis	631 Nanson Drive
15 Montfeith Suzanne	Box 979
16 Mount Saint Vincent University	166 Bedford Highway
17	
18	

To see all possible matches, type ALL!!!

MODE: F ACTION: 06 ID-QGGA1 3.14 ---GSN Alphabetic Inquiry---
01 NAME: MONTAGENU GSN: 2-431-143-072

MODE: F ACTION: ID-QGGA2 3.14 ---GSN Descriptive Inquiry---

01 Name: MONTAGANO NOEL
02 Address 1: 3 TAYLOR RD
2:
3:
03 City: YELLOWKNIFE Province: NT
04 Postal Code: X1A 2K8 Telephone:
Short Name: MONTAGANO NOEL

-----Flags-----
05 Employee: Y 12 Financial
06 Customer: N 13 Credit Rating:
07 Vendor: N 14 Terms: Discount: .00
08 Hold: N Discount days: 0
09 Skip Trace: N Days net: 0
10 Deleted: N
11 Statement: 14 Exception Amount: 0
-----Dates-----
15 HQ: 2431143072
16 Xref: 0
17 Created:
18 Updated: 28/JAN/86

GSN 2431143072 INVOICE #

CHEQUE #

DOCUMENT #

MONTAGANO NOEL

Invoice number	Inv. date	Cheque number	Cheque date	Req. number	Batch number	Batch date	Discount/holdback	Invoice amount
000000		YK324220	880511	TC394731	11509030	880510	.00	24.30
000000		YK319060	880416	TE394728	11509012	880415	.00	671.50
000000		YK316647	880401	TC394723	11509492	880331	.00	207.30
000000		YK313797	880317	TE394723	11509454	880308	.00	900.00
871217		YK301879	880107	CR303423	11212595	880106	.00	200.00
870821		YK289269	870825	CR239530	11510227	870825	.00	503.24
000000		YK272259	870717	TC269961	11212254	870716	.00	306.70
000000		YK269003	870626	TE269961	11212205	870624	.00	300.00
000000		YK257371	870416	TC269732	11212914	870415	.00	247.95
000000		YK253958	870327	TE269732	11212868	870326	.00	500.00

MODE:F ACTION:

QGOC 3.14

standing Cheque Inquiry----

-----KEY-----

01 Region: 1
 02 O/S Cheq GL acct: 1101
 03 Cheque prefix: YK
 04 Cheque no.: 313797

-----DATES-----

05 written: 17/MAR/88
 06 cleared: 18/MAR/88
 07 Statement: 31/MAR/88

08 G.s.n.:

2431143072

09 Gsn name:

MONTAGANO NOEL

10 Cheque amount:

-\$900.00

11 Amount cleared:

\$900.00

12 trans issue:

1

13 trans clear:

1

14 Batch region:

1

15 Batch program:

15

16 batch source:

55

17 cheque number:

038

18 cheque status:

4

19 Rollover

0

01 Region: 1 Document: SC-259753 03 Number of Lines: 1
 02 GSN: 2-419-807-839 04 Action Date: 15/MAY/88
 Name: PATTERSON DONALD B Treasurers Date:
 Address: BOX 2206

	Original	Revise ^o	Cleared	Balance
05 To 88 year end:	0.00	0.00	0.00	0.00
06 Fiscal 89:	7,000.00	7,000.00	-3,000.00	
07 Current Total:	7,000.00	7,000.00	-3,000.00	4,000.00

-----Lines Posted to this Document-----

ID Ln	General Ledger Account	--Document Line Description---	Amount
11 01	4200 COMMIT/ENCUMB	890131TEST CRANBERRY PICKER/MA	4,000.00
12			
13			
14			
15			
16			
17			
18			

Enter ID number for detail line screen

Inquiry---
ER/MARKET FRESH
--- Coding---
255919
ea: 1-1
m: 61
ty: 500
g: 0000-000-000
sk: 340-1371
nt: 105
t: 000-000-0
000000
01
: 3-554
Balance
0.00
0
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0
0
4,000.00
nes

33

MODE: F ACTION: ID-QGDL2 3.14 ---Document Line Inquiry---

01 Region: 1 Document: SC-259753-01 890131TEST CRANBERRY PICKER/MARKET FRESH

GSN: 2-419-807-839

Name: PATTERSON DONALD B

Address: BOX ZZ06

Tran	Document	Reference	Batch Id	Amount	Action	Subsidiary	Treasurers	Transaction Description
03 213	SC-259753-01	-	1-61-26-029	MAY/88				
				\$7,000.00				
04 Z6T	CR-314 963-01	SC-259753-01	1-61-25-067	MAY/88				
				-\$3,000.00				

15/MAY/88 890131TEST CRANBERRY PICKER/MARKET FRESH

31/MAY/88 0000-15/MAY/88 88051561-067 ACCOUNTABLE ADVANCE

06

05

334

MODE: F ACTION:

ID-QGDRI 3.14

---GSN Document Inquiry---

GSN: 2431143072 MONTAGANO

Open-O Closed-C: C
G/A : .304 A/R-TRAVEL ADVANCES

Document Number	G/A Acct	Closing um	Date Posted	Batch #D	Am	Balance
TE-269732	1304 A/R-TRAVEL AD		26MAR87	11212868	00	
			15APR87	11212814	247.95	
			15APR87	11212914	-747.85	0.00
TE-269961	1304 A/R-TRAVEL AD		24JUN87	11212205	300.00	
			16JUL87	11212254	306.70	
			16JUL87	11212254	-606.70	0.00
TE-394723	1304 A/R-TRAVEL AD		08MAR88	11509454	900.00	
			31MAR88	11509492	207.30	
			31MAR88	11509492	-1,107.30	0.00
TE-394728	1304 A/R-TRAVEL AD		15APR88	11509012	671.50	
			03MAY88	11529743	-12.65	
			10MAY88	11509035	-658.85	0.00

Press return to continue, F to find another, ^ to exit

MODE: F ACTION: ID-QFFJ1 3.14 --- FINANCIAL PROJECT INQUIRY --

01 Fiscal yr: 89 02 Index: 95186 13 Vote: 02 EXPENDITURES CAPITAL
 03 Maj Bais: 11 3-N-M-L"
 04 Mn Bais: 101 HQ GENERAL FUND
 05 Region: 1 HEADQUARTERS
 06 Maj Proj: 790 HALTS s 6 R
 07 Proj Det: 503 LG HALL ESKIMO POINT
 08 Work Ph: 3 LG HALL ESKIMO POINT
 18 Fund Control: 2 3 1 2 1 (B,PJ,OB,M,P)
 09 Program: 21 MUN & COMM AFFAIRS
 10 Division: 6 SPORTS & RECREATION
 11 Section: 0
 12 Unit: 0
 20 Updated: 30/JUN/88
 19 Created: 22/APR/88

APPROPRIATIONS	---CURRENT MONTH---	---PREVIOUS MONTH---	---PREVIOUS YEARS---
ORIGINAL	-\$50,000.00	-\$50,000.00	\$"00
REVISIONS	\$"00	\$"00	\$"00
TOTAL APPROPRIATIONS	-\$50,000.00	-\$50,000.00	-\$"00
EXPENDITURES	\$3,105.02	\$3,105.02	\$"00
COMMITMENTS	\$"00	\$"00	\$"00
REMAINING BALANCE	-\$46,894.98	-\$46,894.98	-\$"00

01 Fiscal yr: 89 02 Index: 13 Vote: 02 EXPENDITURES CAPITAL
 03 Maj Bals: 11 G.N.W.T.
 04 Min Bals: 101 HQ GENERAL FUND
 05 Region: 1 HEADQUARTERS
 06 Maj Proj: 790 HALTS S & R
 07 Proj Det: 503 LG HALL ESKIMO POINT
 08 Work Ph: 3 LG HALL ESKIMO POINT
 09 Program: 21 MUN & COMM AFFAIRS
 10 Division: 6 SPORTS & RECREATION
 11 Section: 0
 12 Unit: 0

APPROPRIATIONS	---CURRENT MONTH---	---PREVIOUS MONTH---	---PREVIOUS YEARS---
ORIGINAL	-\$50,000.00	-\$50,000.00	\$.00
REVISIONS	\$.00	\$.00	\$.00
TOTAL APPROPRIATIONS	-\$50,000.00	-\$50,000.00	\$.00
EXPENDITURES	\$3,105.02	\$3,105.02	\$.00
COMMITMENTS	\$.00	\$.00	\$.00
REMAINING BALANCE	-\$46,894.98	-\$46,894.98	\$.00

00-R020A 3.13

GOVERNMENT OF THE NORTHWEST TERRITORIES

EXTRACTED 06 MAY 88

RUN DATE: 06 MAY 88

QUARTERLY VARIANCE REPORT

PAGE 15

BAL SHEET 11
VOTE 01

QUARTER ENDING 31 MAR 88

PROGRAM: 11 EXECUTIVE
ACTIVITY: 5 AUDIT
ACCOUNTABILITY: 053 AUDIT BUREAU
REGION: 1 HEADQUARTERS

CONTROL	YEAR TO DATE	ACTUAL	VARIANCE	PERCENT	COMMITMENTS TO DATE	APPROVED BUDGET	END PROJECTED ACTUAL	PROJECTIONS VARIANCE	PERCENT
1 SALARIES & WAGES	1,150,000	1,159,391	10,608	0.9	0	1,150,000			
2 GRANTS AND CONTRIBUT.			0	0.0		0.			
3 OTHER O&M	294,000	249,997	46,002	14.9	31,401	294,000			
TOTAL	1,444,000	1,409,388	54,610	3.7	31,401	1,444,000			
• ERSOM YEARS	21.500	18.816	2.680	12.4		21.500			

YEAR TO DATE VARIANCE EXPLANATION (ENVOY COMMITMENTS NOT INCLUDED IN VARIANCE CALCULATION)

YEAR END PROJECTED VARIANCE EXPLANATION

YEAR END PROJECTION PROPOSED REALLOCATION OF PROJECTED SURPLUS OR CORRECTIVE ACTION PLANNED/REQUIRED FOR DEFICITS

PROGRAM MANAGER DATE

DEPARTMENT HEAD

DATE

34

PRINTED FOR DEPARTMENT: 13 FINANCIAL MANAGEMENT SECRETARIAT

REPORT NUMBER: 104

PERSON-YEAR REPORT BY REGION BY PROGRAM BY ACCOUNTABILITY TASK AND DEL

REPORT FORMAT: P PERSON YEARS

VOICES SELECTED: 13 FINANCIAL MANAGEMENT SECRETARIAT

VOICES SELECTED: 00 ALL VOICES SELECTED

VOICES SELECTED: 00 ALL BALANCE SHEETS SELECTED

REGION

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MINOR BALANCE SHEET: REGION: 101 HEADQUARTERS GENERAL FUND

ACCOUNTABILITY: 050 SECRETARY TO THE FINANCIAL MGMT BOARD

MAR 88: MAR 88: APR 88-1987-88

YEARS: BUDGET: BUDGET: BUDGET

RAW DATA MANAGEMENT

1-100 SALARIES	0.222		2.014	2.000	
1-111 REGULAR	0.222	(0.018)	2.014	2.000	(0.014)
TOTAL STANDARDS OBJECT 1 SALARIES			0.038	0.100	
1-300 WAGES			0.001	0.100	0.062
1-329 REGULAR			0.222	2.052	2.100
TOTAL STANDARDS OBJECT 2 WAGES AND WAGES			0.222	2.052	2.100
TOTAL TASK 0200 MANAGEMENT - ADVISE			0.222	2.052	2.100
TOTAL ACCOUNTABILITY 050 SECRETARY TO THE FINANCIAL MGMT BOARD			0.222	2.052	2.100
					0.046

PROGRAM: 13 FINANCIAL MANAGEMENT SECRETARIAT
 REGION: 101 EXPENDITURES OPERATIONS AND MAINTENANCE
 VOTE: 101 HEADQUARTERS GENERAL & ANALYSIS
 DIVISION: NS1 FINANCIAL MANAGEMENT SECRETARIAT

REPORT NUMBER: 1987-88
 BUDGET: 1987-88
 BUDGET: 1987-88

MAR 88 MAR 88 APR 87-MAR 88
 PERSON BUDGET PERSON BUDGET PERSON BUDGET
 YEARS YEARS YEARS

1-100 SALARIES	9-892	0-892	11,000	0-816
TOTAL STANBRO OBJECT 1	1-338	10,130	10,130	0-816
1-221 REGULAR		0-062	0-062	

TOTAL STANBRO OBJECT 2 WAGES AND WAGES		10,130	10,130	10,048
TOTAL TASK 0202 OBJECTS AND ANALYSIS	1-338	10,130	10,226	11,000
TASK 0204 MANAGEMENT				0-774

1-100 SALARIES	0-535	5-035	5-000	
1-111 REGULAR				
TOTAL STANBRO OBJECT 1 SALARIES	0-535	0-005	5-035	5-000
1-200 WAGES	0-042		0-317	0-500
1-221 REGULAR				

TOTAL STANBRO OBJECT 2 WAGES	0-042	0-130	0-317	0-500
TOTAL CONTROL OBJECT 1 SALARIES AND WAGES	0-535	0-135	5-352	5-500
TOTAL TASK 0204 MANAGEMENT	0	0	5-352	5-500
TOTAL TASK 0204 MANAGEMENT				0-148

```

PRINTED FOR DEPARTMENT: 13 FINANCIAL MANAGEMENT SECRETARIAT
REPORT NUMBER: 2CA
REPORT YEAR: 1972
TOTAL GOVERNMENT EXPENDITURE REPORT BY PROGRAM

REPORT FORMAT: K EXPENDITURE
PROGRAM SELECTED: 00 ALL PROGRAMS SELECTED
VOT SELECTED: 00 ALL VOTES SELECTED
BALANCE SHEET SELECTED: 00 ALL BALANCE SHEETS SELECTED

SORTED ON: BALANCE-SHEET
PROGRAM

SKIP TO NEW PAGE AT: VOTE

ITEMS REPORTED:
PTD-EXPENSE
PTD-VARIANCE
COMMITMENTS
YTD-EXPENSE
ANNUAL-BUDGET
PRE-BALANCE
  
```

PROGRAM	MAR 88 ACTUAL EXPENDITURE	MAR 88 UNDER BUDGET	1987-88 OUTSTANDING COMMITMENTS	APR 77-MAR 88 ACTUAL EXPENDITURE	1987-88 REVISED BUDGET	1987-88 FREE BALANCE
11 EXECUTIVE	1,089,447.12	478,747.12	202,124.23	13,733,109.92	14,328,000.00	33,915.73
13 LEGISLATIVE ASSEMBLY	953,800.12	475,108.12		4,528,139.72	4,844,000.00	1,887,047.84
14 FINANCIAL MANAGEMENT	350,729.96	431,349.96	37,724.47	1,411,127.76	1,403,000.00	1,030,472.84
15 DEPARTMENT OF PERSONNEL	1,208,424.86	437,924.86	254,081.34	9,990,969.79	9,981,000.00	1,033,247.79
16 DEPARTMENT OF GOVERNMENT SERVICES	2,115,985.74	448,889.04	428,848.82	13,047,339.51	14,049,000.00	590,211.67
17 EQUAL EMPLOYMENT OPPORTUNITIES	1,258,825.21	470,028.21	17,970.25	1,083,024.85	1,110,000.00	1,047,432.17
21 MUNICIPAL AND COMMUNITY AFFAIRS	1,331,426.38	498,448.21	32,883.24	44,152,024.85	44,107,000.00	4,045,024.85
32 PUBLIC WORKS AND HIGHWAYS	1,031,426.38	426,448.21	4,427,812.04	11,428,254.40	12,007,000.00	4,154,024.85
41 DEPARTMENT OF SOCIAL SERVICES	1,055,055.81	437,755.81	1,427,812.04	53,725,766.81	58,000,000.00	1,014,427.15
51 DEPARTMENT OF REVENUE						
61 DEPARTMENT OF ECONOMIC DEVELOPMENT	3,389,608.86	61,653,306.86	477,364.61	57,430,853.44	57,810,000.00	677,698.53
71 EDUCATION	4,768,849.73	434,775.91	5,971,947.37	21,376,130.61	26,429,019.70	881,041.72
82 DEPARTMENT OF JUSTICE & PUBLIC SERVICES	10,230,673.23	695,473.23	764,855.40	19,899,959.38	122,796,900.00	2,132,085.22
91 DEPARTMENT OF HEALTH SERVICES	9,983,355.14	672,355.14	449,306.23	38,109,366.51	33,392,000.00	7,163,973.56
93 MONUMENTS, TERRITORIES HOUSING CORPORATION	1,527,500.00	673,000.00		49,599,000.00	49,599,000.00	
TOTAL NOTE 01 EXPENDITURES OPERATIONS AND MAINTENANCE	75,885,696.70	67,681,632.88	13,828,499.68	625,126,087.87	658,077,519.70	19,122,932.15

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PROGRAM	1987-88		1987-88		1987-88		1987-88	
	ACTUAL EXPENDITURE	GOVERNMENT BUDGET	OUTSTANDING COMMITMENTS	APR 87-MAR 88 ACTUAL EXPENDITURE	REVISED BUDGET	1987-88 BALANCE	1987-88 BALANCE	
12 LEGISLATIVE ASSEMBLY	1,192,327.33	808,429.64	308,343.36	303,974.93	5,819,000.00	1,812,376.91	1,812,376.91	
16 DEPARTMENT OF PERSONNEL SERVICES	910,035.79	498,531.78	703,438.00	7,519,904.96	9,314,000.00	1,090,571.36	1,090,571.36	
21 MUNICIPAL AND COMMUNICATIONS AFFAIRS	195,991.81	189,971.81	8,121.00	2,205,279.69	2,205,279.69	6,473.70	6,473.70	
22 CULTURAL AND COMMUNITY AFFAIRS	5,035,717.02	410,618,717.02	1,757,043.98	42,695,172.30	45,110,100.00	668,263.01	668,263.01	
32 PUBLIC WORKS & HIGHWAYS	2,183,947.90	41,030,947.40	1,354,740.57	13,186,239.79	17,479,000.00	1,061,751.39	1,061,751.39	
31 DEPARTMENT OF SOCIAL SERVICES	3,535,031.70	229,968.50	263,702.50	1,192,84.45	2,209,100.00	92,113.05	92,113.05	
61 DEPARTMENT OF ECONOMIC DEVELOPMENT	372,383.77	4292,383.77	409,260.31	2,096,231.46	3,733,000.00	2,159,538.63	2,159,538.63	
71 DEPARTMENT OF JUSTICE & PUBLIC SAFETY	4,044,298.88	4,044,298.88	3,935,600.32	36,309,359.28	40,173,000.00	266,000.00	266,000.00	
82 DEPARTMENT OF HEALTH SERVICES	37,908.58	421,708.58	2,446.14	254,350.07	266,000.00	9,203.79	9,203.79	
93 DEPARTMENT OF TERRITORIES HOUSING AND UTILITIES	3,038,909.49	11,822,169.89	116,772.00	745,452.53	19,159,000.00	8,295,845.47	8,295,845.47	
CONSTRUCTION	191,000.00	-	-	24,369,000.00	24,369,000.00	-	-	
TOTAL GOVERNMENT EXPENDITURES CAPITAL	19,469,504.05	(16,985,904.05)	6,968,014.28	150,732,691.07	175,691,300.00	17,990,194.65	17,990,194.65	

YIELD OF EXPENDITURE OPERATIONS AND MAINTENANCE

PROGRAM	ACTUAL	QUANTIFIED	ACTUAL	REVISID	FREE
12 FINANCIAL MANAGEMENT	1,383,628.92	362,046.24	12,498,930.52	11,226,088.98	911,938.33
13 DEPARTMENT OF PERSONNEL	1,482,592.92	1,065,937.57	8,780,832.71	8,127,800.00	42,332.23
14 DEPARTMENT OF GOVERNMENT	1,331,531.67	1,331,531.67	7,058,374.35	7,058,374.35	0.00
15 CULTURE & COMMUNICATIONS	1,192,522.50	1,192,522.50	6,987,400.00	6,987,400.00	0.00
16 DEPARTMENT OF COMMUNITY AFFAIRS	1,192,522.50	1,192,522.50	6,987,400.00	6,987,400.00	0.00
17 DEPARTMENT OF SOCIAL SERVICES	4,390,016.74	63,141,016.74	26,743,900.00	1,170,546.92	25,572.10
18 DEPARTMENT OF JUSTICE & PUBLIC	2,234,333.73	1,922,041.73	13,192,166.01	12,488,800.00	703,366.01
19 DEPARTMENT OF MEDICAL SERVICES	8,382,252.69	4,501,418.51	32,503,672.87	32,503,672.87	0.00
20 DEPARTMENT OF MEDICAL SERVICES	1,947,591.00	731,921.00	8,382,252.69	8,382,252.69	0.00
21 DEPARTMENT OF MEDICAL SERVICES	45,304,786.47	4,064,819.63	49,369,600.00	49,369,600.00	0.00
22 OPERATIONS AND MAINTENANCE	45,304,786.47	4,064,819.63	49,369,600.00	49,369,600.00	0.00
TOTAL	45,304,786.47	4,064,819.63	49,369,600.00	49,369,600.00	0.00

PROGRAM	MAR 88 ACTUAL EXPENDITURE	MAR 88 COVER BUDGET	1987-88 OUTSTANDING COMMITMENTS	APRIL-MAR 88 ACTUAL EXPENDITURE	1987-88 REVISED BUDGET	1987-88 FREE BALANCE
12 LEGISLATIVE ASSEMBLY	162,013.36	56,988.64	64,583.36	1,332,974.95	3,490,300.00	18,781.69
10 DEPARTMENT OF GOVERNMENT SERVICES	771,693.44	(619,493.44)	1,937.36	3,321,133.89	3,490,300.00	537,028.75
17 MULTIPURPOSE COMMUNICATIONS AFFAIRS	579,828.27	579,328.27	459,899.87	6,398,999.20	7,993,000.00	907,200.33
32 PUBLIC WORKS & UTILITIES	3,441,338.80	(88,838.30)	801,272.80	26,899,938.91	27,612,700.00	(87,472.70)
31 DEPARTMENT OF RENEWABLE RESOURCES	1,885,272.88	61,376,272.49	257,609.74	13,607,800.32	15,295,400.00	1,633,773.92
61 DEPARTMENT OF ECONOMIC DEVELOPMENT	226,087.05	216,487.95	247,458.86	1,499,459.62	1,823,500.00	76,181.52
71 DEPARTMENT OF JUSTICE & PUBLIC SERVICES	97,753.47	67,746.73	292,052.55	1,005,502.68	1,899,800.00	602,244.77
82 DEPARTMENT OF HEALTH SERVICES	3,640,910.49	(36,010.09)	1,157,949.65	36,797,175.09	38,088,000.00	2,173,777.26
93 NORTHWEST TERRITORIES HOUSING CORPORATION	31,908.58	(21,308.58)	2,486.14	254,350.07	266,000.00	9,203.79
	1,035,429.69	(1,86,149.69)	114,324.17	10,722,962.36	19,108,500.00	8,270,713.62
	19,00.00	-	-	24,569,000.00	24,569,000.00	-
TOTAL REGION HEADQUARTERS	16,177,323.23	(14,809,223.23)	4,572,431.18	126,757,065.67	146,632,200.00	15,302,703.15

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PRINTED FOR MANAGEMENT: 11 FINANCIAL MANAGEMENT SECURE TARI 101
REPORT NUMBER: 21A

EXPENDITURE REPORT BY REGION BY PROGRAM BY DIVISION

REPORT FORMAT: 1 EXPENDITURE

DATE SELECTED: 00 ALL VOICES SELECTED

BALANCE SHEET SELECTED: 00 ALL BALANCE SHEETS SELECTED

MM-BALANCE SHEET

VOIC

REGION

PROGRAM

DIVISION

SKIP 10 NEW PAGE AT PROGRAM

ITEMS REPORTED: 10 D-EXPENSE

NO-VARIANCE

COMMITMENTS

110-EXPENSE

ANNUAL-BUDGET

FREE-BALANCE

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PROGRAM	ACTUALS	BUDGET	COMMITMENTS	EXPENDITURE	BALANCE
1 EXECUTIVE OFFICE	25,913.64	621,313.44	1,137.41	335,683.71	277,080.00
2 REGIONAL OPERATIONS SECRETARIAT	21,117.52	643,580.97	5,400.41	1,330,821.11	333,000.00
3 ADMINISTRATIVE SERVICES SECRETARIAT	27,698.20	157,598.20	191,803.05	1,332,190.23	1,563,000.00
4 OFFICE OF REVOLUTION	29,507.88	7,297.12	13,201.13	918,625.51	285,000.00
TOTAL	83,237.24	1,330,790.63	2,737.95	4,987,300.54	3,708,080.00

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DIVISION	ACTUAL EXPENDITURE	GOVERNMENT BUDGET	COMMITMENTS	APRIL-MARCH ACTUAL EXPENDITURE	REVENUE BUDGET	FREE BALANCE
1 ADMINISTRATION & MANPOWER	2,453,783.13	123,482.83	137,492.93	2,054,194.87	3,194,888.00	68,158.98
2 ADVANCED EDUCATION & MANPOWER	453,783.13	123,482.83	137,492.93	2,054,194.87	3,194,888.00	68,158.98
3 SCHOOL PROGRAMS	483,223.36	1,247,722.00	2,210,422.00	2,428,000.00	2,428,000.00	0.00
4 COLLEGE PROGRAMS	243,280.38	411,280.38	3,494,000.00	1,780,000.00	1,827,000.00	42,524.58
8 RESIDENCES	203,280.38	411,280.38	3,494,000.00	1,780,000.00	1,827,000.00	42,524.58
TOTAL PROGRAM 71 EDUCATION	4,486,086.75	(382,061.75)	418,216.85	59,192,164.01	61,508,900.00	1,898,519.14

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PRINTICE FOR FINANCIAL MANAGEMENT SECRETARIAT

BALANCE SHEET 11

GOVERNMENT OF THE NORTHWEST TERRITORIES

REPORT NUMBER

STATE OF EXPENDITURES OPERATIONS AND MAINTENANCE
 REGION: 11 DEPARTMENT OF RENEWABLE RESOURCES
 PROGRAM: 51

PROJECT	ACTUAL EXPENDITURE	1977-78 ACTUAL	1977-78 BUDGET	1977-78 VARIANCE	1977-78 BUDGET
000-000-0 SUPERSEDED SALARIES	129,361.89	19,361.36	1,051,345.20	6,624,600.00	
001-000-1 TAPPEL ASSISTANCE	52,834.94				800,000.00
100-001-3 TAPPEL ASSISTANCE	153.30				
100-001-8 OTHER GRANTS	15,000.00				
100-001-2 BILBLE CANE PROGRAM	22,965.80				
100-001-5 TAPPEL ASSISTANCE					70,876.39
100-001-1 TAPPEL ASSISTANCE					3,581.88
100-001-7 TAPPEL ASSISTANCE					22,500.00
100-001-2 TAPPEL ASSISTANCE					44,275.00
100-001-9 COMPUTERS ASSISTANCE					3,500.00
100-001-2 TAPPEL ASSISTANCE					9,000.00
100-001-2 TAPPEL ASSISTANCE					80,000.00
100-001-2 TAPPEL ASSISTANCE	19,131.79	1,527.25	34,976.19	194,000.00	
100-001-2 TAPPEL ASSISTANCE	16,631.00	715.00	17,346.00	166,000.00	
100-001-2 TAPPEL ASSISTANCE	2,138.82	5,235.00	172,349.00	166,000.00	
100-001-2 TAPPEL ASSISTANCE	10,401.45	3,350.00	35,518.00	47,000.00	
100-001-2 TAPPEL ASSISTANCE	81,444.07	3,472.05	216,432.00	231,000.00	
100-021-7 WATERFOWL PROJECTS	392.72	0.76	24,840.62	33,000.00	
100-021-8 WATERFOWL PROJECTS	4,663.00		60,598.25	58,000.00	
100-021-8 WATERFOWL PROJECTS	1,848.00		33,223.92	47,000.00	
100-021-1 WATERFOWL PROJECTS	1,748.40	21,741.83	30,241.00	24,000.00	
100-021-1 WATERFOWL PROJECTS	2,882.30		646,721.65	5,000.00	
100-001-4 WATERFOWL PROJECTS	20.00		5,270.45		
100-001-5 WATERFOWL PROJECTS	1,667.98		35,689.01		
100-001-7 WATERFOWL PROJECTS	28,612.82		193,347.62		
100-001-2 WATERFOWL PROJECTS	2,740.10		43,911.37		
100-001-1 WATERFOWL PROJECTS	9,457.85		80,148.83		
100-001-1 WATERFOWL PROJECTS			7,141.83		
100-001-1 WATERFOWL PROJECTS					30,000.00

PROGRAM	TOTAL EXPENDITURES		TOTAL EXPENDITURES		TOTAL EXPENDITURES	
	BUDGET	VARIANCE	BUDGET	VARIANCE	BUDGET	VARIANCE
01 EXECUTIVE	4,980	1,472	4,980	1,472	4,980	1,472
02 LEGAL COUNSEL	956	(515)	4,844	4,528	316	
03 FIN MGMT SECRETARIAL	199	231	1,455	1,411	54	
04 PERSONNEL	8,118	5,065	21,682	19,988	1,693	
05 FINANCE	872	1,209	9,548	9,200	348	
06 GOVERNMENT CONTRACTS	2,416	6,200	14,670	13,447	1,022	
07 CULTURE/COMMUNITY	757	1,118	7,780	7,612	168	
08 SOCIAL WELFARE	440	250	1,028	1,028	90	
09 HUMAN AFFAIRS	2,526	3,524	48,201	46,825	1,376	
10 PUBLIC WORKS/UTILITIES	10,856	63,701	58,758	55,716	3,042	
11 SOCIAL SERVICES	7,155	10,856	58,758	55,716	3,042	
12 RENEWABLE RESOURCES	2,024	3,090	37,811	37,431	380	
13 ECONOMIC DEVELOPMENT	3,960	4,769	26,430	21,576	4,854	
14 EDUCATION	9,255	10,231	122,797	119,900	2,897	
15 JUSTICE & PUBLIC SRN	4,121	4,983	33,392	33,109	283	
16 HEALTH	12,573	8,539	85,451	78,016	7,435	
17 NAT HOUSING CORP	1,275	1,848	49,599	49,599	-	
TOTAL	68,204	75,886	658,078	625,126	32,951	

NOTE: MANUAL SUMMATION OF COLUMNS ON THIS REPORT MAY NOT EQUAL TOTAL VALUES DUE TO ROUNDING OR TRUNCATION.

EXPENDITURES OPERATIONS AND MAINTENANCE FOR THE PERIOD ENDING MARCH 31, 1988

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EXPENDITURES CAPITAL FOR THE PERIOD ENDING MARCH 31, 1968

PROGRAM	MONETARY		ANNUAL	
	BUDGET	VARIANCE	BUDGET	VARIANCE
12 LEGISLATIVE ASSEMBLY	217	162	55	589
19			83	506
16 GOVERNMENT SERVICES	4	610	606	9,316
17			7,520	1,796
21 MUN & COMM AFFAIRS	5,036	(10,619)	45,116	42,691
21			2,625	45,116
32 PUBLIC WORKS/MINARS	1,155	2,186	(1,031)	17,479
32			15,183	2,296
31 NONVARIABLE RESOURCES	20	212	(292)	2,208
31			1,852	356
27 EDUCATION	2,564	4,060	(1,676)	40,177
27			36,396	3,781
01 HEALTH	1,817	3,639	(1,822)	19,158
01			18,765	8,413
TOTAL EXPENDITURES CAPITAL	2,444	19,470	(16,986)	175,691
			150,773	26,958
			175,691	175,691
			150,773	6,968
			17,990	17,990

NOTE: BRACKETS () IN VARIANCE COLUMN INDICATE OVEREXPENDITURES. MANUAL SUMMATION OF COLUMNS ON THIS REPORT MAY NOT EQUAL TOTAL VALUES DUE TO ROUNDING OR TRUNCATION.

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NOTE: BRACKETS () IN VARIANCE COLUMN INDICATE OVEREXPENDITURES.
 MANUAL SUMMATION OF COLUMNS ON THIS REPORT MAY NOT EQUAL TOTAL VALUES DUE TO ROUNDING OR TRUNCATION.

PROGRAM	BUDGET	TURES	VARIANCE	BUDGET	TURES	VARIANCE	BUDGET	TURES	VARIANCE
08 ANGIKIM LANGUAGES	95	426	(331)	3,500	2,748	752	3,500	2,748	752
09 NEGAR	98	166	(68)	1,379	1,184	196	1,379	1,184	196
10 OFFICIAL LANGUAGES	175	261	(88)	1,534	994	538	1,534	994	538
11 EXECUTIVE	6	10	(4)	69	70	(1)	69	70	(1)
12 FIN MGMT SECRETARIAT	-	-	(28)	28	28	(28)	28	28	(28)
14 PERSONNEL	181	181	0	691	691	0	691	691	0
15 FINANCE	4,077	4,481	(404)	6,455	6,662	(207)	6,455	6,662	(207)
16 GOVERNMENT SERVICES	32	70	(38)	115	115	0	115	115	0
17 CULTURE/COMMUNICATING	17	18	(1)	174	110	64	174	110	64
18 MAN & COMM AFFAIRS	36	12	24	234	57	177	234	57	177
24 MACA ANCIK AIRPORTS	1	1,594	(1,593)	5,839	5,422	418	5,839	5,422	418
25 PUBLIC WORKS/AIRWAYS	260	1,200	(940)	11,021	8,102	2,919	11,021	8,102	2,919
41 SOCIAL SERVICES	50	-	50	166	139	27	166	139	27
42 NONRECURRING RESOURCES	150	183	(33)	1,932	1,889	43	1,932	1,889	43
61 ECONOMIC DEVELOPMENT	290	494	(204)	3,143	2,143	1,020	3,143	2,143	1,020
74 EDUCATION	435	1,488	(1,053)	4,988	3,988	1,000	4,988	3,988	1,000
76 EDUCATION NOT 5 TERM	-	-	-	-	-	-	-	-	-
82 PROJECT & PUBLIC	20	308	(288)	79	308	(229)	79	308	(229)
91 HEALTH	2,410	145	2,265	9,383	7,621	1,762	9,383	7,621	1,762
TOTAL EXPENDITURES	8,221	9,849	(1,628)	49,079	41,054	8,035	49,079	41,054	8,035
EXPEND ON BEHALF OF OTHERS	1,150	1,150	-	1,150	1,150	-	1,150	1,150	-
TOTAL	9,371	10,999	(1,628)	50,229	42,204	8,035	50,229	42,204	8,035

ANNUAL EXPENDITURES - COMMITMENT BALANCE
 ANNUAL EXPENDITURES - VARIANCE

PROGRAM EXPENDITURES - COMMITMENT BALANCE
 PROGRAM EXPENDITURES - VARIANCE

ANNUAL EXPENDITURES - COMMITMENT BALANCE
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ANNUAL EXPENDITURES - COMMITMENT BALANCE
 ANNUAL EXPENDITURES - VARIANCE

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MONTHLY YEAR TO DATE

BUDGET REVENUE VARIANCE BUDGET REVENUE VARIANCE

PROGRAM

50 201 199 (21)

56 208 208 80

22,320 22,320

1,532 (618) 12,836 12,295 (539)

21 201 199 (21)

72 5,122 5,804 682

2,806 (1,968) 17,008 (1,460)

47 3,297 1,848 (1,449) 15,941 13,887 (2,054)

47 144 (648) 759 (615)

47 1,539 998 (542) 4,378 4,201 (176)

91 6,707 7,339 632

53,257 76,460 23,204

759,427 759,427 17,243

759,427 759,427 17,243

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91 6,707 7,339 632

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53,257 76,460 23,204

759,427 759,427 17,243

NOTE: BRACKETS () IN ADVANCE COLUMN INDICATE REVENUE UNDER BUDGET. MANUAL SUMMATION OF COLUMNS ONE EQUAL TOTAL VALUES DUE TO ROUNDING OR TRUNCATION.

PROGRAM	BUDGET	REVENUE	VARIANCE	BUDGET	REVENUE	VARIANCE	BUDGET	REVENUE	VARIANCE
08 ABORIGINAL LANGUAGES	1,144	682	(462)	3,500	2,323	(1,177)	13,500	2,523	(10,977)
10 OFFICIAL LANGUAGES	185	230	45	1,534	900	(634)	9,934	900	(9,034)
13 FIN MGMT SECRETARIAT	-	43	43	28	43	14	28	43	14
15 FINANCE	6,277	6,046	(231)	6,655	22,204	15,749	6,655	22,204	15,749
17 CULTURE/COMMUNICATIONS	-	69	69	174	151	(23)	174	151	(23)
24 MACA ANCIENT ALPHABETS	-	972	972	5,879	5,876	(3)	5,879	5,876	(3)
32 PUBLIC WORKS/MINING	-	2,627	2,627	8,098	8,026	(72)	13,506	13,506	-
41 SOCIAL SERVICES	50	-	(50)	166	58	(109)	166	58	(109)
44 ECON DEV	693	358	(335)	3,163	2,053	(1,111)	3,163	2,053	(1,111)
71 EDUCATION	441	189	(252)	1,186	819	(367)	1,186	819	(367)
74 EDUCATION NOT 5 TERM	-	-	-	-	-	-	-	-	-
82 JUSTICE & PUBLIC SER	147	80	(67)	308	176	(131)	308	176	(131)
91 HEALTH	3,081	982	(2,099)	9,583	8,376	(1,007)	9,583	8,376	(1,007)
TOTAL	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0

NOTE: DASHES (-) IN VARIANCE COLUMN INDICATE REVENUES UNDER BUDGET. MANUAL SUMMATION OF COLUMNS ON THIS REPORT MAY NOT EQUAL TOTAL VALUES DUE TO ROUNDING OR TRUNCATION.

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FUNCTION	BUDGET		UTILIZED		VARIANCE		BUDGET		UTILIZED		VARIANCE		FREE BALANCE
	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	
12 LEGISLATIVE ASSEMBLY	1.8	1.4	.5	16.5	15.5	1.0	16.5	15.5	1.0				14.2
13 FIN. MGMT. SECRETARIAT	2.3	2.3	(.1)	20.0	20.2	(.2)	20.0	20.2	(.2)				(.2)
14 PERSONNEL	9.2	8.8	.4	83.7	75.5	8.2	83.7	75.5	8.2				8.2
15 FINANCE	13.7	13.0	.7	123.2	114.3	8.9	123.2	114.3	8.9				8.9
16 GOVERNMENT SERVICES	17.3	15.1	2.3	156.0	137.2	18.8	156.0	137.2	18.8				18.8
17 CULTURAL/COMMUNICATNS	10.7	10.0	.7	95.0	87.0	8.0	95.0	87.0	8.0				8.0
18 EQUAL EMPLOYMENT DIV.	1.4	1.1	.3	12.0	9.9	2.1	12.0	9.9	2.1				2.1
19 PUBLIC WORKS/MAINT.	62.2	59.4	2.8	563.2	556.7	6.5	563.2	556.7	6.5				6.5
20 PUBLIC WORKS/MAINT.	44.0	38.5	5.5	404.5	391.1	13.4	404.5	391.1	13.4				13.4
21 PUBLIC WORKS/MAINT.	21.3	21.2	.1	271.1	253.1	18.0	271.1	253.1	18.0				18.0
22 ECONOMIC DEVELOPMENT	35.7	12.9	22.8	125.9	115.6	10.3	125.9	115.6	10.3				10.3
23 EDUCATION	131.3	100.6	30.7	1,382.3	1,260.4	121.9	1,382.3	1,260.4	121.9				121.9
24 HEALTH	66.3	16.0	50.3	144.3	137.5	6.8	144.3	137.5	6.8				6.8
25 HEALTH	12.2	9.7	2.5	93.0	87.8	5.2	93.0	87.8	5.2				5.2
TOTAL EXPENDITURES OWN	413.1	343.3	69.8	3,802.8	3,498.8	304.0	3,802.8	3,498.8	304.0				304.0

NOTE: BRACKETS () IN VARIANCE COLUMN INDICATE OVEREXPENDITURES.
 BRACKETS () IN VARIANCE COLUMN ON THIS REPORT MAY NOT EQUAL TOTAL VALUES DUE TO ROUNDING OR TRUNCATION.

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BALANCE SHEET 11.5 MONTHS
FOR THE PERIOD ENDING MARCH 31, 1988

PROGRAM	BUDGET UTILIZED	VARIANCE	BUDGET UTILIZED	VARIANCE	ANNUAL BUDGET	ANNUAL BALANCE
32 PUBLIC WORKS/MAINT	1.1	1.1	6.9	(6.9)	4.9	(4.9)
33 PUBLIC WORKS/MAINT	1.2	1.2	6.9	(6.9)	4.9	(4.9)
EXPENDITURES CAPITAL	1.5	(1.5)	6.0	(6.0)	6.0	(6.0)

NOTE: BRACKETS () IN VARIANCE COLUMN INDICATE OVEREXPENDITURES.
MANUAL SUMMATION OF COLUMNS ON THIS REPORT MAY NOT EQUAL TOTAL VALUES DUE TO ROUNDING OR TRUNCATION.

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